

Fiscal Year
2017-2018

Watauga County Proposed Budget



Board of Commissioners

John Welch, Chairman

Billy Kennedy, Vice-Chairman

Jimmy Hodges

Larry Turnbow

Perry Yates



WATAUGA COUNTY

OFFICE OF THE
COUNTY MANAGER

Administration Building, Suite 205 – 814 West King Street – Boone, NC 28607 –
(828) 265-8000

TDD 1-800-735-2962 – Voice 1-800-735-8262 – FAX (828) 264-3230

COUNTY MANAGER'S BUDGET MESSAGE

FY 2017-2018

April 28, 2017

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2017-2018 Budget for Watauga County, North Carolina, has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statute §159-8). The budget identifies revenue and expenditure estimates for FY 2017-2018 and continues to provide necessary services to the citizens of the county. The budget was developed under the guidance of the strategic goals and priorities set by the Watauga County Board of Commissioners at their annual retreat. A copy of this document will be available for public inspection on the county's website, in the County Manager's Office, and at the public libraries located in Boone, Blowing Rock, and the Western Watauga Community Center.

The county is hopeful that the North Carolina Association of County Commissioners (NCACC) will be successful in their legislative agenda this year. Two of the top five goals of the NCACC are 1.) Seek legislation to establish a new state-county partnership to address statewide public school capital challenges--including but not limited to maintenance, renovation, construction and debt--through a dedicated, stable funding stream that is consistent from county to county and sufficient to meet the school facility needs of all 100 counties; and 2.) Support efforts to preserve and expand the existing local revenue base of counties, and oppose efforts to divert fees or taxes currently allocated to the counties to the state. Oppose efforts to erode existing county revenue streams and authorize local option revenue sources already given to any other jurisdiction. Approval of one or both of these options has the potential to impact the county's budget in a positive manner.

Budget Highlights

- Maintains the current ad valorem tax rate at \$0.313 with options to increase the rate based on capital funding levels.
- School Funding levels:
 - 2.2% increase in current expense
 - \$177,505 set aside for COLA increases
 - \$150,000 increase for current capital
 - \$100,000 increase in CIP set aside
 - \$531,394 total increase.
- Balanced budget with no unassigned General Fund balance appropriation.

The proposed budget is balanced with no increase in the property tax rate of 31.3 cents per \$100 valuation. However, the Commissioners have been reviewing county and school capital requests. The county is in the process of completing the sale of the old high school property and

the acquisition of a parcel owned by the University adjacent to existing county recreational facilities. The acquired parcel will be the new location for the proposed community center. In order for the school system to develop a comprehensive plan for current and future capital projects, an architect will be enlisted. Existing revenues are insufficient to fund the construction of a community center, new elementary school(s) or major renovations to school facilities. Should the Board wish to consider any of these projects, additional revenues will need to be identified.

Staff has prepared four (4) revenue options to advance the accumulation of funds for school capital needs and loan payments for a community center. Options 1 and 2 would increase the property tax rate by 3.5 or 4 cents, respectively. Below is a list of the ten counties with the lowest tax rates statewide.

		Tax	Year	Next
Counties	Rate	of latest	revaluation	scheduled
1 CARTERET	.3100	2015		2019
2 WATAUGA	.3130	2014		2022
3 MACON	.3490	2015		2019
4 CLAY	.3600	2010		2018
5 SWAIN	.3600	2013		2021

		Tax	Year	Next
Counties	Rate	of latest	revaluation	scheduled
6 JACKSON	.3700	2016		2021
7 DARE	.4300	2013		2021
8 ASHE	.4330	2015		2019
9 AVERY	.4472	2014		2018
10 MOORE	.4650	2015		2019

Both property tax increases would generate funds for a community center and revenues for school and other county capital needs. Option 1 would provide \$1,000,000 in additional funding for school facilities and the estimated debt service associated with the community center. Option 2 would provide an additional \$1,500,000 for school capital needs. Option 3 would require a successful voter referendum to levy an additional ¼ cent local sales tax. Staff estimates that an additional ¼ cent sales tax would generate approximately \$2 million in revenue. This option could be considered in the spring primary of 2018 with at least a ninety (90) day notice to the Board of Elections. If approved by the voters, the effective date would be October 1, 2018. Option 4 would be a combination of Option 1, 2, and 3. A detailed chart is attached following the budget message regarding the use of the additional revenues generated by the property tax increases.

No fee increases are proposed. The budget document will evolve over the next several weeks based on input and decisions made by the Board of Commissioners during the budget process. The budget document will be final once a public hearing is held and the Commissioners formally adopt.

GENERAL FUND REVENUES

The General Fund budget totals \$47,319,420, a \$1,815,041 increase over the adopted Fiscal Year 2016-2017 budget. The increase is attributable to \$531,394 for the school system, \$650,000 for pay plan study adjustments, and \$400,000 for county capital needs. A substantial increase in Medicaid Hold Harmless was recognized to increase capital funding.

Ad Valorem Taxes – No change is recommended in the current tax rate of 31.3 cents per \$100 of valuation. The total assessed value of \$8.988 billion will generate approximately \$27.5 million in revenue based on a collection rate of 98%. This is a nominal increase. One penny at a 100% collection rate equals \$880,818. Property tax revenue comprises 59.23% of the General Fund revenue. Residential development continues to underperform from historical trends. Commercial development is still performing well with steady increases being seen.

Sales Taxes – Growth is anticipated at 8% above current year budget. Sales tax distribution based on ad valorem versus per capita is completing its fourth year and is now providing enough data to develop more accurate modeling projections. Per direction of the Board, staff has renegotiated the hold harmless agreements with the towns modifying the reimbursement rate from 60% to 70% restoring the county to initial levels. Sales tax is 25.15% of the General Fund budget. Staff continues to push sales tax levels above statewide averages while recognizing the need to not over estimate these figures. The county is in unfamiliar territory with the significant increases in sales tax being experienced.

State/Federal Shared Revenues – Funding levels are projected to remain at current levels with limited increases. Potential federal and state changes are being discussed that may impact county revenues negatively.

Permits, Fees and Sales & Services – Revenues generated by Register of Deeds, Planning and Inspections, Parks and Recreation, Sheriff's Office, and the License Plate Agency are up \$35,034.

Miscellaneous Revenues – A minimal increase of \$11,305 was budgeted overall with management, finance, and IT services charged proportionately to the Solid Waste Fund.

Investment Earnings – Earnings continue the uptrend and are projected to increase \$15,000 to \$85,000 for FY 2017-2018. This is the second increase in the past five years.

Fund Balance Appropriations – A \$65,640 appropriation from the Deeds Automation Enhancement and Preservation Fund is recommended for equipment, software, and records preservation.

GENERAL FUND EXPENDITURES

The county's expenditures are divided across several major service areas. The recommended budget maintains current county services. The school system was allotted an overall increase of \$531,394.

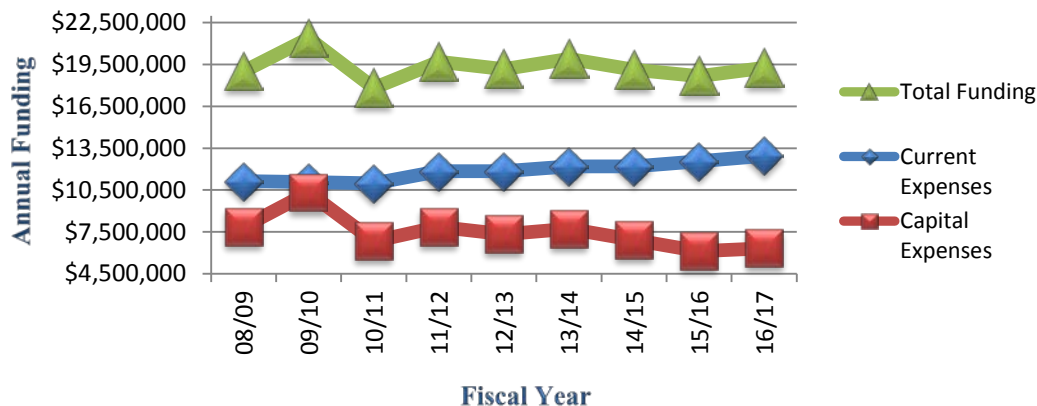
Education

Public Schools

The county allocation to the Watauga County Schools totals \$13,945,105. The per-pupil funding for FY 2017-2018 is \$3,190.36. Current operating costs are recommended at \$12,994,530, which is an increase of \$281,393. School administration has requested \$177,505 (not included in the county allocation) to cover salary increases and is budgeted to be disbursed based on the State's

adopted budget. \$450,000 is recommended in current capital, a 50% increase. Lottery funds are budgeted at a flat \$300,000. The Watauga County Schools' Capital Improvement Plan is scheduled to receive a \$100,000 increase for a total of \$500,000 for Fiscal Year 2017-2018. The current CIP balance for the school system is \$1,083,660. The school system is in the selection process for an architect to develop a comprehensive plan for current and future capital projects. In eleven (11) years, the high school loan will be paid off, releasing those funds to address further capital items.

10 Year County Funding Summary for Watauga County Schools



Community College

Caldwell Community College and Technical Institute (CCC&TI) is recommended at \$924,895, which fully funds their request. CCC&TI is anticipating the construction of a new student services center on the Watauga campus. The Board approved a letter of support for this construction that required the County to provide an overmatch which is currently insufficient for the proposed project. The recommendation was to transfer the overmatch credits from Caldwell County to Watauga. The overmatch will be determined once the bid has been awarded for the project. Future overmatch credits to Watauga will be assigned to Caldwell until the transfer has been repaid.

Human Services

The overall appropriation of county funding for the Department of Social Services is \$1,473,285, a decrease of 14.36% over the previous year. The reduction was due to the appropriation of \$325,000 from the DSS fund balance. The State continues to provide 75% reimbursement for income case maintenance work related to Medicaid and food nutrition services.

Senate Bill 594 proposes changes that would alter how social services is delivered and provided throughout the State. Staff is closely following developments regarding this bill.

Total funding appropriation for the Appalachian District Health Department is recommended at \$614,490, a 5% increase. \$59,120 is budgeted separately for maintenance and utilities of the facility.

Vaya Health (formally known as Smoky Mountain) funding is proposed at the current level of \$171,194.

Maintenance of Facilities

Project requests totaling \$2,227,935 were presented with \$143,000 budgeted. \$75,000 for building repairs and renovations to preserve and prolong facilities continues to be budgeted. An additional \$153,600 has been recognized for roof and HVAC repair at the East Annex.

Information Technologies

Technology needs are budgeted to adequately meet county office and department requirements.

Public Safety

Sheriff's Office

The Sheriff's Office budget reflects an increase of \$216,250 for a total appropriation of \$3,897,725. This budget includes an additional sergeant position and the purchase of six (6) new Sheriff's vehicles to replace aging vehicles. Six (6) all band radios and four (4) additional body cameras are included in the recommended amounts. The Board will be requested to approve twenty-five (25) radios prior to the end of FY 2016-2017. This completes the modernization of the hand held radios with the new focus to be the replacement of vehicle radios in the coming budgets.

The Detention Center operational budget is estimated at \$2,160,180. The decrease of \$25,825 is due to the replacement of a transport van and reduction in medical and food expenses for inmates related to a lower jail population in FY 2016-2017.

Cultural & Recreation

The Library is proposed at \$557,160 which fully funds their request, a 3.12% increase. The \$52,905 budgeted for the maintenance and utilities of the facility is in addition to the \$557,160 operating expenditures.

\$75,000 continues to be allocated in the aquatic center's building budget to cover anticipated repairs. There is no projected end for such funding until a major overhaul, construction of a new facility, or closure of the facility occurs. In the event the Board acts on constructing a community center, the \$75,000 would be utilized to cover the increase in operational expenses for such a facility. Per Board direction, \$7,490,346 has been set aside for the eventual replacement of the pool complex. The Board designated \$2,384,500 in Fiscal Year 2016-2017 to be set aside for future recreational facilities.

Debt Service

Debt service expenditures reflect the funding of existing financing. \$5,202,104 of the \$5,826,505 budgeted amount is for the school system. Below is a detailed breakout of the county's current debt.



Human Resources

A total of six (6) new positions, nine (9) reclassifications, three (3) salary adjustments, and two (2) increases in hours worked were requested. Two (2) new positions and one increase in hours are recommended. One (1) position is within the Sheriff's Office for a sergeant with the POP squad and the other position is an intake social worker. The increase in hours is the part-time custodian position to full time with the addition of the Winkler's Creek Facility. The need for a sergeant was identified by the Sheriff and his staff as a priority of his personnel requests. Six (6) of the nine (9) reclassifications are recommended as they meet the level II requirements per county policy. A three percent (3%) cost of living adjustment for all county employees has been budgeted. The COLA will be used in conjunction with the pay plan adjustments to bring county employees in line with current market rates.

SOLID WASTE (Enterprise Fund)

Funding is recommended at \$4,738,045, a 4.63% increase over last year. Staff has built in \$488,140 in capital funding for the replacement of a track hoe, snow plow truck, equipment trailer, a roll off truck, and replacement of the recycling building floor.

CAPITAL PROJECTS

Fiscal Year 2017-2018 is the third year since Fiscal Year 2008-2009 that funds have been included in the original budget for county capital needs. \$900,000 is recommended for county capital needs. The county received requests totaling \$19,302,103 for Fiscal Year 2017-2018 capital needs. Staff has continued the trend of not drawing down funds from the Capital Project Fund for capital items that need to be budgeted in current operating expenses.

The CIP is designed to enumerate priorities for the long-term maintenance and improvement of infrastructure and facilities provided to county residents and balance the fiscal impact on the tax rate. Adequate funding of the CIP is necessary to prevent the erosion of capital assets while developing and budgeting for future capital projects.

SUMMARY

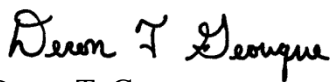
Governor Cooper announced his recommended budget for 2017-2019. His budget request calls for an additional \$271 million for each of the next two years to raise teacher salaries by 5%. The Governor's recommended budget would also expand Medicaid coverage for an additional 624,000 individuals. Budget discussions have begun with the submittal of the Governor's recommended budget to the General Assembly. This biennium, the Senate will take up the budget first, introducing an appropriations bill for 2017-2019. The two chambers will negotiate any differences, with the goal of passing a budget by July 1st. Staff will continue to monitor the State budget process for any potential impact on the county budget.

This year's budget reflects the importance of capital assets and their maintenance and replacement. The county's CIP is projected to increase by \$400,000 over last year and the school system's CIP to increase by \$100,000 from the previous fiscal year. Though these are significant increases; they do not meet the funding levels necessary for the construction of a community center nor new elementary school(s) or major renovation to facilities. In order to address these needs, consideration of one of the proposed tax increase options or a combination of those options will be required.

Although this document is termed the "Manager's Recommended Budget", it is the result of multiple meetings and discussions by the Budget Staff with county elected officials and Department Heads, as well as the leaders of other organizations and entities that receive funding from the county. The attached budget is recommended for review and approval as a balanced budget realizing the best available estimates of new and current revenues.

I am honored to serve as County Manager and to have an active, engaging, and supportive Board along with the many dedicated and hardworking employees of this county. We are all truly fortunate to live and work in such a remarkable place as Watauga County.

