

Fiscal Year
2015-2016

Watauga County Proposed Budget



Board of Commissioners

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WATAUGA COUNTY

OFFICE OF THE
COUNTY MANAGER

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COUNTY MANAGER'S BUDGET MESSAGE

FY 2015-2016

May 1, 2015

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2015-2016 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 2015-2016 and continues to provide necessary services to the citizens of the County. A copy of this document will be available for public inspection on the County's website, in the County Manager's Office, and at the public libraries located in Boone, Blowing Rock, and the Western Watauga Community Center.

The North Carolina General Assembly has the potential to significantly impact the current budget being proposed. Senate Bill 369 and 608 would effect sales tax revenue received by the County. Senate Bill 369 would reduce County sales tax revenue by a projected \$5 million by the end of the fifth year. Senate Bill 608 would freeze current sales tax levels and redistribute future growth to the lower wealth counties. Estimated projected reduction to the County would be \$188,000 with the loss of future growth. In addition, HB 730 would prevent counties from charging municipalities for 911 dispatching. Currently, the County charges the Town of Blowing Rock \$171,187. The County could be required to provide dispatch services to the Town of Boone at no charge as well as to the Town of Blowing Rock.

Budget Highlights

- Maintains the current ad valorem tax rate at \$0.313.
- Increases current and future capital funding for Watauga County Schools by 36.8%.
- Provides funding for body cameras for all patrol officers.
- Maintains current service levels to citizens.

The proposed budget is balanced with no increase in the property tax rate of 31.3 cents per \$100 valuation. Minimal increases have been recommended regarding Solid Waste fees to allow funding of planned equipment and facility replacements.

The purpose of this message is to convey the most important aspects of the proposed budget, including recommended major changes in revenues, expenditures, and programs for the coming fiscal year. The budget document will evolve over the next several weeks based on input and decisions made by the Board of Commissioners during the budget process. The budget document is not final until a public hearing is held and formal adoption by the Commissioners.

GENERAL FUND REVENUES

The General Fund budget totals \$44,584,206, a decrease of 7.04% over the current year budget.

Ad Valorem Taxes – No change is recommended in the current tax rate of 31.3 cents per \$100 of valuation. The total assessed value of \$8.831 billion will generate approximately \$26.9 million in revenue based on a collection rate of 97.35%. This is a nominal increase. One penny at a 100% collection rate equals \$883,115. Property tax revenue comprises 61.70% of the General Fund revenue. Revaluation was completed last year which estimated the revenue neutral rate at 32.72 cents. The adopted budget set the tax rate at 31.3 cents, which was an effective decrease of 1.42 cents.

Sales Taxes – The County is completing the second year of the sales tax distribution based on ad valorem versus per capita. Staff will continue to budget sales tax revenue conservatively due to the lack of a historical baseline. Growth is projected at 3.0%. Sales tax revenues will continue to be challenging due to the pressures for change by the North Carolina General Assembly as mentioned previously. Sales tax is 23.55% of the General Fund budget.

State/Federal Shared Revenues – Project on Aging Block Grant funds are budgeted flat. Social Services revenues are projected to rise due to the State increasing the percent of reimbursement from 50% to 75% for income case maintenance work related to Medicaid and Food Nutrition services.

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 budgeted flat.

Miscellaneous Revenues – Rental income is up \$157,000 due to the Tweetsie lease agreement payment. The lease with DAYMARK is scheduled to be renewed for another three (3) year term. This line item accounts for the \$1.3 million received by the Towns of Beech Mountain, Blowing Rock, and Seven Devils to assist the County in providing services.

Investment Earnings – Low rates of return continue to plague investment earnings. \$60,000 is budgeted for FY 2015-2016.

Fund Balance Appropriations – A \$129,395 appropriation from the Deeds Automation Enhancement and Preservation Fund is recommended for equipment, software, and records preservation as requested by the Register of Deeds.

GENERAL FUND EXPENDITURES

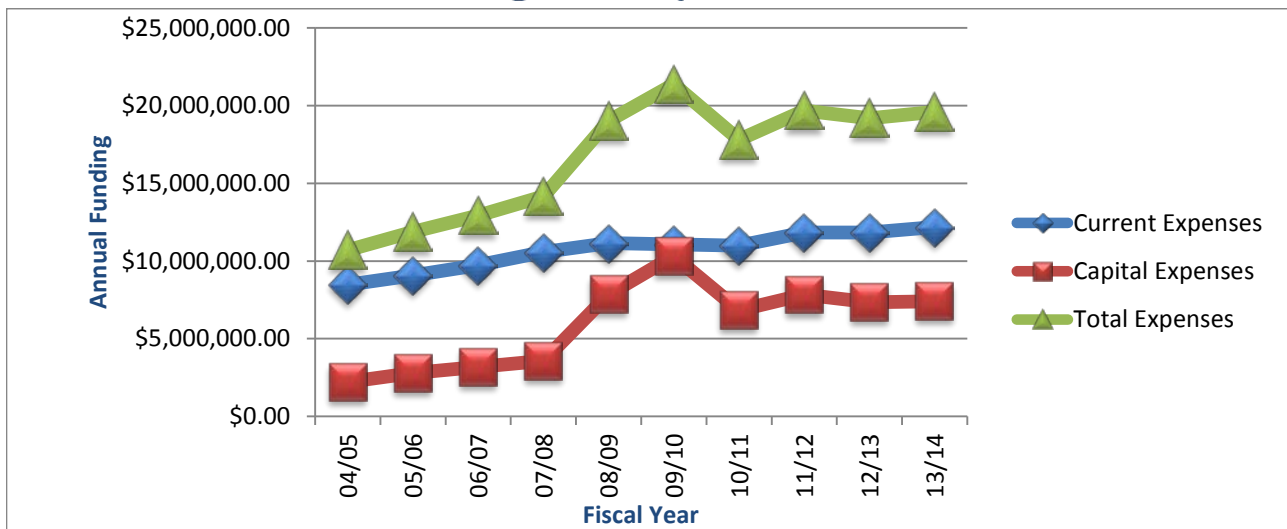
The County's expenditures are divided across several major service areas. The recommended budget maintains current County services.

Education

Public Schools

Current operating costs are recommended at \$12,403,036, which is an increase of \$340,202. A 1.5% COLA has been requested to cover salary increases and is budgeted to be disbursed based on the State's adopted budget. \$275,000 is recommended in current capital totaling an increase of \$440,202 in current expense and capital. Utilization of lottery funds (estimated distribution for FY 2015-2016 is \$296,605), ADM reserve funds (estimated balance is \$2,083), and County allocations will continue to be required to meet capital needs. The Watauga County Schools' Capital Improvement Plan is scheduled to receive \$375,000 for Fiscal Year 2015-2016. The current CIP balance for the School System is \$881,264. The goal is to provide \$500,000 in County funds for future capital and \$750,000 in State and County funds for current capital projects by FY 2019-2020.

10 Year County Funding Summary for Watauga County Schools



Community College

Caldwell Community College and Technical Institute (CCC&TI) is recommended at \$876,960 or a three percent (3%) increase. Fiscal Year 2015-2016 marks the first year since Fiscal Year 2007-2008 that CCC&TI's capital request is being built into the budget in the amount of \$50,000. The purpose of the funding is to provide for the construction of a new classroom facility.

Human Services

The overall appropriation of County funding for the Department of Social Services is \$1,887,095, a decrease of 2.69% over the previous year. Staff was able to reduce funding by utilizing the State increase in the percent of reimbursement from 50% to 75% for income case maintenance work related to Medicaid and food nutrition services.

Total funding appropriation for the Appalachian District Health Department increased 3% for a total budget amount \$585,228. This figure does not include the \$57,555 budgeted for maintenance and utilities of the facility.

Smoky Mountain Center funding is proposed at the current level of \$171,194.

Maintenance of Facilities

Staff continues the recommendation of \$75,000 for building repairs and renovations to preserve and prolong facilities. Another vehicle has been budgeted to replace the aging vehicles within the department. Maintenance staff continues to plan, repair, and replace existing paving services at County facilities.

Information Technologies

\$94,032 has been allocated for computer and server needs in current operating expenses with no funds required from the Capital Projects Fund. This fully funds critical technology needs for all County Departments.

Public Safety

Sheriff's Office

The Sheriff's Office budget reflects an increase of \$112,863 for a total appropriation of \$3,575,110. This budget includes the purchase of six (6) new Sheriff's vehicles to replace current high mileage vehicles. The County continues to play catch-up with vehicle replacement due to past deferments.

The Detention Center operational budget is estimated at \$2,102,850. The decrease of \$6,691 is attributable to the replacement of a transport van last year.

Cultural & Recreational

The Library is proposed with a three percent (3%) increase for a total allocation of \$525,146. The \$525,146 does not include the \$43,030 budgeted for the maintenance and utilities of the facility.

Similar to the maintenance department, staff is recommending the continuation of \$75,000 be incorporated into the aquatic center's building budget to cover needed repairs. There is no projected end for such funding until a major overhaul, construction of a new facility, or closure of the facility occurs. Per Board direction, \$3,240,592 has been set aside for the eventual replacement of the pool complex. The Board designated \$2,094,595 in Fiscal Year 2014-15 to be set aside for future recreational facilities.

Debt Service

Debt service expenditures reflect the funding of existing financing. \$5,493,321 of the \$6,170,220 budgeted amount is for the School System.



Human Resources

A total of seven (7) new positions, eleven (11) reclassifications, five (5) salary adjustments, and two (2) increases in hours worked were requested. One (1) new position and two (2) reclassifications are recommended for the Department of Social Services. The new position and two reclassifications are to reduce case backlogs related to Medicaid and Food Nutrition per State requests. Ten of the eleven (11) reclassifications are recommended as they meet the level II requirements per County policy. A three percent (3%) cost of living adjustment for all County employees has been budgeted. Employees continue to provide a high level of service to the citizens with less resources and personnel.

SOLID WASTE (Enterprise Fund)

Funding is recommended at \$4,470,158 a 5.55% increase over last year. Staff recommends the tipping fee increase from \$49 to \$53 and the Tire Trailer Rental from \$75 to \$150. The increase in the tipping fee is necessary in order to develop a more representative capital replacement schedule. Currently, the County uses retained earnings to fund capital replacements. The increase in the Tire Trailer Rental fee would more closely reflect County costs associated with that service.

CAPITAL PROJECTS

Fiscal Year 2015-2016 is the first year since Fiscal Year 2008-2009 that funds have been budgeted for County capital needs. \$450,000 is recommended for County capital needs. The County received requests totaling \$13,758,931 for Fiscal Year 2015-2016 capital needs. Staff has continued the trend of not drawing down funds from the Capital Project Fund for capital items that need to be budgeted in current operating expenses.

The CIP is designed to enumerate priorities for the long-term maintenance and improvement of infrastructure and facilities provided to County residents and balance the fiscal impact on the tax

rate. Adequate funding of the CIP is necessary to prevent loss and erosion of capital assets while developing and budgeting for future capital projects.

SUMMARY

Watauga County, as detailed in the recommended budget, remains financially strong and continues to rebound from the past economic downturn. Many counties throughout the state are envious of Watauga County's financial strength. This financial strength was not developed overnight and required tough decisions by the Board of Commissioners to reduce expenditures, pare County workforce, and delay capital projects. Due to these prudent measures the County has been able to maintain the quality of services residents and citizens are accustomed to. The proposed Fiscal Year 2015-2016 Budget will mark the tenth (10) year the property tax rate has remained level at \$0.0313 with no increase.

The North Carolina General Assembly has been very active regarding potential issues that may impact the proposed budget. Staff will continue to monitor legislative issues as they develop out of Raleigh. Revenue and expenditure estimates have been prepared conservatively and will allow the County to continue to move in a positive direction. Strides have been made in replacing capital equipment and maintaining facilities as the County continues to recover from years of deferred capital expenditures.

I would like to thank the Board for their guidance and assistance during the annual retreat and budget process. As the elected body, you are the direct link for the citizens to voice their recommendations and needs. The development of the budget document presented would not be possible without the input, assistance, time, and commitment of many people. I am truly grateful for the many hardworking employees of the County who devote countless hours to this process annually among their other routine duties and responsibilities.

My sincere and deepest appreciation goes out to Finance Director Margaret Pierce, along with her staff, who worked with me days on end to produce the final budget document before you. Also, I would be remiss in not thanking Anita Fogle, Tammy Adams, and Monica Harrison for all of the assistance that they provided to me during this process.

Respectfully Submitted,

Deron T. Geouque
County Manager

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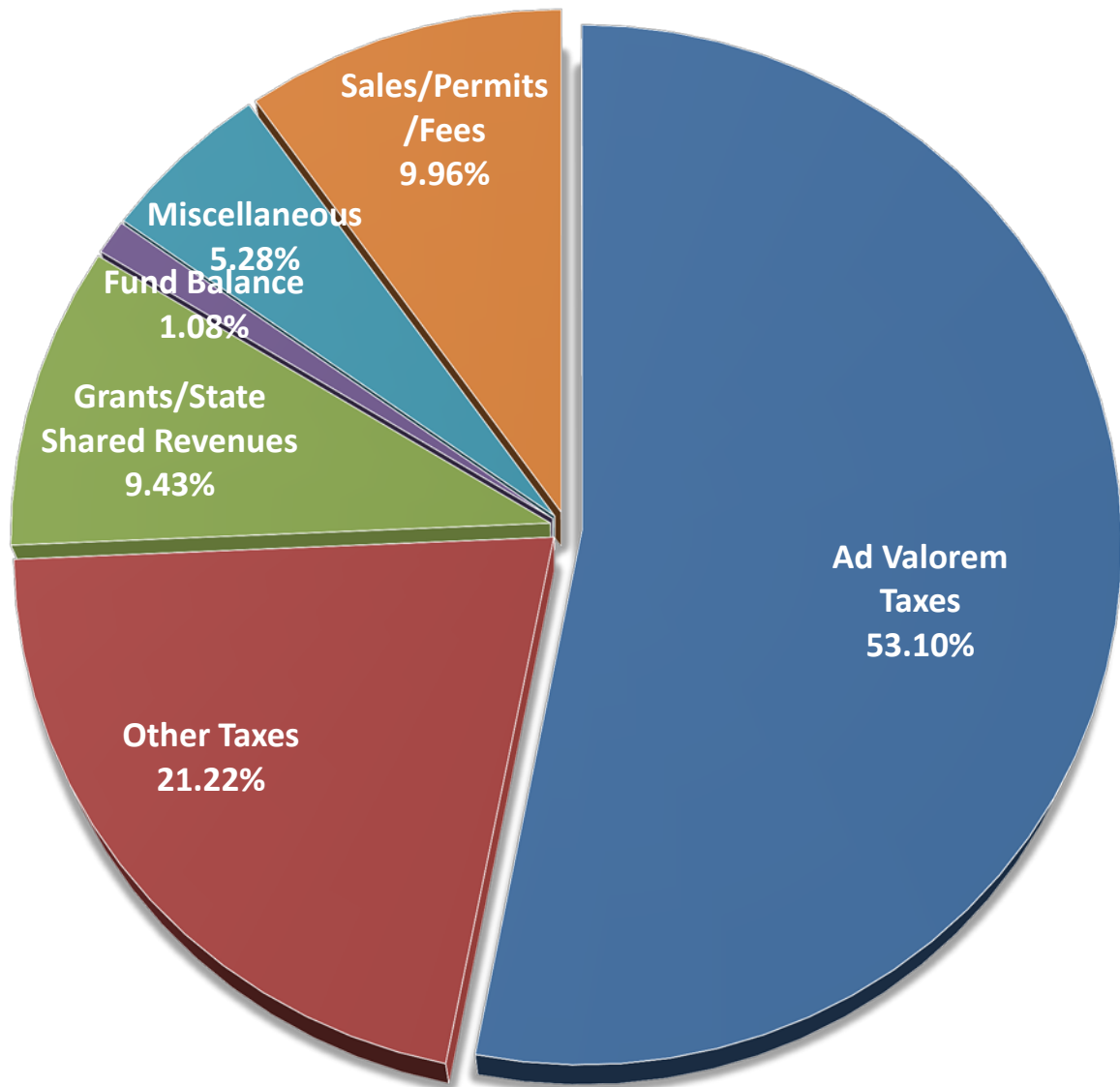
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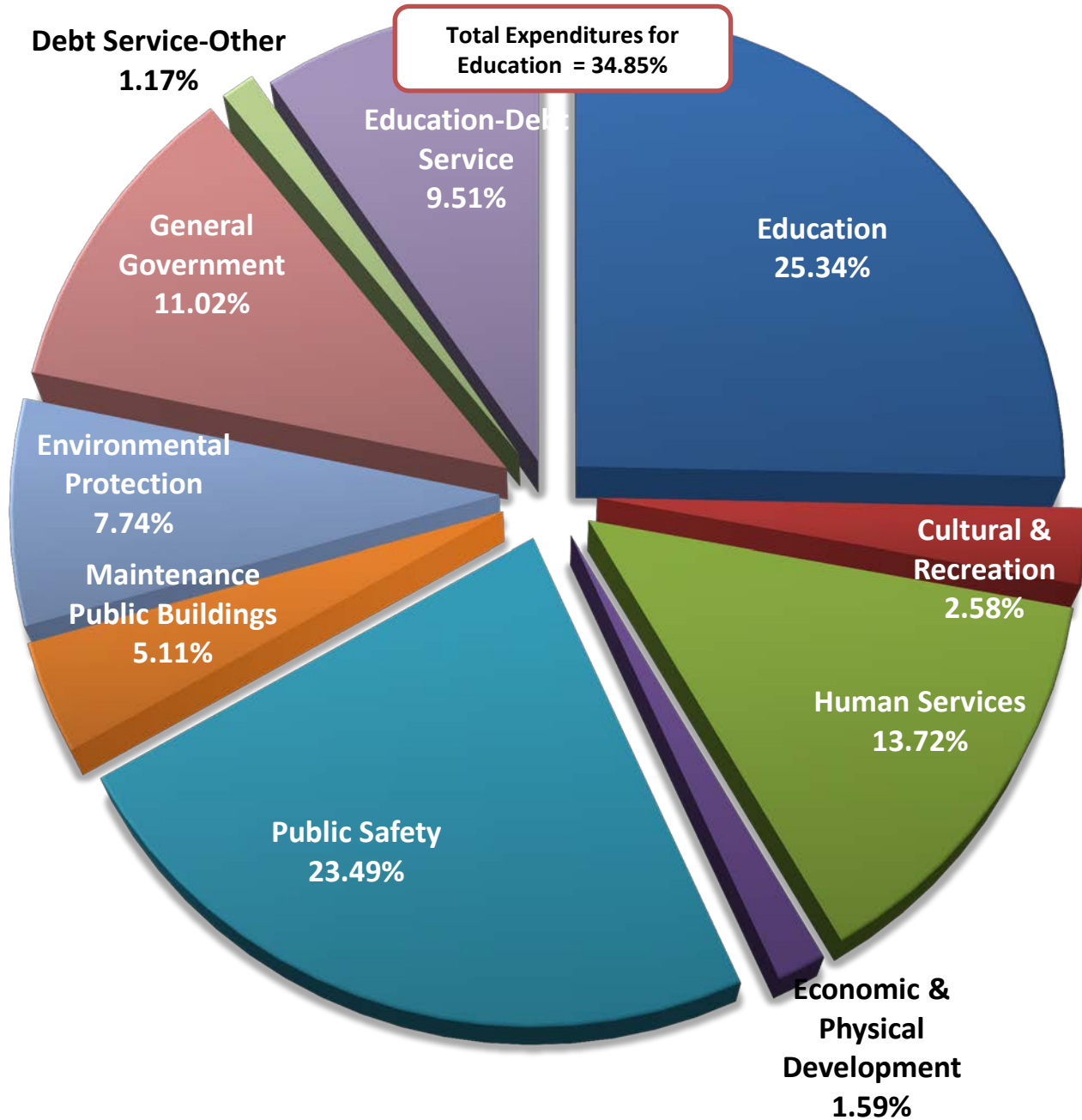
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**WATAUGA COUNTY REVENUES
FISCAL YEAR 2015-2016**



WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2015-2016



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
GENERAL FUND REVENUES					
TAXES AD VALOREM					
10-3100-318000	INTEREST ON DELINQUENT TAXES	-130,000	-120,000	-150,000	-150,000
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS	-500,000	-400,000	-450,000	-450,000
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,898,385	-26,776,370	-26,908,992	-26,908,992
TOTAL TAXES AD VALOREM		-\$27,528,385	-\$27,296,370	-\$27,508,992	-\$27,508,992
OTHER TAXES					
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-4,900,041	-4,817,500	-5,200,000	-5,200,000
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-2,159,905	-2,357,500	-2,500,000	-2,500,000
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-2,507,489	-2,767,500	-2,800,000	-2,800,000
10-3200-323500	HOLD HARMLESS-MEDICAID RELIEF	-756,413	-743,633	-925,000	-925,000
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-300,000	-300,000	-310,000	-310,000
10-3200-326100	CABLE TV FRANCHISE TAX	-325,000	-335,000	-335,000	-335,000
10-3200-326600	ABC BOTTLE TAX	-19,750	-20,000	-21,000	-21,000
10-3200-341401	GROSS RECEIPTS TAX-VEHICLE RENTALS	-30,000	-30,000	-35,000	-35,000
10-3414-341406	GROSS RECEIPTS TAX-HEAVY EQUIPMENT	-4,000	-3,500	-2,500	-2,500
TOTAL OTHER TAXES		-11,002,598	-11,374,633	-12,128,500	-12,128,500
INTERGOVERNMENTAL REVENUES					
10-3270-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-18,800	-19,500	-20,000	-20,000
10-3300-343103	GOVERNOR'S CRIME COMMISSION GRANT	0	0	-14,916	-14,916
10-3300-341400	DOT GRANTS - FIRE DEPARTMENTS	-50,000	0	0	0
10-3300-341600	OJP DRUG COURT GRANT	-65,509	-13,044	0	0
10-3300-342600	SPAY & NEUTER GRANT	-2,000	-2,000	-2,000	-2,000
10-3300-343100	NC AG CENTER GRANT	0	-25,000	0	0
10-3300-343107	USDOJ - BULLETPROOF VESTS	-3,000	-3,000	-3,000	-3,000
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-30,000	-30,000
10-3300-343305	NCDOT BIKE & PED GRANT	-375,000	-280,418	0	0
10-3300-343308	NCDOT ENHANCEMENT FD	-599,000	-586,600	0	0
10-3300-343314	EMERGENCY TRAINING GRANTS	-1,856	-20,000	0	0
10-3300-352101	HEALTH DEPARTMENT REC SITE GRANT	0	-10,000	0	0
10-3300-345000	ROAP GRANT FOR TRANSPORTATION	-141,753	-119,019	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
10-3300-349600	SOIL & WATER STATE GRANT	-3,600	-3,600	-3,600	-3,600
10-3300-349601	SOIL CONSERVATION TECH COST SHARE	-22,000	-22,000	-22,000	-22,000
10-3300-349909	NC LOTTERY FUNDS/ADM	-895,662	-848,604	-808,000	-614,000
10-3300-358200	VETERANS SERVICE GRANT	-1,400	-1,400	0	0
10-3300-333000	JPCP STATE GRANT FUNDS	-111,170	-111,170	-111,170	-111,170
10-3300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-575	-575	-500	-575
10-3315-332300	COURT FACILITIES FEES	-135,000	-125,000	-125,000	-125,000
10-3311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000
10-3414-341401	TOWN OF BOONE TAX COLLECTION FEE	-98,350	-100,350	-100,350	-100,350
TOTAL INTERGOVERNMENTAL REVENUES		-\$2,574,675	-\$2,341,280	-\$1,260,536	-\$1,066,611
PERMITS & FEES					
10-3341-341000	FIRE INSPECTION FEES	-4,000	-4,500	-5,000	-5,000
10-3341-341801	REGISTER OF DEED FEES	-280,000	-280,000	-280,000	-280,000
10-3341-341802	REGISTER OF DEEDS-10% FEES	-34,000	-34,000	-34,000	-34,000
10-3341-343100	GUN PERMITS-SHERIFF	-5,000	-3,500	-3,500	-3,500
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-27,000	-32,000	-38,000	-38,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-3,000	-3,000	-3,000	-3,000
10-3341-343103	SERVING CIVIL SUMMONS	-60,000	-60,000	-60,000	-60,000
10-3341-343104	DRUG FEES AWARDED BY COURT	-2,000	0	0	0
10-3341-343105	GUN STORAGE FEE - DOMESTIC VIOLENCE	-1,000	0	0	0
10-3341-343200	DETENTION CENTER & OFFICER FEES	-20,000	-20,000	-20,000	-20,000
10-3341-343500	PLANNING & INSPECTION FEES	-200,000	-200,000	-215,000	-215,000
TOTAL PERMITS & FEES		-\$636,000	-\$637,000	-\$658,500	-\$658,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PROJECT ON AGING					
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-250,000	-248,000	-248,000	-248,000
10-3586-332001	MEDICAID REIMBURSEMENTS	-80,000	-90,000	-80,000	-80,000
10-3586-332002	USDA	-24,000	-24,000	-24,000	-24,000
10-3586-332003	IN-HOME SERVICES	-12,430	-11,500	-11,500	-11,500
10-3586-332004	STATE SENIOR CENTER GRANT	-15,573	-15,573	0	0
10-3586-332006	SENIOR'S HEALTH INFO GRANT	-5,006	-3,051	0	0
10-3586-384000	DONATIONS	-18,000	-18,000	-20,000	-20,000
10-3586-385505	SELF SUPPORTING CLASSES	-10,000	-9,000	-8,000	-8,000
10-3586-385506	CONTRACTED INSTRUCTOR CLASS FEES	0	-1,612	-500	-500
TOTAL PROJECT ON AGING		-\$415,009	-\$420,736	-\$392,000	-\$392,000
RECREATION REVENUES					
10-3612-361220	AQUATICS	-65,000	-78,000	-85,000	-85,000
10-3612-361250	ATHLETICS	-130,000	-106,250	-114,000	-110,000
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-48,000	-50,000	-52,000	-50,000
10-3612-361280	SPECIAL PROGRAMS	-43,000	-52,000	-54,000	-54,000
10-3612-385502	SENIOR GAMES	-6,000	-9,284	-7,000	-7,000
10-3612-386002	FACILITY RENTALS	-7,000	-7,000	-8,000	-8,000
10-3612-389001	DONATIONS	-1,000	-750	-900	-900
TOTAL RECREATION REVENUES		-\$300,000	-\$303,284	-\$320,900	-\$314,900
SALES & SERVICES					
10-3835-341300	TDA SERVICES FEES	-12,000	-48,000	-38,000	-38,000
10-3835-341350	BLOWING ROCK COMMUNICATIONS FEE	-167,655	-170,505	-171,187	-171,187
10-3835-341700	ELECTIONS REVENUES	-30,000	-100	-41,565	-32,000
10-3835-343201	REIMBURSEMENT FOR HOUSING PRISONERS	-6,000	-6,000	-10,000	-10,000
10-3414-341420	NC DMV FEES	-90,000	-90,000	-98,000	-98,000
10-3414-341421	TAG OFFICE NOTARY FEES	-25,000	-28,000	-28,000	-28,000
10-3414-341422	PASSPORT & PHOTO FEES	-10,000	-10,000	-12,000	-12,000
10-3835-382000	SALE OF FIXED ASSETS	-25,000	-25,000	-35,000	-35,000
TOTAL SALES & SERVICES		-\$365,655	-\$377,605	-\$433,752	-\$424,187

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
MISCELLANEOUS REVENUES					
10-3839-384000	DONATIONS	-240,397	-48,000	0	0
10-3839-386000	RENTS	-179,700	-210,000	-357,000	-357,000
10-3839-389000	MISCELLANEOUS	-70,952	-76,576	-86,478	-86,478
10-3839-389002	MEDICAL DIRECTOR COST SHARE	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE SALES COMMISSIONS	-22,000	-44,000	-60,000	-44,000
10-3432-343202	MEDICAL FEES-INMATES	-4,000	-4,000	-4,000	-3,000
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-59,525	-60,628	-62,309	-63,643
10-3839-389915	MISCELLANEOUS REVENUE FROM TOWNS	-1,300,000	-1,332,500	-1,335,000	-1,335,000
10-3831-349100	INTEREST ON INVESTMENTS	-60,000	-60,000	-60,000	-60,000
TOTAL MISCELLANEOUS REVENUES		-\$1,948,574	-\$1,847,704	-\$1,976,787	-\$1,961,121
TRANSFER FROM OTHER FUNDS					
10-3980-398121	TRANSFER FROM CAPITAL PROJECTS	0	0	0	0
TOTAL TRANSFER FROM OTHER FUNDS		\$0	\$0	\$0	\$0
FUND BALANCE APPROPRIATED					
10-3991-399100	FUND BALANCE APPROPRIATION	-1,320,236	-2,611,595	-15,779,658	0
10-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-525,928	-735,611	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-17,903	-17,015	-129,395	-129,395
TOTAL FUND BALANCE APPROPRIATED		-\$1,864,067	-\$3,364,221	-\$15,909,053	-\$129,395
TOTAL GENERAL FUND REVENUES		-\$46,634,963	-\$47,962,833	-\$60,589,020	-\$44,584,206

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
GENERAL FUND EXPENDITURES					
GOVERNING BODY					
10-4110-412100	SALARIES-REGULAR	37,702	37,702	38,833	38,833
10-4110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
10-4110-418100	SOCIAL SECURITY EXPENSE	4,077	4,077	4,168	4,168
10-4110-418600	WORKER'S COMPENSATION	200	150	150	150
10-4110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
10-4110-431100	TRAVEL-MILEAGE	500	500	500	500
10-4110-431200	TRAVEL-SUBSISTENCE	2,087	1,887	1,887	1,887
10-4110-437000	ADVERTISING	750	1,000	1,000	1,000
10-4110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
10-4110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,500
TOTAL GOVERNING BODY		\$62,082	\$62,082	\$63,304	\$63,304
ADMINISTRATION					
10-4120-412100	SALARIES-REGULAR	231,244	235,869	242,945	242,945
10-4120-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4120-413000	VEHICLE ALLOWANCE	4,200	4,200	4,200	4,200
10-4120-418100	SOCIAL SECURITY EXPENSE	18,912	19,282	19,850	19,850
10-4120-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,904	17,354	17,120	17,120
10-4120-418300	HEALTH INSURANCE EXPENSE	31,400	34,000	32,800	32,800
10-4120-418600	WORKER'S COMPENSATION	1,000	881	815	815
10-4120-418900	OTHER FRINGE-401K	11,820	12,051	12,405	12,405
10-4120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
10-4120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500
10-4120-431100	TRAVEL-MILEAGE	500	750	750	750
10-4120-431200	TRAVEL-SUBSISTENCE	1,000	1,500	1,500	1,500
10-4120-432500	POSTAGE	500	500	500	500
10-4120-439500	EMPLOYEE TRAINING	1,000	1,250	2,000	2,000
10-4120-445300	INSURANCE-FIDELITY BOND	175	450	450	450
10-4120-449100	DUES & SUBSCRIPTIONS	1,750	1,750	2,000	2,000
TOTAL ADMINISTRATION		\$326,305	\$335,737	\$343,235	\$343,235

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 15-16	
FINANCE DEPT					
10-4130-412100	SALARIES-REGULAR	221,945	225,122	232,384	232,384
10-4130-412801	CELL PHONE ALLOWANCE	0	480	480	480
10-4130-418100	SOCIAL SECURITY EXPENSE	17,756	18,010	18,591	18,591
10-4130-418200	LOCAL GOV'T RETIREMENT EXPENSE	15,870	16,209	16,034	16,034
10-4130-418300	HEALTH INSURANCE EXPENSE	39,250	42,500	41,000	41,000
10-4130-418600	WORKER'S COMPENSATION	730	898	767	767
10-4130-418900	OTHER FRINGE-401K	11,100	11,257	11,619	11,619
10-4130-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
10-4130-426000	OFFICE SUPPLIES	3,500	3,200	3,200	3,200
10-4130-431100	TRAVEL-MILEAGE	500	450	450	450
10-4130-431200	TRAVEL-SUBSISTENCE	1,000	800	800	800
10-4130-432500	POSTAGE	2,300	2,200	2,200	2,200
10-4130-434100	PRINTING	250	250	250	250
10-4130-439500	EMPLOYEE TRAINING	1,250	1,500	2,000	2,000
10-4130-445300	INSURANCE-FIDELITY BOND	175	450	450	450
10-4130-449100	DUES & SUBSCRIPTIONS	700	700	700	700
10-4130-449900	MISCELLANEOUS EXPENSE	250	250	250	250
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	45,400	50,000	40,000	40,000
TOTAL FINANCE DEPT		\$363,776	\$376,076	\$372,975	\$372,975

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
TAX ADMINISTRATION					
10-4140-412100	SALARIES-REGULAR	664,636	671,521	676,445	691,925
10-4140-412600	SALARIES-PART-TIME	15,750	4,500	4,000	3,000
10-4140-412801	CELLPHONE ALLOWANCE	1,920	1,440	1,440	1,440
10-4140-418100	SOCIAL SECURITY EXPENSE	56,031	54,077	54,435	55,600
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	48,951	48,453	46,675	47,745
10-4140-418300	HEALTH INSURANCE EXPENSE	125,600	127,500	123,000	123,000
10-4140-418600	WORKER'S COMPENSATION	5,603	8,000	7,440	7,605
10-4140-418900	OTHER FRINGE-401K	34,232	33,648	33,825	34,595
10-4140-418901	OTHER FRINGE-457	5,760	5,400	5,400	5,400
10-4140-425100	MOTOR FUELS & LUBRICANTS	8,000	6,500	6,500	5,800
10-4140-425200	TIRES	1,625	1,000	1,000	1,000
10-4140-426000	OFFICE SUPPLIES	4,700	3,700	4,000	4,000
10-4140-431100	TRAVEL-MILEAGE	2,500	2,500	1,500	1,500
10-4140-431200	TRAVEL-SUBSISTENCE	4,000	5,000	5,000	5,000
10-4140-432500	POSTAGE	49,500	30,000	30,000	27,000
10-4140-434100	PRINTING	53,500	15,500	15,500	13,000
10-4140-434200	MOTOR VEHICLE BILLING EXPENSES	60,000	60,000	70,000	70,000
10-4140-435300	MAINTENANCE & REPAIR-VEHICLES	3,125	6,500	4,000	4,000
10-4140-437000	ADVERTISING	9,500	8,400	8,400	8,400
10-4140-439500	EMPLOYEE TRAINING	3,500	13,600	5,600	5,000
10-4140-445300	INSURANCE-FIDELITY BOND	450	450	450	450
10-4140-449100	DUES & SUBSCRIPTIONS	700	1,080	1,090	500
10-4140-449900	MISCELLANEOUS EXPENSE	3,152	0	500	0
10-4140-467000	BOARD MEMBER FEES	3,000	3,000	3,000	3,000
10-4140-469101	PROFESSIONAL SERVICES - LEGAL	11,000	8,000	10,000	8,000
10-4140-469500	CONTRACTED SERVICES	5,000	2,500	2,500	2,000
10-4140-469505	CONTRACTED SERVICES - SCANNING	4,000	0	0	0
10-4140-469507	CONTRACTED SERVICES - BUSINESS AUDITS	27,000	4,000	0	0
TOTAL TAX ADMINISTRATION		\$1,212,735	\$1,126,269	\$1,121,700	\$1,128,960

