

Fiscal Year  
2022-2023

# Watauga County Proposed Budget



Board of Commissioners

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# WATAUGA COUNTY

OFFICE OF THE  
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## COUNTY MANAGER'S BUDGET MESSAGE

FY 2022-2023

May 3, 2022

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2022-2023 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 2022-2023 and continues to provide necessary services to the citizens of the county. The budget was developed based on the 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, public libraries and at the County Manager's Office.

The State is in the second year of the 2021-2023 fiscal biennium budget. A budget surplus of \$4 billion was recognized in 2021 and was estimated around \$9 billion at the end of 2021. At this time, it is unclear how or if the North Carolina General Assembly will utilize the surplus. The County remains optimistic that some of the surplus funds will be allocated for school construction needs and Watauga will be eligible.

The Governor and the North Carolina General Assembly continue to develop and expend the \$8.9 billion in funds received from the American Rescue Plan (ARP). The U.S. Department of Treasury on January 6, 2022 issued the Final Rule for the State and Local Fiscal Recovery Funds (SLFRF) program, enacted as a part of the American Rescue Plan, which delivers \$350 billion to state, local, and tribal governments to support their response to and recovery from the COVID-19 pandemic. In order to spend SLFRF, the North Carolina General Assembly modified G.S. 153A-459 to enable counties and municipalities to expend funds for broadband. Watauga County opted to proceed forward with deploying broadband in lieu of the State implementing the second phase

### Budget Highlights

- Establishes the property tax rate at \$0.318, down from \$0.403, reflecting the new 2022 values.
- School Funding levels:
  - \$500,000 increase in current operational expenses.
  - \$450,000 for current capital.
  - \$8,700,000, \$4 million increase, in CIP set-aside. The increase is to begin the planning and development of the new Hardin Park Elementary School.
- Planning and Development of the Emergency Services Center that will house the consolidated 911 dispatch center, medic base, and Emergency Management.
- Additional funding for upgrades and enhancements to the County's emergency communications.
- Increased funding for the Appalachian District Health Department to continue their financial stabilization.
- Balanced budget with no General Fund balance appropriation.

of their broadband infrastructure funding program Completing Access to Broadband, or CAB. CAB is a \$400 million initiative to work with county governments to identify areas with no or limited high-speed internet access. The State continues to develop the guidelines and the RFP for the CAB program which is currently delayed. By pressing forward, Watauga County is already deploying broadband avoiding escalation costs and supply chain issues unlike other counties that are continuing to wait for CAB to be released.

We are hopeful that the County along with the State are on the path to putting COVID-19 in the past. The County in partnership with AppHealthCare will continue to proactively combat COVID-19 and its potential health and economic impacts. Staff has prepared the budget considering current fiscal and economic conditions.

## GENERAL FUND REVENUES

The General Fund budget totals \$76,579,140, a \$14,010,893 increase over the adopted Fiscal Year 2021-2022 budget. The increase is primarily due to the following:

- Parking deck - \$5,033,600 – One-time allocation from Capital Reserve.
- Consolidation with the Town of Boone for 911 dispatch services - \$415,940.
- Town of Beech Mountain 24/7 ambulance crew - \$428,000.
- \$4 million increase in property tax revenue for Hardin Park Elementary School.
- \$300,000 additional State Lottery appropriation.
- Appalachian State University \$800,000 annual payment for 18 years for the old high school property.
- Community Recreation Center Memberships - \$430,000.

**Ad Valorem Taxes** – The recommended property tax rate for FY 2022-2023 is 31.8 cents per \$100 valuation, representing an 8.5 cents tax decrease. The proposed rate is 3 cents higher than the revenue-neutral rate of 28.8 cents with the additional increase being set-aside for the planning and development of the new Hardin Park Elementary School. Below is a chart with the top ten lowest tax rates in the State.

|          |          | Tax   | Year                     | Next                     |
|----------|----------|-------|--------------------------|--------------------------|
| Counties |          | Rate  | of latest<br>revaluation | scheduled<br>revaluation |
| 1        | Carteret | .3300 | 2020                     | 2024                     |
| 2        | Jackson  | .3600 | 2021                     | 2025                     |
| 3        | Swain    | .3600 | 2021                     | 2029                     |
| 4        | Macon    | .4000 | 2019                     | 2023                     |
| 5        | Dare     | .4005 | 2020                     | 2025                     |

|          |             | Tax   | Year                     | Next                     |
|----------|-------------|-------|--------------------------|--------------------------|
| Counties |             | Rate  | of latest<br>revaluation | scheduled<br>revaluation |
| 6        | Watauga     | .4030 | 2014                     | 2022                     |
| 7        | Clay        | .4300 | 2018                     | 2026                     |
| 8        | Currituck   | .4600 | 2021                     | 2029                     |
| 9        | New Hanover | .4750 | 2021                     | 2025                     |
| 10       | Brunswick   | .4850 | 2019                     | 2023                     |

The proposed tax rate of 31.8 cents would make Watauga the lowest tax rate in the State. The total assessed value of \$13.6 billion will generate approximately \$42.3 million in revenue based on a collection rate of 98%. One penny at a 100% collection rate equals \$1,330,000.

Property tax revenue comprises 55.3% of the General Fund revenue. Building permits remain robust with individuals and families continued desire to live or own property in Watauga. The County completed the 2022 property reevaluation. The new property values were effective January 1, 2022 and will be reflective in the September 2022 billing. The County is currently conducting the appeal process and anticipates completion by July.

**Sales Tax** – Growth is anticipated at 13.5% above the current year budget due to the economy stabilizing and sales tax revenues exceeding the original budgeted amount for Fiscal Year 2021-2022. Sales tax remains difficult to budget and project due to the volatility and the sharp decreases experienced during economic downturns. This is one reason to use caution when budgeting sales tax revenue for projects requiring debt service.

Sales tax will continue to be distributed based on ad valorem basis. Sales tax is 20.5% of the General Fund revenue. Sales tax levels are budgeted conservatively below statewide averages taking into consideration any potential downturns or other fiscal issues that may arise.

**State/Federal Shared Revenues** – Federal and State funding should hold constant with previous years. The County is monitoring the \$5.3 billion the State received from the American Rescue Plan. The County will voice the use of those funds for broadband issues and school capital expenditures. The U.S. Treasury Department has issued the final ruling on the expenditure of the \$10.9 million the County received. The following are the projects the County will spend ARP funds on.

- COVID-19 testing - \$271,078
- SWAT safety gear - \$28,922
- Broadband - \$7,750,000
- Kill Chill water and sewer - \$500,000
- Valle Crucis School water and sewer - \$2,145,000
- App Healthcare facility renovations - \$40,000
- IT Katalyst server - \$76,609
- Unanticipated COVID-19 expenditures/potential non-profit funding - \$110,115

**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 due to the growth in new construction, increased activity in the real estate market, and the opening of the new Community Recreation Center.

**Miscellaneous Revenues** – Miscellaneous revenues include \$99,667 in reimbursement from the Watauga County School System and \$74,114 from Caldwell Community College for three School Resource Officers. The school system funding is from State grants. Staff anticipates the continuation of these funds. Sales tax refunds from purchases made by County departments throughout the year is included in this item.

**Investment Earnings** – The Federal Reserve has raised interest rates and additional increases are anticipated with inflation spiking. Earnings are projected to increase as the Federal Reserve combats inflation. However, gains will be minimal and are expected around \$55,000 for Fiscal Year 2022-2023.

**Fund Balance Appropriations** – \$46,626 is appropriated from the Register of Deeds Automation Enhancement Funds to preserve old deed books. The allocation from this fund balance is the intended purpose as the fund was established as a set-aside to meet future automation enhancements.

