

Fiscal Year  
2013-2014

# 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 2013-2014

May 7, 2013

Watauga County Board of Commissioners:

I hereby submit for your consideration the Watauga County recommended Budget for Fiscal Year 2013-2014. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act. 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.

Watauga County continues to maintain an enviable position in comparison to many counties in North Carolina. The County has the fifth lowest tax rate in the State which demonstrates the fiscally conservative and responsible management practiced by the Board and staff. Fund balance is stable and allows the County to have reserves in an amount equal to at least three months of operating expenditures. This provides a strong degree of financial security in these uncertain times with the potential for unexpected emergencies or shortfalls in revenue due to the economy or proposed legislative changes by the North Carolina General Assembly.

The following message will attempt to provide a high level recap of the budget and provide our citizens and customers with an understanding of where revenue is derived and how these dollars are spent for services and programs. The budget as proposed totals \$55,857,586 which is an increase of \$1,243,596 (2.28%) from the current budget.

### Budget Highlights

- **Maintains the current ad valorem tax rate at \$0.313**
- **Expands Ambulance Service with the addition of one 24-hour crew.**
- **Provides funding for the School Board's CIP**

### GENERAL FUND REVENUE ASSUMPTIONS

The General Fund budget totals \$42,319,592, an increase of 2.15% over the current year budget.

**Ad Valorem Taxes** – No change is recommended in the current tax rate of 31.3 cents per \$100 of valuation. The total assessed value of \$8.86 billion will generate approximately \$26.9 million in revenue based on a collection rate of 97%. One penny equals approximately \$885,952. Property tax revenue is approximately 65.05% of the general fund revenue. Revaluation is

nearing completion with new property values to be effective January 1, 2014 and will be reflected in the Fiscal Year 2015 budget.

**Sales Taxes** – The Board changed the method of sales tax distribution from per capita to ad valorem effective July 1, 2013. The County is projected to have a reduction in revenues of approximately \$1.1 million with \$900,000 to be distributed to the fire districts and the remaining \$200,000 associated with the distribution change. Conservative estimates for sales tax revenues are being utilized due to no historical baseline. Sales tax is 22.44% of the General Fund budget.

**State/Federal Shared Revenues** – Staff is continuing to monitor the potential impacts that the Federal Sequestration may have on the Social Services Block Grant funds. The Project on Aging has already experienced funding reductions in the current fiscal year and is budgeting additional cuts for FY 2013-14.

**Permits, Fees and Sales & Services** – Revenues are projected at \$1.4 million for the general fund. Included in this total are fees charged by Register of Deeds, Planning and Inspections, Parks and Recreation, and the License Plate Agency. This will be the first year of the Division of Motor Vehicles (DMV) “Tag & Tax Together” program. Under the program, DMV is to collect county car taxes along with state license tag fees. The initial tag-and-tax bills were scheduled to be mailed in May for cars whose registration renewals are due in July. However, DMV recently announced a two month delay in the implementation of the program. The delay is due to new software needed by businesses that perform online car titling and registration service for more than 600 auto dealers and a million cars each year in North Carolina. The latest prediction from the N.C. Department of Revenue is for the first combined bills to be for vehicles with September renewal dates.

DMV believes the program will increase collection rates and reduce collection costs. Staff remains cautiously optimistic. The delay will require the County to budget two additional months for motor vehicle billings with the possibility for additional months if the delay is longer.

**Miscellaneous Revenues** – The new USDA lease reflects an increase of over \$24,000. The largest increase in this category is the \$1,300,000 revenue received by the Towns of Beech Mountain, Blowing Rock, and Seven Devils to assist the County in providing services.

**Investment Earnings** – Interest rates continue to remain anemic with a total amount of \$60,000 for FY 2013-14.

**Fund Balance Appropriations** – No fund balance appropriation is recommended.

## **GENERAL FUND EXPENDITURE ASSUMPTIONS**

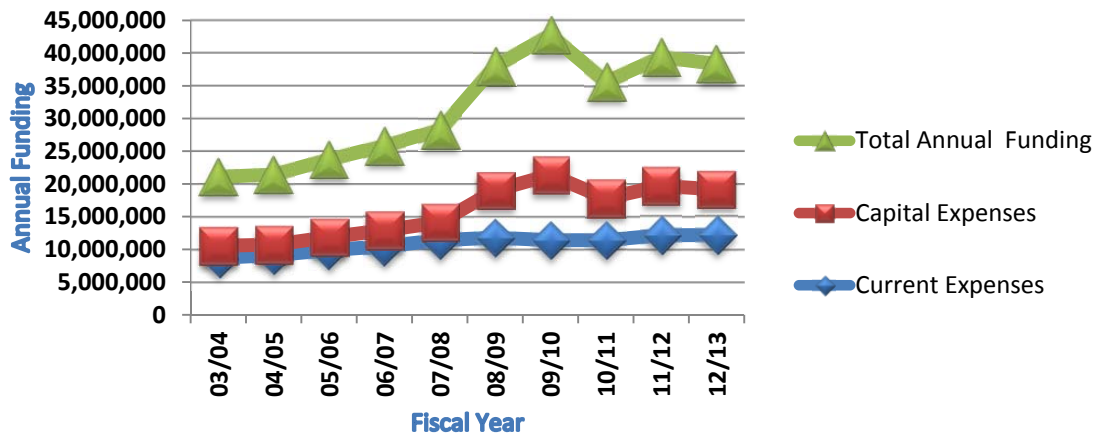
The County's expenditures are divided across several major service areas. The recommended budget maintains current County services.

Education

*Public Schools*

An increase of \$223,189 has been proposed for current operating costs for a total of \$12,062,834. The School Board is requesting a 1.6% COLA, however the Governor's budget called for a 1% COLA. The 1.6% COLA has been budgeted, which will be paid out based on the State's adopted budget. No funds are recommended in current capital outlay. The School system will need to utilize lottery funds (estimated distribution for FY 2013-14 is \$311,000), ADM reserve funds (estimated balance is \$438,000), and the School System's existing fund balance for current capital needs. The Watauga County Schools' Capital Improvement Plan is scheduled to receive \$340,400. The goal is to provide a minimum of \$500,000 in both State and County funds for current capital and \$500,000 in 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 proceeding forward in building the new classrooms at the campus. Recommended funding is at \$835,009. Staff will recommend the Board approve a \$100,000 budget amendment in the current fiscal year to be transferred to the Capital Project Fund for Caldwell Community College and Technical Institute (CCC&TI). The budget amendment will be utilized as a contingency for the new classroom project at CCC&TI. Should the funds not be required, the funding would remain for future CCC&TI capital needs. Upon completion of the new classrooms, CCC&TI will surplus the continuing Education Building with the intentions of the utility savings to wash the utility expenses for the new classrooms.

Human Services

The overall appropriation of County funding for the Department of Social Services is \$1,812,641, an increase in funding of 22% over the previous year. The increase is due to State and Federal funding changes in mandated programs.



Total funding appropriation for the Health Department is budgeted at level funding in the amount \$568,183. Appalachian District Health Department has partnered with High Country Community Health (HCCH), a newly funded Community Health Center based in Watauga and Avery Counties. HCCH provides prevention, treatment, and disease management delivered in a family-centered, patient-governed medical agency using the most advanced care practices without regard to a patient's ability to pay. Primary medical and dental care is provided at the clinic.

Smoky Mountain Center funding is proposed at the current level of \$221,194.

### Tax Administration

Tax reevaluation will be effective January 1, 2014, which will impact FY 2015 revenues. Approximately 48,000 parcels of property have or will be reviewed and visited during the reevaluation process. A slight increase for the Tax Department was recognized and mitigated due to the resignation of the long-term Tax Administrator.

### Maintenance of Facilities

Management continues to build back funds in the operating budget to address overall maintenance and repair of County facilities. Once again, no funds were allocated from the Capital Projects Fund. A total of \$97,319 is proposed for paving and seal coating, \$75,000 for general maintenance and repairs, and \$45,000 for the replacement of the 1985 dump truck.

### Information Technologies

\$66,130 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

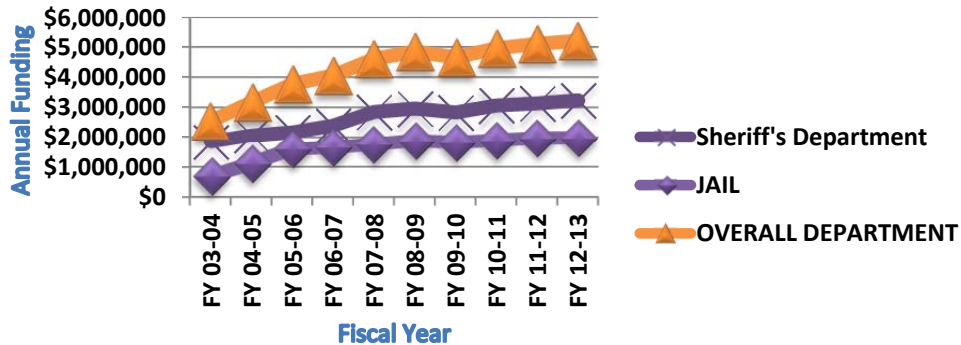
#### *Sheriff's Office*

The Sheriff's Office budget reflects an increase of \$86,025 for a total appropriation of \$3,317,793. This budget includes the purchase of five (5) new Sheriff's vehicles with an additional two (2) funded from the Federal Equitable Sharing Funds to replace current high mileage vehicles.

The Detention Center operational budget is estimated at \$2,013,415. The bulk of the increases are due to the \$10,000 for catastrophic insurance and \$15,000 for food and provisions.

*(See chart on next page)*

## Watauga County Sheriff's Office 10 Year Budget Review



### Emergency Services

The County has had a successful first year with consolidated dispatch with the Town of Blowing Rock. Half of a year for an additional 24-hour ambulance crew has been budgeted beginning January 1, 2014 at a cost \$178,645. If the Board elects to fund a 24-hour crew, funds for an ambulance base will need to be identified.

### Cultural & Recreational

The Library is proposed with a 3% increase for a total allocation of \$509,850. Library funding has been stagnant for the last four (4) years.

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.

### Debt Service

Debt service expenditures reflect the funding of existing financing. Due to Federal Sequestration the Federal interest rebate for Qualified School Construction Bonds may not be fully funded resulting in additional expenses to the County. The \$1.5 million will be drawn down from the Capital Projects Fund per the plan enacted two (2) years ago.

### Human Resources

The County has completed a year and a half of the new Health Savings Account (HSA) Plan. The HSA has helped employees better understand the actual cost of medical and pharmacy services by being vested in the decision making process. The County has provided information and assistance to the Regional Library in evaluating potential plans for their organization to rein in healthcare costs.

A total of fifteen (15) new positions, thirteen (13) reclassifications, and three (3) salary adjustments were requested. Two (2) new positions are recommended, a 19-hour non-regular custodian position to a regular full-time position and a twenty-nine (29) hour regular position in

aquatics. The Custodian position was partially funded by a reduction in part-time salaries and the aquatics position was fully funded by a reduction in part-time salaries. Five (5) 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 do more with less and provide a high level of service to the citizens.

### Sanitation (Enterprise Fund)

Funding is recommended at \$4,293,729 a 4.96% increase over last year. The contract with GDS for hauling and disposal expires April 2014. GDS has provided excellent service with no material issues. Sanitation fees are set at current levels with the potential for an increase in FY 2014-15 depending on the new contract. The County should continue to recognize additional cost savings as the methane gas engines continue to be optimized in the production of electricity. The County is reviewing the potential use for the residual heat produced by the methane gas engines to heat the water used in the wash bay.

### Capital Projects

The continued weak economy has caused staff to recommend a very limited allocation to the CIP. No County capital improvements have been budgeted. \$340,400 has been recommended for the School Board's Capital Improvement Plan. The \$1.5 million associated with the debt service plan established in FY 2011-2012 continues. 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

The proposed budget makes every effort to implement all appropriate measures that will maximize the productivity of our organization and deliver the highest quality of services within available resources. Our entire management team has worked collectively to implement creative ways of doing more with less. Staff is committed to maintaining the high quality of life our residents expect and deserve.

The document presented for your consideration is a product of a great deal of work. Our department heads and elected officials, second to none in the State in terms of professional competence and dedication to their tasks, provided invaluable input and assistance. I would like to thank the Board of Commissioners for its policy insights and leadership. I am most of all indebted to Finance Director Margaret Pierce, along with her staff; they deserve the credit for the quality of the budget document and the information and the data contained herein. I also want to extend a special word of thanks to my office staff, Tammy Adams and Anita Fogle, who assisted in producing this document.

Watauga County is truly fortunate to have such a dedicated and professional group of individuals working for the County.

Respectfully Submitted,



Deron T. Geouque  
County Manager



# Index

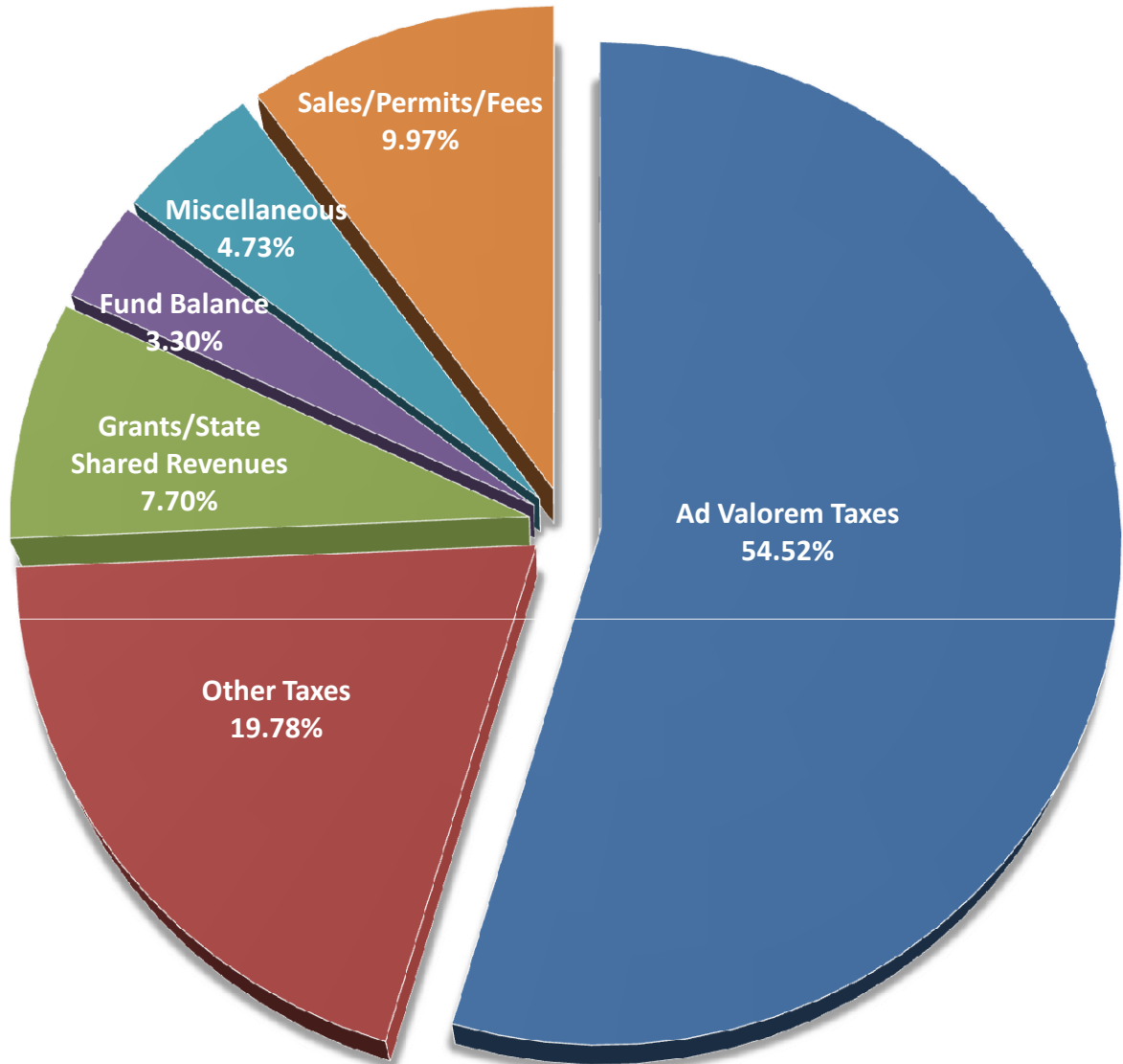
## FY 2013/14 Proposed Budget

General Fund Revenues.....	1- 4
General Fund Expenditures .....	5-52
Governing Body .....	5
Administration.....	6
Finance .....	7
Tax Administration .....	8
Tax Revaluation .....	9
License Plate Agency .....	10
Legal Services.....	11
Court Facilities .....	11
Elections .....	12
Register of Deeds.....	13
General Administration .....	14
Information Technologies .....	15
Maintenance.....	16
Public Buildings-Courthouse.....	17
Public Buildings-Rock Building.....	17
Public Buildings-Administration Building .....	18
Public Buildings-EMS .....	18
Public Buildings-Hannah.....	18
Public Buildings-Health Department.....	19
Public Buildings-AppalCART.....	19
Public Buildings-Library .....	20
Public Buildings-License Plate Agency.....	20
Public Buildings-Caldwell Student Support .....	21
Public Buildings-Western Watauga Community Center .....	21
Public Buildings-Parking Lots.....	21
Public Buildings-Ag Building .....	22
Public Buildings-Human Service Center .....	22
Public Buildings-Appalachian Enterprise Center .....	23
Public Buildings-New Law Enforcement Center.....	23
Public Buildings-Old High School.....	24
Public Buildings-NRSA Houses.....	24
Public Buildings-Recreation Administration.....	24
Public Buildings-Aquatics Center.....	25
Public Buildings-Optimist Facility .....	25
Public Buildings-Recreation Fields/Parks .....	26
Public Buildings-Old Cove Creek School/Gym .....	26
Public Buildings-Recreation Brookshire Park .....	27
Public Buildings-Recreation Brookshire Soccer Complex.....	27
Public Buildings-Recreation Anne Marie Drive Fields .....	27
Public Buildings Summary .....	28
Sheriff's Department .....	29-30
Jail .....	31
Emergency Services .....	32
Emergency Management, A Division of Emergency Services .....	33-34
Planning & Inspections .....	35

