Fiscal Year 2016-2017

Watauga County Adopted Budget

Board of Commissioners

Jimmy Hodges, Chairman
David Blust, Vice-Chairman
Billy Kennedy
John Welch
Perry Yates

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2015/16

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 2nd day of June, 2015, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SEC. I — **GENERAL FUND**

A. Revenues Anticipated:

	SOURCE	AMOUNT
Taxes, Ad Valorem	Taxes, FY 2015/16	$26,908,992
	Taxes, Prior Years	$450,000
	Tax Advertising and Interest	$150,000
Taxes, Other	1% Local Option Sales Tax - 39	$5,200,000
	1/2% Local Option Sales Tax - 40	$2,500,000
	1/2% Local Option Sales Tax - 42	$2,800,000
	Real Property Transfer Tax (Excise Stamps)	$310,000
	ABC Bottle Tax	$21,000
	Cable TV Franchise Tax	$335,000
	Gross Receipts Tax - Vehicles	$35,000
	Gross Receipts Tax - Heavy Equipment	$2,500
Intergovernmental Revenues	Payments in Lieu of Taxes	$20,000
	Court Facilities Fees	$125,000
Permits and Fees	Gun Permits	$3,500
	Serving Civil Summons	$60,000
	Detention Center and Officers' Fees	$20,000
	Inspection Fees	$215,000
	Register of Deeds Fees	$280,000
	Register of Deeds Fees-Supplemental 10% Fee	$34,000
	Fire Inspection Fees	$5,000
	Occupancy Tax Collections Fee	$20,000
	Concealed Weapons Permits	$38,000
	Concealed Weapons Fingerprints	$3,000
Investment Earnings	Interest Earned on Investments	$60,000
Restricted Intergovernmental	Emergency Management Grant	$30,000
	Bulletproof Vests Grant	$3,000
	Govenor's Crime Commission Grant	$14,916
	Spay and Neuter Grant	$2,000
	Veterans Service Grant	$0
	Soil and Water Conservation Grant	$3,600
	Soil Technician Cost Share Program	$22,000
	Juvenile Crime Prevention Council Grant	$111,170
	Project on Aging	
	-In Home Services	$11,500
	-Home and Community Care Block Grant	$248,000
	-Medicaid Reimbursement and Fees	$80,000
	-Donations	$20,000
	-USDA	$24,000
	-Self Supporting Classes	$8,000
	-Contracted Instructor Classes	$500
	NC Lottery and ADM Funds	$614,000
	National Forest Service-Schools	$575
Functional Revenues	Recreation Program Revenues	
	Facility Rentals	$8,000
	Aquatics	$85,000
	Athletics	$110,000
	Special Populations	$50,000
	Special Programs	$54,000
	Senior Games	$7,000
	Donations	$900
	Sales and Services	
	TDA Financial Services	$38,000
	Blowing Rock Communications Fee	$171,187
	Town Tax Collection Fees	$100,350
	NC DMV Fees	$98,000
	Passport Fees/Photos	$12,000
	Reimbursement for Prisoners	$10,000
	Tag Office Notary Fees	$28,000
	Sale of Fixed Assets	$35,000
	Election Revenues	$32,000
	Medical Fees-Inmates	$3,000

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Miscellaneous Revenues	
Other Miscellaneous Revenues	$89,256
Rents	$357,000
Inmate Sales Commissions	$44,000
Sales Tax Hold Harmless - Medicaid Relief	$925,000
911 Implementation/Addressing Fee	$63,643
Sales Tax Agreements with Towns	$1,335,000
Medical Director	$12,000
Appropriations of Fund Balance	
Register of Deeds Enhancement Fund	$129,395
Total Revenues - General Fund	**$44,586,984**

B. Expenditures Authorized

General Government	Governing Body		$62,082
	Administration		$343,235
	Finance		$372,975
	Tax Administration		$1,128,960
	Tax Revaluation		$25,000
	License Plate Agency		$182,533
	Legal Services		$50,000
	Court Facilities		$2,900
	Elections		$329,590
	Register of Deeds		$541,350
	General Administration		$1,075,720
	Information Technology		$803,795
		Total	**$4,918,140**
General Services	Maintenance		$1,166,720
	Public Buildings		
	-Courthouse		$120,155
	-East Annex - Rock Building		$33,035
	-Administration		$24,550
	-EMS		$1,000
	-Hannah		$7,995
	-Old WHS		$500
	- Health Department		$57,555
	-Appalcart		$5,530
	-Library		$43,030
	-Old CCC&TI		$3,330
	-Western Watauga Community Center		$36,505
	-Parking Lots		$2,255
	-West Annex		$30,200
	-Human Services Center		$89,455
	-Appalachian Enterprise Center		$18,875
	-Law Enforcement Center		$216,280
	-Recreation Administration Offices		$3,100
	-Aquatics Center		$149,900
	-Optimist/Maintenance Facility		$31,320
	-Fields/Parks		$74,540
	-Old Cove Creek School/Gym		$16,965
	-Brookshire Road Park		$19,050
	-Anne Marie Drive Fields		$23,500
	-Brookshire Soccer Complex		$13,735
	-Rocky Knob Park		$24,400
		Total	**$2,213,480**
Public Safety	Sheriff		$3,575,110
	Detention Center		$2,102,850
	Emergency Services		$772,415
	Emergency Management/Fire Protection		$1,375,865
	Planning and Inspections		$621,260
	Medical Examiner		$25,000
	Ambulance and Rescue Squads		$1,191,700
	Animal Care and Control		$152,665
	Forestry		$44,711
		Total	**$9,861,576**
Economic and Physical Development	Transportation		$67,495
	Economic Development Commission		$70,158
	Cooperative Extension Service		$246,400
	Soil and Water Conservation		$115,345
	Special Appropriations		$424,148
		Total	**$923,546**
Human Services	Public Health		$585,228
	Mental Health		$171,194
	Project on Aging		$1,201,985
	Veteran's Service		$106,255
		Total	**$2,064,662**

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Education	Watauga County Board of Education	$13,387,874
	Caldwell Community College & Technical Institute	$876,960
	Total	**$14,264,834**
Cultural and Recreational	Library	$525,146
	Recreation	$967,710
	Total	**$1,492,856**
Transfers to Other Funds	Transfer to Public Assistance Fund	$1,887,095
	Transfer to Capital Projects Fund	$825,000
	Transfer to Debt Service Fund	$6,135,795
	Total	**$8,847,890**
	Total Expenditures - General Fund	**$44,586,984**

SEC. II — PUBLIC ASSISTANCE FUND

A. Revenues Anticipated:

SOURCE	AMOUNT
Federal and State Grants	$3,967,967
Misc. Revenue	$7,500
Transfers from General Fund	$1,887,095
Total Revenues - Public Assistance Fund	**$5,862,562**

B. Expenditures Authorized:

Administration	$2,944,572
Child Support Enforcement	$185,710
Programs	$2,732,280
Total Expenditures - Public Assistance Fund	**$5,862,562**

SEC. III — CAPITAL PROJECTS FUND

A. Revenues Anticipated:

SOURCE	AMOUNT
Transfer from General Fund	$825,000
Total Revenues - Capital Projects Fund	**$825,000**

B. Expenditures Authorized:

Watauga County Schools CIP	$375,000
County CIP	$450,000
Total Expenditures - Capital Projects Fund	**$825,000**

SEC. IV — STATE SUBSTANCE ABUSE TAX FUND

A. Revenues Anticipated:

SOURCE	AMOUNT
Controlled Substance Tax	$27,450
Total Revenues - State Substance Abuse Tax Fund	**$27,450**

B. Expenditures Authorized:

Operations	$27,450
Total Expenditures - State Substance Abuse Tax Fund	**$27,450**

SEC. V — EMERGENCY TELEPHONE SURCHARGE FUND

A. Revenues Anticipated:

SOURCE	AMOUNT
Emergency Telephone Surcharge	$300,579
Fund Balance Appropriated	$181,412
Total Revenues - Emergency Telephone Surcharge Fund	**$481,991**

B. Expenditures Authorized:

Implemental Functions	$70,258
Software	$56,047
Employee Training	$11,612
Telephone	$62,490
Hardware	$281,584
Total Expenditures - Emergency Telephone Surcharge Fund	**$481,991**

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SEC. VI **RURAL FIRE SERVICE DISTRICT FUND**

A. Revenues Anticipated:

SOURCE	AMOUNT
Interest on Delinquent Taxes	$5,725
Prior Years-Boone Rural	$22,000
Prior Years-Foscoe Rural	$1,500
Prior Years-Shawneehaw Rural	$150
Prior Years-Beech Mtn Rural	$75
Ad Valorem Taxes 2015/16 - Boone Rural	$732,011
Ad Valorem Taxes 2015/16 - Foscoe Rural	$68,007
Ad Valorem Taxes 2015/16 - Shawneehaw Rural	$5,825
Ad Valorem Taxes 2015/16 - Cove Creek Rural	$325
Ad Valorem Taxes 2015/16 - Beech Mtn Rural	$1,855
Total Revenues - Rural Fire Service Districts Fund	**$837,473**

B. Expenditures Authorized:

Boone Rural Fire Service District	$759,011
Foscoe Rural Fire Service District	$70,082
Shawneehaw Rural Fire Service District	$6,075
Cove Creek Rural Fire Service District	$325
Beech Mtn Rural Fire Service District	$1,980
Total Expenditures - Rural Fire Service Districts Fund	**$837,473**

SEC. VII **FIRE TAX DISTRICTS FUND**

A. Revenues Anticipated:

SOURCE	AMOUNT
Interest on Delinquent Taxes	$15,600
Prior Year Taxes - Foscoe	$7,000
Ad Valorem Taxes 2015/16 Foscoe	$524,260
Prior Year Taxes - Fall Creek	$300
Ad Valorem Taxes 2015/16 Fall Creek	$9,267
Prior Year Taxes - Beaver Dam	$3,500
Ad Valorem Taxes 2015/16 Beaver Dam	$102,762
Prior Year Taxes-Stewart Simmons	$3,000
Ad Valorem Taxes 2015/16 Stewart Simmons	$120,190
Prior Year Taxes - Zionville	$3,000
Ad Valorem Taxes 2015/16 Zionville	$110,585
Prior Year Taxes - Cove Creek	$9,000
Ad Valorem Taxes 2015/16 Cove Creek	$235,480
Prior Year Taxes - Shawneehaw	$2,500
Ad Valorem Taxes 2015/16 Shawneehaw	$93,443
Prior Year Taxes - Meat Camp	$6,000
Ad Valorem Taxes 2015/16 Meat Camp	$201,793
Prior Year Taxes - Deep Gap	$6,100
Ad Valorem Taxes 2015/16 Deep Gap	$189,013
Prior Year Taxes - Todd	$1,000
Ad Valorem Taxes 2015/16 Todd	$62,721
Prior Year Taxes - Blowing Rock	$13,000
Ad Valorem Taxes 2015/16 Blowing Rock	$457,998
Prior Year Taxes - Meat Camp/Creston	$750
Ad Valorem Taxes 2015/16 Meat Camp/Creston	$5,378
Total Revenues - Fire Districts Fund	**$2,183,640**

B. Expenditures Authorized:

Foscoe Fire District	$533,260
Fall Creek Fire Department	$9,667
Beaver Dam Fire Department	$107,462
Stewart Simmons Fire District	$124,240
Zionville Fire District	$114,685
Cove Creek	$246,980
Shawneehaw Fire District	$96,443
Meat Camp Fire Department	$209,393
Deep Gap Fire District	$197,113
Todd Fire District	$64,021
Blowing Rock Fire District	$473,998
Creston Fire Department	$6,378
Total Expenditures - Fire Districts Fund	**$2,183,640**

SEC. VIII **OCCUPANCY TAX FUND**

A. Revenues Anticipated:

SOURCE	AMOUNT
Occupancy Tax	$1,000,000
Total Revenues - Occupancy Tax Fund	**$1,000,000**

B. Expenditures Authorized:

Tax Collection Fees	$20,000
Watauga District U TDA	$980,000
Total Expenditures - Occupancy Tax Fund	**$1,000,000**

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SEC. IX — DEBT SERVICE

A. Revenues Anticipated:

SOURCE	AMOUNT
Federal Interest Credit on QSCB Loan	$34,425
Transfer from General Fund	$6,135,795
Total Revenues - Debt Service Fund	**$6,170,220**

B. Expenditures Authorized:

Debt Service-Education	$5,493,321
Debt Service-Other	$676,899
Total Expenditures - Debt Service Fund	**$6,170,220**

SEC. X — SOLID WASTE ENTERPRISE FUND

A. Revenues Anticipated:

SOURCE	AMOUNT
Landfill/Greenbox User Fee Interest and Advertising	$16,500
Landfill Tipping Fees	$1,400,000
Solid Waste Fees	$2,395,000
Green Box Fees	$8,000
Tire Disposal Tax	$58,000
Solid Waste Disposal Tax	$22,000
White Goods Tax	$14,500
Hazardous Waste Building Grant	$30,000
NC Electronics Management Grant	$3,500
Dumpster Pickup	$16,843
Interest Earnings	$5,000
Miscellaneous Revenues	$10,000
Sale of Recycled Scrap	$140,000
Sale of Fixed Assets	$35,000
Fund Balance Appropriated	$315,815
Total Revenues - Solid Waste Enterprise Fund	**$4,470,158**

B. Expenditures Authorized:

Sanitation Department	$4,392,718
Recycling	$77,440
Total Expenditures - Solid Waste Enterprise Fund	**$4,470,158**

SEC. XI — FOSCOE FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Foscoe Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $927,720,823 and an established 98.36% collection rate, which does not exceed the collection rate experienced during the 2013/14 fiscal year.

SEC. XII — DEEP GAP FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Deep Gap Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $388,317,205 and a 97.35% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XIII — BOONE RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Boone Rural Fire Service District for this fiscal year 2015/16. This rate is based on a total base valuation of $1,499,408,107 and a 97.64% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XIV — FOSCOE RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Foscoe Rural Fire Service District for this fiscal year 2015/16. This rate is based on total base valuation of $137,609,732 and a 98.84% collection rate which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XV — COVE CREEK RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Cove Creek Rural Fire Service District for this fiscal year 2015/16. This rate is based on a total base valuation of $648,300 and a 100% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XVI — SHAWNEEHAW RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Shawneehaw Rural Fire Service District for this fiscal year 2015/16. This rate is based on a total base valuation of $11,898,160 and a 97.91% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

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SEC. XVII BEECH MTN. RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Beech Mountain Rural Fire Service District for this fiscal year 2015/16. This rate is based on a total base valuation of $3,714,625 and a 99.90% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XVIII TODD FIRE DISTRICT TAX

An ad valorem tax rate of $0.07 per $100 at full valuation is hereby established as the official tax rate for the Todd Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $91,625,735 and a 97.79% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XIX NORTHWEST WATAUGA FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the portion of Northwest Watauga Fire District serviced by Beaver Dam Fire Department for this fiscal year 2015/16. This rate is based on a total base valuation of $212,230,478 and a 96.84% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the portion of Northwest Watauga Fire District serviced by Fall Creek Fire Department for this fiscal year 2015/16. This rate is based on a total base valuation of $19,138,100 and a 96.84% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XX BLOWING ROCK RURAL FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Blowing Rock Rural Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $934,784,600 and a 97.99% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XXI SHAWNEEHAW FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Shawneehaw Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $191,697,322 and a 97.49% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XXII ZIONVILLE FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Zionville Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $228,740,779 and a 96.69% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XXIII COVE CREEK FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Cove Creek Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $487,889,155 and a 96.53% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XXIV MEAT CAMP FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the portion of Meat Camp Fire District serviced by Meat Camp Fire Department for this fiscal year 2015/16. This rate is based on a total base valuation of $421,235,335 and a 95.81% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the portion of Meat Camp Fire District serviced by Creston Fire Department for this fiscal year 2015/16. This rate is based on a total base valuation of $12,624,050 and a 85.20% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XXV STEWART SIMMONS FIRE DISTRICT TAX

An ad valorem tax rate of $0.05 per $100 at full valuation is hereby established as the official tax rate for the Stewart Simmons Fire District for this fiscal year 2015/16. This rate is based on a total base valuation of $244,736,910 and a 98.22% collection rate, which does not exceed the collection rate experienced in the 2013/14 fiscal year.

SEC. XXVI COUNTY TAX RATE ESTABLISHED

An ad valorem tax rate of $0.313 per $100 at full valuation is hereby established as the official tax rate for Watauga County for this fiscal year 2015/16. This rate is based on a total base valuation of $8,831,147,356 and an estimated 97.35% collection rate, which does not exceed the collection rate experienced during the 2013/14 fiscal year.

SEC. XXVII SOLID WASTE FEES ESTABLISHED

Commercial and Other Non-Residential Tipping Fees - $53.00 per ton (includes scrap metal and demolitions)
Waste amounts less than one ton will be charged a prorated fee of $53.00 per ton
Solid Waste Fee (per residence County-wide) - $80.00 per year
Brush/Stump tipping fee - $42.00 per ton
Tire trailer rental - $150.00 per trailer drop

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SEC. XXVIII — PLANNING, INSPECTIONS FEES ESTABLISHED

Building Permit	$.30 per square foot heated space
	$.15 per square foot unheated space
Modular Home	$300.00 plus $.15 per square foot for basement
Mobile Home	$75.00 single wide / $100 double wide
Penalty for building without permit	Double building permit fees. May be subject to additional trip fees if necessary
Alteration Permit	$75.00
Sign Permit	$50.00 on premise / $100.00 for billboard
Trip Fee	$75.00
Grading permit	$150.00 per acre or part thereof; Individual home site less than 1 acre exempt
Floodplain Development Permit	$150.00
Compliance and Review	$40.00 per permit / $100.00 per site plan
(For all ordinances not specifically named in fee schedule)	$300.00 appeals, conditional use permits, variances $400.00 amendments
Subdivision Plat Fees/ Manufactured Home Park Fees	$30.00 per lot or building as applicable
Wireless Communication Tower Site	$750.00
Wireless Co-location Permit	$150.00
Wind Energy Systems	$150 small / $750 large
Sexually Oriented Business Permit	$1,000.00
Road Name Change	$500.00
Administrative Fees for Refunds	$30.00 plus $75.00 per inspection done

SEC. XXIX — FIRE CODE FEES AND PENALTIES ESTABLISHED

Special User Permits for Specific Times:	
Fireworks-Public Display	$25.00
Tents and Air Structures (30 day maximum)	$25.00
Temporary kiosks or Merchandising Displays	$25.00
Insecticide fogging or fumigation	$25.00
Explosive Materials:	
Blasting Permits:	
Annually (1 Year)	$100.00
48 Hours	$40.00
Special Assembly:	
Gun show, craft show, etc	$25.00
Bowling Pin and Alley:	
Resurfacing and Refinishing	$25.00
Any other Special Function Requiring Fire Prevention:	
Bureau inspection and Approval	$25.00
Special Test, Inspections and Services:	
Fire Report Copies	$2.00
Existing Systems Tests:	
Sprinkler Certification Test	$25.00
Fire Alarm Testing	$25.00
Standpipe Certification Test	$25.00
Grease Removal Test	$25.00
Fixed Fire Suppression Test	$25.00
Day Care Inspection	$25.00
Residential Custodial Care and Nursing Homes	$25.00
Certification of Occupancy Inspections	$25.00
Underground Storage Tanks:	
Removal (per tank)	$30.00
New Installations (per tank)	$50.00
Hydrant Installations:	
Private contractors only	$30.00
New Sprinkler Systems:	
Per square foot	$0.05
Sprinkler Renovations	$50.00
Standpipes	$30.00
New Alarm Systems	$35.00
Alarm System Renovations	$50.00
Fixed Fire Supression Systems	$35.00
Renovations to the Systems	$25.00
Fire Marshall Fire Reports	$5.00

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FISCAL YEAR 2015/16

SEC. XXX **SPECIAL AUTHORIZATION - COUNTY MANAGER AS BUDGET OFFICER**

A. The County Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.

B. The County Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board at the next regularly scheduled Board meeting.

C. He may make interfund loans for a period of not more than 60 days.

D. Interfund transfers established in the budget, may be accomplished without recourse to the Board.

E. The County Manager (Budget Officer) shall be compensated $4,414.22 salary on a bi-weekly basis for FY 2015/16.

SEC. XXXI **RESTRICTIONS - COUNTY MANAGER (BUDGET OFFICER)**

A. The interfund transfers of monies, except as noted in XXX (paragraphs C and D), shall be accomplished by Board authorization only.