## GENERAL FUND EXPENDITURES

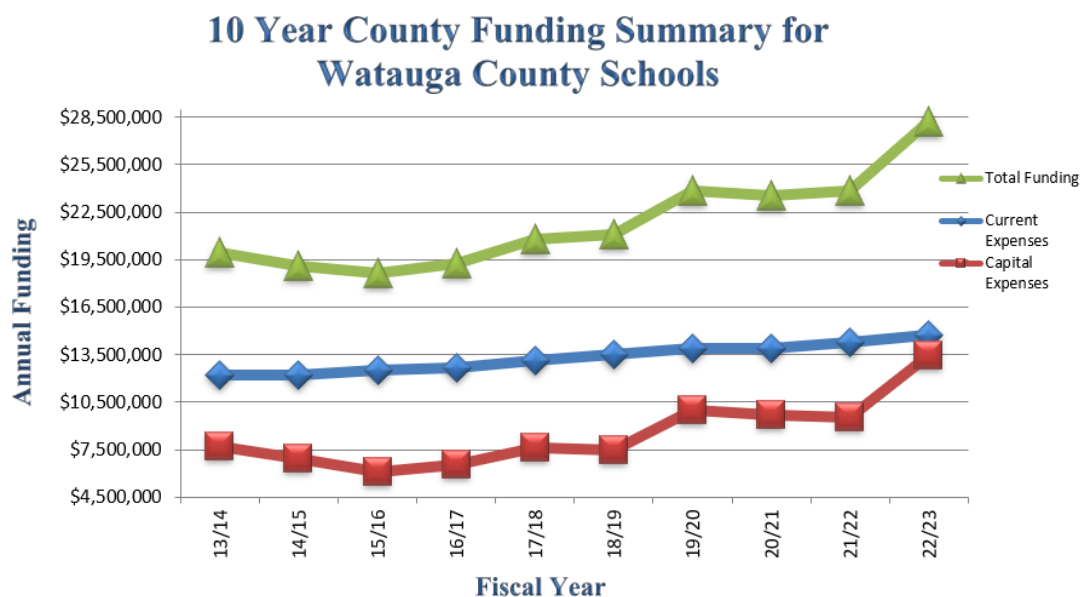
The recommended budget maintains current County services. Total County expenditures increased by \$14,010,893. The increase is primarily due to the following:

- Parking deck \$5,033,600.
- Continued construction for Emergency Management Towers \$1,000,000.
- Increase in Sheriffs' and Jails' expenditures totaling \$549,051; which includes the addition of a mental health counselor.
- Consolidation with the Town of Boone for 911 dispatch \$415,940.
- Addition of a 24/7 medic base at the Town of Beech Mountain \$498,000.
- Increase in Watauga County Schools totaling \$4,800,000; which includes \$500,000 for general appropriation, \$300,000 in additional lottery funds and \$4,000,000 for planning and design of Hardin Park Elementary.
- Continued funding for public health \$66,213.
- Funding future emergency communication, 911, medic base facility \$1,200,000.

## Education

### Public Schools

The allocation to Watauga County Schools totals \$24,530,597. The per-pupil funding for FY 2022-2023 is \$5,534. Current operating costs are recommended to reflect a 3.5% (\$500,000) increase at \$14,780,022. \$450,000 is recommended in current capital and lottery funds are budgeted at \$600,000 (the State is providing a one-time additional \$300,000 this year and \$500,000 next year).



The Schools' Capital Improvement Plan is scheduled to receive \$8,700,000, \$4,000,000 more than Fiscal Year 2021-2022. The \$4 million is for the planning and development of the new Hardin Park Elementary School. The construction of the new Valle Crucis Elementary School is scheduled to begin in October. The school facilities committee continues to meet and prioritize the overall needs with the available funding.

### *Community College*

Caldwell Community College and Technical Institute (CCC&TI) funding is recommended at \$1,047,793. Capital needs for CCC&TI will include paving, new roof, and facility upgrades. The college received State funding to expand the Occupational Building on the Watauga Campus.

### Human Services

#### *Social Services*

The overall appropriation of County funding for the Department of Social Services is \$2,524,622, which is flat over the previous year. Staff continues to monitor the State's position regarding changes to the delivery of social services. The increase in funding provides for a new Income Maintenance Caseworker II position for determining eligibility for human services. The additional position will assist the department in meeting the metrics established by the State through the MOU with the County.

#### *Public Health*

Total funding appropriation for the Appalachian District Health Department is recommended at \$945,555, a 7.5% increase. Appalachian District Health Department continues to receive additional funding from federal and state sources due to the ongoing COVID-19 pandemic. The funding from the Federal and State government are for the most part temporary and one-time allotments. Prior to the pandemic, the District was struggling financially and its long-term viability still remains an issue. The District is adapting its strategy to respond to COVID-19 based on the latest data and science. They have shifted their response efforts, specifically with testing and data, to align with public health needs and prioritizing efforts to prevent severe outcomes due to COVID-19. As COVID-19 lessens, the District will need to refocus on traditional services and how to meet the financial operations of the organization. The demand for water protection services has continually increased since 2019. There has been a cumulative increase of 39% from 2019 to 2021. The current length of time from an application being filed to authorization for construction is eight to ten weeks. AppHealthCare is issuing a request for bids for the completion of an environmental health workforce assessment to provide information on regional hiring and work plan goals.

#### *Mental Health*

Vaya Health funding is proposed at the current level of \$171,194. Vaya will operate a new type of health plan starting December 1, 2022. The Vaya Health Behavioral Health and I/DD Tailored Plan will serve Medicaid beneficiaries in our region who have significant mental health, substance use disorder, I/DD or traumatic brain injury (TBI) needs.

Vaya's Behavioral Health and I/DD Tailored Plan will manage the following services and supports for Medicaid members:

- Physical health care
- Behavioral health care
- Pharmacy
- Long-term services and support (LTSS)
- Unmet health-related resource needs

Watauga County will receive \$168,000 annually for eighteen (18) years as part of the opioid lawsuit settlement. The County is working with our partners to maximize the funds and provide the most impact to the community.

### Maintenance of Facilities

Project requests totaling \$6,500,872 were presented with \$5,430,710 budgeted. Below is a breakout of the projects funded.

- |               |                         |            |                                |
|---------------|-------------------------|------------|--------------------------------|
| • \$140,000   | Courthouse chiller      | • \$75,000 | Brookshire Parking lot repairs |
| • \$12,000    | Winklers Creek HVAC     | • \$41,150 | Human Services HVAC            |
| • \$5,033,600 | Parking deck            |            |                                |
| • \$128,960   | Human services pavement |            |                                |

Phase I – Roof and HVAC Replacements will conclude in the upcoming fiscal year and Phase II – Interior Renovations will commence. Many of the County facilities have not been renovated in 20 plus years. In order to meet these renovation demands \$1,700,000 is allocated to the CIP reserve for future county facilities and repairs.

### Information Technologies

The IT Department will continue installing the backup system to safeguard the County's IT infrastructure such as documents, email, servers, and databases. The Department continues to monitor cyber threats and proactively reduce the risk to County operations. Staff will proceed with the normal replacement schedule for computers and servers.

### Public Safety

#### *Sheriff's Office*

The Sheriff's Office budget reflects an increase of \$350,071 for a total appropriation of \$5,782,284. Included is the purchase of eight (8) new Sheriff's vehicles with radios to replace aging vehicles and equipment. The number of vehicles scheduled to be replaced is consistent with the previous fiscal year. Also included are five (5) APX 8000 radios and tasers.

The Detention Center operational budget is estimated at \$2,846,254. The increase of \$198,980 is related to nursing care increasing from 3 to 5 days a week and the addition of a mental health counselor for 5 days a week. One of the NCACC goals is to increase State funding and support legislation for behavioral health services and facilities, including dedicated resources for

community paramedicine projects; inpatient crisis beds; substance use disorders; specialty courts; individuals with mental health issues in county jails; and single stream funding for area authorities. The mental health counselor will help identify inmates with mental illness, ensure treatment, and secure resources upon their discharge to aid in the inmate not returning.

