

Fiscal Year  
2025-2026

# Watauga County Adopted Budget



**Board of Commissioners**

**Braxton Eggers, Chairman**  
**Todd Castle, Vice-Chairman**  
**Emily Greene**  
**Tim Hodges**  
**Ronnie Marsh**

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26**

**BE IT ORDAINED** by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 3rd day of June, 2025, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

**SECTION I**

**GENERAL FUND**

***A. Revenues Anticipated:***

| <u>SOURCE</u>                        | <u>AMOUNT</u>               |
|--------------------------------------|-----------------------------|
| Ad Valorem Taxes                     | \$ 46,016,817               |
| Local Option Sales Taxes             | \$ 21,190,300               |
| Other Taxes                          | \$ 1,135,000                |
| Intergovernmental Revenues           | \$ 7,499,016                |
| Permits and Fees                     | \$ 758,400                  |
| Recreation Programs                  | \$ 1,710,906                |
| Sales and Services                   | \$ 618,300                  |
| Miscellaneous Revenues               | \$ 1,270,408                |
| Transfer From Capital Reserve Fund   | \$ 7,627,311                |
| <b>Total Revenues - General Fund</b> | <b><u>\$ 87,826,458</u></b> |

***B. Expenditures Authorized:***

|                               |                                 |                             |
|-------------------------------|---------------------------------|-----------------------------|
| General Government            | Governing Body                  | \$ 84,328                   |
|                               | Administration                  | \$ 718,425                  |
|                               | Finance                         | \$ 662,208                  |
|                               | Tax Administration              | \$ 1,432,532                |
|                               | Tax Revaluation                 | \$ 382,150                  |
|                               | License Plate Agency            | \$ 334,392                  |
|                               | Legal Services                  | \$ 176,000                  |
|                               | Court Facilities                | \$ 2,000                    |
|                               | Elections                       | \$ 626,895                  |
|                               | Register of Deeds               | \$ 751,307                  |
|                               | General Administration          | \$ 1,496,072                |
|                               | Information Technology          | \$ 1,502,832                |
|                               | Maintenance                     | \$ 2,288,259                |
|                               | Public Buildings                | \$ 2,051,018                |
|                               | <b>Total</b>                    | <b><u>\$ 12,508,418</u></b> |
| Public Safety                 | Sheriff                         | \$ 7,546,154                |
|                               | Detention Center                | \$ 3,374,620                |
|                               | Emergency Services              | \$ 9,346,951                |
|                               | Emergency Management            | \$ 2,508,569                |
|                               | Planning and Inspections        | \$ 892,525                  |
|                               | Emergency Medical Services      | \$ 3,610,772                |
|                               | Animal Care and Control         | \$ 250,909                  |
|                               | <b>Total</b>                    | <b><u>\$ 27,530,500</u></b> |
| Environmental Protection      | Cooperative Extension Service   | \$ 380,412                  |
|                               | Soil and Water Conservation     | \$ 186,639                  |
|                               | <b>Total</b>                    | <b><u>\$ 567,051</u></b>    |
| Transportation                | Transportation                  | \$ 82,215                   |
|                               | <b>Total</b>                    | <b><u>\$ 82,215</u></b>     |
| Economic/Physical Development | Economic Development Commission | \$ 124,240                  |
|                               | Special Appropriations          | \$ 658,533                  |
|                               | <b>Total</b>                    | <b><u>\$ 782,773</u></b>    |
| Human Services                | Public Health                   | \$ 1,080,000                |
|                               | Mental Health                   | \$ 171,794                  |
|                               | Project on Aging                | \$ 1,943,970                |
|                               | Veteran's Service               | \$ 178,243                  |
|                               | <b>Total</b>                    | <b><u>\$ 3,374,007</u></b>  |

STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26

|                                          |                                                  |                      |
|------------------------------------------|--------------------------------------------------|----------------------|
| Education                                | Watauga County Board of Education                | \$ 17,937,158        |
|                                          | Caldwell Community College & Technical Institute | \$ 1,239,350         |
|                                          | <b>Total</b>                                     | <b>\$ 19,176,508</b> |
| Cultural and Recreational                | Library                                          | \$ 846,475           |
|                                          | Recreation                                       | \$ 2,398,311         |
|                                          | <b>Total</b>                                     | <b>\$ 3,244,786</b>  |
| Transfers to Other Funds                 | Transfer to Public Assistance Fund               | \$ 2,825,133         |
|                                          | Transfer to Capital Projects Fund                | \$ 9,052,050         |
|                                          | Transfer to Debt Service Fund                    | \$ 8,683,016         |
|                                          | <b>Total</b>                                     | <b>\$ 20,560,199</b> |
| <b>Total Expenditures - General Fund</b> |                                                  | <b>\$ 87,826,458</b> |

