

Fiscal Year
2014-2015

Watauga County Proposed Budget



Board of Commissioners

Nathan A. Miller, Chairman

David Blust, Vice-Chairman

Billy Kennedy

John Welch

Perry Yates



WATAUGA COUNTY

OFFICE OF THE
COUNTY MANAGER

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

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

COUNTY MANAGER'S BUDGET MESSAGE

FY 2014-2015

May 2, 2014

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2014-2015 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 2014-2015 and continues providing 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 libraries located in Boone, Blowing Rock, and at the Western Watauga Community Center.

The proposed budget is balanced with no increase in the property tax rate of 31.3 cents per \$100 valuation. North Carolina General Statute 105-286 requires that all counties conduct a reappraisal of real property at least every eight years. This process was recently completed by the County and overall values are down. Additional detail is provided in the following pages.

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. Information on budget processes and fiscal policies, in addition to multiple fund and program summaries provided within the full budget. This document is not static and will change depending on decisions made by the Board of Commissioners during the budget process. It is not final until adopted by the Commissioners.

The budget as proposed totals \$57,001,190 which is a decrease of \$3,350,155 (5.55%) from the current budget.

GENERAL FUND REVENUES

The General Fund budget totals \$43,595,161, a decrease of 6.3% over the current year budget.

Budget Highlights

- Maintains the current ad valorem tax rate at \$0.313.
- Expands Ambulance Service with the addition of Medic Base 3 in the Sugar Grove/Vilas area.
- Includes current and future capital funding for Watauga County Schools.
- Maintains current service levels to citizens.

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 \$8.805 billion will generate approximately \$26.8 million in revenue based on a collection rate of 97.15%. This is an approximate loss of \$122,000 due to the new revaluation figures. One penny at a 100% collection rate equals \$880,571. Property tax revenue comprises 62.61% of the general fund revenue. Revaluation has been completed and in accordance with NCGS 159-11(e) the revenue neutral rate is \$0.3272, which is 1.42 cents more than staff's recommended rate.

Sales Taxes – The County is completing one (1) 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 2.5%. Sales tax is 22.81% of the General Fund budget.

State/Federal Shared Revenues – Federal Sequestration has ended; however, potential impacts still remain to the Social Services and Project on Aging Block Grant funds and thus grant amounts are budgeted flat. Additionally, staff will monitor for any possible legislative changes from the North Carolina General Assembly that could affect the County's budget.

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 at \$1.4 million.

Miscellaneous Revenues – Rental income is up over \$30,000 due to the new Employment Security Commission lease at the Appalachian Enterprise Center. The largest allocation in this category is the \$1,332,500 revenue 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 2014-2015.

Fund Balance Appropriations – A \$517,000 fund balance appropriation is recommended for the construction of the new medic base in the Sugar Grove/Vilas area. The estimated completion of the base is sometime in early to late spring of 2015.