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
TAX REVALUATION					
10-4141-412600	SALARIES-PART-TIME	55,000	790	0	0
10-4141-418100	SOCIAL SECURITY EXPENSE	2,400	60	0	0
10-4141-418600	WORKER'S COMPENSATION	115	0	0	0
10-4141-429000	OTHER SUPPLIES	5,000	650	0	0
10-4141-431100	TRAVEL-MILEAGE	500	0	0	0
10-4141-432100	TELEPHONE SERVICE	500	475	475	475
10-4141-437000	ADVERTISING	1,000	250	0	0
10-4141-469500	CONTRACTED SERVICES	190,633	153,805	24,525	24,525
TOTAL TAX REVALUATION		\$255,148	\$156,030	\$25,000	\$25,000
LICENSE PLATE AGENCY					
10-4142-412100	SALARIES-REGULAR	101,445	103,474	103,474	104,482
10-4142-412600	SALARIES-PART-TIME	17,348	24,853	24,384	24,384
10-4142-418100	SOCIAL SECURITY EXPENSE	8,116	10,266	10,229	10,309
10-4142-418200	RETIREMENT CONTRIBUTIONS	7,253	7,450	7,140	7,209
10-4142-418300	HOSPITAL INSURANCE EXPENSE	23,550	25,500	24,600	24,600
10-4142-418600	WORKERS COMPENSATION	335	602	422	425
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	5,072	5,174	5,174	5,224
10-4142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4142-426000	OFFICE SUPPLIES	1,800	650	1,000	1,000
10-4142-431100	TRAVEL-MILEAGE	800	400	800	800
10-4142-431200	TRAVEL-SUBSISTENCE	200	200	200	200
10-4142-432500	POSTAGE	1,800	1,800	1,800	1,800
10-4142-437000	ADVERTISING	0	0	300	300
10-4142-444000	SERVICE AND MAINTENANCE	3,300	3,300	0	0
10-4142-469500	CONTRACTED SERVICES-SHREDDING	600	720	720	720
TOTAL LICENSE PLATE AGENCY		\$172,699	\$185,469	\$181,323	\$182,533

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
LEGAL SERVICES					
10-4150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
10-4150-469101	PROFESSIONAL SERVICES - LEGAL	49,000	49,000	49,000	49,000
TOTAL LEGAL SERVICES		\$50,000	\$50,000	\$50,000	\$50,000
COURT FACILITIES					
10-4160-426000	OFFICE SUPPLIES	600	600	2,000	600
10-4160-429001	OTHER SUPPLIES-LAW BOOKS	800	800	2,000	800
10-4160-439903	JURY COMMISSION EXPENSE	900	0	900	900
10-4160-449900	MISCELLANEOUS EXPENSE	500	600	2,000	600
TOTAL COURT FACILITIES		\$2,800	\$2,000	\$6,900	\$2,900

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
BOARD OF ELECTIONS					
10-4170-412100	SALARIES-REGULAR	119,243	123,711	111,964	115,323
10-4170-412600	SALARIES-PART-TIME	3,120	4,560	5,040	3,700
10-4170-412601	SALARIES-ONE STOP	17,880	18,056	40,416	22,656
10-4170-418100	SOCIAL SECURITY EXPENSE	11,219	11,706	12,594	11,334
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,526	8,907	7,726	7,957
10-4170-418300	HEALTH INSURANCE EXPENSE	23,550	25,500	24,600	24,600
10-4170-418600	WORKER'S COMPENSATION	463	500	693	577
10-4170-418900	OTHER FRINGE-401K	5,964	6,186	5,598	5,766
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	5,000	5,000	8,000	6,320
10-4170-431100	TRAVEL-MILEAGE	2,300	1,485	2,285	2,000
10-4170-431200	TRAVEL-SUBSISTENCE	2,845	3,248	6,150	4,500
10-4170-432100	TELEPHONE SERVICE	250	100	173	100
10-4170-432500	POSTAGE	9,500	8,500	9,000	9,000
10-4170-434100	PRINTING	25,400	19,400	41,495	26,805
10-4170-435200	MAINTENANCE & REPAIR-EQUIPMENT	33,735	42,539	39,776	36,272
10-4170-437000	ADVERTISING	5,820	2,200	7,581	5,782
10-4170-439500	EMPLOYEE TRAINING	1,600	1,350	2,250	2,250
10-4170-441200	RENT-BUILDING	1,040	1,028	1,528	1,040
10-4170-449100	DUES & SUBSCRIPTIONS	250	250	179	110
10-4170-449900	MISCELLANEOUS EXPENSE	500	500	800	400
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	30,000	30,000	52,620	32,418
TOTAL BOARD OF ELECTIONS		\$318,885	\$325,406	\$391,148	\$329,590

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
REGISTER OF DEEDS					
10-4180-412100	SALARIES-REGULAR	280,157	285,760	267,700	275,731
10-4180-418100	SOCIAL SECURITY EXPENSE	22,413	22,861	21,416	22,058
10-4180-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,031	20,575	18,471	19,025
10-4180-418300	HEALTH INSURANCE EXPENSE	54,950	59,500	57,400	57,400
10-4180-418600	WORKER'S COMPENSATION	925	1,127	883	910
10-4180-418900	OTHER FRINGE-401K	10,782	11,105	10,902	11,303
10-4180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	10,000	10,000	10,000	10,000
10-4180-431100	TRAVEL-MILEAGE	1,100	850	900	900
10-4180-431200	TRAVEL-SUBSISTENCE	1,346	1,100	1,650	1,650
10-4180-432500	POSTAGE	3,200	3,200	3,200	3,200
10-4180-434100	PRINTING	980	1,250	1,250	1,250
10-4180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250
10-4180-439500	EMPLOYEE TRAINING	1,000	600	1,200	1,200
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	37,758	37,758	37,758	37,758
10-4180-445300	INSURANCE-FIDELITY BOND	175	175	175	175
10-4180-449100	DUES & SUBSCRIPTIONS	600	560	625	625
10-4180-449900	MISCELLANEOUS EXPENSE	500	500	500	500
10-4180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	2,600	0	20,525	20,525
10-4180-469500	CONTRACTED SERVICES	20,503	19,715	74,370	74,370
TOTAL REGISTER OF DEEDS		\$471,790	\$479,406	\$531,695	\$541,350

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	
				REQUESTED	ADMIN RECOMMENDED
				FY 15-16	
GENERAL ADMINISTRATION					
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	189,788	213,650	186,120	186,120
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	125,000	35,000	28,000	28,000
10-4199-426000	OFFICE SUPPLIES	4,000	4,000	3,000	3,000
10-4199-429004	CREDIT CARD ACCEPTANCE FEES	0	3,500	3,500	3,500
10-4199-432500	POSTAGE	20	100	100	100
10-4199-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	15,000	20,000	20,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	250,000	246,500	230,000	230,000
10-4199-449100	DUES & SUBSCRIPTIONS	42,000	45,000	45,000	45,000
10-4199-449900	MISCELLANEOUS EXPENSE	29,030	30,340	40,000	40,000
10-4199-449901	WELLNESS PROGRAM	5,000	2,500	7,000	7,000
10-4199-449902	NCACC WELLNESS GRANT	2,628	0	0	0
10-4199-449903	EMPLOYMENT VERIFICATION EXPENSES	750	750	6,000	6,000
10-4199-457000	CAPITAL OUTLAY - LAND	0	44,400	0	0
10-4199-458000	CAPITAL OUTLAY - BUILDINGS	0	6,572	0	0
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	25,750	40,000	20,000	20,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	45,600	70,000	50,000	50,000
10-4199-469200	PROFESSIONAL SERVICES-REC SITE STUDY	0	10,000	0	0
10-4199-469301	NEW RIVER SERVICE AUTHORITY	25,000	16,657	0	0
10-4199-469506	PARKING MANAGEMENT SERVICES	10,000	12,000	12,000	12,000
10-4199-499100	CONTINGENCY	364,794	405,000	425,000	425,000
TOTAL GENERAL ADMINISTRATION		\$1,134,360	\$1,200,969	\$1,075,720	\$1,075,720

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
INFORMATION TECHNOLOGY					
10-4210-412100	SALARIES-REGULAR	272,034	281,100	283,910	292,427
10-4210-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4210-418100	SOCIAL SECURITY EXPENSE	21,763	22,565	22,713	23,394
10-4210-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,450	20,308	19,590	20,177
10-4210-418300	HEALTH INSURANCE EXPENSE	39,250	42,500	41,000	41,000
10-4210-418600	WORKER'S COMPENSATION	898	1,080	937	965
10-4210-418900	OTHER FRINGE-401K	13,605	14,104	14,196	14,621
10-4210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
10-4210-426000	OFFICE SUPPLIES	250	250	250	250
10-4210-429000	OTHER SUPPLIES	31,650	30,000	31,950	31,950
10-4210-431100	TRAVEL-MILEAGE	100	100	100	100
10-4210-432100	TELEPHONE SERVICE	200	200	206	206
10-4210-432500	POSTAGE	50	50	50	50
10-4210-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	3,000	4,000	4,000
10-4210-435201	CONTINUING COSTS-WSD EQUIPMENT	10,080	9,820	8,226	8,226
10-4210-439501	EMPLOYEE TRAINING	6,478	5,503	3,015	1,815
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	187,284	187,539	185,796	177,493
10-4210-442201	PC SOFTWARE/LICENSES	20,822	8,694	8,106	8,106
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	19,222	22,701	22,903	22,903
10-4210-452000	CAPITAL OUTLAY-EQUIPMENT	47,612	76,510	86,570	86,570
10-4210-452100	CAPITAL OUTLAY-SOFTWARE	4,710	4,170	7,462	7,462
10-4210-469101	PROFESSIONAL SERVICES-OTHER	27,010	27,690	17,916	17,916
10-4210-469505	CONT SERVICES-INTERNET/FIBER	41,472	41,395	41,404	41,404
TOTAL INFORMATION TECHNOLOGIES		\$769,700	\$802,039	\$803,060	\$803,795

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
MAINTENANCE					
10-4260-412100	SALARIES-REGULAR	654,607	658,902	658,902	672,759
10-4260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570
10-4260-412600	SALARIES-PART-TIME	27,296	33,592	33,592	33,592
10-4260-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
10-4260-418100	SOCIAL SECURITY EXPENSE	55,238	56,123	56,085	57,194
10-4260-418200	LOCAL GOV'T RETIREMENT EXPENSE	48,168	48,093	46,056	47,012
10-4260-418300	HEALTH INSURANCE EXPENSE	145,750	153,000	147,600	147,600
10-4260-418600	WORKER'S COMPENSATION	26,273	34,384	28,745	29,312
10-4260-418900	OTHER FRINGE-401K	33,684	33,398	33,374	34,066
10-4260-418901	OTHER FRINGE-457	6,660	6,480	6,480	6,480
10-4260-421200	UNIFORMS	5,000	4,771	8,300	5,000
10-4260-425100	MOTOR FUELS & LUBRICANTS	14,000	14,000	14,000	14,000
10-4260-425200	TIRES	1,160	1,175	1,200	1,200
10-4260-426000	OFFICE SUPPLIES	1,250	1,250	1,250	1,250
10-4260-429000	OTHER SUPPLIES	1,000	1,714	3,200	1,250
10-4260-431100	TRAVEL-MILEAGE	300	300	300	300
10-4260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500
10-4260-432500	POSTAGE	100	100	100	100
10-4260-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,850	3,600	3,600	3,600
10-4260-435300	MAINTENANCE & REPAIR-VEHICLES	6,000	4,000	5,345	5,345
10-4260-437000	ADVERTISING	1,000	1,000	1,000	1,000
10-4260-439500	EMPLOYEE TRAINING	0	110	110	110
10-4260-443900	RENT-EQUIPMENT	1,000	500	1,000	1,000
10-4260-449100	DUES & SUBSCRIPTIONS	69	0	0	0
10-4260-449900	MISCELLANEOUS EXPENSE	2,116	64,823	75,000	75,000
10-4260-454000	CAPITAL OUTLAY-VEHICLES	68,306	23,500	41,515	19,000
10-4260-455000	CAPITAL OUTLAY-EQUIPMENT	0	10,420	5,886	0
TOTAL MAINTENANCE		\$1,112,377	\$1,165,785	\$1,183,190	\$1,166,720

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
MAINTENANCE & PUBLIC BUILDING SUMMARY					
	MAINTENANCE	1,112,377	1,165,785	1,183,190	1,166,720
	PUBLIC BUILDING-COURTHOUSE	120,454	160,998	129,410	120,155
	PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	30,481	33,020	53,820	33,035
	PUBLIC BUILDING-ADMINISTRATION BUILDING	28,197	26,711	24,950	24,550
	PUBLIC BUILDING-EMS	155,500	554,466	13,000	1,000
	PUBLIC BUILDING-HANNAH	8,845	8,995	7,995	7,995
	PUBLIC BUILDING-HEALTH DEPARTMENT	81,755	67,719	64,965	57,555
	PUBLIC BUILDING-APPALCART	6,600	6,080	6,070	5,530
	PUBLIC BUILDING-LIBRARY	70,940	66,061	74,125	43,030
	PUBLIC BUILDING-OLD CCC&TI	2,005	1,854	3,330	3,330
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	70,360	49,950	69,645	36,505
	PUBLIC BUILDING-PARKING LOTS	6,000	5,900	2,255	2,255
	PUBLIC BUILDING-WEST ANNEX/AG BUILDING	88,750	151,900	337,660	30,200
	PUBLIC BUILDING-HUMAN SERVICES CENTER	159,378	111,995	91,605	89,455
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	50,675	23,301	21,225	18,875
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	260,522	241,850	338,365	216,280
	PUBLIC BUILDING-OLD HIGH SCHOOL	677	475	500	500
	PUBLIC BUILDING-NRSA HOUSES	1,500	1,000	0	0
	PUBLIC BUILDING-RECREATION ADMINISTRATION	12,400	3,020	10,100	3,100
	PUBLIC BUILDING-AQUATICS CENTER	175,823	244,240	162,235	149,900
	PUBLIC BUILDING-OPTIMIST FACILITY	37,917	33,521	39,920	31,320
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	456,110	379,308	76,597	74,540
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	38,034	54,259	27,135	16,965
	PUBLIC BUILDING-BROOKSHIRE PARK	621,463	609,090	19,450	19,050
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	23,371	23,700	25,477	23,500
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	14,225	14,225	58,885	13,735
	PUBLIC BUILDING-ROCKY KNOB PARK	245,097	165,944	24,400	24,400
SUMMARY MAINTENANCE & PUBLIC BUILDINGS		\$3,879,456	\$4,205,367	\$2,866,309	\$2,213,480

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PUBLIC BUILDING-COURTHOUSE					
10-4261-421100	JANITORIAL SUPPLIES	4,000	4,850	4,000	4,000
10-4261-432100	TELEPHONE SERVICE	15,000	15,000	15,600	15,600
10-4261-433100	UTILITIES-ELECTRICITY	58,000	60,300	60,000	55,000
10-4261-433200	UTILITIES-FUEL OIL	0	3,000	3,000	0
10-4261-433300	UTILITIES-NATURAL GAS	9,000	10,000	12,000	12,000
10-4261-433400	UTILITIES-WATER	4,500	4,500	4,500	4,500
10-4261-435100	MAINTENANCE & REPAIR-BUILDING	8,500	4,400	9,567	9,567
10-4261-435101	MAINTENANCE & REPAIR-GROUNDS	4,359	40,925	1,700	1,700
10-4261-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,630	4,630	4,630	4,630
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	8,465	8,093	8,156	8,156
10-4261-469500	CONTRACTED SERVICES	4,000	5,300	6,257	5,002
TOTAL PUBLIC BUILDING-COURTHOUSE		\$120,454	\$160,998	\$129,410	\$120,155
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING					
10-4262-421100	JANITORIAL SUPPLIES	2,600	2,600	2,600	2,600
10-4262-432100	TELEPHONE SERVICE	500	500	520	520
10-4262-433100	UTILITIES-ELECTRICITY	17,000	20,000	20,000	20,000
10-4262-433400	UTILITIES-WATER	1,700	1,700	1,700	1,700
10-4262-435100	MAINTENANCE & REPAIR-BUILDING	1,300	1,300	21,787	1,300
10-4262-435101	MAINTENANCE & REPAIR-GROUNDS	650	650	650	650
10-4262-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,000	1,825	1,825	1,825
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,931	2,945	2,938	2,938
10-4262-469500	CONTRACTED SERVICES	1,800	1,500	1,800	1,502
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		\$30,481	\$33,020	\$53,820	\$33,035