### *Watauga Medics*

A new twenty-four (24) hour crew was added in Beech Mountain during the current fiscal year. Beech Mountain is paying the full cost of the unit minus \$70,000 the County was paying Avery County to serve portions of Watauga. The new unit brings the total number of crews to five (5) twenty-four (24) hour and one (1) twelve (12) hour crews.

### Cultural & Recreation

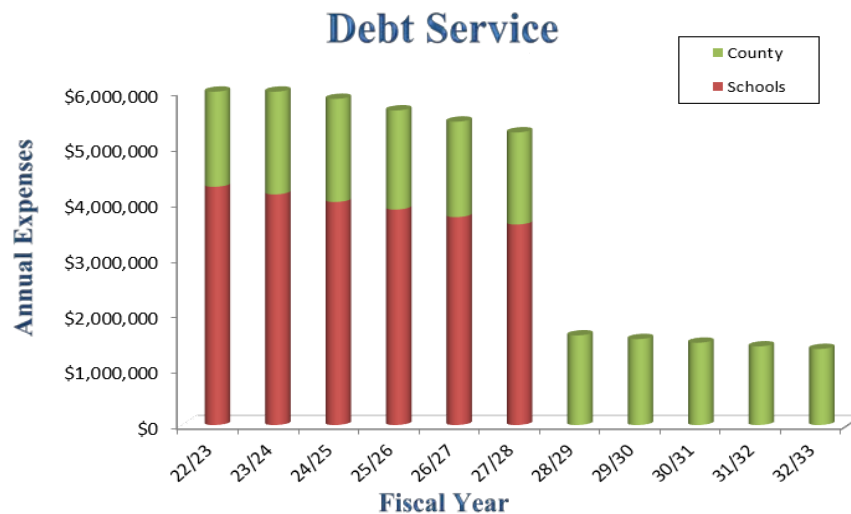
The Library is proposed at \$741,660, a 5.96% increase. The \$54,463 budgeted for maintenance and utilities of the facility are in addition to the \$741,660 operating expenditures.

The new Community Recreation Center has completed one (1) full year of operations although a portion of that time was under COVID restrictions. Facility users have requested that the center open early all five days of the week. Staff has reviewed the data collected over the past year and determined to recommend opening the facility Monday through Friday at 6:00 AM.

Due to the success of the facility, additional staff is required to maintain the level of service to retain and attract new members. A new Recreation Specialist along with additional part-time staff will be added to provide supplementary support for facility activities. The facility has over 5,000 members.

### Debt Service

Debt service expenditures reflect the funding of existing financing. \$4,287,933 of the \$6,270,333 budgeted amount is for the school system. Below is a detailed breakout of the County's current debt.



### Human Resources

A total of fourteen (14) new positions and twelve (12) reclassifications were requested. Ten (10) of the reclassifications are recommended. Of the ten (10) recommended, seven (7) have met the level II requirements per County policy. This includes two (2) Social Workers, two (2) Telecommunicators, two (2) Deputies, and one (1) Detention Officer. The remaining reclassifications are three (3) for Planning and Inspections. Nine (9) of the new positions recommended include one (1) part-time Animal Care and Control Officer, two (2) Telecommunicator I's, three (3) Telecommunicator II's, one (1) Assistant Communications Director and one (1) Income Maintenance Caseworker for Social Services and one (1) Recreation Specialist I.

Continuing the County's effort to remain competitive in retaining and attracting employees a five percent (5%) cost of living adjustment has been budgeted. The increase will create separation and reduce compression issues that were created with bringing full-time employees up to the \$15 hourly minimum.

### **SOLID WASTE (Enterprise Fund)**

Funding is recommended at \$6,443,880, a 16.9% increase over last year. The increase is due to capital funding for improvements in the 2022-2023 fiscal year. The capital projects currently in progress or beginning construction include:

- Storm Water Pond Improvements.
- Trailer Storage Area Improvements.
- Transfer Station Improvements.
- Scale Turning Lane.
- Inbound Scale.
- Equipment Storage Facility.

### **CAPITAL PROJECTS**

The County received requests totaling \$23,646,259 for Fiscal Year 2022-2023 capital needs. \$11,972,500 is recommended for various county and school capital projects as detailed below:

- \$50,000 CCC&TI set-aside
- \$50,000 EDC set-aside
- \$50,000 Community Recreation Facilities
- \$22,500 Potential Flood Mitigation
- \$100,000 Law Enforcement Future Expansion
- \$1,300,000 Emergency Communications
- \$1,700,000 Future Maintenance and Repairs
- \$8,700,000 Set-Aside for Future Long-Term School Capital Needs

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. The \$1,700,000 allocation for maintenance is for future County facilities and renovations to

the Administration Building, Human Services Building, Law Enforcement Center, and the Courthouse.

## SUMMARY

The pandemic has ushered in a migration of individuals wanting to relocate to our County. Watauga County is a destination location for many due to our vibrant community and the amenities offered. The pandemic has also created issues ranging from worker shortages to supply chain issues. These issues will create challenges in meeting service levels and upcoming projects included in the Fiscal Year 2022-2023 budget. However, due to the prudent decision-making by the Board of Commissioners the County is in a position to overcome these challenges.

The proposed budget continues to reflect the importance of funding for the County and School System capital needs. Sufficient funding is necessary to preserve existing County and School System capital assets while planning for future facilities. This approach has allowed the County to begin construction of the County parking deck and the new Valle Crucis Elementary School in October. In addition, the proposed Fiscal Year 2022-2023 budget allows for the planning and development of the new Hardin Park Elementary School, Emergency Communications Dispatch Center, and emergency communication upgrades. Capital planning allows for a systematic approach and affords budget driven, solid, and comprehensive decisions to be reached to address the identified needs. Ignoring these needs only delays the inevitable. The County continues to make progress to overcome years of deferred capital expenditures.

The budget document presented for your review is made possible by the many hours of work, input, assistance, time, and commitment by elected officials, department heads, employees, and outside agencies. I appreciate the assistance and guidance from the Board through the annual retreat process that served as the framework for this budget. The Fiscal Year 2022-2023 budget document is not static and will change as the Board of Commissioners proceed forward with budget work sessions and the public hearing.