B. Salary increases shall be granted in accordance with the official pay plan of Watauga County, duly adopted by the Board of Commissioners.

C. Utilization of appropriations established in the following funds may be accomplished only with the express approval of the Board:
   1. Debt Service Fund
   2. Capital Projects Fund

D. The County Manager shall be authorized to reallocate contingency funds from the General Administration budget. Such transfers or expenditures shall be reported to the Board at its next regular meeting, and recorded in the minutes per NC General Statute 150-13(b)(3).

SEC. XXXII **UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Watauga County Government during the 2015/16 fiscal year. The Budget Officer shall administer the budget, and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in accordance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

State derived reimbursement revenues are budgeted based on current State of North Carolina law. If these reimbursements are eliminated or otherwise altered, these alterations will be reflected by budget amendments at a later date.

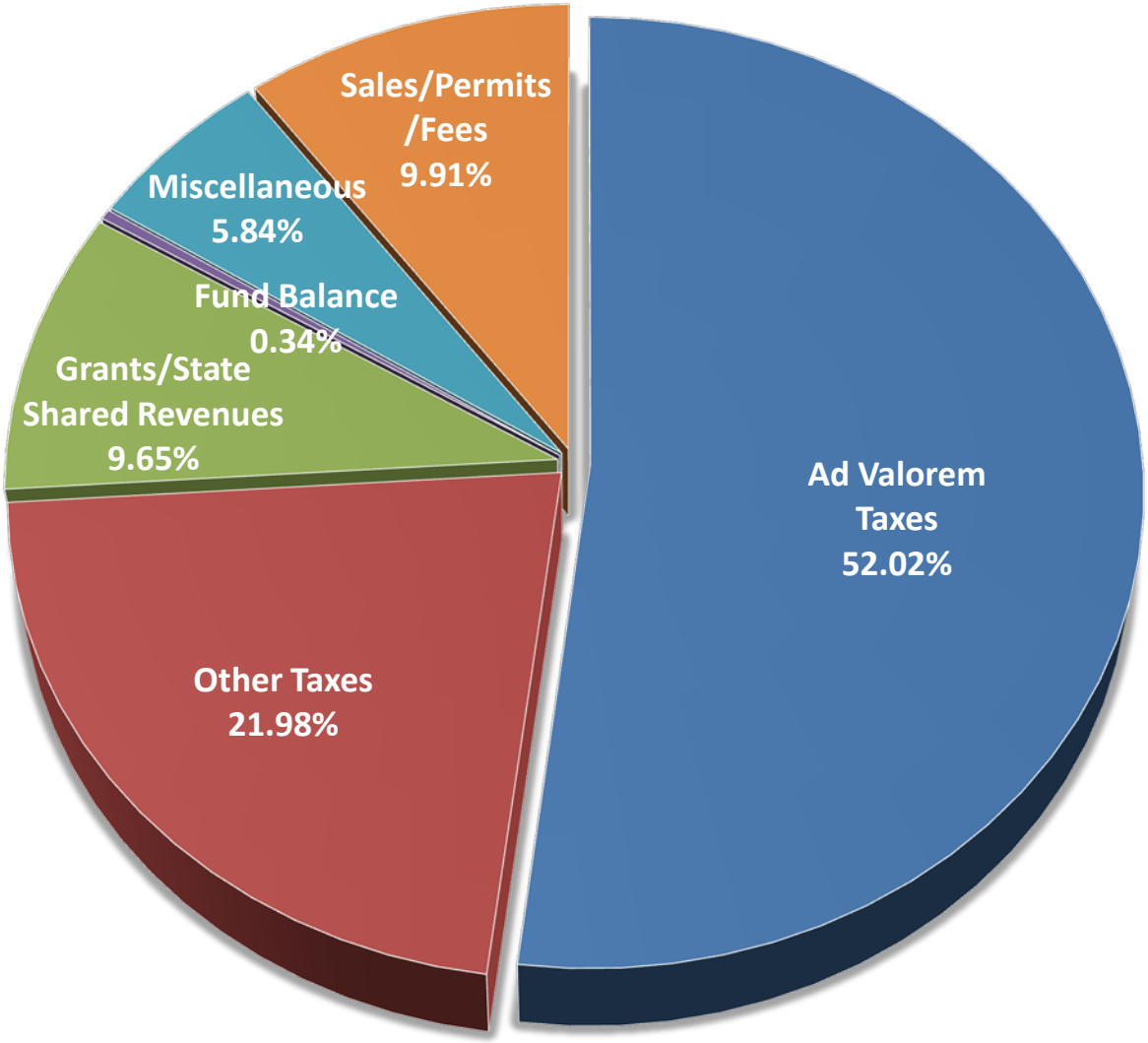
Jimmy Hodges, Chairman

ATTEST:

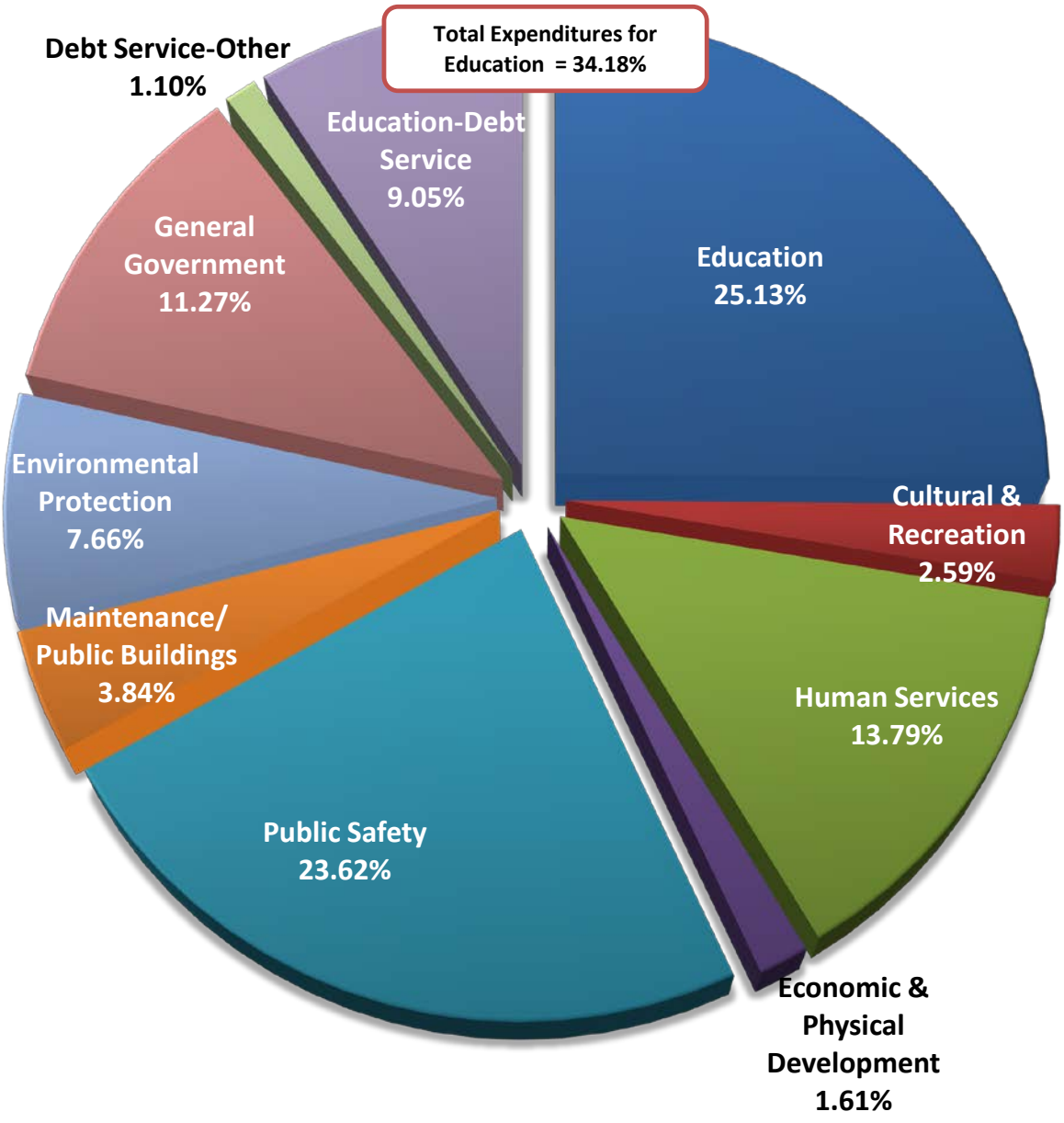
Anita Fogle, Clerk to the Board

(SEAL)