GENERAL FUND EXPENDITURES

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

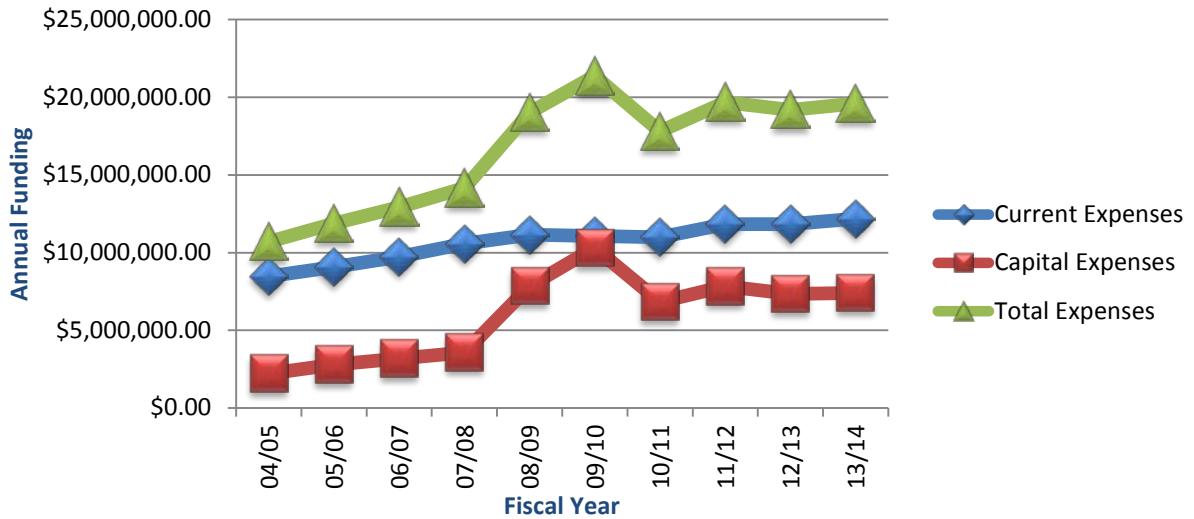
Education

Public Schools

Current operating costs are recommended level at \$12,062,834. A 2% COLA has been requested to cover salary increases and is budgeted to be paid out based on the State's adopted budget. \$175,000 is recommended in current capital. This is a modification from the plan presented to the Board at the annual retreat reflecting input from school staff. Utilization of lottery funds (estimated distribution for FY 2014-15 is \$306,593), ADM reserve funds (estimated balance is

\$440,000), and the School System's existing fund balance will continue to be required to meet capital needs. The Watauga County Schools' Capital Improvement Plan is scheduled to receive \$300,000 for Fiscal Year 2014-2015. The goal is to provide \$500,000 in County funds for current capital and \$750,000 in State and County funds for future capital projects.

10 Year County Funding Summary for Watauga County Schools



Community College

Caldwell Community College and Technical Institute (CCC&TI) is recommended at \$851,709 or a two percent (2%) increase. CCC&TI is conducting the surplus process on the Continuing Education building. Staff will recommend selling the building once the surplus process is completed as the County has no current needs for the building.

Human Services

The overall appropriation of County funding for the Department of Social Services is \$1,939,214, an increase in funding of 7.92% over the previous year. The primary increase is due to the number of foster care children in County custody.

Total funding appropriation for the Health Department is budgeted at level funding in the amount \$568,183.

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

Tax Administration

Tax reevaluation has been completed with approximately 48,000 parcels of property reviewed during the process. The last revaluation was eight (8) years ago. The decrease of \$309,000 in expenditures is from the completion of the revaluation process and potential savings associated with the State Motor Vehicle billing.

Maintenance of Facilities

A total of \$60,523 is proposed for paving and seal coating, \$75,000 for general maintenance and repairs, and \$33,920 for the replacement of a snowplow truck. The County is slowly replacing vehicles and equipment that were not able to be replaced over the past several years. In addition, building repairs and renovations are being made to preserve and prolong facilities.

Information Technologies

\$80,450 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 \$88,640 for a total appropriation of \$3,450,599. This budget includes the purchase of five (5) new Sheriff's vehicles to replace current high mileage vehicles.

The Detention Center operational budget is estimated at \$2,109,541. The bulk of the increase is for the replacement of a transport van.

Emergency Services

The construction of a new medics base is scheduled to start late fall of 2014 or early spring of 2015. Funding for the additional 24-hour crew was provided in the current fiscal year budget where Watauga Medics converted a 12-hour crew to a 24-hour crew which will be housed at the new station once completed.

Cultural & Recreational

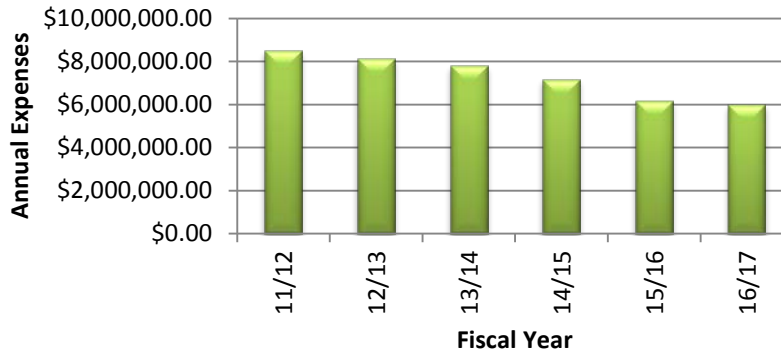
The Library is proposed with no increase for a total allocation of \$509,850.