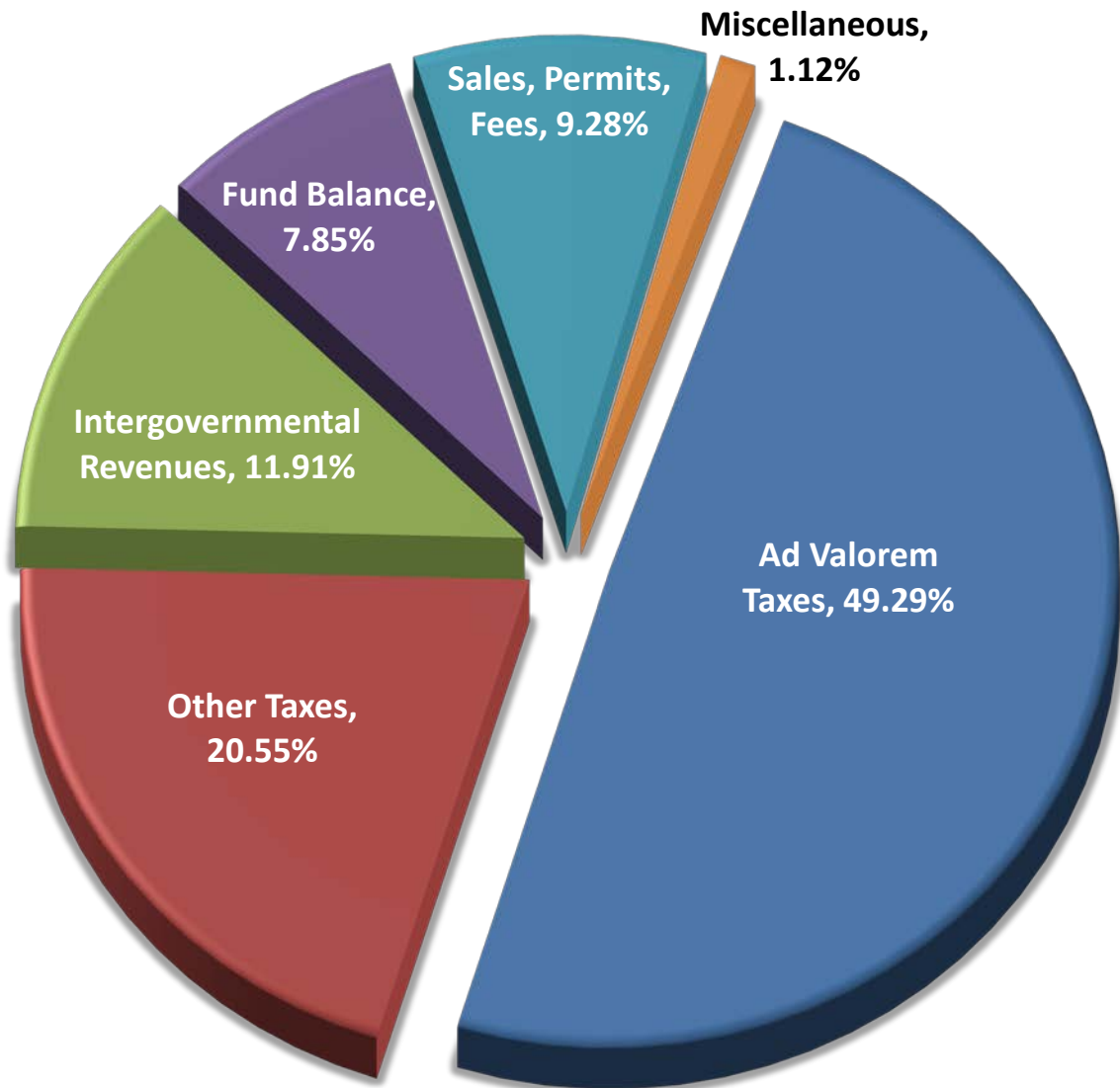
I offer my sincere and deepest appreciation to Finance Director Misty Watson who worked tirelessly and hours after hours with me analyzing, compiling, reviewing, and forecasting data to create the final budget document.