Respectfully Submitted,



Deron T. Geouque
County Manager

Attachment A

Property Tax Increase Options

Proposed 3.5 cent Tax Increase

REVENUES				EXPENSES				
	<u>ASU</u>	<u>TAX INCREASE</u>	<u>TOTAL</u>	<u>SCHOOL CIP</u>	<u>COUNTY CIP</u>	<u>RECREATION CTR</u>	<u>\$20M LOAN FOR 10 YRS</u>	<u>PROJECT EXPENSES</u>
FY 17-18	\$ 25,000	\$ 3,082,865	\$ 3,107,865	\$ 1,000,000	\$ 2,107,865	PLANNING YEAR		\$ 750,000
FY 18-19		\$ 3,082,865	\$ 3,082,865	\$ 1,000,000	\$ 2,082,865	DEMO,BID AWARD, LOAN		\$ 5,600,000
FY 19-20		\$ 3,082,865	\$ 3,082,865	\$ 1,000,000	\$ 2,082,865	FIRST LOAN PAYMENT	\$ 2,920,000	\$ 24,000,000
FY 20-21		\$ 3,082,865	\$ 3,082,865	\$ 1,000,000	\$ 2,082,865	SECOND LOAN PAYMENT	\$ 2,900,000	
FY 21-22		\$ 3,082,865	\$ 3,082,865	\$ 1,000,000	\$ 2,082,865	THIRD LOAN PAYMENT	\$ 2,802,500	
FY 22-23	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	FOURTH LOAN PAYMENT	\$ 2,700,000	
FY 23-24	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	FIFTH LOAN PAYMENT	\$ 2,600,000	
FY 24-25	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	SIXTH LOAN PAYMENT	\$ 2,500,000	
FY 25-26	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	SEVENTH LOAN PAYMENT	\$ 2,401,500	
FY 26-27	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	EIGHTH LOAN PAYMENT	\$ 2,300,000	
FY 27-28	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	NINTETH LOAN PAYMENT	\$ 2,200,000	
FY 28-29	\$ 800,000	\$ 3,082,865	\$ 3,882,865	\$ 1,000,000	\$ 2,882,865	TENTH LOAN PAYMENT	\$ 2,100,000	

Proposed 4 Cent Tax Increase

REVENUES				EXPENSES				
	<u>ASU</u>	<u>TAX INCREASE</u>	<u>TOTAL</u>	<u>SCHOOL CIP</u>	<u>COUNTY CIP</u>	<u>RECREATION CTR</u>	<u>\$20M LOAN FOR 10 YRS</u>	<u>PROJECT EXPENSES</u>
FY 17-18	\$ 25,000	\$ 3,523,475	\$ 3,548,475	\$ 1,500,000	\$ 2,048,475	PLANNING YEAR		\$ 750,000
FY 18-19		\$ 3,523,475	\$ 3,523,475	\$ 1,500,000	\$ 2,023,475	DEMO,BID AWARD, LOAN		\$ 5,600,000
FY 19-20		\$ 3,523,475	\$ 3,523,475	\$ 1,500,000	\$ 2,023,475	FIRST LOAN PAYMENT	\$ 2,920,000	\$ 24,000,000
FY 20-21		\$ 3,523,475	\$ 3,523,475	\$ 1,500,000	\$ 2,023,475	SECOND LOAN PAYMENT	\$ 2,900,000	
FY 21-22		\$ 3,523,475	\$ 3,523,475	\$ 1,500,000	\$ 2,023,475	THIRD LOAN PAYMENT	\$ 2,802,500	
FY 22-23	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	FOURTH LOAN PAYMENT	\$ 2,700,000	
FY 23-24	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	FIFTH LOAN PAYMENT	\$ 2,600,000	
FY 24-25	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	SIXTH LOAN PAYMENT	\$ 2,500,000	
FY 25-26	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	SEVENTH LOAN PAYMENT	\$ 2,401,500	
FY 26-27	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	EIGHTH LOAN PAYMENT	\$ 2,300,000	
FY 27-28	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	NINTETH LOAN PAYMENT	\$ 2,200,000	
FY 28-29	\$ 800,000	\$ 3,523,475	\$ 4,323,475	\$ 1,500,000	\$ 2,823,475	TENTH LOAN PAYMENT	\$ 2,100,000	

Index

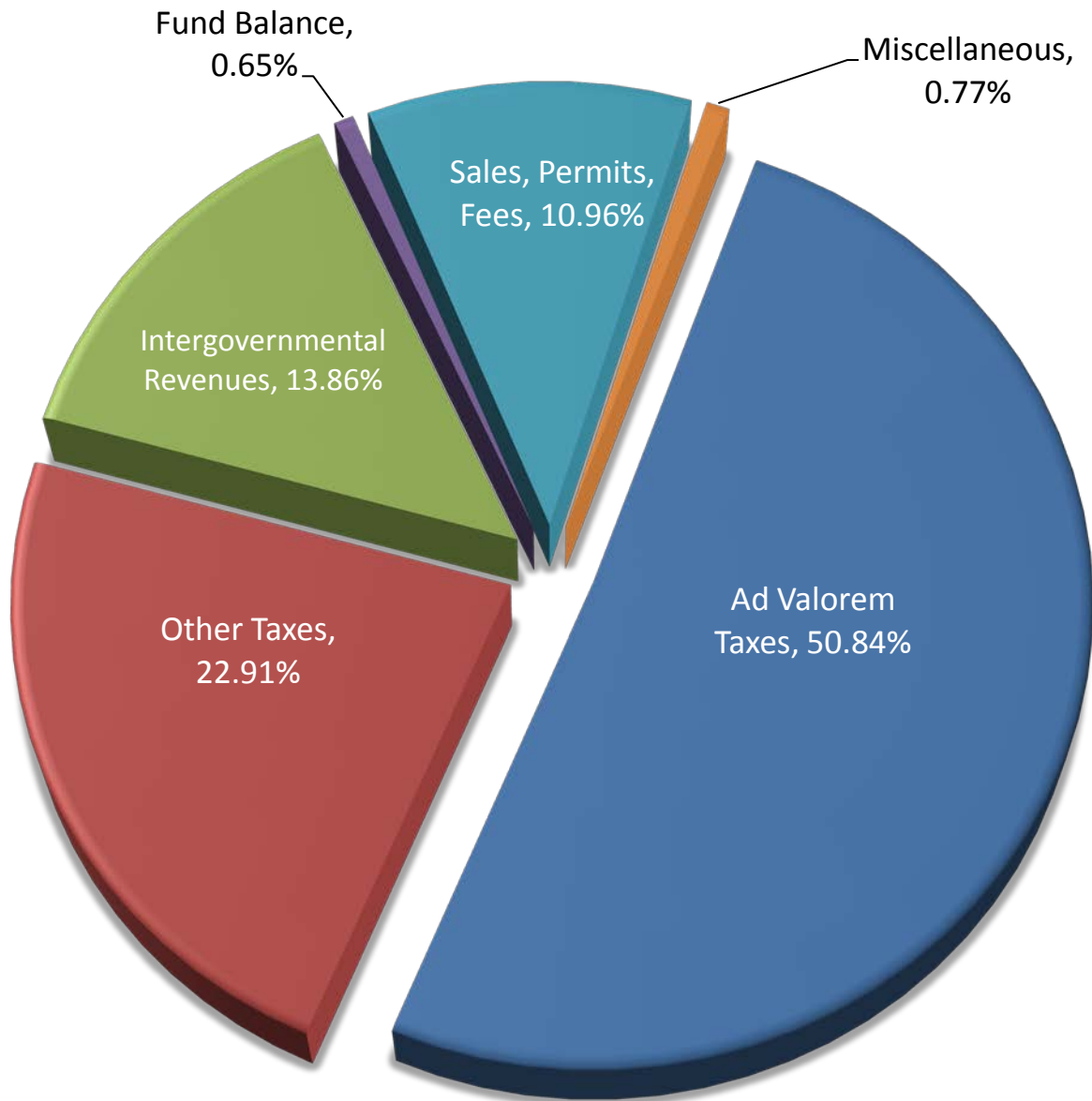
FY 2017/18 Proposed Budget

General Fund Revenues.....	1- 3
General Fund Expenditures	4-38
Governing Body	4
Administration.....	4
Finance	5
Tax Administration	5
Tax Revaluation	6
License Plate Agency	6
Legal Services.....	6
Court Facilities	6
Elections	7
Register of Deeds.....	7
General Administration	8
Information Technologies	8
Maintenance.....	9
Public Buildings Summary	10
Public Buildings-Courthouse.....	11
Public Buildings-Rock Building.....	11
Public Buildings-Administration Building	11
Public Buildings-EMS	11
Public Buildings-Hannah	12
Public Buildings-Health Department	12
Public Buildings-Winkler's Creek Facility.....	12
Public Buildings-Library	12
Public Buildings-Record Storage.....	13
Public Buildings-Western Watauga Community Center	13
Public Buildings-Parking Lots.....	13
Public Buildings-Ag Building	13
Public Buildings-Human Service Center	14
Public Buildings-Appalachian Enterprise Center	14
Public Buildings-Law Enforcement Center	14
Public Buildings-Recreation Administration.....	14
Public Buildings-Aquatics Center.....	15
Public Buildings-Optimist Facility	15
Public Buildings-Recreation Fields/Parks	15
Public Buildings-Old Cove Creek School/Gym.....	16
Public Buildings-Recreation Anne Marie Drive Fields	16
Public Buildings-Recreation Brookshire Park	16
Public Buildings-Recreation Brookshire Soccer Complex.....	16
Public Buildings-Rocky Knob.....	17
Sheriff's Office	17
Detention Center.....	18
Emergency Services	18
Emergency Management, A Division of Emergency Services	19
Planning & Inspections	20

General Fund Expenditures Continued

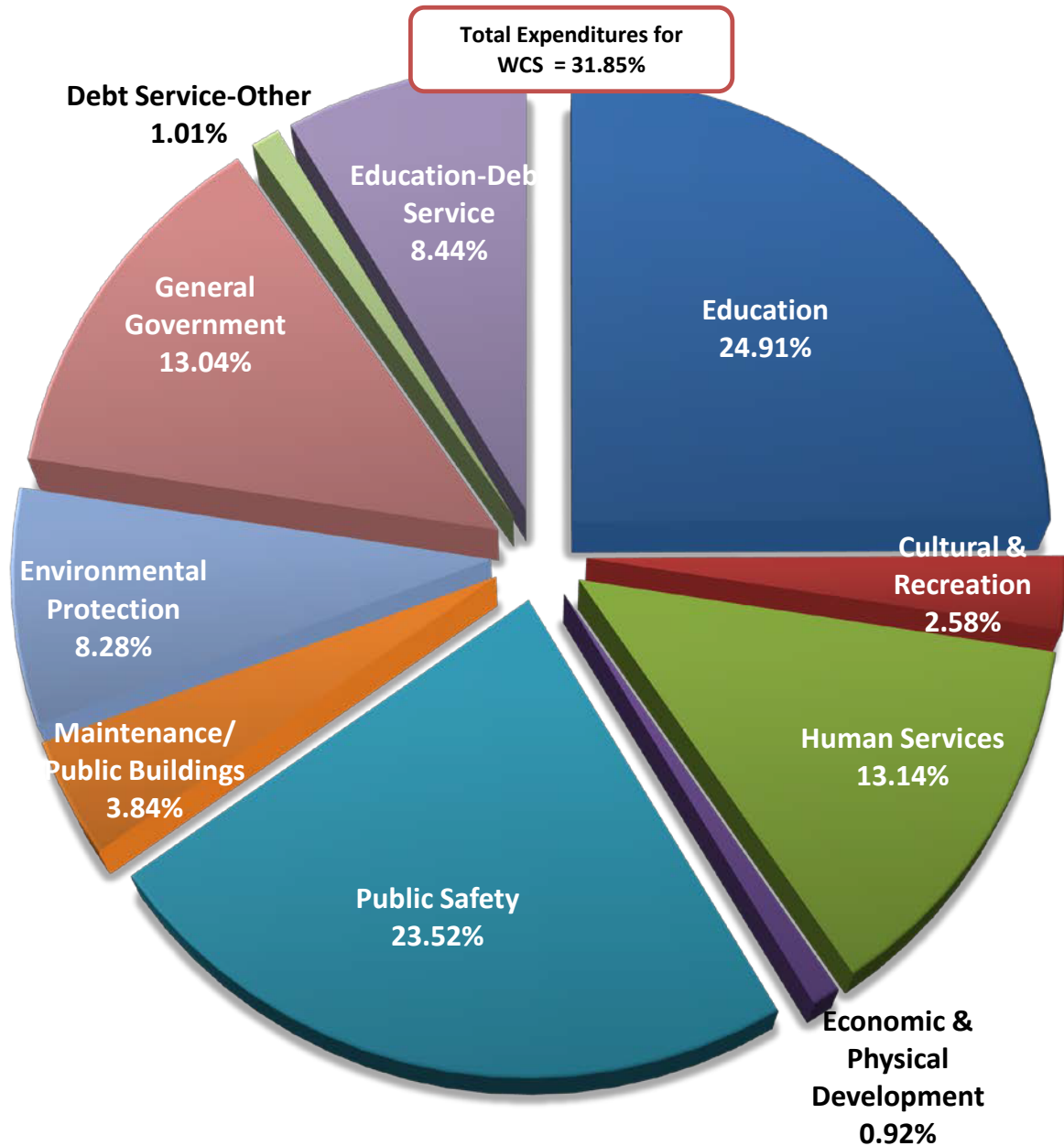
Ambulance & Rescue Squads	20
Animal Care and Control	21
Transportation.....	21
Forestry.....	21
Economic Development	21
Cooperative Extension.....	22
Soil and Water Conservation	22
Public Health.....	22
Mental Health.....	23
Project on Aging	23
Veteran's Services	23
Special Appropriations	24
Other Outside Agency Appropriations	24
Public Schools Current Expense	24
Community College Current Expense.....	25
Library.....	25
Recreation Administration	25
Aquatics	25
Athletics.....	26
Arts-Special Populations.....	26
Fun In The Sun Camp.....	27
Transfers to Other Funds.....	27
Public Assistance Fund Revenues	28
Public Assistance Fund Expenditures	29-30
Capital Projects Fund Revenues & Expenditures.....	31
Federal Equitable Sharing Fund	32
Substance Abuse Tax Funds.....	32
E-911 Telephone Surcharge Fund.....	33
Special Fire District Fund	33
Fire Districts Fund Revenues & Expenditures.....	34
District U Occupancy Tax	35
Debt Service Fund	35
Solid Waste Fund Revenues.....	36
Solid Waste Fund Expenditures	37-38
Recycling	38

WATAUGA COUNTY REVENUES FISCAL YEAR 2017 - 2018



WATAUGA COUNTY EXPENDITURES

FISCAL YEAR 2017 - 2018



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
GENERAL FUND					
REVENUES					
TAXES AD VALOREM					
103100-318000	INTEREST ON DELINQUENT TAXES	-150,000	-200,000	-200,000	-150,000
103100-318800	TAXES AD VALOREM-PRIOR YEARS	-450,000	-450,000	-400,000	-400,000
103101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,908,992	-26,970,168	-27,475,000	-27,475,000
TOTAL TAXES AD VALOREM		-\$27,508,992	-\$27,620,168	-\$28,075,000	-\$28,025,000
OTHER TAXES					
103200-323100	LOCAL OPTION SALES TAX-39	-5,314,562	-5,460,000	-5,800,000	-5,800,000
103200-323200	LOCAL OPTION SALES TAX-40	-2,500,000	-2,625,000	-2,800,000	-2,800,000
103200-323300	LOCAL OPTION SALES TAX-42	-2,800,000	-2,940,000	-3,300,000	-3,300,000
103200-324000	EXCISE STAMPS	-310,000	-360,000	-400,000	-400,000
103200-326100	CABLE TV FRANCHISE TAX	-335,000	-320,000	-325,000	-325,000
103200-326600	ABC BOTTLE TAX	-21,000	-21,000	-22,500	-22,500
103200-341401	GROSS RECEIPTS TAX-VEHICLES	-35,000	-40,000	-44,000	-44,000
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	-2,500	-2,500	-3,500	-3,500
TOTAL OTHER TAXES		-11,318,062	-11,768,500	-12,695,000	-12,695,000
INTERGOVERNMENTAL REVENUES					
103300-323500	HOLD HARMLESS-MEDICAID RELIEF	-925,000	-1,134,500	-1,400,000	-1,400,000
103300-332300	COURT FACILITIES FEES	-125,000	-125,000	-125,000	-125,000
103300-333000	NC DOJ JCPC GRANT	-134,900	-114,285	-114,285	-114,285
103300-341400	NC DOT GRANTS FOR PUBLIC SAFETY	0	-25,000	0	0
103300-342600	NC DEPT AG SPAY & NEUTER GRANT	-2,000	-2,000	0	0
103300-343100	NC AG CENTER GRANT	-14,081	0	0	0
103300-343103	NC GCC GRANT	-14,916	-14,916	0	0
103300-343107	US DOJ - BULLETPROOF VESTS	-3,000	-3,000	-3,000	-3,000
103300-343116	NC GCC GRANT	0	-23,400	0	0
103300-343300	NC EMERGENCY MANAGEMENT GRANT	-30,000	-35,000	-35,000	-35,000
103300-343301	FEMA GRANT	0	-215,874	0	0
103300-343307	NC GENERAL ASSEMBLY	0	-100,000	0	0
103300-343308	NC DOT ENHANCEMENT GRANT	-456,620	0	0	0
103300-343314	NC EM TRAINING GRANTS	-10,000	0	0	0
103300-345000	NC DOT ROAP GRANT	-142,343	-157,894	0	0
103300-349600	NC DEPT AG SOIL & WATER GRANT	-3,600	-3,600	-3,600	-3,600
103300-349601	NC DEPT AG CONSERVATION TECH	-22,000	-22,000	-22,000	-22,000
103300-349909	NC LOTTERY FUNDS/ADM	-1,080,974	-565,930	-300,000	-300,000
103300-358200	VETERANS SERVICE GRANT	0	-1,400	-1,400	-1,400
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-575	-575	-575	-575
103300-389915	SALES TAX AGREEMENTS WITH TOWNS	-1,335,000	-1,405,000	-1,800,000	-1,800,000
103311-312006	OCCUPANCY TAX COLLECTION FEE	-20,000	-22,000	-24,000	-24,000
103311-312009	DONATION FROM TDA	0	-60,000	0	0
103311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	-100,350	-110,771	-110,771	-115,000
TOTAL INTERGOVERNMENTAL REVENUES		-\$4,440,359	-\$4,162,145	-\$3,959,631	-\$3,963,860