**SECTION II**

**PUBLIC ASSISTANCE FUND**

|                                    |                                                    |                      |
|------------------------------------|----------------------------------------------------|----------------------|
| <i>A. Revenues Anticipated:</i>    | <b><u>SOURCE</u></b>                               | <b><u>AMOUNT</u></b> |
|                                    | Federal and State Allocations                      | \$ 3,975,119         |
|                                    | Miscellaneous Revenue                              | \$ 11,500            |
|                                    | Transfer from General Fund                         | \$ 2,825,133         |
|                                    | Fund Balance Appropriation                         | \$ 297,501           |
|                                    | <b>Total Revenues - Public Assistance Fund</b>     | <b>\$ 7,109,253</b>  |
| <i>B. Expenditures Authorized:</i> | Administration                                     | \$ 5,084,492         |
|                                    | Child Support Enforcement                          | \$ 224,323           |
|                                    | Programs                                           | \$ 1,800,438         |
|                                    | <b>Total Expenditures - Public Assistance Fund</b> | <b>\$ 7,109,253</b>  |

**SECTION III**

**CAPITAL PROJECTS FUND**

|                                    |                                                   |                      |
|------------------------------------|---------------------------------------------------|----------------------|
| <i>A. Revenues Anticipated:</i>    | <b><u>SOURCE</u></b>                              | <b><u>AMOUNT</u></b> |
|                                    | Transfer from General Fund                        | \$ 9,052,050         |
|                                    | Fund Balance Appropriation                        | \$ 7,627,311         |
|                                    | <b>Total Revenues - Capital Projects Fund</b>     | <b>\$ 16,679,361</b> |
| <i>B. Expenditures Authorized:</i> | Watauga County Schools CIPs                       | \$ 5,179,550         |
|                                    | County CIP                                        | \$ 3,872,500         |
|                                    | Transfer to General Fund                          | \$ 7,627,311         |
|                                    | <b>Total Expenditures - Capital Projects Fund</b> | <b>\$ 16,679,361</b> |

**SECTION IV**

**FEDERAL EQUITABLE SHARING FUND (SHERIFF'S OFFICE)**

|                                    |                                                            |                      |
|------------------------------------|------------------------------------------------------------|----------------------|
| <i>A. Revenues Anticipated:</i>    | <b><u>SOURCE</u></b>                                       | <b><u>AMOUNT</u></b> |
|                                    | Federal Equitable Sharing Funds                            | \$ 23,000            |
|                                    | <b>Total Revenues - Federal Equitable Sharing Fund</b>     | <b>\$ 23,000</b>     |
| <i>B. Expenditures Authorized:</i> | Operations                                                 | \$ 23,000            |
|                                    | <b>Total Expenditures - Federal Equitable Sharing Fund</b> | <b>\$ 23,000</b>     |

STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26

**SECTION V**

**STATE SUBSTANCE ABUSE TAX FUND (SHERIFF'S OFFICE)**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                              | <u>AMOUNT</u>    |
|------------------------------------|------------------------------------------------------------|------------------|
|                                    | Controlled Substance Tax                                   | \$ 24,000        |
|                                    | <b>Total Revenues - State Substance Abuse Tax Fund</b>     | <b>\$ 24,000</b> |
| <i>B. Expenditures Authorized:</i> | Operations                                                 | \$ 22,000        |
|                                    | Capital Outlay                                             | \$ 2,000         |
|                                    | <b>Total Expenditures - State Substance Abuse Tax Fund</b> | <b>\$ 24,000</b> |

**SECTION VI**

**EMERGENCY TELEPHONE SURCHARGE FUND**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                               | <u>AMOUNT</u>     |
|------------------------------------|-------------------------------------------------------------|-------------------|
|                                    | Emergency Telephone Surcharge                               | \$ 255,880        |
|                                    | Appropriated Fund Balance                                   | \$ -              |
|                                    | <b>Total Revenues - Emergency Telephone Surcharge Fund</b>  | <b>\$ 255,880</b> |
| <i>B. Expenditures Authorized:</i> | Implemental Functions                                       | \$ 500            |
|                                    | Software                                                    | \$ 45,515         |
|                                    | Employee Training                                           | \$ 16,660         |
|                                    | Telephone                                                   | \$ 46,584         |
|                                    | Hardware                                                    | \$ 70,545         |
|                                    | Furniture                                                   | \$ 76,076         |
|                                    | <b>Total Expenditures - Emergency Telephone Surcharge F</b> | <b>\$ 255,880</b> |