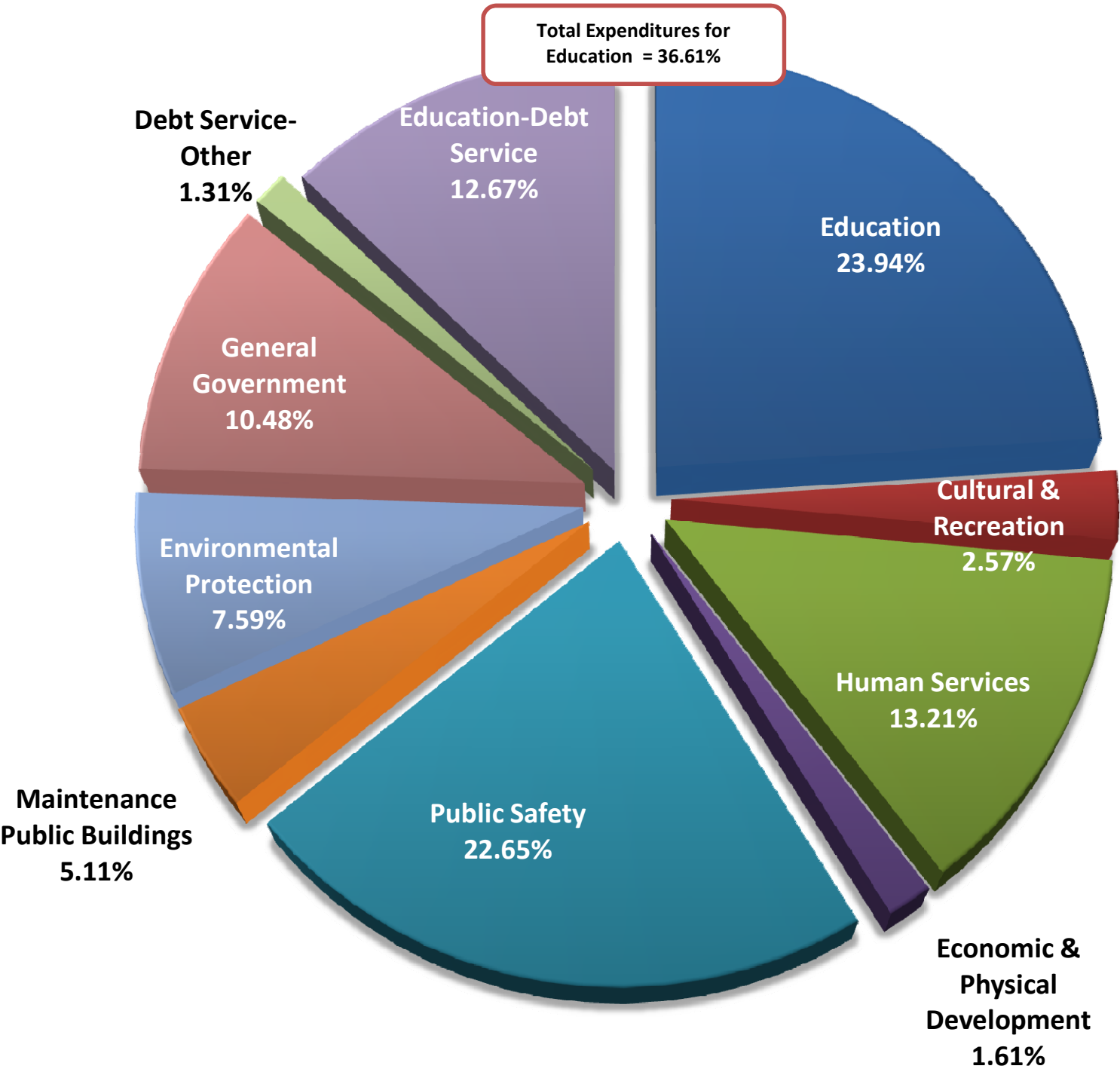
## General Fund Expenditures Continued

Medical Examiner .....	36
Ambulance & Rescue Squad .....	36
Animal Care and Control .....	37
AppalCART .....	38
Forestry.....	38
Economic Development .....	38
Cooperative Extension.....	39
Soil Conservation .....	40
Public Health.....	41
Mental Health.....	41
Project on Aging .....	42
Veteran's Services .....	43
Special Appropriations .....	44-45
<b>Public Schools Current Expense .....</b>	<b>46</b>
Community College Current Expense.....	46
Library .....	46
Recreation Administration .....	47
Aquatics .....	48
Athletics.....	49
Arts-Special Populations.....	50
Fun In The Sun Camp.....	51
Recreation Summary .....	51
Transfers to Other Funds.....	52
Public Assistance Fund Revenues .....	53-54
Public Assistance Fund Expenditures .....	54-57
Capital Projects Fund Revenues .....	58
Capital Projects Fund Expenditures .....	58
Substance Abuse Tax Funds.....	59
E-911 Telephone Surcharge Fund.....	60
Special Fire District Fund .....	61
Fire Districts Fund Revenues .....	62-63
Fire Districts Fund Expenditures .....	63
District U Occupancy Tax .....	64
Debt Service Fund .....	65
Solid Waste Fund Revenues.....	66
Solid Waste Fund Expenditures .....	67-69

# WATAUGA COUNTY REVENUES FY 2013-2014



# WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2013-2014



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>GENERAL FUND REVENUES</b>					
<b>TAXES AD VALOREM</b>					
10-3100-318000	INTEREST ON DELINQUENT TAXES	-130,000	-130,000	-130,000	-130,000
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS	-450,000	-500,000	-500,000	-500,000
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,482,085	-26,730,605	-26,898,386	-26,898,386
<b>TOTAL TAXES AD VALOREM</b>		<b>-\$27,062,085</b>	<b>-\$27,360,605</b>	<b>-\$27,528,386</b>	<b>-\$27,528,386</b>
<b>OTHER TAXES</b>					
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-4,732,000	-4,959,375	-4,900,041	-4,900,041
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-1,874,500	-2,095,500	-2,087,905	-2,087,905
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-2,650,000	-2,511,215	-2,507,489	-2,507,489
10-3300-353100	HOLD HARMLESS-MEDICAID RELIEF	-465,000	-675,000	-756,713	-756,713
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-300,000	-300,000	-300,000	-300,000
10-3200-326100	CABLE TV FRANCHISE TAX	-350,000	-335,000	-325,000	-325,000
10-3200-326600	ABC BOTTLE TAX	-18,500	-18,500	-19,000	-19,000
10-3200-341401	GROSS RECEIPTS TAX	-30,000	-30,000	-30,000	-30,000
10-3414-341406	GROSS RECEIPTS-HEAVY EQUIPMENT	-7,500	-6,500	-4,000	-4,000
10-3270-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-17,500	-18,000	-18,500	-18,500
<b>TOTAL OTHER TAXES</b>		<b>-10,445,000</b>	<b>-10,949,090</b>	<b>-10,948,648</b>	<b>-10,948,648</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
10-3300-343106	DOMESTIC VIOLENCE-NCDCCPS	-10,145	0	0	0
10-3300-343107	USDOJ - BULLETPROOF VESTS	-3,250	0	0	-3,000
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-30,000	-30,000
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	-24,000	-22,000	-22,000
10-3300-358200	VETERANS SERVICE GRANT	0	-1,400	-1,400	-1,400
10-3300-333000	JPCP STATE GRANT FUNDS	0	-111,170	-111,170	-111,170
10-3300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-575	-575	-575	-575
10-3315-332300	COURT FACILITIES FEES	-133,400	-135,000	-135,000	-135,000
10-3311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>-\$224,970</b>	<b>-\$325,745</b>	<b>-\$323,745</b>	<b>-\$326,745</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PERMITS &amp; FEES</b>					
10-3341-341000	FIRE INSPECTION FEES	-3,000	-3,000	-3,000	-4,000
10-3341-341800	MARRIAGE LICENSES	-8,000	0	0	0
10-3341-341801	REGISTER OF DEED FEES	-280,000	-280,000	-280,000	-280,000
10-3341-341802	REGISTER OF DEEDS-10% FEES	-37,000	-34,000	-34,000	-34,000
10-3341-343100	GUN PERMITS-SHERIFF	-5,000	-5,000	-5,000	-5,000
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-20,000	-20,000	-27,000	-27,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-4,927	-5,000	-3,000	-3,000
10-3341-343103	SERVING CIVIL SUMMONS	-37,000	-50,000	-60,000	-60,000
10-3341-343104	DRUG FEES AWARDED BY COURT	-2,000	-2,000	-2,000	-2,000
10-3341-343105	GUN STORAGE FEE - DOMESTIC VIOLENCE	-500	-2,500	-1,000	-1,000
10-3341-343200	JAIL & OFFICER FEES	-20,000	-20,000	-20,000	-20,000
10-3341-343500	PLANNING & INSPECTION FEES	-180,000	-180,000	-200,000	-200,000
<b>TOTAL PERMITS &amp; FEES</b>		<b>-\$597,427</b>	<b>-\$601,500</b>	<b>-\$635,000</b>	<b>-\$636,000</b>
<b>TAX COLLECTION FEE-TOWNS</b>					
10-3414-341401	TOWN OF BOONE-TAX COLLECTION FEE	-98,000	-100,000	-98,000	-98,000
10-3414-341402	BLOWING ROCK-TAX COLLECTION FEE	-800	-700	0	0
10-3414-341403	BEECH MTN-TAX COLLECTION FEE	-500	-500	0	0
10-3414-341404	SEVEN DEVILS-TAX COLLECTION FEE	-200	-150	0	0
10-3414-341405	GROSS RECEIPTS TAX COLLECTION FEE	-350	-350	-350	-350
<b>TOTAL TAX COLLECTION FEE-TOWNS</b>		<b>-\$99,850</b>	<b>-\$101,700</b>	<b>-\$98,350</b>	<b>-\$98,350</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PROJECT ON AGING</b>					
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-251,178	-261,640	-250,000	-250,000
10-3586-332001	MEDICAID REIMBURSEMENTS	-110,000	-100,000	-80,000	-80,000
10-3586-332002	USDA	-25,000	-25,000	-24,000	-24,000
10-3586-332003	IN-HOME SERVICES FOR DSS	-15,340	-15,340	-12,430	-12,430
10-3586-384000	DONATIONS	-16,000	-18,000	-18,000	-18,000
10-3586-385505	SELF SUPPORTING CLASSES	0	-14,000	-10,000	-10,000
<b>TOTAL PROJECT ON AGING</b>		<b>-\$417,518</b>	<b>-\$419,980</b>	<b>-\$394,430</b>	<b>-\$394,430</b>
<b>RECREATION REVENUES</b>					
10-3612-361220	AQUATICS	-62,000	-71,000	-72,000	-65,000
10-3612-361250	ATHLETICS	-138,000	-130,000	-130,000	-130,000
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-42,000	-40,000	-48,000	-48,000
10-3612-361280	SPECIAL PROGRAMS	-26,000	-28,000	-38,000	-43,000
10-3612-385502	SENIOR GAMES	-5,000	-6,000	-6,000	-6,000
10-3612-386001	FACILITY RENTALS-COVE CREEK	-3,700	-3,700	-3,700	-3,500
10-3612-386002	FACILITY RENTALS-OPTIMIST	-3,500	-3,500	-3,500	-3,500
10-3612-389001	DONATIONS	-800	-1,000	-1,000	-1,000
<b>TOTAL RECREATION REVENUES</b>		<b>-\$281,000</b>	<b>-\$283,200</b>	<b>-\$302,200</b>	<b>-\$300,000</b>
<b>SALES &amp; SERVICES</b>					
10-3835-341300	TDA ADMINISTRATIVE SERVICES FEE	-12,000	-12,000	-12,000	-12,000
10-3835-341350	BLOWING ROCK COMMUNICATIONS FEE	0	-165,015	-167,655	-167,655
10-3835-341405	SALE OF TAX MAPS	-500	-750	-750	-750
10-3835-341700	ELECTIONS REVENUES	-44,524	-500	-53,862	-30,000
10-3835-342100	DATA PROCESSING FEES	-100	-200	-200	-200
10-3835-343201	REIMBURSEMENT FOR PRISONERS	-35,000	-6,000	-6,000	-6,000
10-3414-341420	NC DMV FEES	-75,000	-75,000	-75,000	-90,000
10-3414-341421	TAG OFFICE NOTARY FEES	-28,000	-28,000	-28,000	-25,000
10-3414-341422	PASSPORT FEES/PHOTOS	-20,000	-13,000	-13,000	-10,000
10-3835-382000	SALE OF FIXED ASSETS	-35,000	-35,000	-25,000	-25,000
<b>TOTAL SALES &amp; SERVICES</b>		<b>-\$250,124</b>	<b>-\$335,465</b>	<b>-\$381,467</b>	<b>-\$366,605</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>MISCELLANEOUS REVENUES</b>					
10-3839-386000	RENTS	-62,000	-150,000	-175,000	-175,000
10-3839-389000	MISCELLANEOUS	-47,000	-54,410	-70,000	-70,000
10-3839-389002	MISC. REVENUE-MEDICAL DIRECTOR	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE PHONE COMMISSION	-13,000	-19,000	-20,000	-22,000
10-3432-343202	MEDICAL FEES-INMATES	-2,500	-4,000	-4,000	-4,000
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-57,585	-57,770	-58,755	-59,525
10-3839-389915	MISCELLANEOUS REVENUE FROM TOWNS	0	0	-1,300,000	-1,300,000
10-3831-349100	INTEREST ON INVESTMENTS	-100,000	-75,000	-60,000	-60,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>-\$294,085</b>	<b>-\$372,180</b>	<b>-\$1,699,755</b>	<b>-\$1,702,525</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
10-3980-398121	TRANSFER FROM CAPITAL PROJECTS	-620,000	0	0	0
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>-\$620,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>					
10-3991-399100	FUND BAL APPROP/ORIGINAL BUDGET	-1,994,812	-650,000	-14,471,183	0
10-3991-399100	FUND BAL APPROP/DEBT SERVICE PLAN	-4,139,370	0	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-68,655	-28,463	-17,903	-17,903
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>-\$6,202,837</b>	<b>-\$678,463</b>	<b>-\$14,489,086</b>	<b>-\$17,903</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>-\$46,494,896</b>	<b>-\$41,427,928</b>	<b>-\$56,801,066</b>	<b>-\$42,319,592</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>GENERAL FUND EXPENDITURES</b>					
<b>GOVERNING BODY</b>					
10-4110-412100	SALARIES-REGULAR	36,963	37,702	37,702	38,456
10-4110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
10-4110-418100	SOCIAL SECURITY EXPENSE	4,018	4,077	4,077	4,138
10-4110-418600	WORKER'S COMPENSATION	150	200	200	200
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	3,000	2,152	2,152	2,087
10-4110-437000	ADVERTISING	1,500	1,500	1,500	750
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
<b>TOTAL GOVERNING BODY</b>		<b>\$62,897</b>	<b>\$62,897</b>	<b>\$62,897</b>	<b>\$62,897</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>ADMINISTRATION</b>					
10-4120-412100	SALARIES-REGULAR	221,014	227,224	226,710	231,244
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	18,094	18,591	18,550	18,912
10-4120-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,058	16,267	16,580	16,904
10-4120-418300	HEALTH INSURANCE EXPENSE	27,281	29,800	31,400	31,400
10-4120-418600	WORKER'S COMPENSATION	1,000	1,000	1,000	1,000
10-4120-418900	OTHER FRINGE-401K	11,309	11,619	11,595	11,820
10-4120-418901	OTHER FRINGE-457	1,350	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	500	500
10-4120-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
10-4120-432500	POSTAGE	600	500	500	500
10-4120-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
10-4120-445300	INSURANCE-FIDELITY BONDS	175	175	175	175
10-4120-449100	DUES AND SUBSCRIPTIONS	2,500	2,500	2,000	1,750
<b>TOTAL ADMINISTRATION</b>		<b>\$310,541</b>	<b>\$320,276</b>	<b>\$321,110</b>	<b>\$326,305</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>FINANCE DEPT</b>					
10-4130-412100	SALARIES-REGULAR	208,272	217,593	217,593	221,945
10-4130-418100	SOCIAL SECURITY EXPENSE	16,661	17,407	17,407	17,755
10-4130-418200	LOCAL GOV'T RETIREMENT EXPENSE	14,787	15,232	15,560	15,870
10-4130-418300	HEALTH INSURANCE EXPENSE	34,920	37,250	39,250	39,250
10-4130-418600	WORKER'S COMPENSATION	625	600	715	730
10-4130-418900	OTHER FRINGE-401K	10,414	10,880	10,880	11,100
10-4130-418901	OTHER FRINGE-457	1,728	1,800	1,800	1,800
10-4130-426000	OFFICE SUPPLIES	4,500	4,000	3,500	3,500
10-4130-431100	TRAVEL-MILEAGE	500	500	500	500
10-4130-431200	TRAVEL-SUBSISTENCE	750	1,000	1,000	1,000
10-4130-432500	POSTAGE	2,300	2,300	2,300	2,300
10-4130-434100	PRINTING	300	300	250	250
10-4130-439500	EMPLOYEE TRAINING	750	750	1,250	1,250
10-4130-445300	INSURANCE-FIDELITY BONDS	175	175	175	175
10-4130-449100	DUES AND SUBSCRIPTIONS	800	800	700	700
10-4130-449900	MISCELLANEOUS EXPENSE	500	500	250	250
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	53,400	45,400	45,400	45,400
<b>TOTAL FINANCE DEPT</b>		<b>\$351,382</b>	<b>\$356,487</b>	<b>\$358,530</b>	<b>\$363,775</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>TAX ADMINISTRATION</b>					
10-4140-412100	SALARIES-REGULAR	731,032	687,833	676,360	684,636
10-4140-412600	SALARIES-PART-TIME	6,000	26,000	20,000	15,750
10-4140-412801	CELLPHONE ALLOWANCE	2,880	1,920	1,920	1,920
10-4140-418100	SOCIAL SECURITY EXPENSE	59,193	57,260	55,709	56,031
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	51,903	48,148	48,360	48,951
10-4140-418300	HEALTH INSURANCE EXPENSE	116,400	111,750	125,600	125,600
10-4140-418600	WORKER'S COMPENSATION	7,399	7,000	5,571	5,603
10-4140-418900	OTHER FRINGE-401K	36,552	34,488	33,818	34,232
10-4140-418901	OTHER FRINGE-457	5,760	5,400	5,760	5,760
10-4140-425100	MOTOR FUELS AND LUBRICANTS	7,000	8,000	8,000	8,000
10-4140-425200	TIRES	750	750	750	750
10-4140-426000	OFFICE SUPPLIES	5,000	4,500	4,500	4,500
10-4140-427000	PURCHASES FOR RESALE	500	500	500	200
10-4140-431100	TRAVEL-MILEAGE	2,500	2,500	2,500	2,500
10-4140-431200	TRAVEL-SUBSISTENCE	3,000	4,000	2,500	2,500
10-4140-432500	POSTAGE	55,000	55,000	35,000	42,000
10-4140-434100	PRINTING	37,500	52,000	52,000	30,000
10-4140-434200	MOTOR VEHICLE BILLING EXPENSES	0	0	0	60,000
10-4140-435300	MAINTENANCE & REPAIR-VEHICLES	2,500	1,500	1,500	1,500
10-4140-437000	ADVERTISING	7,000	7,000	7,500	7,000
10-4140-439500	EMPLOYEE TRAINING	3,500	3,500	3,500	3,500
10-4140-445300	INSURANCE-FIDELITY BONDS	450	450	470	450
10-4140-449100	DUES AND SUBSCRIPTIONS	1,000	1,000	1,000	700
10-4140-449900	MISCELLANEOUS EXPENSE	750	750	750	500
10-4140-467000	BOARD MEMBER FEES	4,000	3,000	4,500	3,000