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
PERMITS & FEES					
103341-341000	FIRE INSPECTION FEES	-5,000	-5,000	-5,000	-5,000
103341-341801	REGISTER OF DEED FEES	-280,000	-250,000	-250,000	-250,000
103341-341802	REGISTER OF DEEDS-10% FEES	-34,000	-30,000	-30,000	-30,000
103341-343100	GUN PERMITS-SHERIFF	-3,500	-3,500	-4,000	-4,000
103341-343101	CONCEALED WEAPONS-SHERIFF	-38,000	-45,000	-46,000	-46,000
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	-3,000	-3,000	-3,000	-3,000
103341-343103	SERVING CIVIL SUMMONS	-60,000	-55,000	-50,000	-50,000
103341-343200	DETENTION CENTER & OFFICER FEES	-20,000	-20,000	-22,000	-22,000
103341-343500	PLANNING & INSPECTION FEES	-215,000	-230,000	-235,000	-235,000
TOTAL PERMITS & FEES		-\$658,500	-\$641,500	-\$645,000	-\$645,000
PROJECT ON AGING					
103586-332000	HOME & COMMUNITY BLOCK GRANT	-248,000	-255,000	-255,000	-255,000
103586-332001	MEDICAID REIMBURSEMENTS	-80,000	-73,000	-76,000	-76,000
103586-332002	USDA	-24,000	-24,000	-24,000	-24,000
103586-332003	IN-HOME SERVICES	-11,500	-11,500	-11,500	-11,500
103586-332004	STATE SENIOR CENTER GRANT	-15,200	-14,503	0	0
103586-332005	EXXON GRANT	-1,000	-4,085	-2,000	-2,000
103586-332006	SENIOR'S HEALTH INFO GRANT	-4,182	-3,494	0	0
103586-384000	DONATIONS	-19,000	-20,000	-20,000	-20,000
103586-385505	SELF SUPPORTING CLASSES	-8,000	0	0	0
103586-385506	CONTRACTED CLASS FEES	-500	-1,000	-750	-750
TOTAL PROJECT ON AGING		-\$411,382	-\$406,582	-\$389,250	-\$389,250
RECREATION REVENUES					
103612-361220	AQUATICS	-85,000	-83,000	-83,000	-81,000
103612-361250	ATHLETICS	-110,000	-120,000	-103,500	-110,000
103612-361260	SPECIAL POPULATION PROGRAMS	-50,000	-52,000	-50,000	-50,000
103612-361280	FUN IN THE SUN CAMP FEES	-54,000	-54,000	-50,000	-52,000
103612-385502	SENIOR GAMES	-7,000	-7,000	-7,000	-7,000
103612-386002	FACILITY RENTALS	-8,000	-9,000	-8,500	-9,000
103612-389001	DONATIONS	-900	-900	-1,100	-1,000
TOTAL RECREATION REVENUES		-\$314,900	-\$325,900	-\$303,100	-\$310,000
SALES & SERVICES					
103835-341300	TDA SERVICES FEES	-38,000	-38,000	-25,000	-25,000
103835-341350	BLOWING ROCK COMMUNICATIONS FEE	-171,187	-171,701	-175,135	-175,135
103835-341420	NC DMV FEES	-98,000	-110,000	-110,000	-112,000
103835-341421	TAG OFFICE NOTARY FEES	-28,000	-28,000	-28,000	-30,000
103835-341422	PASSPORT & PHOTO FEES	-12,000	-12,000	-12,000	-11,000
103835-341700	ELECTIONS REVENUES	-32,000	0	-27,000	-27,000
103835-343201	REIMBURSEMENTS FOR INMATES	-13,000	-13,000	-15,000	-15,000
103835-386000	RENTS	-357,000	-360,000	-380,000	-380,000
103835-382000	SALE OF FIXED ASSETS	-35,000	-35,000	-40,000	-40,000
TOTAL SALES & SERVICES		-\$784,187	-\$767,701	-\$812,135	-\$815,135

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
MISCELLANEOUS REVENUES					
103831-349100	INTEREST ON INVESTMENTS	-60,000	-70,000	-85,000	-85,000
103839-389000	MISCELLANEOUS	-130,866	-88,645	-87,355	-87,355
103839-389002	MEDICAL DIRECTOR COST SHARE	-12,000	-12,000	-12,000	-12,000
103839-389003	INMATE SALES COMMISSIONS	-44,000	-44,000	-50,000	-50,000
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-63,643	-65,625	-68,810	-68,810
103839-389966	INDIRECT COST REIMBURSEMENT	0	-103,960	-107,370	-107,370
TOTAL MISCELLANEOUS REVENUES		-\$310,509	-\$384,230	-\$410,535	-\$410,535
TRANSFER FROM OTHER FUNDS					
103980-398121	TRANSFER FROM CAPITAL PROJECTS	0	-776,750	0	0
103980-398123	TRANSFER FROM SUB. ABUSE FUND	-4,100	0	0	0
TOTAL TRANSFER FROM OTHER FUNDS		-\$4,100	-\$776,750	\$0	\$0
FUND BALANCE APPROPRIATED					
103991-399100	FUND BALANCE APPROPRIATION	-2,004,552	-3,422,569	-21,920,050	0
103991-399102	CARRY FORWARD PROJECTS	-1,090,915	-1,358,062	0	0
103991-399103	FUND BAL APPROPRIATION FOR DEEDS	-129,395	-71,875	-72,262	-65,640
TOTAL FUND BALANCE APPROPRIATED		-\$3,224,862	-\$4,852,506	-\$21,992,312	-\$65,640
TOTAL GENERAL FUND REVENUES		-\$48,975,853	-\$51,705,982	-\$69,281,963	-\$47,319,420

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED FY 17-18	MANAGER RECOMMENDED
EXPENDITURES					
GOVERNING BODY					
104110-412100	SALARIES-REGULAR	37,702	37,702	38,835	38,835
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,265	13,265
104110-418100	SOCIAL SECURITY EXPENSE	4,077	4,077	4,170	4,170
104110-418600	WORKER'S COMPENSATION	150	150	150	150
104110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
104110-431100	TRAVEL-MILEAGE	500	500	500	500
104110-431200	TRAVEL-SUBSISTENCE	1,890	1,890	1,890	1,890
104110-437000	ADVERTISING	1,000	1,000	1,000	1,000
104110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
104110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,500
TOTAL GOVERNING BODY		\$62,085	\$62,085	\$63,310	\$63,310
ADMINISTRATION					
104120-412100	SALARIES-REGULAR	242,945	251,270	251,544	259,090
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	4,800	4,800	4,800	4,800
104120-418100	SOCIAL SECURITY EXPENSE	19,250	20,562	20,584	21,188
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	17,120	19,020	19,812	20,393
104120-418300	HEALTH INSURANCE EXPENSE	32,800	35,500	38,400	38,400
104120-418600	WORKER'S COMPENSATION	815	815	819	827
104120-418900	OTHER FRINGE-401K	12,405	12,853	12,865	13,242
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	3,500	6,600	3,500	3,500
104120-431100	TRAVEL-MILEAGE	750	750	750	750
104120-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500
104120-432500	POSTAGE	500	500	500	500
104120-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000
104120-445300	INSURANCE-FIDELITY BOND	450	450	450	450
104120-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION		\$343,235	\$361,020	\$361,925	\$371,040

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
				FY 17-18	
FINANCE DEPT					
104130-412100	SALARIES-REGULAR	232,384	244,580	245,534	252,900
104130-412801	CELL PHONE ALLOWANCE	480	480	480	480
104130-418100	SOCIAL SECURITY EXPENSE	18,591	19,570	19,643	20,232
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,032	18,099	18,906	19,473
104130-418300	HEALTH INSURANCE EXPENSE	41,000	44,375	48,000	48,000
104130-418600	WORKER'S COMPENSATION	767	807	810	838
104130-418900	OTHER FRINGE-401K	11,618	12,226	12,277	12,645
104130-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
104130-426000	OFFICE SUPPLIES	3,200	3,200	3,200	3,200
104130-431100	TRAVEL-MILEAGE	450	450	450	450
104130-431200	TRAVEL-SUBSISTENCE	800	800	800	800
104130-432500	POSTAGE	2,200	2,200	2,200	2,200
104130-434100	PRINTING	250	250	250	250
104130-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000
104130-445300	INSURANCE-FIDELITY BOND	450	450	450	450
104130-449100	DUES & SUBSCRIPTIONS	700	700	700	700
104130-449900	MISCELLANEOUS EXPENSE	250	250	250	250
104130-469100	PROFESSIONAL SERVICES-AUDIT	40,000	40,000	40,000	40,000
TOTAL FINANCE DEPT		\$372,972	\$392,237	\$397,750	\$406,668
TAX ADMINISTRATION					
104140-412100	SALARIES-REGULAR	638,170	635,873	665,987	645,195
104140-412600	SALARIES-PART-TIME	3,000	0	0	0
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	55,600	50,870	53,279	51,615
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	47,745	47,055	51,283	49,680
104140-418300	HEALTH INSURANCE EXPENSE	123,000	124,250	153,600	144,000
104140-418600	WORKER'S COMPENSATION	7,605	7,630	7,992	7,745
104140-418900	OTHER FRINGE-401K	34,595	31,797	33,299	32,260
104140-418901	OTHER FRINGE-457	5,400	5,040	5,760	5,400
104140-425100	MOTOR FUELS & LUBRICANTS	2,475	5,500	4,000	4,000
104140-425200	TIRES	1,000	500	500	500
104140-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
104140-431100	TRAVEL-MILEAGE	1,500	1,500	1,500	1,500
104140-431200	TRAVEL-SUBSISTENCE	5,000	5,000	5,000	5,000
104140-432500	POSTAGE	23,500	25,000	30,000	25,000
104140-434100	PRINTING	13,000	13,000	15,000	13,000
104140-434200	MOTOR VEHICLE BILLING EXPENSES	70,000	75,000	85,000	85,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	1,825	5,000	1,000	1,000
104140-437000	ADVERTISING	9,900	9,500	10,000	10,000
104140-439500	EMPLOYEE TRAINING	12,500	20,000	2,500	2,500
104140-445300	INSURANCE-FIDELITY BOND	450	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	500	500	925	500
104140-454000	CAPITAL OUTLAY-VEHICLES	23,755	24,000	50,000	25,000
104140-467000	BOARD MEMBER FEES	3,000	3,000	3,000	1,500
104140-469101	PROFESSIONAL SERVICES - LEGAL	8,000	8,000	8,000	6,000
104140-469500	CONTRACTED SERVICES	1,600	2,000	2,000	1,500
104140-469507	CONTRACTED BUSINESS AUDITS	400	4,000	10,000	10,000
TOTAL TAX ADMINISTRATION		\$1,098,960	\$1,109,630	\$1,205,240	\$1,133,510

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
TAX REVALUATION					
104141-432100	TELEPHONE SERVICE	475	500	500	500
104141-469500	CONTRACTED SERVICES	24,525	44,500	44,500	44,500
TOTAL TAX REVALUATION		\$25,000	\$45,000	\$45,000	\$45,000
LICENSE PLATE AGENCY					
104142-412100	SALARIES-REGULAR	104,482	109,753	108,164	111,410
104142-412600	SALARIES-PART-TIME	24,384	25,116	24,700	24,700
104142-418100	SOCIAL SECURITY EXPENSE	10,309	10,790	10,629	10,890
104142-418200	RETIREMENT CONTRIBUTIONS	7,209	8,123	8,329	8,580
104142-418300	HOSPITAL INSURANCE EXPENSE	24,600	26,625	28,800	28,800
104142-418600	WORKER'S COMPENSATION	425	472	465	475
104142-418900	OTHER FRINGE-DEFERRED COMP.	5,224	5,486	5,408	5,570
104142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
104142-426000	OFFICE SUPPLIES	1,160	750	1,000	1,000
104142-431100	TRAVEL-MILEAGE	800	800	800	800
104142-431200	TRAVEL-SUBSISTENCE	140	200	200	200
104142-432500	POSTAGE	1,600	1,500	1,500	1,500
104142-437000	ADVERTISING	300	300	300	300
104140-439500	EMPLOYEE TRAINING	0	250	0	0
104142-469500	CONTRACTED SERVICES-SHREDDING	820	720	720	720
TOTAL LICENSE PLATE AGENCY		\$182,533	\$191,965	\$192,095	\$196,025
LEGAL SERVICES					
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	194,300	49,000	74,000	74,000
TOTAL LEGAL SERVICES		\$195,300	\$50,000	\$75,000	\$75,000
COURT FACILITIES					
104160-426000	OFFICE SUPPLIES	600	600	1,500	0
104160-429001	OTHER SUPPLIES-LAW BOOKS	800	800	2,500	0
104160-439903	JURY COMMISSION EXPENSE	900	0	900	900
104160-449900	MISCELLANEOUS EXPENSE	600	5,732	5,100	2,000
TOTAL COURT FACILITIES		\$2,900	\$7,132	\$10,000	\$2,900

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
BOARD OF ELECTIONS					
104170-412100	SALARIES-REGULAR	115,323	116,316	114,079	117,500
104170-412600	SALARIES-PART-TIME	3,700	5,000	5,032	5,000
104170-412601	SALARIES-ONE STOP	27,056	34,508	67,950	52,870
104170-418100	SOCIAL SECURITY EXPENSE	11,334	12,466	14,965	14,030
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,957	8,607	8,784	9,050
104170-418300	HEALTH INSURANCE EXPENSE	24,600	26,625	28,800	28,800
104170-418600	WORKER'S COMPENSATION	577	623	935	880
104170-418900	OTHER FRINGE-401K	5,766	5,816	5,704	5,875
104170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
104170-426000	OFFICE SUPPLIES	7,320	5,000	7,782	5,000
104170-431100	TRAVEL-MILEAGE	2,000	2,000	1,905	1,000
104170-431200	TRAVEL-SUBSISTENCE	4,500	4,532	5,996	4,500
104170-432100	TELEPHONE SERVICE	100	53	95	95
104170-432500	POSTAGE	9,000	12,000	9,000	9,000
104170-434100	PRINTING	26,805	19,520	27,805	27,805
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	36,072	30,539	35,115	35,115
104170-437000	ADVERTISING	9,282	3,100	6,500	6,500
104170-439500	EMPLOYEE TRAINING	2,250	2,250	3,475	2,250
104170-441200	RENT-BUILDING	1,040	540	1,128	1,040
104170-449100	DUES & SUBSCRIPTIONS	110	150	120	120
104170-449900	MISCELLANEOUS EXPENSE	600	900	400	400
104170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600
104170-467001	ELECTION OFFICIALS	47,418	34,730	24,935	24,935
TOTAL BOARD OF ELECTIONS		\$353,490	\$335,955	\$381,185	\$362,445
REGISTER OF DEEDS					
104180-412100	SALARIES-REGULAR	275,731	284,205	284,768	293,315
104180-418100	SOCIAL SECURITY EXPENSE	22,058	22,736	22,781	23,465
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,025	21,031	21,930	22,585
104180-418300	HEALTH INSURANCE EXPENSE	57,400	62,125	67,200	67,200
104180-418600	WORKER'S COMPENSATION	910	995	1,082	1,115
104180-418900	OTHER FRINGE-401K	11,303	14,210	14,238	14,665
104180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
104180-426000	OFFICE SUPPLIES	11,100	11,700	14,600	12,000
104180-431100	TRAVEL-MILEAGE	1,250	900	1,200	1,000
104180-431200	TRAVEL-SUBSISTENCE	1,350	1,400	1,300	1,300
104180-432500	POSTAGE	3,200	3,000	3,000	2,800
104180-434100	PRINTING	1,250	1,366	1,200	1,400
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250
104180-439500	EMPLOYEE TRAINING	550	784	800	800
104180-444000	SERVICE & MAINTENANCE CONTRACT	37,758	39,333	38,590	38,590
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	625	660	660	660
104180-449900	MISCELLANEOUS EXPENSE	0	500	500	250
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	20,525	6,800	21,040	14,415
104180-469500	CONTRACTED SERVICES	74,370	31,150	17,700	17,700
TOTAL REGISTER OF DEEDS		\$541,350	\$505,840	\$515,535	\$516,205

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
GENERAL ADMINISTRATION					
104199-412101	PAY PLAN ADJUSTMENT ESTIMATE	0	0	650,000	650,000
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	186,120	660,887	200,000	200,000
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	28,000	18,500	15,000	15,000
104199-426000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	3,500	3,500	6,000	6,000
104199-432500	POSTAGE	100	100	100	100
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	20,000	20,000	22,000	22,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	229,000	210,000	200,000	200,000
104199-449100	DUES & SUBSCRIPTIONS	45,000	45,000	46,500	46,500
104199-449900	MISCELLANEOUS EXPENSE	35,950	39,388	39,775	39,775
104199-449901	WELLNESS PROGRAM	7,000	9,500	7,000	7,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	6,000	6,000	6,000	6,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	20,000	20,000	50,000	50,000
104199-469199	PROFESSIONAL SERVICES-OTHER	47,000	85,700	60,000	60,000
104199-469301	NEW RIVER SERVICE AUTHORITY	12,832	8,443	0	0
104199-469506	PARKING MANAGEMENT SERVICES	12,000	12,000	14,000	14,000
104199-499100	CONTINGENCY	138,890	425,000	425,000	425,000
TOTAL GENERAL ADMINISTRATION		\$794,392	\$1,567,018	\$1,744,375	\$1,744,375
INFORMATION TECHNOLOGY					
104210-412100	SALARIES-REGULAR	292,427	304,198	303,256	312,355
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	23,394	24,336	24,260	24,990
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,177	22,511	23,351	24,055
104210-418300	HEALTH INSURANCE EXPENSE	41,000	44,375	48,000	48,000
104210-418600	WORKER'S COMPENSATION	965	1,217	1,215	1,250
104210-418900	OTHER FRINGE-401K	14,621	15,210	15,163	15,620
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	32,300	32,960	34,470	33,470
104210-432100	TELEPHONE SERVICE	206	206	210	210
104210-432500	POSTAGE	50	50	50	50
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	4,000	3,500	3,500
104210-435201	CONTINUING COSTS-WSD EQUIPMENT	8,226	10,968	11,560	11,560
104210-437000	ADVERTISING	0	400	0	0
104210-439501	EMPLOYEE TRAINING	6,715	2,339	1,950	1,950
104210-442201	PC SOFTWARE/LICENSES	8,106	11,174	2,450	2,450
104210-444000	SERVICE & MAINTENANCE CONTRACT	237,919	256,719	233,530	233,530
104210-452000	CAPITAL OUTLAY-EQUIPMENT	118,905	179,814	43,350	43,350
104210-469505	CONT SERVICES-INTERNET/FIBER	41,404	37,653	60,420	60,420
TOTAL INFORMATION TECHNOLOGIES		\$853,175	\$950,890	\$809,495	\$819,520