**SECTION VII**

**RURAL FIRE SERVICE DISTRICT FUND**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                                 | <u>AMOUNT</u>       |
|------------------------------------|---------------------------------------------------------------|---------------------|
|                                    | Beech Mtn. Rural Fire Service District                        | \$ 2,914            |
|                                    | Boone Rural Fire Service District                             | \$ 1,401,085        |
|                                    | Cove Creek Rural Fire Service District                        | \$ 331              |
|                                    | Foscoe Rural Fire Service District                            | \$ 111,711          |
|                                    | Shawneehaw Rural Fire Service District                        | \$ 8,919            |
|                                    | <b>Total Revenues - Rural Fire Service Districts Fund</b>     | <b>\$ 1,524,960</b> |
| <i>B. Expenditures Authorized:</i> | Beech Mtn. Rural Fire Service District                        | \$ 2,914            |
|                                    | Boone Rural Fire Service District                             | \$ 1,401,085        |
|                                    | Cove Creek Rural Fire Service District                        | \$ 331              |
|                                    | Foscoe Rural Fire Service District                            | \$ 111,711          |
|                                    | Shawneehaw Rural Fire Service District                        | \$ 8,919            |
|                                    | <b>Total Expenditures - Rural Fire Service Districts Fund</b> | <b>\$ 1,524,960</b> |

NOTE: In the event the actual proceeds from the fire tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26**

**SECTION VIII**

**FIRE TAX DISTRICTS FUND**

*A. Revenues Anticipated:*

| <u>SOURCE</u>                               | <u>AMOUNT</u>              |
|---------------------------------------------|----------------------------|
| Beaver Dam Fire Department                  | \$ 149,126                 |
| Blowing Rock Fire District                  | \$ 764,689                 |
| Cove Creek Fire District                    | \$ 356,478                 |
| Creston Fire Department                     | \$ 7,240                   |
| Deep Gap Fire District                      | \$ 295,500                 |
| Fall Creek Fire Department                  | \$ 13,854                  |
| Foscoe Fire District                        | \$ 721,512                 |
| Meat Camp Fire Department                   | \$ 341,478                 |
| Shawneehaw Fire District                    | \$ 170,531                 |
| Stewart Simmons Fire District               | \$ 471,711                 |
| Todd Fire District                          | \$ 84,166                  |
| Zionville Fire District                     | \$ 171,979                 |
| <b>Total Revenues - Fire Districts Fund</b> | <b><u>\$ 3,548,264</u></b> |

*B. Expenditures Authorized:*

|                                                 |                            |
|-------------------------------------------------|----------------------------|
| Beaver Dam Fire Department                      | \$ 149,126                 |
| Blowing Rock Fire District                      | \$ 764,689                 |
| Cove Creek Fire District                        | \$ 356,478                 |
| Creston Fire Department                         | \$ 7,240                   |
| Deep Gap Fire District                          | \$ 295,500                 |
| Fall Creek Fire Department                      | \$ 13,854                  |
| Foscoe Fire District                            | \$ 721,512                 |
| Meat Camp Fire Department                       | \$ 341,478                 |
| Shawneehaw Fire District                        | \$ 170,531                 |
| Stewart Simmons Fire District                   | \$ 471,711                 |
| Todd Fire District                              | \$ 84,166                  |
| Zionville Fire District                         | \$ 171,979                 |
| <b>Total Expenditures - Fire Districts Fund</b> | <b><u>\$ 3,548,264</u></b> |

*NOTE: In the event the actual proceeds from the fire tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.*

**SECTION IX**

**OCCUPANCY TAX FUND**

*A. Revenues Anticipated:*

| <u>SOURCE</u>                              | <u>AMOUNT</u>              |
|--------------------------------------------|----------------------------|
| Occupancy Tax                              | \$ 3,200,000               |
| <b>Total Revenues - Occupancy Tax Fund</b> | <b><u>\$ 3,200,000</u></b> |

*B. Expenditures Authorized:*

|                                                |                            |
|------------------------------------------------|----------------------------|
| Tax Collection Fees                            | \$ 42,000                  |
| Watauga District U TDA                         | \$ 3,158,000               |
| <b>Total Expenditures - Occupancy Tax Fund</b> | <b><u>\$ 3,200,000</u></b> |