WATAUGA COUNTY REVENUES
FISCAL YEAR 2016-2017



WATAUGA COUNTY EXPENDITURES
FISCAL YEAR 2016-2017



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GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
GENERAL FUND REVENUES						
TAXES AD VALOREM						
10-3100-318000	INTEREST ON DELINQUENT TAXES	-120,000	-150,000	-200,000	-200,000	-200,000
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS	-400,000	-450,000	-450,000	-450,000	-450,000
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,776,370	-26,908,992	-27,199,049	-26,970,168	-26,970,168
TOTAL TAXES AD VALOREM		**-$27,296,370**	**-$27,508,992**	**-$27,849,049**	**-$27,620,168**	**-$27,620,168**
OTHER TAXES						
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-4,909,540	-5,200,000	-5,460,000	-5,460,000	-5,460,000
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-2,357,500	-2,500,000	-2,625,000	-2,625,000	-2,625,000
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-2,767,500	-2,800,000	-2,940,000	-2,940,000	-2,940,000
10-3200-323500	HOLD HARMLESS-MEDICAID RELIEF	-743,633	-925,000	-1,134,500	-1,134,500	-1,134,500
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-300,000	-310,000	-344,000	-360,000	-360,000
10-3200-326100	CABLE TV FRANCHISE TAX	-335,000	-335,000	-320,000	-320,000	-320,000
10-3200-326600	ABC BOTTLE TAX	-20,000	-21,000	-21,000	-21,000	-21,000
10-3200-341401	GROSS RECEIPTS TAX-VEHICLE RENTALS	-30,000	-35,000	-40,000	-40,000	-40,000
10-3200-341406	GROSS RECEIPTS TAX-HEAVY EQUIPMENT	-3,500	-2,500	-2,500	-2,500	-2,500
TOTAL OTHER TAXES		**-11,466,673**	**-12,128,500**	**-12,887,000**	**-12,903,000**	**-12,903,000**
INTERGOVERNMENTAL REVENUES						
10-3300-343103	GOVERNOR'S CRIME COMMISSION GRANT	0	-14,916	0	0	0
10-3300-341400	DOT GRANTS - PUBLIC SAFETY	0	0	-25,000	-25,000	-25,000
10-3300-341600	OJP DRUG COURT GRANT	-13,044	0	0	0	0
10-3300-342600	SPAY & NEUTER GRANT	-2,000	-2,000	-2,000	-2,000	-2,000
10-3300-343100	NC AG CENTER GRANT	-25,000	-14,081	0	0	0
10-3300-343107	USDOJ - BULLETPROOF VESTS	-3,000	-3,000	-3,000	-3,000	-3,000
10-3300-343101	USDOJ CAMERA GRANT	-1,770	0	0	0	0
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-38,500	-35,000	-35,000
10-3300-343301	FEMA GRANT	0	0	-215,874	-215,874	-215,874
10-3300-343305	NCDOT BIKE & PED GRANT	-280,418	0	0	0	0
10-3300-343308	NCDOT ENHANCEMENT GRANT-UNDERPASS AT 421	-586,600	-426,620	0	0	0
10-3300-343314	EMERGENCY TRAINING GRANTS	-20,000	-10,000	0	0	0
10-3300-352101	HEALTH DEPARTMENT REC SITE GRANT	-10,000	0	0	0	0
10-3300-345000	ROAP GRANT FOR TRANSPORTATION	-119,019	-142,343	0	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
10-3300-349600	SOIL & WATER STATE GRANT	-3,600	-3,600	-3,600	-3,600	-3,600
10-3300-349601	SOIL CONSERVATION TECH COST SHARE	-22,000	-22,000	-22,000	-22,000	-22,000
10-3300-349909	NC LOTTERY FUNDS/ADM	-988,604	-1,080,974	-300,000	-300,000	-300,000
10-3300-358200	VETERANS SERVICE GRANT	-1,400	0	-1,400	-1,400	-1,400
10-3300-333000	JPCP STATE GRANT FUNDS	-111,170	-114,285	-114,285	-114,285	-114,285
10-3300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-575	-575	-575	-575	-575
10-3315-332300	COURT FACILITIES FEES	-125,000	-125,000	-125,000	-125,000	-125,000
10-3311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000	-20,000
10-3311-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-19,500	-20,000	-22,000	-22,000	-22,000
10-3311-341401	TOWN OF BOONE TAX COLLECTION FEE	-100,350	-100,350	-110,771	-110,771	-110,771
TOTAL INTERGOVERNMENTAL REVENUES		**-$2,483,050**	**-$2,129,744**	**-$1,004,005**	**-$1,000,505**	**-$1,000,505**
PERMITS & FEES						
10-3341-341000	FIRE INSPECTION FEES	-4,500	-5,000	-5,000	-5,000	-5,000
10-3341-341801	REGISTER OF DEED FEES	-280,000	-280,000	-250,000	-250,000	-250,000
10-3341-341802	REGISTER OF DEEDS-10% FEES	-34,000	-34,000	-30,000	-30,000	-30,000
10-3341-343100	GUN PERMITS-SHERIFF	-3,500	-3,500	-3,500	-3,500	-3,500
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-32,000	-38,000	-45,000	-45,000	-45,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-3,000	-3,000	-3,000	-3,000	-3,000
10-3341-343103	SERVING CIVIL SUMMONS	-60,000	-60,000	-55,000	-55,000	-55,000
10-3341-343200	DETENTION CENTER & OFFICER FEES	-20,000	-20,000	-20,000	-20,000	-20,000
10-3341-343500	PLANNING & INSPECTION FEES	-200,000	-215,000	-230,000	-230,000	-230,000
TOTAL PERMITS & FEES		**-$637,000**	**-$658,500**	**-$641,500**	**-$641,500**	**-$641,500**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PROJECT ON AGING						
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-248,000	-248,000	-255,000	-255,000	-255,000
10-3586-332001	MEDICAID REIMBURSEMENTS	-90,000	-80,000	-73,000	-73,000	-73,000
10-3586-332002	USDA	-24,000	-24,000	-24,000	-24,000	-24,000
10-3586-332003	IN-HOME SERVICES	-11,500	-11,500	-11,500	-11,500	-11,500
10-3586-332004	STATE SENIOR CENTER GRANT	-15,573	-15,200	0	0	0
10-3586-332006	SENIOR'S HEALTH INFO GRANT	-4,825	-4,182	0	0	0
10-3586-384000	DONATIONS	-18,000	-20,000	-20,000	-20,000	-20,000
10-3586-385505	SELF SUPPORTING CLASSES	-9,000	-8,000	0	0	0
10-3586-385506	CONTRACTED INSTRUCTOR CLASS FEES	-1,612	-500	-1,000	-1,000	-1,000
TOTAL PROJECT ON AGING		**-$422,510**	**-$411,382**	**-$384,500**	**-$384,500**	**-$384,500**
RECREATION REVENUES						
10-3612-361220	AQUATICS	-78,000	-85,000	-83,000	-83,000	-83,000
10-3612-361250	ATHLETICS	-106,250	-110,000	-123,000	-120,000	-120,000
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-54,200	-50,000	-50,000	-52,000	-52,000
10-3612-361280	SPECIAL PROGRAMS	-52,000	-54,000	-54,000	-54,000	-54,000
10-3612-385502	SENIOR GAMES	-9,284	-7,000	-7,000	-7,000	-7,000
10-3612-386002	FACILITY RENTALS	-7,000	-8,000	-10,000	-9,000	-9,000
10-3612-389001	DONATIONS	-750	-900	-1,000	-900	-900
TOTAL RECREATION REVENUES		**-$307,484**	**-$314,900**	**-$328,000**	**-$325,900**	**-$325,900**
SALES & SERVICES						
10-3835-341300	TDA SERVICES FEES	-48,000	-38,000	-38,000	-38,000	-38,000
10-3835-341350	BLOWING ROCK COMMUNICATIONS FEE	-170,505	-171,187	-171,701	-171,701	-171,701
10-3835-341700	ELECTIONS REVENUES	-100	-32,000	0	0	0
10-3835-343201	REIMBURSEMENT FOR HOUSING PRISONERS	-6,000	-10,000	-10,000	-10,000	-10,000
10-3835-341420	NC DMV FEES	-90,000	-98,000	-98,000	-110,000	-110,000
10-3835-341421	TAG OFFICE NOTARY FEES	-28,000	-28,000	-28,000	-28,000	-28,000
10-3835-341422	PASSPORT & PHOTO FEES	-10,000	-12,000	-12,000	-12,000	-12,000
10-3835-382000	SALE OF FIXED ASSETS	-25,000	-35,000	-35,000	-35,000	-35,000
TOTAL SALES & SERVICES		**-$377,605**	**-$424,187**	**-$392,701**	**-$404,701**	**-$404,701**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
MISCELLANEOUS REVENUES						
10-3839-384000	DONATIONS	-92,000	0	0	0	0
10-3839-386000	RENTS	-210,000	-357,000	-360,000	-360,000	-360,000
10-3839-389000	MISCELLANEOUS	-76,576	-130,866	-88,645	-88,645	-88,645
10-3839-389002	MEDICAL DIRECTOR COST SHARE	-12,000	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE SALES COMMISSIONS	-44,000	-44,000	-44,000	-44,000	-44,000
10-3839-343202	MEDICAL FEES-INMATES	-4,000	-3,000	-3,000	-3,000	-3,000
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-60,628	-63,643	-63,643	-65,625	-65,625
10-3839-389966	INDIRECT COST REIMBURSEMENT	0	0	-103,960	-103,960	-103,960
10-3839-389915	MISCELLANEOUS REVENUE FROM TOWNS	-1,332,500	-1,335,000	-1,405,000	-1,405,000	-1,405,000
10-3831-349100	INTEREST ON INVESTMENTS	-60,000	-60,000	-70,000	-70,000	-70,000
TOTAL MISCELLANEOUS REVENUES		**-$1,891,704**	**-$2,005,509**	**-$2,150,248**	**-$2,152,230**	**-$2,152,230**
TRANSFER FROM OTHER FUNDS						
10-3980-398121	TRANSFER FROM CAPITAL PROJECTS	-167,730	0	0	0	0
10-3980-398123	TRANSFER FROM SUBSTANCE ABUSE FUND	0	-4,100	0	0	0
TOTAL TRANSFER FROM OTHER FUNDS		**-$167,730**	**-$4,100**	**$0**	**$0**	**$0**
FUND BALANCE APPROPRIATED						
10-3991-399100	FUND BALANCE APPROPRIATION	-2,611,595	-1,443,552	-22,190,421	0	0
10-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-735,611	-1,090,915	0	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-17,015	-129,395	-71,875	-71,875	-71,875
TOTAL FUND BALANCE APPROPRIATED		**-$3,364,221**	**-$2,663,862**	**-$22,262,296**	**-$71,875**	**-$71,875**
TOTAL GENERAL FUND REVENUES		**-$48,414,347**	**-$48,249,676**	**-$67,899,299**	**-$45,504,379**	**-$45,504,379**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
GENERAL FUND EXPENDITURES						
GOVERNING BODY						
10-4110-412100	SALARIES-REGULAR	37,702	37,702	38,833	38,833	37,702
10-4110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266	13,266
10-4110-418100	SOCIAL SECURITY EXPENSE	4,077	4,077	4,169	4,169	4,077
10-4110-418600	WORKER'S COMPENSATION	150	150	150	150	150
10-4110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
10-4110-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4110-431200	TRAVEL-SUBSISTENCE	1,887	1,887	1,887	1,887	1,887
10-4110-437000	ADVERTISING	1,000	1,000	1,000	1,000	1,000
10-4110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
10-4110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,500	1,500
TOTAL GOVERNING BODY		**$62,082**	**$62,082**	**$63,305**	**$63,305**	**$62,082**
ADMINISTRATION						
10-4120-412100	SALARIES-REGULAR	235,869	242,945	243,951	251,270	251,270
10-4120-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
10-4120-413000	VEHICLE ALLOWANCE	4,200	4,800	4,800	4,800	4,800
10-4120-418100	SOCIAL SECURITY EXPENSE	19,282	19,250	19,977	20,562	20,562
10-4120-418200	LOCAL GOV'T RETIREMENT EXPENSE	17,354	17,120	18,479	19,020	19,020
10-4120-418300	HEALTH INSURANCE EXPENSE	34,000	32,800	32,800	35,500	35,500
10-4120-418600	WORKER'S COMPENSATION	881	815	817	815	815
10-4120-418900	OTHER FRINGE-401K	12,051	12,405	12,486	12,853	12,853
10-4120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
10-4120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500	3,500
10-4120-431100	TRAVEL-MILEAGE	750	750	750	750	750
10-4120-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
10-4120-432500	POSTAGE	500	500	500	500	500
10-4120-439500	EMPLOYEE TRAINING	1,250	2,000	2,000	2,000	2,000
10-4120-445300	INSURANCE-FIDELITY BOND	450	450	450	450	450
10-4120-449100	DUES & SUBSCRIPTIONS	1,750	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION		**$335,737**	**$343,235**	**$346,410**	**$357,920**	**$357,920**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
FINANCE DEPT						
10-4130-412100	SALARIES-REGULAR	225,122	232,384	232,384	244,580	244,580
10-4130-412801	CELL PHONE ALLOWANCE	480	480	480	480	480
10-4130-418100	SOCIAL SECURITY EXPENSE	18,010	18,591	18,591	19,570	19,570
10-4130-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,209	16,034	16,034	18,099	18,099
10-4130-418300	HEALTH INSURANCE EXPENSE	42,500	41,000	41,000	44,375	44,375
10-4130-418600	WORKER'S COMPENSATION	898	767	767	807	807
10-4130-418900	OTHER FRINGE-401K	11,256	11,621	11,619	12,229	12,229
10-4130-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
10-4130-426000	OFFICE SUPPLIES	3,200	3,200	3,200	3,200	3,200
10-4130-431100	TRAVEL-MILEAGE	450	450	450	450	450
10-4130-431200	TRAVEL-SUBSISTENCE	800	800	800	800	800
10-4130-432500	POSTAGE	2,200	2,200	2,200	2,200	2,200
10-4130-434100	PRINTING	250	250	250	250	250
10-4130-439500	EMPLOYEE TRAINING	1,500	2,000	2,000	2,000	2,000
10-4130-445300	INSURANCE-FIDELITY BOND	450	450	450	450	450
10-4130-449100	DUES & SUBSCRIPTIONS	700	700	700	700	700
10-4130-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	50,000	40,000	40,000	40,000	40,000
TOTAL FINANCE DEPT		**$376,075**	**$372,977**	**$372,975**	**$392,240**	**$392,240**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
TAX ADMINISTRATION						
10-4140-412100	SALARIES-REGULAR	671,521	691,925	617,352	635,873	635,873
10-4140-412600	SALARIES-PART-TIME	4,500	3,000	15,000	0	0
10-4140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
10-4140-418100	SOCIAL SECURITY EXPENSE	54,077	55,600	50,588	50,870	50,870
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	48,453	47,745	45,684	47,055	47,055
10-4140-418300	HEALTH INSURANCE EXPENSE	127,500	123,000	124,250	124,250	124,250
10-4140-418600	WORKER'S COMPENSATION	8,000	7,605	7,408	7,630	7,630
10-4140-418900	OTHER FRINGE-401K	33,648	34,595	30,868	31,797	31,797
10-4140-418901	OTHER FRINGE-457	5,400	5,400	5,040	5,040	5,040
10-4140-425100	MOTOR FUELS & LUBRICANTS	6,500	5,800	5,800	5,500	5,500
10-4140-425200	TIRES	1,000	1,000	500	500	500
10-4140-426000	OFFICE SUPPLIES	3,700	4,000	4,000	4,000	4,000
10-4140-431100	TRAVEL-MILEAGE	2,500	1,500	1,500	1,500	1,500
10-4140-431200	TRAVEL-SUBSISTENCE	5,000	5,000	6,500	5,000	5,000
10-4140-432500	POSTAGE	30,000	27,000	27,000	25,000	25,000
10-4140-434100	PRINTING	15,500	13,000	13,000	13,000	13,000
10-4140-434200	MOTOR VEHICLE BILLING EXPENSES	60,000	70,000	75,000	75,000	75,000
10-4140-435300	MAINTENANCE & REPAIR-VEHICLES	6,500	4,000	6,000	5,000	5,000
10-4140-437000	ADVERTISING	8,400	8,400	9,500	9,500	9,500
10-4140-439500	EMPLOYEE TRAINING	13,600	5,000	12,500	12,500	12,500
10-4140-445300	INSURANCE-FIDELITY BOND	450	450	450	175	175
10-4140-449100	DUES & SUBSCRIPTIONS	1,080	500	800	500	500
10-4140-454000	CAPITAL OUTLAY-VEHICLES	0	0	48,000	24,000	24,000
10-4140-467000	BOARD MEMBER FEES	3,000	3,000	3,000	3,000	3,000
10-4140-469101	PROFESSIONAL SERVICES - LEGAL	8,000	8,000	8,000	8,000	8,000
10-4140-469500	CONTRACTED SERVICES	2,500	2,000	2,000	2,000	2,000
10-4140-469507	CONTRACTED SERVICES - BUSINESS AUDITS	4,000	0	8,000	4,000	4,000
TOTAL TAX ADMINISTRATION		**$1,126,269**	**$1,128,960**	**$1,129,180**	**$1,102,130**	**$1,102,130**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
TAX REVALUATION						
10-4141-412600	SALARIES-PART-TIME	790	0	0	0	0
10-4141-418100	SOCIAL SECURITY EXPENSE	60	0	0	0	0
10-4141-429000	OTHER SUPPLIES	650	0	0	0	0
10-4141-432100	TELEPHONE SERVICE	475	475	500	500	500
10-4141-437000	ADVERTISING	250	0	0	0	0
10-4141-469500	CONTRACTED SERVICES	153,805	24,525	44,500	44,500	44,500
TOTAL TAX REVALUATION		**$156,030**	**$25,000**	**$45,000**	**$45,000**	**$45,000**
LICENSE PLATE AGENCY						
10-4142-412100	SALARIES-REGULAR	103,474	104,482	106,556	109,753	109,753
10-4142-412600	SALARIES-PART-TIME	24,853	24,384	24,384	25,116	25,116
10-4142-418100	SOCIAL SECURITY EXPENSE	10,266	10,309	10,475	10,790	10,790
10-4142-418200	RETIREMENT CONTRIBUTIONS	7,450	7,209	7,885	8,123	8,123
10-4142-418300	HOSPITAL INSURANCE EXPENSE	25,500	24,600	26,625	26,625	26,625
10-4142-418600	WORKER'S COMPENSATION	602	425	458	472	472
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	5,174	5,224	5,328	5,486	5,486
10-4142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-4142-426000	OFFICE SUPPLIES	1,050	1,000	1,000	1,000	1,000
10-4142-431100	TRAVEL-MILEAGE	670	800	800	800	800
10-4142-431200	TRAVEL-SUBSISTENCE	80	200	200	200	200
10-4142-432500	POSTAGE	1,250	1,800	1,500	1,500	1,500
10-4142-437000	ADVERTISING	0	300	300	300	300
10-4142-444000	SERVICE AND MAINTENANCE	3,300	0	0	0	0
10-4142-469500	CONTRACTED SERVICES-SHREDDING	720	720	720	720	720
TOTAL LICENSE PLATE AGENCY		**$185,469**	**$182,533**	**$187,311**	**$191,965**	**$191,965**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
LEGAL SERVICES						
10-4150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
10-4150-469101	PROFESSIONAL SERVICES - LEGAL	63,150	49,000	49,000	49,000	49,000
TOTAL LEGAL SERVICES		**$64,150**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
COURT FACILITIES						
10-4160-426000	OFFICE SUPPLIES	600	600	2,000	600	600
10-4160-429001	OTHER SUPPLIES-LAW BOOKS	800	800	2,000	800	800
10-4160-439903	JURY COMMISSION EXPENSE	0	900	0	0	0
10-4160-449900	MISCELLANEOUS EXPENSE	600	600	2,000	600	600
TOTAL COURT FACILITIES		**$2,000**	**$2,900**	**$6,000**	**$2,000**	**$2,000**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
BOARD OF ELECTIONS						
10-4170-412100	SALARIES-REGULAR	132,523	115,323	118,200	116,316	116,316
10-4170-412600	SALARIES-PART-TIME	4,560	3,700	6,840	5,000	5,000
10-4170-412601	SALARIES-ONE STOP	18,056	22,656	34,508	34,508	34,508
10-4170-418100	SOCIAL SECURITY EXPENSE	12,380	11,334	12,764	12,466	12,466
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,541	7,957	8,747	8,607	8,607
10-4170-418300	HEALTH INSURANCE EXPENSE	25,500	24,600	26,625	26,625	26,625
10-4170-418600	WORKER'S COMPENSATION	527	577	638	623	623
10-4170-418900	OTHER FRINGE-401K	6,627	5,766	5,910	5,816	5,816
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	5,000	6,320	6,320	5,000	5,000
10-4170-431100	TRAVEL-MILEAGE	1,485	2,000	2,000	2,000	2,000
10-4170-431200	TRAVEL-SUBSISTENCE	3,248	4,500	5,295	5,295	5,295
10-4170-432100	TELEPHONE SERVICE	100	100	53	53	53
10-4170-432500	POSTAGE	8,500	9,000	12,000	12,000	12,000
10-4170-434100	PRINTING	19,400	26,805	19,520	19,520	19,520
10-4170-435200	MAINTENANCE & REPAIR-EQUIPMENT	42,539	36,072	29,776	29,776	29,776
10-4170-437000	ADVERTISING	2,200	5,782	3,100	3,100	3,100
10-4170-439500	EMPLOYEE TRAINING	1,350	2,250	2,250	2,250	2,250
10-4170-441200	RENT-BUILDING	1,028	1,040	1,040	1,040	1,040
10-4170-449100	DUES & SUBSCRIPTIONS	250	110	150	150	150
10-4170-449900	MISCELLANEOUS EXPENSE	500	600	400	400	400
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	30,000	32,418	34,730	34,730	34,730
TOTAL BOARD OF ELECTIONS		**$335,994**	**$329,590**	**$341,546**	**$335,955**	**$335,955**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
REGISTER OF DEEDS						
10-4180-412100	SALARIES-REGULAR	285,760	275,731	294,457	284,205	284,205
10-4180-418100	SOCIAL SECURITY EXPENSE	22,861	22,058	23,557	22,736	22,736
10-4180-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,575	19,025	21,790	21,031	21,031
10-4180-418300	HEALTH INSURANCE EXPENSE	59,500	57,400	67,075	62,125	62,125
10-4180-418600	WORKER'S COMPENSATION	1,127	910	1,119	995	995
10-4180-418900	OTHER FRINGE-401K	11,105	11,303	14,722	14,210	14,210
10-4180-418901	OTHER FRINGE-457	2,520	2,520	2,700	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	10,500	11,100	10,500	10,500	10,500
10-4180-431100	TRAVEL-MILEAGE	680	1,000	900	900	900
10-4180-431200	TRAVEL-SUBSISTENCE	970	1,350	1,400	1,400	1,400
10-4180-432500	POSTAGE	3,200	3,200	3,000	3,000	3,000
10-4180-434100	PRINTING	1,450	1,250	1,250	1,250	1,250
10-4180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250	250
10-4180-439500	EMPLOYEE TRAINING	600	800	900	900	900
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	37,758	37,758	39,333	39,333	39,333
10-4180-445300	INSURANCE-FIDELITY BOND	195	175	175	175	175
10-4180-449100	DUES & SUBSCRIPTIONS	640	625	660	660	660
10-4180-449900	MISCELLANEOUS EXPENSE	0	0	500	500	500
10-4180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	20,525	12,000	8,000	8,000
10-4180-469500	CONTRACTED SERVICES	20,889	74,370	31,150	31,150	31,150
TOTAL REGISTER OF DEEDS		**$480,580**	**$541,350**	**$527,438**	**$505,840**	**$505,840**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
GENERAL ADMINISTRATION						
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	213,650	186,120	190,000	190,000	190,000
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	31,500	28,000	18,500	18,500	18,500
10-4199-426000	OFFICE SUPPLIES	4,000	3,000	3,000	3,000	3,000
10-4199-429004	CREDIT CARD ACCEPTANCE FEES	3,500	3,500	3,500	3,500	3,500
10-4199-432500	POSTAGE	100	100	100	100	100
10-4199-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	20,000	20,000	20,000	20,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	223,092	229,000	210,000	210,000	210,000
10-4199-449100	DUES & SUBSCRIPTIONS	45,000	45,000	45,000	45,000	45,000
10-4199-449900	MISCELLANEOUS EXPENSE	30,340	44,200	40,000	40,000	37,500
10-4199-449901	WELLNESS PROGRAM	2,500	7,000	7,000	7,000	7,000
10-4199-449903	EMPLOYMENT VERIFICATION EXPENSES	750	6,000	6,000	6,000	6,000
10-4199-457000	CAPITAL OUTLAY - LAND	44,400	0	0	0	0
10-4199-458000	CAPITAL OUTLAY - BUILDINGS	6,572	0	0	0	0
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	0	20,000	20,000	20,000	20,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	20,000	70,000	60,000	60,000	60,000
10-4199-469200	PROFESSIONAL SERVICES-REC SITE STUDY	10,000	0	0	0	0
10-4199-469301	NEW RIVER SERVICE AUTHORITY	16,657	12,832	0	0	0
10-4199-469506	PARKING MANAGEMENT SERVICES	12,000	12,000	12,000	12,000	12,000
10-4199-499100	CONTINGENCY	394,412	365,530	425,000	425,000	425,000
	.					
TOTAL GENERAL ADMINISTRATION		**$1,073,473**	**$1,052,282**	**$1,060,100**	**$1,060,100**	**$1,057,600**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
INFORMATION TECHNOLOGY						
10-4210-412100	SALARIES-REGULAR	281,100	292,427	295,338	304,198	304,198
10-4210-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
10-4210-418100	SOCIAL SECURITY EXPENSE	22,565	23,394	23,627	24,336	24,336
10-4210-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,308	20,177	21,855	22,511	22,511
10-4210-418300	HEALTH INSURANCE EXPENSE	42,500	41,000	44,375	44,375	44,375
10-4210-418600	WORKER'S COMPENSATION	1,080	965	1,181	1,217	1,217
10-4210-418900	OTHER FRINGE-401K	14,104	14,621	14,767	15,210	15,210
10-4210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
10-4210-426000	OFFICE SUPPLIES	250	250	200	200	200
10-4210-429000	OTHER SUPPLIES	30,000	31,950	33,310	32,760	32,760
10-4210-431100	TRAVEL-MILEAGE	100	100	0	0	0
10-4210-432100	TELEPHONE SERVICE	200	206	206	206	206
10-4210-432500	POSTAGE	50	50	50	50	50
10-4210-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	4,000	4,000	4,000	4,000
10-4210-435201	CONTINUING COSTS-WSD EQUIPMENT	9,820	8,226	12,339	10,968	10,968
10-4210-437000	ADVERTISING	0	0	400	400	400
10-4210-439501	EMPLOYEE TRAINING	5,503	6,715	2,339	2,339	2,339
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	187,539	184,955	186,593	186,593	186,593
10-4210-442201	PC SOFTWARE/LICENSES	8,694	8,106	11,529	11,174	11,174
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	22,701	24,408	44,455	44,455	44,455
10-4210-452000	CAPITAL OUTLAY-EQUIPMENT	76,510	118,905	99,809	99,014	99,014
10-4210-452100	CAPITAL OUTLAY-SOFTWARE	4,170	0	0	0	0
10-4210-469101	PROFESSIONAL SERVICES-OTHER	27,690	28,556	17,916	17,916	17,916
10-4210-469505	CONT SERVICES-INTERNET/FIBER	41,395	41,404	38,566	37,653	37,653
TOTAL INFORMATION TECHNOLOGIES		**$802,039**	**$853,175**	**$855,615**	**$862,335**	**$862,335**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
MAINTENANCE						
10-4260-412100	SALARIES-REGULAR	658,902	672,759	652,581	674,671	674,671
10-4260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570	5,570
10-4260-412600	SALARIES-PART-TIME	33,592	33,592	33,592	34,620	34,620
10-4260-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-4260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000	3,000
10-4260-418100	SOCIAL SECURITY EXPENSE	56,123	57,194	55,579	57,429	57,429
10-4260-418200	LOCAL GOV'T RETIREMENT EXPENSE	48,093	47,012	48,925	50,560	50,560
10-4260-418300	HEALTH INSURANCE EXPENSE	153,000	147,600	159,750	159,750	159,750
10-4260-418600	WORKER'S COMPENSATION	34,384	29,312	33,348	34,457	34,457
10-4260-418900	OTHER FRINGE-401K	33,398	34,066	33,058	34,163	34,163
10-4260-418901	OTHER FRINGE-457	6,480	6,480	6,480	6,480	6,480
10-4260-421200	UNIFORMS	4,271	5,000	6,070	5,000	5,000