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
PUBLIC BUILDING-ADMINISTRATION BUILDING					
10-4263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200
10-4263-433100	ELECTRICITY	12,275	10,550	13,000	13,000
10-4263-433300	NATURAL GAS	800	900	900	900
10-4263-433400	WATER	1,150	1,150	1,150	1,150
10-4263-435100	MAINTENANCE & REPAIR - BUILDING	4,400	5,350	1,000	1,000
10-4263-435101	MAINTENANCE & REPAIR - GROUNDS	986	986	650	650
10-4263-435200	MAINTENANCE & REPAIR - EQUIPMENT	2,450	1,950	1,950	1,950
10-4263-444000	SERVICE & MAINTENANCE CONTRACTS	2,936	2,625	2,700	2,700
10-4263-469500	CONTRACTED SERVICES	2,000	2,000	2,400	2,000
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		\$28,197	\$26,711	\$24,950	\$24,550
PUBLIC BUILDING-EMS					
10-4264-435100	MAINTENANCE & REPAIR-BUILDING	5,000	500	6,500	500
10-4264-435101	MAINTENANCE & REPAIR-GROUNDS	0	1,100	0	0
10-4264-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	500	500	500
10-4264-458000	CAPITAL OUTLAY - BUILDING	150,000	552,366	6,000	0
TOTAL PUBLIC BUILDING-EMS		\$155,500	\$554,466	\$13,000	\$1,000
PUBLIC BUILDING-HANNAH					
10-4265-432100	TELEPHONE SERVICE	220	220	220	220
10-4265-435200	MAINTENANCE & REPAIR-EQUIPMENT	550	500	500	500
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4265-445102	INSURANCE-FLOOD	7,800	8,000	7,000	7,000
TOTAL PUBLIC BUILDING-HANNAH		\$8,845	\$8,995	\$7,995	\$7,995

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PUBLIC BUILDING-HEALTH DEPARTMENT					
10-4267-421100	JANITORIAL SUPPLIES	3,500	3,800	3,800	3,800
10-4267-432100	TELEPHONE	450	450	450	450
10-4267-433100	UTILITIES-ELECTRICITY	30,000	31,000	31,500	31,000
10-4267-433300	UTILITIES-PROPANE	4,500	6,000	6,800	6,500
10-4267-433400	UTILITIES-WATER	2,000	2,900	2,900	2,900
10-4267-435100	MAINTENANCE & REPAIR-BUILDING	1,200	1,500	7,700	1,500
10-4267-435101	MAINTENANCE & REPAIR-GROUNDS	13,416	11,659	1,500	1,500
10-4267-435200	MAINTENANCE & REPAIR-EQUIPMENT	21,013	2,910	2,910	2,500
10-4267-444000	SERVICE & MAINTENANCE CONTRACT	2,576	2,500	2,413	2,413
10-4267-469500	CONTRACTED SERVICES	3,100	5,000	4,992	4,992
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		\$81,755	\$67,719	\$64,965	\$57,555
PUBLIC BUILDING-APPALCART					
10-4268-432100	TELEPHONE	0	1,030	1,290	1,290
10-4268-433100	UTILITIES-ELECTRICITY	0	710	500	500
10-4268-433300	UTILITIES-PROPANE GAS	0	1,000	1,000	500
10-4268-433400	UTILITIES-WATER	0	500	540	500
10-4268-435100	MAINTENANCE & REPAIR-BUILDING	5,000	740	740	740
10-4268-445102	INSURANCE-FLOOD	1,600	2,100	2,000	2,000
TOTAL PUBLIC BUILDING-APPALCART		\$6,600	\$6,080	\$6,070	\$5,530

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
PUBLIC BUILDING-LIBRARY					
10-4269-421100	JANITORIAL SUPPLIES	1,600	2,459	1,700	1,700
10-4269-433100	UTILITIES-ELECTRICITY	25,100	22,000	22,000	22,000
10-4269-433300	UTILITIES-PROPANE GAS	2,600	3,200	3,500	3,500
10-4269-433400	UTILITIES-WATER	1,200	1,350	1,400	1,400
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	840	840	940	940
10-4269-435100	MAINTENANCE & REPAIR-BUILDING	14,265	1,691	2,850	1,800
10-4269-435101	MAINTENANCE & REPAIR-GROUNDS	15,600	25,146	1,700	1,700
10-4269-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,055	1,640	2,140	2,140
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	3,680	3,735	3,850	3,850
10-4269-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	30,000	0
10-4269-469500	CONTRACTED SERVICES	3,000	4,000	4,045	4,000
TOTAL PUBLIC BUILDING-LIBRARY		\$70,940	\$66,061	\$74,125	\$43,030
PUBLIC BUILDING-OLD CCC&TI					
10-4271-432100	TELEPHONE	0	0	1,290	1,290
10-4271-433100	UTILITIES-ELECTRICITY	700	750	500	500
10-4271-433400	UTILITIES-WATER	0	0	540	540
10-4271-435100	MAINTENANCE & REPAIR-BUILDING	0	0	250	250
10-4271-435101	MAINTENANCE & REPAIR-GROUNDS	0	0	250	250
10-4271-469500	CONTRACTED SERVICES	1,305	1,104	500	500
TOTAL PUBLIC BUILDING-OLD CCC&TI		\$2,005	\$1,854	\$3,330	\$3,330
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
10-4272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600
10-4272-433100	UTILITIES-ELECTRICITY	8,300	8,300	8,300	8,300
10-4272-433200	UTILITIES-FUEL OIL	6,000	5,000	4,500	4,500
10-4272-435100	MAINTENANCE & REPAIR-BUILDING	12,461	8,811	9,640	2,500
10-4272-435101	MAINTENANCE & REPAIR-GROUNDS	25,830	9,750	2,300	2,300
10-4272-435200	MAINTENANCE & REPAIR-EQUIPMENT	950	1,000	1,650	1,650
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4272-449900	LEASE BUYOUT-WAMY	10,714	10,714	10,714	10,714
10-4272-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	26,000	0
10-4272-469500	CONTRACTED SERVICES	4,230	4,500	4,666	4,666
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		\$70,360	\$49,950	\$69,645	\$36,505

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
PUBLIC BUILDING-PARKING LOTS					
10-4273-421100	JANITORIAL SUPPLIES	200	300	300	300
10-4273-435101	MAINTENANCE & REPAIR-GROUNDS	5,800	5,600	1,955	1,955
TOTAL PUBLIC BUILDING-PARKING LOTS		\$6,000	\$5,900	\$2,255	\$2,255
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
10-4274-421100	JANITORIAL SUPPLIES	1,700	1,700	1,700	1,700
10-4274-433100	UTILITIES-ELECTRICITY	16,475	15,400	15,000	15,000
10-4274-433300	UTILITIES-PROPANE GAS	1,000	1,700	1,700	1,700
10-4274-433400	UTILITIES-WATER	1,400	1,400	1,500	1,400
10-4274-435100	MAINTENANCE & REPAIR-BUILDING	11,375	5,900	9,100	2,000
10-4274-435101	MAINTENANCE & REPAIR-GROUNDS	53,400	121,400	4,200	4,000
10-4274-435200	MAINTENANCE & REPAIR-EQUIPMENT	625	1,625	1,625	1,625
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4274-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	0	300,000	0
10-4274-469500	CONTRACTED SERVICES	2,500	2,500	2,560	2,500
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		\$88,750	\$151,900	\$337,660	\$30,200
PUBLIC BUILDING-HUMAN SERVICES CENTER					
10-4275-421100	JANITORIAL SUPPLIES	5,200	5,100	5,100	5,100
10-4275-433100	UTILITIES-ELECTRICITY	52,700	52,340	52,500	51,000
10-4275-433400	UTILITIES-WATER	5,800	5,600	5,600	5,200
10-4275-435100	MAINTENANCE & REPAIR-BUILDING	5,000	9,457	5,600	5,600
10-4275-435101	MAINTENANCE & REPAIR-GROUNDS	33,311	21,323	3,700	3,700
10-4275-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,541	4,000	4,975	4,975
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	6,676	6,925	6,880	6,880
10-4275-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	33,900	0	0	0
10-4275-469500	CONTRACTED SERVICES	7,250	7,250	7,250	7,000
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		\$159,378	\$111,995	\$91,605	\$89,455

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER					
10-4276-421100	JANITORIAL SUPPLIES	850	850	850	850
10-4276-433100	UTILITIES-ELECTRICITY	15,000	17,000	18,300	16,000
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	600	740	0	0
10-4276-435100	MAINTENANCE & REPAIR-BUILDING	33,400	3,686	1,000	1,000
10-4276-435200	MAINTENANCE & REPAIR-EQUIPMENT	825	1,025	1,075	1,025
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		\$50,675	\$23,301	\$21,225	\$18,875
PUBLIC BUILDING-LAW ENFORCEMENT CENTER					
10-4277-421100	JANITORIAL SUPPLIES	4,200	4,200	4,200	4,200
10-4277-432100	TELEPHONE-DATA SERVICE	850	1,000	1,500	1,500
10-4277-433100	UTILITIES-ELECTRICITY	73,225	67,300	70,000	65,000
10-4277-433200	UTILITIES-FUEL OIL	0	2,000	2,000	0
10-4277-433300	UTILITIES-PROPANE GAS	12,300	15,863	18,000	15,000
10-4277-433400	UTILITIES-WATER	74,500	74,500	83,000	75,000
10-4277-435100	MAINTENANCE & REPAIR-BUILDING	8,950	7,123	11,509	11,509
10-4277-435101	MAINTENANCE & REPAIR-GROUNDS	35,625	20,304	5,700	5,700
10-4277-435200	MAINTENANCE & REPAIR-EQUIPMENT	16,383	30,000	13,675	13,675
10-4277-444000	SERVICE & MAINTENANCE CONTRACTS	3,011	2,114	2,228	2,228
10-4277-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	0	104,085	0
10-4277-469500	CONTRACTED SERVICES	31,478	17,446	22,468	22,468
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		\$260,522	\$241,850	\$338,365	\$216,280
PUBLIC BUILDING-OLD HIGH SCHOOL					
10-4278-435101	MAINTENANCE & REPAIR-GROUNDS	677	475	500	500
TOTAL PUBLIC BUILDING-OLD HIGH SCHOOL		\$677	\$475	\$500	\$500
PUBLIC BUILDING-NRSA HOUSES					
10-4279-469500	CONTRACTED SERVICES	1,500	1,000	0	0
TOTAL PUBLIC BUILDING-NRSA HOUSES		\$1,500	\$1,000	\$0	\$0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PUBLIC BUILDING-RECREATION ADMINISTRATION					
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500
10-4280-435100	MAINTENANCE & REPAIR-BUILDING	500	500	7,500	500
10-4280-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	429	500	500
10-4280-444000	SERVICE & MAINTENANCE CONTRACTS	1,020	1,091	1,100	1,100
10-4280-451000	CAPITAL OUTLAY - EQUIPMENT	9,380	0	0	0
10-4280-469500	CONTRACTED SERVICES	500	500	500	500
TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION		\$12,400	\$3,020	\$10,100	\$3,100
PUBLIC BUILDING-AQUATICS CENTER					
10-4281-421100	JANITORIAL SUPPLIES	2,200	2,800	2,800	2,800
10-4281-433100	UTILITIES-ELECTRICITY	23,873	22,600	22,500	22,500
10-4281-433300	UTILITIES-NATURAL GAS	26,000	30,000	33,000	30,000
10-4281-433400	UTILITIES-WATER	11,000	11,000	11,000	11,000
10-4281-435100	MAINTENANCE & REPAIR-BUILDING	2,200	9,603	8,000	1,000
10-4281-435101	MAINTENANCE & REPAIR-GROUNDS	800	3,000	3,950	3,000
10-4281-435200	MAINTENANCE & REPAIR-EQUIPMENT	300	1,000	1,915	1,000
10-4281-449900	POOL PERMIT	600	600	600	600
10-4281-458000	CAPITAL OUTLAY - BUILDING	105,850	160,637	75,000	75,000
10-4281-469500	CONTRACTED SERVICES	3,000	3,000	3,470	3,000
TOTAL PUBLIC BUILDING-AQUATICS CENTER		\$175,823	\$244,240	\$162,235	\$149,900
PUBLIC BUILDING-OPTIMIST FACILITY					
10-4282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
10-4282-433101	UTILITIES-ELECTRICITY	1,750	1,600	1,600	1,500
10-4282-433300	UTILITIES-PROPANE GAS	1,800	2,500	2,500	2,000
10-4282-433401	UTILITIES-WATER	1,200	1,000	1,000	1,000
10-4282-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
10-4282-435101	MAINTENANCE & REPAIR-GROUNDS	7,967	3,645	5,075	2,045
10-4282-435200	MAINTENANCE & REPAIR-EQUIPMENT	700	700	700	700
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000
10-4282-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	4,970	0
10-4282-469500	CONTRACTED SERVICES	5,000	4,576	4,575	4,575
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		\$37,917	\$33,521	\$39,920	\$31,320

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		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
PUBLIC BUILDING-RECREATION FIELDS/PARKS					
10-4283-421100	JANITORIAL SUPPLIES	1,350	1,600	1,600	1,600
10-4283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	5,000	5,000	5,000	5,000
10-4283-433103	UTILITIES-ELECTRICITY-COMPLEX	1,200	1,200	1,200	1,200
10-4283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050
10-4283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	15,048	7,000	8,210	7,000
10-4283-435102	MAINTENANCE & REPAIR-PARKS	13,497	4,123	4,975	4,200
10-4283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	6,500	18,433	5,570	5,500
10-4283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	0	8,600	8,600	8,600
10-4283-435200	MAINTENANCE AGREEMENTS	4,000	4,000	4,000	4,000
10-4283-457001	CAPITAL OUTLAY - TRAIL GRANT	375,000	294,115	0	0
10-4283-469500	CONTRACTED SERVICES	33,465	34,187	36,392	36,390
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		\$456,110	\$379,308	\$76,597	\$74,540
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM					
10-4284-421100	JANITORIAL SUPPLIES	850	590	850	850
10-4284-433101	UTILITIES-ELECTRICITY	4,000	4,000	4,500	4,000
10-4284-433300	UTILITIES-PROPANE GAS	3,100	2,923	3,000	3,000
10-4284-435101	MAINTENANCE & REPAIR-BUILDING	1,500	1,856	8,600	1,500
10-4284-435102	MAINTENANCE & REPAIR-GROUNDS	22,499	38,724	1,500	1,200
10-4284-435201	MAINTENANCE & REPAIR-EQUIPMENT	250	0	2,520	250
10-4284-469500	CONTRACTED SERVICES	5,835	6,166	6,165	6,165
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		\$38,034	\$54,259	\$27,135	\$16,965
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS					
10-4286-421100	JANITORIAL SUPPLIES	500	700	700	700
10-4286-433100	UTILITIES-ELECTRICITY	3,400	3,000	3,000	2,800
10-4286-435101	MAINTENANCE & REPAIR-GROUNDS	11,471	12,000	12,000	12,000
10-4286-469500	CONTRACTED SERVICES	8,000	8,000	9,777	8,000
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		\$23,371	\$23,700	\$25,477	\$23,500

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		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PUBLIC BUILDING-BROOKSHIRE PARK					
10-4285-421100	JANITORIAL SUPPLIES	950	950	1,000	1,000
10-4285-433100	UTILITIES - ELECTRICITY	5,000	5,000	5,000	4,800
10-4285-433400	UTILITIES - WATER	1,050	1,100	1,400	1,200
10-4285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
10-4285-435101	MAINTENANCE & REPAIR-GROUNDS	7,063	6,543	3,150	3,150
10-4285-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	600	600	600
10-4285-445102	INSURANCE - FLOOD	650	800	800	800
10-4285-457003	CAPITAL OUTLAY - UNDERPASS PROJECT	599,000	586,600	0	0
10-4285-469500	CONTRACTED SERVICES	6,650	6,997	7,000	7,000
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		\$621,463	\$609,090	\$19,450	\$19,050
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX					
10-4287-421100	JANITORIAL SUPPLIES	1,000	1,300	1,450	1,300
10-4287-433100	UTILITIES-ELECTRICITY	4,000	3,500	4,000	3,500
10-4287-433400	UTILITIES-WATER	1,200	1,200	1,200	1,200
10-4287-435100	MAINTENANCE & REPAIR-BUILDING	0	500	500	500
10-4287-435101	MAINTENANCE & REPAIR-GROUNDS	1,200	1,200	45,200	1,200
10-4287-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,950	3,500	3,500	3,000
10-4287-469500	CONTRACTED SERVICES	2,875	3,025	3,035	3,035
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		\$14,225	\$14,225	\$58,885	\$13,735
PUBLIC BUILDING-ROCKY KNOB PARK					
10-4288-421100	JANITORIAL SUPPLIES	0	1,000	1,000	1,000
10-4288-433100	UTILITIES - ELECTRICITY	0	1,000	1,600	1,600
10-4288-433400	UTILITIES - WATER	1,000	1,000	1,300	1,300
10-4288-435100	MAINTENANCE & REPAIR-BUILDINGS	0	1,500	800	800
10-4288-435101	MAINTENANCE & REPAIR-GROUNDS	0	13,671	5,500	5,500
10-4288-457001	CAPITAL OUTLAY - LAND	121,820	124,540	0	0
10-4288-458000	CAPITAL OUTLAY - BUILDINGS	117,577	3,953	0	0
10-4288-469500	CONTRACTED SERVICES	4,700	19,280	14,200	14,200
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		\$245,097	\$165,944	\$24,400	\$24,400