Respectfully submitted,



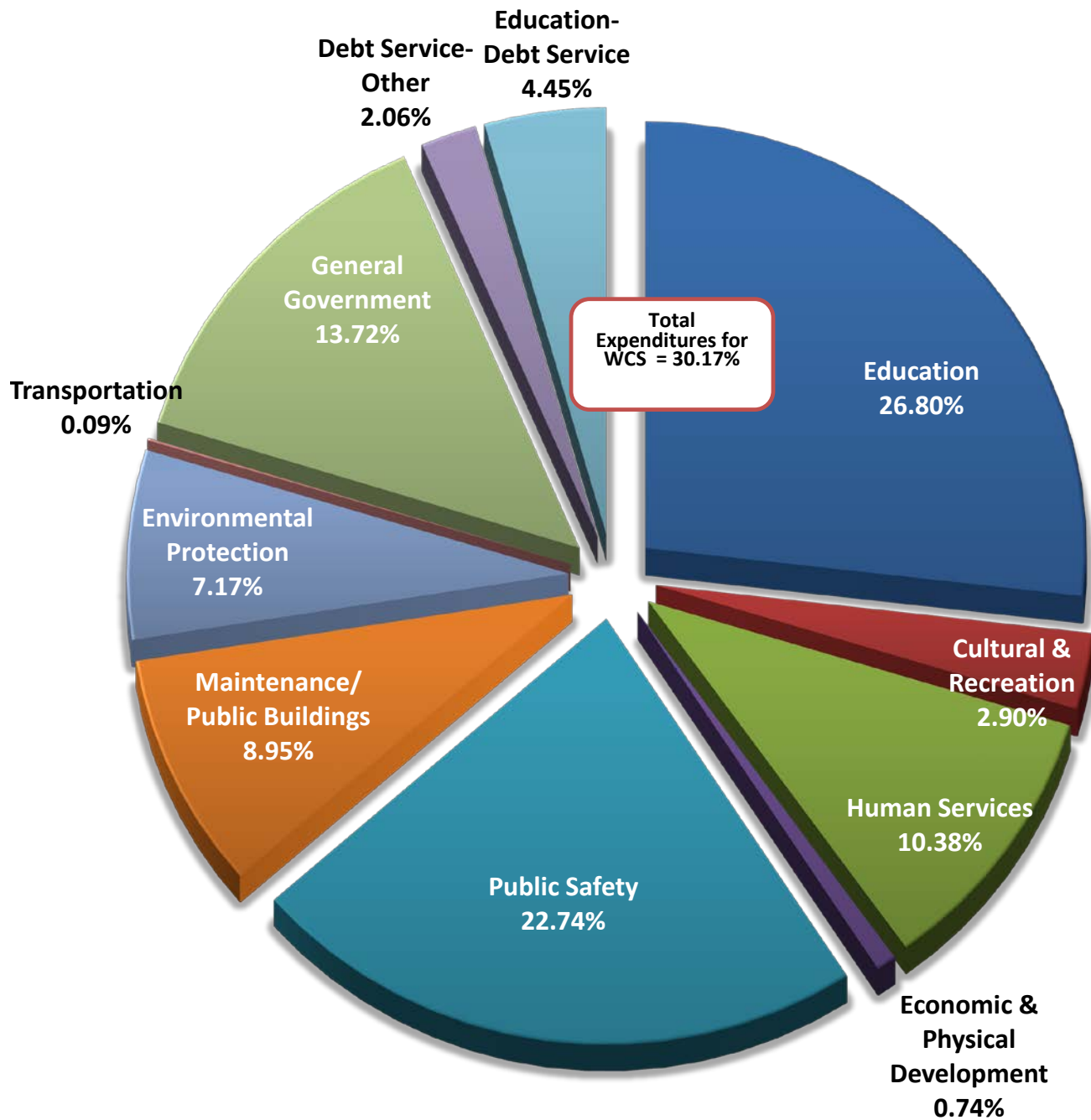
Deron T. Geouque  
County Manager

**WATAUGA COUNTY REVENUES**  
**FISCAL YEAR 2022 - 2023**



# WATAUGA COUNTY EXPENDITURES

## FISCAL YEAR 2022 - 2023



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

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

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

| GL ACCOUNT #         |                                | BOARD    | BOARD    | MANAGER   |             |
|----------------------|--------------------------------|----------|----------|-----------|-------------|
|                      |                                | APPROVED | APPROVED | REQUESTED | RECOMMENDED |
|                      |                                | FY 20-21 | FY 21-22 | FY 22-23  |             |
| EXPENDITURES         |                                |          |          |           |             |
| GOVERNING BODY       |                                |          |          |           |             |
| 104110-412100        | SALARIES-REGULAR               | 37,702   | 37,702   | 39,587    | 39,587      |
| 104110-413000        | TRAVEL ALLOWANCE               | 13,266   | 13,266   | 13,266    | 13,266      |
| 104110-418100        | SOCIAL SECURITY EXPENSE        | 4,077    | 4,168    | 4,228     | 4,228       |
| 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    | 2,500     | 2,500       |
| TOTAL GOVERNING BODY |                                | 62,085   | 62,176   | 65,121    | 65,121      |
|                      |                                |          |          |           |             |
| ADMINISTRATION       |                                |          |          |           |             |
| 104120-412100        | SALARIES-REGULAR               | 311,515  | 331,291  | 353,967   | 353,967     |
| 104120-412801        | CELL PHONE ALLOWANCE           | 960      | 960      | 960       | 960         |
| 104120-413000        | VEHICLE ALLOWANCE              | 6,000    | 6,000    | 6,000     | 6,000       |
| 104120-418100        | SOCIAL SECURITY EXPENSE        | 24,363   | 27,060   | 28,874    | 28,874      |
| 104120-418200        | LOCAL GOV'T RETIREMENT EXPENSE | 32,644   | 38,696   | 43,925    | 43,925      |
| 104120-418300        | HEALTH INSURANCE EXPENSE       | 52,000   | 54,000   | 54,000    | 54,000      |
| 104120-418600        | WORKER'S COMPENSATION          | 1,000    | 1,000    | 1,000     | 1,000       |
| 104120-418900        | OTHER FRINGE-401K              | 15,924   | 16,913   | 18,046    | 18,046      |
| 104120-418901        | OTHER FRINGE-457               | 1,440    | 1,440    | 1,440     | 1,440       |
| 104120-426000        | OFFICE SUPPLIES                | 3,500    | 3,500    | 3,500     | 3,500       |
| 104120-431100        | TRAVEL-MILEAGE                 | 500      | 500      | 500       | 500         |
| 104120-431200        | TRAVEL-SUBSISTENCE             | 1,500    | 1,500    | 1,500     | 1,500       |
| 104120-432500        | POSTAGE                        | 700      | 1,076    | 1,000     | 1,000       |
| 104120-437000        | ADVERTISING                    | -        | 2,000    | 2,000     | 2,000       |
| 104120-439500        | EMPLOYEE TRAINING              | 2,000    | 2,000    | 2,000     | 2,000       |
| 104120-445300        | INSURANCE-FIDELITY BOND        | 175      | 175      | 175       | 175         |
| 104120-449100        | DUES & SUBSCRIPTIONS           | 2,000    | 2,000    | 2,000     | 2,000       |
| TOTAL ADMINISTRATION |                                | 456,221  | 490,111  | 520,887   | 520,887     |

| GL ACCOUNT #             |                                | BOARD     | BOARD     | MANAGER   |             |
|--------------------------|--------------------------------|-----------|-----------|-----------|-------------|
|                          |                                | APPROVED  | APPROVED  | REQUESTED | RECOMMENDED |
|                          |                                | FY 20-21  | FY 21-22  | FY 22-23  |             |
| FINANCE DEPT             |                                |           |           |           |             |
| 104130-412100            | SALARIES-REGULAR               | 232,731   | 254,728   | 280,737   | 280,737     |
| 104130-412801            | CELL PHONE ALLOWANCE           | 960       | 960       | 960       | 960         |
| 104130-418100            | SOCIAL SECURITY EXPENSE        | 17,804    | 20,378    | 22,459    | 22,459      |
| 104130-418200            | LOCAL GOVT RETIREMENT EXPENSE  | 23,855    | 29,141    | 34,166    | 34,166      |
| 104130-418300            | HEALTH INSURANCE EXPENSE       | 52,000    | 54,000    | 54,000    | 54,000      |
| 104130-418600            | WORKER'S COMPENSATION          | 900       | 900       | 900       | 900         |
| 104130-418900            | OTHER FRINGE-401K              | 11,685    | 12,784    | 14,085    | 14,085      |
| 104130-418901            | OTHER FRINGE-457               | 1,440     | 1,440     | 1,440     | 1,440       |
| 104130-426000            | OFFICE SUPPLIES                | 3,000     | 3,000     | 4,500     | 4,500       |
| 104130-431100            | TRAVEL-MILEAGE                 | 350       | 350       | 350       | 350         |
| 104130-431200            | TRAVEL-SUBSISTENCE             | 1,000     | 1,000     | 1,000     | 1,000       |
| 104130-432500            | POSTAGE                        | 2,500     | 2,500     | 2,500     | 2,500       |
| 104130-434100            | PRINTING                       | 250       | 250       | 250       | 250         |
| 104130-439500            | EMPLOYEE TRAINING              | 2,200     | 2,200     | 2,200     | 2,200       |
| 104130-445300            | INSURANCE-FIDELITY BOND        | 450       | 450       | 450       | 450         |
| 104130-449100            | DUES & SUBSCRIPTIONS           | 700       | 1,200     | 1,000     | 1,000       |
| 104130-449900            | MISCELLANEOUS EXPENSE          | 250       | 250       | 250       | 250         |
| 104130-469100            | PROFESSIONAL SERVICES-AUDIT    | 57,950    | 48,000    | 47,800    | 47,800      |
| TOTAL FINANCE DEPT       |                                | 410,025   | 433,531   | 469,047   | 469,047     |
| TAX ADMINISTRATION       |                                |           |           |           |             |
| 104140-412100            | SALARIES-REGULAR               | 654,612   | 677,458   | 558,344   | 558,344     |
| 104140-412801            | CELLPHONE ALLOWANCE            | 1,440     | 1,440     | 480       | 480         |
| 104140-418100            | SOCIAL SECURITY EXPENSE        | 50,078    | 54,197    | 44,668    | 44,668      |
| 104140-418200            | LOCAL GOVT RETIREMENT EXPENSE  | 67,098    | 77,501    | 67,950    | 67,950      |
| 104140-418300            | HEALTH INSURANCE EXPENSE       | 182,000   | 175,500   | 135,000   | 135,000     |
| 104140-418600            | WORKER'S COMPENSATION          | 6,500     | 6,500     | 6,500     | 6,500       |
| 104140-418900            | OTHER FRINGE-401K              | 32,731    | 33,873    | 27,917    | 27,917      |
| 104140-418901            | OTHER FRINGE-457               | 5,040     | 4,680     | 3,600     | 3,600       |
| 104140-425100            | MOTOR FUELS & LUBRICANTS       | 2,000     | 2,000     | 2,000     | 2,000       |
| 104140-425200            | TIRES                          | 1,200     | 1,200     | 1,610     | 1,610       |
| 104140-426000            | OFFICE SUPPLIES                | 2,000     | 4,480     | 5,494     | 5,194       |
| 104140-431100            | TRAVEL-MILEAGE                 | 1,200     | 840       | 840       | 840         |
| 104140-431200            | TRAVEL-SUBSISTENCE             | 1,730     | 416       | -         | -           |
| 104140-432500            | POSTAGE                        | 30,000    | 44,500    | 22,300    | 22,300      |
| 104140-434100            | PRINTING                       | 14,000    | 14,000    | 10,520    | 10,520      |
| 104140-434200            | MOTOR VEHICLE BILLING EXPENSES | 90,000    | 102,000   | 102,000   | 102,000     |
| 104140-435300            | MAINTENANCE & REPAIR-VEHICLES  | 1,000     | 1,194     | 816       | 816         |
| 104140-437000            | ADVERTISING                    | 13,000    | 13,000    | 14,490    | 14,490      |
| 104140-439500            | EMPLOYEE TRAINING              | 2,525     | 3,900     | -         | -           |
| 104140-445300            | INSURANCE-FIDELITY BOND        | 175       | 175       | 175       | 175         |
| 104140-449100            | DUES & SUBSCRIPTIONS           | 1,000     | 1,000     | 1,205     | 1,205       |
| 104140-451000            | CAPITAL OUTLAY - EQUIPMENT     | -         | -         | 3,206     | 3,206       |
| 104140-467000            | BOARD MEMBER FEES              | 1,000     | 2,000     | 2,000     | 2,000       |
| 104140-469101            | PROFESSIONAL SERVICES - LEGAL  | 6,000     | 6,000     | 7,500     | 7,500       |
| 104140-469500            | CONTRACTED SERVICES            | 2,100     | 10,000    | 89,500    | 89,500      |
| 104140-469507            | CONTRACTED BUSINESS AUDITS     | 4,980     | 6,000     | -         | -           |
| TOTAL TAX ADMINISTRATION |                                | 1,173,409 | 1,243,854 | 1,108,115 | 1,107,815   |