10-4260-425100	MOTOR FUELS & LUBRICANTS	12,759	14,000	14,000	12,000	12,000
10-4260-425200	TIRES	1,175	1,200	1,440	1,440	1,440
10-4260-426000	OFFICE SUPPLIES	1,250	1,250	1,250	1,250	1,250
10-4260-429000	OTHER SUPPLIES	3,907	1,250	1,000	1,000	1,000
10-4260-431100	TRAVEL-MILEAGE	100	300	300	300	300
10-4260-431200	TRAVEL-SUBSISTENCE	0	0	100	100	100
10-4260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500	1,500
10-4260-432500	POSTAGE	100	100	100	100	100
10-4260-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,728	3,600	3,600	3,600	3,600
10-4260-435300	MAINTENANCE & REPAIR-VEHICLES	4,756	5,345	3,500	3,500	3,500
10-4260-437000	ADVERTISING	1,000	1,000	1,000	1,000	1,000
10-4260-439500	EMPLOYEE TRAINING	110	110	110	110	110
10-4260-443900	RENT-EQUIPMENT	500	1,000	6,000	1,000	1,000
10-4260-449900	MISCELLANEOUS PROJECTS	27,270	88,472	75,000	30,065	30,065
10-4260-454000	CAPITAL OUTLAY-VEHICLES	23,500	19,000	31,320	31,320	31,320
10-4260-455000	CAPITAL OUTLAY-EQUIPMENT	8,284	0	0	0	0
TOTAL MAINTENANCE		**$1,128,232**	**$1,180,192**	**$1,178,653**	**$1,154,465**	**$1,154,465**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
MAINTENANCE & PUBLIC BUILDING SUMMARY						
	MAINTENANCE	1,128,232	1,180,192	1,178,653	1,154,465	1,154,465
	PUBLIC BUILDING-COURTHOUSE	147,642	120,169	440,219	119,655	119,655
	PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	32,317	33,035	180,630	31,030	31,030
	PUBLIC BUILDING-ADMINISTRATION BUILDING	27,414	24,550	49,925	24,550	24,550
	PUBLIC BUILDING-EMS	648,355	543,485	26,000	26,000	26,000
	PUBLIC BUILDING-HANNAH	8,995	9,895	9,945	9,945	9,945
	PUBLIC BUILDING-HEALTH DEPARTMENT	71,125	60,974	102,897	56,480	56,480
	PUBLIC BUILDING-ANDERSON BUILDING	5,907	6,030	15,780	15,780	15,780
	PUBLIC BUILDING-LIBRARY	66,061	50,641	54,573	43,030	43,030
	PUBLIC BUILDING-RECORD STORAGE	3,750	28,330	11,570	11,570	11,570
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	49,950	41,494	75,069	25,430	25,430
	PUBLIC BUILDING-PARKING LOTS	7,586	2,755	1,850	1,850	1,850
	PUBLIC BUILDING-WEST ANNEX/AG BUILDING	155,471	154,360	291,620	264,700	264,700
	PUBLIC BUILDING-HUMAN SERVICES CENTER	119,706	96,583	784,690	110,930	110,930
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	23,301	18,875	18,925	18,875	18,875
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	265,956	231,726	320,657	195,470	195,470
	PUBLIC BUILDING-RECREATION ADMINISTRATION	3,020	3,100	41,153	3,460	3,460
	PUBLIC BUILDING-AQUATICS CENTER	244,240	149,900	159,735	149,900	149,900
	PUBLIC BUILDING-OPTIMIST FACILITY	36,301	32,920	43,556	41,920	41,920
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	381,194	74,540	639,167	72,540	72,540
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	62,486	39,865	289,216	16,965	16,965
	PUBLIC BUILDING-BROOKSHIRE PARK	609,794	445,670	19,450	19,050	19,050
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	18,996	23,500	53,277	23,500	23,500
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	57,559	45,105	21,936	14,235	14,235
	PUBLIC BUILDING-ROCKY KNOB PARK	165,944	24,400	24,150	23,750	23,750
	SUMMARY MAINTENANCE & PUBLIC BUILDINGS	**$4,341,302**	**$3,442,094**	**$4,854,643**	**$2,475,080**	**$2,475,080**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-COURTHOUSE						
10-4261-421100	JANITORIAL SUPPLIES	4,832	4,000	3,785	3,785	3,785
10-4261-432100	TELEPHONE SERVICE	15,861	15,600	17,400	17,400	17,400
10-4261-433100	UTILITIES-ELECTRICITY	48,461	53,100	55,000	53,000	53,000
10-4261-433200	UTILITIES-FUEL OIL	0	0	2,500	2,000	2,000
10-4261-433300	UTILITIES-NATURAL GAS	12,021	12,000	12,000	12,000	12,000
10-4261-433400	UTILITIES-WATER	3,650	4,500	4,500	4,500	4,500
10-4261-435100	MAINTENANCE & REPAIR-BUILDING	24,159	11,481	316,800	4,600	4,600
10-4261-435101	MAINTENANCE & REPAIR-GROUNDS	17,619	1,700	3,800	2,800	2,800
10-4261-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,853	4,630	10,253	6,555	6,555
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	7,804	8,156	7,925	7,925	7,925
10-4261-449900	MISCELLANEOUS EXPENSE	5,985	0	0	0	0
10-4261-469500	CONTRACTED SERVICES	4,397	5,002	6,256	5,090	5,090
TOTAL PUBLIC BUILDING-COURTHOUSE		**$147,642**	**$120,169**	**$440,219**	**$119,655**	**$119,655**
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING						
10-4262-421100	JANITORIAL SUPPLIES	2,296	2,600	2,440	2,440	2,440
10-4262-432100	TELEPHONE SERVICE	519	520	550	550	550
10-4262-433100	UTILITIES-ELECTRICITY	19,297	20,000	20,000	18,000	18,000
10-4262-433400	UTILITIES-WATER	1,700	1,700	1,700	1,700	1,700
10-4262-435100	MAINTENANCE & REPAIR-BUILDING	1,585	1,300	139,500	1,500	1,500
10-4262-435101	MAINTENANCE & REPAIR-GROUNDS	650	650	8,650	650	650
10-4262-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,825	1,825	3,125	1,825	1,825
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,945	2,938	2,865	2,865	2,865
10-4262-469500	CONTRACTED SERVICES	1,500	1,502	1,800	1,500	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		**$32,317**	**$33,035**	**$180,630**	**$31,030**	**$31,030**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-ADMINISTRATION BUILDING						
10-4263-421100	JANITORIAL SUPPLIES	801	1,200	1,200	1,200	1,200
10-4263-429000	OTHER SUPPLIES	0	4,000	0	0	0
10-4263-433100	ELECTRICITY	10,702	9,000	13,000	13,000	13,000
10-4263-433300	NATURAL GAS	931	900	900	900	900
10-4263-433400	WATER	1,013	1,150	1,150	1,150	1,150
10-4263-435100	MAINTENANCE & REPAIR - BUILDING	8,457	1,000	1,000	1,000	1,000
10-4263-435101	MAINTENANCE & REPAIR - GROUNDS	753	650	650	650	650
10-4263-435200	MAINTENANCE & REPAIR - EQUIPMENT	1,131	1,950	26,950	1,950	1,950
10-4263-444000	SERVICE & MAINTENANCE CONTRACTS	2,556	2,700	2,675	2,675	2,675
10-4263-469500	CONTRACTED SERVICES	1,070	2,000	2,400	2,025	2,025
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		**$27,414**	**$24,550**	**$49,925**	**$24,550**	**$24,550**
PUBLIC BUILDING-EMS						
10-4264-435100	MAINTENANCE & REPAIR-BUILDING	4,388	500	500	500	500
10-4264-435101	MAINTENANCE & REPAIR-GROUNDS	1,110	0	0	0	0
10-4264-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	500	500	500	500
10-4264-457000	CAPITAL OUTLAY - LAND	58,610	3,545	25,000	25,000	25,000
10-4264-458000	CAPITAL OUTLAY - BUILDING	583,747	538,940	0	0	0
TOTAL PUBLIC BUILDING-EMS		**$648,355**	**$543,485**	**$26,000**	**$26,000**	**$26,000**
PUBLIC BUILDING-HANNAH						
10-4265-432100	TELEPHONE SERVICE	220	220	205	205	205
10-4265-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	760	500	500	500
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	275	275	240	240	240
10-4265-445102	INSURANCE-FLOOD	8,000	8,640	9,000	9,000	9,000
TOTAL PUBLIC BUILDING-HANNAH		**$8,995**	**$9,895**	**$9,945**	**$9,945**	**$9,945**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-HEALTH DEPARTMENT						
10-4267-421100	JANITORIAL SUPPLIES	3,800	3,800	3,780	3,780	3,780
10-4267-432100	TELEPHONE	450	450	415	415	415
10-4267-433100	UTILITIES-ELECTRICITY	29,741	29,500	31,000	31,000	31,000
10-4267-433300	UTILITIES-PROPANE	7,201	6,500	6,500	6,500	6,500
10-4267-433400	UTILITIES-WATER	2,900	2,900	2,900	2,900	2,900
10-4267-435100	MAINTENANCE & REPAIR-BUILDING	4,959	1,500	21,500	1,500	1,500
10-4267-435101	MAINTENANCE & REPAIR-GROUNDS	11,659	4,919	26,500	1,500	1,500
10-4267-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,915	4,000	2,925	2,500	2,500
10-4267-444000	SERVICE & MAINTENANCE CONTRACT	2,500	2,413	2,385	2,385	2,385
10-4267-469500	CONTRACTED SERVICES	5,000	4,992	4,992	4,000	4,000
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		**$71,125**	**$60,974**	**$102,897**	**$56,480**	**$56,480**
PUBLIC BUILDING-ANDERSON BUILDING						
10-4268-432100	TELEPHONE	1,314	1,290	1,540	1,540	1,540
10-4268-433100	UTILITIES-ELECTRICITY	710	500	7,800	7,800	7,800
10-4268-433300	UTILITIES-PROPANE GAS	1,000	1,000	1,500	1,500	1,500
10-4268-433400	UTILITIES-WATER	43	500	1,200	1,200	1,200
10-4268-435100	MAINTENANCE & REPAIR-BUILDING	740	740	500	500	500
10-4268-444000	SERVICE & MAINTENANCE CONTRACT	0	0	240	240	240
10-4268-445102	INSURANCE-FLOOD	2,100	2,000	3,000	3,000	3,000
10-4268-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	0	0	0
TOTAL PUBLIC BUILDING-ANDERSON BUILDING		**$5,907**	**$6,030**	**$15,780**	**$15,780**	**$15,780**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-LIBRARY						
10-4269-421100	JANITORIAL SUPPLIES	2,466	1,700	1,700	1,700	1,700
10-4269-433100	UTILITIES-ELECTRICITY	19,000	22,000	22,000	21,500	21,500
10-4269-433300	UTILITIES-PROPANE GAS	3,794	3,500	3,500	3,500	3,500
10-4269-433400	UTILITIES-WATER	1,350	1,400	1,400	1,400	1,400
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	929	940	1,002	1,002	1,002
10-4269-435100	MAINTENANCE & REPAIR-BUILDING	5,338	1,800	1,800	1,800	1,800
10-4269-435101	MAINTENANCE & REPAIR-GROUNDS	25,146	9,311	10,200	2,200	2,200
10-4269-435200	MAINTENANCE & REPAIR-EQUIPMENT	640	2,140	2,140	2,140	2,140
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	3,398	3,850	3,785	3,785	3,785
10-4269-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	3,000	0	0
10-4269-469500	CONTRACTED SERVICES	4,000	4,000	4,046	4,003	4,003
TOTAL PUBLIC BUILDING-LIBRARY		**$66,061**	**$50,641**	**$54,573**	**$43,030**	**$43,030**
PUBLIC BUILDING-RECORD STORAGE						
10-4271-432100	TELEPHONE	0	1,290	3,100	3,100	3,100
10-4271-433100	UTILITIES-ELECTRICITY	688	500	7,200	7,200	7,200
10-4271-433400	UTILITIES-WATER	0	540	0	0	0
10-4271-435100	MAINTENANCE & REPAIR-BUILDING	1,814	25,250	250	250	250
10-4271-435101	MAINTENANCE & REPAIR-GROUNDS	0	250	0	0	0
10-4271-469500	CONTRACTED SERVICES	1,248	500	1,020	1,020	1,020
TOTAL PUBLIC BUILDING-RECORD STORAGE		**$3,750**	**$28,330**	**$11,570**	**$11,570**	**$11,570**
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER						
10-4272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600	1,600
10-4272-433100	UTILITIES-ELECTRICITY	8,300	8,300	8,300	8,300	8,300
10-4272-433200	UTILITIES-FUEL OIL	5,000	4,500	4,500	4,500	4,500
10-4272-435100	MAINTENANCE & REPAIR-BUILDING	8,811	2,500	19,700	2,340	2,340
10-4272-435101	MAINTENANCE & REPAIR-GROUNDS	9,750	2,300	4,416	2,300	2,300
10-4272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	1,650	31,650	1,650	1,650
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	275	275	240	240	240
10-4272-449900	LEASE BUYOUT-WAMY	10,714	10,714	0	0	0
10-4272-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	4,989	0	0	0
10-4272-469500	CONTRACTED SERVICES	4,500	4,666	4,663	4,500	4,500
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		**$49,950**	**$41,494**	**$75,069**	**$25,430**	**$25,430**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-PARKING LOTS						
10-4273-421100	JANITORIAL SUPPLIES	175	300	300	300	300
10-4273-435101	MAINTENANCE & REPAIR-GROUNDS	7,411	2,455	1,550	1,550	1,550
TOTAL PUBLIC BUILDING-PARKING LOTS		**$7,586**	**$2,755**	**$1,850**	**$1,850**	**$1,850**
PUBLIC BUILDING-WEST ANNEX/AG BUILDING						
10-4274-421100	JANITORIAL SUPPLIES	1,700	1,700	1,700	1,700	1,700
10-4274-433100	UTILITIES-ELECTRICITY	15,045	15,000	18,000	17,300	17,300
10-4274-433300	UTILITIES-PROPANE GAS	1,700	1,700	1,700	1,700	1,700
10-4274-433400	UTILITIES-WATER	1,433	1,400	1,400	1,400	1,400
10-4274-435100	MAINTENANCE & REPAIR-BUILDING	9,793	7,570	183,600	176,500	176,500
10-4274-435101	MAINTENANCE & REPAIR-GROUNDS	121,400	122,590	1,700	1,700	1,700
10-4274-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,625	1,625	80,719	61,625	61,625
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	275	275	240	240	240
10-4274-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
10-4274-469500	CONTRACTED SERVICES	2,500	2,500	2,561	2,535	2,535
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		**$155,471**	**$154,360**	**$291,620**	**$264,700**	**$264,700**
PUBLIC BUILDING-HUMAN SERVICES CENTER						
10-4275-421100	JANITORIAL SUPPLIES	5,161	5,100	5,110	5,100	5,100
10-4275-433100	UTILITIES-ELECTRICITY	52,279	51,000	51,000	48,000	48,000
10-4275-433400	UTILITIES-WATER	5,600	5,200	5,200	5,200	5,200
10-4275-435100	MAINTENANCE & REPAIR-BUILDING	17,168	9,311	435,500	16,000	16,000
10-4275-435101	MAINTENANCE & REPAIR-GROUNDS	21,323	7,117	3,700	3,700	3,700
10-4275-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	4,975	225,075	5,075	5,075
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	6,925	6,880	6,855	6,855	6,855
10-4275-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	45,000	15,000	15,000
10-4275-469500	CONTRACTED SERVICES	7,250	7,000	7,250	6,000	6,000
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		**$119,706**	**$96,583**	**$784,690**	**$110,930**	**$110,930**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER						
10-4276-421100	JANITORIAL SUPPLIES	550	850	850	850	850
10-4276-433100	UTILITIES-ELECTRICITY	16,000	16,000	16,000	16,000	16,000
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	740	0	0	0	0
10-4276-435100	MAINTENANCE & REPAIR-BUILDING	5,312	1,000	1,000	1,000	1,000
10-4276-435200	MAINTENANCE & REPAIR-EQUIPMENT	699	1,025	1,075	1,025	1,025
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		**$23,301**	**$18,875**	**$18,925**	**$18,875**	**$18,875**
PUBLIC BUILDING-LAW ENFORCEMENT CENTER						
10-4277-421100	JANITORIAL SUPPLIES	4,200	4,200	3,965	3,965	3,965
10-4277-432100	TELEPHONE-DATA SERVICE	1,473	1,500	1,590	1,590	1,590
10-4277-433100	UTILITIES-ELECTRICITY	67,300	63,200	65,000	62,000	62,000
10-4277-433200	UTILITIES-FUEL OIL	2,000	0	0	0	0
10-4277-433300	UTILITIES-PROPANE GAS	15,863	14,500	15,000	15,000	15,000
10-4277-433400	UTILITIES-WATER	74,500	75,000	70,000	70,000	70,000
10-4277-435100	MAINTENANCE & REPAIR-BUILDING	29,453	28,055	16,545	8,000	8,000
10-4277-435101	MAINTENANCE & REPAIR-GROUNDS	20,304	5,700	30,700	5,700	5,700
10-4277-435200	MAINTENANCE & REPAIR-EQUIPMENT	31,215	13,675	78,675	7,000	7,000
10-4277-444000	SERVICE & MAINTENANCE CONTRACTS	2,202	2,228	2,215	2,215	2,215
10-4277-458000	CAPITAL OUTLAY - IMPROVEMENTS	0	1,200	14,500	0	0
10-4277-469500	CONTRACTED SERVICES	17,446	22,468	22,467	20,000	20,000
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		**$265,956**	**$231,726**	**$320,657**	**$195,470**	**$195,470**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-RECREATION ADMINISTRATION						
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500	500
10-4280-435100	MAINTENANCE & REPAIR-BUILDING	500	500	30,200	1,000	1,000
10-4280-435200	MAINTENANCE & REPAIR-EQUIPMENT	429	500	8,993	500	500
10-4280-444000	SERVICE & MAINTENANCE CONTRACTS	1,091	1,100	1,200	1,200	1,200
10-4280-451000	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
10-4280-469500	CONTRACTED SERVICES	500	500	260	260	260
TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION		**$3,020**	**$3,100**	**$41,153**	**$3,460**	**$3,460**
PUBLIC BUILDING-AQUATICS CENTER						
10-4281-421100	JANITORIAL SUPPLIES	3,137	2,800	2,800	2,800	2,800
10-4281-433100	UTILITIES-ELECTRICITY	19,597	22,500	22,500	20,000	20,000
10-4281-433300	UTILITIES-NATURAL GAS	31,955	30,000	32,500	32,500	32,500
10-4281-433400	UTILITIES-WATER	10,332	11,000	11,000	11,000	11,000
10-4281-435100	MAINTENANCE & REPAIR-BUILDING	10,982	23,608	2,000	1,000	1,000
10-4281-435101	MAINTENANCE & REPAIR-GROUNDS	3,000	3,000	3,950	3,000	3,000
10-4281-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	3,442	5,915	5,000	5,000
10-4281-449900	POOL PERMIT	600	600	600	600	600
10-4281-458000	CAPITAL OUTLAY - BUILDING	160,637	49,950	75,000	71,000	71,000
10-4281-469500	CONTRACTED SERVICES	3,000	3,000	3,470	3,000	3,000
TOTAL PUBLIC BUILDING-AQUATICS CENTER		**$244,240**	**$149,900**	**$159,735**	**$149,900**	**$149,900**
PUBLIC BUILDING-OPTIMIST FACILITY						
10-4282-421100	JANITORIAL SUPPLIES	936	1,000	1,000	1,000	1,000
10-4282-433101	UTILITIES-ELECTRICITY	1,600	1,500	1,500	1,500	1,500
10-4282-433300	UTILITIES-PROPANE GAS	2,500	1,700	2,000	2,000	2,000
10-4282-433401	UTILITIES-WATER	1,000	1,000	1,000	1,000	1,000
10-4282-435100	MAINTENANCE & REPAIR-BUILDING	500	800	500	500	500
10-4282-435101	MAINTENANCE & REPAIR-GROUNDS	6,425	3,645	14,280	12,645	12,645
10-4282-435200	MAINTENANCE & REPAIR-EQUIPMENT	700	700	700	700	700
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000	18,000
10-4282-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	0	0	0
10-4282-469500	CONTRACTED SERVICES	4,640	4,575	4,576	4,575	4,575
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		**$36,301**	**$32,920**	**$43,556**	**$41,920**	**$41,920**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-RECREATION FIELDS/PARKS						
10-4283-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600	1,600
10-4283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	5,000	5,000	5,000	5,000	5,000
10-4283-433103	UTILITIES-ELECTRICITY-COMPLEX	1,200	1,200	1,200	1,200	1,200
10-4283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050	1,050
10-4283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	7,000	7,000	283,320	7,000	7,000
10-4283-435102	MAINTENANCE & REPAIR-PARKS	4,291	4,200	4,975	4,200	4,200
10-4283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	20,151	5,500	262,203	5,500	5,500
10-4283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	8,600	8,600	9,426	8,600	8,600
10-4283-435200	MAINTENANCE AGREEMENTS	4,000	4,000	4,000	2,000	2,000
10-4283-457001	CAPITAL OUTLAY - TRAIL GRANT	294,115	0	0	0	0
10-4283-458000	CAPITAL OUTLAY - BUILDING	0	0	30,000	0	0
10-4283-469500	CONTRACTED SERVICES	34,187	36,390	36,393	36,390	36,390
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		**$381,194**	**$74,540**	**$639,167**	**$72,540**	**$72,540**
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM						
10-4284-421100	JANITORIAL SUPPLIES	590	850	850	850	850
10-4284-433101	UTILITIES-ELECTRICITY	4,397	4,000	4,000	4,000	4,000
10-4284-433300	UTILITIES-PROPANE GAS	2,482	3,000	3,000	3,000	3,000
10-4284-435101	MAINTENANCE & REPAIR-BUILDING	1,856	3,000	20,600	1,500	1,500
10-4284-435102	MAINTENANCE & REPAIR-GROUNDS	43,374	22,600	1,300	1,200	1,200
10-4284-435201	MAINTENANCE & REPAIR-EQUIPMENT	3,621	250	300	250	250
10-4284-458000	CAPITAL OUTLAY - BUILDING	0	0	253,000	0	0
10-4284-469500	CONTRACTED SERVICES	6,166	6,165	6,166	6,165	6,165
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		**$62,486**	**$39,865**	**$289,216**	**$16,965**	**$16,965**
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS						
10-4286-421100	JANITORIAL SUPPLIES	700	700	700	700	700
10-4286-433100	UTILITIES-ELECTRICITY	2,296	2,800	2,800	2,800	2,800
10-4286-435101	MAINTENANCE & REPAIR-GROUNDS	8,000	12,000	20,000	12,000	12,000
10-4286-458000	CAPITAL OUTLAY - BUILDING	0	0	20,000	0	0
10-4286-469500	CONTRACTED SERVICES	8,000	8,000	9,777	8,000	8,000
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		**$18,996**	**$23,500**	**$53,277**	**$23,500**	**$23,500**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC BUILDING-BROOKSHIRE PARK						
10-4285-421100	JANITORIAL SUPPLIES	742	1,000	1,000	1,000	1,000
10-4285-433100	UTILITIES - ELECTRICITY	5,122	4,800	4,800	4,600	4,600
10-4285-433400	UTILITIES - WATER	1,100	1,200	1,200	1,200	1,200
10-4285-435100	MAINTENANCE & REPAIR-BUILDING	1,021	500	500	500	500
10-4285-435101	MAINTENANCE & REPAIR-GROUNDS	6,587	3,150	3,150	3,150	3,150
10-4285-435200	MAINTENANCE & REPAIR-EQUIPMENT	90	600	600	400	400
10-4285-445102	INSURANCE - FLOOD	800	800	1,200	1,200	1,200
10-4285-457003	CAPITAL OUTLAY - UNDERPASS PROJECT	586,600	426,620	0	0	0
10-4285-469500	CONTRACTED SERVICES	7,732	7,000	7,000	7,000	7,000
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		**$609,794**	**$445,670**	**$19,450**	**$19,050**	**$19,050**
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX						
10-4287-421100	JANITORIAL SUPPLIES	1,300	1,300	1,300	1,300	1,300
10-4287-433100	UTILITIES-ELECTRICITY	3,500	3,500	3,500	3,500	3,500
10-4287-433400	UTILITIES-WATER	1,200	1,200	1,200	1,200	1,200
10-4287-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500	500
10-4287-435101	MAINTENANCE & REPAIR-GROUNDS	534	1,200	1,200	1,200	1,200
10-4287-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,829	3,000	3,500	3,500	3,500
10-4587-457001	CAPITAL OUTLAY - LAND	44,000	31,370	7,700	0	0
10-4287-469500	CONTRACTED SERVICES	3,696	3,035	3,036	3,035	3,035
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		**$57,559**	**$45,105**	**$21,936**	**$14,235**	**$14,235**
PUBLIC BUILDING-ROCKY KNOB PARK						
10-4288-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000	1,000
10-4288-433100	UTILITIES - ELECTRICITY	1,000	1,600	1,600	1,200	1,200
10-4288-433400	UTILITIES - WATER	1,000	1,300	1,300	1,300	1,300
10-4288-435100	MAINTENANCE & REPAIR-BUILDINGS	1,500	800	800	800	800
10-4288-435101	MAINTENANCE & REPAIR-GROUNDS	13,671	5,500	5,250	5,250	5,250
10-4288-457001	CAPITAL OUTLAY - LAND	124,540	0	0	0	0
10-4288-458000	CAPITAL OUTLAY - BUILDINGS	3,953	0	0	0	0
10-4288-469500	CONTRACTED SERVICES	19,280	14,200	14,200	14,200	14,200
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		**$165,944**	**$24,400**	**$24,150**	**$23,750**	**$23,750**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
SHERIFF'S OFFICE						
10-4310-412100	SALARIES-REGULAR	1,950,604	2,004,774	2,193,103	2,092,814	2,092,814
10-4310-412800	UNIFORM ALLOWANCE	4,950	4,950	4,950	4,950	4,950
10-4310-412801	CELLPHONE ALLOWANCE	10,560	10,560	10,560	10,560	10,560
10-4310-412900	DOG TRAINING ALLOWANCE	9,574	10,048	10,048	10,349	10,349
10-4310-413100	SEPARATION ALLOWANCE	37,522	26,100	13,283	13,283	13,283
10-4310-413300	SUPPLEMENTAL RETIREMENT	89,871	94,300	102,158	94,096	94,096
10-4310-418100	SOCIAL SECURITY EXPENSE	161,057	164,515	178,580	170,556	170,556
10-4310-418200	LOCAL GOV'T RETIREMENT EXPENSE	146,677	143,987	174,549	161,649	161,649
10-4310-418300	HEALTH INSURANCE EXPENSE	408,000	393,600	480,275	434,875	434,875
10-4310-418600	WORKER'S COMPENSATION	78,532	80,191	89,249	83,713	83,713
10-4310-418900	OTHER FRINGE-401K	5,747	5,938	7,497	7,497	7,497
10-4310-418901	OTHER FRINGE-457	17,280	17,280	19,440	17,640	17,640
10-4310-421200	UNIFORMS	21,830	20,000	46,800	21,000	21,000
10-4310-423800	DRUG PURCHASES	5,000	5,000	10,000	5,000	5,000
10-4310-425100	MOTOR FUELS & LUBRICANTS	161,879	165,000	160,000	130,000	130,000
10-4310-425200	TIRES	14,000	15,000	16,000	16,000	16,000
10-4310-429000	OFFICE/OTHER SUPPLIES	19,770	14,532	16,000	14,500	14,500
10-4310-429001	OFFICE/OTHER SUPPLIES ADMIN	0	4,368	4,368	4,368	4,368
10-4310-429002	DRUG DOG EXPENSES	3,000	3,000	3,000	3,000	3,000
10-4310-429201	PROGRAM SUPPLIES-DARE	5,000	5,000	6,000	5,000	5,000
10-4310-431100	TRAVEL-MILEAGE	0	100	100	100	100
10-4310-431200	TRAVEL-SUBSISTENCE	1,800	3,000	3,500	3,000	3,000
10-4310-432100	TELEPHONE SERVICE	14,000	13,000	14,000	14,000	14,000
10-4310-432500	POSTAGE	4,000	4,000	4,200	4,200	4,200
10-4310-434100	PRINTING	700	250	250	250	250
10-4310-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,500	1,500	1,500	1,500	1,500
10-4310-435300	MAINTENANCE & REPAIR-VEHICLES	48,121	44,000	47,000	44,000	44,000
10-4310-437000	ADVERTISING	0	0	0	0	0
10-4310-439500	EMPLOYEE TRAINING	3,000	3,000	7,200	3,000	3,000
10-4310-439501	AMMUNITION & GUN EXPENSES	13,978	11,500	12,000	11,500	11,500