Also, the continuation of the \$75,000 has been 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, staff is working on a funding plan for the eventual replacement of the pool complex. The Board designated \$870,236 in Fiscal Year 2013-14 to be set aside for future recreational facilities.

Debt Service

Debt service expenditures reflect the funding of existing financing. The final \$1.2 million associated with the debt service plan established in FY 2011-2012 will be drawn down from the Capital Projects Fund per the plan enacted three (3) years ago.

Debt Service



Human Resources

A total of nine (9) new positions, twelve (12) reclassifications, five (5) salary adjustments, and two (2) increases in hours worked were requested. Three (3) new positions are recommended, two (2) jail supervisors and one (1) assistant aquatics director. All three (3) positions are in response to safety issues/concerns. The assistant aquatics director was primarily funded through a reduction in part-time salaries in the aquatics budget. Eight (8) reclassifications are recommended as they meet the level II requirements. A two percent (2%) 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.

FIRE/SERVICE DISTRICTS

Revaluation has been completed and in accordance with NCGS 159-11(e) the revenue neutral rates for the Fire/Service Districts are provided below.

FIRE/SERVICE DISTRICTS	REVENUE NEUTRAL	PROPOSED TAX RATE
FOSCOE FIRE DISTRICT	0.0500	0.05
BOONE FIRE DISTRICT	0.0519	0.05
BEAVER DAM FIRE DISTRICT	0.0476	0.05
STEWART SIMMONS FIRE DISTRICT	0.0716	0.08
ZIONVILLE FIRE DISTRICT	0.0464	0.05
COVE CREEK FIRE DISTRICT	0.0469	0.05
SHAWNEEHAW FIRE DISTRICT	0.0493	0.05
MEAT CAMP FIRE DISTRICT	0.0493	0.05
DEEP GAP FIRE DISTRICT	0.0458	0.05
TODD FIRE DISTRICT	0.0812	0.08
BLOWING ROCK FIRE DISTRICT	0.0510	0.05
FOSCOE SERVICE DISTRICT	0.0518	0.05
BEECH MTN SERVICE DIST	0.0551	0.05
COVE CREEK SERVICE DIST	0.0465	0.05
SHAWNEEHAW SERVICE DIST	0.0461	0.05

SOLID WASTE (Enterprise Fund)

Funding is recommended at \$4,212,247 a 6.18% decrease over last year. The contract with GDS for hauling and disposal was successfully renewed in November of 2013. Staff was able to negotiate a \$1 reduction in the tipping fee and a waiver of the first year CPI increase. GDS has provided excellent service with no material issues. In an effort to streamline the fee process, the Green Box Fee (\$25) and Solid Waste Fee (\$62) will be combined into one fee. The new Solid Waste Fee, as it will be designated, will be \$80.

CAPITAL PROJECTS

The current fiscal year was the first in four years that funding was allocated for County capital needs. Approximately \$870,236 was set aside for future recreation complex and pool repair as directed by the Board. No funding is recommended for County capital needs for Fiscal Year 2014-2015 due to the \$870,236 allocation. The County received requests totaling \$12,097,258 for Fiscal Year 2014-2015 capital needs. Once again, staff has successfully eliminated 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 the infrastructure, facilities and services provided to County residents; and balance the fiscal impact on the tax rate. Adequate funding of the CIP is necessary to prevent further loss and erosion of capital assets while developing and budgeting for future capital projects.

SUMMARY

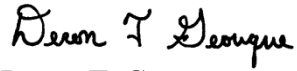
Watauga County, as detailed in the recommended budget, continues to remain in sound financial health as compared to other county governments across North Carolina. In an effort to minimize the impact of the economic downturn, the Board of Commissioners have reduced expenditures, delayed capital projects, and trimmed the County's workforce over the past several years. Our strong financial position is due to these prudent decision-making and cost controlling measures. The proposed Fiscal Year 2014-2015 Budget will mark the ninth (9) year the property tax rate has remained level at \$0.0313 with no increase.