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
10-4140-469101	PROFESSIONAL SER.-LEGAL	12,000	8,000	10,000	8,000
10-4140-469500	CONTRACTED SERVICES	7,500	6,000	5,000	5,000
10-4140-469505	CONTRACTED SERVICES - SCANNING	4,000	4,000	4,000	4,000
10-4140-469507	CONTRACTED SERVICES - BUSINESS AUDITS	0	12,000	12,000	0
<b>TOTAL TAX ADMINISTRATION</b>		<b>\$1,171,069</b>	<b>\$1,154,249</b>	<b>\$1,129,068</b>	<b>\$1,162,583</b>
<b>TAX REVALUATION</b>					
10-4141-412100	SALARIES-REGULAR	33,656	41,297	0	0
10-4141-412600	SALARIES-PART-TIME	0	40,000	30,000	30,000
10-4141-418100	SOCIAL SECURITY EXPENSE	2,692	6,504	2,400	2,400
10-4141-418200	RETIREMENT-CONT.	2,390	2,891	0	0
10-4141-418300	HEALTH INSURANCE EXPENSE	7,275	7,450	0	0
10-4141-418600	WORKER'S COMPENSATION	101	250	115	115
10-4141-418900	OTHER FRINGE-DEFERRED COMP	1,683	2,065	0	0
10-4141-418901	OTHER FRINGE-457	360	360	0	0
10-4141-429000	OTHER SUPPLIES	1,500	4,500	5,000	5,000
10-4141-431100	TRAVEL-MILEAGE	500	500	500	500
10-4141-432100	TELEPHONE SERVICE	500	500	500	500
10-4141-437000	ADVERTISING	250	500	1,000	1,000
10-4141-469500	CONTRACTED SERVICES	0	120,000	100,000	100,000
<b>TOTAL TAX REVALUATION</b>		<b>\$50,907</b>	<b>\$226,817</b>	<b>\$139,515</b>	<b>\$139,515</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>LICENSE PLATE AGENCY</b>					
10-4142-412100	SALARIES-REGULAR	103,656	104,220	99,456	101,445
10-4142-418100	SOCIAL SECURITY EXPENSE	8,293	8,338	7,956	8,116
10-4142-418200	RETIREMENT CONTRIBUTIONS	7,360	7,295	7,111	7,253
10-4142-418300	HOSPITAL INSURANCE EXPENSE	21,825	22,350	23,550	23,550
10-4142-418600	WORKERS COMPENSATION	311	313	328	335
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	5,183	5,211	4,973	5,072
10-4142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4142-426000	OFFICE SUPPLIES	1,500	1,800	1,800	1,800
10-4142-431100	TRAVEL-MILEAGE	800	800	800	800
10-4142-431200	TRAVEL-SUBSISTENCE	200	200	200	200
10-4142-432500	POSTAGE	1,800	1,800	1,800	1,800
10-4142-437000	ADVERTISING	150	0	0	0
10-4142-444000	SERVICE AND MAINTENANCE	3,300	3,300	3,300	3,300
10-4142-469500	CONTRACTED SERVICES-SHREDDING	600	600	600	600
<b>TOTAL LICENSE PLATE AGENCY</b>		<b>\$156,058</b>	<b>\$157,307</b>	<b>\$152,954</b>	<b>\$155,351</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>LEGAL SERVICES</b>					
10-4150-431200	TRAVEL-SUBSISTENCE	0	500	1,000	1,000
10-4150-469101	PROFESSIONAL SER.-LEGAL	45,000	65,000	49,000	49,000
<b>TOTAL LEGAL SERVICES</b>		<b>\$45,000</b>	<b>\$65,500</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>COURT FACILITIES</b>					
10-4160-426000	OFFICE SUPPLIES	500	500	500	500
10-4160-429001	OTHER SUPPLIES-LAW BOOKS	500	500	500	500
10-4160-439903	JURY COMMISSION EXPENSE	900	0	900	900
10-4160-449900	MISCELLANEOUS EXPENSE	500	500	3,500	500
<b>TOTAL COURT FACILITIES</b>		<b>\$2,400</b>	<b>\$1,500</b>	<b>\$5,400</b>	<b>\$2,400</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>BOARD OF ELECTIONS</b>					
10-4170-412100	SALARIES-REGULAR	114,613	116,905	116,905	119,243
10-4170-412600	SALARIES-PART-TIME	21,000	49,020	56,887	21,000
10-4170-418100	SOCIAL SECURITY EXPENSE	10,849	13,274	13,903	11,219
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,138	8,183	8,359	8,526
10-4170-418300	HEALTH INSURANCE EXPENSE	21,825	22,350	23,550	23,550
10-4170-418600	WORKER'S COMPENSATION	407	650	574	463
10-4170-418900	OTHER FRINGE-401K	5,731	5,845	5,845	5,964
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	4,200	4,000	8,000	5,000
10-4170-431100	TRAVEL-MILEAGE	800	1,885	3,185	800
10-4170-431200	TRAVEL-SUBSISTENCE	1,845	5,400	7,406	1,845
10-4170-432100	TELEPHONE SERVICE	1,500	300	1,500	250
10-4170-432500	POSTAGE	8,000	9,000	9,000	11,000
10-4170-434100	PRINTING	24,440	26,900	42,680	26,900
10-4170-435200	MAINTENANCE & REPAIR-EQUIPMENT	8,000	10,000	38,776	30,435
10-4170-437000	ADVERTISING	3,000	1,045	4,110	3,000
10-4170-439500	EMPLOYEE TRAINING	1,100	1,100	4,000	1,100
10-4170-441200	RENT-BUILDING	900	950	1,540	1,040
10-4170-449100	DUES AND SUBSCRIPTIONS	250	250	529	250
10-4170-449900	MISCELLANEOUS EXPENSE	500	500	1,500	500
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	33,455	33,455	69,875	30,000
<b>TOTAL BOARD OF ELECTIONS</b>		<b>\$281,233</b>	<b>\$321,692</b>	<b>\$428,804</b>	<b>\$312,765</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>REGISTER OF DEEDS</b>					
10-4180-412100	SALARIES-REGULAR	272,608	278,338	274,664	280,157
10-4180-413400	SUPPLEMENTAL RETIRE-REG.DEEDS	6,000	5,000	0	0
10-4180-418100	SOCIAL SECURITY EXPENSE	21,809	22,267	21,973	22,413
10-4180-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,355	19,484	19,641	20,031
10-4180-418300	HEALTH INSURANCE EXPENSE	50,925	52,150	54,950	54,950
10-4180-418600	WORKER'S COMPENSATION	818	800	906	925
10-4180-418900	OTHER FRINGE-401K	10,557	10,656	10,504	10,782
10-4180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	12,800	10,000	10,000	10,000
10-4180-431100	TRAVEL-MILEAGE	750	750	1,100	1,100
10-4180-431200	TRAVEL-SUBSISTENCE	1,006	1,010	1,346	1,346
10-4180-432500	POSTAGE	3,500	3,200	3,200	3,200
10-4180-434100	PRINTING	854	10,854	980	980
10-4180-435200	MAINTENANCE & REPAIR-EQUIPMENT	400	250	250	250
10-4180-439500	EMPLOYEE TRAINING	645	645	1,000	1,000
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	64,758	37,758	37,758	37,758
10-4180-445300	INSURANCE-FIDELITY BONDS	175	175	175	175
10-4180-449100	DUES AND SUBSCRIPTIONS	602	600	600	600
10-4180-449900	MISCELLANEOUS EXPENSE	1,000	500	500	500
10-4180-469500	CONTRACTED SERVICES	29,855	16,103	20,503	20,503
<b>TOTAL REGISTER OF DEEDS</b>		<b>\$500,937</b>	<b>\$473,060</b>	<b>\$462,570</b>	<b>\$469,190</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>GENERAL ADMINISTRATION</b>					
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	112,776	112,776	189,788	189,788
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	40,000	45,000	125,000	125,000
10-4199-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
10-4199-432500	POSTAGE	30	20	20	20
10-4199-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	15,000	15,000	15,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	260,000	250,000	250,000	250,000
10-4199-445101	INSURANCE-DEDUCTIBLE	5,000	0	0	0
10-4199-449100	DUES AND SUBSCRIPTIONS	40,000	40,000	42,000	42,000
10-4199-449900	MISCELLANEOUS EXPENSE	37,500	36,650	36,650	36,650
10-4199-449901	WELLNESS PROGRAM	5,000	5,000	5,000	5,000
10-4199-449903	BLOOD BORNE PATHOGENS	1,500	1,000	750	750
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	25,000	17,460	20,000	20,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	50,000	40,000	50,000	50,000
10-4199-469506	PARKING MANAGEMENT SERVICES	10,000	10,000	10,000	10,000
10-4199-499100	CONTINGENCY	735,630	450,000	450,000	450,000
10-4199-499103	HUMANE SOCIETY BLDG AGREEMENT	400,000	0	0	0
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>\$1,741,436</b>	<b>\$1,026,906</b>	<b>\$1,198,208</b>	<b>\$1,198,208</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>INFORMATION TECHNOLOGY</b>					
10-4210-412100	SALARIES-REGULAR	261,471	266,700	266,700	272,034
10-4210-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4210-418100	SOCIAL SECURITY EXPENSE	20,918	21,413	21,336	21,763
10-4210-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,564	18,736	19,069	19,450
10-4210-418300	HEALTH INSURANCE EXPENSE	36,375	37,250	39,250	39,250
10-4210-418600	WORKER'S COMPENSATION	784	750	880	898
10-4210-418900	OTHER FRINGE-401K	13,074	13,383	13,335	13,605
10-4210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
10-4210-426000	OFFICE SUPPLIES	350	350	250	250
10-4210-429000	OTHER SUPPLIES	28,850	36,385	31,650	31,650
10-4210-431100	TRAVEL-MILEAGE	200	200	100	100
10-4210-432100	TELEPHONE SERVICE	200	200	200	200
10-4210-432500	POSTAGE	150	100	50	50
10-4210-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,500	3,000	3,000	3,000
10-4210-435201	CONTINUING COSTS-WSD EQUIPMENT	10,800	10,080	14,280	10,080
10-4210-439501	EMP.TRAINING-OTHER DEPARTMENTS	2,000	0	6,478	6,478
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	172,431	182,604	187,284	187,284
10-4210-442201	PC SOFTWARE/LICENSES	35,263	15,300	18,322	18,322
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	10,848	12,041	19,222	19,222
10-4210-452000	CAPITAL OUTLAY-EQUIPMENT	95,064	77,349	52,612	47,612
10-4210-452001	CAPITAL OUTLAY-ROD EQUIPMENT	18,000	2,880	2,600	2,600
10-4210-452100	CAPITAL OUTLAY-SOFTWARE	0	0	4,710	4,710
10-4210-469101	PROFESSIONAL SERVICES-OTHER	18,355	16,227	27,010	27,010
10-4210-469505	CONT SERVICES-INTERNET/FIBER	42,384	45,150	31,472	31,472
<b>TOTAL INFORMATION TECHNOLOGIES</b>		<b>\$793,341</b>	<b>\$762,858</b>	<b>\$762,570</b>	<b>\$759,800</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>MAINTENANCE</b>					
10-4260-412100	SALARIES-REGULAR	573,402	628,083	779,427	665,107
10-4260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570
10-4260-412600	SALARIES-PART-TIME	17,536	24,462	25,194	16,796
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	47,999	52,928	65,055	55,238
10-4260-418200	LOCAL GOV'T RETIREMENT EXPENSE	41,354	44,599	56,342	48,168
10-4260-418300	HEALTH INSURANCE EXPENSE	116,400	130,705	188,400	145,750
10-4260-418600	WORKER'S COMPENSATION	18,600	22,000	30,732	26,273
10-4260-418900	OTHER FRINGE-401K	29,123	31,857	39,400	33,684
10-4260-418901	OTHER FRINGE-457	5,760	6,300	8,640	6,660
10-4260-421200	UNIFORMS	8,000	7,100	8,400	5,000
10-4260-425100	MOTOR FUELS AND LUBRICANTS	11,000	13,200	14,950	14,000
10-4260-425200	TIRES	1,160	1,160	1,160	1,160
10-4260-426000	OFFICE SUPPLIES	1,200	1,250	1,250	1,250
10-4260-429000	OTHER SUPPLIES	1,000	1,000	5,900	1,000
10-4260-431100	TRAVEL-MILEAGE	300	300	600	300
10-4260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500
10-4260-432500	POSTAGE	100	100	100	100
10-4260-435100	MAINT & REPAIR-BUILDING	1,000	0	0	0
10-4260-435200	MAINT & REPAIR-EQUIPMENT	2,500	2,850	2,850	2,850
10-4260-435300	MAINT & REPAIR-VEHICLES	6,000	6,000	6,000	6,000
10-4260-437000	ADVERTISING	1,000	1,500	1,000	1,000
10-4260-439500	EMPLOYEE TRAINING	0	0	200	0
10-4260-443900	RENT-EQUIPMENT	1,000	1,000	1,000	1,000
10-4260-449100	DUES AND SUBSCRIPTIONS	69	69	69	69
10-4260-449900	MISC-EXPENSE	32,000	7,500	500	75,000
10-4260-454000	CAPITAL OUTLAY-VEHICLES	0	0	70,000	45,000
10-4260-455000	CAPITAL OUTLAY-EQUIPMENT	0	0	20,000	0
<b>TOTAL MAINTENANCE</b>		<b>\$927,053</b>	<b>\$994,513</b>	<b>\$1,337,719</b>	<b>\$1,161,955</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-COURTHOUSE</b>					
10-4261-421100	JANITORIAL SUPPLIES	3,300	3,500	4,000	4,000
10-4261-432100	TELEPHONE SERVICE	15,000	15,000	15,000	15,000
10-4261-433100	UTILITIES-ELECTRICITY	45,000	53,000	61,375	58,000
10-4261-433200	UTILITIES-FUEL OIL	0	4,000	4,000	0
104261-433300	UTILITIES-NATURAL GAS	10,000	10,000	9,000	9,000
10-4261-433400	UTILITIES-WATER	4,000	4,000	4,500	4,500
10-4261-435100	MAINT & REPAIR-BUILDING	3,000	2,000	56,500	8,500
10-4261-435101	MAINT & REPAIR-GROUNDS	1,600	1,700	139,668	8,668
10-4261-435200	MAINT & REPAIR-EQUIPMENT	1,700	2,325	6,630	4,630
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	7,588	8,510	8,465	8,465
10-4261-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENT	0	12,000	10,000	0
10-4261-469500	CONTRACTED SERVICES	6,190	6,190	6,190	4,000
<b>TOTAL PUBLIC BUILDING-COURTHOUSE</b>		<b>\$97,378</b>	<b>\$122,225</b>	<b>\$325,328</b>	<b>\$124,763</b>
<b>PUBLIC BUILDING-ROCK BUILDING</b>					
10-4262-421100	JANITORIAL SUPPLIES	2,300	2,400	2,600	2,600
10-4262-432100	TELEPHONE SERVICE	220	500	500	500
10-4262-433100	UTILITIES-ELECTRICITY	15,000	18,000	18,725	17,000
10-4262-433400	UTILITIES-WATER	1,440	1,440	1,700	1,700
10-4262-435100	MAINT & REPAIR-BUILDING	8,000	1,300	43,300	1,300
10-4262-435101	MAINT & REPAIR-GROUNDS	250	650	650	650
10-4262-435200	MAINT & REPAIR-EQUIPMENT	700	1,650	2,825	2,000
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,515	2,931	2,931	2,931
10-4262-469500	CONTRACTED SERVICES	1,800	1,800	1,800	1,800
<b>TOTAL PUBLIC BUILDING-ROCK BUILDING</b>		<b>\$32,225</b>	<b>\$30,671</b>	<b>\$75,031</b>	<b>\$30,481</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-ADMINISTRATION BUILDING</b>					
10-4263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200
10-4263-433100	ELECTRICITY	8,500	13,000	12,275	12,275
10-4263-433300	NATURAL GAS	1,800	1,800	800	800
10-4263-433400	WATER	1,000	1,000	1,150	1,150
10-4263-435100	MAINT & REPAIR - BUILDING	1,000	1,000	7,320	4,400
10-4263-435101	MAINT & REPAIR - GROUNDS	500	650	650	650
10-4263-435200	MAINT & REPAIR - EQUIPMENT	1,200	1,700	2,950	2,450
10-4263-444000	SERVICE & MAINT CONTRACTS	2,375	2,475	2,936	2,936
10-4263-469500	CONTRACTED SERVICES	2,400	2,400	2,400	2,000
<b>TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING</b>		<b>\$19,975</b>	<b>\$25,225</b>	<b>\$31,681</b>	<b>\$27,861</b>
<b>PUBLIC BUILDING-EMS</b>					
10-4264-435100	MAINTENANCE & REPAIR-BUILDING	0	500	5,000	5,000
10-4264-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,600	500	500	500
<b>TOTAL PUBLIC BUILDING-EMS</b>		<b>\$4,600</b>	<b>\$1,000</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>PUBLIC BUILDING-HANNAH</b>					
10-4265-432100	TELEPHONE SERVICE	220	220	220	220
10-4265-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	550	550	550
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4265-445102	INSURANCE-FLOOD	5,250	5,700	6,300	6,300
<b>TOTAL PUBLIC BUILDING-HANNAH</b>		<b>\$5,995</b>	<b>\$6,745</b>	<b>\$7,345</b>	<b>\$7,345</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>PUBLIC BUILDING-HEALTH DEPARTMENT</b>					
10-4267-421100	JANITORIAL SUPPLIES	2,500	3,500	3,800	3,500
10-4267-432100	TELEPHONE	450	450	450	450
10-4267-433100	UTILITIES-ELECTRICITY	25,000	27,000	31,000	31,000
10-4267-433300	UTILITIES-PROPANE	6,100	6,500	4,500	4,500
10-4267-433400	UTILITIES-WATER	2,000	2,000	2,300	2,000
10-4267-435100	MAINT & REPAIR-BUILDING	2,500	1,200	1,500	1,200
10-4267-435101	MAINT & REPAIR-GROUNDS	1,200	1,500	13,736	13,736
10-4267-435200	MAINT & REPAIR-EQUIPMENT	2,500	1,800	23,685	1,800
10-4267-444000	SERVICE & MAINTENANCE CONTRACT	2,240	2,576	2,576	2,576
10-4267-469500	CONTRACTED SERVICES	24,179	7,630	7,630	5,000
<b>TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT</b>		<b>\$68,669</b>	<b>\$54,156</b>	<b>\$91,177</b>	<b>\$65,762</b>
<b>PUBLIC BUILDING-APPALCART</b>					
10-4268-435100	MAINTENANCE & REPAIR-BUILDING	0	500	500	5,000
10-4268-445102	INSURANCE-FLOOD	1,600	1,600	1,600	1,600
<b>TOTAL PUBLIC BUILDING-APPALCART</b>		<b>\$1,600</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$6,600</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-LIBRARY</b>					
10-4269-421100	JANITORIAL SUPPLIES	1,350	1,600	1,600	1,600
10-4269-433100	UTILITIES-ELECTRICITY	18,000	23,000	26,100	26,100
10-4269-433300	UTILITIES-PROPANE GAS	3,700	3,700	2,600	2,600
10-4269-433400	UTILITIES-WATER	1,600	1,600	1,200	1,200
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	645	700	840	840
10-4269-435100	MAINTENANCE & REPAIR-BUILDING	500	1,300	22,800	1,000
10-4269-435101	MAINTENANCE & REPAIR-GROUNDS	1,900	2,600	11,123	11,000
10-4269-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,525	8,825	3,055	3,055
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	3,635	3,665	3,680	3,680
10-4269-458000	CAPITAL OUTLAY-GROUNDS	0	0	30,000	0
10-4269-469500	CONTRACTED SERVICES	19,976	5,470	5,470	3,000
<b>TOTAL PUBLIC BUILDING-LIBRARY</b>		<b>\$52,831</b>	<b>\$52,460</b>	<b>\$108,468</b>	<b>\$54,075</b>
<b>PUBLIC BUILDING-LICENSE PLATE AGENCY</b>					
10-4270-421100	JANITORIAL SUPPLIES	250	0	0	0
10-4270-432100	TELEPHONE SERVICE	1,161	0	0	0
10-4270-433100	UTILITIES-ELECTRICITY	2,000	0	0	0
10-4270-433300	UTILITIES-PROPANE	1,875	0	0	0
10-4270-433400	UTILITIES-WATER	600	0	0	0
10-4270-351000	M & R -BUILDING	250	0	0	0
10-4270-435101	M & R - GROUNDS	600	0	0	0
10-4270-435200	M & R -EQUIPMENT	350	0	0	0
10-4270-441102	RENT-VETRO BUILDING. & PARKING SPACES	36,700	0	0	0
10-4270-444000	SERVICE & MTN. CONTRACTS	275	0	0	0
10-4270-449907	MISC. EXP.-PROPERTY TAXES	3,404	0	0	0
<b>TOTAL PUBLIC BUILDING-LICENSE PLATE AGENCY</b>		<b>\$47,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-OLD CCC&amp;TI</b>					
10-4271-433100	UTILITIES-ELECTRICITY	700	700	700	700
10-4271-435100	MAINTENANCE & REPAIR-BUILDING	0	0	80,000	0
10-4271-469500	CONTRACTED SERVICES	1,035	1,035	1,035	1,035
<b>TOTAL PUBLIC BUILDING-OLD CCC&amp;TI</b>		<b>\$1,735</b>	<b>\$1,735</b>	<b>\$81,735</b>	<b>\$1,735</b>
<b>PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER</b>					
10-4272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600
10-4272-433100	UTILITIES-ELECTRICITY	7,200	7,200	8,300	8,300
10-4272-433200	UTILITIES-FUEL OIL	5,500	6,375	6,000	6,000
10-4272-435100	MAINTENANCE & REPAIR-BUILDING	1,640	1,840	28,340	1,000
10-4272-435101	MAINTENANCE & REPAIR-GROUNDS	1,750	27,200	2,300	2,000
10-4272-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,085	950	1,650	950
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	216,500	0
10-4272-469500	CONTRACTED SERVICES	4,965	4,965	4,965	4,500
<b>TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.</b>		<b>\$37,729</b>	<b>\$61,119</b>	<b>\$280,644</b>	<b>\$35,339</b>
<b>PUBLIC BUILDING-PARKING LOTS</b>					
10-4273-421100	JANITORIAL SUPPLIES	200	200	200	200
10-4273-435101	MAINT.& REPAIR-GROUNDS	1,500	1,500	1,500	1,500
<b>TOTAL PUBLIC BUILDING-PARKING LOTS</b>		<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-AG BUILDING</b>					
10-4274-421100	JANITORIAL SUPPLIES	1,300	1,700	1,700	1,700
10-4274-433100	UTILITIES-ELECTRICITY	14,000	16,000	16,475	16,475
10-4274-433300	UTILITIES-PROPANE GAS	800	800	1,000	1,000
10-4274-433400	UTILITIES-WATER	1,400	2,100	1,400	1,400
10-4274-435100	MAINTENANCE & REPAIR-BUILDING	250	1,800	46,760	5,000
10-4274-435101	MAINTENANCE & REPAIR-GROUNDS	5,040	35,400	19,700	19,700
10-4274-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	2,325	1,625	625
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4274-458000	CAPITAL OUTLAY- IMPROVEMENTS	0	6,270	300,000	0
10-4274-469500	CONTRACTED SERVICES	10,940	2,740	2,740	2,500
<b>TOTAL PUBLIC BUILDING-AG BUILDING</b>		<b>\$34,605</b>	<b>\$69,410</b>	<b>\$391,675</b>	<b>\$48,675</b>
<b>PUBLIC BUILDING-HUMAN SERVICES CENTER</b>					
10-4275-421100	JANITORIAL SUPPLIES	4,800	5,000	5,200	5,200
10-4275-433100	UTILITIES-ELECTRICITY	46,000	52,900	52,700	52,700
10-4275-433400	UTILITIES-WATER	5,200	5,800	5,850	5,800
10-4275-435100	MAINTENANCE & REPAIR-BUILDING	3,000	4,000	105,020	4,000
10-4275-435101	MAINTENANCE & REPAIR-GROUNDS	5,500	6,200	29,492	29,492
10-4275-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,225	2,525	4,400	2,400
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	2,240	2,576	2,576	2,576
10-4275-469500	CONTRACTED SERVICES	7,640	7,250	7,250	7,250
<b>TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER</b>		<b>\$75,605</b>	<b>\$86,251</b>	<b>\$212,488</b>	<b>\$109,418</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER</b>					
10-4276-421100	JANITORIAL SUPPLIES	350	500	850	850
10-4276-433100	UTILITIES-ELECTRICITY	10,000	12,000	16,300	15,000
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	480	500	600	600
10-4276-435100	MAINTENANCE & REPAIR-BUILDING	250	500	3,500	500
10-4276-435200	MAINTENANCE & REPAIR-EQUIPMENT	725	825	1,025	825
<b>TOTAL PUBLIC BUILDING-APP. ENTERPRISE CENTER</b>		<b>\$11,805</b>	<b>\$14,325</b>	<b>\$22,275</b>	<b>\$17,775</b>
<b>PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>					
10-4277-421100	JANITORIAL SUPPLIES	4,000	4,200	4,200	4,200
10-4277-432100	TELEPHONE-DATA SERVICE	660	850	850	850
10-4277-433100	UTILITIES-ELECTRICITY	50,000	60,000	73,225	73,225
10-4277-433200	UTILITIES-FUEL OIL	0	0	2,000	0
10-4277-433300	UTILITIES-PROPANE GAS	20,000	25,000	12,300	12,300
10-4277-433400	UTILITIES-WATER	36,000	50,000	74,500	74,500
10-4277-435100	MAINTENANCE & REPAIR-BUILDING	250	3,950	55,078	3,950
10-4277-435101	MAINTENANCE & REPAIR-GROUNDS	1,000	27,005	1,700	1,700
10-4277-435200	MAINTENANCE & REPAIR-EQUIPMENT	8,850	9,400	9,575	9,575
10-4277-444000	SERVICE & MAINT CONTRACTS	2,650	2,650	3,011	3,011
10-4277-469500	CONTRACTED SERVICES	23,675	23,675	23,675	20,000
<b>TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>		<b>\$147,085</b>	<b>\$206,730</b>	<b>\$260,114</b>	<b>\$203,311</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-OLD HIGH SCHOOL</b>					
10-4278-433100	UTILITIES-ELECTRICITY	1,819	0	0	0
10-4278-435101	MAINTENANCE & REPAIR-GROUNDS	0	650,000	0	0
10-4278-469500	CONTRACTED SERVICES	1,870	0	0	0
<b>TOTAL PUBLIC BUILDING-OLD HIGH SCHOOL</b>		<b>\$3,689</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC BUILDING-NRSA HOUSES</b>					
10-4279-469500	CONTRACTED SERVICES	0	2,500	2,500	1,500
<b>TOTAL PUBLIC BUILDING-NRSA HOUSES</b>		<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$1,500</b>
<b>PUBLIC BUILDING-RECREATION ADMINISTRATION</b>					
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500
10-4280-435100	MAINTENANCE & REPAIR-BUILDING	250	500	500	500
10-4280-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	500	500	500
10-4280-469500	CONTRACTED SERVICES	1,000	500	500	500
<b>TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION</b>		<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-AQUATICS CENTER</b>					
10-4281-421100	JANITORIAL SUPPLIES	2,000	2,200	2,200	2,200
10-4281-433100	UTILITIES-ELECTRICITY	18,000	18,500	24,550	24,550
10-4281-433300	UTILITIES-NATURAL GAS	30,800	30,000	26,000	26,000
10-4281-433400	UTILITIES-WATER	10,000	10,000	11,000	11,000
10-4281-435100	MAINTENANCE & REPAIR-BUILDING	80,311	1,000	3,500	1,000
10-4281-435101	MAINTENANCE & REPAIR-GROUNDS	7,326	2,000	13,160	2,000
10-4281-435200	MAINT. & REPAIR-EQUIPMENT	25,200	200	3,790	300
10-4281-449900	MISC. EXPENSE	600	600	600	600
10-4281-458000	CAPITAL OUTLAY-BUILDING & IMPR.	0	75,000	1,100,000	75,000
10-4281-469500	CONTRACTED SERVICES	4,805	4,805	4,805	3,000
<b>TOTAL PUBLIC BUILDING-AQUATICS CENTER</b>		<b>\$179,042</b>	<b>\$144,305</b>	<b>\$1,189,605</b>	<b>\$145,650</b>
<b>PUBLIC BUILDING-OPTIMIST FACILITY</b>					
10-4282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
10-4282-433100	UTILITIES-ELECTRICITY	1,500	0	0	0
10-4282-433101	UTILITIES-ELECTRICITY-OPTIMIST PARK	2,100	2,100	1,750	1,750
10-4282-433300	UTILITIES-PROPANE GAS	3,100	3,100	1,800	1,800
10-4282-433401	UTILITIES-WATER-OPTIMIST PARK	1,470	1,470	1,200	1,200
10-4282-435100	MAINTENANCE & REPAIR-BUILDING	250	500	500	500
10-4282-435101	MAINTENANCE & REPAIR-GROUNDS	1,810	2,045	2,045	2,045
10-4282-435200	MAINT. & REPAIR-EQUIPMENT	200	700	700	700
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000
10-4282-443900	RENT-EQUIP.	500	500	500	0
10-4282-469500	CONTRACTED SERVICES	6,161	6,161	6,161	5,000
<b>TOTAL PUBLIC BUILDING-OPTIMIST FACILITY</b>		<b>\$36,091</b>	<b>\$35,576</b>	<b>\$33,656</b>	<b>\$31,995</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>					
10-4283-421100	JANITORIAL SUPPLIES	1,000	1,200	1,350	1,350
10-4283-429000	OTHER SUPPLIES	1,800	0	0	0
10-4283-433101	UTILITIES-ELEC.-IND.FIELD	6,500	5,000	5,000	5,000
10-4283-433102	UTILITIES-ELEC.-COMPLEX	0	1,500	1,200	1,200
10-4283-433401	UTILITIES-WATER-IND. FIELD	1,050	1,050	1,050	1,050
10-4283-435101	MAINT. & REPAIR-GRND/IND.FIELD	3,610	8,210	28,320	7,000
10-4283-435102	MAINT. & REPAIR-PARKS	3,975	17,975	4,975	4,975
10-4283-435103	M & R-GROUNDS-COMPLEX FIELDS	2,500	5,570	48,670	6,500
10-4283-435200	MAINTENANCE AGREEMENTS	0	0	4,000	4,000
10-4283-457002	CAPITAL OUTLAY - LEASEHOLD IMP	0	0	575,872	0
10-4283-469500	CONTRACTED SERVICES	29,850	17,585	17,585	17,585
<b>TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>		<b>\$50,285</b>	<b>\$58,090</b>	<b>\$688,022</b>	<b>\$48,660</b>
<b>PUBLIC BUILDING-OLD COVE CREEK SCHOOL/GYM</b>					
10-4284-421100	JANITORIAL SUPPLIES	750	850	850	850
10-4284-433101	UTILITIES-ELEC.-GYM	3,500	4,000	4,000	4,000
10-4284-433300	UTILITIES-PROPANE GAS/GYM	5,000	3,500	3,100	3,100
10-4284-435101	MAINT. & REPAIR-BUILD./GYM	900	1,500	12,400	1,500
10-4284-435102	MAINTENANCE & REPAIR-GROUNDS	830	700	17,750	17,750
10-4284-435201	MAINT. & REPAIR-EQUIP.GYM	0	250	300	250
10-4284-469500	CONTRACTED SERVICES	5,835	5,835	5,835	5,835
<b>TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL/GYM</b>		<b>\$16,815</b>	<b>\$16,635</b>	<b>\$44,235</b>	<b>\$33,285</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING-BROOKSHIRE PARK</b>					
10-4285-421100	JANITORIAL SUPPLIES	775	825	950	950
10-4285-433100	UTILITIES - ELECTRICITY	5,500	5,500	5,000	5,000
10-4285-433400	UTILITIES - WATER	1,000	1,000	1,050	1,050
10-4285-435100	MAINT & REPAIR - BUILDING	0	500	500	500
10-4285-435101	MAINT & REPAIR - GROUNDS	3,220	3,150	10,100	10,100
10-4285-435200	MAINT & REPAIRS - EQUIPMENT	100	600	600	600
10-4285-445102	INSURANCE-FLOOD	0	625	650	650
10-4285-469500	CONTRACTED SERVICES	6,650	6,650	6,650	6,650
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE PARK</b>		<b>\$17,245</b>	<b>\$18,850</b>	<b>\$25,500</b>	<b>\$25,500</b>
<b>PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>					
10-4287-421100	JANITORIAL SUPPLIES	804	1,000	1,500	1,000
10-4287-433100	UTILITIES-ELECTRICITY	4,000	4,000	7,000	4,000
10-4287-433400	UTILITIES-WATER	1,200	1,200	1,600	1,200
10-4287-435100	MAINT & REPAIR - BUILDING	250	0	500	0
10-4287-435101	MAINT & REPAIR - GROUNDS	2,110	1,200	1,200	1,200
10-4287-435200	MAINT & REPAIRS - EQUIPMENT	3,450	3,950	3,950	3,950
10-4287-469500	CONTRACTED SERVICES	11,445	2,875	17,075	2,875
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>		<b>\$23,259</b>	<b>\$14,225</b>	<b>\$32,825</b>	<b>\$14,225</b>
<b>PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>					
10-4286-421100	JANITORIAL SUPPLIES	500	500	500	500
10-4286-433100	UTILITIES-ELECTRICITY	5,000	4,000	3,400	3,400
10-4286-435101	MAINT & REPAIR - GROUNDS	4,000	10,000	12,000	10,000
10-4286-458000	CAPITAL OUTLAY-IMPROVEMENTS	0	0	151,000	0
10-4286-469500	CONTRACTED SERVICES	9,425	9,425	9,425	8,000
<b>TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>		<b>\$18,925</b>	<b>\$23,925</b>	<b>\$176,325</b>	<b>\$21,900</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC BUILDING SUMMARY</b>					
	MAINTENANCE	927,053	994,513	1,337,719	1,161,955
	PUBLIC BUILDING-COURTHOUSE	97,378	122,225	325,328	124,763
	PUBLIC BUILDING-ROCK BUILDING	32,225	30,671	75,031	30,481
	PUBLIC BUILDING-ADMINISTRATION BUILDING	19,975	25,225	31,681	27,861
	PUBLIC BUILDING-EMS	4,600	1,000	5,500	5,500
	PUBLIC BUILDING-HANNAH	5,995	6,745	7,345	7,345
	PUBLIC BUILDING-HEALTH DEPARTMENT	68,669	54,156	91,177	65,762
	PUBLIC BUILDING-APPALCART	1,600	2,100	2,100	6,600
	PUBLIC BUILDING-LIBRARY	52,831	52,460	108,468	54,075
	PUBLIC BUILDING-LICENSE PLATE AGENCY	47,465	0	0	0
	PUBLIC BUILDING-OLD CCC&TI	1,735	1,735	81,735	1,735
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	37,729	61,119	280,644	35,339
	PUBLIC BUILDING-PARKING LOTS	1,700	1,700	1,700	1,700
	PUBLIC BUILDING-AG BUILDING	34,605	69,410	391,675	48,675
	PUBLIC BUILDING-HUMAN SERVICES CENTER	75,605	86,251	212,488	109,418
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	11,805	14,325	22,275	17,775
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	147,085	206,730	260,114	203,311
	PUBLIC BUILDING-OLD HIGH SCHOOL	3,689	650,000	0	0
	PUBLIC BUILDING-NRSA HOUSES	0	2,500	2,500	1,500
	PUBLIC BUILDING-RECREATION ADMINISTRATION	2,000	2,000	2,000	2,000
	PUBLIC BUILDING-AQUATICS CENTER	179,042	144,305	1,189,605	145,650
	PUBLIC BUILDING-OPTIMIST FACILITY	36,091	35,576	33,656	31,995
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	50,285	58,090	688,022	48,660
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	16,815	16,635	44,235	33,285
	PUBLIC BUILDING-BROOKSHIRE PARK	17,245	18,850	25,500	25,500
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	18,925	23,925	176,325	21,900
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	23,259	14,225	32,825	14,225
	<b>SUMMARY PUBLIC BUILDINGS</b>	<b>\$1,915,406</b>	<b>\$2,696,471</b>	<b>\$5,429,648</b>	<b>\$2,227,010</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>SHERIFF'S DEPARTMENT</b>					
10-4310-412100	SALARIES-REGULAR	1,863,809	1,905,547	1,908,302	1,913,747
10-4310-412800	UNIFORM ALLOWANCE	5,500	5,500	4,950	4,950
10-4310-412801	CELLPHONE ALLOWANCE	12,000	10,560	10,560	10,560
10-4310-412900	DOG TRAINING ALLOWANCE	6,215	9,350	9,522	9,522
10-4310-413100	SEPARATION ALLOWANCE	40,153	38,050	37,522	37,522
10-4310-413300	SUPPLEMENTAL RETIREMENT	89,546	91,523	89,003	89,152
10-4310-418100	SOCIAL SECURITY EXPENSE	154,214	154,477	153,822	154,258
10-4310-418200	LOCAL GOV'T RETIREMENT EXPENSE	139,786	135,167	140,260	139,124
10-4310-418300	HEALTH INSURANCE EXPENSE	356,475	365,050	384,650	376,800
10-4310-418600	WORKER'S COMPENSATION	59,572	57,000	65,374	65,559
10-4310-418900	OTHER FRINGE-401K	3,754	3,829	5,533	5,644
10-4310-418901	OTHER FRINGE-457	17,640	17,640	17,640	17,280
10-4310-421200	UNIFORMS	14,000	14,000	19,000	15,000
10-4310-423800	DRUG PURCHASES	6,000	6,000	6,000	5,000
10-4310-425100	MOTOR FUELS AND LUBRICANTS	130,000	150,000	170,000	160,000
10-4310-425200	TIRES	11,000	12,500	13,500	12,500
10-4310-425300	VEHICLE PARTS	2,000	2,000	2,000	2,000
10-4310-429000	OFFICE/OTHER SUPPLIES	15,000	18,000	25,000	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	5,500	4,000
10-4310-431100	TRAVEL-MILEAGE	500	250	250	100
10-4310-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500
10-4310-432100	TELEPHONE SERVICE	17,000	14,000	14,000	14,000
10-4310-432500	POSTAGE	4,000	4,000	4,000	4,000
10-4310-434100	PRINTING	500	250	250	250
10-4310-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	2,500	2,500	1,000
10-4310-435300	MAINTENANCE & REPAIR-VEHICLES	22,000	30,000	35,000	35,000
10-4310-437000	ADVERTISING	200	200	200	200
10-4310-439500	EMPLOYEE TRAINING	4,500	4,500	15,500	1,500
10-4310-439510	AMMUNITION & GUN EXPENSES	0	0	0	7,500