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
10-4310-439900	DRUG TESTING	250	250	250	250	250
10-4310-439901	CONCEALED WEAPON CARRY PERMITS	19,000	22,420	26,550	26,550	26,550
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	14,800	13,000	14,100	14,100	14,100
10-4310-445300	INSURANCE-FIDELITY BOND	125	125	125	125	125
10-4310-447000	SEPARATION ALLOWANCE ACTUARIAL	10,000	25,000	45,000	45,000	45,000
10-4310-449100	DUES & SUBSCRIPTIONS	1,800	1,800	3,200	1,800	1,800
10-4310-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
10-4310-449903	TACTICAL TEAM EXPENSE/SWAT	8,840	6,600	9,500	2,500	2,500
10-4310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	33,762	0	0	0
10-4310-454000	CAPITAL OUTLAY - VEHICLES	165,000	242,620	334,000	201,000	201,000
10-4310-469500	CONTRACTED SERVICES-LEGAL	5,000	7,500	17,468	7,500	7,500
TOTAL SHERIFF'S OFFICE		**$3,464,017**	**$3,621,820**	**$4,086,053**	**$3,681,475**	**$3,681,475**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
DETENTION CENTER						
10-4320-412100	SALARIES-REGULAR	967,266	975,604	1,037,659	1,004,599	1,004,599
10-4320-412801	CELL PHONE ALLOWANCE	480	480	480	480	480
10-4320-418100	SOCIAL SECURITY EXPENSE	77,420	78,048	83,013	80,368	80,368
10-4320-418200	LOCAL GOV'T RETIREMENT EXPENSE	74,516	67,317	76,787	74,340	74,340
10-4320-418300	HEALTH INSURANCE EXPENSE	229,500	221,400	257,375	239,625	239,625
10-4320-418600	WORKER'S COMPENSATION	43,952	41,951	43,581	42,193	42,193
10-4320-418900	OTHER FRINGE-401K	48,387	48,780	51,883	50,230	50,230
10-4320-418901	OTHER FRINGE-457	9,720	9,720	10,440	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	12,160	13,800	14,000	14,000	14,000
10-4320-421200	UNIFORMS	8,000	6,000	9,400	8,400	8,400
10-4320-422000	FOOD & PROVISIONS FOR INMATES	360,000	365,000	365,000	355,000	355,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	16,000	18,500	18,500	18,500	18,500
10-4320-429000	OTHER SUPPLIES	15,500	21,100	32,000	19,600	19,600
10-4320-431100	TRAVEL-MILEAGE	200	0	0	0	0
10-4320-431200	TRAVEL-SUBSISTENCE	800	1,000	1,000	1,000	1,000
10-4320-435200	MAINTENANCE & REPAIR-EQUIPMENT	12,340	13,000	14,500	13,000	13,000
10-4320-439500	EMPLOYEE TRAINING	500	500	500	500	500
10-4320-439900	DRUG TESTING	250	250	300	250	250
10-4320-445400	CATASTROPHIC INSURANCE FOR INMATES	45,000	40,000	35,000	35,000	35,000
10-4320-449900	MISCELLANEOUS EXPENSE	300	300	300	300	300
10-4320-449902	BLOOD TESTS FOR INMATES	250	100	100	100	100
10-4320-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	0	2,050	0	0
10-4320-454000	CAPITAL OUTLAY - VEHICLE	31,000	0	38,800	38,800	38,800
10-4320-469102	PROFESSIONAL SERVICES-MEDICAL	150,000	170,000	170,000	170,000	170,000
10-4320-469500	CONTRACTED SERVICES	6,000	10,000	10,000	10,000	10,000
TOTAL DETENTION CENTER		**$2,109,541**	**$2,102,850**	**$2,272,668**	**$2,186,005**	**$2,186,005**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
EMERGENCY SERVICES						
10-4311-412100	SALARIES-REGULAR	502,001	522,502	552,594	537,076	537,076
10-4311-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
10-4311-418100	SOCIAL SECURITY EXPENSE	40,237	41,800	44,208	42,966	42,966
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	36,213	35,535	40,337	38,847	38,847
10-4311-418300	HEALTH INSURANCE EXPENSE	110,500	106,600	124,250	115,375	115,375
10-4311-418600	WORKER'S COMPENSATION	1,812	1,884	2,045	1,988	1,988
10-4311-418900	OTHER FRINGE-401K	25,148	25,750	27,255	26,248	26,248
10-4311-418901	OTHER FRINGE-457	4,680	4,680	5,040	4,680	4,680
10-4311-421200	UNIFORMS	775	500	500	500	500
10-4311-425100	MOTOR FUELS	1,491	1,250	1,000	1,000	1,000
10-4311-429000	OTHER SUPPLIES	975	1,000	1,000	1,000	1,000
10-4311-429002	DCI LICENSES/FEES	1,200	860	1,200	1,200	1,200
10-4311-431100	TRAVEL-MILEAGE	100	0	0	0	0
10-4311-431200	TRAVEL-SUBSISTENCE	500	250	250	250	250
10-4311-432100	TELEPHONE SERVICE	15,000	15,000	18,000	18,000	18,000
10-4311-435200	MAINTENANCE & REPAIR-EQUIPMENT	11,449	7,850	7,850	7,850	7,850
10-4311-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	790	800	800	800
10-4311-437000	ADVERTISING	0	350	140	140	140
10-4311-439500	EMPLOYEE TRAINING	500	250	250	250	250
10-4311-439900	DRUG TESTING	125	100	100	100	100
10-4311-444000	SERVICE & MAINTENANCE CONTRACTS	4,029	4,029	4,040	4,040	4,040
10-4311-449100	DUES & SUBSCRIPTIONS	350	150	150	150	150
10-4311-449900	MISCELLANEOUS EXPENSE	250	125	125	125	125
TOTAL EMERGENCY SERVICES		**$759,295**	**$772,415**	**$832,094**	**$803,545**	**$803,545**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
EMERGENCY MANAGEMENT						
10-4330-412100	SALARIES-REGULAR	181,157	180,356	220,442	187,673	187,673
10-4330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
10-4330-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
10-4330-418100	SOCIAL SECURITY EXPENSE	15,053	14,874	18,081	15,461	15,461
10-4330-418200	LOCAL GOV'T RETIREMENT EXPENSE	13,548	12,829	16,725	14,300	14,300
10-4330-418300	HEALTH INSURANCE EXPENSE	34,000	32,800	44,375	35,500	35,500
10-4330-418600	WORKER'S COMPENSATION	4,350	4,648	5,650	4,831	4,831
10-4330-418900	OTHER FRINGE-401K	9,408	9,296	11,301	9,660	9,660
10-4330-418901	OTHER FRINGE-457	1,440	1,440	1,800	1,440	1,440
10-4330-421200	UNIFORMS	290	1,000	1,918	1,000	1,000
10-4330-425100	MOTOR FUELS & LUBRICANTS	5,430	6,000	5,500	5,500	5,500
10-4330-425200	TIRES	1,100	1,100	615	615	615
10-4330-426000	OFFICE SUPPLIES	900	900	900	900	900
10-4330-429000	OTHER SUPPLIES	470	1,170	1,500	1,500	1,500
10-4330-429001	OTHER SUPPLIES-NON 911	13,000	1,500	1,500	1,500	1,500
10-4330-431100	TRAVEL-MILEAGE	400	0	0	0	0
10-4330-431200	TRAVEL-SUBSISTENCE	1,500	1,000	1,000	1,000	1,000
10-4330-432100	TELEPHONE SERVICE	1,100	1,100	700	700	700
10-4330-432500	POSTAGE	400	500	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	1,150	500	500	500	500
10-4330-433300	UTILITIES-PROPANE GAS	400	500	500	500	500
10-4330-435200	MAINTENANCE & REPAIR-EQUIPMENT	23,810	23,435	23,310	23,310	23,310
10-4330-435201	MAINTENANCE & REPAIR - SMOKE HOUSE	250	250	250	250	250
10-4330-435300	MAINTENANCE & REPAIR-VEHICLES	6,050	2,500	1,500	1,500	1,500
10-4330-437000	ADVERTISING	60	0	0	0	0
10-4330-439500	EMPLOYEE TRAINING	750	1,250	1,000	1,000	1,000
10-4330-441100	RENT	5,500	3,000	3,000	3,000	3,000
10-4330-442200	SOFTWARE LICENSE-CODE RED	10,000	10,000	10,000	10,000	10,000
10-4330-449100	DUES & SUBSCRIPTIONS	800	725	765	698	698
10-4330-449900	MISCELLANEOUS EXPENSE	250	0	0	0	0
10-4330-449900	HAZMAT TRAINING	0	11,104	0	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
10-4330-449904	HOMELAND SECURITY GRANT	20,000	0	0	0	0
10-4330-449999	FEMA GRANT	0	0	215,874	215,874	215,874
10-4330-454000	CAPITAL OUTLAY-VEHICLES	0	31,696	0	0	0
10-4330-469100	PROFESSIONAL SERVICES- FIRE DEPT AUDITS	18,050	7,700	8,400	8,400	8,400
10-4330-469901	FOSCOE	186,459	178,938	201,376	201,376	201,376
10-4330-469903	FALL CREEK	0	3,100	3,300	3,300	3,300
10-4330-469904	BEAVER DAM	56,804	38,121	39,276	39,276	39,276
10-4330-469905	BOONE	246,454	248,636	284,881	284,881	284,881
10-4330-469906	ZIONVILLE	39,713	37,444	41,758	41,758	41,758
10-4330-469907	COVE CREEK	77,083	77,989	86,702	86,702	86,702
10-4330-469908	STEWART SIMMONS	54,133	50,398	56,066	56,066	56,066
10-4330-469910	MEAT CAMP	71,043	67,881	80,016	80,016	80,016
10-4330-469911	TODD	26,423	21,277	24,214	24,214	24,214
10-4330-469912	BLOWING ROCK	155,559	156,282	176,285	176,285	176,285
10-4330-469913	SHAWNEEHAW	33,760	33,385	37,480	37,480	37,480
10-4330-469919	CRESTON	8,000	8,000	8,000	8,000	8,000
10-4330-469924	DEEP GAP	71,863	62,835	69,323	69,323	69,323
10-4330-469998	BEECH MTN.	20,500	20,500	20,500	20,500	20,500
10-4330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		**$1,437,420**	**$1,386,969**	**$1,745,793**	**$1,695,299**	**$1,695,299**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PLANNING & INSPECTIONS						
10-4350-412100	SALARIES-REGULAR	417,896	432,231	426,317	439,107	439,107
10-4350-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
10-4350-418100	SOCIAL SECURITY EXPENSE	33,547	34,694	34,221	35,246	35,246
10-4350-418200	LOCAL GOV'T RETIREMENT EXPENSE	30,192	29,824	31,547	32,494	32,494
10-4350-418300	HEALTH INSURANCE EXPENSE	68,000	65,600	71,000	71,000	71,000
10-4350-418600	WORKER'S COMPENSATION	8,947	9,077	9,166	9,223	9,223
10-4350-418900	OTHER FRINGE-401K	20,967	21,614	21,316	21,955	21,955
10-4350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880	2,880
10-4350-425100	MOTOR FUELS & LUBRICANTS	9,900	9,000	5,000	5,000	5,000
10-4350-425200	TIRES	2,600	3,000	0	0	0
10-4350-426000	OFFICE SUPPLIES	1,200	1,700	1,500	1,500	1,500
10-4350-431200	TRAVEL-SUBSISTENCE	500	400	400	400	400
10-4350-432500	POSTAGE	1,200	1,200	1,200	1,200	1,200
10-4350-435300	MAINTENANCE & REPAIR-VEHICLES	4,000	4,000	2,000	2,000	2,000
10-4350-437000	ADVERTISING	100	100	500	500	500
10-4350-439500	EMPLOYEE TRAINING	2,000	1,500	1,500	1,500	1,500
10-4350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
10-4350-449900	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000	1,000
10-4350-454000	CAPITAL OUTLAY-VEHICLE	21,500	0	49,467	25,000	25,000
TOTAL PLANNING & INSPECTIONS		**$629,869**	**$621,260**	**$662,454**	**$653,445**	**$653,445**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
MEDICAL EXAMINER						
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,000	25,000	30,000	30,000	30,000
TOTAL MEDICAL EXAMINER		**$25,000**	**$25,000**	**$30,000**	**$30,000**	**$30,000**
AMBULANCE & RESCUE SQUADS						
10-4370-432100	TELEPHONE SERVICE	1,800	2,000	3,000	3,000	3,000
10-4370-433100	UTILITIES-ELECTRICITY	2,200	2,000	2,200	2,200	2,200
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700	700
10-4370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SERV-WATAUGA MEDICS	992,000	992,000	980,000	980,000	980,000
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	69,000	69,000	69,000	69,000	69,000
10-4370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	95,000	70,000	70,000
10-4370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000	32,000
TOTAL AMBULANCE & RESCUE SQUADS		**$1,191,700**	**$1,191,700**	**$1,205,900**	**$1,180,900**	**$1,180,900**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
ANIMAL CARE & CONTROL						
10-4380-412100	SALARIES-REGULAR	69,158	71,229	71,675	73,825	73,825
10-4380-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
10-4380-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
10-4380-418100	SOCIAL SECURITY EXPENSE	6,042	6,144	5,734	5,906	5,906
10-4380-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,450	4,915	5,304	5,463	5,463
10-4380-418300	HEALTH INSURANCE EXPENSE	17,000	16,400	17,750	17,750	17,750
10-4380-418600	WORKER'S COMPENSATION	1,411	1,425	1,290	1,324	1,324
10-4380-418900	OTHER FRINGE-401K	3,784	3,561	3,584	3,692	3,692
10-4380-418901	OTHER FRINGE-457	720	720	720	720	720
10-4380-421200	UNIFORMS	600	1,800	1,000	750	750
10-4380-425100	MOTOR FUELS & LUBRICANTS	5,819	5,443	6,000	5,450	5,450
10-4380-425200	TIRES	1,274	0	1,240	1,240	1,240
10-4380-426000	OFFICE SUPPLIES	250	250	350	250	250
10-4380-429000	OTHER SUPPLIES	500	500	1,650	1,650	1,650
10-4380-431200	TRAVEL-SUBSISTENCE	200	0	0	0	0
10-4380-432100	TELEPHONE SERVICE	600	600	600	600	600
10-4380-432500	POSTAGE	400	350	350	350	350
10-4380-434100	PRINTING	207	200	200	200	200
10-4380-435300	MAINTENANCE & REPAIR-VEHICLES	1,350	1,000	1,000	1,000	1,000
10-4380-439500	EMPLOYEE TRAINING	200	200	200	200	200
10-4380-449900	MISCELLANEOUS EXPENSE	150	100	100	100	100
10-4380-449902	MISCELLANEOUS EXP-SPAY/NEUTER	2,000	2,000	2,000	2,000	2,000
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	29,298	0	0	0
TOTAL ANIMAL CARE & CONTROL		**$123,645**	**$152,665**	**$127,277**	**$129,000**	**$129,000**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
TRANSPORTATION						
10-4500-469300	GENERAL APPROPRIATION-APPALCART	67,495	67,495	67,495	67,495	67,495
10-4500-469843	RURAL GENERAL PUBLIC-APPALCART	54,745	73,928	0	0	0
10-4500-469844	EMPLOYMENT TRANSPORTATION	10,196	14,153	0	0	0
10-4500-469846	ELDERLY & DISABLED TRANSPORTATION	54,078	54,262	0	0	0
TOTAL TRANSPORTATION		**$186,514**	**$209,838**	**$67,495**	**$67,495**	**$67,495**
FORESTRY						
10-4750-469300	GENERAL APPROPRIATION	43,881	44,711	57,850	57,850	57,850
TOTAL FORESTRY		**$43,881**	**$44,711**	**$57,850**	**$57,850**	**$57,850**
ECONOMIC DEVELOPMENT						
10-4920-449900	CLEANING SERVICES	9,658	9,658	9,660	9,660	9,660
10-4920-449901	GREEN BUSINESS PLAN	300	0	0	0	0
10-4920-449902	AEC OFFICE EXPENSES	15,000	12,000	11,000	11,000	11,000
10-4920-463000	GENERAL APPROPRIATION	54,500	61,500	48,500	48,500	48,500
TOTAL ECONOMIC DEVELOPMENT		**$79,458**	**$83,158**	**$69,160**	**$69,160**	**$69,160**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
COOPERATIVE EXTENSION						
10-4950-412100	SALARIES-REGULAR	175,897	172,142	188,814	188,814	188,814
10-4950-418100	SOCIAL SECURITY EXPENSE	13,456	13,169	14,443	14,443	14,443
10-4950-418200	STATE RETIREMENT CONTRIBUTION	25,671	25,416	29,259	29,259	29,259
10-4950-418300	HEALTH INSURANCE EXPENSE	21,146	19,762	22,960	22,960	22,960
10-4950-418500	UNEMPLOYMENT COMPENSATION	616	174	189	189	189
10-4950-418600	WORKER'S COMPENSATION	250	121	119	119	119
10-4950-429000	OTHER SUPPLIES	7,733	8,617	8,617	8,617	8,617
10-4950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200	200
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	500	500	500	500	500
10-4950-449100	DUES & SUBSCRIPTIONS	1,943	1,819	1,664	1,664	1,664
10-4950-449900	MISCELLANEOUS EXPENSE	3,290	3,280	3,360	3,360	3,360
TOTAL COOPERATIVE EXTENSION		**$251,902**	**$246,400**	**$271,325**	**$271,325**	**$271,325**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
SOIL AND WATER CONSERVATION						
10-4960-412100	SALARIES-REGULAR	70,591	72,709	65,452	67,416	67,416
10-4960-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-4960-418100	SOCIAL SECURITY EXPENSE	5,686	5,817	5,236	5,393	5,393
10-4960-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,117	5,017	4,843	4,989	4,989
10-4960-418300	HEALTH INSURANCE EXPENSE	17,000	16,400	17,750	17,750	17,750
10-4960-418600	WORKER'S COMPENSATION	1,411	1,092	1,047	1,079	1,079
10-4960-418900	OTHER FRINGE-401K	3,554	3,635	3,273	3,371	3,371
10-4960-418901	OTHER FRINGE-457	720	720	720	720	720
10-4960-425100	MOTOR FUELS & LUBRICANTS	1,500	1,500	1,500	1,500	1,500
10-4960-426000	OFFICE SUPPLIES	500	500	500	500	500
10-4960-429000	OTHER SUPPLIES	3,855	3,000	3,300	3,300	3,300
10-4960-429001	TREE SALES/RAIN BARRELS	4,706	4,265	0	0	0
10-4960-431100	TRAVEL-MILEAGE	69	200	200	200	200
10-4960-431200	TRAVEL-SUBSISTENCE	631	625	3,900	1,982	1,982
10-4960-432100	TELEPHONE SERVICE	250	550	500	500	500
10-4960-432500	POSTAGE	200	100	100	100	100
10-4960-435200	MAINTENANCE & REPAIR-EQUIPMENT	0	122	200	200	200
10-4960-435300	MAINTENANCE & REPAIR-VEHICLES	445	278	200	200	200
10-4960-439500	EMPLOYEE TRAINING	500	500	1,200	900	900
10-4960-449901	FARM PRESERVATION	1,125	300	300	300	300
10-4960-449902	BILL EDMISTEN FUND	1,655	1,155	0	0	0
10-4960-449903	NC AG DEPT TRUST GRANT	35,163	24,181	0	0	0
10-4960-469853	SPECIAL ALLOCATION	2,530	2,447	2,447	1,800	1,800
TOTAL SOIL AND WATER CONSERVATION		**$157,688**	**$145,593**	**$113,148**	**$112,680**	**$112,680**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC HEALTH						
10-5110-463000	ANNUAL APPROPRIATION	568,183	585,228	585,228	585,228	585,228
TOTAL PUBLIC HEALTH		**$568,183**	**$585,228**	**$585,228**	**$585,228**	**$585,228**
MENTAL HEALTH						
10-5210-463000	ANNUAL APPROPRIATION	171,194	171,194	171,194	171,194	171,194
TOTAL MENTAL HEALTH		**$171,194**	**$171,194**	**$171,194**	**$171,194**	**$171,194**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PROJECT ON AGING						
10-5550-412100	SALARIES-REGULAR	622,830	640,286	652,260	671,827	671,827
10-5550-412101	SALARIES-NON REGULAR	22,500	22,500	23,500	23,500	23,500
10-5550-418100	SOCIAL SECURITY EXPENSE	50,986	52,383	54,061	55,626	55,626
10-5550-418200	LOCAL GOV'T RETIREMENT EXPENSE	44,844	44,180	48,267	49,715	49,715
10-5550-418300	HEALTH INSURANCE EXPENSE	153,400	148,600	165,725	165,725	165,725
10-5550-418600	WORKER'S COMPENSATION	19,998	19,642	20,275	20,860	20,860
10-5550-418900	OTHER FRINGE-401K	31,142	32,014	32,613	33,592	33,592
10-5550-418901	OTHER FRINGE-457	6,480	6,480	6,660	6,660	6,660
10-5550-422000	FOOD AND PROVISIONS	95,000	95,000	95,000	95,000	95,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,000	4,000	4,000	4,000
10-5550-429200	PROGRAM SUPPLIES	29,119	26,256	22,000	22,000	22,000
10-5550-431100	TRAVEL-MILEAGE	28,000	27,500	28,000	28,000	28,000
10-5550-431200	TRAVEL-SUBSISTENCE	200	500	0	0	0