*NOTE: In the event the actual proceeds from the occupancy tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.*

STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26

**SECTION X**

**DEBT SERVICE**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                 | <u>AMOUNT</u>              |
|------------------------------------|-----------------------------------------------|----------------------------|
|                                    | Transfer from General Fund                    | \$ 8,683,016               |
|                                    | <b>Total Revenues - Debt Service Fund</b>     | <b><u>\$ 8,683,016</u></b> |
| <i>B. Expenditures Authorized:</i> | Debt Service-Education                        | \$ 6,898,865               |
|                                    | Debt Service-Other                            | \$ 1,784,151               |
|                                    | <b>Total Expenditures - Debt Service Fund</b> | <b><u>\$ 8,683,016</u></b> |

**SECTION XI**

**SOLID WASTE ENTERPRISE FUND**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                           | <u>AMOUNT</u>              |
|------------------------------------|---------------------------------------------------------|----------------------------|
|                                    | Intergovernmental Revenues                              | \$ 156,500                 |
|                                    | Charges for Services                                    | \$ 7,410,816               |
|                                    | Miscellaneous Revenues                                  | \$ 82,400                  |
|                                    | <b>Total Revenues - Solid Waste Enterprise Fund</b>     | <b><u>\$ 7,649,716</u></b> |
| <i>B. Expenditures Authorized:</i> | Sanitation Department                                   | \$ 7,505,438               |
|                                    | Recycling                                               | \$ 144,278                 |
|                                    | <b>Total Expenditures - Solid Waste Enterprise Fund</b> | <b><u>\$ 7,649,716</u></b> |

**SECTION XII**

**REPRESENTATIVE PAYEE FUND**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                   | <u>AMOUNT</u>            |
|------------------------------------|-------------------------------------------------|--------------------------|
|                                    | Trust                                           | \$ 188,532               |
|                                    | <b>Total Revenues - Representative Fund</b>     | <b><u>\$ 188,532</u></b> |
| <i>B. Expenditures Authorized:</i> | Payee                                           | \$ 188,532               |
|                                    | <b>Total Expenditures - Representative Fund</b> | <b><u>\$ 188,532</u></b> |

**SECTION XIII**

**FINES AND FORFEITURES FUND**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                     | <u>AMOUNT</u>            |
|------------------------------------|---------------------------------------------------|--------------------------|
|                                    | Penalties, fines and forfeitures                  | \$ 240,000               |
|                                    | <b>Total Revenues - Fines and Forfeitures</b>     | <b><u>\$ 240,000</u></b> |
| <i>B. Expenditures Authorized:</i> | Board of Education Fines and Forfeitures          | \$ 240,000               |
|                                    | <b>Total Expenditures - Fines and Forfeitures</b> | <b><u>\$ 240,000</u></b> |

**SECTION XIV**

**DEED OF TRUST FUND**

| <i>A. Revenues Anticipated:</i>    | <u>SOURCE</u>                                  | <u>AMOUNT</u>           |
|------------------------------------|------------------------------------------------|-------------------------|
|                                    | Register of Dees Permits and Fees              | \$ 75,000               |
|                                    | <b>Total Revenues - Deed of Trust Fund</b>     | <b><u>\$ 75,000</u></b> |
| <i>B. Expenditures Authorized:</i> | Payment of fees to the State of N.C.           | \$ 75,000               |
|                                    | <b>Total Expenditures - Deed of Trust Fund</b> | <b><u>\$ 75,000</u></b> |

NOTE: In the event the actual proceeds from the occupancy tax exceed or fall short of the appropriated amounts, the actual proceeds from the tax shall constitute the appropriations from the tax levy and the Budget Officer is authorized to amend the budget upward to cover the actual revenues collected.

STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26

**SECTION XV**

**COUNTY TAX RATE ESTABLISHED**

An ad valorem tax rate of \$0.318 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for the fiscal year 2025/26. The rate is based on a total base valuation of \$14,653,708,382.