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
10-4310-439900	DRUG TESTING	500	500	250	250
10-4310-439901	CONCEALED WEAPON CARRY PERMITS	11,000	15,000	16,500	16,500
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	9,590	13,000	14,400	13,500
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 AND SUBSCRIPTIONS	1,700	1,700	1,700	1,000
10-4310-449900	MISC-EXPENSE	0	500	500	250
10-4310-449903	TACTICAL TEAM EXPENSE/SWAT	500	2,500	9,000	2,500
10-4310-451000	CAPITAL OUTLAY-FURNITURE/EQUIPMENT	0	0	1,200	0
10-4310-451001	CAPITAL OUTLAY-GRANT MATCH	0	0	5,000	0
10-4310-454000	CAPITAL OUTLAY-VEHICLES	90,000	120,000	192,000	160,000
10-4310-469500	CONTRACTED SERVICES-LEGAL	8,050	8,050	14,000	5,000
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>\$3,118,329</b>	<b>\$3,231,768</b>	<b>\$3,409,013</b>	<b>\$3,317,793</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>JAIL</b>					
10-4320-412100	SALARIES-REGULAR	933,399	952,067	937,309	952,013
10-4320-412801	CELL PHONE ALLOWANCE	0	480	480	480
10-4320-418100	SOCIAL SECURITY EXPENSE	74,672	76,204	74,985	76,161
10-4320-418200	LOCAL GOV'T RETIREMENT EXPENSE	70,005	66,678	67,018	68,070
10-4320-418300	HEALTH INSURANCE EXPENSE	196,425	201,150	211,950	211,950
10-4320-418600	WORKER'S COMPENSATION	28,002	28,562	32,806	33,320
10-4320-418900	OTHER FRINGE-401K	46,670	47,675	46,865	47,601
10-4320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	14,000	14,000	14,000	14,000
10-4320-421200	UNIFORMS	7,000	5,000	10,800	5,000
10-4320-422000	FOOD AND PROVISIONS	320,000	335,000	352,500	350,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	24,000	18,000	18,000	16,000
10-4320-429000	OTHER SUPPLIES	14,500	14,500	14,500	14,500
10-4320-431100	TRAVEL-MILEAGE	600	200	200	100
10-4320-431200	TRAVEL-SUBSISTENCE	1,000	500	500	500
10-4320-435200	MAINT & REPAIR-EQUIPMENT	10,000	11,500	12,500	11,500
10-4320-439500	EMPLOYEE TRAINING	1,000	500	500	500
10-4320-439900	DRUG TESTING	500	250	250	250
10-4320-445400	CATASTROPHIC INS.-INMATES	35,000	35,000	40,000	45,000
10-4320-449900	MISC-EXPENSE	1,000	500	500	500
10-4320-449902	DNA-INMATE	500	250	250	250
10-4320-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	7,000	0	5,000	0
10-4320-469102	PROF.SERVICES-MEDICAL	100,000	150,000	150,000	150,000
10-4320-469500	CONTRACTED SERVICES	5,000	6,000	7,875	6,000
<b>TOTAL JAIL</b>		<b>\$1,899,993</b>	<b>\$1,973,736</b>	<b>\$2,008,508</b>	<b>\$2,013,415</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>EMERGENCY SERVICES</b>					
10-4311-412100	SALARIES-REGULAR	353,785	480,377	533,444	488,897
10-4311-412801	CELL PHONE ALLOWANCE	0	480	960	960
10-4311-418100	SOCIAL SECURITY EXPENSE	28,303	38,469	42,676	39,112
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	26,534	33,660	38,141	34,956
10-4311-418300	HEALTH INSURANCE EXPENSE	72,750	96,850	113,825	102,050
10-4311-418600	WORKER'S COMPENSATION	1,061	1,444	1,760	1,615
10-4311-418900	OTHER FRINGE-401K	17,689	24,043	26,672	24,445
10-4311-418901	OTHER FRINGE-457	3,600	4,680	5,220	4,680
10-4311-421200	UNIFORMS	800	1,500	1,300	750
10-4311-425100	MOTOR FUELS	0	3,500	2,500	2,000
10-4311-429000	OTHER SUPPLIES	1,200	1,500	1,500	1,000
10-4311-429002	DCI LICENSES/FEEES	4,900	1,500	1,500	1,500
10-4311-431100	TRAVEL-MILEAGE	500	500	100	100
10-4311-431200	TRAVEL-SUBSISTENCE	750	900	500	500
10-4311-432100	TELEPHONE SERVICE	15,750	15,750	15,000	15,000
10-4311-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	10,000	10,000	7,500
10-4311-435300	MAINTENANCE & REPAIR-VEHICLES	0	2,000	1,000	1,000
10-4311-439500	EMPLOYEE TRAINING	1,000	1,300	500	500
10-4311-439900	DRUG TESTING	125	125	125	125
10-4311-444000	SERVICE & MAINT. CONTRACTS	7,500	7,500	4,100	4,100
10-4311-449100	DUES AND SUBSCRIPTIONS	200	200	350	350
10-4311-449900	MISCELLANEOUS EXPENSE	200	250	250	250
10-4311-451000	CAPITAL OUTLAY - FURN & EQUIP	0	2,000	47,753	0
<b>TOTAL EMERGENCY SERVICES</b>		<b>\$537,147</b>	<b>\$728,528</b>	<b>\$849,176</b>	<b>\$731,390</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>EMERGENCY MANAGEMENT, A DIVISION OF EMERGENCY SERVICES</b>					
10-4330-412100	SALARIES-REGULAR	124,554	170,702	170,702	174,116
10-4330-412101	SALARIES-ON CALL	2,600	5,200	5,200	5,570
10-4330-412801	CELLPHONE ALLOWANCE	960	1,440	1,440	1,440
10-4330-418100	SOCIAL SECURITY EXPENSE	10,249	14,187	14,072	14,375
10-4330-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,028	12,414	12,577	12,848
10-4330-418300	HEALTH INSURANCE EXPENSE	21,825	29,800	31,400	31,400
10-4330-418600	WORKER'S COMPENSATION	3,843	4,000	4,660	4,353
10-4330-418900	OTHER FRINGE-401K	6,358	8,867	8,795	8,983
10-4330-418901	OTHER FRINGE-457	1,080	1,440	1,440	1,440
10-4330-421200	UNIFORMS	250	250	250	250
10-4330-425100	MOTOR FUELS AND LUBRICANTS	6,500	9,000	9,000	8,000
10-4330-425200	TIRES	550	550	1,100	1,100
10-4330-425300	VEHICLE PARTS	2,000	500	500	500
10-4330-426000	OFFICE SUPPLIES	900	900	900	900
10-4330-429000	OTHER SUPPLIES	1,250	2,000	2,700	2,000
10-4330-429001	OTHER SUPPLIES-NON 911	0	13,000	11,500	10,000
10-4330-429003	OTHER SUPPLIES-HAZMAT	0	0	1,300	1,300
10-4330-431200	TRAVEL-SUBSISTENCE	500	500	800	400
10-4330-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,100
10-4330-432500	POSTAGE	500	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	1,000	1,000	1,150	1,150
10-4330-433300	UTILITIES-PROPANE GAS	750	1,500	1,500	1,000
10-4330-435200	MAINTENANCE & REPAIR-EQUIPMENT	35,000	37,774	24,150	24,150
10-4330-435201	REPAIRS & MAINT-SMOKE HOUSE	250	250	250	250
10-4330-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,500	3,000	1,500
10-4330-439500	EMPLOYEE TRAINING	750	750	6,100	750
10-4330-441100	RENT-LAND-TATER HILL & WILDCAT	5,500	5,500	5,500	5,500
10-4330-442200	SOFTWARE LICENSE-CODE RED	15,000	10,000	10,000	10,000
10-4330-449100	DUES AND SUBSCRIPTIONS	800	800	800	800