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

|                          |                                        | BOARD<br>APPROVED<br>FY 20-21 | BOARD<br>APPROVED<br>FY 21-22 | MANAGER<br>REQUESTED<br>FY 22-23 | MANAGER<br>RECOMMENDED |
|--------------------------|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------|
| GL ACCOUNT #             |                                        |                               |                               |                                  |                        |
| BOARD OF ELECTIONS       |                                        |                               |                               |                                  |                        |
| 104170-412100            | SALARIES-REGULAR                       | 125,922                       | 141,073                       | 157,547                          | 147,329                |
| 104170-412600            | SALARIES-PART-TIME                     | 19,500                        | 19,500                        | 13,200                           | 7,000                  |
| 104170-412601            | SALARIES-ONE STOP                      | 91,286                        | 81,160                        | 50,154                           | 52,662                 |
| 104170-418100            | SOCIAL SECURITY EXPENSE                | 16,191                        | 19,339                        | 17,672                           | 16,559                 |
| 104170-418200            | LOCAL GOV'T RETIREMENT EXPENSE         | 12,907                        | 16,139                        | 19,174                           | 17,930                 |
| 104170-418300            | HEALTH INSURANCE EXPENSE               | 39,000                        | 40,500                        | 40,500                           | 40,500                 |
| 104170-418600            | WORKER'S COMPENSATION                  | 1,058                         | 1,209                         | 1,105                            | 1,035                  |
| 104170-418900            | OTHER FRINGE-401K                      | 6,296                         | 7,054                         | 7,877                            | 7,366                  |
| 104170-418901            | OTHER FRINGE-457                       | 1,080                         | 1,080                         | 1,080                            | 1,080                  |
| 104170-426000            | OFFICE SUPPLIES                        | 6,800                         | 7,975                         | 8,500                            | 6,750                  |
| 104170-431100            | TRAVEL-MILEAGE                         | 1,000                         | 1,000                         | 2,550                            | 1,000                  |
| 104170-431200            | TRAVEL-SUBSISTENCE                     | 3,616                         | 3,616                         | 7,684                            | 3,616                  |
| 104170-432100            | TELEPHONE SERVICE                      | 55                            | 55                            | 93                               | 55                     |
| 104170-432500            | POSTAGE                                | 11,400                        | 11,400                        | 7,000                            | 7,000                  |
| 104170-434100            | PRINTING                               | 14,229                        | 16,000                        | 15,340                           | 15,340                 |
| 104170-435200            | MAINTENANCE & REPAIR-EQUIPMENT         | 37,616                        | 37,616                        | 33,616                           | 33,616                 |
| 104170-437000            | ADVERTISING                            | 5,000                         | 14,800                        | 4,900                            | 4,900                  |
| 104170-439500            | EMPLOYEE TRAINING                      | 2,131                         | 2,200                         | 4,240                            | 2,200                  |
| 104170-441200            | RENT-BUILDING                          | 828                           | 1,368                         | 1,128                            | 1,128                  |
| 104170-449022            | CARES ACT                              | 108,585                       | -                             | -                                | -                      |
| 104170-449050            | COVID - 19 RESPONSE ACT                | 33,739                        | -                             | -                                | -                      |
| 104170-449100            | DUES & SUBSCRIPTIONS                   | 185                           | 210                           | 210                              | 210                    |
| 104170-449900            | MISCELLANEOUS EXPENSE                  | 1,200                         | 1,600                         | 1,600                            | 800                    |
| 104170-467000            | BOARD MEMBER FEES                      | 15,000                        | 15,000                        | 15,000                           | 15,000                 |
| 104170-467001            | ELECTION OFFICIALS                     | 34,500                        | 36,000                        | 32,950                           | 30,000                 |
| TOTAL BOARD OF ELECTIONS |                                        | 589,124                       | 475,894                       | 443,120                          | 413,076                |
| REGISTER OF DEEDS        |                                        |                               |                               |                                  |                        |
| 104180-412100            | SALARIES-REGULAR                       | 331,257                       | 357,460                       | 395,220                          | 355,816                |
| 104180-418100            | SOCIAL SECURITY EXPENSE                | 25,341                        | 28,597                        | 31,618                           | 28,465                 |
| 104180-418200            | LOCAL GOV'T RETIREMENT EXPENSE         | 33,954                        | 40,893                        | 48,098                           | 43,303                 |
| 104180-418300            | HEALTH INSURANCE EXPENSE               | 91,000                        | 94,500                        | 108,000                          | 94,500                 |
| 104180-418600            | WORKER'S COMPENSATION                  | 1,259                         | 1,358                         | 1,502                            | 1,352                  |
| 104180-418900            | OTHER FRINGE-401K                      | 17,557                        | 17,873                        | 19,761                           | 17,791                 |
| 104180-418901            | OTHER FRINGE-457                       | 2,520                         | 2,520                         | 2,880                            | 2,520                  |
| 104180-426000            | OFFICE SUPPLIES                        | 10,850                        | 13,350                        | 19,990                           | 19,990                 |
| 104180-431100            | TRAVEL-MILEAGE                         | 1,200                         | 1,200                         | 1,200                            | 1,200                  |
| 104180-431200            | TRAVEL-SUBSISTENCE                     | 1,500                         | 1,700                         | 1,700                            | 1,700                  |
| 104180-432500            | POSTAGE                                | 2,000                         | 2,000                         | 2,000                            | 2,000                  |
| 104180-434100            | PRINTING                               | 1,500                         | 1,500                         | 1,500                            | 1,500                  |
| 104180-435200            | MAINTENANCE & REPAIR-EQUIPMENT         | 250                           | 250                           | 250                              | 250                    |
| 104180-439500            | EMPLOYEE TRAINING                      | 900                           | 900                           | 1,150                            | 1,150                  |
| 104180-444000            | SERVICE & MAINTENANCE CONTRACT         | 38,589                        | 38,589                        | 38,589                           | 38,589                 |
| 104180-445300            | INSURANCE-FIDELITY BOND                | 175                           | 175                           | 175                              | 175                    |
| 104180-449100            | DUES & SUBSCRIPTIONS                   | 460                           | 460                           | 480                              | 480                    |
| 104180-449900            | MISCELLANEOUS EXPENSE                  | 250                           | 250                           | 250                              | 250                    |
| 104180-451000            | CAPITAL OUTLAY - FURNITURE & EQUIPMENT | 2,570                         | 600                           | 16,375                           | 15,375                 |
| 104180-469500            | CONTRACTED SERVICES                    | 3,000                         | 4,500                         | 51,126                           | 51,126                 |
| TOTAL REGISTER OF DEEDS  |                                        | 566,132                       | 608,675                       | 741,864                          | 677,532                |