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
MAINTENANCE					
104260-412100	SALARIES-REGULAR	672,759	674,671	690,119	710,825
104260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570
104260-412600	SALARIES-PART-TIME	33,592	34,620	27,476	28,300
104260-412801	CELLPHONE ALLOWANCE	480	480	480	480
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	57,194	57,429	58,093	59,815
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	47,012	50,560	53,799	55,395
104260-418300	HEALTH INSURANCE EXPENSE	147,600	159,750	182,400	182,400
104260-418600	WORKER'S COMPENSATION	29,312	34,457	36,308	37,385
104260-418900	OTHER FRINGE-401K	34,066	34,163	34,934	35,970
104260-418901	OTHER FRINGE-457	6,480	6,480	6,840	6,840
104260-421200	UNIFORMS	5,000	5,000	7,355	5,000
104260-425100	MOTOR FUELS & LUBRICANTS	11,063	8,300	12,000	12,000
104260-425200	TIRES	1,200	1,440	1,440	1,440
104260-426000	OFFICE SUPPLIES	1,400	1,250	1,250	1,250
104260-429000	OTHER SUPPLIES	2,750	1,686	2,600	1,500
104260-431100	TRAVEL-MILEAGE	300	300	300	100
104260-431200	TRAVEL-SUBSISTENCE	0	100	100	100
104260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500
104260-432500	POSTAGE	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,600	4,914	3,600	3,600
104260-435300	MAINTENANCE & REPAIR-VEHICLES	6,632	5,200	4,900	4,000
104260-437000	ADVERTISING	1,000	1,000	1,000	1,000
104260-439500	EMPLOYEE TRAINING	110	110	110	110
104260-443900	RENT-EQUIPMENT	1,000	1,000	6,500	1,000
104260-449900	MISCELLANEOUS PROJECTS	52,599	18,866	75,000	75,000
104260-454000	CAPITAL OUTLAY-VEHICLES	19,000	31,320	75,000	0
TOTAL MAINTENANCE		\$1,144,319	\$1,143,266	\$1,291,775	\$1,233,680

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
PUBLIC BUILDINGS SUMMARY					
	PUBLIC BUILDING-COURTHOUSE	149,614	127,645	237,515	166,870
	PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	33,035	46,530	208,670	172,670
	PUBLIC BUILDING-ADMINISTRATION BUILDING	24,550	42,473	75,550	23,175
	PUBLIC BUILDING-EMS	693,485	540,887	1,755	1,755
	PUBLIC BUILDING-HANNAH	9,895	9,945	9,350	9,350
	PUBLIC BUILDING-HEALTH DEPARTMENT	60,974	62,225	211,627	59,120
	PUBLIC BUILDING-WINKLER'S CREEK FACILITY	440,585	477,850	76,875	27,565
	PUBLIC BUILDING-LIBRARY	50,641	43,030	154,475	52,905
	PUBLIC BUILDING-RECORD STORAGE	28,330	11,570	12,545	11,000
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	41,494	25,430	38,165	23,790
	PUBLIC BUILDING-PARKING LOTS	2,755	1,850	6,950	1,800
	PUBLIC BUILDING-WEST ANNEX/AG BUILDING	154,360	269,200	439,500	34,540
	PUBLIC BUILDING-HUMAN SERVICES CENTER	96,583	116,860	121,710	111,595
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	18,875	18,875	19,285	18,735
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	262,126	265,540	320,665	238,930
	PUBLIC BUILDING-RECREATION ADMINISTRATION	4,100	3,460	339,325	3,460
	PUBLIC BUILDING-AQUATICS CENTER	148,900	144,750	155,035	148,785
	PUBLIC BUILDING-OPTIMIST FACILITY	32,920	44,000	35,280	35,000
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	78,013	239,723	652,085	77,585
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	39,865	16,965	277,595	17,970
	PUBLIC BUILDING-BROOKSHIRE PARK	517,872	41,800	26,875	19,725
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	25,500	23,500	68,750	33,180
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	45,105	40,313	34,960	12,360
	PUBLIC BUILDING-ROCKY KNOB PARK	24,400	24,230	34,620	24,000
SUMMARY OF PUBLIC BUILDINGS		\$2,983,977	\$2,638,651	\$3,559,162	\$1,325,865

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
PUBLIC BUILDING-COURTHOUSE					
104261-421100	JANITORIAL SUPPLIES	4,000	3,785	4,285	4,285
104261-432100	TELEPHONE SERVICE	17,900	17,400	19,200	19,000
104261-433100	UTILITIES-ELECTRICITY	50,245	53,000	55,000	53,000
104261-433200	UTILITIES-FUEL OIL	0	2,000	2,400	0
104261-433300	UTILITIES-NATURAL GAS	12,000	12,000	12,000	12,000
104261-433400	UTILITIES-WATER	4,500	4,500	4,500	4,500
104261-435100	MAINTENANCE & REPAIR-BUILDING	41,481	12,590	118,889	55,000
104261-435101	MAINTENANCE & REPAIR-GROUNDS	1,700	2,800	3,800	2,800
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,630	6,555	5,360	5,360
104261-444000	SERVICE & MAINTENANCE CONTRACT	8,156	7,925	5,825	5,825
104261-469500	CONTRACTED SERVICES	5,002	5,090	6,256	5,100
TOTAL PUBLIC BUILDING-COURTHOUSE		\$149,614	\$127,645	\$237,515	\$166,870
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING					
104262-421100	JANITORIAL SUPPLIES	2,600	2,440	2,440	2,440
104262-432100	TELEPHONE SERVICE	520	550	550	550
104262-433100	UTILITIES-ELECTRICITY	17,613	18,000	20,000	18,000
104262-433400	UTILITIES-WATER	1,700	1,700	1,700	1,700
104262-435100	MAINTENANCE & REPAIR-BUILDING	1,300	1,500	164,800	143,100
104262-435101	MAINTENANCE & REPAIR-GROUNDS	650	1,650	650	650
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,212	1,825	13,850	1,850
104262-444000	SERVICE & MAINTENANCE CONTRACT	2,938	2,865	2,880	2,880
104262-458000	CAPITAL OUTLAY - BUILDING	0	14,500	0	0
104262-469500	CONTRACTED SERVICES	1,502	1,500	1,800	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		\$33,035	\$46,530	\$208,670	\$172,670
PUBLIC BUILDING-ADMINISTRATION BUILDING					
104263-421100	JANITORIAL SUPPLIES	3,200	1,200	1,200	1,200
104263-433100	ELECTRICITY	11,000	13,000	12,000	11,500
104263-433300	NATURAL GAS	900	840	900	900
104263-433400	WATER	1,150	1,150	1,150	1,150
104263-435100	MAINTENANCE & REPAIR - BUILDING	1,000	10,923	2,500	1,000
104263-435101	MAINTENANCE & REPAIR - GROUNDS	650	650	650	650
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	1,950	9,950	51,900	1,900
104263-444000	SERVICE & MAINTENANCE CONTRACTS	2,700	2,735	2,850	2,850
104263-469500	CONTRACTED SERVICES	2,000	2,025	2,400	2,025
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		\$24,550	\$42,473	\$75,550	\$23,175
PUBLIC BUILDING-EMS					
104264-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	5,953	965	965
104264-444000	SERVICE & MAINTENANCE CONTRACT	0	0	290	290
104264-457000	CAPITAL OUTLAY - LAND	3,545	288	0	0
104264-458000	CAPITAL OUTLAY - BUILDING	688,940	534,146	0	0
TOTAL PUBLIC BUILDING-EMS		\$693,485	\$540,887	\$1,755	\$1,755

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
PUBLIC BUILDING-HANNAH					
104265-432100	TELEPHONE SERVICE	220	205	210	210
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	760	500	400	400
104265-444000	SERVICE & MAINTENANCE CONTRACT	275	240	240	240
104265-445102	INSURANCE-FLOOD	8,640	9,000	8,500	8,500
TOTAL PUBLIC BUILDING-HANNAH		\$9,895	\$9,945	\$9,350	\$9,350
PUBLIC BUILDING-HEALTH DEPARTMENT					
104267-421100	JANITORIAL SUPPLIES	3,800	3,780	4,755	4,755
104267-432100	TELEPHONE	450	415	415	415
104267-433100	UTILITIES-ELECTRICITY	28,500	31,000	31,000	29,000
104267-433300	UTILITIES-PROPANE	9,200	6,500	7,850	7,850
104267-433400	UTILITIES-WATER	2,100	2,900	2,900	2,900
104267-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,500	141,500	1,500
104267-435101	MAINTENANCE & REPAIR-GROUNDS	4,919	1,500	1,800	1,800
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	8,245	14,015	4,500
104267-444000	SERVICE & MAINTENANCE CONTRACT	2,413	2,385	2,400	2,400
104267-469500	CONTRACTED SERVICES	4,092	4,000	4,992	4,000
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		\$60,974	\$62,225	\$211,627	\$59,120
PUBLIC BUILDING-WINKLER'S CREEK FACILITY					
104268-421100	JANITORIAL SUPPLIES	0	0	2,775	2,775
104268-432100	TELEPHONE	1,590	1,540	1,675	500
104268-433100	UTILITIES-ELECTRICITY	300	7,800	9,600	9,600
104268-433300	UTILITIES-PROPANE GAS	1,000	1,500	4,500	4,500
104268-433400	UTILITIES-WATER	400	1,200	1,500	1,500
104268-435100	MAINTENANCE & REPAIR-BUILDING	740	500	2,500	2,500
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	0	0	2,735	2,735
104268-444000	SERVICE & MAINTENANCE CONTRACT	0	240	455	455
104268-445102	INSURANCE-FLOOD	2,555	3,000	3,000	3,000
104268-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	434,000	462,070	48,135	0
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		\$440,585	\$477,850	\$76,875	\$27,565
PUBLIC BUILDING-LIBRARY					
104269-421100	JANITORIAL SUPPLIES	1,700	1,700	1,900	1,900
104269-433100	UTILITIES-ELECTRICITY	22,000	21,500	22,000	20,000
104269-433300	UTILITIES-PROPANE GAS	3,500	3,500	3,500	3,500
104269-433400	UTILITIES-WATER	1,400	1,400	1,400	1,400
104269-433900	UTILITIES-DUMPSTER PICK-UP	940	1,002	1,150	1,150
104269-435100	MAINTENANCE & REPAIR-BUILDING	1,800	1,800	81,800	1,800
104269-435101	MAINTENANCE & REPAIR-GROUNDS	9,311	2,200	20,924	2,200
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,140	2,140	13,770	12,970
104269-444000	SERVICE & MAINTENANCE CONTRACT	3,850	3,785	3,985	3,985
104269-469500	CONTRACTED SERVICES	4,000	4,003	4,046	4,000
TOTAL PUBLIC BUILDING-LIBRARY		\$50,641	\$43,030	\$154,475	\$52,905

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
PUBLIC BUILDING-RECORD STORAGE					
104271-432100	TELEPHONE	1,290	3,100	3,350	3,500
104271-433100	UTILITIES-ELECTRICITY	1,040	7,200	7,200	5,785
104271-435100	MAINTENANCE & REPAIR-BUILDING	250	0	250	250
104271-435101	MAINTENANCE & REPAIR-GROUNDS	250	250	200	200
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	0	0	525	525
104271-444000	SERVICE & MAINTENANCE CONTRACT	0	240	240	240
104271-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	25,000	0	0	0
104271-469500	CONTRACTED SERVICES	500	780	780	500
TOTAL PUBLIC BUILDING-RECORD STORAGE		\$28,330	\$11,570	\$12,545	\$11,000
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
104272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600
104272-433100	UTILITIES-ELECTRICITY	8,300	8,300	8,300	7,500
104272-433200	UTILITIES-FUEL OIL	4,500	4,500	4,500	4,500
104272-435100	MAINTENANCE & REPAIR-BUILDING	2,500	2,340	12,840	1,500
104272-435101	MAINTENANCE & REPAIR-GROUNDS	2,300	2,300	2,300	2,300
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,650	1,650	3,720	1,650
104272-444000	SERVICE & MAINTENANCE CONTRACT	275	240	240	240
104272-449900	LEASE BUYOUT-WAMY	10,714	0	0	0
104272-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	4,989	0	0	0
104272-469500	CONTRACTED SERVICES	4,666	4,500	4,665	4,500
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		\$41,494	\$25,430	\$38,165	\$23,790
PUBLIC BUILDING-PARKING LOTS					
104273-421100	JANITORIAL SUPPLIES	300	300	300	300
104273-435101	MAINTENANCE & REPAIR-GROUNDS	2,455	1,550	6,650	1,500
TOTAL PUBLIC BUILDING-PARKING LOTS		\$2,755	\$1,850	\$6,950	\$1,800
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
104274-421100	JANITORIAL SUPPLIES	1,700	1,700	2,100	2,100
104274-433100	UTILITIES-ELECTRICITY	15,000	17,300	18,000	15,000
104274-433300	UTILITIES-PROPANE GAS	1,700	1,700	1,700	1,700
104274-433400	UTILITIES-WATER	1,400	1,400	1,400	1,400
104274-435100	MAINTENANCE & REPAIR-BUILDING	7,570	181,000	10,900	8,600
104274-435101	MAINTENANCE & REPAIR-GROUNDS	122,590	1,700	6,200	1,500
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,625	61,625	20,595	1,500
104274-444000	SERVICE & MAINTENANCE CONTRACT	275	240	240	240
104274-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	0	375,800	0
104274-469500	CONTRACTED SERVICES	2,500	2,535	2,565	2,500
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		\$154,360	\$269,200	\$439,500	\$34,540

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
PUBLIC BUILDING-HUMAN SERVICES CENTER					
104275-421100	JANITORIAL SUPPLIES	5,100	5,100	9,900	9,900
104275-433100	UTILITIES-ELECTRICITY	50,800	48,000	51,000	48,000
104275-433400	UTILITIES-WATER	5,200	5,200	5,200	5,200
104275-435100	MAINTENANCE & REPAIR-BUILDING	9,311	7,800	7,000	3,000
104275-435101	MAINTENANCE & REPAIR-GROUNDS	7,117	3,700	30,595	29,495
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,175	11,005	3,675	3,000
104275-444000	SERVICE & MAINTENANCE CONTRACT	6,880	6,855	7,090	7,000
104275-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	23,200	0	0
104275-469500	CONTRACTED SERVICES	7,000	6,000	7,250	6,000
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		\$96,583	\$116,860	\$121,710	\$111,595
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER					
104276-421100	JANITORIAL SUPPLIES	950	850	850	850
104276-433100	UTILITIES-ELECTRICITY	15,541	16,000	16,000	15,500
104276-435100	MAINTENANCE & REPAIR-BUILDING	1,000	1,000	1,000	1,000
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,025	1,025	1,075	1,025
104276-469500	CONTRACTED SERVICES	359	0	360	360
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		\$18,875	\$18,875	\$19,285	\$18,735
PUBLIC BUILDING-LAW ENFORCEMENT CENTER					
104277-421100	JANITORIAL SUPPLIES	4,200	3,965	2,900	2,900
104277-432100	TELEPHONE-DATA SERVICE	1,500	1,590	1,590	1,600
104277-433100	UTILITIES-ELECTRICITY	62,200	62,000	65,000	62,000
104277-433300	UTILITIES-PROPANE GAS	14,500	11,400	15,000	10,000
104277-433400	UTILITIES-WATER	75,000	60,000	70,000	50,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	59,455	38,400	20,000	8,000
104277-435101	MAINTENANCE & REPAIR-GROUNDS	5,700	5,700	5,700	5,000
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	13,675	44,600	33,575	10,000
104277-444000	SERVICE & MAINTENANCE CONTRACTS	2,228	2,215	6,730	6,730
104277-451000	CAPITAL OUTLAY - EQUIPMENT	0	5,670	77,700	62,700
104277-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	1,200	10,000	0	0
104277-469500	CONTRACTED SERVICES	22,468	20,000	22,470	20,000
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		\$262,126	\$265,540	\$320,665	\$238,930
PUBLIC BUILDING-RECREATION ADMINISTRATION					
104280-421100	JANITORIAL SUPPLIES	500	500	500	500
104280-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,000	39,790	1,000
104280-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	500	9,575	500
104280-444000	SERVICE & MAINTENANCE CONTRACTS	1,100	1,200	1,200	1,200
104280-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	288,000	0
104280-469500	CONTRACTED SERVICES	500	260	260	260
TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION		\$4,100	\$3,460	\$339,325	\$3,460