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
10-4330-451000	CAPITAL OUTLAY-FURN & EQUIP	27,925	0	5,000	2,500
10-4330-454000	CAPITAL OUTLAY-VEHICLES	25,582	0	0	0
10-4330-469100	PROFESSIONAL SERVICES-AUDIT	7,700	7,700	7,700	7,700
10-4330-469901	PAY. TO FIRE DIST.-FOSCOE	19,000	19,000	0	165,126
10-4330-469904	PAY. TO FIRE DIST.-BEAVER DAM	32,000	32,000	32,000	35,223
10-4330-469905	PAY. TO FIRE DIST.-BOONE	19,000	19,000	19,000	232,638
10-4330-469906	PAY. TO FIRE DIST.-ZIONVILLE	32,000	32,000	32,000	34,574
10-4330-469907	PAY. TO FIRE DIST.-COVE CREEK	27,000	27,000	27,000	72,081
10-4330-469908	PAY. TO FIRE DIST.-STEWART SIMMONS	27,000	27,000	27,000	46,471
10-4330-469910	PAY. TO FIRE DIST.-MEAT CAMP	27,000	27,000	27,000	64,520
10-4330-469911	PAY. TO FIRE DIST.-TODD	16,000	16,000	0	19,671
10-4330-469912	PAY. TO FIRE DIST.-BLOWING ROCK	19,000	19,000	19,000	144,321
10-4330-469913	PAY. TO FIRE DIST.-SHAWNEEHAW	32,000	32,000	32,000	32,000
10-4330-469919	PAY. TO FIRE DIST-CRESTON	8,000	8,000	8,000	8,000
10-4330-469924	PAY. TO FIRE DIST.-DEEP GAP	28,500	28,500	28,500	58,013
10-4330-469998	PAY. TO FIRE DIST.-BEECH MTN.	20,500	20,500	20,500	20,500
10-4330-469999	PAY. TO FIRE DIST.-SEVEN DEVILS	12,000	12,000	181,962	12,000
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>\$634,704</b>	<b>\$662,024</b>	<b>\$798,948</b>	<b>\$1,281,013</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PLANNING &amp; INSPECTIONS</b>					
10-4350-412100	SALARIES-REGULAR	439,480	397,433	401,669	409,702
10-4350-412801	CELLPHONE ALLOWANCE	2,400	1,440	1,440	1,440
10-4350-418100	SOCIAL SECURITY EXPENSE	35,350	31,910	32,134	32,779
10-4350-418200	LOCAL GOV'T RETIREMENT EXPENSE	31,203	27,921	28,719	29,294
10-4350-418300	HEALTH INSURANCE EXPENSE	65,475	59,600	62,800	62,800
10-4350-418600	WORKER'S COMPENSATION	6,592	5,500	7,029	7,170
10-4350-418900	OTHER FRINGE-401K	21,971	19,944	20,083	20,485
10-4350-418901	OTHER FRINGE-457	3,240	2,880	2,880	2,880
10-4350-425100	MOTOR FUELS AND LUBRICANTS	10,000	12,000	12,000	12,000
10-4350-425200	TIRES	600	600	3,250	3,250
10-4350-426000	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
10-4350-429000	OTHER SUPPLIES	13,125	0	0	0
10-4350-431200	TRAVEL-SUBSISTENCE	500	500	500	500
10-4350-432500	POSTAGE	1,500	1,500	1,200	1,200
10-4350-435300	MAINTENANCE & REPAIR-VEHICLES	5,000	4,000	4,000	4,000
10-4350-437000	ADVERTISING	100	100	100	100
10-4350-439500	EMPLOYEE TRAINING	2,500	2,000	2,000	2,000
10-4350-449100	DUES AND SUBSCRIPTIONS	2,200	2,000	2,000	2,000
10-4350-449900	MISCELLANEOUS EXPENSE	2,500	1,000	1,000	1,000
<b>TOTAL PLANNING &amp; INSPECTIONS</b>		<b>\$644,936</b>	<b>\$571,528</b>	<b>\$584,004</b>	<b>\$593,800</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>MEDICAL EXAMINER</b>					
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,000	25,000	25,000	25,000
<b>TOTAL MEDICAL EXAMINER</b>		<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>AMBULANCE &amp; RESCUE SQUADS</b>					
10-4370-432100	TELEPHONE SERVICE	1,700	1,700	1,700	1,700
10-4370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700
10-4370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SERV-WATAUGA MEDICS	764,125	789,120	991,440	967,765
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	63,000	66,000	68,000	68,000
10-4370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	85,000	70,000
10-4370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000
<b>TOTAL AMBULANCE &amp; RESCUE SQUADS</b>		<b>\$957,525</b>	<b>\$985,520</b>	<b>\$1,204,840</b>	<b>\$1,166,165</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>ANIMAL CARE &amp; CONTROL</b>					
10-4380-412100	SALARIES-REGULAR	69,741	71,136	71,136	72,559
10-4380-412101	SALARIES-ON CALL	5,200	5,200	5,200	5,570
10-4380-412801	CELLPHONE ALLOWANCE	960	960	960	960
10-4380-418100	SOCIAL SECURITY EXPENSE	6,072	6,184	6,107	6,250
10-4380-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,321	5,411	5,458	5,586
10-4380-418300	HEALTH INSURANCE EXPENSE	14,550	14,900	15,700	15,700
10-4380-418600	WORKER'S COMPENSATION	1,139	1,000	1,069	1,094
10-4380-418900	OTHER FRINGE-401K	3,747	3,865	3,817	3,906
10-4380-418901	OTHER FRINGE-457	720	720	720	720
10-4380-421200	UNIFORMS	1,250	750	800	600
10-4380-425100	MOTOR FUELS AND LUBRICANTS	7,800	8,000	8,000	6,500
10-4380-425200	TIRES	625	700	1,200	1,200
10-4380-426000	OFFICE SUPPLIES	350	350	250	250
10-4380-429000	OTHER SUPPLIES	2,000	2,000	2,000	500
10-4380-431100	TRAVEL-MILEAGE	200	0	200	0
10-4380-431200	TRAVEL-SUBSISTENCE	450	50	200	200
10-4380-432100	TELEPHONE SERVICE	600	650	650	600
10-4380-432500	POSTAGE	400	400	400	400
10-4380-434100	PRINTING	250	250	250	0
10-4380-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	0
10-4380-435300	MAINTENANCE & REPAIR-VEHICLES	750	750	750	750
10-4380-439500	EMPLOYEE TRAINING	250	150	150	150
10-4380-449900	MISCELLANEOUS EXPENSE	150	150	150	150
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	0	32,954	0
<b>TOTAL ANIMAL CARE &amp; CONTROL</b>		<b>\$122,775</b>	<b>\$123,826</b>	<b>\$158,371</b>	<b>\$123,645</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>APPALCART</b>					
10-4500-469300	GENERAL APPROPRIATION	67,495	67,495	102,162	67,495
<b>TOTAL APPALCART</b>		<b>\$67,495</b>	<b>\$67,495</b>	<b>\$102,162</b>	<b>\$67,495</b>
<b>FORESTRY</b>					
10-4750-469300	GENERAL APPROPRIATION	40,482	53,635	43,798	43,798
<b>TOTAL FORESTRY</b>		<b>\$40,482</b>	<b>\$53,635</b>	<b>\$43,798</b>	<b>\$43,798</b>
<b>ECONOMIC DEVELOPMENT</b>					
10-4920-449900	CLEANING CONTRACT	7,333	0	0	0
10-4920-449901	GREEN BUSINESS PLAN	1,788	0	300	300
10-4920-449902	AEC OFFICE EXPENSES	0	0	9,400	9,400
10-4920-463000	GENERAL APPROPRIATION	48,500	48,500	48,500	48,500
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$57,621</b>	<b>\$48,500</b>	<b>\$58,200</b>	<b>\$58,200</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>COOPERATIVE EXTENSION</b>					
10-4950-412100	SALARIES-REGULAR	173,101	174,502	181,510	178,100
10-4950-418100	SOCIAL SECURITY EXPENSE	13,191	13,349	13,824	13,625
10-4950-418200	STATE RETIREMENT CONTRIBUTION	18,789	22,481	25,796	24,934
10-4950-418300	HEALTH INSURANCE EXPENSE	19,928	19,989	21,788	21,788
10-4950-418500	UNEMPLOYMENT COMPENSATION	0	1,235	632	632
10-4950-418600	WORKER'S COMPENSATION	200	190	92	91
10-4950-429000	OTHER SUPPLIES	7,500	7,500	7,705	7,705
10-4950-431100	TRAVEL-MILEAGE	500	0	0	0
10-4950-431101	TRAVEL-OUTSIDE COUNTY	240	0	0	0
10-4950-431200	TRAVEL-SUBSISTENCE-OUT OF COUNTY	345	0	0	0
10-4950-432100	TELEPHONE SERVICE	1,300	1,200	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200
10-4950-439500	EMPLOYEE TRAINING	310	0	0	0
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	709	500	500	500
10-4950-449100	DUES AND SUBSCRIPTIONS	2,111	2,020	2,020	2,020
10-4950-449900	MISCELLANEOUS EXPENSE	1,500	3,025	3,260	3,260
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>\$239,924</b>	<b>\$246,191</b>	<b>\$258,527</b>	<b>\$254,055</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>SOIL AND WATER CONSERVATION</b>					
10-4960-412100	SALARIES-REGULAR	78,234	79,799	67,850	69,207
10-4960-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4960-418100	SOCIAL SECURITY EXPENSE	6,297	6,422	5,430	5,537
10-4960-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,555	5,620	4,851	4,948
10-4960-418300	HEALTH INSURANCE EXPENSE	14,550	14,900	15,700	15,700
10-4960-418600	WORKER'S COMPENSATION	1,174	900	1,018	1,038
10-4960-418900	OTHER FRINGE-401K	3,912	4,014	3,391	3,460
10-4960-418901	OTHER FRINGE-457	720	720	720	720
10-4960-425100	MOTOR FUELS AND LUBRICANTS	1,500	1,500	1,500	1,500
10-4960-425200	TIRES	0	600	0	0
10-4960-426000	OFFICE SUPPLIES	500	500	500	500
10-4960-429000	OTHER SUPPLIES	4,000	4,000	4,000	4,000
10-4960-431100	TRAVEL-MILEAGE	250	250	250	250
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
10-4960-469853	SPECIAL ALLOCATION	2,000	1,800	1,800	1,800
<b>TOTAL SOIL CONSERVATION</b>		<b>\$121,322</b>	<b>\$123,655</b>	<b>\$109,640</b>	<b>\$111,290</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>PUBLIC HEALTH</b>					
10-5110-463000	ANNUAL APPROPRIATION	541,127	568,183	568,183	568,183
<b>TOTAL PUBLIC HEALTH</b>		<b>\$541,127</b>	<b>\$568,183</b>	<b>\$568,183</b>	<b>\$568,183</b>
<b>MENTAL HEALTH</b>					
10-5210-463000	ANNUAL APPROPRIATION	221,194	221,194	221,194	221,194
10-5210-469852	ABC BOTTLE TAX	18,500	0	0	0
<b>TOTAL MENTAL HEALTH</b>		<b>\$239,694</b>	<b>\$221,194</b>	<b>\$221,194</b>	<b>\$221,194</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PROJECT ON AGING</b>					
10-5550-412100	SALARIES-REGULAR	653,098	656,530	617,398	629,746
10-5550-412101	SALARIES-NON REGULAR	26,000	26,000	14,000	14,000
10-5550-418100	SOCIAL SECURITY EXPENSE	54,328	54,602	50,512	51,500
10-5550-418200	LOCAL GOV'T RETIREMENT EXPENSE	46,370	45,956	44,144	45,027
10-5550-418300	HEALTH INSURANCE EXPENSE	138,225	145,275	145,225	145,225
10-5550-418600	WORKER'S COMPENSATION	13,582	13,000	13,891	14,162
10-5550-418900	OTHER FRINGE-401K	32,655	32,827	30,870	31,487
10-5550-418901	OTHER FRINGE-457	6,840	7,020	6,660	6,660
10-5550-422000	FOOD AND PROVISIONS	80,000	90,000	95,000	95,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,250	4,250	4,250
10-5550-429200	PROGRAM SUPPLIES	28,000	25,000	25,000	25,000
10-5550-431100	TRAVEL-MILEAGE	28,000	28,000	28,000	28,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	30,000	30,000	33,000	33,000
10-5550-431500	TRAVEL-MEAL DEL.-APPAL. VOL.	22,000	22,000	22,000	22,000
10-5550-432100	TELEPHONE SERVICE	8,000	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	1,500	1,250	1,250	1,250
10-5550-437000	ADVERTISING	500	300	300	300
10-5550-439500	EMPLOYEE TRAINING	1,000	750	750	750
10-5550-449100	DUES AND SUBSCRIPTIONS	400	400	400	400
10-5550-469510	CONT.SERVICES-VOL.RECOGNITION	2,000	2,000	2,000	2,000
10-5550-469511	CONT.SERVICES-HEALTH SCREEN	4,000	0	0	0
10-5550-469512	CONT.SER.-HB 405 SCREENING	6,000	6,000	6,000	6,000
10-5550-469514	CONTRACTED SERV-INSTRUCTORS	8,000	8,000	8,000	8,000
10-5550-469515	SELF SUPPORTING CLASSES	0	14,504	10,000	10,000
<b>TOTAL PROJECT ON AGING</b>		<b>\$1,198,148</b>	<b>\$1,210,060</b>	<b>\$1,169,550</b>	<b>\$1,184,657</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>VETERAN SERVICES</b>					
10-5820-412100	SALARIES-REGULAR	78,234	75,000	66,640	67,973
10-5820-418100	SOCIAL SECURITY EXPENSE	6,259	6,000	5,333	5,438
10-5820-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,617	5,250	4,765	4,860
10-5820-418300	HEALTH INSURANCE EXPENSE	14,550	14,900	15,700	15,700
10-5820-418600	WORKER'S COMPENSATION	237	237	220	224
10-5820-418900	OTHER FRINGE-401K	3,956	3,750	3,332	3,400
10-5820-418901	OTHER FRINGE-457	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	850	850	850	850
10-5820-431100	TRAVEL-MILEAGE	550	550	600	600
10-5820-431200	TRAVEL-SUBSISTENCE	525	525	525	525
10-5820-432500	POSTAGE	800	800	800	800
10-5820-439500	EMPLOYEE TRAINING	300	250	300	300
10-5820-449100	DUES AND SUBSCRIPTIONS	200	200	235	235
<b>TOTAL VETERAN SERVICES</b>		<b>\$112,798</b>	<b>\$109,032</b>	<b>\$100,020</b>	<b>\$101,625</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>SPECIAL APPROPRIATIONS</b>					
10-5890-463103	BEECH MTN. PARKS & RECREATION	2,500	2,500	2,500	2,500
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,800	8,800	8,800	8,800
10-5890-463106	BLOWING ROCK PARKS & RECREATION	15,000	15,000	17,500	15,000
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
10-5890-463110	SOUTHERN APP. HISTORICAL ASSOC.	12,000	12,000	20,000	12,000
10-5890-469811	THE CHILDREN'S PLAYHOUSE	2,500	0	5,000	0
10-5890-463113	PARENT TO PARENT	0	0	2,000	0
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	0	0	18,680	0
10-5890-463119	VALLE CRUCIS COMM. PARK	16,000	16,000	18,000	16,000
10-5890-463120	GREEN VALLEY COMMUNITY PARK	10,000	10,000	15,000	10,000
10-5890-463124	WATAUGA CO HUMANE SOCIETY	75,000	78,000	100,501	79,482
10-5890-463127	CHILDREN'S COUNCIL	2,500	0	0	0
10-5890-463131	FOSTER GRANDPARENT PROGRAM	1,100	1,100	7,500	1,100
10-5890-469848	BLUE RIDGE MEDIATION / DRUG COURT	35,000	18,500	18,500	18,500
10-5890-463135	HOSPITALITY HOUSE-CO. ALLOC	0	0	23,360	0
10-5890-463136	HOSPITALITY HOUSE - WeCAN	2,000	1,000	10,000	1,000
10-5890-463140	OASIS-COUNTY ALLOCATION	10,000	10,000	10,000	10,000
14-5890-463104	OASIS-BUILDING GRANT MATCH	10,000	0	0	0
10-5890-463137	HUNGER COALITION	14,000	14,000	16,000	14,000
10-5890-463138	COMMUNITY CARE CLINIC	22,500	22,500	25,044	22,500
10-5890-463139	MOUNTAIN ALLIANCE	15,000	15,000	17,500	15,000
10-5890-463141	WYN-COUNTY ALLOCATION	3,300	3,300	6,000	3,300