10-5550-431300	TRAVEL-CLIENT TRANSPORT	33,000	33,000	33,000	33,000	33,000
10-5550-431500	TRAVEL-HOME DELIVERED MEALS	23,000	23,000	23,000	23,000	23,000
10-5550-432100	TELEPHONE SERVICE	7,500	7,000	8,000	8,000	8,000
10-5550-432500	POSTAGE	1,600	1,200	1,200	1,200	1,200
10-5550-434100	PRINTING	1,800	1,800	1,000	1,000	1,000
10-5550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,250	1,250	1,500	1,500	1,500
10-5550-437000	ADVERTISING	500	1,500	500	500	500
10-5550-439500	EMPLOYEE TRAINING	750	750	750	750	750
10-5550-449100	DUES & SUBSCRIPTIONS	400	400	400	400	400
10-5550-449900	SENIOR CENTER GRANT	15,573	15,200	0	0	0
10-5550-449901	SEN. HEALTH INFORMATION PROG.	6,083	5,496	0	0	0
10-5550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000	2,000
10-5550-469512	CONTRACTED SERVICES-HB 405 SCREENING	6,000	8,000	0	0	0
10-5550-469515	SELF SUPPORTING CLASS FEES	9,612	8,613	0	0	0
TOTAL PROJECT ON AGING		**$1,217,817**	**$1,228,550**	**$1,223,711**	**$1,247,855**	**$1,247,855**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
VETERAN SERVICES						
10-5820-412100	SALARIES-REGULAR	69,332	71,412	71,621	73,770	73,770
10-5820-418100	SOCIAL SECURITY EXPENSE	5,547	5,713	5,730	5,902	5,902
10-5820-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,992	4,927	5,300	5,460	5,460
10-5820-418300	HEALTH INSURANCE EXPENSE	17,000	16,400	17,750	17,750	17,750
10-5820-418600	WORKER'S COMPENSATION	283	252	272	280	280
10-5820-418900	OTHER FRINGE-401K	3,467	3,571	3,581	3,688	3,688
10-5820-418901	OTHER FRINGE-457	720	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	1,840	950	950	950	950
10-5820-431100	TRAVEL-MILEAGE	400	1,100	700	700	700
10-5820-431200	TRAVEL-SUBSISTENCE	325	525	925	925	925
10-5820-432500	POSTAGE	210	200	200	200	200
10-5820-439500	EMPLOYEE TRAINING	300	300	300	300	300
10-5820-449100	DUES & SUBSCRIPTIONS	185	185	185	185	185
TOTAL VETERAN SERVICES		**$104,601**	**$106,255**	**$108,234**	**$110,830**	**$110,830**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
SPECIAL APPROPRIATIONS						
10-5890-463102	APPALACHIAN THEATER	0	10,000	10,000	10,000	10,000
10-5890-463103	BEECH MTN. PARKS & RECREATION	0	0	2,500	0	0
10-5890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	83,210	12,000	12,000
10-5890-463129	BLUE RIDGE MEDIATION - DRUG COURT	20,000	0	0	0	0
10-5890-463127	CHILDREN'S COUNCIL	0	1,500	10,000	1,500	1,500
10-5890-469811	CHILDREN'S PLAYHOUSE	0	0	5,000	0	1,223
10-5890-463138	COMMUNITY CARE CLINIC	17,000	17,000	23,500	17,000	17,000
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	5,000	5,000	5,000	5,000	5,000
10-5890-463131	FOSTER GRANDPARENTS PROGRAM	0	0	7,500	0	0
10-5890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	14,242	8,000	8,000
10-5890-463136	HOSPITALITY HOUSE - WeCAN	2,500	2,500	4,632	2,500	2,500
10-5890-463135	HOSPITALITY HOUSE	0	10,000	13,140	10,000	10,000
10-5890-463137	HUNGER COALITION	8,500	8,500	18,000	8,500	8,500
10-5890-463139	MOUNTAIN ALLIANCE	10,000	10,000	20,000	10,000	10,000
10-5890-463140	OASIS-COUNTY ALLOCATION	10,000	10,000	10,000	10,000	10,000
10-5890-463110	SOUTHERN APP. HISTORICAL ASSOC.	12,000	22,000	61,000	22,000	22,000
10-5890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	16,000	15,000	15,000
10-5890-463134	WAMY	0	2,500	5,000	0	2,500
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,800	8,800	12,000	8,800	8,800
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000	33,000
10-5890-463141	WYN-COUNTY ALLOCATION	1,500	1,500	15,000	1,500	1,500
TOTAL SPECIAL APPROPRIATIONS		**$163,300**	**$177,300**	**$368,724**	**$174,800**	**$178,523**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
OTHER OUTSIDE AGENCY APPROPRIATIONS						
10-5890-463124	WATAUGA CO HUMANE SOCIETY	80,356	81,401	81,482	81,482	81,482
10-5890-469848	BLUE RIDGE MEDIATION - DRUG COURT ABC FUNDS	20,000	21,000	21,000	21,000	21,000
10-5890-469851	BLUE RIDGE MEDIATION - DRUG COURT GRANT	46,706	0	0	0	0
10-5890-463142	PROJECT CHALLENGE - JCPC	41,349	41,115	42,595	42,595	42,595
10-5890-463143	PROJECT CHALLENGE - JCPC COUNTY MATCH	12,405	11,400	12,780	12,780	12,780
10-5890-463144	WYN - JCPC	55,455	45,455	42,475	42,475	42,475
10-5890-463145	WYN - JCPC COUNTY MATCH	16,637	13,637	12,743	12,743	12,743
10-5890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	11,400	11,400	10,750	10,750	10,750
10-5890-463147	BLUE RIDGE MEDIATION CTR. - COUNTY MATCH	3,420	3,420	3,225	3,225	3,225
10-5890-463148	JCPC TASK FORCE	939	250	300	300	300
10-5890-463149	CROSSNORE SCHOOL - JCPC	2,027	16,065	16,065	16,065	16,065
10-5890-463150	CROSSNORE SCHOOL - COUNTY MATCH	815	4,820	4,820	4,820	4,820
10-5890-463151	HOSPITALITY HOUSE - JCPC	0	0	2,100	2,100	2,100
10-5890-463152	HOSPITALITY HOUSE - COUNTY MATCH	0	0	630	630	630
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		**$291,509**	**$249,963**	**$250,965**	**$250,965**	**$250,965**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC SCHOOLS						
10-5911-463000	ANNUAL APPROPRIATION	12,062,834	12,403,036	12,713,137	12,713,137	12,713,137
10-5911-463001	CURRENT CAPITAL OUTLAY	175,000	275,000	512,840	300,000	300,000
10-5911-499100	COLA CONTINGENCY	135,000	154,733	228,688	228,688	228,688
10-9800-498021	CAPITAL PROJECTS SET ASIDE	300,000	375,000	5,110,800	400,000	400,000
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575	575
TOTAL PUBLIC SCHOOLS		**$12,673,409**	**$13,208,344**	**$18,566,040**	**$13,642,400**	**$13,642,400**
10-5911-4700XX	LOTTERY/ADM PROJECTS	1,156,334	1,243,341	300,000	300,000	300,000
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE						
10-5921-463000	ANNUAL APPROPRIATION	841,709	866,960	866,960	866,960	866,960
10-5921-463001	CURRENT CAPITAL OUTLAY	10,000	10,000	50,000	50,000	50,000
TOTAL CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE		**$851,709**	**$876,960**	**$916,960**	**$916,960**	**$916,960**
LIBRARY						
10-6110-469300	GENERAL APPROPRIATION	509,850	525,146	540,308	540,308	540,308
TOTAL LIBRARY		**$509,850**	**$525,146**	**$540,308**	**$540,308**	**$540,308**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
RECREATION-ADMINISTRATION						
10-6120-412100	SALARIES-REGULAR	142,467	146,744	146,751	151,154	151,154
10-6120-412600	SALARIES-PART-TIME	1,500	0	0	0	0
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-6120-418100	SOCIAL SECURITY EXPENSE	11,517	11,740	11,740	12,092	12,092
10-6120-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,258	10,125	10,860	11,185	11,185
10-6120-418300	HEALTH INSURANCE EXPENSE	25,500	24,600	26,625	26,625	26,625
10-6120-418600	WORKER'S COMPENSATION	1,981	2,348	2,201	2,268	2,268
10-6120-418900	OTHER FRINGE-401K	7,120	7,338	7,338	7,557	7,557
10-6120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	0	0	315	0	0
10-6120-425100	MOTOR FUELS & LUBRICANTS	2,500	2,670	2,000	2,000	2,000
10-6120-425200	TIRES	0	0	845	845	845
10-6120-426000	OFFICE SUPPLIES	6,000	6,000	7,000	6,000	6,000
10-6120-429000	OTHER SUPPLIES	6,000	6,000	6,255	6,000	6,000
10-6120-432100	TELEPHONE SERVICE	2,150	2,150	2,150	2,150	2,150
10-6120-432500	POSTAGE	1,642	1,425	1,229	1,229	1,229
10-6120-435300	MAINTENANCE & REPAIR-VEHICLES	1,800	1,800	1,800	1,800	1,800
10-6120-437000	ADVERTISING	308	310	400	400	400
10-6120-443900	RENT-EQUIPMENT	660	660	880	880	880
10-6120-449100	DUES & SUBSCRIPTIONS	590	700	700	700	700
10-6120-449900	SENIOR GAMES	9,284	13,886	7,000	7,000	7,000
10-6120-469501	CONTRACTED SERVICES-WHS POSITION	18,000	18,660	0	0	0
TOTAL RECREATION-ADMINISTRATION		**$250,837**	**$258,716**	**$237,649**	**$241,445**	**$241,445**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
AQUATICS						
10-6121-412100	SALARIES-REGULAR	77,658	80,096	79,862	82,258	82,258
10-6121-412600	SALARIES-PART-TIME	72,517	69,517	76,669	76,669	76,669
10-6121-418100	SOCIAL SECURITY EXPENSE	11,692	11,969	12,522	12,714	12,714
10-6121-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,591	5,527	5,910	6,087	6,087
10-6121-418300	HEALTH INSURANCE EXPENSE	17,000	16,400	17,750	17,750	17,750
10-6121-418600	WORKER'S COMPENSATION	3,507	4,071	4,696	4,768	4,768
10-6121-418900	OTHER FRINGE-401K	3,883	4,005	3,993	4,114	4,114
10-6121-418901	OTHER FRINGE-457	720	720	720	720	720
10-6121-421200	UNIFORMS	400	500	600	600	600
10-6121-429000	OTHER SUPPLIES	7,000	12,170	12,648	12,500	12,500
10-6121-432100	TELEPHONE SERVICE	700	650	650	650	650
10-6121-439500	EMPLOYEE TRAINING	500	590	600	600	600
TOTAL AQUATICS		**$201,168**	**$206,215**	**$216,620**	**$219,430**	**$219,430**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
ATHLETICS						
10-6125-412100	SALARIES-REGULAR	113,747	117,979	118,117	121,661	121,661
10-6125-412600	SALARIES-PART-TIME	22,000	22,000	26,500	22,000	22,000
10-6125-412601	SALARIES-OFFICIALS	55,000	55,000	62,950	55,000	55,000
10-6125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
10-6125-418100	SOCIAL SECURITY EXPENSE	15,260	15,598	16,605	15,893	15,893
10-6125-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,190	8,141	8,741	9,003	9,003
10-6125-418300	HEALTH INSURANCE EXPENSE	25,500	24,600	26,625	26,625	26,625
10-6125-418600	WORKER'S COMPENSATION	6,775	5,460	7,265	6,955	6,955
10-6125-418900	OTHER FRINGE-401K	5,687	5,897	5,906	6,083	6,083
10-6125-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-6125-429000	OTHER SUPPLIES	43,395	45,000	73,402	51,060	51,060
10-6125-429801	OTHER SUPPLIES-OFFICIALS	1,500	1,500	3,540	2,000	2,000
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	7,780	4,500	5,955	5,955	5,955
10-6125-429803	OTHER SUPPLIES-TENNIS	1,500	1,500	2,250	1,500	1,500
10-6125-431200	TRAVEL-SUBSISTENCE	0	0	1,169	0	0
10-6125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430	430
10-6125-434100	PRINTING	500	500	975	500	500
10-6125-439500	EMPLOYEE TRAINING	105	0	1,305	0	0
10-6125-443900	RENT-EQUIPMENT	5,000	4,500	4,200	4,200	4,200
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	2,400	2,000	2,000
10-6125-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	3,135	8,933	3,200	3,200
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,175	1,575	1,575	1,575	1,575
TOTAL ATHLETICS		**$317,864**	**$321,635**	**$381,363**	**$338,160**	**$338,160**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
ARTS-SPECIAL POPULATIONS						
10-6126-412100	SALARIES-REGULAR	47,818	50,252	50,488	52,003	52,003
10-6126-412600	SALARIES-PART-TIME	37,500	32,000	41,285	35,500	35,500
10-6126-418100	SOCIAL SECURITY EXPENSE	6,825	6,580	7,342	7,000	7,000
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,443	3,467	3,736	3,848	3,848
10-6126-418300	HEALTH INSURANCE EXPENSE	8,500	8,200	8,875	8,875	8,875
10-6126-418600	WORKER'S COMPENSATION	1,920	1,463	1,377	1,314	1,314
10-6126-418900	OTHER FRINGE-401K	2,391	2,513	2,524	2,600	2,600
10-6126-418901	OTHER FRINGE-457	360	360	360	360	360
10-6126-429000	OTHER SUPPLIES	4,640	4,000	4,055	4,000	4,000
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	840	800	840	800	800
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	800	700	700	700	700
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	1,000	1,800	1,000	1,000
10-6126-431100	TRAVEL-MILEAGE	250	250	250	250	250
10-6126-431101	TRAVEL-CONTRACTED	3,000	2,000	2,000	2,000	2,000
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	2,000	2,200	2,400	2,200	2,200
TOTAL ARTS-SPECIAL POPULATIONS		**$121,007**	**$115,905**	**$128,152**	**$122,570**	**$122,570**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
FUN IN THE SUN CAMP						
10-6128-412600	SALARIES-PART-TIME	52,280	52,280	52,440	52,440	52,440
10-6128-418100	SOCIAL SECURITY EXPENSE	4,182	4,182	4,195	4,195	4,195
10-6128-418600	WORKER'S COMPENSATION	1,450	2,613	2,098	2,255	2,255
10-6128-429000	OTHER SUPPLIES	2,200	2,500	2,500	2,500	2,500
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	2,500	2,600	2,600	2,600	2,600
10-6128-439500	EMPLOYEE TRAINING	1,000	1,000	1,030	1,030	1,030
10-6128-469500	CONTRACTED SERVICES	2,500	2,500	2,700	2,655	2,655
TOTAL FUN IN THE SUN CAMP		**$66,362**	**$67,925**	**$67,813**	**$67,925**	**$67,925**
TRANSFER TO OTHER FUNDS						
10-9800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	1,939,214	1,887,095	1,777,873	1,720,372	1,720,372
10-9800-498021	TRANSFER TO CAPITAL PROJECTS FUND	2,394,595	2,268,552	19,816,637	900,000	900,000
10-9800-498030	TRANSFER TO DEBT SERVICE	5,914,264	6,135,795	5,971,888	5,971,888	5,971,888
TOTAL TRANSFER TO OTHER FUNDS		**$10,248,073**	**$10,291,442**	**$27,566,398**	**$8,592,260**	**$8,592,260**
TOTAL GENERAL FUND EXPENDITURES		**$48,414,347**	**$48,249,676**	**$67,899,299**	**$45,504,379**	**$45,504,379**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC ASSISTANCE FUND REVENUES						
14-3300-343101	CLAYBOUGH FOUNDATION	-2,054	-853	0	0	0
14-3300-343300	ADOPTION PROMOTION GRANT	-22,911	-412	0	0	0
14-3531-323000	ALLOCATIONS - FEDERAL & STATE	-2,185,645	-2,315,223	-2,584,252	-2,547,726	-2,547,726
14-3583-344080	YOUTH SERVICES-LINKS	-25,000	-25,000	-25,000	-25,000	-25,000
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-1,000	-6,220	-8,485	-8,485	-8,485
14-3541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-14,646	-15,820	-15,218	-15,218	-15,218
14-3541-323002	CHILD SUPPORT APPLICATION FEES	-300	-575	-575	-575	-575
14-3541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-10,000	-12,500	-12,870	-12,870	-12,870
14-3547-323001	STATE FOSTER CARE	-120,657	-223,420	-176,040	-176,040	-176,040
14-3541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	-418,236	-343,038	-515,898	-515,898	-515,898
14-3545-354510	MEDICAID AT RISK	-25,000	0	0	0	0
14-3545-354515	DMA TRANSPORTATION	-114,000	-116,000	-116,000	-116,000	-116,000
14-3547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	-8,946	-8,672	-6,202	-6,202	-6,202
14-3585-323000	TITLE XX & FSA DAYCARE	-774,467	-759,723	-743,453	-743,453	-743,453
14-3585-323002	SMARTSTART DAYCARE	-141,776	-141,776	-141,776	-141,776	-141,776
TOTAL PROGRAM REVENUES		**-$3,864,638**	**-$3,969,232**	**-$4,345,769**	**-$4,309,243**	**-$4,309,243**
MISCELLANEOUS REVENUES						
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-100	0	0	0	0
14-3839-35310x	DONATIONS	-5,533	-7,500	-9,700	-9,700	-9,700
TOTAL MISCELLANEOUS REVENUES		**-$5,633**	**-$7,500**	**-$9,700**	**-$9,700**	**-$9,700**
TRANSFER FROM OTHER FUNDS						
14-3980-398010	TRANSFER FROM GENERAL FUND	-1,939,214	-1,887,095	-1,777,873	-1,720,372	-1,720,372
TOTAL TRANSFER FROM OTHER FUNDS		**-$1,939,214**	**-$1,887,095**	**-$1,777,873**	**-$1,720,372**	**-$1,720,372**
TOTAL PUBLIC ASSISTANCE FUND REVENUES		**-$5,809,485**	**-$5,863,827**	**-$6,133,342**	**-$6,039,315**	**-$6,039,315**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PUBLIC ASSISTANCE FUND EXPENDITURES						
ADMINSTRATION-DSS						
14-5310-412100	SALARIES-REGULAR	1,751,980	1,813,420	1,871,205	1,860,900	1,860,900
14-5310-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
14-5310-412600	SALARIES-PART-TIME	12,000	12,000	12,000	12,000	12,000
14-5310-418100	SOCIAL SECURITY EXPENSE	141,564	146,479	151,102	150,278	150,278
14-5310-418200	LOCAL GOV'T RETIREMENT EXPENSE	126,544	125,510	138,881	138,118	138,118
14-5310-418300	HEALTH INSURANCE EXPENSE	345,750	357,250	399,375	386,575	386,575
14-5310-418600	WORKER'S COMPENSATION	19,000	22,155	22,854	22,729	22,729
14-5310-418900	OTHER FRINGE-401K	87,878	90,950	93,839	93,324	93,324
14-5310-418901	OTHER FRINGE-457	15,300	15,660	16,200	15,660	15,660
14-5310-425100	MOTOR FUELS & LUBRICANTS	5,500	4,500	4,500	4,500	4,500
14-5310-425200	TIRES	700	750	750	750	750
14-5310-426000	OFFICE SUPPLIES	23,000	23,000	23,000	23,000	23,000
14-5310-431100	TRAVEL-MILEAGE	16,800	17,000	18,000	17,000	17,000
14-5310-431200	TRAVEL-SUBSISTENCE	3,000	4,500	5,000	4,500	4,500
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	114,000	116,000	116,000	116,000	116,000
14-5310-432100	TELEPHONE SERVICE	12,000	14,500	14,500	14,500	14,500
14-5310-432500	POSTAGE	12,500	12,500	14,000	13,000	13,000
14-5310-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	2,000	2,000	2,000	2,000
14-5310-437000	ADVERTISING	500	893	1,100	950	950
14-5310-439500	EMPLOYEE TRAINING	550	550	1,500	550	550
14-5310-439902	IN-HOME SERVICES	11,500	11,500	11,499	11,499	11,499
14-5310-442201	PC SOFTWARE & LICENSES	25,000	38,200	46,052	46,052	46,052
14-5310-443900	RENT-EQUIPMENT	1,680	1,680	1,700	1,700	1,700
14-5310-449100	DUES & SUBSCRIPTIONS	1,150	1,207	1,207	1,207	1,207
14-5310-449900	MISCELLANEOUS EXPENSE	4,500	4,500	11,320	9,000	9,000
14-5310-449902	FOSTER CHILDREN'S FUND	2,897	3,600	5,000	5,000	5,000
14-5310-449903	ADULT SERVICES FUND	1,377	700	700	700	700
14-5310-449904	CHILD PROTECTIVE SERVICES	1,259	3,200	4,000	4,000	4,000
14-5310-449905	ADULT SERVICES GRANT	2,054	853	0	0	0