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
				FY 17-18	
PUBLIC BUILDING-AQUATICS CENTER					
104281-421100	JANITORIAL SUPPLIES	2,850	2,800	2,800	2,800
104281-433100	UTILITIES-ELECTRICITY	21,450	20,000	22,500	20,000
104281-433300	UTILITIES-NATURAL GAS	30,000	27,350	32,500	30,000
104281-433400	UTILITIES-WATER	11,000	11,000	11,000	11,000
104281-435100	MAINTENANCE & REPAIR-BUILDING	23,608	1,000	1,300	1,000
104281-435101	MAINTENANCE & REPAIR-GROUNDS	3,000	3,000	3,950	3,000
104281-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,467	5,000	1,915	1,915
104281-449900	POOL PERMIT	600	600	600	600
104281-458000	CAPITAL OUTLAY - BUILDING	48,925	71,000	75,000	75,000
104281-469500	CONTRACTED SERVICES	3,000	3,000	3,470	3,470
TOTAL PUBLIC BUILDING-AQUATICS CENTER		\$148,900	\$144,750	\$155,035	\$148,785
PUBLIC BUILDING-OPTIMIST FACILITY					
104282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
104282-433101	UTILITIES-ELECTRICITY	1,500	1,500	1,500	1,500
104282-433300	UTILITIES-PROPANE GAS	1,700	2,000	2,000	2,000
104282-433401	UTILITIES-WATER	1,000	1,000	1,000	1,000
104282-435100	MAINTENANCE & REPAIR-BUILDING	800	500	500	500
104282-435101	MAINTENANCE & REPAIR-GROUNDS	3,645	14,245	5,280	5,100
104282-435200	MAINTENANCE & REPAIR-EQUIPMENT	700	700	800	700
104282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000
104282-469500	CONTRACTED SERVICES	4,575	5,055	5,200	5,200
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		\$32,920	\$44,000	\$35,280	\$35,000
PUBLIC BUILDING-RECREATION FIELDS/PARKS					
104283-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	5,000	5,000	5,000	5,000
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	1,200	1,200	1,200	1,200
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	7,000	7,000	283,920	7,000
104283-435102	MAINTENANCE & REPAIR-PARKS	4,200	4,200	7,200	4,200
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	8,973	11,723	251,800	9,300
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	8,600	8,600	9,426	8,600
104283-435200	MAINTENANCE AGREEMENTS	4,000	2,000	2,000	2,000
104283-457001	CAPITAL OUTLAY - TRAIL GRANT	0	160,000	0	0
104283-458000	CAPITAL OUTLAY - BUILDING	0	0	51,254	0
104283-469500	CONTRACTED SERVICES	36,390	37,350	37,635	37,635
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		\$78,013	\$239,723	\$652,085	\$77,585

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM					
104284-421100	JANITORIAL SUPPLIES	850	850	850	850
104284-433101	UTILITIES-ELECTRICITY	4,000	4,000	4,000	4,000
104284-433300	UTILITIES-PROPANE GAS	3,000	2,240	3,000	2,500
104284-435101	MAINTENANCE & REPAIR-BUILDING	3,000	2,260	8,900	3,000
104284-435102	MAINTENANCE & REPAIR-GROUNDS	22,600	1,200	1,300	1,200
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	250	250	375	250
104284-458000	CAPITAL OUTLAY - BUILDING	0	0	253,000	0
104284-469500	CONTRACTED SERVICES	6,165	6,165	6,170	6,170
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		\$39,865	\$16,965	\$277,595	\$17,970
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS					
104286-421100	JANITORIAL SUPPLIES	700	700	700	700
104286-433100	UTILITIES-ELECTRICITY	2,800	2,800	2,800	2,500
104286-435101	MAINTENANCE & REPAIR-GROUNDS	14,000	12,000	21,100	20,000
104286-458000	CAPITAL OUTLAY - BUILDING	0	0	34,170	0
104286-469500	CONTRACTED SERVICES	8,000	8,000	9,980	9,980
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		\$25,500	\$23,500	\$68,750	\$33,180
PUBLIC BUILDING-BROOKSHIRE PARK					
104285-421100	JANITORIAL SUPPLIES	1,000	1,000	1,075	1,075
104285-433100	UTILITIES - ELECTRICITY	4,800	4,600	4,800	4,800
104285-433400	UTILITIES - WATER	1,200	1,200	1,550	1,550
104285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	3,150	3,150	10,150	3,200
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	400	600	400
104285-445102	INSURANCE - FLOOD	800	1,200	1,200	1,200
104285-457003	CAPITAL OUTLAY - UNDERPASS PROJECT	498,822	22,750	0	0
104285-469500	CONTRACTED SERVICES	7,000	7,000	7,000	7,000
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		\$517,872	\$41,800	\$26,875	\$19,725
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX					
104287-421100	JANITORIAL SUPPLIES	1,300	1,300	1,300	1,300
104287-433100	UTILITIES-ELECTRICITY	3,500	3,500	3,500	3,200
104287-433400	UTILITIES-WATER	1,200	1,200	1,400	1,200
104287-435100	MAINTENANCE & REPAIR-BUILDING	500	500	4,500	500
104287-435101	MAINTENANCE & REPAIR-GROUNDS	1,200	1,200	700	700
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	3,500	1,900	1,900
104587-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	31,370	25,598	18,000	0
104287-469500	CONTRACTED SERVICES	3,035	3,515	3,660	3,560
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		\$45,105	\$40,313	\$34,960	\$12,360

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
PUBLIC BUILDING-ROCKY KNOB PARK					
104288-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
104288-433100	UTILITIES - ELECTRICITY	1,600	1,200	1,600	1,000
104288-433400	UTILITIES - WATER	1,300	1,300	1,300	1,000
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	800	800	900	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	5,500	5,250	15,000	5,680
104288-469500	CONTRACTED SERVICES	14,200	14,680	14,820	14,820
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		\$24,400	\$24,230	\$34,620	\$24,000
SHERIFF'S OFFICE					
104310-412100	SALARIES-REGULAR	2,004,774	2,092,814	2,110,625	2,143,045
104310-412800	UNIFORM ALLOWANCE	4,950	4,950	4,950	4,950
104310-412801	CELLPHONE ALLOWANCE	10,560	10,560	10,560	10,560
104310-412900	DOG TRAINING ALLOWANCE	10,048	10,349	10,510	10,825
104310-413100	SEPARATION ALLOWANCE	26,100	13,283	35,460	35,460
104310-413300	SUPPLEMENTAL RETIREMENT	94,300	94,096	97,645	99,030
104310-418100	SOCIAL SECURITY EXPENSE	164,515	170,556	173,770	176,390
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	143,987	161,649	174,235	176,890
104310-418300	HEALTH INSURANCE EXPENSE	393,600	434,875	470,400	470,400
104310-418600	WORKER'S COMPENSATION	80,191	83,713	80,205	81,435
104310-418900	OTHER FRINGE-401K	5,938	7,497	7,885	8,125
104310-418901	OTHER FRINGE-457	17,280	17,640	17,640	17,640
104310-421200	UNIFORMS	20,000	21,000	23,000	21,000
104310-423800	DRUG PURCHASES	5,000	5,000	10,000	5,000
104310-425100	MOTOR FUELS & LUBRICANTS	104,301	128,445	135,000	100,000
104310-425200	TIRES	20,100	16,000	17,000	17,000
104310-429000	OFFICE/OTHER SUPPLIES	14,670	14,500	30,000	16,000
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	4,368	4,368	5,000	4,500
104310-429002	DRUG DOG EXPENSES	3,000	3,000	3,000	3,000
104310-429201	PROGRAM SUPPLIES-DARE	5,000	5,000	6,000	5,000
104310-431100	TRAVEL-MILEAGE	200	100	100	100
104310-431200	TRAVEL-SUBSISTENCE	3,000	3,230	4,000	3,000
104310-432100	TELEPHONE SERVICE	13,000	14,000	14,000	14,000
104310-432500	POSTAGE	4,000	4,200	4,500	4,200
104310-434100	PRINTING	250	250	300	250
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500
104310-435300	MAINTENANCE & REPAIR-VEHICLES	44,100	44,000	44,000	40,000
104310-437000	ADVERTISING	0	500	500	500
104310-439500	EMPLOYEE TRAINING	3,000	3,000	6,000	3,000
104310-439501	AMMUNITION & GUN EXPENSES	11,500	11,500	12,500	12,500
104310-439900	DRUG TESTING	250	250	250	250
104310-439901	CONCEALED WEAPON CARRY PERMITS	22,420	26,550	30,000	27,500
104310-444000	SERVICE & MAINTENANCE CONTRACT	13,000	14,100	30,000	28,000
104310-445300	INSURANCE-FIDELITY BOND	125	125	125	125
104310-447000	SEPARATION ALLOWANCE FUND	25,000	45,000	65,000	65,000
104310-449100	DUES & SUBSCRIPTIONS	1,800	1,800	1,800	1,800
104310-449900	MISCELLANEOUS EXPENSE	250	1,075	2,000	250
104310-449901	NC GCC GRANT FOR RIFLES	0	12,600	0	0
104310-449903	TACTICAL TEAM EXPENSE/SWAT	6,600	2,500	15,000	2,500
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	33,762	29,569	250,000	42,000
104310-454000	CAPITAL OUTLAY - VEHICLES	296,401	369,353	235,000	235,000
104310-469500	CONTRACTED SERVICES-LEGAL	13,980	7,500	19,000	10,000
TOTAL SHERIFF'S OFFICE		\$3,626,820	\$3,891,997	\$4,158,460	\$3,897,725

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
DETENTION CENTER					
104320-412100	SALARIES-REGULAR	975,604	1,004,599	996,676	1,026,575
104320-412801	CELL PHONE ALLOWANCE	480	480	480	480
104320-418100	SOCIAL SECURITY EXPENSE	78,048	80,368	79,736	82,130
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	67,317	74,340	76,744	79,050
104320-418300	HEALTH INSURANCE EXPENSE	221,400	239,625	259,200	259,200
104320-418600	WORKER'S COMPENSATION	41,951	42,193	44,850	46,195
104320-418900	OTHER FRINGE-401K	48,780	50,230	49,834	51,330
104320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	13,030	13,890	16,000	14,000
104320-421200	UNIFORMS	7,000	8,400	9,000	8,400
104320-422000	FOOD & PROVISIONS FOR INMATES	365,000	355,000	332,000	332,000
104320-423800	PRESCRIPTION DRUG PURCHASES	18,500	18,500	18,500	16,000
104320-429000	OTHER SUPPLIES	19,800	13,930	28,000	20,000
104320-431100	TRAVEL-MILEAGE	770	0	0	0
104320-431200	TRAVEL-SUBSISTENCE	1,200	1,110	1,000	1,000
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	13,000	13,000	13,000	13,000
104320-439500	EMPLOYEE TRAINING	550	500	500	500
104320-439900	DRUG TESTING	300	250	250	250
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	40,000	35,000	32,000	32,000
104320-449900	MISCELLANEOUS EXPENSE	300	300	500	250
104320-449902	BLOOD TESTS FOR INMATES	100	100	100	100
104320-454000	CAPITAL OUTLAY - VEHICLES	0	38,800	0	0
104320-469102	PROFESSIONAL SERVICES-MEDICAL	170,000	170,000	170,000	158,000
104320-469500	CONTRACTED SERVICES	5,000	10,000	10,000	10,000
TOTAL DETENTION CENTER		\$2,097,850	\$2,180,335	\$2,148,090	\$2,160,180
EMERGENCY SERVICES					
104311-412100	SALARIES-REGULAR	522,502	537,076	531,378	547,320
104311-412801	CELL PHONE ALLOWANCE	960	960	960	960
104311-418100	SOCIAL SECURITY EXPENSE	41,800	42,966	42,510	43,785
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	35,535	38,847	40,377	41,605
104311-418300	HEALTH INSURANCE EXPENSE	106,600	115,375	124,800	124,800
104311-418600	WORKER'S COMPENSATION	1,884	1,988	1,966	2,025
104311-418900	OTHER FRINGE-401K	25,750	26,248	26,219	27,015
104311-418901	OTHER FRINGE-457	4,680	4,680	4,680	4,680
104311-421200	UNIFORMS	320	500	1,000	500
104311-425100	MOTOR FUELS	1,250	695	1,000	1,000
104311-429000	OTHER SUPPLIES	1,040	1,255	1,000	1,000
104311-429002	DCI LICENSES/FEES	1,200	1,200	1,200	1,200
104311-431200	TRAVEL-SUBSISTENCE	250	250	250	250
104311-432100	TELEPHONE SERVICE	15,000	17,400	16,000	16,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	7,850	11,000	8,000	5,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	790	1,400	1,500	1,500
104311-437000	ADVERTISING	350	190	250	250
104311-439500	EMPLOYEE TRAINING	250	250	0	0
104311-439900	DRUG TESTING	100	100	100	100
104311-444000	SERVICE & MAINTENANCE CONTRACTS	4,029	4,040	8,350	0
104311-449100	DUES & SUBSCRIPTIONS	150	150	150	150
104311-449900	MISCELLANEOUS EXPENSE	125	125	0	0
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	0	121,955	66,740
104311-454000	CAPITAL OUTLAY - VEHICLE	0	0	25,000	0
TOTAL EMERGENCY SERVICES		\$772,415	\$806,695	\$958,645	\$885,880

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED FY 17-18	MANAGER RECOMMENDED
EMERGENCY MANAGEMENT					
104330-412100	SALARIES-REGULAR	180,356	187,673	171,923	177,080
104330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
104330-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
104330-418100	SOCIAL SECURITY EXPENSE	14,874	15,461	14,200	14,615
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,829	14,300	13,668	14,065
104330-418300	HEALTH INSURANCE EXPENSE	32,800	35,500	38,400	38,400
104330-418600	WORKER'S COMPENSATION	4,648	4,831	4,970	5,115
104330-418900	OTHER FRINGE-401K	9,296	9,660	8,875	9,135
104330-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104330-421200	UNIFORMS	1,000	1,310	3,205	2,000
104330-425100	MOTOR FUELS & LUBRICANTS	6,000	3,480	6,500	5,500
104330-425200	TIRES	1,100	615	2,420	2,000
104330-426000	OFFICE SUPPLIES	900	900	1,000	1,000
104330-429000	OTHER SUPPLIES	1,170	2,220	4,600	2,000
104330-429001	OTHER SUPPLIES-NON 911	1,500	280	1,500	1,500
104330-429003	SUPPLIES-EMERGENCY SITUATIONS	0	0	5,000	0
104330-431200	TRAVEL-SUBSISTENCE	1,800	1,310	3,680	3,680
104330-432100	TELEPHONE SERVICE	1,100	700	700	700
104330-432500	POSTAGE	500	270	1,000	1,000
104330-433100	UTILITIES-ELECTRICITY	500	500	500	500
104330-433300	UTILITIES-PROPANE GAS	400	500	500	500
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	23,535	23,310	24,800	24,800
104330-435201	MAINTENANCE & REPAIR - SMOKE HOUSE	250	250	250	250
104330-435300	MAINTENANCE & REPAIR-VEHICLES	1,700	1,500	2,500	2,000
104330-437000	ADVERTISING	0	910	350	0
104330-439500	EMPLOYEE TRAINING	1,250	1,000	1,375	1,375
104330-441100	RENT	3,000	3,000	3,090	3,090
104330-442200	SOFTWARE LICENSE-CODE RED	10,000	10,500	10,000	10,000
104330-449100	DUES & SUBSCRIPTIONS	725	888	955	955
104330-449900	MISCELLANEOUS EXPENSE	0	530	2,330	1,500
104330-449904	HAZMAT TRAINING	11,104	0	0	0
104330-449999	FEMA GRANT	0	215,874	0	0
104330-451000	CAPITAL OUTLAY-EQUIPMENT	0	0	21,685	0
104330-454000	CAPITAL OUTLAY-VEHICLES	31,696	0	0	0
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	8,400	8,400	8,400	8,400
104330-469901	FOSCOE	193,000	201,376	208,000	208,000
104330-469903	FALL CREEK	3,250	3,300	3,700	3,700
104330-469904	BEAVER DAM	39,000	39,276	42,500	42,500
104330-469905	BOONE	275,000	284,881	300,000	300,000
104330-469906	ZIONVILLE	42,000	41,758	47,000	47,000
104330-469907	COVE CREEK	89,000	86,702	96,000	96,000
104330-469908	STEWART SIMMONS	50,398	56,066	48,500	48,500
104330-469910	MEAT CAMP	78,000	80,016	86,000	86,000
104330-469911	TODD	23,500	24,214	25,000	25,000
104330-469912	BLOWING ROCK	180,000	176,285	184,500	184,500
104330-469913	SHAWNEEHAW	37,000	37,480	42,000	42,000
104330-469919	CRESTON	8,000	8,000	8,000	8,000
104330-469924	DEEP GAP	80,000	69,323	76,300	76,300
104330-469998	BEECH MTN.	20,500	20,500	20,500	20,500
104330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		\$1,501,531	\$1,695,299	\$1,566,825	\$1,539,610