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
10-5890-463142	PROJECT CHALLENGE-JCPC	35,653	37,497	37,497	37,497
10-5890-463143	PROJECT CHALLENGE-JCPC CO.MATCH	10,696	11,249	11,249	11,249
10-5890-463144	WYN-JCPC	42,278	44,973	44,973	44,973
10-5890-463145	WYN-JCPC CO.MATCH	12,683	13,492	13,492	13,492
10-5890-463146	BLUE RIDGE MEDIATION CTR.-JCPC	11,400	11,400	11,400	11,400
10-5890-463147	BLUE RIDGE MEDIATION CTR.-CO.MATCH	3,420	3,420	3,420	3,420
10-5890-463148	JCPC TASK FORCE	400	300	300	300
10-5890-463149	CROSSNORE SCHOOL - JCPC	0	17,000	17,000	17,000
10-5890-463150	CROSSNORE SCHOOL - CO. MATCH	0	5,100	5,100	5,100
14-5890-469814	BARIUM SPRINGS - JCPC	24,554	0	0	0
14-5890-469815	BARIUM SPRINGS-CO.MATCH	7,366	0	0	0
<b>TOTAL SPECIAL APPROPRIATIONS</b>		<b>\$438,650</b>	<b>\$405,131</b>	<b>\$519,316</b>	<b>\$406,613</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC SCHOOLS-CURRENT EXPENSE</b>					
10-5911-463000	ANNUAL APPROPRIATION	11,839,645	11,839,645	13,341,893	12,062,834
10-5911-459001	CURRENT CAPITAL OUTLAY	321,574	340,400	417,270	0
10-5911-499000	COLA CONTINGENCY	0	0	0	132,000
10-9800-498021	CAPITAL PROJECTS SET ASIDE	0	0	0	340,400
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575
<b>TOTAL PUBLIC SCHOOLS-CURRENT EXPENSE</b>		<b>\$12,161,794</b>	<b>\$12,180,620</b>	<b>\$13,759,738</b>	<b>\$12,535,809</b>
<b>COMM. COLLEGE-CURRENT OPERATIONS</b>					
10-5921-459001	CAP.OUTLAY-LUMP SUM	10,000	10,000	50,000	10,000
10-5921-463000	ANNUAL APPROPRIATION	800,980	800,980	843,764	825,009
<b>TOTAL COMM. COLLEGE-CURR.OPERATIONS</b>		<b>\$810,980</b>	<b>\$810,980</b>	<b>\$893,764</b>	<b>\$835,009</b>
<b>LIBRARY</b>					
10-6110-469300	GENERAL APPROPRIATION	495,000	495,000	540,500	509,850
<b>TOTAL LIBRARY</b>		<b>\$495,000</b>	<b>\$495,000</b>	<b>\$540,500</b>	<b>\$509,850</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>RECREATION-ADMN.</b>					
10-6120-412100	SALARIES-REGULAR	131,313	133,939	133,939	136,618
10-6120-412600	SALARIES-PART-TIME	3,000	3,000	4,080	3,000
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-6120-418100	SOCIAL SECURITY EXPENSE	10,783	10,994	11,042	11,169
10-6120-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,323	9,376	9,577	9,768
10-6120-418300	HEALTH INSURANCE EXPENSE	21,825	22,650	23,550	23,550
10-6120-418600	WORKER'S COMPENSATION	404	1,500	1,607	1,639
10-6120-418900	OTHER FRINGE-401K	6,566	6,697	6,697	6,831
10-6120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	180	200	210	200
10-6120-425100	MOTOR FUELS AND LUBRICANTS	2,700	3,500	3,424	3,250
10-6120-425200	TIRES	0	1,400	0	0
10-6120-426000	OFFICE SUPPLIES	6,000	6,000	6,990	6,000
10-6120-429000	OTHER SUPPLIES	6,000	6,000	6,555	6,000
10-6120-431100	TRAVEL-MILEAGE	300	300	300	300
10-6120-432100	TELEPHONE SERVICE	1,920	2,020	2,105	2,105
10-6120-432500	POSTAGE	2,200	2,125	2,170	2,170
10-6120-434100	PRINTING	300	300	300	300
10-6120-435200	MAINTENANCE & REPAIR-EQUIPMENT	150	150	150	150
10-6120-435300	MAINTENANCE & REPAIR-VEHICLES	1,800	1,800	1,800	1,800
10-6120-437000	ADVERTISING	400	400	400	250
10-6120-443900	RENT-EQUIPMENT	660	0	660	660
10-6120-449100	DUES AND SUBSCRIPTIONS	627	644	659	600
10-6120-449900	MISC.EXPENSE-SENIOR GAMES	5,000	6,000	7,200	6,000
10-6120-469500	CONTRACTED SERVICES-DAVANT FIELD	2,000	2,000	0	0
10-6120-469501	CONTRACTED SERVICES-WHS POSITION	17,259	17,478	18,054	18,000
<b>TOTAL RECREATION-ADMN.</b>		<b>\$232,270</b>	<b>\$240,033</b>	<b>\$243,029</b>	<b>\$241,920</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>AQUATICS</b>					
10-6121-412100	SALARIES-REGULAR	74,388	43,256	62,052	63,293
10-6121-412600	SALARIES-PART-TIME	91,000	91,000	65,231	65,231
10-6121-412801	CELLPHONE ALLOWANCE	0	0	480	0
10-6121-418100	SOCIAL SECURITY EXPENSE	13,231	10,740	10,183	10,282
10-6121-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,282	3,028	4,437	4,525
10-6121-418300	HEALTH INSURANCE EXPENSE	14,550	7,450	12,275	12,275
10-6121-418600	WORKER'S COMPENSATION	3,308	3,308	3,245	3,534
10-6121-418900	OTHER FRINGE-401K	3,719	2,163	3,103	3,165
10-6121-418901	OTHER FRINGE-457	720	360	540	540
10-6121-421200	UNIFORMS	400	400	500	400
10-6121-429000	OTHER SUPPLIES	10,500	10,500	11,630	10,500
10-6121-432100	TELEPHONE SERVICE	800	700	749	700
10-6121-439500	EMPLOYEE TRAINING	360	300	590	590
<b>TOTAL AQUATICS</b>		<b>\$218,258</b>	<b>\$173,205</b>	<b>\$175,015</b>	<b>\$175,035</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>ATHLETICS</b>					
10-6125-412100	SALARIES-REGULAR	106,303	108,429	127,745	130,300
10-6125-412600	SALARIES-PART-TIME	21,606	21,600	24,968	22,000
10-6125-412601	SALARIES-P/T-OFFICIALS	57,000	57,000	60,351	57,000
10-6125-412801	CELLPHONE ALLOWANCE	1,200	1,200	1,440	1,440
10-6125-418100	SOCIAL SECURITY EXPENSE	14,889	15,058	17,045	16,744
10-6125-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,548	7,590	9,134	9,316
10-6125-418300	HEALTH INSURANCE EXPENSE	18,188	18,625	23,550	23,550
10-6125-418600	WORKER'S COMPENSATION	5,564	4,550	5,327	5,235
10-6125-418900	OTHER FRINGE-401K	5,315	5,421	6,387	6,515
10-6125-418901	OTHER FRINGE-457	900	900	1,080	1,080
10-6125-429000	OTHER SUPPLIES	44,775	44,775	50,204	45,000
10-6125-429801	OTHER SUPPLIES-OFFICIALS	1,500	1,500	2,000	1,500
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	4,500	4,500	5,550	4,500
10-6125-429803	OTHER SUPPLIES-TENNIS	1,650	1,650	1,650	1,650
10-6125-431100	TRAVEL-MILEAGE	280	280	280	280
10-6125-432100	TELEPHONE SERVICE-CC GYM	450	438	450	450
10-6125-434100	PRINTING	800	800	800	500
10-6125-443900	RENT-EQUIPMENT	4,620	4,840	5,000	5,000
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	1,800	1,800
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,550	1,550	1,575	1,250
<b>TOTAL ATHLETICS</b>		<b>\$300,438</b>	<b>\$302,506</b>	<b>\$346,336</b>	<b>\$335,110</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>ARTS-SPECIAL POPULATIONS</b>					
10-6126-412100	SALARIES-REGULAR	45,060	45,961	45,961	46,880
10-6126-412600	SALARIES-PART-TIME	32,985	32,985	35,765	34,000
10-6126-418100	SOCIAL SECURITY EXPENSE	6,244	6,316	6,538	6,470
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,199	3,217	3,286	3,352
10-6126-418300	HEALTH INSURANCE EXPENSE	7,275	7,450	7,850	7,850
10-6126-418600	WORKER'S COMPENSATION	1,561	1,561	2,043	2,024
10-6126-418900	OTHER FRINGE-401K	2,253	2,298	2,298	2,344
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	700	1,200	750
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	2,276	2,673	3,000	3,000
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	1,600	2,100	2,900	2,000
<b>TOTAL ARTS-SPECIAL POPULATIONS</b>		<b>\$109,563</b>	<b>\$111,671</b>	<b>\$117,651</b>	<b>\$115,080</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>FUN IN THE SUN CAMP</b>					
10-6128-412100	SALARIES-REGULAR	16,710	17,044	0	0
10-6128-412600	SALARIES-PART-TIME	28,000	24,120	47,480	45,000
10-6128-412801	CELLPHONE ALLOWANCE	240	240	0	0
10-6128-418100	SOCIAL SECURITY EXPENSE	3,596	3,293	3,798	3,600
10-6128-418200	LOCAL GOV'T RETIREMENT EXPENSE	1,186	1,193	0	0
10-6128-418300	HEALTH INSURANCE EXPENSE	3,638	3,725	0	0
10-6128-418600	WORKER'S COMPENSATION	1,349	1,200	1,187	1,125
10-6128-418900	OTHER FRINGE-401K	836	852	0	0
10-6128-418901	OTHER FRINGE-457	180	180	0	0
10-6128-429000	OTHER SUPPLIES	2,000	1,800	2,500	2,200
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	2,300	2,300	3,465	3,200
10-6128-439500	EMPLOYEE TRAINING	120	120	170	170
10-6128-469500	CONTRACTED SERVICES	2,575	1,800	2,700	2,500
<b>TOTAL FUN IN THE SUN CAMP</b>		<b>\$62,980</b>	<b>\$58,117</b>	<b>\$61,550</b>	<b>\$58,045</b>
<b>RECREATION SUMMARY</b>					
	RECREATION-ADMINISTRATION	232,270	240,033	243,029	241,920
	AQUATICS	218,258	173,205	175,015	175,035
	ATHLETICS	300,438	302,506	346,336	335,110
	ARTS-SPECIAL POPULATIONS	109,563	111,671	117,651	115,080
	FUN IN THE SUN CAMP	62,980	58,117	61,550	58,045
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$923,509</b>	<b>\$885,532</b>	<b>\$943,581</b>	<b>\$925,190</b>