**SECTION XVI**

**COUNTY FIRE DISTRICT TAX RATES ESTABLISHED**

Ad valorem tax rates as listed below per \$100 at full valuation is hereby established as the official tax rates for Watauga County Fire Protection Districts for the fiscal year 2025/26. This rate is based on the estimated taxable property situated in each district.

| <b><u>Fire District</u></b> | <b><u>Property Values</u></b> | <b><u>Tax Rate Per<br/>\$100 of Value</u></b> |
|-----------------------------|-------------------------------|-----------------------------------------------|
| Beech Mountain Rural        | \$5,854,759                   | \$ 0.05                                       |
| Blowing Rock Rural          | \$1,530,739,639               | \$ 0.05                                       |
| Boone Rural                 | \$2,347,110,350               | \$ 0.06                                       |
| Cove Creek                  | \$714,895,131                 | \$ 0.05                                       |
| Cove Creek Special          | \$673,300                     | \$ 0.05                                       |
| Deep Gap                    | \$595,178,270                 | \$ 0.05                                       |
| Foscoe                      | \$1,446,812,210               | \$ 0.05                                       |
| Foscoe Special              | \$222,961,490                 | \$ 0.05                                       |
| Meat Camp                   | \$713,760,950                 | \$ 0.05                                       |
| Northwest Watauga           | \$332,843,384                 | \$ 0.05                                       |
| Shawneehaw                  | \$344,211,202                 | \$ 0.05                                       |
| Shawneehaw Special          | \$17,834,969                  | \$ 0.05                                       |
| Stewart Simmons             | \$555,509,806                 | \$ 0.085                                      |
| Todd                        | \$121,454,097                 | \$ 0.07                                       |
| Zionville                   | \$346,321,974                 | \$ 0.05                                       |

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26**

**SECTION XVII**

**SOLID WASTE FEES ESTABLISHED**

|                                             |                   |
|---------------------------------------------|-------------------|
| Commercial Solid Waste                      | \$62.00 per ton   |
| Construction and Demolition Waste           | \$62.00 per ton   |
| Land-Clearing Inert Debris                  | \$62.00 per ton   |
| RO Cont. Disposal Fee                       | \$62.00 per ton   |
| Mixed Recycling                             | \$62.00 per ton   |
| Coarse-Ground Mulch                         | \$0 per ton       |
| Passenger Vehicle Minimum                   | \$10              |
| Solid Waste Fee (per residence County-wide) | \$115.00 per year |

**SECTION XVIII**

**SOLID WASTE COLLECTION AND DELIVERY FEES ESTABLISHED**

|                                              |            |           |
|----------------------------------------------|------------|-----------|
| Boone - Per Lift (Zone - 607)                | Industrial | \$ 196.88 |
|                                              | Commercial | \$ 36.38  |
|                                              | Recycling  | \$ 36.38  |
| Container rent - per month                   | Industrial | \$ 101.15 |
|                                              | Commercial | \$ 18.98  |
|                                              | Recycling  | \$ 18.98  |
| Extended 607 - Per Lift (Zone - Linear Mile) | Industrial | \$ 187.50 |
|                                              | Commercial | \$ 43.95  |
|                                              | Recycling  | \$ 43.95  |

**SECTION XIX**

**PLANNING, INSPECTIONS FEES ESTABLISHED**

|                                                                                   |                                                                                                                         |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Building Permit                                                                   | \$ .30 per square foot heated space<br>\$ .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 as necessary                                        |
| Alteration Permit                                                                 | \$75.00                                                                                                                 |
| Sign Permit                                                                       | \$50.00 on premise / \$100.00 for billboard                                                                             |
| Trip Fee                                                                          | \$75.00                                                                                                                 |
| Remodel Permit                                                                    | \$75 per trade                                                                                                          |
| 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 (For all ordinances not specifically named in fee schedule) | \$40.00 per permit / \$100.00 per site plan<br>\$300.00 appeals, conditional use permits, variances \$400.00 amendments |
| Subdivision Plat/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                                                                                                              |
| Administrative Fees for Refunds                                                   | \$30.00 plus \$75.00 per inspection done                                                                                |

**SECTION XX**

**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) | \$400.00 |
| 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  |
| Fire Report Copies                                      | \$2.00   |
| Annual Inspection Report                                | \$50.00  |
| Inspection Report (non-annual)                          | \$50.00  |
| Inspection Report (multi-tenant up to two buildings)    | \$60.00  |
| Inspection Report (multi-tenant up to three buildings)  | \$70.00  |
| Inspection Report (multi-tenant up to ten buildings)    | \$100.00 |
| Inspection Report (multi-tenant up to twenty buildings) | \$200.00 |
| Inspection Report (multi-tenant over twenty buildings)  | \$300.00 |
| Carbon Monoxide Inspections                             | \$50.00  |