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED FY 17-18	MANAGER RECOMMENDED
PLANNING & INSPECTIONS					
104350-412100	SALARIES-REGULAR	432,231	439,107	425,095	437,850
104350-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
104350-418100	SOCIAL SECURITY EXPENSE	34,694	35,246	34,125	35,145
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	29,824	32,494	32,730	33,715
104350-418300	HEALTH INSURANCE EXPENSE	65,600	71,000	76,800	76,800
104350-418600	WORKER'S COMPENSATION	9,077	9,223	9,140	9,415
104350-418900	OTHER FRINGE-401K	21,614	21,955	21,255	21,895
104350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880
104350-425100	MOTOR FUELS & LUBRICANTS	9,000	4,500	4,500	4,500
104350-425200	TIRES	3,000	0	2,500	2,500
104350-426000	OFFICE SUPPLIES	1,700	1,500	1,500	1,500
104350-431200	TRAVEL-SUBSISTENCE	400	400	400	400
104350-432500	POSTAGE	1,200	1,200	1,500	1,500
104350-435300	MAINTENANCE & REPAIR-VEHICLES	4,000	2,500	1,500	1,500
104350-437000	ADVERTISING	100	500	500	500
104350-439500	EMPLOYEE TRAINING	1,500	1,500	2,000	2,000
104350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000
104350-449900	MISCELLANEOUS EXPENSE	1,000	1,000	2,000	2,000
104350-454000	CAPITAL OUTLAY-VEHICLES	0	25,000	50,000	25,000
TOTAL PLANNING & INSPECTIONS		\$621,260	\$653,445	\$671,865	\$662,540
AMBULANCE & RESCUE SQUADS					
104370-432100	TELEPHONE SERVICE	2,000	3,000	2,100	2,100
104370-433100	UTILITIES-ELECTRICITY	2,000	2,200	2,200	2,200
104370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,400	30,000	30,000	30,000
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	992,000	980,000	1,305,500	1,202,500
104370-469502	CONTRACTED SERV-AVERY COUNTY	69,000	69,000	70,000	70,000
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	120,000	70,000
104370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000
TOTAL AMBULANCE & RESCUE SQUADS		\$1,217,100	\$1,210,900	\$1,586,500	\$1,433,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
				FY 17-18	
ANIMAL CARE & CONTROL					
104380-412100	SALARIES-REGULAR	71,229	73,825	72,065	74,230
104380-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
104380-412801	CELLPHONE ALLOWANCE	960	960	960	960
104380-418100	SOCIAL SECURITY EXPENSE	6,144	5,906	5,765	5,940
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,915	5,463	5,978	6,145
104380-418300	HEALTH INSURANCE EXPENSE	16,400	17,750	19,200	19,200
104380-418600	WORKER'S COMPENSATION	1,425	1,324	1,299	1,340
104380-418900	OTHER FRINGE-401K	3,561	3,692	3,603	3,715
104380-418901	OTHER FRINGE-457	720	720	720	720
104380-421200	UNIFORMS	1,800	950	1,000	1,000
104380-425100	MOTOR FUELS & LUBRICANTS	5,443	5,050	5,400	5,400
104380-425200	TIRES	0	1,240	1,250	1,250
104380-426000	OFFICE SUPPLIES	250	250	350	350
104380-429000	OTHER SUPPLIES	500	1,850	2,200	1,650
104380-432100	TELEPHONE SERVICE	600	600	600	600
104380-432500	POSTAGE	350	350	350	350
104380-434100	PRINTING	200	200	200	200
104380-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,260	1,000
104380-439500	EMPLOYEE TRAINING	200	200	500	500
104380-449900	MISCELLANEOUS EXPENSE	100	100	100	100
104380-449902	SPAY/NEUTER GRANT	2,000	2,000	0	0
104380-454000	CAPITAL OUTLAY-VEHICLES	29,298	0	30,000	30,000
TOTAL ANIMAL CARE & CONTROL		\$152,665	\$129,000	\$158,370	\$160,220
TRANSPORTATION					
104500-469300	GENERAL APPROPRIATION-APPALCART	67,495	67,495	67,495	67,495
104500-469843	RURAL GENERAL PUBLIC-APPALCART	73,928	83,208	0	0
104500-469844	EMPLOYMENT TRANSPORTATION	14,153	13,551	0	0
104500-469846	ELDERLY & DISABLED TRANSPORTATION	54,262	61,135	0	0
TOTAL TRANSPORTATION		\$209,838	\$225,389	\$67,495	\$67,495
FORESTRY					
104750-469300	GENERAL APPROPRIATION	44,711	57,850	59,295	45,290
TOTAL FORESTRY		\$44,711	\$57,850	\$59,295	\$45,290
ECONOMIC DEVELOPMENT					
104920-449900	CLEANING SERVICES	9,658	9,660	11,100	11,100
104920-449902	AEC OFFICE EXPENSES	12,000	11,000	10,000	10,000
104920-463000	GENERAL APPROPRIATION	61,500	76,179	48,500	48,500
TOTAL ECONOMIC DEVELOPMENT		\$83,158	\$96,839	\$69,600	\$69,600

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
COOPERATIVE EXTENSION					
104950-412100	SALARIES-REGULAR	172,142	188,814	193,694	170,745
104950-418100	SOCIAL SECURITY EXPENSE	13,169	14,443	14,818	13,065
104950-418200	STATE RETIREMENT CONTRIBUTION	25,416	29,259	31,954	28,045
104950-418300	HEALTH INSURANCE EXPENSE	19,762	22,960	23,525	20,565
104950-418500	UNEMPLOYMENT COMPENSATION	174	189	195	170
104950-418600	WORKER'S COMPENSATION	121	119	125	125
104950-429000	OTHER SUPPLIES	8,617	8,617	8,620	7,820
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200
104950-432500	POSTAGE	200	200	200	200
104950-444000	SERVICE & MAINTENANCE CONTRACT	500	500	500	500
104950-449100	DUES & SUBSCRIPTIONS	1,819	1,664	1,895	1,665
104950-449900	MISCELLANEOUS EXPENSE	3,280	3,360	3,360	3,360
TOTAL COOPERATIVE EXTENSION		\$246,400	\$271,325	\$280,086	\$247,460
SOIL AND WATER CONSERVATION					
104960-412100	SALARIES-REGULAR	72,709	67,416	69,100	69,435
104960-412801	CELLPHONE ALLOWANCE	480	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	5,817	5,393	5,530	5,555
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,017	4,989	5,320	5,345
104960-418300	HEALTH INSURANCE EXPENSE	16,400	17,750	19,200	19,200
104960-418600	WORKER'S COMPENSATION	1,092	1,079	1,105	1,110
104960-418900	OTHER FRINGE-401K	3,635	3,371	3,455	3,475
104960-418901	OTHER FRINGE-457	720	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	1,500	1,500	1,500	1,000
104960-426000	OFFICE SUPPLIES	645	500	500	500
104960-429000	OTHER SUPPLIES	2,655	3,300	3,300	3,300
104960-429001	TREE SALES/RAIN BARRELS	4,265	4,513	0	0
104960-429002	NO TILL DRILL EXPENSES	0	3,924	0	0
104960-431100	TRAVEL-MILEAGE	200	200	200	200
104960-431200	TRAVEL-SUBSISTENCE	625	1,982	3,900	2,000
104960-432100	TELEPHONE SERVICE	550	500	500	500
104960-432500	POSTAGE	100	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	322	200	200	200
104960-435300	MAINTENANCE & REPAIR-VEHICLES	278	200	200	200
104960-439500	EMPLOYEE TRAINING	500	900	1,200	900
104960-449901	FARM PRESERVATION	300	300	300	300
104960-449902	BILL EDMISTEN FUND	1,155	1,155	0	0
104960-449903	NC AG DEPT TRUST GRANT	24,181	0	0	0
104960-454000	CAPITAL OUTLAY-VEHICLES	0	0	26,000	0
104960-469853	SPECIAL ALLOCATION	2,447	2,671	2,671	1,800
TOTAL SOIL AND WATER CONSERVATION		\$145,593	\$123,143	\$145,481	\$116,320
PUBLIC HEALTH					
105110-463000	ANNUAL APPROPRIATION	585,228	585,228	614,490	614,490
TOTAL PUBLIC HEALTH		\$585,228	\$585,228	\$614,490	\$614,490

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED FY 15-16	APPROVED FY 16-17	REQUESTED FY 17-18	RECOMMENDED
MENTAL HEALTH					
105210-463000	ANNUAL APPROPRIATION	171,194	171,194	171,194	171,194
TOTAL MENTAL HEALTH		\$171,194	\$171,194	\$171,194	\$171,194
PROJECT ON AGING					
105550-412100	SALARIES-REGULAR	640,286	671,827	666,160	686,145
105550-412101	SALARIES-NON REGULAR	22,500	23,500	23,750	23,750
105550-418100	SOCIAL SECURITY EXPENSE	52,383	55,626	55,195	56,795
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	44,180	49,715	51,295	52,835
105550-418300	HEALTH INSURANCE EXPENSE	148,600	165,725	179,100	179,100
105550-418600	WORKER'S COMPENSATION	19,642	20,860	20,700	21,300
105550-418900	OTHER FRINGE-401K	32,014	33,592	33,310	34,310
105550-418901	OTHER FRINGE-457	6,480	6,660	6,660	6,660
105550-422000	FOOD AND PROVISIONS	95,000	95,000	95,000	95,000
105550-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
105550-429200	PROGRAM SUPPLIES	24,256	22,000	25,000	25,000
105550-431100	TRAVEL-MILEAGE	27,500	27,500	28,000	28,000
105550-431200	TRAVEL-SUBSISTENCE	500	500	0	0
105550-431300	TRAVEL-CLIENT TRANSPORT	33,000	33,000	33,000	33,000
105550-431500	TRAVEL-HOME DELIVERED MEALS	23,000	23,000	23,000	23,000
105550-432100	TELEPHONE SERVICE	7,000	8,000	8,000	8,000
105550-432500	POSTAGE	1,200	1,200	1,200	1,200
105550-434100	PRINTING	1,800	1,000	1,000	1,000
105550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,250	1,500	1,500	1,500
105550-437000	ADVERTISING	1,500	500	500	500
105550-439500	EMPLOYEE TRAINING	750	750	750	750
105550-449100	DUES & SUBSCRIPTIONS	400	400	400	400
105550-449900	SENIOR CENTER GRANT	15,200	14,503	0	0
105550-449901	SENIOR HEALTH INFORMATION PROGRAM	5,496	3,494	0	0
105550-449902	EXXON GRANT	2,000	4,085	2,000	2,000
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000
105550-469512	CONTRACTED SERVICES - HEALTH SCREENS	8,000	0	0	0
105550-469515	SELF SUPPORTING CLASS FEES	8,613	0	0	0
TOTAL PROJECT ON AGING		\$1,228,550	\$1,269,937	\$1,261,520	\$1,286,245
VETERAN SERVICES					
105820-412100	SALARIES-REGULAR	79,262	73,770	73,775	75,990
105820-418100	SOCIAL SECURITY EXPENSE	5,713	5,902	5,900	6,080
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,927	5,460	5,680	5,850
105820-418300	HEALTH INSURANCE EXPENSE	16,400	17,750	19,200	19,200
105820-418600	WORKER'S COMPENSATION	252	280	280	290
105820-418900	OTHER FRINGE-401K	3,571	3,688	3,690	3,800
105820-418901	OTHER FRINGE-457	720	720	720	720
105820-426000	OFFICE SUPPLIES	1,300	950	950	950
105820-431100	TRAVEL-MILEAGE	350	700	600	600
105820-431200	TRAVEL-SUBSISTENCE	925	925	925	925
105820-432500	POSTAGE	200	200	300	300
105820-439500	EMPLOYEE TRAINING	275	300	255	255
105820-449100	DUES & SUBSCRIPTIONS	210	185	230	230
TOTAL VETERAN SERVICES		\$114,105	\$110,830	\$112,505	\$115,190

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
SPECIAL APPROPRIATIONS					
105890-463102	APPALACHIAN THEATER	10,000	10,000	100,000	10,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	42,500	12,000
105890-463127	CHILDREN'S COUNCIL	1,500	1,500	0	1,500
105890-469811	CHILDREN'S PLAYHOUSE	0	1,223	5,000	1,223
105890-463138	COMMUNITY CARE CLINIC	17,000	17,000	25,000	17,000
105890-463114	FOSCOE GRANDFATHER COMM. CENTER	5,000	5,000	5,000	5,000
105890-463120	GREEN VALLEY COMMUNITY PARK	11,200	8,000	10,000	8,000
105890-463135	HOSPITALITY HOUSE	10,000	10,000	12,045	10,000
105890-463136	HOSPITALITY HOUSE - WeCAN	2,500	2,500	4,352	2,500
105890-463137	HUNGER COALITION	8,500	8,500	18,000	8,500
105890-469851	MEDIATION AND RESTORATIVE JUSTICE CTR	0	0	20,000	0
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	17,000	10,000
105890-463140	OASIS	10,000	10,000	10,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	40,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	15,000	15,000
105890-463134	WAMY	2,500	2,500	5,000	2,500
105890-463104	WATAUGA COUNTY ARTS COUNCIL	20,838	8,800	12,000	8,800
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
105890-463141	WYN	1,500	1,500	26,250	1,500
TOTAL SPECIAL APPROPRIATIONS		\$192,538	\$178,523	\$400,147	\$178,523
OTHER OUTSIDE AGENCY APPROPRIATIONS					
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	21,000	21,000	22,500	22,500
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	3,420	3,225	1,615	1,615
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	11,400	10,750	5,375	5,375
105890-463150	CROSSNORE SCHOOL - JCPC MATCH	26	4,820	4,820	4,820
105890-463149	CROSSNORE SCHOOL - JCPC	0	16,065	16,065	16,065
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	0	0	1,500	1,500
105890-463151	MOUNTAIN ALLIANCE - JCPC	0	0	5,000	5,000
105890-463148	JCPC TASK FORCE	335	3,030	1,000	1,000
105890-463142	PROJECT CHALLENGE - JCPC	49,105	42,595	43,595	43,595
105890-463143	PROJECT CHALLENGE - JCPC MATCH	13,797	12,780	13,080	13,080
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	81,401	81,482	82,460	82,460
105890-463144	WYN - JCPC	74,060	42,475	43,250	43,250
105890-463145	WYN - JCPC MATCH	16,034	12,743	12,975	12,975
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		\$270,578	\$250,965	\$253,235	\$253,235
PUBLIC SCHOOLS					
105911-463000	ANNUAL APPROPRIATION	12,403,036	12,713,137	13,451,998	12,994,530
105911-463001	CURRENT CAPITAL OUTLAY	275,000	300,000	610,380	450,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575
105911-499100	COLA CONTINGENCY	154,733	228,688	177,506	177,505
109800-498021	CAPITAL PROJECTS SET ASIDE	375,000	700,000	1,017,700	500,000
105911-4700XX	LOTTERY/ADM PROJECTS	1,243,343	1,342,681	300,000	300,000
TOTAL PUBLIC SCHOOLS		\$14,451,687	\$15,285,081	\$15,558,159	\$14,422,610

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE					
105921-463000	ANNUAL APPROPRIATION	866,960	866,960	874,895	874,895
105921-463001	CURRENT CAPITAL OUTLAY	10,000	50,000	50,000	50,000
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		\$876,960	\$916,960	\$924,895	\$924,895
LIBRARY					
106110-469300	GENERAL APPROPRIATION	525,146	540,308	557,160	557,160
TOTAL LIBRARY		\$525,146	\$540,308	\$557,160	\$557,160
RECREATION-ADMINISTRATION					
106120-412100	SALARIES-REGULAR	146,744	151,154	151,686	156,240
106120-412801	CELLPHONE ALLOWANCE	480	480	480	480
106120-418100	SOCIAL SECURITY EXPENSE	11,740	12,092	12,135	12,500
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,125	11,185	11,680	12,030
106120-418300	HEALTH INSURANCE EXPENSE	24,600	26,625	28,800	28,800
106120-418600	WORKER'S COMPENSATION	2,348	2,268	2,275	2,345
106120-418900	OTHER FRINGE-401K	7,338	7,557	7,584	7,810
106120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
106120-425100	MOTOR FUELS & LUBRICANTS	2,560	2,000	1,800	1,800
106120-425200	TIRES	0	845	740	740
106120-426000	OFFICE SUPPLIES	6,000	6,000	7,000	7,000
106120-429000	OTHER SUPPLIES	6,000	6,000	6,875	6,000
106120-432100	TELEPHONE SERVICE	2,150	2,150	2,150	2,150
106120-432500	POSTAGE	1,425	1,229	1,180	1,180
106120-435300	MAINTENANCE & REPAIR-VEHICLES	1,800	1,800	1,800	1,800
106120-437000	ADVERTISING	310	400	400	400
106120-443900	RENT-EQUIPMENT	770	880	880	880
106120-449100	DUES & SUBSCRIPTIONS	700	700	700	700
106120-449900	SENIOR GAMES	13,886	12,578	7,000	7,000
106120-469501	CONTRACTED SERVICES-WHS POSITION	18,660	0	0	0
106120-454000	CAPITAL OUTLAY-VEHICLES	0	0	80,000	26,000
TOTAL RECREATION ADMINISTRATION		\$258,716	\$247,023	\$326,245	\$276,935
AQUATICS					
106121-412100	SALARIES-REGULAR	80,096	82,258	81,790	84,245
106121-412600	SALARIES-PART-TIME	69,517	76,669	73,810	73,810
106121-418100	SOCIAL SECURITY EXPENSE	11,969	12,714	12,450	12,645
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,527	6,087	6,300	6,490
106121-418300	HEALTH INSURANCE EXPENSE	16,400	17,750	19,200	19,200
106121-418600	WORKER'S COMPENSATION	4,071	4,768	5,445	5,535
106121-418900	OTHER FRINGE-401K	4,005	4,114	4,090	4,215
106121-418901	OTHER FRINGE-457	720	720	720	720
106121-421200	UNIFORMS	500	600	600	600
106121-429000	OTHER SUPPLIES	12,170	12,500	12,650	12,650
106121-432100	TELEPHONE SERVICE	650	650	650	650
106121-439500	EMPLOYEE TRAINING	590	600	600	600
TOTAL AQUATICS		\$206,215	\$219,430	\$218,305	\$221,360