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
14-5310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	12,521	1,500	11,230	10,175	10,175
14-5310-454000	CAPITAL OUTLAY - VEHICLE	26,192	0	0	0	0
14-5310-467000	BOARD MEMBER FEES	1,000	1,000	1,500	1,000	1,000
14-5310-469101	PROFESSIONAL SERVICES - LEGAL SERVICES	82,000	55,800	110,000	85,000	85,000
14-5310-469102	ACCOUNT RESEARCH FEES	1,500	1,500	1,500	1,500	1,500
14-5310-469103	SUBSTANCE ABUSE TESTING	5,500	6,850	7,000	6,850	6,850
14-5310-469105	ADULT PROTECTIVE SERVICES COURT FEES	0	0	4,400	4,000	4,000
14-5310-469106	CHILD PROTECTIVE SERVICES	11,187	12,000	12,000	8,000	8,000
14-5310-469500	FOOD STAMP & EBT FEES	6,475	6,148	5,288	5,288	5,288
14-5310-469505	JUVENILE DETENTION	8,500	10,000	10,000	10,000	10,000
14-5310-469515	CONT. SERVICE - COMPUTER LEASE	2,813	0	0	0	0
TOTAL ADMINISTRATION-DSS		**$2,905,241**	**$2,945,425**	**$3,155,772**	**$3,092,875**	**$3,092,875**
CHILD SUPPORT ENFORCEMENT						
14-5370-412100	SALARIES - REGULAR	105,623	109,301	109,301	112,581	112,581
14-5370-418100	SOCIAL SECURITY EXPENSE	8,450	8,744	8,744	9,006	9,006
14-5370-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,605	7,542	8,088	8,330	8,330
14-5370-418300	HEALTH INSURANCE EXPENSE	25,500	24,600	26,625	26,625	26,625
14-5370-418600	WORKER'S COMPENSATION	1,200	658	382	394	394
14-5370-418900	OTHER FRINGE-401K	5,281	5,465	5,465	5,629	5,629
14-5370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
14-5370-449901	COURT FEES	7,000	8,520	8,520	8,520	8,520
14-5370-469101	PROFESSIONAL SERVICES - LEGAL	17,000	17,000	19,500	17,000	17,000
14-5370-469102	PROFESSIONAL SERVICES - SHERIFF'S FEES	1,800	1,800	3,200	2,000	2,000
14-5370-469500	CONTRACTED SERVICES	1,000	1,000	1,000	1,000	1,000
TOTAL CHILD SUPPORT ENFORCEMENT		**$181,539**	**$185,710**	**$191,905**	**$192,165**	**$192,165**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
PROGRAM EXPENDITURES						
14-5385-440100	SPECIAL ASSISTANCE - AGED & DISABLED	249,225	248,432	221,809	221,809	221,809
14-5390-440300	ADOPTION ASSISTANCE IV-E	43,393	38,196	45,228	45,228	45,228
14-5390-440301	ADOPTION ASSISTANCE IV-B	26,940	38,502	30,585	30,585	30,585
14-5410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM	244,923	194,852	190,295	190,295	190,295
14-5410-440003	IV-E FOSTER CARE BOARD PAYMENTS	595,413	434,232	642,674	642,674	642,674
14-5410-440005	FAMILY REUNIFICATION	9,079	9,026	15,161	15,161	15,161
14-5410-440006	ADOPTION PROMOTION FUNDS	22,911	412	0	0	0
14-5410-440500	UNDOCUMENTED CLIENTS	98,400	120,000	100,000	75,000	75,000
14-5410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,500	30,500	30,500	30,500	30,500
14-5410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000	25,000
14-5410-440803	ALLOCATED LINKS	11,995	6,000	12,390	6,000	6,000
14-5430-440800	STATE FOSTER CARE BOARD PAYMENTS	241,314	446,844	352,080	352,080	352,080
14-5460-440500	SPECIAL ASSISTANCE - BLIND	3,345	3,345	3,419	3,419	3,419
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	163,024	194,852	190,295	190,295	190,295
14-5850-440900	TITLE XX & FSA DAYCARE	774,467	759,723	743,453	743,453	743,453
14-5850-440901	SMARTSTART	141,776	141,776	141,776	141,776	141,776
TOTAL PROGRAM EXPENDITURES		**$2,722,705**	**$2,732,692**	**$2,785,665**	**$2,754,275**	**$2,754,275**
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		**$5,809,485**	**$5,863,827**	**$6,133,342**	**$6,039,315**	**$6,039,315**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
CAPITAL PROJECTS FUND REVENUES						
21-3980-398100	TRANSFER FROM GENERAL FUND	-2,394,595	-2,268,552	-19,816,637	-900,000	-900,000
21-3980-398043	TRANSFER FROM OTHER CAPITAL PROJECTS	0	0	0	0	0
21-3991-399100	FUND BAL APPROP-SCHOOL DEBT SERVICE	-1,200,000	0	0	0	0
21-3991-399101	FUND BALANCE APPROPRIATION	-167,730	0	0	0	0
TOTAL CAPITAL PROJECTS FUND REVENUES		**-$3,762,325**	**-$2,268,552**	**-$19,816,637**	**-$900,000**	**-$900,000**
CAPITAL PROJECTS FUND EXPENDITURES						
TRANSFER TO OTHER FUNDS						
21-9800-498010	TRANSFER TO GENERAL FUND	167,730	0	0	0	0
21-9800-498030	TRANSFER TO DEBT SERVICE	1,200,000	0	0	0	0
TOTAL TRANSFER TO OTHER FUNDS		**$1,367,730**	**$0**	**$0**	**$0**	**$0**
FUTURE PROJECT FUNDING						
21-9930-441101	FUTURE COUNTY FACILITIES	0	0	2,425,000	0	0
21-9930-441101	FACILITIES RENOVATIONS	0	0	843,510	0	0
21-9930-441401	EASTERN COMMUNITY CENTER	0	0	400,000	0	0
21-9930-441701	FACILITES MAINTENANCE	0	0	300,000	65,500	65,500
21-9930-443200	LAW ENFORCEMENT CENTER	0	0	120,000	0	0
21-9930-449210	ECONOMIC DEVELOPMENT/COMMERCE PARK	0	0	3,575,000	0	0
21-9930-459122	WATAUGA COUNTY SCHOOLS CIP	300,000	375,000	5,168,050	400,000	400,000
21-9930-459210	CALDWELL COMMUNITY COLLEGE	0	50,000	300,000	50,000	50,000
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	250,000	0	0
21-9930-461101	LIBRARY EXPANSION	0	0	277,200	0	0
21-9930-461200	COMMUNITY RECREATION FACILITIES	2,094,595	1,843,552	4,194,867	384,500	384,500
21-9930-461202	RECREATION-POOL RENOVATIONS	0	0	1,100,000	0	0
21-9930-461205	RECREATION RENOVATION/UPGRADES	0	0	863,010	0	0
TOTAL FUTURE PROJECT FUNDING		**$2,394,595**	**$2,268,552**	**$19,816,637**	**$900,000**	**$900,000**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		**$3,762,325**	**$2,268,552**	**$19,816,637**	**$900,000**	**$900,000**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
FEDERAL EQUITABLE SHARING FUND REVENUES						
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	-10,975	-31,000	-3,990	-3,990	-3,990
22-3991-399101	FUND BALANCE APPROPRIATION	-13,580	0	0	0	0
TOTAL FEDERAL EQUITABLE SHARING FUND REVENUES		**-$24,555**	**-$31,000**	**-$3,990**	**-$3,990**	**-$3,990**
FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES						
22-4310-431200	TRAVEL-SUBSISTENCE	1,515	0	0	0	0
22-4310-439500	EMPLOYEE TRAINING	5,000	0	0	0	0
22-4310-444000	SERVICE & MAINTENANCE	0	3,063	3,990	3,990	3,990
22-4310-451000	CAPITAL OUTLAY - EQUIPMENT	10,015	0	0	0	0
22-4310-454000	CAPITAL OUTLAY - VEHICLES	8,025	27,937	0	0	0
TOTAL FEDERAL EQUITABLE SHARING FUND EXPENDITURES		**$24,555**	**$31,000**	**$3,990**	**$3,990**	**$3,990**
STATE SUBSTANCE ABUSE TAX FUND REVENUES						
23-3317-343109	STATE RESTRICTED REVENUE	-20,000	-27,450	-94,210	-24,580	-24,580
23-3991-399101	FUND BALANCE APPROPRIATION	-4,850	0	0	-28,000	-28,000
TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES		**-$24,850**	**-$27,450**	**-$94,210**	**-$52,580**	**-$52,580**
STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES						
23-4310-412801	CELLPHONE ALLOWANCE	5,300	5,250	5,400	5,250	5,250
23-4310-423800	UNDERCOVER DRUG PURCHASE	1,000	3,000	0	0	0
23-4310-429000	OTHER SUPPLIES	4,747	2,865	7,000	5,000	5,000
23-4310-431200	TRAVEL-SUBSISTENCE	1,553	700	700	700	700
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	5,200	6,000	10,000	7,000	7,000
23-4310-439500	EMPLOYEE TRAINING	1,300	1,500	1,500	1,500	1,500
23-4310-444000	SERVICE & MAINTENANCE CONTRACTS	2,850	3,775	2,850	2,850	2,850
23-4310-449100	DUES & SUBSCRIPTIONS	300	260	2,280	2,280	2,280
23-4310-451000	CAPITAL OUTLAY - EQUIPMENT	2,600	0	0	0	0
23-4310-454000	CAPITAL OUTLAY - VEHICLES	2,600	0	56,000	28,000	28,000
23-4310-498010	TRANSFER TO GENERAL FUND	0	4,100	0	0	0
TOTAL STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES		**$27,450**	**$27,450**	**$85,730**	**$52,580**	**$52,580**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
EMERGENCY TELEPHONE SURCHARGE FUND REVENUES						
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-333,953	-300,579	-320,369	-320,369	-320,369
26-3991-399101	FUND BALANCE APPROPRIATION	0	-181,412	-34,826	-34,826	-34,826
26-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	0	-37,739	0	0	0
TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REVENUES		**-$333,953**	**-$519,730**	**-$355,195**	**-$355,195**	**-$355,195**
EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES						
26-4330-421000	IMPLEMENTAL FUNCTIONS	74,133	70,258	68,572	68,572	68,572
26-4330-422000	SOFTWARE	92,791	83,426	49,240	49,240	49,240
26-4330-423000	EMPLOYEE TRAINING	14,010	21,712	8,490	8,490	8,490
26-4330-424000	TELEPHONE	72,721	62,490	72,849	72,849	72,849
26-4330-425000	HARDWARE	80,295	281,844	94,567	94,567	94,567
26-4330-426000	FURNITURE	3	0	61,477	61,477	61,477
TOTAL EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES		**$333,953**	**$519,730**	**$355,195**	**$355,195**	**$355,195**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
RURAL FIRE SERVICE DISTRICTS FUND REVENUES						
24-3100-318000	INTEREST ON DEL TAXES BOONE	-3,200	-5,000	-5,000	-5,000	-5,000
24-3100-318001	INTEREST ON DEL TAXES FOSCOE	-500	-575	-575	-575	-575
24-3100-318005	INTEREST ON DEL TAXES BEECH MTN	-50	-50	-50	-50	-50
24-3100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	-50	-100	-100	-100	-100
24-3100-312000	PRIOR YEARS TAXES BOONE	-18,000	-22,000	-26,000	-26,000	-26,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-1,350	-1,500	-2,500	-2,500	-2,500
24-3100-312005	PRIOR YEARS TAXES BEECH MTN	-30	-75	-86	-86	-86
24-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-100	-150	-200	-200	-200
24-3102-312100	CURRENT YEAR TAXES BOONE	-730,768	-732,011	-891,685	-891,685	-891,685
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-82,966	-68,007	-69,405	-69,405	-69,405
24-3102-312105	CURRENT YEAR TAXES BEECH MTN	-1,905	-1,855	-1,860	-1,860	-1,860
24-3102-312107	CURRENT YEAR TAXES COVE CREEK	-324	-325	-325	-325	-325
24-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-6,014	-5,825	-6,474	-6,474	-6,474
TOTAL RURAL FIRE SERVICE DISTRICT REVENUES		**-$845,257**	**-$837,473**	**-$1,004,260**	**-$1,004,260**	**-$1,004,260**
RURAL FIRE SERVICE DISTRICT EXPENDITURES						
24-4340-469901	FOSCOE	84,816	70,082	72,480	72,480	72,480
24-4340-469905	BOONE	751,968	759,011	922,685	922,685	922,685
24-4340-469907	COVE CREEK	324	325	325	325	325
24-4340-469908	SHAWNEEHAW	6,164	6,075	6,774	6,774	6,774
24-4340-469998	BEECH MTN	1,985	1,980	1,996	1,996	1,996
TOTAL RURAL FIRE SERVICE DISTRICT EXPENDITURES		**$845,257**	**$837,473**	**$1,004,260**	**$1,004,260**	**$1,004,260**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
FIRE DISTRICTS FUND REVENUES						
28-3100-311001	INTEREST ON DEL TAXES FOSCOE	-1,800	-2,000	-2,300	-2,300	-2,300
28-3100-311003	INTEREST ON DEL TAXES FALL CREEK	0	-100	-150	-150	-150
28-3100-311004	INTEREST ON DEL TAXES BEAVER DAM	-800	-1,200	-1,250	-1,250	-1,250
28-3100-311005	INTEREST ON DEL TAXES STEWART SIMMONS	-950	-1,050	-1,125	-1,125	-1,125
28-3100-311006	INTEREST ON DEL TAXES ZIONVILLE	-950	-1,100	-1,200	-1,200	-1,200
28-3100-311007	INTEREST ON DEL TAXES COVE CREEK	-1,400	-2,500	-2,700	-2,700	-2,700
28-3100-311008	INTEREST ON DEL TAXES SHAWNEEHAW	-470	-500	-500	-500	-500
28-3100-311009	INTEREST ON DEL TAXES MEAT CAMP	-1,100	-1,600	-1,700	-1,700	-1,700
28-3100-311010	INTEREST ON DEL TAXES DEEP GAP	-1,200	-2,000	-2,100	-2,100	-2,100
28-3100-311011	INTEREST ON DEL TAXES TODD	-250	-300	-300	-300	-300
28-3100-311012	INTEREST ON DEL TAXES BLOWING ROCK	-2,300	-3,000	-4,200	-4,200	-4,200
28-3100-311019	INTEREST ON DEL TAXES CRESTON	-150	-250	-300	-300	-300
28-3100-312001	PRIOR YEARS TAXES FOSCOE	-6,000	-7,000	-8,500	-8,500	-8,500
28-3100-312003	PRIOR YEARS TAXES FALL CREEK	0	-300	-800	-800	-800
28-3100-312004	PRIOR YEARS TAXES BEAVER DAM	-2,300	-3,500	-4,200	-4,200	-4,200
28-3100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-3,000	-3,000	-3,500	-3,500	-3,500
28-3100-312006	PRIOR YEARS TAXES ZIONVILLE	-2,500	-3,000	-4,000	-4,000	-4,000
28-3100-312007	PRIOR YEARS TAXES COVE CREEK	-6,000	-9,000	-11,500	-11,500	-11,500
28-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-2,500	-2,500	-2,500	-2,500	-2,500
28-3100-312009	PRIOR YEARS TAXES MEAT CAMP	-3,500	-6,000	-8,000	-8,000	-8,000
28-3100-312010	PRIOR YEARS TAXES DEEP GAP	-5,000	-6,100	-6,800	-6,800	-6,800
28-3100-312011	PRIOR YEARS TAXES TODD	-750	-1,000	-1,500	-1,500	-1,500
28-3100-312012	PRIOR YEARS TAXES BLOWING ROCK	-8,500	-13,000	-15,500	-15,500	-15,500
28-3100-312019	PRIOR YEARS TAXES CRESTON	-600	-750	-850	-850	-850
28-3102-312101	CURRENT YEAR TAXES FOSCOE	-465,728	-524,259	-456,733	-456,733	-456,733
28-3102-312103	CURRENT YEAR TAXES FALL CREEK	-100	-9,267	-9,028	-9,028	-9,028
28-3102-312104	CURRENT YEAR TAXES BEAVER DAM	-114,335	-102,762	-103,097	-103,097	-103,097
28-3102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-119,652	-120,190	-120,248	-120,248	-120,248
28-3102-312106	CURRENT YEAR TAXES ZIONVILLE	-113,778	-110,585	-111,635	-111,635	-111,635
28-3102-312107	CURRENT YEAR TAXES COVE CREEK	-241,145	-235,480	-234,630	-234,630	-234,630
28-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-94,819	-93,443	-94,535	-94,535	-94,535