|                                |                                  | BOARD     | BOARD     | MANAGER   |             |
|--------------------------------|----------------------------------|-----------|-----------|-----------|-------------|
|                                |                                  | APPROVED  | APPROVED  | REQUESTED | RECOMMENDED |
| GL ACCOUNT #                   |                                  | FY 20-21  | FY 21-22  | FY 22-23  |             |
| GENERAL ADMINISTRATION         |                                  |           |           |           |             |
| 104199-418300                  | RETIREE HEALTH INSURANCE EXPENSE | 247,500   | 300,000   | 460,500   | 460,500     |
| 104199-418500                  | UNEMPLOYMENT CONTRIBUTIONS       | 13,000    | 13,000    | 13,000    | 13,000      |
| 104199-426000                  | OFFICE SUPPLIES                  | 3,000     | 4,000     | 4,000     | 4,000       |
| 104199-429004                  | CREDIT CARD ACCEPTANCE FEES      | 10,000    | 15,000    | 40,000    | 40,000      |
| 104199-435200                  | MAINTENANCE & REPAIR-EQUIPMENT   | 22,000    | 22,000    | 22,000    | 22,000      |
| 104199-445100                  | GENERAL LIABILITY & PROPERTY INS | 220,000   | 204,713   | 220,000   | 220,000     |
| 104199-449100                  | DUES & SUBSCRIPTIONS             | 53,000    | 73,000    | 80,289    | 80,289      |
| 104199-449900                  | MISCELLANEOUS EXPENSE            | 15,850    | 36,000    | 36,000    | 36,000      |
| 104199-449901                  | WELLNESS PROGRAM                 | 8,000     | 8,000     | 8,000     | 8,000       |
| 104199-449903                  | EMPLOYMENT VERIFICATION EXPENSES | 5,000     | 5,000     | 5,000     | 5,000       |
| 104199-469103                  | PROFESSIONAL SERVICES-ARCHITECT  | 57,500    | 60,000    | 60,000    | 60,000      |
| 104199-469199                  | PROFESSIONAL SERVICES-OTHER      | 42,500    | 60,000    | 76,800    | 76,800      |
| 104199-469301                  | NEW RIVER SERVICE AUTHORITY      | 4,000     | 4,000     | 4,000     | 4,000       |
| 104199-469506                  | PARKING MANAGEMENT SERVICES      | 17,000    | 17,000    | 17,000    | 17,000      |
| 104199-499100                  | CONTINGENCY                      | 950,000   | 475,000   | 475,000   | 475,000     |
| TOTAL GENERAL ADMINISTRATION   |                                  | 1,668,350 | 1,296,713 | 1,521,589 | 1,521,589   |
| INFORMATION TECHNOLOGY         |                                  |           |           |           |             |
| 104210-412100                  | SALARIES-REGULAR                 | 349,270   | 373,655   | 394,155   | 394,155     |
| 104210-412801                  | CELL PHONE ALLOWANCE             | 960       | 960       | 960       | 960         |
| 104210-418100                  | SOCIAL SECURITY EXPENSE          | 26,719    | 29,892    | 31,532    | 31,532      |
| 104210-418200                  | LOCAL GOV'T RETIREMENT EXPENSE   | 35,800    | 42,746    | 47,969    | 47,969      |
| 104210-418300                  | HEALTH INSURANCE EXPENSE         | 65,000    | 67,500    | 67,500    | 67,500      |
| 104210-418600                  | WORKER'S COMPENSATION            | 1,222     | 1,308     | 1,380     | 1,380       |
| 104210-418900                  | OTHER FRINGE-401K                | 17,464    | 18,683    | 19,708    | 19,708      |
| 104210-418901                  | OTHER FRINGE-457                 | 1,800     | 1,800     | 1,800     | 1,800       |
| 104210-429000                  | OTHER SUPPLIES                   | 33,750    | 37,500    | 32,300    | 25,500      |
| 104210-432100                  | TELEPHONE SERVICE                | 171       | 171       | 171       | 171         |
| 104210-432500                  | POSTAGE                          | 100       | 75        | 50        | 50          |
| 104210-435200                  | MAINTENANCE & REPAIR-EQUIPMENT   | 4,000     | 5,000     | 5,000     | 5,000       |
| 104210-435201                  | CONTINUING COSTS-WSO EQUIPMENT   | 13,920    | -         | -         | -           |
| 104210-439501                  | EMPLOYEE TRAINING                | 12,746    | -         | 1,900     | 1,900       |
| 104210-442201                  | PC SOFTWARE/LICENSES             | 74,550    | 32,125    | 13,490    | 11,500      |
| 104210-444000                  | SERVICE & MAINTENANCE CONTRACT   | 270,958   | 282,670   | 329,474   | 329,375     |
| 104210-452000                  | CAPITAL OUTLAY-EQUIPMENT         | 91,700    | 69,030    | 86,933    | 86,933      |
| 104210-469505                  | CONT SERVICES-INTERNET/FIBER     | 77,035    | 77,353    | 83,043    | 83,043      |
| TOTAL INFORMATION TECHNOLOGIES |                                  | 1,077,165 | 1,040,468 | 1,117,365 | 1,108,476   |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| GL ACCOUNT # |  | BOARD                | BOARD                | MANAGER   |             |
|--------------|--|----------------------|----------------------|-----------|-------------|
|              |  | APPROVED<br>FY 20-21 | APPROVED<br>FY 21-22 | REQUESTED | RECOMMENDED |
|              |  |                      |                      | FY 22-23  |             |

|                                       |
|---------------------------------------|
| <b>FEDERAL EQUITABLE SHARING FUND</b> |
|---------------------------------------|

**REVENUES**

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

|                       |  |                 |                |                 |                 |
|-----------------------|--|-----------------|----------------|-----------------|-----------------|
| <b>TOTAL REVENUES</b> |  | <b>(33,143)</b> | <b>(6,500)</b> | <b>(11,900)</b> | <b>(11,900)</b> |
|-----------------------|--|-----------------|----------------|-----------------|-----------------|

**EXPENDITURES**

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

|                           |  |               |              |               |               |
|---------------------------|--|---------------|--------------|---------------|---------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>33,143</b> | <b>6,500</b> | <b>11,900</b> | <b>11,900</b> |
|---------------------------|--|---------------|--------------|---------------|---------------|

|                                       |
|---------------------------------------|
| <b>STATE SUBSTANCE ABUSE TAX FUND</b> |
|---------------------------------------|

**REVENUES**

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

|                       |  |                 |                 |                 |                 |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|
| <b>TOTAL REVENUES</b> |  | <b>(36,750)</b> | <b>(34,750)</b> | <b>(34,750)</b> | <b>(24,750)</b> |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|

**EXPENDITURES**

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

|                           |  |               |               |               |               |
|---------------------------|--|---------------|---------------|---------------|---------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>36,750</b> | <b>34,750</b> | <b>34,750</b> | <b>24,750</b> |
|---------------------------|--|---------------|---------------|---------------|---------------|

| GL ACCOUNT #                       | BOARD    | BOARD    | MANAGER   |             |
|------------------------------------|----------|----------|-----------|-------------|
|                                    | APPROVED | APPROVED | REQUESTED | RECOMMENDED |
|                                    | FY 20-21 | FY 21-22 | FY 22-23  |             |
| EMERGENCY TELEPHONE SURCHARGE FUND |          |          |           |             |