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
				FY 17-18	
ATHLETICS					
106125-412100	SALARIES-REGULAR	117,979	121,661	122,134	125,800
106125-412600	SALARIES-PART-TIME	22,000	22,000	26,500	22,000
106125-412601	SALARIES-OFFICIALS	55,000	55,000	62,534	60,000
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	15,598	15,893	16,895	16,625
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,141	9,003	9,404	9,685
106125-418300	HEALTH INSURANCE EXPENSE	24,600	26,625	28,800	28,800
106125-418600	WORKER'S COMPENSATION	5,460	6,955	7,391	7,275
106125-418900	OTHER FRINGE-401K	5,897	6,083	6,107	6,290
106125-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
106125-429000	OTHER SUPPLIES	45,000	51,060	65,247	45,000
106125-429801	OTHER SUPPLIES-OFFICIALS	1,500	2,000	3,650	2,000
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	4,500	5,955	5,920	5,920
106125-429803	OTHER SUPPLIES-TENNIS	1,557	1,500	2,060	1,500
106125-431200	TRAVEL-SUBSISTENCE	0	0	1,750	1,750
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430
106125-434100	PRINTING	500	500	975	500
106125-443900	RENT-EQUIPMENT	5,346	4,200	4,200	4,200
106125-449900	MISC-COACH CERTIFICATION TRAIN	1,232	2,000	3,000	2,000
106125-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	3,135	3,200	0	0
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,240	1,575	1,575	1,575
TOTAL ATHLETICS		\$321,635	\$338,160	\$371,092	\$343,870
ARTS-SPECIAL POPULATIONS					
106126-412100	SALARIES-REGULAR	50,252	52,003	52,031	53,595
106126-412600	SALARIES-PART-TIME	32,000	35,500	50,377	36,000
106126-412801	CELLPHONE ALLOWANCE	0	0	480	480
106126-418100	SOCIAL SECURITY EXPENSE	6,580	7,000	8,193	7,170
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,467	3,848	4,006	4,130
106126-418300	HEALTH INSURANCE EXPENSE	8,200	8,875	9,600	9,600
106126-418600	WORKER'S COMPENSATION	1,463	1,314	1,536	1,340
106126-418900	OTHER FRINGE-401K	2,513	2,600	2,602	2,680
106126-418901	OTHER FRINGE-457	360	360	360	360
106126-429000	OTHER SUPPLIES	4,000	4,000	3,960	3,960
106126-429805	OTHER SUPPLIES-SPECIAL POPS	800	800	840	840
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	700	700	700
106126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	1,000	1,000	1,800	1,000
106126-431100	TRAVEL-MILEAGE	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	2,000	2,000	2,000	2,000
106126-439500	EMPLOYEE TRAINING	120	120	120	120
106126-469509	CONTRACTED SERVICES-PROGRAMS	2,200	2,200	2,400	2,200
TOTAL ARTS-SPECIAL POPULATIONS		\$115,905	\$122,570	\$141,255	\$126,425

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED	BOARD APPROVED	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
FUN IN THE SUN CAMP					
106128-412600	SALARIES-PART-TIME	52,280	52,440	56,058	52,000
106128-418100	SOCIAL SECURITY EXPENSE	4,182	4,195	4,485	4,160
106128-418600	WORKER'S COMPENSATION	2,613	2,255	1,962	1,820
106128-429000	OTHER SUPPLIES	2,500	2,500	2,500	2,500
106128-431100	TRAVEL-MILEAGE	250	250	250	250
106128-431101	TRAVEL-CONTRACTED	2,600	2,600	2,600	2,600
106128-439500	EMPLOYEE TRAINING	1,000	1,030	1,030	1,030
106128-469500	CONTRACTED SERVICES	2,500	2,655	2,700	2,655
TOTAL FUN IN THE SUN CAMP		\$67,925	\$67,925	\$71,585	\$67,015
TRANSFER TO OTHER FUNDS					
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	1,887,095	1,720,372	1,687,590	1,473,285
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	2,268,552	3,706,682	19,302,103	1,400,000
109800-498030	TRANSFER TO DEBT SERVICE	6,135,795	5,971,888	5,805,625	5,805,625
TOTAL TRANSFER TO OTHER FUNDS		\$10,291,442	\$11,398,942	\$26,795,318	\$8,678,910
TOTAL GENERAL FUND EXPENDITURES		\$48,975,853	\$51,705,982	\$69,281,963	\$47,319,420

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED FY 17-18	MANAGER RECOMMENDED FY 17-18
PUBLIC ASSISTANCE FUND					
REVENUES					
PROGRAM REVENUES					
143300-343101	CLAYBOUGH FOUNDATION	-853	0	0	0
143300-343300	ADOPTION PROMOTION GRANT	-412	-21,600	-25,000	0
143531-323000	ALLOCATIONS - FEDERAL & STATE	-2,357,863	-2,547,726	-2,647,575	-2,578,700
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	-343,038	-515,898	-565,250	-401,850
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-15,820	-15,218	-15,220	-15,220
143541-323002	CHILD SUPPORT APPLICATION FEES	-575	-575	-250	-250
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-12,500	-12,870	-12,540	-12,540
143545-354515	DMA TRANSPORTATION	-116,000	-116,000	-116,000	-116,000
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	-8,672	-6,202	-9,260	-9,260
143547-323001	STATE FOSTER CARE	-223,420	-176,040	-217,820	-175,000
143583-344080	YOUTH SERVICES-LINKS	-25,000	-25,000	-25,000	-25,000
143585-323000	TITLE XX & FSA DAYCARE	-791,701	-743,453	-615,144	-615,144
143585-323002	SMARTSTART DAYCARE	-149,516	-141,776	-141,776	-141,776
TOTAL PROGRAM REVENUES		-\$4,045,370	-\$4,322,358	-\$4,390,835	-\$4,090,740
MISCELLANEOUS REVENUES					
143831-349114	INTEREST EARNED ON INVESTMENTS	0	0	-1,500	-1,500
143538-389000	HEALTH CHOICE APPLICATION FEES	-6,220	-8,485	-9,000	-9,000
143839-35310x	DONATIONS	-7,500	-15,584	-10,700	-10,700
TOTAL MISCELLANEOUS REVENUES		-\$13,720	-\$24,069	-\$21,200	-\$21,200
TRANSFER FROM OTHER FUNDS					
143980-398010	TRANSFER FROM GENERAL FUND	-1,887,095	-1,720,372	-1,687,590	-1,473,285
TOTAL TRANSFER FROM OTHER FUNDS		-\$1,887,095	-\$1,720,372	-\$1,687,590	-\$1,473,285
FUND BALANCE APPROPRIATED					
143991-399100	FUND BALANCE APPROPRIATED	0	0	-325,000	-325,000
TOTAL FUND BALANCE APPROPRIATED		\$0	\$0	-\$325,000	-\$325,000
TOTAL PUBLIC ASSISTANCE FUND REVENUES		-\$5,946,185	-\$6,066,799	-\$6,424,625	-\$5,910,225

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
EXPENDITURES					
ADMINISTRATION					
145310-412100	SALARIES-REGULAR	1,813,420	1,860,900	1,972,735	1,910,040
145310-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
145310-412600	SALARIES-PART-TIME	12,000	12,000	0	0
145310-418100	SOCIAL SECURITY EXPENSE	146,479	150,278	158,260	153,250
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	125,510	138,118	152,330	147,505
145310-418300	HEALTH INSURANCE EXPENSE	357,250	386,575	451,200	427,700
145310-418600	WORKER'S COMPENSATION	22,155	22,729	23,670	22,920
145310-418900	OTHER FRINGE-401K	90,950	93,324	98,640	95,500
145310-418901	OTHER FRINGE-457	15,660	15,660	16,920	16,020
145310-425100	MOTOR FUELS & LUBRICANTS	4,500	4,500	4,500	4,000
145310-425200	TIRES	750	750	750	750
145310-426000	OFFICE SUPPLIES	23,000	23,000	23,000	21,000
145310-431100	TRAVEL-MILEAGE	17,000	17,000	21,000	15,000
145310-431200	TRAVEL-SUBSISTENCE	4,500	4,500	8,500	4,500
145310-431300	CLIENT MEDICAL TRANSPORTATION	116,000	116,000	116,000	116,000
145310-432100	TELEPHONE SERVICE	14,500	14,500	14,500	14,000
145310-432500	POSTAGE	12,500	13,000	13,000	13,000
145310-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	2,000	2,000	2,000
145310-437000	ADVERTISING	893	950	1,100	950
145310-439500	EMPLOYEE TRAINING	550	550	1,100	550
145310-439902	IN-HOME SERVICES	11,500	11,499	11,500	11,500
145310-442201	PC SOFTWARE & LICENSES	38,200	47,096	91,870	52,000
145310-443900	RENT-EQUIPMENT	1,680	1,700	1,700	1,000
145310-449100	DUES & SUBSCRIPTIONS	1,207	1,207	1,210	1,210
145310-449900	MISCELLANEOUS EXPENSE	4,500	9,000	10,000	6,000
145310-449902	FOSTER CHILDREN'S FUND	3,600	7,241	5,000	5,000
145310-449903	ADULT SERVICES FUND	700	2,731	700	700
145310-449904	CHILD PROTECTIVE SERVICES	3,200	5,612	5,000	5,000
145310-449905	ADULT SERVICES GRANT	853	0	0	0
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	1,500	9,131	31,825	7,700
145310-454000	CAPITAL OUTLAY - VEHICLE	0	0	28,000	25,000
145310-467000	BOARD MEMBER FEES	1,000	1,000	1,000	1,000
145310-469101	PROFESSIONAL SERVICES - LEGAL	135,800	85,000	100,000	100,000
145310-469102	ACCOUNT RESEARCH FEES	1,500	1,500	1,500	1,500
145310-469103	SUBSTANCE ABUSE TESTING	6,850	6,850	7,000	6,000
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	0	4,000	4,000	2,500
145310-469106	CHILD PROTECTIVE SERVICES	12,000	8,000	10,000	6,000
145310-469500	FOOD STAMP & EBT FEES	6,148	5,288	5,075	5,075
145310-469505	JUVENILE DETENTION	10,000	10,000	10,000	7,500
TOTAL ADMINISTRATION		\$3,025,425	\$3,098,759	\$3,410,155	\$3,214,940

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
CHILD SUPPORT ENFORCEMENT					
145370-412100	SALARIES - REGULAR	109,301	112,581	112,581	115,960
145370-418100	SOCIAL SECURITY EXPENSE	8,744	9,006	9,007	9,280
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,542	8,330	8,669	8,930
145370-418300	HEALTH INSURANCE EXPENSE	24,600	26,625	28,800	28,800
145370-418600	WORKER'S COMPENSATION	658	394	394	405
145370-418900	OTHER FRINGE-401K	5,465	5,629	5,629	5,795
145370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
145370-449901	COURT FEES	5,020	8,520	8,520	7,000
145370-469101	PROFESSIONAL SERVICES - LEGAL	25,000	17,000	19,000	19,000
145370-469102	SHERIFF'S FEES	1,300	2,000	2,200	1,500
145370-469500	CONTRACTED SERVICES	1,000	1,000	1,000	1,000
TOTAL CHILD SUPPORT ENFORCEMENT		\$189,710	\$192,165	\$196,880	\$198,750
PROGRAM EXPENDITURES					
145385-440100	SPECIAL ASSISTANCE - AGED & DISABLED	248,432	221,809	225,230	225,230
145390-440300	ADOPTION ASSISTANCE IV-E	54,196	45,228	51,985	51,985
145390-440301	ADOPTION ASSISTANCE IV-B	38,502	30,585	69,225	69,225
145410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000
145410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000
145410-440002	LOW INCOME ENERGY ASST PROGRAM	194,852	190,295	173,610	173,610
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	472,432	642,674	702,180	500,000
145410-440005	FAMILY REUNIFICATION	9,026	15,161	14,980	14,980
145410-440006	ADOPTION PROMOTION FUNDS	412	21,600	25,000	0
145410-440500	UNDOCUMENTED CLIENTS	62,569	75,000	75,000	75,000
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,500	30,500	30,500	30,500
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	6,000	6,000	14,240	6,000
145430-440800	STATE FOSTER CARE BOARD PAYMENTS	408,644	352,080	435,635	350,000
145460-440500	SPECIAL ASSISTANCE - BLIND	3,416	3,419	3,475	3,475
145480-438800	CRISIS PAYMENTS TO CLIENTS	194,852	190,295	173,610	173,610
145850-440900	TITLE XX & FSA DAYCARE	791,701	743,453	615,144	615,144
145850-440901	SMARTSTART	149,516	141,776	141,776	141,776
TOTAL PROGRAM EXPENDITURES		\$2,731,050	\$2,775,875	\$2,817,590	\$2,496,535
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		\$5,946,185	\$6,066,799	\$6,424,625	\$5,910,225

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
CAPITAL PROJECT FUND					
REVENUES					
213980-398100	TRANSFER FROM GENERAL FUND	-2,268,552	-3,706,682	-19,302,103	-1,400,000
213991-399101	FUND BALANCE APPROPRIATION	0	-776,750	0	0
TOTAL REVENUES		-\$2,268,552	-\$4,483,432	-\$19,302,103	-\$1,400,000
EXPENDITURES					
TRANSFER TO OTHER FUNDS					
219800-498010	TRANSFER TO GENERAL FUND	0	776,750	0	0
TOTAL TRANSFER TO OTHER FUNDS		\$0	\$776,750	\$0	\$0
FUTURE PROJECT FUNDING					
219930-441101	FUTURE COUNTY FACILITIES	0	0	3,759,986	0
219930-441101	FACILITIES RENOVATIONS	0	0	936,100	0
219930-441401	EASTERN COMMUNITY CENTER	0	0	400,000	0
219930-441701	FACILITES MAINTENANCE	0	315,500	200,865	146,400
219930-443200	LAW ENFORCEMENT CENTER	0	0	120,000	0
219930-449210	ECONOMIC DEVELOPMENT PARK	0	0	3,575,000	0
219930-459122	WATAUGA COUNTY SCHOOLS CIP	375,000	706,682	2,993,285	500,000
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	0	50,000
219930-461100	EMERGENCY COMMUNICATIONS	0	250,000	1,000,000	250,000
219930-461101	LIBRARY EXPANSION	0	0	277,200	0
219930-461200	COMMUNITY RECREATION FACILITIES	1,843,552	2,384,500	4,166,667	453,600
219930-461202	RECREATION-POOL RENOVATIONS	0	0	1,100,000	0
219930-461205	RECREATION RENOVATION/UPGRADES	0	0	773,000	0
TOTAL FUTURE PROJECT FUNDING		\$2,268,552	\$3,706,682	\$19,302,103	\$1,400,000
TOTAL EXPENDITURES		\$2,268,552	\$4,483,432	\$19,302,103	\$1,400,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
FEDERAL EQUITABLE SHARING FUND					
REVENUES					
223317-343109	FEDERAL EQUITABLE SHARING FUNDS	-31,000	-3,990	-6,750	0
223991-399101	FUND BALANCE APPROPRIATION	0	0	0	-6,250
TOTAL REVENUES		-\$31,000	-\$3,990	-\$6,750	-\$6,250

EXPENDITURES					
224310-444000	SERVICE & MAINTENANCE	3,063	3,990	6,750	6,250
224310-454000	CAPITAL OUTLAY - VEHICLES	27,937	0	0	0
TOTAL EXPENDITURES		\$31,000	\$3,990	\$6,750	\$6,250

STATE SUBSTANCE ABUSE TAX FUND					
REVENUES					
233317-343109	STATE RESTRICTED REVENUE	-27,450	-24,580	-34,250	-25,000
233991-399101	FUND BALANCE APPROPRIATION	0	-30,000	0	-6,200
TOTAL REVENUES		-\$27,450	-\$54,580	-\$34,250	-\$31,200

EXPENDITURES					
234310-412801	CELLPHONE ALLOWANCE	5,250	5,250	5,250	5,250
234310-423800	UNDERCOVER DRUG PURCHASE	3,000	0	0	0
234310-429000	OTHER SUPPLIES	4,665	4,500	4,800	4,800
234310-431200	TRAVEL-SUBSISTENCE	400	700	700	700
234310-435200	MAINTENANCE & REPAIR EQUIPMENT	0	500	600	500
234310-435300	MAINTENANCE & REPAIR VEHICLE	6,000	7,000	10,000	6,950
234310-439500	EMPLOYEE TRAINING	0	1,500	1,500	1,500
234310-444000	SERVICE & MAINTENANCE CONTRACTS	3,775	2,850	2,900	2,900
234310-449100	DUES & SUBSCRIPTIONS	260	2,280	2,300	2,400
234310-451000	CAPITAL OUTLAY - EQUIPMENT	0	0	6,200	6,200
234310-454000	CAPITAL OUTLAY - VEHICLES	0	30,000	0	0
234310-498010	TRANSFER TO GENERAL FUND	4,100	0	0	0
TOTAL EXPENDITURES		\$27,450	\$54,580	\$34,250	\$31,200

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED	BOARD APPROVED	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
EMERGENCY TELEPHONE SURCHARGE FUND					
REVENUES					
263255-360126	EMERGENCY TELEPHONE SURCHARGE	-300,579	-320,369	-369,150	-369,150
263991-399101	FUND BALANCE APPROPRIATION	-181,412	-34,826	0	0
263991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-37,739	-1,250	0	0
TOTAL REVENUES		-\$519,730	-\$356,445	-\$369,150	-\$369,150