Despite the slight upturn in the economy the County will continue to face challenging budget times in the coming years. Staff remains cautious with regards to revenue and expenditure estimates in preparing the annual budget. The County will need to monitor the General Assembly to ensure new legislation is not enacted that may potentially impact County revenues and expenditures. The County does support the North Carolina Association of County Commissioners quest to restore full funding of lottery proceeds to the County. The Board is to be commended for governing in a pro-active manner and being vigilant in its approach to responsible financial planning while making needed improvements and investments in the future for all our citizens.

The development of the budget document for your consideration would not be possible without the input, assistance, time, and commitment of many people. I continue to appreciate the guidance and support of the Board. Finance Director Margaret Pierce, along with her staff, worked tirelessly to organize and produce the final budget document. This document in its

complexity and detail could not happen without her attention to detail and accuracy. A thank you also needs to be extended to Anita Fogle and Tammy Adams for all of the assistance that they provided to me during this process. I appreciate the professionalism and support by all Watauga County employees who devote countless hours to this process annually among their other routine duties and responsibilities.

Respectfully Submitted,



Deron T. Geouque
County Manager

Index

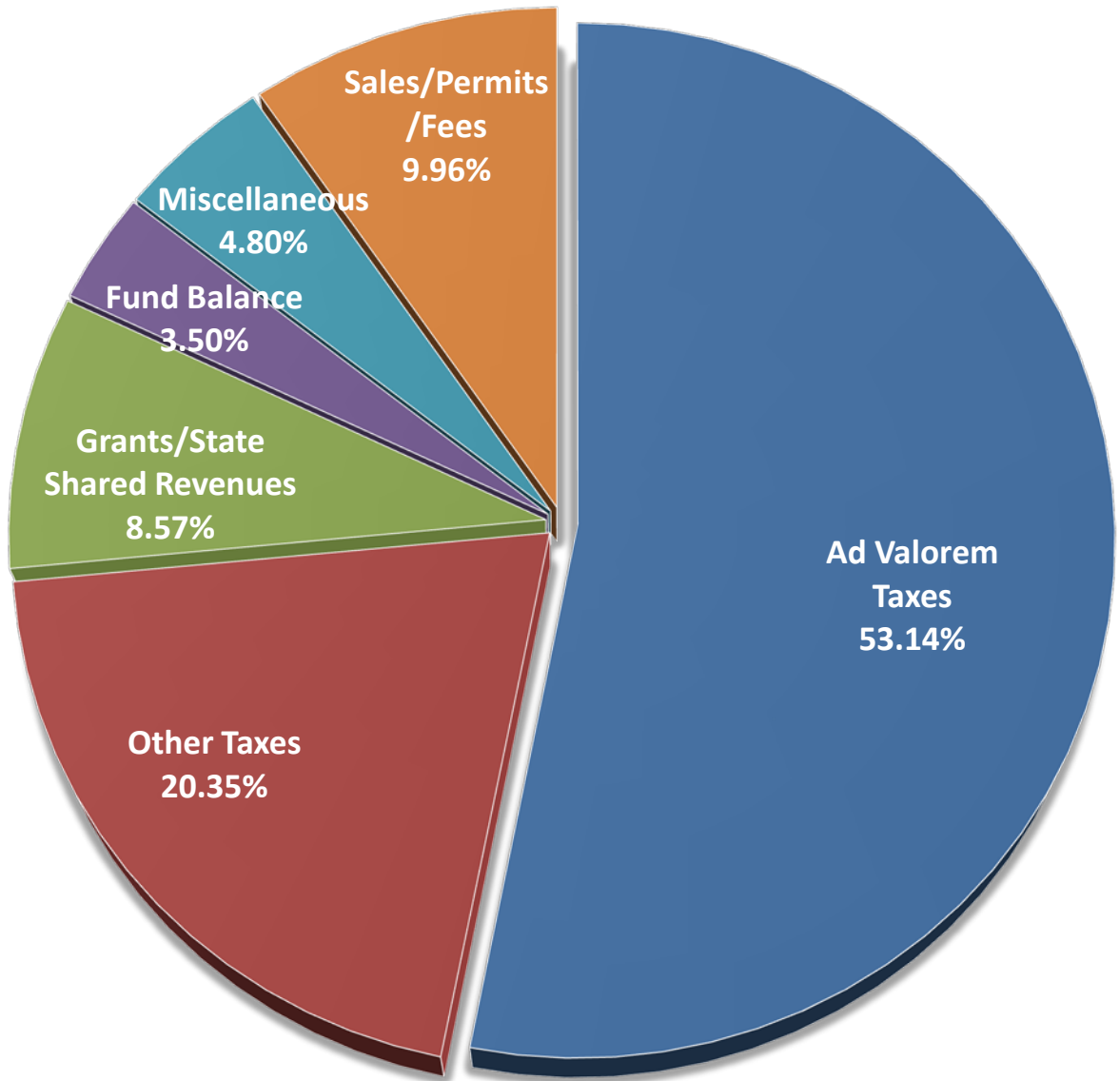