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
SHERIFF'S OFFICE					
10-4310-412100	SALARIES-REGULAR	1,913,747	1,950,604	2,093,616	2,004,774
10-4310-412800	UNIFORM ALLOWANCE	4,950	4,950	4,950	4,950
10-4310-412801	CELLPHONE ALLOWANCE	10,560	10,560	10,560	10,560
10-4310-412900	DOG TRAINING ALLOWANCE	9,522	9,574	9,755	10,048
10-4310-413100	SEPARATION ALLOWANCE	37,522	37,522	26,100	26,100
10-4310-413300	SUPPLEMENTAL RETIREMENT	89,152	89,871	98,915	94,300
10-4310-418100	SOCIAL SECURITY EXPENSE	154,258	161,057	171,598	164,515
10-4310-418200	LOCAL GOV'T RETIREMENT EXPENSE	139,124	146,677	150,394	143,987
10-4310-418300	HEALTH INSURANCE EXPENSE	376,800	408,000	426,400	393,600
10-4310-418600	WORKER'S COMPENSATION	65,559	78,532	83,745	80,191
10-4310-418900	OTHER FRINGE-401K	5,644	5,747	5,768	5,938
10-4310-418901	OTHER FRINGE-457	17,280	17,280	18,720	17,280
10-4310-421200	UNIFORMS	19,000	21,830	37,200	20,000
10-4310-423800	DRUG PURCHASES	5,000	5,000	7,000	5,000
10-4310-425100	MOTOR FUELS & LUBRICANTS	160,000	170,000	170,000	165,000
10-4310-425200	TIRES	12,500	14,000	15,000	15,000
10-4310-425300	VEHICLE PARTS	2,000	2,000	2,000	2,000
10-4310-429000	OFFICE/OTHER SUPPLIES	18,000	18,000	22,000	20,000
10-4310-429002	DRUG DOG EXPENSES	3,000	3,000	3,000	3,000
10-4310-429201	PROGRAM SUPPLIES-DARE	4,000	5,000	6,000	5,000
10-4310-431100	TRAVEL-MILEAGE	100	0	0	0
10-4310-431200	TRAVEL-SUBSISTENCE	1,500	2,000	2,000	2,000
10-4310-432100	TELEPHONE SERVICE	14,000	14,000	14,000	13,000
10-4310-432500	POSTAGE	4,000	4,000	4,000	4,000
10-4310-434100	PRINTING	250	500	1,000	250
10-4310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	2,500	2,500	1,500
10-4310-435300	MAINTENANCE & REPAIR-VEHICLES	36,000	38,000	42,000	42,000
10-4310-437000	ADVERTISING	200	0	500	0
10-4310-439500	EMPLOYEE TRAINING	2,894	3,000	3,000	3,000
10-4310-439501	AMMUNITION & GUN EXPENSES	11,500	13,978	11,500	11,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 15-16	
10-4310-439900	DRUG TESTING	250	250	250	250
10-4310-439901	CONCEALED WEAPON CARRY PERMITS	16,500	19,000	19,000	22,420
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	13,500	14,800	13,000	13,000
10-4310-445300	INSURANCE-FIDELITY BOND	125	125	125	125
10-4310-447000	SEPARATION ALLOWANCE ACTUARIAL	10,000	10,000	25,000	25,000
10-4310-449100	DUES & SUBSCRIPTIONS	1,000	1,800	1,800	1,800
10-4310-449900	MISCELLANEOUS EXPENSE	250	250	500	250
10-4310-449903	TACTICAL TEAM EXPENSE/SWAT	9,000	8,840	15,000	2,500
10-4310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	12,000	0	40,000	33,762
10-4310-454000	CAPITAL OUTLAY - VEHICLES	225,473	165,000	324,114	200,010
10-4310-469500	CONTRACTED SERVICES-LEGAL	5,000	5,000	7,500	7,500
TOTAL SHERIFF'S OFFICE		\$3,412,160	\$3,462,247	\$3,889,510	\$3,575,110

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
DETENTION CENTER					
10-4320-412100	SALARIES-REGULAR	952,013	967,266	947,189	975,604
10-4320-412801	CELL PHONE ALLOWANCE	480	480	480	480
10-4320-418100	SOCIAL SECURITY EXPENSE	76,161	77,420	75,775	78,048
10-4320-418200	LOCAL GOV'T RETIREMENT EXPENSE	68,070	74,516	65,356	67,317
10-4320-418300	HEALTH INSURANCE EXPENSE	211,950	229,500	224,100	221,400
10-4320-418600	WORKER'S COMPENSATION	33,320	43,952	40,731	41,951
10-4320-418900	OTHER FRINGE-401K	47,601	48,387	47,359	48,780
10-4320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	14,000	13,160	15,000	14,000
10-4320-421200	UNIFORMS	5,000	8,000	8,000	6,000
10-4320-422000	FOOD & PROVISIONS FOR INMATES	350,000	360,000	372,000	365,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	16,000	16,000	18,500	18,500
10-4320-429000	OTHER SUPPLIES	14,500	14,500	18,000	16,000
10-4320-431100	TRAVEL-MILEAGE	100	200	200	0
10-4320-431200	TRAVEL-SUBSISTENCE	700	800	800	800
10-4320-435200	MAINTENANCE & REPAIR-EQUIPMENT	11,500	12,340	13,000	13,000
10-4320-439500	EMPLOYEE TRAINING	500	500	500	500
10-4320-439900	DRUG TESTING	250	250	250	250
10-4320-445400	CATASTROPHIC INSURANCE FOR INMATES	45,000	45,000	40,000	40,000
10-4320-449900	MISCELLANEOUS EXPENSE	300	300	300	300
10-4320-449902	BLOOD TESTS FOR INMATES	250	250	250	100
10-4320-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	5,000	0	7,000	5,100
10-4320-454000	CAPITAL OUTLAY - VEHICLE	0	31,000	0	0
10-4320-469102	PROFESSIONAL SERVICES-MEDICAL	150,000	150,000	170,000	170,000
10-4320-469500	CONTRACTED SERVICES	6,000	6,000	20,000	10,000
TOTAL DETENTION CENTER		\$2,018,415	\$2,109,541	\$2,094,510	\$2,102,850

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
EMERGENCY SERVICES					
10-4311-412100	SALARIES-REGULAR	496,397	502,001	502,001	522,502
10-4311-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4311-418100	SOCIAL SECURITY EXPENSE	39,112	40,237	40,160	41,800
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	34,956	36,213	34,121	35,535
10-4311-418300	HEALTH INSURANCE EXPENSE	102,050	110,500	107,900	106,600
10-4311-418600	WORKER'S COMPENSATION	1,615	1,812	1,857	1,884
10-4311-418900	OTHER FRINGE-401K	24,445	25,148	24,725	25,750
10-4311-418901	OTHER FRINGE-457	4,680	4,680	4,680	4,680
10-4311-421200	UNIFORMS	750	750	750	500
10-4311-425100	MOTOR FUELS	2,000	2,000	1,250	1,250
10-4311-429000	OTHER SUPPLIES	1,000	1,000	1,000	1,000
10-4311-429002	DCI LICENSES/FEES	1,500	1,200	1,200	1,200
10-4311-431100	TRAVEL-MILEAGE	100	100	100	0
10-4311-431200	TRAVEL-SUBSISTENCE	500	500	250	250
10-4311-432100	TELEPHONE SERVICE	15,000	15,000	15,000	15,000
10-4311-435200	MAINTENANCE & REPAIR-EQUIPMENT	10,500	10,940	10,000	7,850
10-4311-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,000	1,000
10-4311-439500	EMPLOYEE TRAINING	500	500	250	250
10-4311-439900	DRUG TESTING	125	125	100	100
10-4311-444000	SERVICE & MAINTENANCE CONTRACTS	4,100	4,029	4,029	4,029
10-4311-449100	DUES & SUBSCRIPTIONS	350	350	275	150
10-4311-449900	MISCELLANEOUS EXPENSE	250	250	250	125
10-4311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	0	34,622	0
TOTAL EMERGENCY SERVICES		\$741,890	\$759,295	\$786,480	\$772,415

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
EMERGENCY MANAGEMENT					
10-4330-412100	SALARIES-REGULAR	174,116	181,157	175,103	180,356
10-4330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
10-4330-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
10-4330-418100	SOCIAL SECURITY EXPENSE	14,375	15,053	14,454	14,874
10-4330-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,848	13,548	12,466	12,829
10-4330-418300	HEALTH INSURANCE EXPENSE	31,400	34,000	32,800	32,800
10-4330-418600	WORKER'S COMPENSATION	4,353	4,350	4,517	4,648
10-4330-418900	OTHER FRINGE-401K	8,983	9,408	9,034	9,296
10-4330-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
10-4330-421200	UNIFORMS	250	250	1,550	1,000
10-4330-425100	MOTOR FUELS & LUBRICANTS	7,000	6,000	8,000	6,000
10-4330-425200	TIRES	1,280	1,100	1,425	1,100
10-4330-425300	VEHICLE PARTS	100	0	500	0
10-4330-426000	OFFICE SUPPLIES	900	900	900	900
10-4330-429000	OTHER SUPPLIES	1,600	510	1,700	1,700
10-4330-429001	OTHER SUPPLIES-NON 911	6,300	13,000	1,500	1,500
10-4330-429003	OTHER SUPPLIES-HAZMAT	1,300	0	0	0
10-4330-431200	TRAVEL-SUBSISTENCE	1,200	1,900	1,000	1,000
10-4330-432100	TELEPHONE SERVICE	1,100	1,100	1,100	1,100
10-4330-432500	POSTAGE	500	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	1,150	1,150	1,150	500
10-4330-433300	UTILITIES-PROPANE GAS	600	400	1,000	500
10-4330-435200	MAINTENANCE & REPAIR-EQUIPMENT	29,250	23,810	23,435	23,435
10-4330-435201	MAINTENANCE & REPAIR - SMOKE HOUSE	250	250	250	250
10-4330-435300	MAINTENANCE & REPAIR-VEHICLES	1,320	5,380	5,000	2,500
10-4330-437000	ADVERTISING	0	60	0	0
10-4330-439500	EMPLOYEE TRAINING	750	750	1,185	750
10-4330-439501	TRAINING GRANT	1,857	0	0	0
10-4330-441100	RENT-LAND-TATER HILL & WILDCAT	5,500	5,500	5,500	3,000
10-4330-442200	SOFTWARE LICENSE-CODE RED	10,000	10,000	10,000	10,000
10-4330-449100	DUES & SUBSCRIPTIONS	800	800	695	695
10-4330-449900	MISCELLANEOUS EXPENSE	0	250	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
10-4330-449904	HOMELAND SECURITY GRANT	0	20,000	0	0
10-4330-449909	DOT GRANTS - FIRE DEPARTMENTS	50,000	0	0	0
10-4330-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	2,500	0	0	0
10-4330-454000	CAPITAL OUTLAY-VEHICLES	0	0	31,696	31,696
10-4330-469100	PROFESSIONAL SERVICES- FIRE DEPT AUDITS	7,700	8,400	7,700	7,700
10-4330-469901	FOSCOE	178,626	169,254	178,938	178,938
10-4330-469903	FALL CREEK	0	0	3,100	3,100
10-4330-469904	BEAVER DAM	54,222	36,104	38,121	38,121
10-4330-469905	BOONE	235,438	238,454	248,636	248,636
10-4330-469906	ZIONVILLE	38,274	35,438	37,444	37,444
10-4330-469907	COVE CREEK	74,881	73,883	77,989	77,989
10-4330-469908	STEWART SIMMONS	52,371	47,633	50,398	50,398
10-4330-469910	MEAT CAMP	67,020	66,133	67,881	67,881
10-4330-469911	TODD	24,871	20,163	21,277	21,277
10-4330-469912	BLOWING ROCK	148,921	147,929	156,281	156,282
10-4330-469913	SHAWNEEHAW	32,000	32,800	33,385	33,385
10-4330-469919	CRESTON	8,000	8,000	8,000	8,000
10-4330-469924	DEEP GAP	70,013	59,463	62,835	62,835
10-4330-469998	BEECH MTN.	20,500	20,500	20,500	20,500
10-4330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		\$1,404,869	\$1,335,730	\$1,379,395	\$1,375,865

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PLANNING & INSPECTIONS					
10-4350-412100	SALARIES-REGULAR	409,702	417,896	419,642	432,231
10-4350-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
10-4350-418100	SOCIAL SECURITY EXPENSE	32,779	33,547	33,687	34,694
10-4350-418200	LOCAL GOV'T RETIREMENT EXPENSE	29,294	30,192	28,955	29,824
10-4350-418300	HEALTH INSURANCE EXPENSE	62,800	68,000	65,600	65,600
10-4350-418600	WORKER'S COMPENSATION	7,170	8,947	8,812	9,077
10-4350-418900	OTHER FRINGE-401K	20,485	20,967	20,984	21,614
10-4350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880
10-4350-425100	MOTOR FUELS & LUBRICANTS	12,000	9,900	9,000	9,000
10-4350-425200	TIRES	3,250	2,600	3,000	3,000
10-4350-426000	OFFICE SUPPLIES	1,200	1,200	1,700	1,700
10-4350-431200	TRAVEL-SUBSISTENCE	500	500	400	400
10-4350-432500	POSTAGE	1,200	1,200	1,200	1,200
10-4350-435300	MAINTENANCE & REPAIR-VEHICLES	4,000	4,000	4,000	4,000
10-4350-437000	ADVERTISING	100	100	100	100
10-4350-439500	EMPLOYEE TRAINING	2,000	2,000	1,500	1,500
10-4350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000
10-4350-449900	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000
10-4350-454000	CAPITAL OUTLAY-VEHICLE	0	21,500	0	0
TOTAL PLANNING & INSPECTIONS		\$593,800	\$629,869	\$605,900	\$621,260

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
MEDICAL EXAMINER					
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,000	25,000	25,000	25,000
TOTAL MEDICAL EXAMINER		\$25,000	\$25,000	\$25,000	\$25,000
AMBULANCE & RESCUE SQUADS					
10-4370-432100	TELEPHONE SERVICE	1,700	1,800	2,000	2,000
10-4370-433100	UTILITIES-ELECTRICITY	2,000	2,200	2,000	2,000
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700
10-4370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SERV-WATAUGA MEDICS	967,765	992,000	992,000	992,000
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	68,000	69,000	69,000	69,000
10-4370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	90,000	70,000
10-4370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000
TOTAL AMBULANCE & RESCUE SQUADS		\$1,166,165	\$1,191,700	\$1,211,700	\$1,191,700

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
ANIMAL CARE & CONTROL					
10-4380-412100	SALARIES-REGULAR	72,559	69,158	69,158	71,229
10-4380-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
10-4380-412801	CELLPHONE ALLOWANCE	960	960	960	960
10-4380-418100	SOCIAL SECURITY EXPENSE	6,250	6,042	5,978	6,144
10-4380-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,586	5,450	4,772	4,915
10-4380-418300	HEALTH INSURANCE EXPENSE	15,700	17,000	16,400	16,400
10-4380-418600	WORKER'S COMPENSATION	1,094	1,411	1,383	1,425
10-4380-418900	OTHER FRINGE-401K	3,906	3,784	3,458	3,561
10-4380-418901	OTHER FRINGE-457	720	720	720	720
10-4380-421200	UNIFORMS	600	600	2,000	1,800
10-4380-425100	MOTOR FUELS & LUBRICANTS	6,500	6,100	6,500	6,000
10-4380-425200	TIRES	1,200	1,200	1,300	1,000
10-4380-426000	OFFICE SUPPLIES	250	250	250	250
10-4380-429000	OTHER SUPPLIES	500	500	650	500
10-4380-431200	TRAVEL-SUBSISTENCE	200	200	200	0
10-4380-432100	TELEPHONE SERVICE	600	600	600	600
10-4380-432500	POSTAGE	400	400	350	350
10-4380-434100	PRINTING	0	200	350	200
10-4380-435300	MAINTENANCE & REPAIR-VEHICLES	750	1,150	1,200	1,000
10-4380-439500	EMPLOYEE TRAINING	150	200	200	200
10-4380-449900	MISCELLANEOUS EXPENSE	150	150	150	100
10-4380-449902	MISC. EXP-SPAY/NEUTER	2,000	2,000	2,000	2,000
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	0	27,741	27,741
TOTAL ANIMAL CARE & CONTROL		\$125,645	\$123,645	\$151,890	\$152,665

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 15-16	
TRANSPORTATION					
10-4500-469300	GENERAL APPROPRIATION-APPALCART	67,495	67,495	67,495	67,495
10-4500-469843	RURAL GENERAL PUBLIC-APPALCART	71,639	54,745	0	0
10-4500-469844	EMPLOYMENT TRANSPORTATION	10,181	10,196	0	0
10-4500-469846	ELDERLY & DISABLED TRANSPORTATION	41,260	30,078	0	0
TOTAL TRANSPORTATION		\$190,575	\$162,514	\$67,495	\$67,495
FORESTRY					
10-4750-469300	GENERAL APPROPRIATION	43,798	43,881	51,446	44,711
TOTAL FORESTRY		\$43,798	\$43,881	\$51,446	\$44,711
ECONOMIC DEVELOPMENT					
10-4920-449900	CLEANING SERVICES	0	9,658	9,658	9,658
10-4920-449901	GREEN BUSINESS PLAN	300	300	0	0
10-4920-449902	AEC OFFICE EXPENSES	9,400	15,000	12,000	12,000
10-4920-463000	GENERAL APPROPRIATION	48,500	54,500	48,500	48,500
10-4920-469199	PROFESSIONAL SERVICES-OTHER	35,435	0	0	0
TOTAL ECONOMIC DEVELOPMENT		\$93,635	\$79,458	\$70,158	\$70,158