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FISCAL YEAR 2025/26**

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                       | \$25.00                |
| Occupancy Permit Inspection (ABC)                | \$30.00                |
| Reinspection (per visit)                         | \$30.00                |
| <u>Underground Storage Tanks:</u>                |                        |
| Removal (per tank)                               | \$30.00                |
| New Installations (per tank)                     | \$50.00                |
| Hydrant Installations - private contractors only | \$30.00                |
| New Sprinkler Systems                            | \$0.05 per square foot |
| Sprinkler Renovations                            | \$50.00                |
| Standpipes                                       | \$30.00                |
| New Alarm Systems                                | \$35.00                |
| Alarm System Renovations                         | \$50.00                |
| Fixed Fire Suppression Systems                   | \$35.00                |
| Renovations to the Systems                       | \$25.00                |
| Fire Marshall Fire Reports                       | \$5.00                 |
| Afterhours Inspections                           | \$50.00                |
| Life Safety Violations (one warning)             | \$200.00               |
| Road Name Change                                 | \$500.00               |
| Illegal Burning (one warning)                    | \$100.00               |

**SECTION XXI**

**BUDGET OFFICER**

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

The County Manager shall be authorized to effect transfers between departments 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.

Interfund transfers established in the budget, may be accomplished without recourse to the Board. All other interfund transfers require approval of the Board of Commissioners.

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

The County Manager shall be authorized to reallocate contingency funds. Such transfers shall be reported to the Board at its next regular meeting, and recorded in the minutes per NC General Statute 159-13(b)(3).

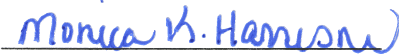
**SECTION XXII**

**UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance shall be the basis of the financial plan for the Watauga County Government during the 2025/26 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 Finance Director shall establish and maintain records consistent with this ordinance and the appropriate statutes of the State of North Carolina.

A copy of this ordinance shall be furnished to the Clerk to the Board of Commissioners, the County Manager, and the Finance Director to be kept on file by them for direction in the disbursement of funds.

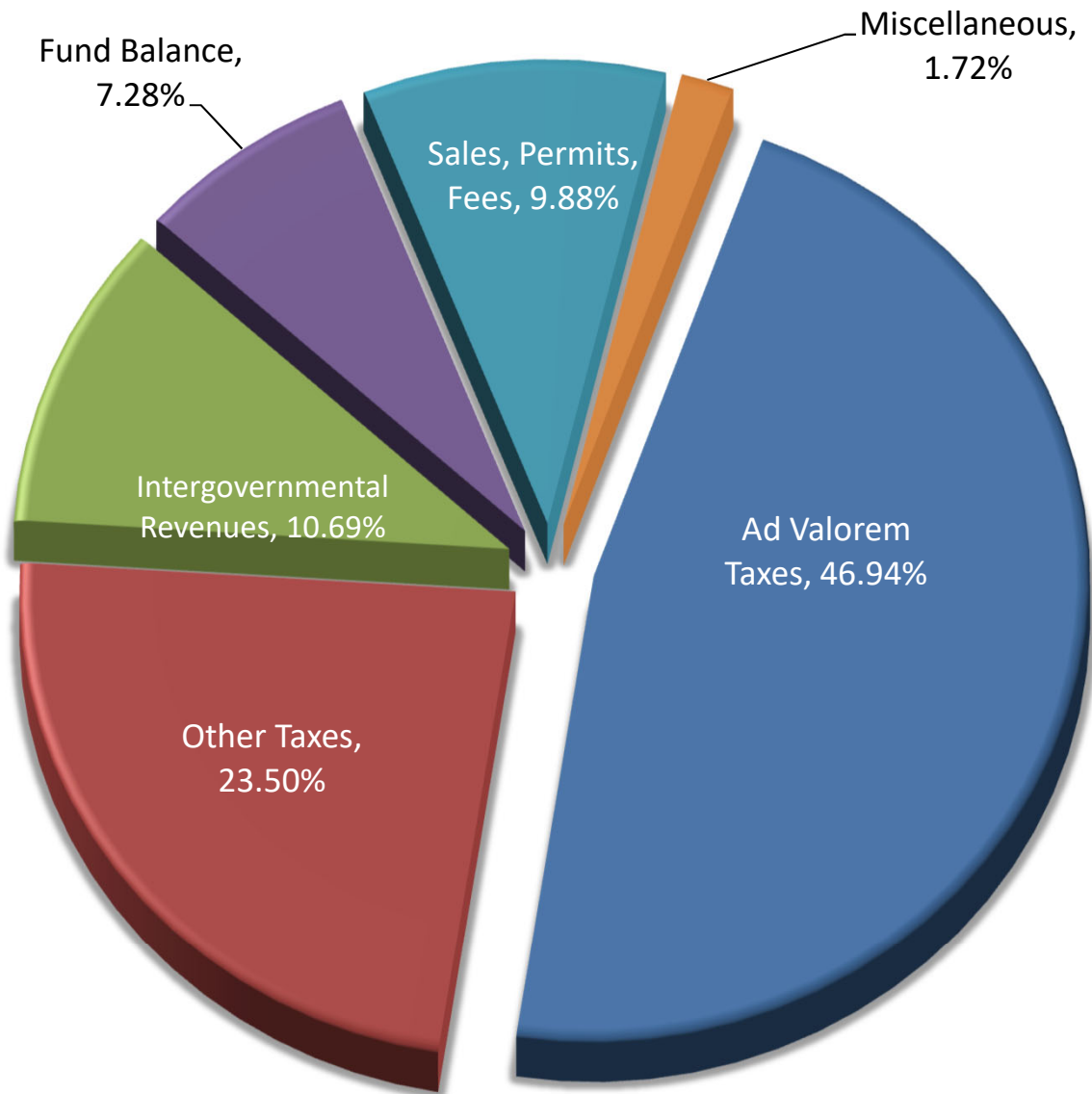
ATTEST:

  
Monica Harrison, Deputy Clerk to the Board

  
Braxton Eggers, Chairman



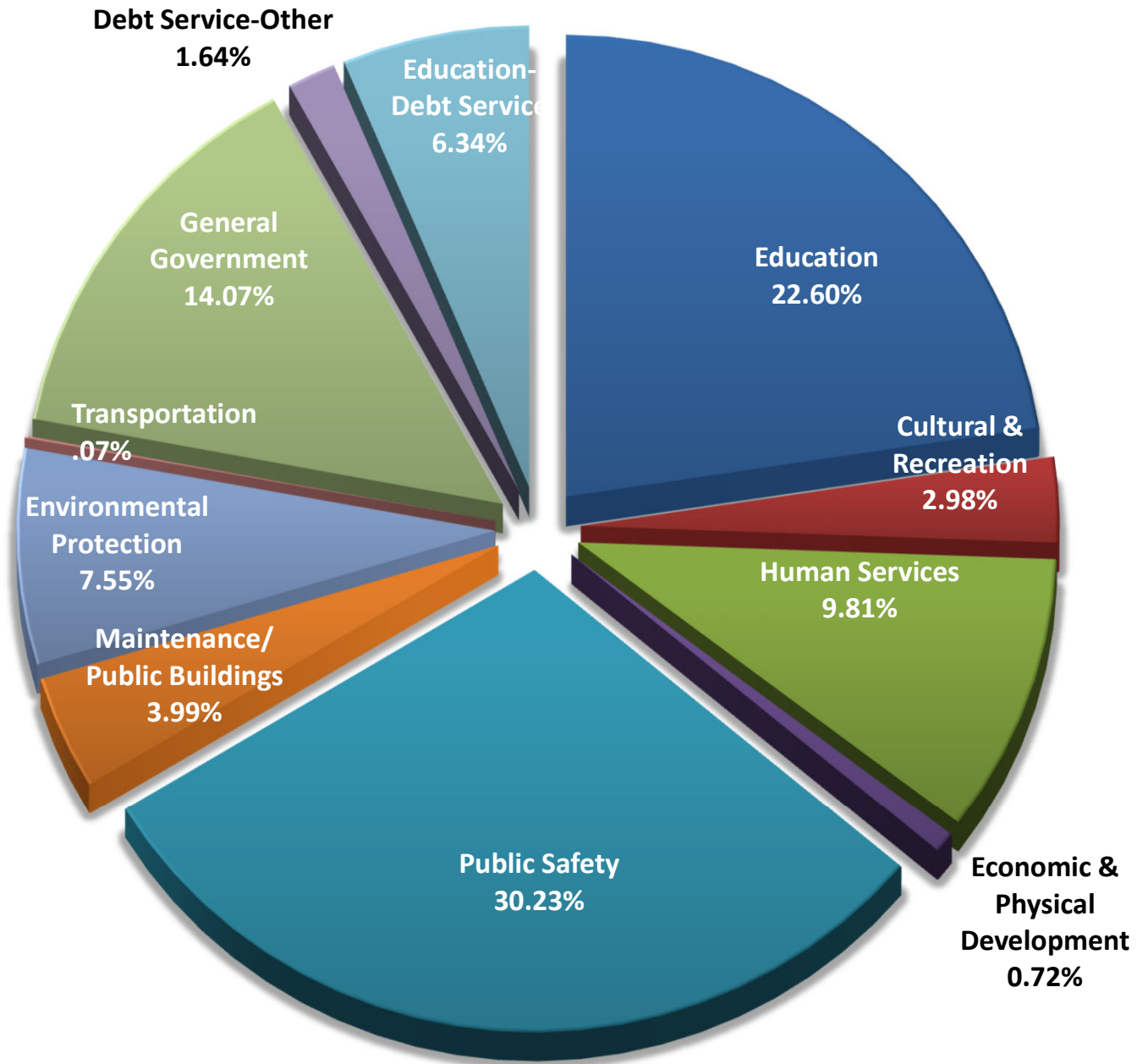
## WATAUGA COUNTY REVENUES FISCAL YEAR 2025 - 2026