EXPENDITURES					
264330-421000	IMPLEMENTAL FUNCTIONS	70,258	68,572	77,585	77,585
264330-422000	SOFTWARE	85,978	50,239	87,125	87,125
264330-423000	EMPLOYEE TRAINING	16,631	5,860	10,925	10,925
264330-424000	TELEPHONE	63,349	72,849	93,300	93,300
264330-425000	HARDWARE	283,514	97,448	95,215	95,215
264330-426000	FURNITURE	0	61,477	5,000	5,000
TOTAL EXPENDITURES		\$519,730	\$356,445	\$369,150	\$369,150

FIRE SERVICE DISTRICT FUNDS					
REVENUES					
243100-312000	PRIOR YEARS TAXES BOONE	-22,000	-26,000	-32,000	-32,000
243100-312001	PRIOR YEARS TAXES FOSCOE	-1,500	-2,500	-2,500	-2,500
243100-312005	PRIOR YEARS TAXES BEECH MTN	-75	-86	-100	-100
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-150	-200	-500	-500
243100-318000	INTEREST ON DEL TAXES BOONE	-5,000	-5,000	-7,000	-7,000
243100-318001	INTEREST ON DEL TAXES FOSCOE	-575	-575	-600	-600
243100-318005	INTEREST ON DEL TAXES BEECH MTN	-50	-50	-75	-75
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	-100	-100	-200	-200
243102-312100	CURRENT YEAR TAXES BOONE	-740,011	-891,685	-899,890	-899,890
243102-312101	CURRENT YEAR TAXES FOSCOE	-68,007	-69,405	-69,605	-69,605
243102-312105	CURRENT YEAR TAXES BEECH MTN	-1,855	-1,860	-1,545	-1,545
243102-312107	CURRENT YEAR TAXES COVE CREEK	-325	-325	-325	-325
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-6,225	-6,474	-6,220	-6,220
TOTAL REVENUES		-\$845,873	-\$1,004,260	-\$1,020,560	-\$1,020,560

EXPENDITURES					
244340-469905	BOONE	767,011	922,685	938,890	938,890
244340-469901	FOSCOE	70,082	72,480	72,705	72,705
244340-469998	BEECH MTN	1,980	1,996	1,720	1,720
244340-469907	COVE CREEK	325	325	325	325
244340-469908	SHAWNEEHAW	6,475	6,774	6,920	6,920
TOTAL EXPENDITURES		\$845,873	\$1,004,260	\$1,020,560	\$1,020,560

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
				FY 17-18	
FIRE DISTRICT FUNDS					
REVENUES					
283100-311001	INTEREST ON TAXES FOSCOE	-2,000	-2,300	-3,500	-3,500
283100-311003	INTEREST ON TAXES FALL CREEK	-100	-150	-150	-150
283100-311004	INTEREST ON TAXES BEAVER DAM	-1,200	-1,250	-1,300	-1,300
283100-311005	INTEREST ON TAXES STEWART SIMMONS	-1,050	-1,125	-1,125	-1,125
283100-311006	INTEREST ON TAXES ZIONVILLE	-1,100	-1,200	-1,500	-1,500
283100-311007	INTEREST ON TAXES COVE CREEK	-2,500	-2,700	-4,000	-4,000
283100-311008	INTEREST ON TAXES SHAWNEEHAW	-500	-500	-500	-500
283100-311009	INTEREST ON TAXES MEAT CAMP	-1,600	-1,700	-1,800	-1,800
283100-311010	INTEREST ON TAXES DEEP GAP	-2,000	-2,100	-4,000	-4,000
283100-311011	INTEREST ON TAXES TODD	-300	-300	-800	-800
283100-311012	INTEREST ON TAXES BLOWING ROCK	-3,000	-4,200	-6,500	-6,500
283100-311019	INTEREST ON TAXES CRESTON	-250	-300	-300	-300
283100-312001	PRIOR YEARS TAXES FOSCOE	-7,000	-8,500	-11,000	-11,000
283100-312003	PRIOR YEARS TAXES FALL CREEK	-300	-800	-1,200	-1,200
283100-312004	PRIOR YEARS TAXES BEAVER DAM	-3,500	-4,200	-5,200	-5,200
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-3,000	-3,500	-4,100	-4,100
283100-312006	PRIOR YEARS TAXES ZIONVILLE	-3,000	-4,000	-6,200	-6,200
283100-312007	PRIOR YEARS TAXES COVE CREEK	-9,000	-11,500	-15,500	-15,500
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-2,500	-2,500	-3,500	-3,500
283100-312009	PRIOR YEARS TAXES MEAT CAMP	-6,000	-8,000	-10,000	-10,000
283100-312010	PRIOR YEARS TAXES DEEP GAP	-6,100	-6,800	-8,600	-8,600
283100-312011	PRIOR YEARS TAXES TODD	-1,000	-1,500	-2,400	-2,400
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	-13,000	-15,500	-23,000	-23,000
283100-312019	PRIOR YEARS TAXES CRESTON	-750	-850	-900	-900
283102-312101	CURRENT YEAR TAXES FOSCOE	-524,259	-456,733	-464,445	-464,445
283102-312103	CURRENT YEAR TAXES FALL CREEK	-9,267	-9,028	-9,045	-9,045
283102-312104	CURRENT YEAR TAXES BEAVER DAM	-104,262	-103,097	-105,150	-105,150
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-120,190	-120,248	-205,220	-205,220
283102-312106	CURRENT YEAR TAXES ZIONVILLE	-113,585	-111,635	-113,390	-113,390
283102-312107	CURRENT YEAR TAXES COVE CREEK	-235,480	-234,630	-239,720	-239,720
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-94,443	-94,535	-95,520	-95,520
283102-312109	CURRENT YEAR TAXES MEAT CAMP	-207,793	-203,936	-208,620	-208,620
283102-312110	CURRENT YEAR TAXES DEEP GAP	-192,013	-188,089	-191,195	-191,195
283102-312111	CURRENT YEAR TAXES TODD	-62,721	-62,179	-63,180	-63,180
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	-457,997	-455,639	-463,375	-463,375
283102-312119	CURRENT YEAR TAXES CRESTON	-5,678	-5,265	-5,710	-5,710
TOTAL REVENUES		-\$2,198,438	-\$2,130,489	-\$2,281,645	-\$2,281,645
EXPENDITURES					
284340-469901	FOSCOE	533,259	467,533	478,945	478,945
284340-469903	FALL CREEK	9,667	9,978	10,395	10,395
284340-469904	BEAVER DAM	108,962	108,547	111,650	111,650
284340-469905	STEWART SIMMONS	124,240	124,873	210,445	210,445
284340-469906	ZIONVILLE	117,685	116,835	121,090	121,090
284340-469907	COVE CREEK	246,980	248,830	259,220	259,220
284340-469908	SHAWNEEHAW	97,443	97,535	99,520	99,520
284340-469909	MEAT CAMP	215,393	213,636	220,420	220,420
284340-469910	DEEP GAP	200,113	196,989	203,795	203,795
284340-469911	TODD	64,021	63,979	66,380	66,380
284340-469912	BLOWING ROCK	473,997	475,339	492,875	492,875
284340-469919	CRESTON	6,678	6,415	6,910	6,910
TOTAL EXPENDITURES		\$2,198,438	\$2,130,489	\$2,281,645	\$2,281,645

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED FY 17-18	MANAGER RECOMMENDED FY 17-18

OCCUPANCY TAX FUND					
REVENUES					
293270-312009	OCCUPANCY TAX	-1,000,000	-1,200,000	-1,400,000	-1,400,000
TOTAL REVENUES		-\$1,000,000	-\$1,200,000	-\$1,400,000	-\$1,400,000

EXPENDITURES					
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	20,000	22,000	24,000	24,000
294140-469900	WATAUGA COUNTY DISTRICT U TDA	980,000	1,178,000	1,376,000	1,376,000
TOTAL EXPENDITURES		\$1,000,000	\$1,200,000	\$1,400,000	\$1,400,000

DEBT SERVICE FUND					
REVENUES					
303839-389000	FEDERAL INTEREST CREDIT ON QSCB LOAN	-34,425	-27,750	-20,880	-20,880
303980-398100	TRANSFER FROM GENERAL FUND	-6,135,795	-5,971,888	-5,805,625	-5,805,625
TOTAL REVENUES		-\$6,170,220	-\$5,999,638	-\$5,826,505	-\$5,826,505

EXPENDITURES					
309100-471002	INTEREST-NEW HIGH SCHOOL	1,931,875	1,830,025	1,695,625	1,695,625
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,395,000	3,360,000	3,355,000	3,355,000
309100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028
309100-472102	INTEREST-QSCB	37,418	29,935	22,451	22,451
309100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000
309100-474001	INTEREST-ECONOMIC INCENTIVE	44,416	28,967	13,518	13,518
309100-475921	PRINCIPAL-LAW ENFORCEMENT CENTER	333,333	333,333	333,333	333,333
309100-475922	INTEREST-LAW ENFORCEMENT CENTER	39,150	28,350	17,550	17,550
TOTAL EXPENDITURES		\$6,170,220	\$5,999,638	\$5,826,505	\$5,826,505

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
		FY 17-18			
SOLID WASTE ENTERPRISE FUND					
REVENUES					
INTERGOVERNMENTAL REVENUES					
663200-327500	SCRAP TIRE DISPOSAL TAX	-58,000	-63,000	-64,000	-67,000
663200-327600	WHITE GOODS DISPOSAL TAX	-14,500	-15,000	-16,000	-16,000
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	-22,000	-23,000	-23,000	-25,000
663300-347210	RECYCLING GRANT	-30,000	0	0	0
663300-347220	RECYCLING GRANT	0	-20,680	0	0
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	-3,500	-5,000	-4,000	-4,000
663332-385501	GRANT MATCH-WATAUGA CO. SCHOOLS	0	-5,791	0	0
TOTAL INTERGOVERNMENTAL REVENUES		-\$128,000	-\$132,471	-\$107,000	-\$112,000
SERVICE REVENUES					
663740-318001	SOLID WASTE TIPPING FEE INTEREST	-1,500	-1,800	-2,000	-3,000
663740-350000	SOLID WASTE TIPPING FEES	-1,400,000	-1,525,000	-1,750,000	-1,750,000
663740-350001	SOLID WASTE FEES-CURRENT YEAR	-2,350,000	-2,450,000	-2,475,000	-2,475,000
663740-350002	SOLID WASTE FEES-PRIOR YEARS	-45,000	-45,000	0	0
663740-350102	GREENBOX FEES-PRIOR YEARS	-8,000	-8,000	0	0
663740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,843	-16,845	-16,845
663740-350300	SOLID WASTE FEES INTEREST	-15,000	-15,000	-15,000	-15,000
663740-381000	SALE OF RECYCLED SCRAP	-140,000	-200,000	-220,000	-300,000
663740-382000	SALE OF FIXED ASSETS	-35,000	-50,000	-42,000	-45,000
TOTAL SERVICE REVENUES		-\$4,011,343	-\$4,311,643	-\$4,520,845	-\$4,604,845
MISCELLANEOUS REVENUES					
663740-386000	RENTS	0	-1,200	-1,200	-1,200
663831-349166	INTEREST ON INVESTMENTS	-5,000	-10,000	-15,000	-15,000
663839-389000	GAS TO ENERGY REBATES	-10,000	-8,000	-8,000	-5,000
TOTAL MISCELLANEOUS REVENUES		-\$15,000	-\$19,200	-\$24,200	-\$21,200
FUND BALANCE APPROPRIATED					
663991-399100	FUND BALANCE APPROPRIATED	-315,815	-65,956	-307,190	0
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-83,465	-49,068	0	0
TOTAL FUND BALANCE APPROPRIATED		-\$399,280	-\$115,024	-\$307,190	\$0
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		-\$4,553,623	-\$4,578,338	-\$4,959,235	-\$4,738,045

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	MANAGER
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 15-16	FY 16-17	FY 17-18	
EXPENDITURES					
SOLID WASTE OPERATIONS					
667420-412100	SALARIES-REGULAR	950,132	891,811	918,354	945,905
667420-412101	SALARIES-NON-REGULAR	25,343	24,000	24,000	25,000
667420-412801	CELLPHONE ALLOWANCE	960	960	960	960
667420-418100	SOCIAL SECURITY EXPENSE	78,038	73,265	75,388	77,675
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	65,559	65,994	70,713	72,835
667420-418300	HEALTH INSURANCE EXPENSE	169,200	320,053	177,800	177,800
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	5,000	3,000	3,000	3,000
667420-418600	WORKER'S COMPENSATION	50,257	49,454	50,887	52,420
667420-418900	OTHER FRINGE-401K	47,507	44,591	45,918	47,295
667420-418901	OTHER FRINGE-457	9,360	9,000	8,820	8,820
667420-421200	UNIFORMS	9,900	9,500	9,500	9,500
667420-425100	MOTOR FUELS & LUBRICANTS	77,624	91,200	100,000	100,000
667420-425200	TIRES	25,408	27,000	29,075	29,075
667420-426000	OFFICE SUPPLIES	3,000	3,800	3,200	3,200
667420-429000	OTHER SUPPLIES	33,675	32,000	35,000	35,000
667420-429004	CREDIT CARD ACCEPTANCE FEES	2,500	3,000	7,000	7,000
667420-431100	TRAVEL-MILEAGE	300	200	200	200
667420-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
667420-432100	TELEPHONE SERVICE	8,400	8,000	8,500	8,500
667420-432500	POSTAGE	3,000	3,000	3,000	3,000
667420-433100	UTILITIES-ELECTRICITY	40,000	35,000	35,000	35,000
667420-433300	UTILITIES-PROPANE	10,000	10,000	8,000	8,000
667420-433400	UTILITIES-WATER	10,750	9,000	11,000	11,000
667420-434100	PRINTING	950	750	750	750
667420-435100	MAINTENANCE & REPAIR-BUILDING	27,015	25,000	101,000	101,000
667420-435101	MAINTENANCE & REPAIR-GROUNDS	100,032	55,000	137,515	51,800
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	40,000	32,000	40,000	40,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	36,660	30,000	38,000	38,000
667420-435301	ONGOING GAS TO ENERGY COSTS	57,000	30,000	30,900	30,900
667420-437000	ADVERTISING	500	500	500	500
667420-439500	EMPLOYEE TRAINING	735	300	300	300
667420-441100	RENT - LAND	16,800	17,500	17,500	17,500
667420-444000	SERVICE & MAINTENANCE CONTRACTS	1,000	1,000	8,800	8,800
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	17,500	17,000	21,000	21,000
667420-449900	MISCELLANEOUS EXPENSE	7,250	5,675	9,200	9,200
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	50,000	50,000	50,000	45,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	3,000	3,000	3,000	3,000
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	1,670	114,270	110,115	110,115
667420-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	5,100	0	0	0
667420-454000	CAPITAL OUTLAY - VEHICLES	30,275	295,000	58,390	58,390
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	249,216	0	177,750	177,750
667420-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	90,550	0	0	0
667420-469199	PROFESSIONAL SERVICES-OTHER	68,000	68,664	60,000	60,000
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	44,000	40,000	45,000	45,000
667420-469567	CONTRACTED SERVICES-TUB GRINDER	70,000	100,403	60,000	50,000
667420-469568	CONTRACTED SERVICES-WASTE HAULING	1,835,975	1,678,698	1,825,000	1,819,970
667420-469569	NC SOLID WASTE SURCHARGE	90,000	95,000	105,000	105,000
TOTAL SOLID WASTE OPERATIONS		\$4,470,141	\$4,374,588	\$4,526,035	\$4,456,160

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 15-16	BOARD APPROVED FY 16-17	DEPARTMENT REQUESTED	MANAGER RECOMMENDED
				FY 17-18	
RECYCLING OPERATIONS					
667421-412100	SALARIES-REGULAR	31,626	32,569	36,066	37,150
667421-418100	SOCIAL SECURITY EXPENSE	2,530	2,605	2,885	2,975
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,182	2,410	2,777	2,860
667421-418300	HEALTH INSURANCE EXPENSE	8,200	8,875	9,600	9,600
667421-418600	WORKER'S COMPENSATION	111	115	126	130
667421-418900	OTHER FRINGE-401K	1,581	1,628	1,803	1,860
667421-418901	OTHER FRINGE-457	360	360	360	360
667421-426000	OFFICE SUPPLIES	300	200	200	200
667421-429001	RECYCLING SUPPLIES	25,542	23,680	25,600	25,600
667421-429002	RECYCLING GRANT	0	25,791	25,791	0
667421-429003	ELECTRONICS RECYCLING	10,500	18,000	18,000	18,000
667421-431100	TRAVEL-MILEAGE	282	200	200	200
667421-431200	TRAVEL-SUBSISTENCE	18	300	600	600
667421-439500	EMPLOYEE TRAINING	0	517	350	350
667421-449900	MISC OTHER	250	250	250	0
667421-454000	CAPITAL OUTLAY - VEHICLES	0	60,000	182,000	182,000
667421-455002	CAPITAL OUTLAY - EQUIPMENT	0	26,250	11,336	0
TOTAL RECYCLING OPERATIONS EXPENDITURES		\$83,482	\$203,750	\$317,945	\$281,885
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		\$4,553,623	\$4,578,338	\$4,843,980	\$4,738,045
WATAUGA COUNTY NET BUDGET TOTAL		\$62,245,482	\$65,408,261	\$83,996,213	\$61,624,090