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
COOPERATIVE EXTENSION					
10-4950-412100	SALARIES-REGULAR	178,100	175,897	184,619	172,142
10-4950-418100	SOCIAL SECURITY EXPENSE	13,625	13,456	14,123	13,169
10-4950-418200	STATE RETIREMENT CONTRIBUTION	24,934	25,671	26,536	25,416
10-4950-418300	HEALTH INSURANCE EXPENSE	21,788	21,146	21,173	19,762
10-4950-418500	UNEMPLOYMENT COMPENSATION	632	616	177	174
10-4950-418600	WORKER'S COMPENSATION	91	250	121	121
10-4950-429000	OTHER SUPPLIES	7,705	7,733	8,617	8,617
10-4950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	500	500	500	500
10-4950-449100	DUES & SUBSCRIPTIONS	2,020	1,943	1,819	1,819
10-4950-449900	MISCELLANEOUS EXPENSE	3,260	3,290	3,280	3,280
10-4950-449901	MISC. EXPENSE-OTHER	7,562	0	0	0
TOTAL COOPERATIVE EXTENSION		\$261,617	\$251,902	\$262,365	\$246,400

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
SOIL AND WATER CONSERVATION					
10-4960-412100	SALARIES-REGULAR	69,207	70,591	70,591	72,709
10-4960-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4960-418100	SOCIAL SECURITY EXPENSE	5,537	5,686	5,647	5,817
10-4960-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,948	5,117	4,871	5,017
10-4960-418300	HEALTH INSURANCE EXPENSE	15,700	17,000	16,400	16,400
10-4960-418600	WORKER'S COMPENSATION	1,038	1,411	1,061	1,092
10-4960-418900	OTHER FRINGE-401K	3,460	3,554	3,530	3,635
10-4960-418901	OTHER FRINGE-457	720	720	720	720
10-4960-425100	MOTOR FUELS & LUBRICANTS	1,500	1,500	1,500	1,500
10-4960-426000	OFFICE SUPPLIES	500	500	500	500
10-4960-429000	OTHER SUPPLIES	4,000	3,855	3,300	3,300
10-4960-429001	TREE SALES/RAIN BARRELS	4,479	4,706	0	0
10-4960-431100	TRAVEL-MILEAGE	250	75	200	200
10-4960-431200	TRAVEL-SUBSISTENCE	500	625	1,200	625
10-4960-432100	TELEPHONE SERVICE	250	250	250	250
10-4960-432500	POSTAGE	200	200	100	100
10-4960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	0	200	200
10-4960-435300	MAINTENANCE & REPAIR-VEHICLES	200	445	200	200
10-4960-439500	EMPLOYEE TRAINING	500	500	3,000	500
10-4960-449901	FARM PRESERVATION	300	1,125	300	300
10-4960-449902	MISC. EXP-BILL EDMISTEN FUND	1,655	1,655	0	0
10-4960-449903	NC AG DEPT TRUST GRANT	0	35,163	0	0
10-4960-469853	SPECIAL ALLOCATION	2,240	2,530	1,800	1,800
TOTAL SOIL CONSERVATION		\$117,864	\$157,688	\$115,850	\$115,345

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PUBLIC HEALTH					
10-5110-463000	ANNUAL APPROPRIATION	568,183	568,183	596,592	585,228
TOTAL PUBLIC HEALTH		\$568,183	\$568,183	\$596,592	\$585,228
MENTAL HEALTH					
10-5210-463000	ANNUAL APPROPRIATION	171,194	171,194	171,194	171,194
TOTAL MENTAL HEALTH		\$171,194	\$171,194	\$171,194	\$171,194

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
PROJECT ON AGING					
10-5550-412100	SALARIES-REGULAR	629,746	622,830	621,637	640,286
10-5550-412101	SALARIES-NON REGULAR	14,000	14,500	14,500	14,500
10-5550-418100	SOCIAL SECURITY EXPENSE	51,500	50,986	50,931	52,383
10-5550-418200	LOCAL GOV'T RETIREMENT EXPENSE	45,027	44,844	42,893	44,180
10-5550-418300	HEALTH INSURANCE EXPENSE	145,225	153,400	148,600	148,600
10-5550-418600	WORKER'S COMPENSATION	14,162	19,998	19,097	19,642
10-5550-418900	OTHER FRINGE-401K	31,487	31,142	31,082	32,014
10-5550-418901	OTHER FRINGE-457	6,660	6,480	6,480	6,480
10-5550-422000	FOOD AND PROVISIONS	95,000	95,000	95,000	95,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,250	4,250	4,000
10-5550-429200	PROGRAM SUPPLIES	27,648	29,119	25,000	22,000
10-5550-431100	TRAVEL-MILEAGE	28,000	28,200	28,000	28,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	33,000	33,000	33,000	33,000
10-5550-431301	TRAVEL-CLIENT-E & D	18,673	24,000	0	0
10-5550-431500	TRAVEL-HOME DELIVERED MEALS	22,000	23,000	23,000	23,000
10-5550-432100	TELEPHONE SERVICE	7,500	7,500	7,500	7,000
10-5550-432500	POSTAGE	1,600	1,600	1,600	1,200
10-5550-434100	PRINTING	1,800	1,800	1,800	1,800
10-5550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,250	1,250	1,250	1,250
10-5550-437000	ADVERTISING	300	500	500	500
10-5550-439500	EMPLOYEE TRAINING	750	750	750	750
10-5550-449100	DUES & SUBSCRIPTIONS	400	400	400	400
10-5550-449900	SENIOR CENTER GRANT	15,573	15,573	0	0
10-5550-449901	SEN. HEALTH INFORMATION PROG.	5,006	4,309	0	0
10-5550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000
10-5550-469512	CONTRACTED SERVICES-HB 405 SCREENING	6,000	6,000	8,000	8,000
10-5550-469514	INSTRUCTORS FEES	8,000	8,612	8,000	8,000
10-5550-469515	SELF SUPPORTING CLASS FEES	10,631	9,000	8,000	8,000
TOTAL PROJECT ON AGING		\$1,227,188	\$1,240,043	\$1,183,270	\$1,201,985

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
VETERAN SERVICES					
10-5820-412100	SALARIES-REGULAR	67,973	69,332	69,332	71,412
10-5820-418100	SOCIAL SECURITY EXPENSE	5,438	5,547	5,547	5,713
10-5820-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,860	4,992	4,786	4,927
10-5820-418300	HEALTH INSURANCE EXPENSE	15,700	17,000	16,400	16,400
10-5820-418600	WORKER'S COMPENSATION	224	283	243	252
10-5820-418900	OTHER FRINGE-401K	3,400	3,467	3,467	3,571
10-5820-418901	OTHER FRINGE-457	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	850	850	950	950
10-5820-431100	TRAVEL-MILEAGE	600	600	1,100	1,100
10-5820-431200	TRAVEL-SUBSISTENCE	525	525	525	525
10-5820-432500	POSTAGE	800	800	200	200
10-5820-439500	EMPLOYEE TRAINING	300	300	300	300
10-5820-449100	DUES & SUBSCRIPTIONS	235	185	185	185
TOTAL VETERAN SERVICES		\$101,625	\$104,601	\$103,755	\$106,255

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
SPECIAL APPROPRIATIONS					
10-5890-463102	APPALACHIAN THEATER	0	0	50,000	10,000
10-5890-463103	BEECH MTN. PARKS & RECREATION	2,500	0	10,000	0
10-5890-463106	BLOWING ROCK PARKS & RECREATION	15,000	12,000	42,500	12,000
10-5890-463129	BLUE RIDGE MEDIATION - DRUG COURT	0	20,000	20,000	0
10-5890-463127	CHILDREN'S COUNCIL	0	0	10,000	0
10-5890-463138	COMMUNITY CARE CLINIC	17,000	17,000	22,500	17,000
10-5890-463128	CRIMESTOPPERS	0	0	500	0
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	5,000	5,000	16,500	5,000
10-5890-463131	FOSTER GRANDPARENTS PROGRAM	0	0	7,500	0
10-5890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	15,000	8,000
10-5890-463136	HOSPITALITY HOUSE - WeCAN	2,500	2,500	4,632	2,500
10-5890-463135	HOSPITALITY HOUSE	0	0	13,140	10,000
10-5890-463137	HUNGER COALITION	8,500	8,500	18,000	8,500
10-5890-463139	MOUNTAIN ALLIANCE	10,000	10,000	17,500	10,000
10-5890-463140	OASIS-COUNTY ALLOCATION	10,000	10,000	10,000	10,000
10-5890-463110	SOUTHERN APP. HISTORICAL ASSOC.	12,000	12,000	50,000	22,000
10-5890-469811	THE CHILDREN'S PLAYHOUSE	2,500	0	0	0
10-5890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	16,000	15,000
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,800	8,800	10,000	8,800
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
10-5890-463141	WYN-COUNTY ALLOCATION	1,500	1,500	10,000	1,500
TOTAL SPECIAL APPROPRIATIONS		\$151,300	\$163,300	\$376,772	\$173,300

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
OTHER OUTSIDE AGENCY APPROPRIATIONS					
10-5890-463124	WATAUGA CO HUMANE SOCIETY	79,482	80,356	81,401	81,401
10-5890-469848	BLUE RIDGE MEDIATION - DRUG COURT ABC FUNDS	19,250	20,000	21,000	21,000
14-5890-469851	BLUE RIDGE MEDIATION - DRUG COURT GRANT	65,509	46,706	0	0
10-5890-463142	PROJECT CHALLENGE - JCPC	37,497	41,349	38,000	38,000
10-5890-463143	PROJECT CHALLENGE - JCPC COUNTY MATCH	11,249	12,405	11,400	11,400
10-5890-463144	WYN - JCPC	44,973	55,455	45,455	45,455
10-5890-463145	WYN - JCPC COUNTY MATCH	13,492	16,637	13,637	13,637
10-5890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	11,400	11,400	11,400	11,400
10-5890-463147	BLUE RIDGE MEDIATION CTR. - COUNTY MATCH	3,420	3,420	3,420	3,420
10-5890-463148	JCPC TASK FORCE	300	939	250	250
10-5890-463149	CROSSNORE SCHOOL - JCPC	17,000	2,027	16,065	16,065
10-5890-463150	CROSSNORE SCHOOL - COUNTY MATCH	5,100	815	4,820	4,820
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		\$308,672	\$291,509	\$246,848	\$246,848

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PUBLIC SCHOOLS					
10-5911-463000	ANNUAL APPROPRIATION	12,062,834	12,062,834	13,044,990	12,403,036
10-5911-463001	CURRENT CAPITAL OUTLAY	0	175,000	996,525	275,000
10-5911-499100	COLA CONTINGENCY	132,000	135,000	95,263	95,263
10-9800-498021	CAPITAL PROJECTS SET ASIDE	640,400	300,000	1,482,600	375,000
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	500	575
TOTAL PUBLIC SCHOOLS		\$12,835,809	\$12,673,409	\$15,619,878	\$13,148,874
10-5911-4700XX	LOTTERY/ADM PROJECTS	895,662	848,604	808,000	614,000
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE					
10-5921-463000	ANNUAL APPROPRIATION	825,009	841,709	855,591	866,960
10-5921-463001	CURRENT CAPITAL OUTLAY	10,000	10,000	50,000	10,000
TOTAL CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE		\$835,009	\$851,709	\$905,591	\$876,960
LIBRARY					
10-6110-469300	GENERAL APPROPRIATION	509,850	509,850	546,000	525,146
TOTAL LIBRARY		\$509,850	\$509,850	\$546,000	\$525,146

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
RECREATION-ADMINISTRATION					
10-6120-412100	SALARIES-REGULAR	136,618	142,467	142,470	146,744
10-6120-412600	SALARIES-PART-TIME	3,000	1,500	2,550	0
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-6120-418100	SOCIAL SECURITY EXPENSE	10,539	11,517	11,602	11,740
10-6120-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,768	10,258	9,830	10,125
10-6120-418300	HEALTH INSURANCE EXPENSE	23,550	25,500	24,600	24,600
10-6120-418600	WORKER'S COMPENSATION	1,639	1,981	2,280	2,348
10-6120-418900	OTHER FRINGE-401K	6,831	7,120	7,123	7,338
10-6120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	200	0	0	0
10-6120-425100	MOTOR FUELS & LUBRICANTS	2,980	3,000	2,670	2,670
10-6120-426000	OFFICE SUPPLIES	6,000	6,000	7,525	6,000
10-6120-429000	OTHER SUPPLIES	6,000	6,000	6,255	6,000
10-6120-432100	TELEPHONE SERVICE	2,105	2,150	2,150	2,150
10-6120-432500	POSTAGE	2,170	1,700	1,425	1,425
10-6120-434100	PRINTING	300	0	0	0
10-6120-435200	MAINTENANCE & REPAIR-EQUIPMENT	150	0	0	0
10-6120-435300	MAINTENANCE & REPAIR-VEHICLES	1,300	1,800	1,800	1,800
10-6120-437000	ADVERTISING	250	250	310	310
10-6120-443900	RENT-EQUIPMENT	660	660	660	660
10-6120-449100	DUES & SUBSCRIPTIONS	600	590	700	700
10-6120-449900	SENIOR GAMES	9,233	9,284	7,000	7,000
10-6120-469501	CONTRACTED SERVICES-WHS POSITION	17,750	18,000	18,660	18,660
TOTAL RECREATION-ADMINISTRATION		\$243,203	\$251,337	\$251,170	\$251,830

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	FY 15-16	
				DEPARTMENT REQUESTED	ADMIN RECOMMENDED
AQUATICS					
10-6121-412100	SALARIES-REGULAR	44,293	77,658	77,763	80,096
10-6121-412600	SALARIES-PART-TIME	84,231	68,017	72,465	69,517
10-6121-418100	SOCIAL SECURITY EXPENSE	10,912	11,692	12,018	11,969
10-6121-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,525	5,591	5,366	5,527
10-6121-418300	HEALTH INSURANCE EXPENSE	12,275	17,000	16,400	16,400
10-6121-418600	WORKER'S COMPENSATION	3,534	3,507	4,130	4,071
10-6121-418900	OTHER FRINGE-401K	3,165	3,883	3,888	4,005
10-6121-418901	OTHER FRINGE-457	540	720	720	720
10-6121-421200	UNIFORMS	400	400	500	500
10-6121-429000	OTHER SUPPLIES	10,500	11,500	12,170	12,170
10-6121-432100	TELEPHONE SERVICE	700	700	650	650
10-6121-439500	EMPLOYEE TRAINING	590	500	590	590
TOTAL AQUATICS		\$175,665	\$201,168	\$206,660	\$206,215

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 15-16	
ATHLETICS					
10-6125-412100	SALARIES-REGULAR	130,300	113,747	114,543	117,979
10-6125-412600	SALARIES-PART-TIME	22,000	22,000	28,188	22,000
10-6125-412601	SALARIES-OFFICIALS	57,000	55,000	58,976	55,000
10-6125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
10-6125-418100	SOCIAL SECURITY EXPENSE	16,744	15,260	16,137	15,598
10-6125-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,316	8,190	7,903	8,141
10-6125-418300	HEALTH INSURANCE EXPENSE	23,550	25,500	24,600	24,600
10-6125-418600	WORKER'S COMPENSATION	5,235	6,775	5,648	5,460
10-6125-418900	OTHER FRINGE-401K	6,515	5,687	5,726	5,897
10-6125-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-6125-429000	OTHER SUPPLIES	46,625	44,895	51,059	45,000
10-6125-429801	OTHER SUPPLIES-OFFICIALS	1,500	1,500	3,275	1,500
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	4,500	5,380	8,155	4,500
10-6125-429803	OTHER SUPPLIES-TENNIS	1,650	1,500	1,980	1,500
10-6125-431200	TRAVEL-SUBSISTENCE	0	0	2,305	0
10-6125-432100	TELEPHONE SERVICE-CC GYM	450	430	430	430
10-6125-434100	PRINTING	500	500	825	500
10-6125-439500	EMPLOYEE TRAINING	0	105	1,190	0
10-6125-443900	RENT-EQUIPMENT	5,000	5,000	4,500	4,500
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	1,800	1,800
10-6125-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	0	10,320	3,135
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,250	1,575	1,575	1,575
TOTAL ATHLETICS		\$336,455	\$317,364	\$351,655	\$321,635

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
ARTS-SPECIAL POPULATIONS					
10-6126-412100	SALARIES-REGULAR	46,880	47,818	48,788	50,252
10-6126-412600	SALARIES-PART-TIME	35,220	34,000	41,285	35,500
10-6126-418100	SOCIAL SECURITY EXPENSE	6,470	6,545	7,206	6,860
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,352	3,443	3,366	3,467
10-6126-418300	HEALTH INSURANCE EXPENSE	7,850	8,500	8,200	8,200
10-6126-418600	WORKER'S COMPENSATION	2,024	1,900	1,530	1,483
10-6126-418900	OTHER FRINGE-401K	2,344	2,391	2,440	2,513
10-6126-418901	OTHER FRINGE-457	360	360	360	360
10-6126-429000	OTHER SUPPLIES	4,240	4,240	4,640	4,400
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	840	840	840	800
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	750	800	700	700
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	600	1,180	1,000
10-6126-431100	TRAVEL-MILEAGE	250	250	250	250
10-6126-431101	TRAVEL-CONTRACTED	3,000	3,000	2,000	2,000
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	2,000	2,000	2,400	2,200
TOTAL ARTS-SPECIAL POPULATIONS		\$116,300	\$116,807	\$125,305	\$120,105