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
28-3102-312109	CURRENT YEAR TAXES MEAT CAMP	-210,625	-201,793	-203,936	-203,936	-203,936
28-3102-312110	CURRENT YEAR TAXES DEEP GAP	-190,773	-189,013	-188,089	-188,089	-188,089
28-3102-312111	CURRENT YEAR TAXES TODD	-62,660	-62,721	-62,179	-62,179	-62,179
28-3102-312112	CURRENT YEAR TAXES BLOWING ROCK	-463,213	-457,997	-455,639	-455,639	-455,639
28-3102-312119	CURRENT YEAR TAXES CRESTON	-5,784	-5,378	-5,265	-5,265	-5,265
TOTAL FIRE DISTRICTS FUND REVENUES		**-$2,134,632**	**-$2,183,638**	**-$2,130,489**	**-$2,130,489**	**-$2,130,489**

FIRE DISTRICTS FUND EXPENDITURES

28-4340-469901	FOSCOE	473,528	533,259	467,533	467,533	467,533
28-4340-469903	FALL CREEK	9,350	9,667	9,978	9,978	9,978
28-4340-469904	BEAVER DAM	108,185	107,462	108,547	108,547	108,547
28-4340-469905	STEWART SIMMONS	123,602	124,240	124,873	124,873	124,873
28-4340-469906	ZIONVILLE	117,228	114,685	116,835	116,835	116,835
28-4340-469907	COVE CREEK	248,545	246,980	248,830	248,830	248,830
28-4340-469908	SHAWNEEHAW	97,789	96,443	97,535	97,535	97,535
28-4340-469909	MEAT CAMP	215,225	209,393	213,636	213,636	213,636
28-4340-469910	DEEP GAP	196,973	197,113	196,989	196,989	196,989
28-4340-469911	TODD	63,660	64,021	63,979	63,979	63,979
28-4340-469912	BLOWING ROCK	474,013	473,997	475,339	475,339	475,339
28-4340-469919	CRESTON	6,534	6,378	6,415	6,415	6,415
TOTAL FIRE DISTRICTS FUND EXPENDITURES		**2,134,632**	**2,183,638**	**$2,130,489**	**2,130,489**	**2,130,489**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED FY 16-17	ADMIN RECOMMENDED FY 16-17	BOARD APPROVED FY 16-17
OCCUPANCY TAX REVENUES						
OCCUPANCY TAXES						
29-3270-312009	OCCUPANCY TAX	-1,129,177	-1,000,000	-1,200,000	-1,200,000	-1,200,000
TOTAL OCCUPANCY TAX REVENUES		**-$1,129,177**	**-$1,000,000**	**-$1,200,000**	**-$1,200,000**	**-$1,200,000**
OCCUPANCY TAX EXPENDITURES						
29-4140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	20,750	20,000	22,000	22,000	22,000
29-4140-469900	WATAUGA COUNTY DISTRICT U TDA	1,108,427	980,000	1,178,000	1,178,000	1,178,000
TOTAL OCCUPANCY TAX EXPENDITURES		**$1,129,177**	**$1,000,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
DEBT SERVICE FUND REVENUES						
TRANSFER FROM OTHER FUNDS						
30-3839-389000	FEDERAL INTEREST CREDIT ON QSCB LOAN	-40,995	-34,425	-27,750	-27,750	-27,750
30-3980-398100	TRANSFER FROM GENERAL FUND	-4,756,531	-6,135,795	-5,971,888	-5,971,888	-5,971,888
30-3980-398101	TRANSFER FROM GENERAL FUND-SALES TAX	-1,157,733	0	0	0	0
30-3980-398166	TRANSFER FROM SOLID WASTE FUND	-40,392	0	0	0	0
30-3980-398201	TRANSFER FROM CAPITAL PROJECTS FD	-1,200,000	0	0	0	0
TOTAL DEBT SERVICE FUND REVENUES		**-$7,195,651**	**-$6,170,220**	**-$5,999,638**	**-$5,999,638**	**-$5,999,638**
DEBT SERVICE FUND EXPENDITURES						
30-9100-471001	BOND PRINCIPAL-SCHOOLS/BALER	1,155,000	0	0	0	0
30-9100-472001	BOND INTEREST-SCHOOLS/BALER	43,125	0	0	0	0
30-9100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,124,930	3,395,000	3,360,000	3,360,000	3,360,000
30-9100-471002	INTEREST-NEW HIGH SCHOOL	1,995,517	1,931,875	1,830,025	1,830,025	1,830,025
30-9100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028	129,028
30-9100-472102	INTEREST-QSCB	44,902	37,418	29,935	29,935	29,935
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000	260,000
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	59,866	44,416	28,967	28,967	28,967
30-9100-475921	PRINCIPAL-LAW ENFORCEMENT CENTER	333,333	333,333	333,333	333,333	333,333
30-9100-475922	INTEREST-LAW ENFORCEMENT CENTER	49,950	39,150	28,350	28,350	28,350
TOTAL DEBT SERVICE FUND EXPENDITURES		**$7,195,651**	**$6,170,220**	**$5,999,638**	**$5,999,638**	**$5,999,638**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
SOLID WASTE ENTERPRISE FUND REVENUES						
INTERGOVERNMENTAL REVENUES						
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-50,000	-58,000	-63,000	-63,000	-63,000
66-3200-327600	WHITE GOODS DISPOSAL TAX	-14,000	-14,500	-15,000	-15,000	-15,000
66-3200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	-22,000	-22,000	-23,000	-23,000	-23,000
66-3332-385501	RECYCLING MATCH-WATAUGA CO. SCHOOLS	0	0	-5,791	-5,791	-5,791
66-3300-347210	RECYCLING GRANT	0	-30,000	0	0	0
66-3300-347220	RECYCLING GRANT	0	0	-20,000	-20,000	-20,000
66-3300-374211	NC ELECTRONICS MANAGEMENT GRANT	-4,000	-3,500	-5,000	-5,000	-5,000
TOTAL INTERGOVERNMENTAL REVENUES		**-$90,000**	**-$128,000**	**-$131,791**	**-$131,791**	**-$131,791**
SOLID WASTE REVENUES						
66-3740-318001	SOLID WASTE TIPPING FEE INTEREST	-2,500	-1,500	-1,800	-1,800	-1,800
66-3740-350000	SOLID WASTE TIPPING FEES	-1,200,000	-1,400,000	-1,525,000	-1,525,000	-1,525,000
66-3740-350001	SOLID WASTE FEES-CURRENT YEAR	-2,290,000	-2,350,000	-2,450,000	-2,450,000	-2,450,000
66-3740-350002	SOLID WASTE FEES-PRIOR YEARS	-30,000	-45,000	-45,000	-45,000	-45,000
66-3740-350102	GREENBOX FEES-PRIOR YEARS	-10,000	-8,000	-8,000	-8,000	-8,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,843	-16,843	-16,843	-16,843
66-3740-350300	SOLID WASTE & GREENBOX FEES INTEREST	-10,000	-15,000	-15,000	-15,000	-15,000
66-3740-381000	SALE OF RECYCLED SCRAP	-100,000	-140,000	-200,000	-200,000	-200,000
66-3740-382000	SALE OF FIXED ASSETS	-10,000	-35,000	-50,000	-50,000	-50,000
66-3740-386000	RENTS	-1,200	0	-1,200	-1,200	-1,200
66-3839-389000	GAS TO ENERGY REBATES	-14,000	-10,000	-8,000	-8,000	-8,000
TOTAL SOLID WASTE REVENUES		**-$3,684,543**	**-$4,021,343**	**-$4,320,843**	**-$4,320,843**	**-$4,320,843**
INTEREST EARNED ON INVESTMENTS						
66-3831-349166	INTEREST ON INVESTMENTS	-3,500	-5,000	-10,000	-10,000	-10,000
TOTAL INTEREST EARNED ON INVESTMENTS		**-$3,500**	**-$5,000**	**-$10,000**	**-$10,000**	**-$10,000**
FUND BALANCE APPROPRIATED						
66-3991-399100	FUND BALANCE APPROPRIATED	-409,204	-315,815	-228,824	-65,956	-65,956
66-3991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-47,740	-83,465	0	0	0
TOTAL FUND BALANCE APPROPRIATED		**-$456,944**	**-$399,280**	**-$228,824**	**-$65,956**	**-$65,956**
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		**-$4,234,987**	**-$4,553,623**	**-$4,691,458**	**-$4,528,590**	**-$4,528,590**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
SOLID WASTE ENTERPRISE FUND EXPENDITURES						
SOLID WASTE OPERATIONS						
66-7420-412100	SALARIES-REGULAR	922,458	950,132	865,836	891,811	891,811
66-7420-412101	SALARIES-NON-REGULAR	16,945	25,343	29,715	24,000	24,000
66-7420-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
66-7420-418100	SOCIAL SECURITY EXPENSE	75,901	78,038	71,644	73,265	73,265
66-7420-418200	LOCAL GOV'T RETIREMENT EXPENSE	66,417	65,559	64,072	65,994	65,994
66-7420-418300	HEALTH INSURANCE EXPENSE	172,000	169,200	173,750	173,750	173,750
66-7420-418500	UNEMPLOYMENT CONTRIBUTIONS	5,000	5,000	3,000	3,000	3,000
66-7420-418600	WORKER'S COMPENSATION	42,500	50,257	48,360	49,454	49,454
66-7420-418900	OTHER FRINGE-401K	46,123	47,507	43,292	44,591	44,591
66-7420-418901	OTHER FRINGE-457	9,180	9,360	9,000	9,000	9,000
66-7420-421200	UNIFORMS	9,900	9,900	9,500	9,500	9,500
66-7420-425100	MOTOR FUELS & LUBRICANTS	113,615	99,484	100,000	100,000	100,000
66-7420-425200	TIRES	19,880	25,768	29,768	27,000	27,000
66-7420-426000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,000
66-7420-429000	OTHER SUPPLIES	32,000	32,675	32,000	32,000	32,000
66-7420-429004	CREDIT CARD ACCEPTANCE FEES	0	2,500	3,000	3,000	3,000
66-7420-431100	TRAVEL-MILEAGE	410	300	200	200	200
66-7420-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
66-7420-432100	TELEPHONE SERVICE	7,000	7,500	8,000	8,000	8,000
66-7420-432500	POSTAGE	3,000	3,000	3,000	3,000	3,000
66-7420-433100	UTILITIES-ELECTRICITY	40,000	40,000	35,000	35,000	35,000
66-7420-433300	UTILITIES-PROPANE	10,000	10,000	10,000	10,000	10,000
66-7420-433400	UTILITIES-WATER	8,200	8,200	9,000	9,000	9,000
66-7420-434100	PRINTING	750	750	750	750	750
66-7420-435100	MAINTENANCE & REPAIR-BUILDING	115,000	27,015	25,000	25,000	25,000
66-7420-435101	MAINTENANCE & REPAIR-GROUNDS	49,050	42,046	57,215	55,000	55,000
66-7420-435200	MAINTENANCE & REPAIR-EQUIPMENT	30,566	33,000	32,000	32,000	32,000
66-7420-435300	MAINTENANCE & REPAIR-VEHICLES	40,128	30,000	30,000	30,000	30,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
66-7420-435301	ONGOING GAS TO ENERGY COSTS	28,810	57,000	30,000	30,000	30,000
66-7420-437000	ADVERTISING	435	500	500	500	500
66-7420-439500	EMPLOYEE TRAINING	1,035	300	300	300	300
66-7420-441100	RENT - LAND	15,300	16,800	17,500	17,500	17,500
66-7420-444000	SERVICE & MAINTENANCE CONTRACTS	0	1,000	1,000	1,000	1,000
66-7420-445100	GENERAL PROPERTY & LIAB INSURANCE	18,500	17,500	17,000	17,000	17,000
66-7420-449900	MISCELLANEOUS EXPENSE	7,112	7,250	5,675	5,675	5,675
66-7420-449901	HAZARDOUS WASTE COLLECTION COSTS	59,343	50,000	50,000	50,000	50,000
66-7420-449902	MISCELLANEOUS SIGN EXPENSE	5,000	3,000	3,000	3,000	3,000
66-7420-449966	IT SUPPLIES & SUPPORT CONTRACTS	2,530	1,670	114,270	114,270	114,270
66-7420-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	5,100	0	0	0
66-7420-454000	CAPITAL OUTLAY - VEHICLES	0	30,275	295,000	295,000	295,000
66-7420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	20,880	249,216	86,652	0	0
66-7420-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	50,000	90,550	0	0	0
66-7420-469199	PROFESSIONAL SERVICES-OTHER	60,000	60,000	60,000	60,000	60,000
66-7420-469566	CONTRACTED SERVICES-TIRE REMOVAL	40,000	40,000	40,000	40,000	40,000
66-7420-469567	CONTRACTED SERVICES-TUB GRINDER	75,000	70,000	70,000	60,000	60,000
66-7420-469568	CONTRACTED SERVICES-WASTE HAULING	1,794,306	1,850,000	1,850,000	1,825,000	1,825,000
66-7420-469569	NC SOLID WASTE SURCHARGE	85,000	90,000	95,000	95,000	95,000
TOTAL SOLID WASTE OPERATIONS		**$4,104,234**	**$4,417,655**	**$4,433,959**	**$4,333,520**	**$4,333,520**

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 14-15	BOARD APPROVED FY 15-16	DEPARTMENT REQUESTED	ADMIN RECOMMENDED	BOARD APPROVED
				FY 16-17		
RECYCLING OPERATIONS						
66-7421-412100	SALARIES-REGULAR	37,547	31,626	31,620	32,569	32,569
66-7421-418100	SOCIAL SECURITY EXPENSE	3,004	2,530	2,530	2,605	2,605
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,703	2,182	2,340	2,410	2,410
66-7421-418300	HEALTH INSURANCE EXPENSE	8,500	8,200	8,875	8,875	8,875
66-7421-418600	WORKER'S COMPENSATION	120	111	111	115	115
66-7421-418900	OTHER FRINGE-401K	1,877	1,581	1,581	1,628	1,628
66-7421-418901	OTHER FRINGE-457	360	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	300	200	200	200
66-7421-429001	RECYCLING SUPPLIES	22,000	23,000	23,000	23,000	23,000
66-7421-429002	RECYCLING GRANT	5,000	0	25,791	25,791	25,791
66-7421-429003	ELECTRONICS RECYCLING	7,200	7,000	15,000	10,000	10,000
66-7421-431100	TRAVEL-MILEAGE	400	282	200	200	200
66-7421-431200	TRAVEL-SUBSISTENCE	220	18	300	300	300
66-7421-434100	PRINTING	0	0	0	0	0
66-7421-439500	EMPLOYEE TRAINING	0	0	517	517	517
66-7421-449900	MISC OTHER	30	250	250	250	250
66-7421-454000	CAPITAL OUTLAY - VEHICLES	0	0	118,574	60,000	60,000
66-7421-455002	CAPITAL OUTLAY - EQUIPMENT	0	0	26,250	26,250	26,250
66-7421-457001	CAPITAL OUTLAY - LAND IMPROVEMENT	0	58,528	0	0	0
TOTAL RECYCLING OPERATIONS		**$89,361**	**$135,968**	**$257,499**	**$195,070**	**$195,070**
DEBT SERVICE						
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	40,392	0	0	0	0
TOTAL DEBT SERVICE		**$40,392**	**$0**	**$0**	**$0**	**$0**
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		**$4,233,987**	**$4,553,623**	**$4,691,458**	**$4,528,590**	**$4,528,590**
WATAUGA COUNTY NET BUDGET TOTAL		**$62,254,624**	**$61,413,747**	**$81,753,640**	**$59,126,176**	**$59,126,176**

Watauga County
Capital Improvement Program
FY-2017

(Adopted)
6/6/2016

GENERAL FUND	Planning Year 2016-2017	Planning Year 2017-2018	Planning Year 2018-2019	Planning Year 2019-2020	Planning Year 2020-2021	Planning Year 2021-2022	TOTAL
PUBLIC BUILDINGS							
Facilities Maintenance	$65,500	$300,000	$300,000	$300,000	$300,000	$300,000	$1,565,500
Facilities Renovations	$0	$0	$0	$0	$0	$0	$0
Future County Facilities	$0	$0	$0	$0	$0	$0	$0
PUBLIC SAFETY							
LEC Future Expansion	$0	$0	$0	$0	$0	$0	$0
Emergency Services and Communications	$0	$0	$0	$0	$0	$0	$0
ECONOMIC/PHYSICAL DEVELOPMENT							
Commerce Park	$0	$0	$0	$0	$0	$0	$0
Water and Sewer	$0	$0	$0	$0	$0	$0	$0
Work Force Housing	$0	$0	$0	$0	$0	$0	$0
CULTURAL & RECREATIONAL							
Community Facilities	$0	$0	$0	$0	$0	$0	$0
Future Facilities/Park Development	$384,500	$200,000	$250,000	$300,000	$350,000	$350,000	$1,834,500
Facility Renovations and Upgrades	$0	$0	$0	$0	$0	$0	$0
EDUCATION							
CCC&TI Campus Expansion	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000
WC Schools - Future Needs	$400,000	$400,000	$425,000	$500,000	$500,000	$500,000	$2,725,000
TOTALS	**$900,000**	**$950,000**	**$1,025,000**	**$1,150,000**	**$1,200,000**	**$1,200,000**	**$6,425,000**

Watauga County Adopted Budget
Fiscal Year 2016-2017

Adopted June 6, 2016