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
<b>TRANSFER TO OTHER FUNDS</b>					
10-9800-498014	TRANSFER TO PUBLIC ASSIST.	1,794,654	1,484,731	2,081,861	1,812,641
10-9800-498021	TRANSFER TO CAPITAL PROJECTS FUND	4,139,370	0	9,689,936	340,400
10-9800-498030	TRANSFER TO DEBT SERVICE	6,978,747	5,289,992	4,963,548	4,963,548
10-9800-498031	TRAN.TO DEBT SERVICE-SALES TAX 1992 SCHOOL BONDS	1,417,618	1,300,047	1,238,414	1,238,414
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$14,330,389</b>	<b>\$8,074,770</b>	<b>\$17,973,759</b>	<b>\$8,355,003</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$46,494,896</b>	<b>\$41,427,928</b>	<b>\$56,801,066</b>	<b>\$42,319,592</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PUBLIC ASSISTANCE FUND REVENUES</b>					
14-3531-323000	ADMN. COST REIMB. FED./STATE	-2,035,003	-2,075,000	-2,009,848	-2,009,848
14-3583-344080	YOUTH SERVICES-LINKS	-10,000	-5,000	-15,000	-15,000
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-10,000	-10,000	-10,000	-10,000
14-3541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-20,000	-20,000	-13,866	-13,866
14-3541-323002	CHILD SUPPORT APPLICATION FEES	-400	-600	-300	-300
14-3541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-4,000	-6,000	-8,218	-8,218
14-3547-323001	STATE FOSTER CARE	-149,424	-178,896	-186,978	-186,978
14-3541-323000	IV-E FOSTER CARE STANDARD & MAX.	-188,645	-57,105	-102,100	-102,100
14-3545-354510	MEDICAID AT RISK	-35,000	-25,000	-25,000	-25,000
14-3545-354515	DMA TRANSPORTATION	-98,382	-87,400	-92,000	-92,000
14-3547-323000	ADOP.ASSIST. VENDOR PAYMENTS	-15,105	-9,743	-7,508	-7,508
14-3583-333000	JCPC GRANT FUNDS FROM STATE	-114,285	0	0	0
14-3585-323000	TITLE XX & FSA DAYCARE	-819,997	-842,335	-852,017	-852,017
14-3585-323002	SMARTSTART DAYCARE	-86,350	-141,776	-141,776	-141,776
14-3839-389000	DOMESTIC VIOLENCE	-10,125	0	0	0
<b>TOTAL PROGRAM REVENUES</b>		<b>-\$3,596,716</b>	<b>-\$3,458,855</b>	<b>-\$3,464,611</b>	<b>-\$3,464,611</b>
<b>MISC. REVENUES</b>					
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-500	-500	-250	-250
14-3839-389001	OTHER-WAT.MED.CTR.SSW CONTRACT	-50,000	-24,180	-24,180	-24,180
<b>TOTAL MISC. REVENUES</b>		<b>-\$50,500</b>	<b>-\$24,680</b>	<b>-\$24,430</b>	<b>-\$24,430</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>TRANSFER FROM OTHER FUNDS</b>					
14-3980-398010	TRANSFER FROM GENERAL FUND	-1,794,654	-1,484,731	-2,081,861	-1,812,641
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>-\$1,794,654</b>	<b>-\$1,484,731</b>	<b>-\$2,081,861</b>	<b>-\$1,812,641</b>
<b>FUND BALANCE APPROPRIATED</b>					
14-3991-399100	FUND BALANCE APPROPRIATED	-90,279	-63,485	0	0
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>-\$90,279</b>	<b>-\$63,485</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL PUBLIC ASSISTANCE FUND REVENUES</b>		<b>-\$5,532,149</b>	<b>-\$5,031,751</b>	<b>-\$5,570,902</b>	<b>-\$5,301,682</b>

**PUBLIC ASSISTANCE FUND EXPENDITURES**

**ADMINISTRATION-DSS**

14-5310-412100	SALARIES-REGULAR	1,789,778	1,781,572	1,920,627	1,766,426
14-5310-412101	SALARIES-ON CALL	5,600	5,600	5,600	5,570
14-5310-412600	SALARIES-PART-TIME	36,845	10,201	10,201	10,201
14-5310-418100	SOCIAL SECURITY EXPENSE	146,578	143,790	154,914	142,573
14-5310-418200	LOCAL GOV'T RETIREMENT EXPENSE	127,472	125,102	137,325	126,299
14-5310-418300	HEALTH INSURANCE EXPENSE	327,375	324,075	385,700	342,000
14-5310-418600	WORKER'S COMPENSATION	18,322	18,000	21,127	19,431
14-5310-418900	OTHER FRINGE-401K	89,769	89,359	96,031	88,321
14-5310-418901	OTHER FRINGE-457	16,200	15,660	17,820	15,660
14-5310-425100	MOTOR FUELS AND LUBRICANTS	3,200	3,850	1,500	1,500
14-5310-425200	TIRES	500	600	600	600
14-5310-425300	VEHICLE PARTS	500	500	1,000	500
14-5310-426000	OFFICE SUPPLIES	23,000	17,500	17,500	17,500
14-5310-431100	TRAVEL-MILEAGE	15,000	15,000	20,000	15,000
14-5310-431200	TRAVEL-SUBSISTENCE	3,000	3,000	5,000	3,000
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	92,000	92,000	92,000	92,000
14-5310-432100	TELEPHONE SERVICE	16,500	15,000	12,000	12,000

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
14-5310-432500	POSTAGE	12,000	11,000	15,000	12,500
14-5310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	1,000	1,250	1,000
14-5310-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,500	1,500	1,000
14-5310-437000	ADVERTISING	300	500	500	500
14-5310-439500	EMPLOYEE TRAINING	750	600	500	500
14-5310-439902	IN-HOME SERVICES	15,339	15,339	13,422	12,430
14-5310-442201	PC SOFTWARE AND LICENSES	0	20,575	20,575	20,575
14-5310-443900	RENT-EQUIPMENT	850	850	850	250
14-5310-449100	DUES AND SUBSCRIPTIONS	975	1,200	1,200	1,150
14-5310-449900	MISCELLANEOUS EXPENSE	2,000	3,000	4,000	1,500
14-5310-451000	CAPITAL OUTLAY-FURN. & EQUIP.	275,000	14,790	17,566	16,566
14-5310-467000	BOARD MEMBER FEES	1,000	1,200	1,200	1,000
14-5310-469101	PROFESSIONAL SER.-LEGAL SERVICES	40,000	60,000	50,000	40,000
14-5310-469102	PROFESSIONAL SER.-ACCT. RESEARCH	1,500	1,500	1,500	1,500
14-5310-469103	PROFESSIONAL SER.-SUB.ABUSE TESTING	2,000	1,500	2,500	1,500
14-5310-469104	PROFESSIONAL SER.-VANGUARD SW	50,000	24,180	24,180	24,180
14-5310-469106	PROF SER-CHILD PROTECTIVE SERVICES	0	10,000	10,000	10,000
14-5310-469500	CONTRACTED SERVICES-FOOD STAMPS	6,500	8,010	8,000	8,000
14-5310-469505	CONT.SERVICES-JUVENILE DETENTION	15,000	15,000	15,000	10,000
14-5310-469515	CONT. SERVICES-COMPUTER LEASE	2,000	2,000	2,000	2,000
<b>TOTAL ADMINISTRATION-DSS</b>		<b>\$3,139,353</b>	<b>\$2,854,553</b>	<b>\$3,089,688</b>	<b>\$2,824,732</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>CHILD SUPPORT ENFORCEMENT</b>					
14-5370-412100	SALARIES - REGULAR	99,244	101,229	105,830	103,558
14-5370-418100	SOCIAL SECURITY EXPENSE	7,940	8,098	8,466	8,285
14-5370-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,046	7,086	7,567	7,404
14-5370-418300	HEALTH INSURANCE EXPENSE	21,825	22,350	23,550	23,550
14-5370-418600	WORKER'S COMPENSATION	992	1,100	1,058	1,036
14-5370-418900	OTHER FRINGE-401K	4,962	5,061	5,292	5,178
14-5370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
14-5370-426000	OFFICE SUPPLIES	1,000	0	0	0
14-5370-431100	TRAVEL-MILEAGE	750	250	0	0
14-5370-431200	TRAVEL-SUBSISTENCE	250	250	0	0
14-5370-432100	TELEPHONE SERVICE	10,500	2,500	0	0
14-5370-432500	POSTAGE	7,500	4,000	0	0
14-5370-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	250	0	0
14-5370-439500	EMPLOYEE TRAINING	0	100	0	0
14-5370-441200	RENT OFFICE SPACE	16,764	0	0	0
14-5370-449900	MISCELLANEOUS EXPENSES	750	1,000	0	0
14-5370-449901	COURT FEES	1,500	5,500	6,700	5,000
14-5370-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	2,500	0	0
14-5370-469101	PROFESSIONAL SERVICES - LEGAL	20,000	20,000	15,000	15,000
14-5370-469102	PROFESSIONAL SERV - SHERIFF'S FEES	1,100	1,650	1,600	1,500
14-5370-469500	CONTRACTED SERVICES	3,000	4,000	4,000	1,000
<b>TOTAL CHILD SUPPORT ENFORCEMENT</b>		<b>\$206,703</b>	<b>\$188,004</b>	<b>\$180,143</b>	<b>\$172,591</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>PROGRAM EXPENDITURES</b>					
14-5385-440100	SPEC.ASSIST.-AGED & DISABLED	264,144	282,057	265,144	282,057
14-5390-440300	ADOPTION ASSISTANCE IV-E	45,091	43,654	38,093	43,654
14-5390-440301	ADOPTION ASSISTANCE IV-B	36,438	19,962	26,622	19,962
14-5410-440000	WORK FIRST -MAINT. OF EFFORT	25,000	25,000	30,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSIST.	16,000	16,000	20,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM	0	48,360	245,934	245,934
14-5410-440003	IV-E FC STD. & MAXIMUM	228,480	69,852	96,324	96,324
14-5410-440004	DOMESTIC VIOLENCE	10,125	0	0	0
14-5410-440801	IV-E FC CLOTHING & OTHER	17,000	17,250	17,250	17,250
14-5410-440802	SPECIAL LINKS	10,000	5,000	15,000	15,000
14-5410-440803	ALLOCATED LINKS	3,425	3,425	3,425	2,000
14-5430-440800	STATE FOSTER STANDARD	298,848	307,792	373,956	373,956
14-5430-440801	SFC-CLOTHING & OTHER	500	500	500	500
14-5451-440400	MEDICAID	17,000	5,100	5,100	3,000
14-5460-440500	SPECIAL ASSISTANCE-BLIND	6,000	4,000	5,996	5,996
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	76,445	157,131	163,934	163,934
14-5850-440900	PUR. DAY CARE TITLE XX/FSA	819,997	842,335	852,017	852,017
14-5850-440901	SMARTSTART	86,350	141,776	141,776	141,776
<b>TOTAL PROGRAM EXPENDITURES</b>		<b>\$1,960,843</b>	<b>\$1,989,194</b>	<b>\$2,301,071</b>	<b>\$2,304,360</b>
<b>TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES</b>		<b>\$5,532,149</b>	<b>\$5,031,751</b>	<b>\$5,570,902</b>	<b>\$5,301,682</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>CAPITAL PROJECTS FUND REVENUES</b>					
21-3980-398100	TRANSFER FROM GENERAL FUND	-4,139,370	0	-9,689,936	-340,400
21-3991-399100	FUND BALANCE APPROPRIATED	-620,000	0	0	0
21-3991-399100	FD BAL APPROP-SCHOOL DEBT SERVICE	-54,304	-1,500,000	-1,500,000	-1,500,000
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>		<b>-\$4,813,674</b>	<b>-\$1,500,000</b>	<b>-\$11,189,936</b>	<b>-\$1,840,400</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>					
<b>TRANSFER TO OTHER FUNDS</b>					
21-9800-498010	TRAN. TO GEN. FUND	620,000	0	0	0
21-9800-498030	TRAN TO DEBT SERVICE	54,304	1,500,000	1,500,000	1,500,000
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$674,304</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>FUTURE PROJECT FUNDING</b>					
21-9930-441101	FUTURE COUNTY BUILDING	0	0	500,000	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	100,000	0
21-9930-441701	ASPHALT MAINTENANCE	0	0	97,319	0
21-9930-442100	DATA PROCESSING	0	0	66,130	0
21-9930-443200	LAW ENFORCEMENT CENTER/JAIL	0	0	120,000	0
21-9930-449210	ECONOMIC DEV./COMMERCE PARK	0	0	2,575,000	0
21-9930-459122	WATAUGA CO SCHOOLS CIP	0	0	340,700	340,400
21-9930-459123	DEBT SERVICE PLAN	4,139,370	0	0	0
21-9930-459210	CALDWELL COMM. COLLEGE	0	0	300,000	0
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	250,000	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	0	1,100,000	0
21-9930-461205	RECREATION FIELD RENOVATION/UPGRADES	0	0	525,872	0
<b>TOTAL FUTURE PROJECT FUNDING</b>		<b>\$4,139,370</b>	<b>\$0</b>	<b>\$9,689,936</b>	<b>\$340,400</b>
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>\$4,813,674</b>	<b>\$1,500,000</b>	<b>\$11,189,936</b>	<b>\$1,840,400</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>FEDERAL EQUITABLE SHARING FUND</b>					
<b>FUND BALANCE APPROPRIATED</b>					
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	0	-14,000	-7,000	-7,000
22-3991-399101	FUND BAL APPROP./ORIGINAL BUD.	-43,000	0	-49,000	-48,000
<b>TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b><u>-43,000</u></b>	<b><u>-14,000</u></b>	<b><u>-56,000</u></b>	<b><u>-55,000</u></b>
<b>FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>					
22-4310-451000	CAPITAL OUTLAY-EQUIPMENT	0	0	24,000	0
22-4310-454000	CAPITAL OUTLAY - VEHICLES	43,000	14,000	32,000	55,000
<b>TOTAL FEDERAL EQUITABLE SHARING FD EXPENDITURES</b>		<b><u>43,000</u></b>	<b><u>14,000</u></b>	<b><u>56,000</u></b>	<b><u>55,000</u></b>
<b>STATE SUBSTANCE ABUSE TAX FUND</b>					
23-3317-343109	STATE RESTRICTED REVENUE	-15,000	-20,000	-26,000	-20,000
23-3831-349100	INTEREST EARNED ON INVESTEMENTS	-150	-200	0	0
23-3991-399101	FUND BAL APPROP./ORIGINAL BUD.	-8,920	0	-24,000	-27,700
<b>TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b><u>-24,070</u></b>	<b><u>-20,200</u></b>	<b><u>-50,000</u></b>	<b><u>-47,700</u></b>
<b>STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>					
23-4310-412801	CELLPHONE ALLOWANCE	5,900	5,900	5,900	5,900
23-4310-429000	OTHER SUPPLIES	12,500	10,000	10,300	8,000
23-4310-431200	TRAVEL-SUBSISTENCE	500	500	500	500
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	3,870	2,500	8,000	8,000
23-4310-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
23-4310-449100	DUES & SUBSCRIPTIONS	300	300	300	300
23-4310-451000	CAPITAL OUTLAY - EQUIPMENT	0	0	24,000	24,000
<b>TOTAL STATE SUBSTANCE ABUSE TAX FD EXPENDITURES</b>		<b><u>24,070</u></b>	<b><u>20,200</u></b>	<b><u>50,000</u></b>	<b><u>47,700</u></b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>EMERGENCY TELEPHONE SURCHARGE FUND REVENUE</b>					
<b>REVENUES</b>					
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-306,518	-251,533	-327,662	-327,662
26-3991-399101	FUND BALANCE APPROP.-NEW	-298,749	-51,152	0	0
<b>TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REV.</b>		<b>-\$605,267</b>	<b>-\$302,685</b>	<b>-\$327,662</b>	<b>-\$327,662</b>

<b>EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES</b>					
26-4330-421000	IMPLEMENTAL FUNCTIONS	110,000	142,585	69,998	69,998
26-4330-422000	SOFTWARE	36,500	23,000	34,015	34,015
26-4330-423000	EMPLOYEE TRAINING	4,000	5,100	6,560	6,560
26-4330-424000	TELEPHONE	86,788	113,000	130,300	130,300
26-4330-425000	HARDWARE	342,979	19,000	86,789	86,789
26-4330-426000	FURNITURE	25,000	0	0	0
<b>TOTAL EMERGENCY TELEPHONE SUR. FD EXPENDITURES</b>		<b>\$605,267</b>	<b>\$302,685</b>	<b>\$327,662</b>	<b>\$327,662</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>RURAL FIRE DISTRICTS FUND REVENUE</b>					
24-3100-318000	INTEREST ON DEL. TAXES BOONE	-3,200	-3,500	-3,500	-3,500
24-3100-318001	INTEREST ON DEL. TAXES FOSCOE	-200	-250	-300	-300
24-3100-318005	INTEREST ON DEL. TAXES BEECH MTN	-5	-5	-5	-5
24-3100-318008	INTEREST ON DEL. TAXES SHAWNEEHAW	-30	-30	-45	-45
24-3100-312000	PRIOR YEARS TAXES BOONE	-21,500	-25,000	-20,000	-20,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-1,100	-1,250	-1,250	-1,250
24-3100-312005	PRIOR YEARS TAXES BEECH MTN	-28	-30	-15	-15
24-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-85	-90	-90	-90
24-3102-312100	CURRENT YEAR TAXES BOONE	-567,371	-717,338	-736,750	-736,750
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-65,889	-66,422	-69,792	-69,792
24-3102-312105	CURRENT YEAR TAXES-BEECH MTN	-1,719	-1,718	-2,090	-2,090
24-3102-312107	CURRENT YEAR TAXES-COVE CREEK	-292	-302	-311	-311
24-3102-312108	CURRENT YEAR TAXES-SHAWNEEHAW	-5,043	-4,949	-5,285	-5,285
<b>TOTAL RURAL FIRE DIST. REVENUES</b>		<b>-\$666,462</b>	<b>-\$820,884</b>	<b>-\$839,434</b>	<b>-\$839,434</b>
<b>RURAL FIRE DIST. EXPENDITURES</b>					
24-4340-469901	PAYABLE TO FOSCOE	67,189	67,922	71,342	71,342
24-4340-469905	PAYABLE TO BOONE	592,071	745,838	760,250	760,250
24-4340-469907	PAYABLE TO COVE CREEK	292	302	311	311
24-4340-469908	PAYABLE TO SHAWNEEHAW	5,158	5,069	5,420	5,420
24-4340-469998	PAYABLE TO BEECH MTN	1,752	1,753	2,110	2,110
<b>TOTAL RURAL FIRE DIST. EXPENDITURES</b>		<b>\$666,462</b>	<b>\$820,884</b>	<b>\$839,434</b>	<b>\$839,434</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>FIRE DISTRICTS FUND REVENUE</b>					
28-3100-311001	INTEREST ON DEL TAXES FOSCOE	-1,700	-1,700	-2,000	-2,000
28-3100-311004	INTEREST ON DEL TAXES BEAVER DAM	-730	-730	-730	-730
28-3100-311005	INTEREST ON DEL TAXES STEWART SIMMONS	-1,100	-1,100	-1,100	-1,100
28-3100-311006	INTEREST ON DEL TAXES ZIONVILLE	-850	-850	-850	-850
28-3100-311007	INTEREST ON DEL TAXES COVE CREEK	-1,300	-1,300	-1,300	-1,300
28-3100-311008	INTEREST ON DEL TAXES SHAWNEEHAW	-510	-510	-510	-510
28-3100-311009	INTEREST ON DEL TAXES MEAT CAMP	-800	-800	-900	-900
28-3100-311010	INTEREST ON DEL TAXES DEEP GAP	-1,000	-1,000	-1,000	-1,000
28-3100-311011	INTEREST ON DEL TAXES TODD	-255	-255	-255	-255
28-3100-311012	INTEREST ON DEL TAXES BLOWING ROCK	-1,540	-1,540	-1,800	-1,800
28-3100-311019	INTEREST ON DEL TAXES CRESTON	-75	-75	-75	-75
28-3100-312001	PRIOR YEARS TAXES FOSCOE	-6,965	-7,500	-7,600	-7,600
28-3100-312004	PRIOR YEARS TAXES BEAVER DAM	-1,765	-2,000	-2,100	-2,100
28-3100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-6,765	-7,000	-6,000	-6,000
28-3100-312006	PRIOR YEARS TAXES ZIONVILLE	-2,005	-2,200	-2,200	-2,200
28-3100-312007	PRIOR YEARS TAXES COVE CREEK	-6,100	-7,200	-5,000	-5,000
28-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-2,500	-3,000	-3,000	-3,000
28-3100-312009	PRIOR YEARS TAXES MEAT CAMP	-2,900	-3,200	-3,200	-3,200
28-3100-312010	PRIOR YEARS TAXES DEEP GAP	-4,240	-4,800	-4,500	-4,500
28-3100-312011	PRIOR YEARS TAXES TODD	-750	-800	-800	-800
28-3100-312012	PRIOR YEARS TAXES BLOWING ROCK	-6,000	-7,500	-7,800	-7,800
28-3100-312019	PRIOR YEARS TAXES CRESTON	-200	-250	-250	-250
28-3102-312101	CURRENT YEAR TAXES FOSCOE	-442,759	-444,235	-455,776	-455,776
28-3102-312104	CURRENT YEAR TAXES BEAVER DAM	-104,736	-104,258	-110,461	-110,461
28-3102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-132,822	-141,187	-136,840	-136,840
28-3102-312106	CURRENT YEAR TAXES ZIONVILLE	-103,943	-102,071	-108,439	-108,439
28-3102-312107	CURRENT YEAR TAXES COVE CREEK	-209,341	-212,871	-225,999	-225,999
28-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-87,904	-88,287	-90,887	-90,887