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 15-16	
FUN IN THE SUN CAMP					
10-6128-412600	SALARIES-PART-TIME	43,780	52,280	54,840	52,280
10-6128-418100	SOCIAL SECURITY EXPENSE	3,600	4,182	4,387	4,182
10-6128-418600	WORKER'S COMPENSATION	1,125	1,450	2,743	2,613
10-6128-429000	OTHER SUPPLIES	2,200	2,200	2,500	2,500
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	3,200	2,500	2,600	2,600
10-6128-439500	EMPLOYEE TRAINING	170	1,000	1,000	1,000
10-6128-469500	CONTRACTED SERVICES	2,500	2,500	2,700	2,500
TOTAL FUN IN THE SUN CAMP		\$56,825	\$66,362	\$71,020	\$67,925
TRANSFER TO OTHER FUNDS					
10-9800-498014	TRANSFER TO SOCIAL SERVICES FUND	1,796,827	1,939,214	2,069,116	1,887,095
10-9800-498021	TRANSFER TO CAPITAL PROJECTS FUND	1,528,465	2,394,595	13,758,931	825,000
10-9800-498030	TRANSFER TO DEBT SERVICE	4,963,548	4,756,531	6,135,795	6,135,795
10-9800-498031	TRANSFER TO DEBT SERVICE-SALES TAX	1,238,414	1,157,733	0	0
TOTAL TRANSFER TO OTHER FUNDS		\$9,527,254	\$10,248,073	\$21,963,842	\$8,847,890
TOTAL GENERAL FUND EXPENDITURES		\$46,634,963	\$47,962,833	\$60,589,020	\$44,584,206

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
SOCIAL SERVICES FUND REVENUES					
14-3300-343101	CLAYBOUGH FOUNDATION	-2,717	-2,054	0	0
14-3300-343300	ADOPTION PROMOTION GRANT	0	-22,911	0	0
14-3531-323000	ALLOCATIONS - FEDERAL & STATE	-2,009,848	-2,167,222	-2,437,077	-2,315,223
14-3583-344080	YOUTH SERVICES-LINKS	-15,000	-25,000	-25,000	-25,000
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-10,000	-1,000	-6,220	-6,220
14-3541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-13,866	-14,646	-15,820	-15,820
14-3541-323002	CHILD SUPPORT APPLICATION FEES	-300	-300	-575	-575
14-3541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-8,218	-10,000	-12,500	-12,500
14-3547-323001	STATE FOSTER CARE	-186,978	-120,657	-223,420	-223,420
14-3541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	-102,100	-418,236	-343,038	-343,038
14-3545-354510	MEDICAID AT RISK	-25,000	-25,000	0	0
14-3545-354515	DMA TRANSPORTATION	-92,000	-114,000	-116,000	-116,000
14-3547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	-7,508	-8,946	-8,672	-8,672
14-3585-323000	TITLE XX & FSA DAYCARE	-852,017	-766,293	-759,723	-759,723
14-3585-323002	SMARTSTART DAYCARE	-141,776	-141,776	-141,776	-141,776
TOTAL PROGRAM REVENUES		-\$3,467,328	-\$3,838,041	-\$4,089,821	-\$3,967,967
MISC. REVENUES					
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-250	-100	0	0
14-3839-35310x	DONATIONS	-4,356	-5,534	-7,500	-7,500
14-3839-389001	WATAUGA MEDICAL CENTER SW CONTRACT	-24,180	0	0	0
TOTAL MISC. REVENUES		-\$28,786	-\$5,634	-\$7,500	-\$7,500
TRANSFER FROM OTHER FUNDS					
14-3980-398010	TRANSFER FROM GENERAL FUND	-1,796,827	-1,939,214	-2,069,116	-1,887,095
TOTAL TRANSFER FROM OTHER FUNDS		-\$1,796,827	-\$1,939,214	-\$2,069,116	-\$1,887,095
TOTAL SOCIAL SERVICES FUND REVENUES		-\$5,292,941	-\$5,782,889	-\$6,166,437	-\$5,862,562

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED FY 13-14	APPROVED FY 14-15	REQUESTED FY 15-16	RECOMMENDED FY 15-16
SOCIAL SERVICES FUND EXPENDITURES					
ADMINSTRATION-DSS					
14-5310-412100	SALARIES-REGULAR	1,766,426	1,751,980	1,989,179	1,813,420
14-5310-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
14-5310-412600	SALARIES-PART-TIME	10,201	12,000	12,000	12,000
14-5310-418100	SOCIAL SECURITY EXPENSE	142,572	141,564	187,099	146,479
14-5310-418200	LOCAL GOV'T RETIREMENT EXPENSE	126,299	126,544	160,454	125,510
14-5310-418300	HEALTH INSURANCE EXPENSE	342,000	361,750	373,650	357,250
14-5310-418600	WORKER'S COMPENSATION	19,431	19,000	23,850	22,155
14-5310-418900	OTHER FRINGE-401K	88,321	87,878	116,337	90,950
14-5310-418901	OTHER FRINGE-457	15,660	15,300	16,380	15,660
14-5310-425100	MOTOR FUELS & LUBRICANTS	2,500	5,500	5,500	4,500
14-5310-425200	TIRES	0	500	750	750
14-5310-426000	OFFICE SUPPLIES	16,000	23,000	23,000	23,000
14-5310-431100	TRAVEL-MILEAGE	18,000	17,000	17,000	17,000
14-5310-431200	TRAVEL-SUBSISTENCE	3,000	3,000	7,000	4,500
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	92,000	114,000	116,000	116,000
14-5310-432100	TELEPHONE SERVICE	11,510	12,000	14,500	14,500
14-5310-432500	POSTAGE	12,000	12,500	12,500	12,500
14-5310-435300	MAINTENANCE & REPAIR-VEHICLES	1,700	2,000	2,000	2,000
14-5310-437000	ADVERTISING	400	500	950	950
14-5310-439500	EMPLOYEE TRAINING	950	550	550	550
14-5310-439902	IN-HOME SERVICES	12,430	11,500	11,500	11,500
14-5310-442201	PC SOFTWARE & LICENSES	26,752	27,813	30,000	30,000
14-5310-443900	RENT-EQUIPMENT	250	1,680	1,680	1,680
14-5310-449100	DUES & SUBSCRIPTIONS	890	1,150	1,150	1,150
14-5310-449900	MISCELLANEOUS EXPENSE	1,300	4,500	6,300	4,500
14-5310-449902	FOSTER CHILDREN'S FUND	1,773	2,898	3,600	3,600
14-5310-449903	ADULT SERVICES FUND	798	1,377	700	700
14-5310-449904	CHILD PROTECTIVE SERVICES	1,785	1,259	3,200	3,200
14-5310-449905	ADULT SERVICES GRANT	2,717	2,054	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
14-5310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	12,389	9,290	1,500	1,500
14-5310-454000	CAPITAL OUTLAY - VEHICLE	0	27,000	0	0
14-5310-467000	BOARD MEMBER FEES	1,000	1,000	1,500	1,000
14-5310-469101	PROFESSIONAL SERVICES - LEGAL SERVICES	40,000	50,000	64,000	64,000
14-5310-469102	ACCOUNT RESEARCH FEES	1,500	1,500	1,500	1,500
14-5310-469103	SUBSTANCE ABUSE TESTING	4,500	5,500	6,850	6,850
14-5310-469104	WATAUGA MEDICAL CENTER SW CONTRACT	24,180	0	0	0
14-5310-469106	CHILD PROTECTIVE SERVICES	10,000	11,187	12,000	12,000
14-5310-469500	FOOD STAMP & EBT FEES	5,000	6,475	6,148	6,148
14-5310-469505	JUVENILE DETENTION	10,000	8,500	10,000	10,000
TOTAL ADMINISTRATION-DSS		\$2,831,804	\$2,886,819	\$3,245,897	\$2,944,572
CHILD SUPPORT ENFORCEMENT					
14-5370-412100	SALARIES - REGULAR	103,558	105,623	106,117	109,301
14-5370-418100	SOCIAL SECURITY EXPENSE	8,285	8,450	8,489	8,744
14-5370-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,404	7,605	7,322	7,542
14-5370-418300	HEALTH INSURANCE EXPENSE	23,550	25,500	24,600	24,600
14-5370-418600	WORKER'S COMPENSATION	1,036	1,200	636	658
14-5370-418900	OTHER FRINGE-401K	5,178	5,281	5,306	5,465
14-5370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
14-5370-449901	COURT FEES	5,000	7,000	8,520	8,520
14-5370-469101	PROFESSIONAL SERVICES - LEGAL	15,000	17,000	17,000	17,000
14-5370-469102	PROFESSIONAL SERVICES - SHERIFF'S FEES	1,500	1,800	1,800	1,800
14-5370-469500	CONTRACTED SERVICES	1,000	1,000	1,000	1,000
TOTAL CHILD SUPPORT ENFORCEMENT		\$172,591	\$181,539	\$181,870	\$185,710

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
PROGRAM EXPENDITURES					
14-5385-440100	SPECIAL ASSISTANCE - AGED & DISABLED	265,144	249,225	248,432	248,432
14-5390-440300	ADOPTION ASSISTANCE IV-E	38,093	43,393	38,196	38,196
14-5390-440301	ADOPTION ASSISTANCE IV-B	26,622	26,940	38,502	38,502
14-5410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM	245,934	244,923	194,852	194,852
14-5410-440003	IV-E FOSTER CARE BOARD PAYMENTS	96,324	595,413	434,232	434,232
14-5410-440005	FAMILY REUNIFICATION	0	9,079	9,026	9,026
14-5410-440006	ADOPTION PROMOTION FUNDS	0	22,911	0	0
14-5410-440500	UNDOCUMENTED CLIENTS	0	98,400	120,000	120,000
14-5410-440801	IV-E FOSTER CARE CLOTHING & OTHER	17,250	30,000	30,000	30,000
14-5410-440802	SPECIAL LINKS	15,000	25,000	25,000	25,000
14-5410-440803	ALLOCATED LINKS	2,000	11,995	12,390	6,000
14-5430-440800	STATE FOSTER CARE BOARD PAYMENTS	373,956	241,314	446,844	446,844
14-5430-440801	STATE FOSTER CARE-CLOTHING & OTHER	500	500	500	500
14-5451-440400	MEDICAID	3,000	0	0	0
14-5460-440500	SPECIAL ASSISTANCE - BLIND	5,996	3,345	3,345	3,345
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	163,934	163,024	194,852	194,852
14-5850-440900	TITLE XX & FSA DAYCARE	852,017	766,293	759,723	759,723
14-5850-440901	SMARTSTART	141,776	141,776	141,776	141,776
TOTAL PROGRAM EXPENDITURES		\$2,288,546	\$2,714,531	\$2,738,670	\$2,732,280
TOTAL SOCIAL SERVICES FUND EXPENDITURES		\$5,292,941	\$5,782,889	\$6,166,437	\$5,862,562

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
CAPITAL PROJECTS FUND REVENUES					
21-3980-398100	TRANSFER FROM GENERAL FUND	-1,528,465	-2,394,595	-13,758,931	-825,000
21-3980-398043	TRANSFER FROM OTHER CAPITAL PROJECTS	-48,419	0	0	0
21-3991-399100	FUND BAL APPROP-SCHOOL DEBT SERVICE	-1,500,000	-1,200,000	0	0
TOTAL CAPITAL PROJECTS FUND REVENUES		-\$3,076,884	-\$3,594,595	-\$13,758,931	-\$825,000
CAPITAL PROJECTS FUND EXPENDITURES					
TRANSFER TO OTHER FUNDS					
21-9800-498010	TRANSFER TO GENERAL FUND	0	0	0	0
21-9800-498030	TRANSFER TO DEBT SERVICE	1,500,000	1,200,000	0	0
TOTAL TRANSFER TO OTHER FUNDS		\$1,500,000	\$1,200,000	\$0	\$0
FUTURE PROJECT FUNDING					
21-9930-441101	FUTURE COUNTY BUILDING	17,829	0	1,100,000	0
21-9930-441101	FACILITIES/MAINTENANCE RENOVATIONS	0	0	580,075	0
21-9930-441401	EASTERN COMMUNITY CENTER	0	0	328,460	0
21-9930-441700	ELECTIONS-VOTING EQUIPMENT	0	0	66,600	0
21-9930-441701	ASPHALT MAINTENANCE	0	0	34,750	0
21-9930-442100	DATA PROCESSING	0	0	58,400	0
21-9930-443200	LAW ENFORCEMENT CENTER	0	0	120,000	0
21-9930-449210	ECONOMIC DEVELOPMENT/COMMERCE PARK	0	0	3,575,000	0
21-9930-459122	WATAUGA COUNTY SCHOOLS CIP	640,400	300,000	1,482,600	375,000
21-9930-459123	DEBT SERVICE PLAN	48,419	0	0	0
21-9930-459210	CALDWELL COMMUNITY COLLEGE	0	0	300,000	50,000
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	50,000	0
21-9930-461101	LIBRARY EXPANSION	0	0	226,380	0
21-9930-461200	COMMUNITY RECREATION FACILITIES	870,236	2,094,595	4,166,666	400,000
21-9930-461202	RECREATION-POOL RENOVATIONS	0	0	1,100,000	0
21-9930-461205	RECREATION FIELD RENOVATION/UPGRADES	0	0	570,000	0
TOTAL FUTURE PROJECT FUNDING		\$1,576,884	\$2,394,595	\$13,758,931	\$825,000
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		\$3,076,884	\$3,594,595	\$13,758,931	\$825,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT REQUESTED FY 15-16	ADMIN RECOMMENDED
FEDERAL EQUITABLE SHARING FUND					
FUND BALANCE APPROPRIATED					
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	-7,000	-10,975	-66,500	-31,000
22-3991-399101	FUND BALANCE APPROPRIATION	-48,000	-13,580	0	0
TOTAL FEDERAL EQUITABLE SHARING FD REVENUES		-\$55,000	-\$24,555	-\$66,500	-\$31,000
FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES					
22-4310-431200	TRAVEL-SUBSISTENCE	0	1,515	1,000	0
22-4310-439500	EMPLOYEE TRAINING	0	5,000	4,500	0
22-4310-451000	CAPITAL OUTLAY - EQUIPMENT	0	10,015	10,000	0
22-4310-454000	CAPITAL OUTLAY - VEHICLES	55,000	8,025	51,000	31,000
TOTAL FEDERAL EQUITABLE SHARING FD EXPENDITURES		\$55,000	\$24,555	\$66,500	\$31,000
STATE SUBSTANCE ABUSE TAX FUND					
23-3317-343109	STATE RESTRICTED REVENUE	-20,000	-20,000	-28,000	-27,450
23-3991-399101	FUND BALANCE APPROPRIATION	-27,700	-4,850	-350	0
TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES		-\$47,700	-\$24,850	-\$28,350	-\$27,450
STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES					
23-4310-412801	CELLPHONE ALLOWANCE	5,900	5,300	6,000	5,400
23-4310-429000	OTHER SUPPLIES	7,437	6,047	8,000	8,000
23-4310-431200	TRAVEL-SUBSISTENCE	650	1,553	700	700
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	8,000	4,900	9,000	9,000
23-4310-439500	EMPLOYEE TRAINING	950	1,300	1,500	1,500
23-4310-444000	SERVICE & MAINTENANCE CONTRACTS	0	2,850	2,850	2,850
23-4310-449100	DUES & SUBSCRIPTIONS	300	300	300	0
23-4310-451000	CAPITAL OUTLAY - EQUIPMENT	24,463	2,600	0	0
TOTAL STATE SUBSTANCE ABUSE TAX FD EXPENDITURES		\$47,700	\$24,850	\$28,350	\$27,450

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
EMERGENCY TELEPHONE SURCHARGE FUND REVENUE					
REVENUES					
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-327,662	-333,953	-300,579	-300,579
26-3991-399101	FUND BALANCE APPROPRIATION	0	0	-181,412	-181,412
26-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-4,135	0	0	0
TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REVENUE		-\$331,797	-\$333,953	-\$481,991	-\$481,991

EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES					
26-4330-421000	IMPLEMENTAL FUNCTIONS	74,133	74,133	70,258	70,258
26-4330-422000	SOFTWARE	34,015	40,535	56,047	56,047
26-4330-423000	EMPLOYEE TRAINING	6,560	6,810	11,612	11,612
26-4330-424000	TELEPHONE	130,300	101,935	62,490	62,490
26-4330-425000	HARDWARE	86,789	107,335	281,584	281,584
26-4330-426000	FURNITURE	0	3,205	0	0
TOTAL EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES		\$331,797	\$333,953	\$481,991	\$481,991

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
RURAL AND SPECIAL FIRE DISTRICTS FUND REVENUE					
24-3100-318000	INTEREST ON DEL TAXES BOONE	-3,500	-3,200	-5,000	-5,000
24-3100-318001	INTEREST ON DEL TAXES FOSCOE	-300	-500	-575	-575
24-3100-318005	INTEREST ON DEL TAXES BEECH MTN	-5	-50	-50	-50
24-3100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	-45	-50	-100	-100
24-3100-312000	PRIOR YEARS TAXES BOONE	-20,000	-18,000	-22,000	-22,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-1,250	-1,350	-1,500	-1,500
24-3100-312005	PRIOR YEARS TAXES BEECH MTN	-15	-30	-75	-75
24-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-90	-100	-150	-150
24-3102-312100	CURRENT YEAR TAXES BOONE	-743,750	-704,058	-878,413	-878,413
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-71,442	-69,256	-68,007	-68,007
24-3102-312105	CURRENT YEAR TAXES BEECH MTN	-2,090	-1,755	-1,855	-1,855
24-3102-312107	CURRENT YEAR TAXES COVE CREEK	-311	-324	-325	-325
24-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-5,435	-6,014	-5,825	-5,825
TOTAL RURAL AND SPECIAL FIRE DISTRICT REVENUES		-\$848,233	-\$804,687	-\$983,875	-\$983,875
RURAL AND SPECIAL FIRE DISTRICT EXPENDITURES					
24-4340-469901	FOSCOE	72,992	71,106	70,082	70,082
24-4340-469905	BOONE	767,250	725,258	905,413	905,413
24-4340-469907	COVE CREEK	311	324	325	325
24-4340-469908	SHAWNEEHAW	5,570	6,164	6,075	6,075
24-4340-469998	BEECH MTN	2,110	1,835	1,980	1,980
TOTAL RURAL FIRE DISTRICT EXPENDITURES		\$848,233	\$804,687	\$983,875	\$983,875