FY 2014/15 Proposed Budget

General Fund Revenues.....	1- 4
General Fund Expenditures	5-52
Governing Body	5
Administration.....	5
Finance	6
Tax Administration	7
Tax Revaluation	8
License Plate Agency	8
Legal Services.....	9
Court Facilities	9
Elections	10
Register of Deeds.....	11
General Administration	12
Information Technologies	13
Maintenance.....	14
Public Buildings-Courthouse.....	15
Public Buildings-Rock Building.....	15
Public Buildings-Administration Building	16
Public Buildings-EMS	16
Public Buildings-Hannah.....	16
Public Buildings-Health Department.....	17
Public Buildings-AppalCART.....	17
Public Buildings-Library	18
Public Buildings-Caldwell Student Support	18
Public Buildings-Western Watauga Community Center	18
Public Buildings-Parking Lots.....	19
Public Buildings-Ag Building	19
Public Buildings-Human Service Center	19
Public Buildings-Appalachian Enterprise Center	20
Public Buildings-New Law Enforcement Center.....	20
Public Buildings-Old High School.....	20
Public Buildings-NRSA Houses.....	20
Public Buildings-Recreation Administration.....	21
Public Buildings-Aquatics Center.....	21
Public Buildings-Optimist Facility	21
Public Buildings-Recreation Fields/Parks	22
Public Buildings-Old Cove Creek School/Gym	22
Public Buildings-Recreation Anne Marie Drive Fields	22
Public Buildings-Recreation Brookshire Park	23
Public Buildings-Recreation Brookshire Soccer Complex.....	23
Public Buildings-Rocky Knob.....	23
Public Buildings Summary	24
Sheriff's Department	25-26
Detention Center.....	27
Emergency Services	28
Emergency Management, A Division of Emergency Services	29-30
Planning & Inspections	31