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
28-3102-312109	CURRENT YEAR TAXES MEAT CAMP	-116,789	-196,452	-198,429	-198,429
28-3102-312110	CURRENT YEAR TAXES DEEP GAP	-170,269	-168,453	-180,388	-180,388
28-3102-312111	CURRENT YEAR TAXES TODD	-58,320	-61,017	-62,368	-62,368
28-3102-312112	CURRENT YEAR TAXES BLOWING ROCK	-452,724	-454,021	-459,617	-459,617
28-3102-312119	CURRENT YEAR TAXES CRESTON	-3,129	-2,498	-5,425	-5,425
<b>TOTAL FIRE DISTRICTS FUND REVENUE</b>		<b>-\$1,932,786</b>	<b>-\$2,030,661</b>	<b>-\$2,087,600</b>	<b>-\$2,087,600</b>

**FIRE DISTRICTS FUND EXPENDITURES**

28-4340-469901	PAY. TO FIRE DIST.-FOSCOE	451,424	453,435	465,376	465,376
28-4340-469904	PAY. TO FIRE DIST.-BEAVER DAM	107,231	106,988	113,291	113,291
28-4340-469905	PAY.TO FIRE DIST.-ST.SIMMONS	140,687	149,287	143,940	143,940
28-4340-469906	PAY. TO FIRE DIST.-ZIONVILLE	106,798	105,121	111,489	111,489
28-4340-469907	PAY. TO FIRE DIST.-COVE CREEK	216,741	221,371	232,299	232,299
28-4340-469908	PAY. TO FIRE DIST. SHAWNEEHAW	90,914	91,797	94,397	94,397
28-4340-469909	PAY. TO FIRE DIST.-MEAT CAMP	120,489	200,452	202,529	202,529
28-4340-469910	PAY. TO FIRE DIST.-DEEP GAP	175,509	174,253	185,888	185,888
28-4340-469911	PAY. TO FIRE DIST.-TODD	59,325	62,072	63,423	63,423
28-4340-469912	PAY.TO FIRE DIST.-BLOWING ROCK	460,264	463,061	469,217	469,217
28-4340-469919	PAY.TO MEAT CAMP/CRESTON	3,404	2,823	5,750	5,750
<b>TOTAL FIRE DISTRICT FUND EXPENDITURES</b>		<b>\$1,932,786</b>	<b>\$2,030,661</b>	<b>\$2,087,600</b>	<b>2,087,600</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>WATAUGA DISTRICT U OCCUPANCY TAX REVENUE</b>					
<b>OCCUPANCY TAXES</b>					
29-3270-312009	OCCUPANCY TAX-CURRENT YEAR	-767,500	-800,000	-850,000	-850,000
<b>TOTAL DISTRICT U OCCUPANCY TAX REVENUES</b>		<b><u>-767,500</u></b>	<b><u>-800,000</u></b>	<b><u>-850,000</u></b>	<b><u>-850,000</u></b>
<b>WATAUGA DISTRICT U OCCUPANCY TAX EXPENDITURES</b>					
<b>TOURISM DEVELOPMENT AUTHORITY</b>					
29-4140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	17,500	18,000	18,500	18,500
29-4140-469900	PAY TO WATAUGA DISTRICT U TDA	750,000	782,000	831,500	831,500
<b>TOTAL DISTRICT U OCCUPANCY TAX EXPENDITURES</b>		<b><u>\$767,500</u></b>	<b><u>\$800,000</u></b>	<b><u>\$850,000</u></b>	<b><u>\$850,000</u></b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>DEBT SERVICE FUND REVENUE</b>					
<b>TRANSFER FROM OTHER FUNDS</b>					
30-3839-389000	FEDERAL INTEREST CREDIT FOR QSCB LOAN	-67,352	-59,869	-47,828	-47,828
30-3980-398100	TRANSFER FROM GENERAL FUND	-6,971,264	-5,230,123	-4,963,548	-4,963,548
30-3980-398101	TRAN.FROM GENERAL FUND-SALES TAX	-1,417,618	-1,300,047	-1,238,414	-1,238,414
30-3980-398166	TRANSFER FROM SANITATION FUND	-60,410	-57,653	-54,381	-54,381
30-3980-398201	TRANSFER FROM CAPITAL PROJECTS FD	-54,304	-1,500,000	-1,500,000	-1,500,000
<b>TOTAL DEBT SERVICE FUND REVENUES</b>		<b>-\$8,570,948</b>	<b>-\$8,147,692</b>	<b>-\$7,804,171</b>	<b>-\$7,804,171</b>
<b>DEBT SERVICE FUND EXPENDITURES</b>					
<b>DEBT SERVICE</b>					
30-9100-471001	BOND PRIN.-SCHOOLS/REFUNDING	1,225,000	1,215,000	1,200,000	1,200,000
30-9100-472001	BOND INT.-SCHOOLS/REFUNDING	192,618	142,700	92,795	92,795
30-9100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,720,588	3,720,588	3,535,000	3,535,000
30-9100-471002	INT.-NEW HIGH SCHOOL	2,321,275	2,184,729	2,065,565	2,065,565
30-9100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028
30-9100-472102	INTEREST-QSCB	59,869	59,869	52,385	52,385
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	106,213	90,764	75,315	75,315
30-9100-475001	PRIN.-HUMAN SERVICES	138,674	0	0	0
30-9100-476001	INT.-HUMAN SERVICES	2,000	0	0	0
30-9100-475921	PRIN.-LAW ENFORCEMENT CTR.	333,333	333,333	333,333	333,333
30-9100-475922	INT.-LAW ENFORCEMENT CTR.	82,350	71,550	60,750	60,750
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>		<b>\$8,570,948</b>	<b>\$8,147,692</b>	<b>\$7,804,171</b>	<b>\$7,804,171</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>SANITATION ENTERPRISE FUND REVENUE</b>					
<b>INTERGOVERNMENTAL REVENUES</b>					
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-44,000	-45,000	-50,000	-50,000
66-3200-327502	RESIDENTIAL TIRE DISPOSAL	-3,500	-3,500	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	-20,000	-20,000	-23,000
66-3200-374200	SOLID WASTE REDUCTION GRANT	0	-14,200	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>-\$81,500</b>	<b>-\$96,700</b>	<b>-\$84,000</b>	<b>-\$87,000</b>
<b>SANITATION REVENUES</b>					
66-3740-318001	SANITATION TIPPING FEE INT.	-6,000	-6,000	-4,000	-4,000
66-3740-350000	SANITATION TIPPING FEES	-1,300,000	-1,300,000	-1,200,000	-1,200,000
66-3740-350001	SANITATION USER FEES-CURR.YR.	-1,730,000	-1,750,000	-1,790,000	-1,800,000
66-3740-350002	SANITATION USER FEES-PR.YEARS	-30,000	-33,000	-33,000	-30,000
66-3740-350101	GREENBOX USER FEES-CURR.YR.	-475,000	-480,000	-485,000	-490,000
66-3740-350102	GREENBOX USER FEES-PR.YR.	-12,000	-12,000	-10,000	-10,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,843	-16,843	-16,843
66-3740-350300	SANITATION & GREENBOX FEES INT.	-10,000	-10,000	-10,000	-10,000
66-3740-381000	SALE OF RECYCLED SCRAP	-250,000	-350,000	-350,000	-350,000
66-3740-382000	SALE OF FIXED ASSETS	-15,000	-30,000	0	-25,000
66-3740-386000	RENTS	-1,200	-1,200	-1,200	-1,200
66-3839-389000	MISCELLANEOUS REVENUES	0	0	-14,000	-14,000
<b>TOTAL SANITATION REVENUES</b>		<b>-\$3,846,043</b>	<b>-\$3,989,043</b>	<b>-\$3,914,043</b>	<b>-\$3,951,043</b>
<b>INTEREST EARNED ON INVESTMENTS</b>					
66-3831-349166	INTEREST ON INVESTMENTS	-7,000	-5,000	-5,000	-5,000
<b>TOTAL INTEREST EARNED ON INVESTMENTS</b>		<b>-\$7,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>
<b>FUND BALANCE APPROPRIATED</b>					
66-3991-399100	FUND BALANCE APPROPRIATED	0	0	-776,373	-250,686
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>\$0</b>	<b>\$0</b>	<b>-\$776,373</b>	<b>-\$250,686</b>
<b>TOTAL SANITATION ENTERPRISE FUND REVENUES</b>		<b>-\$3,934,543</b>	<b>-\$4,090,743</b>	<b>-\$4,779,416</b>	<b>-\$4,293,729</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>SANITATION ENTERPRISE FUND EXPENDITURES</b>					
<b>SANITATION OPERATIONS</b>					
66-7420-412100	SALARIES-REGULAR	849,970	866,969	882,702	900,356
66-7420-412101	SALARIES-NON-REGULAR	10,000	18,398	16,945	16,945
66-7420-412801	CELLPHONE ALLOWANCE	960	960	960	960
66-7420-418100	SOCIAL SECURITY EXPENSE	66,894	70,906	71,972	73,384
66-7420-418200	LOCAL GOV'T RETIREMENT EXPENSE	59,300	60,755	63,113	64,375
66-7420-418300	HEALTH INSURANCE EXPENSE	130,950	134,100	141,300	141,300
66-7420-418600	WORKER'S COMPENSATION	37,628	35,000	39,722	40,516
66-7420-418900	OTHER FRINGE-401K	41,761	43,396	44,135	45,018
66-7420-418901	OTHER FRINGE-457	9,720	9,540	9,540	9,540
66-7420-421200	UNIFORMS	8,000	8,000	9,600	8,500
66-7420-425100	MOTOR FUELS AND LUBRICANTS	130,000	140,000	140,000	125,000
66-7420-425200	TIRES	25,000	25,000	44,800	44,800
66-7420-425300	VEHICLE PARTS	10,000	0	0	0
66-7420-426000	OFFICE SUPPLIES	3,400	3,400	3,000	3,000
66-7420-429000	OTHER SUPPLIES	30,000	36,000	30,000	30,000
66-7420-431100	TRAVEL-MILEAGE	300	300	200	200
66-7420-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,000
66-7420-432100	TELEPHONE SERVICE	6,500	6,500	6,500	6,500
66-7420-432500	POSTAGE	2,500	2,500	3,000	3,000
66-7420-433100	UTILITIES-ELECTRICITY	25,000	48,000	48,000	40,000
66-7420-433300	UTILITIES-PROPANE	10,000	10,000	8,000	8,000
66-7420-433400	UTILITIES-WATER	5,500	6,000	8,000	8,000
66-7420-434100	PRINTING	750	750	750	750
66-7420-435100	MAINTENANCE & REPAIR-BUILDING	18,000	20,000	20,000	15,000
66-7420-435101	MAINTENANCE & REPAIR-GROUNDS	25,000	25,000	129,926	107,000
66-7420-435200	MAINTENANCE & REPAIR-EQUIPMENT	30,000	40,000	60,000	30,000
66-7420-435300	MAINTENANCE & REPAIR-VEHICLES	13,000	23,000	23,000	23,000



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 11-12</b>	<b>BOARD APPROVED FY 12-13</b>	<b>DEPARTMENT REQUESTED FY 13-14</b>	<b>ADMIN RECOMMENDED FY 13-14</b>
66-7420-435301	ONGOING GAS TO ENERGY COSTS	0	0	18,700	18,700
66-7420-437000	ADVERTISING	500	500	250	250
66-7420-439500	EMPLOYEE TRAINING	500	500	500	500
66-7420-441100	RENT-LAND	13,356	13,356	13,356	13,356
66-7420-445100	GENERAL PROPERTY & LIAB INSURANCE	0	16,000	17,000	17,000
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	70,000
66-7420-449902	MISCELLANEOUS SIGN EXPENSE	4,875	8,000	8,000	3,000
66-7420-449966	IT SUPPLIES & SUPPORT CONTRACTS	3,922	2,920	1,700	1,700
66-7420-451000	CAPITAL OUTLAY-FURN. & EQUIP.	4,290	0	0	0
66-7420-452000	CAPITAL OUTLAY-IT EQUIPMENT	2,177	0	0	0
66-7420-454000	CAPITAL OUTLAY-VEHICLES	0	0	34,778	30,000
66-7420-455002	CAP OUTLAY OTHER EQUIP OVER \$5000	249,131	0	556,740	285,000
66-7420-457001	CAPITAL OUTLAY-LAND IMPROVEMENTS	0	0	0	0
66-7420-469199	PROFESSIONAL SERVICES-OTHER	60,000	60,000	60,000	60,000
66-7420-469566	CONTRACTED SERVICES-TIRE REMOVAL	45,000	45,000	40,000	40,000
66-7420-469567	CONTRACTED SERVICES-TUB GRINDER	100,000	100,000	100,000	75,000
66-7420-469568	CONTRACTED SERVICES-WASTE HAULING	1,494,357	1,765,544	1,733,490	1,700,000
66-7420-469569	NC SOLID WASTE SURCHARGE	90,000	90,000	90,000	80,000
66-7420-469901	CONTRACTED SERVICES-CLEANING	9,306	0	0	0
<b>TOTAL SANITATION OPERATIONS</b>		<b>\$3,704,047</b>	<b>\$3,812,794</b>	<b>\$4,556,179</b>	<b>\$4,145,650</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 11-12	BOARD APPROVED FY 12-13	DEPARTMENT REQUESTED FY 13-14	ADMIN RECOMMENDED FY 13-14
<b>RECYCLING OPERATIONS</b>					
66-7421-412100	SALARIES-REGULAR	35,030	35,731	35,731	36,446
66-7421-418100	SOCIAL SECURITY EXPENSE	2,720	2,858	2,858	2,916
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,415	2,500	2,555	2,606
66-7421-418300	HEALTH INSURANCE EXPENSE	7,275	7,450	7,850	7,850
66-7421-418600	WORKER'S COMPENSATION	340	250	118	120
66-7421-418900	OTHER FRINGE-401K	1,701	1,787	1,787	1,822
66-7421-418901	OTHER FRINGE-457	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	400	400	400
66-7421-429001	RECYCLING SUPPLIES	22,000	19,850	28,150	20,000
66-7421-429003	ELECTRONICS RECYCLING	0	0	7200	7200
66-7421-431100	TRAVEL-MILEAGE	500	500	500	500
66-7421-431200	TRAVEL-SUBSISTENCE	500	200	200	200
66-7421-434100	PRINTING	500	300	800	300
66-7421-435100	REPAIRS & MAINTENANCE-BUILDING.	0	2,500	0	0
66-7421-439500	EMPLOYEE TRAINING	250	250	250	250
66-7421-449900	MISC OTHER	13,800	12,600	1,600	1,000
66-7421-455000	CAPITAL OUTLAY-OTHER EQUIPMENT	0	0	0	0
66-7421-455002	CAPITAL OUTLAY-OTHER EQUIP. >\$5,000	12,685	58,151	11,728	11,728
66-7421-457001	CAPITAL OUTLAY-LAND IMPROVEMENT	0	5,000	66,769	0
<b>TOTAL RECYCLING OPERATIONS</b>		<b>\$100,476</b>	<b>\$150,687</b>	<b>\$168,856</b>	<b>\$93,698</b>
<b>DEBT SERVICE</b>					
66-9100-475066	PRINCIPAL- TRASH TRUCK	66,701	68,589	0	0
66-9100-476066	INTEREST TRASH TRUCK	2,909	1,020	0	0
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	60,410	57,653	54,381	54,381
<b>TOTAL DEBT SERVICE</b>		<b>\$130,020</b>	<b>\$127,262</b>	<b>\$54,381</b>	<b>\$54,381</b>
<b>TOTAL SANITATION ENTERPRISE FUND EXPENDITURES</b>		<b>\$3,934,543</b>	<b>\$4,090,743</b>	<b>\$4,779,416</b>	<b>\$4,293,729</b>
<b>WATAUGA COUNTY NET BUDGET TOTAL</b>			<b>\$54,613,990</b>	<b>\$70,828,047</b>	<b>\$55,857,586</b>