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
FIRE DISTRICTS FUND REVENUE					
28-3100-311001	INTEREST ON DEL TAXES FOSCOE	-2,000	-1,800	-2,000	-2,000
28-3100-311003	INTEREST ON DEL TAXES FALL CREEK	0	0	-100	-100
28-3100-311004	INTEREST ON DEL TAXES BEAVER DAM	-730	-800	-1,200	-1,200
28-3100-311005	INTEREST ON DEL TAXES STEWART SIMMONS	-1,100	-950	-1,050	-1,050
28-3100-311006	INTEREST ON DEL TAXES ZIONVILLE	-850	-950	-1,100	-1,100
28-3100-311007	INTEREST ON DEL TAXES COVE CREEK	-1,300	-1,400	-2,500	-2,500
28-3100-311008	INTEREST ON DEL TAXES SHAWNEEHAW	-510	-470	-500	-500
28-3100-311009	INTEREST ON DEL TAXES MEAT CAMP	-900	-1,100	-1,600	-1,600
28-3100-311010	INTEREST ON DEL TAXES DEEP GAP	-1,000	-1,200	-2,000	-2,000
28-3100-311011	INTEREST ON DEL TAXES TODD	-255	-250	-300	-300
28-3100-311012	INTEREST ON DEL TAXES BLOWING ROCK	-1,800	-2,300	-3,000	-3,000
28-3100-311019	INTEREST ON DEL TAXES CRESTON	-75	-150	-250	-250
28-3100-312001	PRIOR YEARS TAXES FOSCOE	-7,600	-6,000	-7,000	-7,000
28-3100-312003	PRIOR YEARS TAXES FALL CREEK	0	0	-300	-300
28-3100-312004	PRIOR YEARS TAXES BEAVER DAM	-2,100	-2,300	-3,500	-3,500
28-3100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-6,000	-3,000	-3,000	-3,000
28-3100-312006	PRIOR YEARS TAXES ZIONVILLE	-2,200	-2,500	-3,000	-3,000
28-3100-312007	PRIOR YEARS TAXES COVE CREEK	-5,000	-6,000	-9,000	-9,000
28-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-3,000	-2,500	-2,500	-2,500
28-3100-312009	PRIOR YEARS TAXES MEAT CAMP	-3,200	-3,500	-6,000	-6,000
28-3100-312010	PRIOR YEARS TAXES DEEP GAP	-4,500	-5,000	-6,100	-6,100
28-3100-312011	PRIOR YEARS TAXES TODD	-800	-750	-1,000	-1,000
28-3100-312012	PRIOR YEARS TAXES BLOWING ROCK	-7,800	-8,500	-13,000	-13,000
28-3100-312019	PRIOR YEARS TAXES CRESTON	-250	-600	-750	-750
28-3102-312101	CURRENT YEAR TAXES FOSCOE	-463,276	-465,728	-524,260	-524,260
28-3102-312103	CURRENT YEAR TAXES FALL CREEK	0	-9,250	-9,267	-9,267
28-3102-312104	CURRENT YEAR TAXES BEAVER DAM	-112,212	-104,785	-102,762	-102,762
28-3102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-155,840	-119,652	-120,190	-120,190
28-3102-312106	CURRENT YEAR TAXES ZIONVILLE	-110,239	-113,568	-110,585	-110,585
28-3102-312107	CURRENT YEAR TAXES COVE CREEK	-226,700	-236,000	-235,480	-235,480
28-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-91,537	-94,819	-93,443	-93,443

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
28-3102-312109	CURRENT YEAR TAXES MEAT CAMP	-206,329	-203,385	-201,793	-201,793
28-3102-312110	CURRENT YEAR TAXES DEEP GAP	-183,888	-190,773	-189,013	-189,013
28-3102-312111	CURRENT YEAR TAXES TODD	-64,868	-61,725	-62,721	-62,721
28-3102-312112	CURRENT YEAR TAXES BLOWING ROCK	-472,616	-452,213	-457,998	-457,998
28-3102-312119	CURRENT YEAR TAXES CRESTON	-5,775	-5,284	-5,378	-5,378
TOTAL FIRE DISTRICTS FUND REVENUE		-\$2,146,250	-\$2,109,202	-\$2,183,638	-\$2,183,638

FIRE DISTRICTS FUND EXPENDITURES

28-4340-469901	FOSCOE	472,876	473,528	533,260	533,260
28-4340-469903	FALL CREEK	0	9,250	9,667	9,667
28-4340-469904	BEAVER DAM	115,042	107,885	107,462	107,462
28-4340-469905	STEWART SIMMONS	162,940	123,602	124,240	124,240
28-4340-469906	ZIONVILLE	113,289	117,018	114,685	114,685
28-4340-469907	COVE CREEK	233,000	243,400	246,980	246,980
28-4340-469908	SHAWNEEHAW	95,047	97,789	96,443	96,443
28-4340-469909	MEAT CAMP	210,429	207,985	209,393	209,393
28-4340-469910	DEEP GAP	189,388	196,973	197,113	197,113
28-4340-469911	TODD	65,923	62,725	64,021	64,021
28-4340-469912	BLOWING ROCK	482,216	463,013	473,998	473,998
28-4340-469919	CRESTON	6,100	6,034	6,378	6,378
TOTAL FIRE DISTRICT FUND EXPENDITURES		2,146,250	2,109,202	\$2,183,638	2,183,638

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT REQUESTED FY 15-16	ADMIN RECOMMENDED FY 15-16
WATAUGA COUNTY DISTRICT U TDA REVENUE					
OCCUPANCY TAXES					
29-3270-312009	OCCUPANCY TAX	-880,000	-950,000	-1,000,000	-1,000,000
TOTAL WATAUGA COUNTY DISTRICT U TDA REVENUES		-\$880,000	-\$950,000	-\$1,000,000	-\$1,000,000
WATAUGA COUNTY DISTRICT U TDA EXPENDITURES					
29-4140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	18,800	19,500	20,000	20,000
29-4140-469900	WATAUGA COUNTY DISTRICT U TDA	861,200	930,500	980,000	980,000
TOTAL WATAUGA COUNTY DISTRICT U TDA EXPENDITURES		\$880,000	\$950,000	\$1,000,000	\$1,000,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
DEBT SERVICE FUND REVENUE					
TRANSFER FROM OTHER FUNDS					
30-3839-389000	FEDERAL INTEREST CREDIT ON QSCB LOAN	-47,828	-40,995	-34,425	-34,425
30-3980-398100	TRANSFER FROM GENERAL FUND	-4,963,548	-4,756,531	-6,135,795	-6,135,795
30-3980-398101	TRANSFER FROM GENERAL FUND-SALES TAX	-1,238,414	-1,157,733	0	0
30-3980-398166	TRANSFER FROM SOLID WASTE FUND	-54,381	-40,392	0	0
30-3980-398201	TRANSFER FROM CAPITAL PROJECTS FD	-1,500,000	-1,200,000	0	0
TOTAL DEBT SERVICE FUND REVENUES		-\$7,804,171	-\$7,195,651	-\$6,170,220	-\$6,170,220
DEBT SERVICE FUND EXPENDITURES					
30-9100-471001	BOND PRINCIPAL-SCHOOLS/BALER	1,200,000	1,155,000	0	0
30-9100-472001	BOND INTEREST-SCHOOLS/BALER	92,795	43,125	0	0
30-9100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,540,957	3,124,930	3,395,000	3,395,000
30-9100-471002	INTEREST-NEW HIGH SCHOOL	2,059,608	1,995,517	1,931,875	1,931,875
30-9100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028
30-9100-472102	INTEREST-QSCB	52,385	44,902	37,418	37,418
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	75,315	59,866	44,416	44,416
30-9100-475921	PRINCIPAL-LAW ENFORCEMENT CENTER	333,333	333,333	333,333	333,333
30-9100-475922	INTEREST-LAW ENFORCEMENT CENTER	60,750	49,950	39,150	39,150
TOTAL DEBT SERVICE FUND EXPENDITURES		\$7,804,171	\$7,195,651	\$6,170,220	\$6,170,220

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
SOLID WASTE ENTERPRISE FUND REVENUE					
INTERGOVERNMENTAL REVENUES					
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-50,000	-50,000	-58,000	-58,000
66-3200-327600	WHITE GOODS DISPOSAL TAX	-14,000	-14,000	-14,500	-14,500
66-3200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	-23,000	-22,000	-22,000	-22,000
66-3300-347210	HHW RECYCLING GRANT	0	-24,055	-30,000	-30,000
66-3300-374211	NC ELECTRONICS MANAGEMENT GRANT	0	-4,000	-3,500	-3,500
TOTAL INTERGOVERNMENTAL REVENUES		-\$87,000	-\$114,055	-\$128,000	-\$128,000
SOLID WASTE REVENUES					
66-3740-318001	SOLID WASTE TIPPING FEE INTEREST	-4,000	-2,500	-1,500	-1,500
66-3740-350000	SOLID WASTE TIPPING FEES	-1,200,000	-1,200,000	-1,400,000	-1,400,000
66-3740-350001	SOLID WASTE FEES-CURRENT YEAR	-1,800,000	-2,290,000	-2,350,000	-2,350,000
66-3740-350002	SOLID WASTE FEES-PRIOR YEARS	-30,000	-30,000	-45,000	-45,000
66-3740-350101	GREENBOX FEES-CURRENT YEAR	-490,000	0	0	0
66-3740-350102	GREENBOX FEES-PRIOR YEARS	-10,000	-10,000	-8,000	-8,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,843	-16,843	-16,843
66-3740-350300	SOLID WASTE & GREENBOX FEES INTEREST	-10,000	-10,000	-15,000	-15,000
66-3740-381000	SALE OF RECYCLED SCRAP	-350,000	-100,000	-140,000	-140,000
66-3740-382000	SALE OF FIXED ASSETS	-25,000	-10,000	-35,000	-35,000
66-3740-386000	RENTS	-1,200	-1,200	0	0
66-3839-389000	GAS TO ENERGY REBATES	-14,000	-14,000	-10,000	-10,000
TOTAL SOLID WASTE REVENUES		-\$3,951,043	-\$3,684,543	-\$4,021,343	-\$4,021,343
INTEREST EARNED ON INVESTMENTS					
66-3831-349166	INTEREST ON INVESTMENTS	-5,000	-3,500	-5,000	-5,000
TOTAL INTEREST EARNED ON INVESTMENTS		-\$5,000	-\$3,500	-\$5,000	-\$5,000
FUND BALANCE APPROPRIATED					
66-3991-399100	FUND BALANCE APPROPRIATED	-250,686	-385,149	-728,079	-315,815
66-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-196,012	-47,740	0	0
TOTAL FUND BALANCE APPROPRIATED		-\$446,698	-\$432,889	-\$728,079	-\$315,815
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		-\$4,489,741	-\$4,234,987	-\$4,882,422	-\$4,470,158

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
SOLID WASTE ENTERPRISE FUND EXPENDITURES					
SOLID WASTE OPERATIONS					
66-7420-412100	SALARIES-REGULAR	900,356	922,458	922,458	950,132
66-7420-412101	SALARIES-NON-REGULAR	16,945	16,945	25,343	25,343
66-7420-412801	CELLPHONE ALLOWANCE	960	960	960	960
66-7420-418100	SOCIAL SECURITY EXPENSE	73,383	75,901	75,824	78,038
66-7420-418200	LOCAL GOV'T RETIREMENT EXPENSE	64,375	66,417	63,650	65,559
66-7420-418300	HEALTH INSURANCE EXPENSE	141,300	175,000	172,200	172,200
66-7420-418600	WORKER'S COMPENSATION	40,516	45,500	50,735	52,257
66-7420-418900	OTHER FRINGE-401K	45,018	46,123	46,123	47,507
66-7420-418901	OTHER FRINGE-457	9,540	9,180	9,360	9,360
66-7420-421200	UNIFORMS	8,500	9,900	9,900	9,900
66-7420-425100	MOTOR FUELS & LUBRICANTS	130,000	113,615	120,000	110,000
66-7420-425200	TIRES	36,514	19,880	47,960	25,768
66-7420-426000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
66-7420-429000	OTHER SUPPLIES	28,000	30,000	30,000	30,000
66-7420-429004	CREDIT CARD ACCEPTANCE FEES	2,000	2,000	2,500	2,500
66-7420-431100	TRAVEL-MILEAGE	370	350	300	300
66-7420-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
66-7420-432100	TELEPHONE SERVICE	6,500	7,000	7,500	7,500
66-7420-432500	POSTAGE	3,000	3,000	3,000	3,000
66-7420-433100	UTILITIES-ELECTRICITY	40,000	40,000	40,000	40,000
66-7420-433300	UTILITIES-PROPANE	12,000	10,000	10,000	10,000
66-7420-433400	UTILITIES-WATER	8,000	8,200	8,200	8,200
66-7420-434100	PRINTING	750	750	750	750
66-7420-435100	MAINTENANCE & REPAIR-BUILDING	15,000	115,000	25,000	25,000
66-7420-435101	MAINTENANCE & REPAIR-GROUNDS	107,000	49,050	38,846	38,846
66-7420-435200	MAINTENANCE & REPAIR-EQUIPMENT	42,298	30,000	30,000	30,000
66-7420-435300	MAINTENANCE & REPAIR-VEHICLES	30,000	35,000	35,000	30,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 13-14	BOARD APPROVED FY 14-15	DEPARTMENT	ADMIN
				REQUESTED	RECOMMENDED
				FY 15-16	
66-7420-435301	ONGOING GAS TO ENERGY COSTS	22,640	28,810	27,000	27,000
66-7420-437000	ADVERTISING	537	435	500	500
66-7420-439500	EMPLOYEE TRAINING	500	500	300	300
66-7420-441100	RENT - LAND	13,356	15,300	16,800	16,800
66-7420-444000	SERVICE & MAINTENANCE CONTRACTS	760	0	1,000	1,000
66-7420-445100	GENERAL PROPERTY & LIAB INSURANCE	17,000	18,500	17,500	17,500
66-7420-449900	MISCELLANEOUS EXPENSE	5,000	7,050	5,000	5,000
66-7420-449901	HAZARDOUS WASTE COLLECTION COSTS	70,000	60,000	60,000	50,000
66-7420-449902	MISCELLANEOUS SIGN EXPENSE	3,000	5,000	5,000	3,000
66-7420-449966	IT SUPPLIES & SUPPORT CONTRACTS	1,700	2,530	1,670	1,670
66-7420-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	9,240	0	5,100	5,100
66-7420-454000	CAPITAL OUTLAY - VEHICLES	30,000	0	27,684	27,684
66-7420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	305,880	20,880	429,216	249,216
66-7420-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	50,000	42,300	42,300
66-7420-469199	PROFESSIONAL SERVICES-OTHER	60,000	60,000	60,000	60,000
66-7420-469566	CONTRACTED SERVICES-TIRE REMOVAL	40,000	40,000	40,000	40,000
66-7420-469567	CONTRACTED SERVICES-TUB GRINDER	75,000	75,000	75,000	70,000
66-7420-469568	CONTRACTED SERVICES-WASTE HAULING	1,833,000	1,800,000	1,898,328	1,850,000
66-7420-469569	NC SOLID WASTE SURCHARGE	80,000	85,000	90,000	90,000
TOTAL SOLID WASTE OPERATIONS		\$4,333,938	\$4,105,234	\$4,582,007	\$4,334,190

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD	BOARD	DEPARTMENT	ADMIN
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 13-14	FY 14-15	FY 15-16	
RECYCLING OPERATIONS					
66-7421-412100	SALARIES-REGULAR	36,446	37,547	30,705	31,626
66-7421-418100	SOCIAL SECURITY EXPENSE	2,916	3,004	2,456	2,530
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,606	2,703	2,119	2,182
66-7421-418300	HEALTH INSURANCE EXPENSE	7,850	8,500	8,200	8,200
66-7421-418600	WORKER'S COMPENSATION	120	120	105	111
66-7421-418900	OTHER FRINGE-401K	1,822	1,877	1,535	1,581
66-7421-418901	OTHER FRINGE-457	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	400	300	300
66-7421-429001	RECYCLING SUPPLIES	21,500	22,000	23,500	23,000
66-7421-429002	RECYCLING GRANT	0	5000	0	0
66-7421-429003	ELECTRONICS RECYCLING	7200	7200	7000	7000
66-7421-431100	TRAVEL-MILEAGE	500	400	300	300
66-7421-431200	TRAVEL-SUBSISTENCE	200	0	0	0
66-7421-434100	PRINTING	2,629	0	0	0
66-7421-439500	EMPLOYEE TRAINING	250	0	0	0
66-7421-449900	MISC OTHER	1,000	250	250	250
66-7421-455002	CAPITAL OUTLAY - EQUIPMENT	11,728	0	165,057	0
66-7421-457001	CAPITAL OUTLAY - LAND IMPROVEMENT	3,895	0	58,528	58,528
TOTAL RECYCLING OPERATIONS		\$101,422	\$89,361	\$300,415	\$135,968
DEBT SERVICE					
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	54,381	40,392	0	0
TOTAL DEBT SERVICE		\$54,381	\$40,392	\$0	\$0
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		\$4,489,741	\$4,234,987	\$4,882,422	\$4,470,158
WATAUGA COUNTY NET BUDGET TOTAL		\$60,526,045	\$61,529,737	\$74,347,543	\$57,772,211