**REVENUES**

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

**EXPENDITURES**

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

**FIRE SERVICE DISTRICT FUNDS**

**REVENUES**

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

**EXPENDITURES**

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

| GL ACCOUNT #        | BOARD                              |             | MANAGER     |             |             |
|---------------------|------------------------------------|-------------|-------------|-------------|-------------|
|                     | APPROVED                           | APPROVED    | REQUESTED   | RECOMMENDED |             |
|                     | FY 20-21                           | FY 21-22    | FY 22-23    |             |             |
| FIRE DISTRICT FUNDS |                                    |             |             |             |             |
| REVENUES            |                                    |             |             |             |             |
| 283100-311001       | INTEREST ON TAXES FOSCOE           | (1,500)     | (1,200)     | (1,400)     | (1,400)     |
| 283100-311003       | INTEREST ON TAXES FALL CREEK       | (75)        | (50)        | (20)        | (20)        |
| 283100-311004       | INTEREST ON TAXES BEAVER DAM       | (900)       | (1,000)     | (1,000)     | (1,000)     |
| 283100-311005       | INTEREST ON TAXES STEWART SIMMONS  | (1,500)     | (1,000)     | (1,000)     | (1,000)     |
| 283100-311006       | INTEREST ON TAXES ZIONVILLE        | (750)       | (750)       | (750)       | (750)       |
| 283100-311007       | INTEREST ON TAXES COVE CREEK       | (1,200)     | (1,500)     | (1,500)     | (1,500)     |
| 283100-311008       | INTEREST ON TAXES SHAWNEEHAW       | (1,200)     | (500)       | (500)       | (500)       |
| 283100-311009       | INTEREST ON TAXES MEAT CAMP        | (1,500)     | (1,500)     | (1,600)     | (1,600)     |
| 283100-311010       | INTEREST ON TAXES DEEP GAP         | (1,000)     | (500)       | (800)       | (800)       |
| 283100-311011       | INTEREST ON TAXES TODD             | (400)       | (200)       | (300)       | (300)       |
| 283100-311012       | INTEREST ON TAXES BLOWING ROCK     | (2,000)     | (1,000)     | (1,800)     | (1,800)     |
| 283100-311019       | INTEREST ON TAXES CRESTON          | (150)       | (50)        | (50)        | (50)        |
| 283100-312001       | PRIOR YEARS TAXES FOSCOE           | (4,400)     | (5,000)     | (3,000)     | (3,000)     |
| 283100-312003       | PRIOR YEARS TAXES FALL CREEK       | (50)        | (50)        | (10)        | (10)        |
| 283100-312004       | PRIOR YEARS TAXES BEAVER DAM       | (4,800)     | (4,000)     | (1,800)     | (1,800)     |
| 283100-312005       | PRIOR YEARS TAXES STEWART SIMMONS  | (1,700)     | (1,000)     | (2,400)     | (2,400)     |
| 283100-312006       | PRIOR YEARS TAXES ZIONVILLE        | (1,900)     | (1,200)     | (1,600)     | (1,600)     |
| 283100-312007       | PRIOR YEARS TAXES COVE CREEK       | (2,600)     | (2,000)     | (4,000)     | (4,000)     |
| 283100-312008       | PRIOR YEARS TAXES SHAWNEEHAW       | (1,100)     | (1,000)     | (800)       | (800)       |
| 283100-312009       | PRIOR YEARS TAXES MEAT CAMP        | (3,200)     | (3,000)     | (4,000)     | (4,000)     |
| 283100-312010       | PRIOR YEARS TAXES DEEP GAP         | (3,400)     | (1,000)     | (2,200)     | (2,200)     |
| 283100-312011       | PRIOR YEARS TAXES TODD             | (1,500)     | (1,000)     | (600)       | (600)       |
| 283100-312012       | PRIOR YEARS TAXES BLOWING ROCK     | (11,200)    | (3,500)     | (2,800)     | (2,800)     |
| 283100-312019       | PRIOR YEARS TAXES CRESTON          | (100)       | (100)       | (120)       | (120)       |
| 283102-312101       | CURRENT YEAR TAXES FOSCOE          | (473,500)   | (484,000)   | (664,969)   | (664,969)   |
| 283102-312103       | CURRENT YEAR TAXES FALL CREEK      | (8,900)     | (9,200)     | (13,114)    | (13,114)    |
| 283102-312104       | CURRENT YEAR TAXES BEAVER DAM      | (106,000)   | (104,000)   | (155,586)   | (155,586)   |
| 283102-312105       | CURRENT YEAR TAXES STEWART SIMMONS | (241,500)   | (268,000)   | (389,616)   | (389,616)   |
| 283102-312106       | CURRENT YEAR TAXES ZIONVILLE       | (120,500)   | (120,000)   | (160,236)   | (160,236)   |
| 283102-312107       | CURRENT YEAR TAXES COVE CREEK      | (249,500)   | (250,000)   | (337,043)   | (337,043)   |
| 283102-312108       | CURRENT YEAR TAXES SHAWNEEHAW      | (102,000)   | (107,000)   | (154,407)   | (154,407)   |
| 283102-312109       | CURRENT YEAR TAXES MEAT CAMP       | (213,000)   | (217,000)   | (313,879)   | (313,879)   |
| 283102-312110       | CURRENT YEAR TAXES DEEP GAP        | (201,000)   | (200,000)   | (273,466)   | (273,466)   |
| 283102-312111       | CURRENT YEAR TAXES TODD            | (63,500)    | (65,000)    | (76,504)    | (76,504)    |
| 283102-312112       | CURRENT YEAR TAXES BLOWING ROCK    | (489,500)   | (509,000)   | (692,612)   | (692,612)   |
| 283102-312119       | CURRENT YEAR TAXES CRESTON         | (5,800)     | (5,500)     | (7,449)     | (7,449)     |
| TOTAL REVENUES      |                                    | (2,322,825) | (2,370,800) | (3,272,931) | (3,272,931) |
| EXPENDITURES        |                                    |             |             |             |             |
| 284340-469901       | FOSCOE                             | 479,400     | 490,200     | 669,369     | 669,369     |
| 284340-469903       | FALL CREEK                         | 9,025       | 9,300       | 13,144      | 13,144      |
| 284340-469904       | BEAVER DAM                         | 111,700     | 109,000     | 158,386     | 158,386     |
| 284340-469905       | STEWART SIMMONS                    | 244,700     | 270,000     | 393,016     | 393,016     |
| 284340-469906       | ZIONVILLE                          | 123,150     | 121,950     | 162,586     | 162,586     |
| 284340-469907       | COVE CREEK                         | 253,300     | 253,500     | 342,543     | 342,543     |
| 284340-469908       | SHAWNEEHAW                         | 104,300     | 108,500     | 155,707     | 155,707     |
| 284340-469909       | MEAT CAMP                          | 217,700     | 221,500     | 319,479     | 319,479     |
| 284340-469910       | DEEP GAP                           | 205,400     | 201,500     | 276,466     | 276,466     |
| 284340-469911       | TODD                               | 65,400      | 66,200      | 77,404      | 77,404      |
| 284340-469912       | BLOWING ROCK                       | 502,700     | 513,500     | 697,212     | 697,212     |
| 284340-469919       | CRESTON                            | 6,050       | 5,650       | 7,619       | 7,619       |
| TOTAL EXPENDITURES  |                                    | 2,322,825   | 2,370,800   | 3,272,931   | 3,272,931   |

| GL ACCOUNT #                | BOARD                |                      | MANAGER               |                    |
|-----------------------------|----------------------|----------------------|-----------------------|--------------------|
|                             | APPROVED<br>FY 20-21 | APPROVED<br>FY 21-22 | REQUESTED<br>FY 22-23 | RECOMMENDED        |
| <b>OCCUPANCY TAX FUND</b>   |                      |                      |                       |                    |
| <b>REVENUES</b>             |                      |                      |                       |                    |
| 293270-312009 OCCUPANCY TAX | (1,119,500)          | (2,400,000)          | (3,200,000)           | (3,200,000)        |
| <b>TOTAL REVENUES</b>       | <b>(1,119,500)</b>   | <b>(2,400,000)</b>   | <b>(3,200,000)</b>    | <b>(3,200,000)</b> |

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

|                                          |                    |                    |                    |                    |
|------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>DEBT SERVICE FUND</b>                 |                    |                    |                    |                    |
| <b>REVENUES</b>                          |                    |                    |                    |                    |
| 303980-398100 TRANSFER FROM GENERAL FUND | (6,676,631)        | (6,472,398)        | (6,270,333)        | (6,270,333)        |
| <b>TOTAL REVENUES</b>                    | <b>(6,676,631)</b> | <b>(6,472,398)</b> | <b>(6,270,333)</b> | <b>(6,270,333)</b> |

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

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

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

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

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