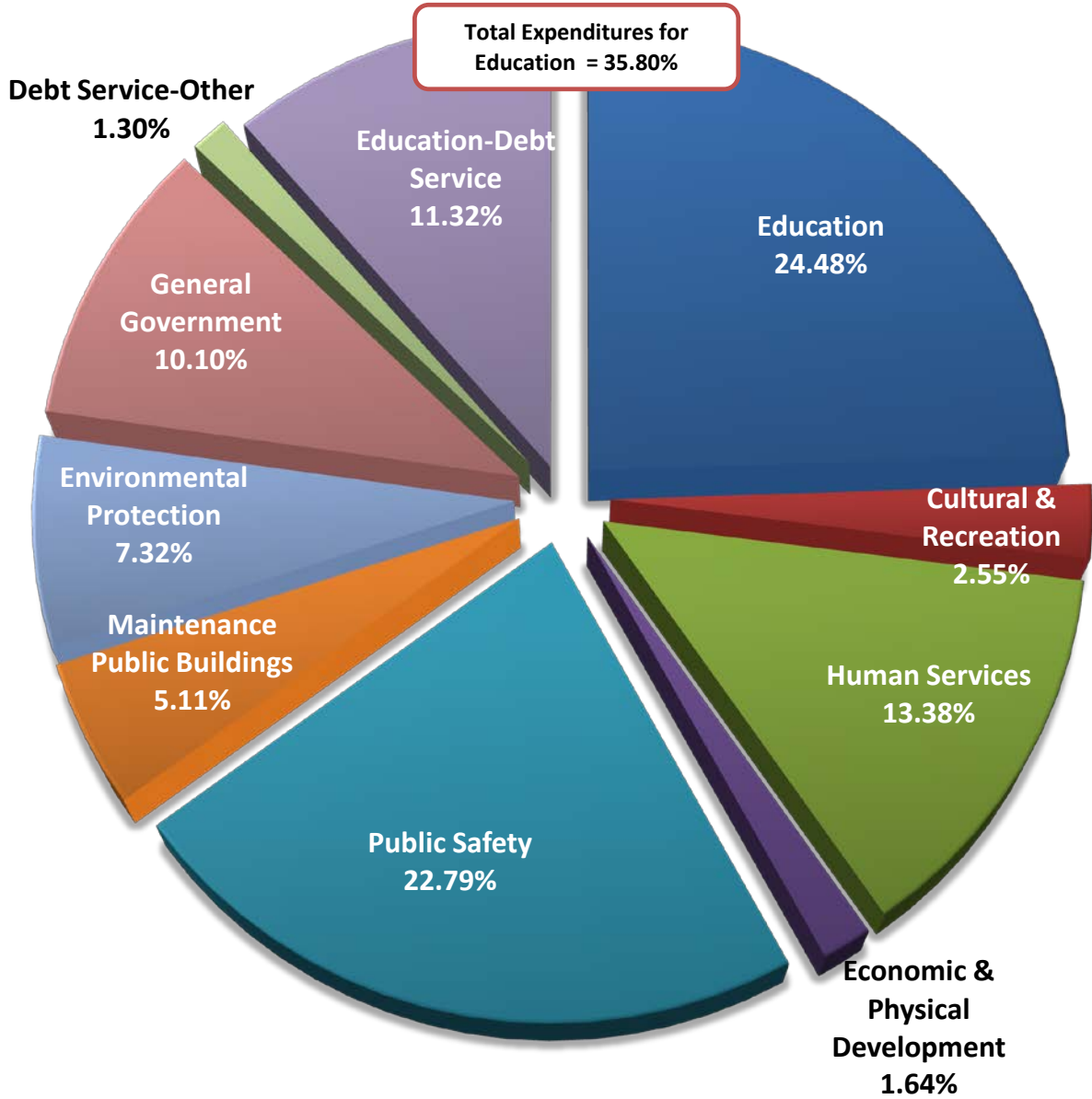
General Fund Expenditures Continued

Medical Examiner	32
Ambulance & Rescue Squad	32
Animal Care and Control	33
AppalCART	34
Forestry.....	34
Economic Development	34
Cooperative Extension.....	35
Soil Conservation	36
Public Health.....	37
Mental Health.....	37
Project on Aging	38
Veteran's Services	39
Special Appropriations	40-41
Public Schools Current Expense	42
Community College Current Expense.....	42
Library	42
Recreation Administration	43
Aquatics	44
Athletics.....	45
Arts-Special Populations.....	46
Fun In The Sun Camp.....	47
Recreation Summary	47
Transfers to Other Funds.....	47
Public Assistance Fund Revenues	48
Public Assistance Fund Expenditures	49-51
Capital Projects Fund Revenues	52
Capital Projects Fund Expenditures.....	52
Substance Abuse Tax Funds.....	53
E-911 Telephone Surcharge Fund.....	54
Special Fire District Fund	55
Fire Districts Fund Revenues	56-57
Fire Districts Fund Expenditures	57
District U Occupancy Tax	58
Debt Service Fund	59
Solid Waste Fund Revenues.....	60
Solid Waste Fund Expenditures	61-62
Recycling	63

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



WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2014-2015



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RURAL FIRE DISTRICT EXPENDITURES					
24-4340-469901	FOSCOE	71,302	71,342	71,106	71,106
24-4340-469905	BOONE	745,838	760,250	725,258	725,258
24-4340-469907	COVE CREEK	302	311	324	324
24-4340-469908	SHAWNEEHAW	5,444	5,420	6,164	6,164
24-4340-469998	BEECH MTN	1,998	2,110	1,835	1,835
TOTAL RURAL FIRE DISTRICT EXPENDITURES		\$824,884	\$839,433	\$804,687	\$804,687

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

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

FIRE DISTRICTS FUND EXPENDITURES

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

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

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

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

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

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

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