# WATAUGA COUNTY EXPENDITURES

## FISCAL YEAR 2025-2026

Total Expenditures for  
WCS = 27.58%



## Index

### **FY 2025/2026 Adopted Budget**

|                                                            |      |
|------------------------------------------------------------|------|
| General Fund Revenues .....                                | 1- 3 |
| General Fund Expenditures .....                            | 4-26 |
| Governing Body .....                                       | 4    |
| Administration .....                                       | 4    |
| Finance .....                                              | 5    |
| Tax Administration .....                                   | 5    |
| Tax Revaluation .....                                      | 6    |
| License Plate Agency .....                                 | 6    |
| Legal Services.....                                        | 6    |
| Court Facilities .....                                     | 6    |
| Elections .....                                            | 7    |
| Register of Deeds.....                                     | 7    |
| General Administration .....                               | 8    |
| Information Technologies .....                             | 8    |
| Maintenance.....                                           | 9    |
| Public Buildings Summary .....                             | 10   |
| Public Buildings-Courthouse.....                           | 11   |
| Public Buildings-Rock Building.....                        | 11   |
| Public Buildings-Administration Building .....             | 11   |
| Public Buildings-EMS .....                                 | 11   |
| Public Buildings-Hannah .....                              | 12   |
| Public Buildings-Health Department .....                   | 12   |
| Public Buildings-Winkler's Creek Facility .....            | 12   |
| Public Buildings-Library .....                             | 12   |
| Public Buildings-Record Storage.....                       | 13   |
| Public Buildings-Western Watauga Community Center .....    | 13   |
| Public Buildings-Parking Lots.....                         | 13   |
| Public Buildings-Ag Building .....                         | 13   |
| Public Buildings-Human Service Center .....                | 14   |
| Public Buildings-Appalachian Enterprise Center .....       | 14   |
| Public Buildings-Law Enforcement Center .....              | 14   |
| Public Buildings-Recreation Fields/Parks .....             | 14   |
| Public Buildings-Old Cove Creek School/Gym .....           | 15   |
| Public Buildings-Recreation Anne Marie Drive Fields .....  | 15   |
| Public Buildings-Recreation Brookshire Park .....          | 15   |
| Public Buildings-Recreation Brookshire Soccer Complex..... | 15   |
| Public Buildings-Rocky Knob.....                           | 16   |
| Public Buildings-Recreation Center .....                   | 16   |
| Public Buildings-Sterling Creek Park.....                  | 16   |
| Public Buildings-Guy Ford Road River Access.....           | 16   |
| Public Buildings-Valle Crucis River Access .....           | 16   |
| Sheriff's Office .....                                     | 17   |
| Detention Center.....                                      | 18   |
| Emergency Services .....                                   | 18   |

## General Fund Expenditures Continued

|                                                              |            |
|--------------------------------------------------------------|------------|
| Emergency Management, A Division of Emergency Services ..... | 19         |
| Planning & Inspections .....                                 | 20         |
| Emergency Medical Services .....                             | 20         |
| Animal Care and Control .....                                | 20         |
| Transportation.....                                          | 21         |
| Economic Development .....                                   | 21         |
| Cooperative Extension.....                                   | 21         |
| Soil and Water Conservation .....                            | 21         |
| Public Health.....                                           | 22         |
| Mental Health.....                                           | 22         |
| Project on Aging .....                                       | 22         |
| Veteran's Services .....                                     | 22         |
| Special Appropriations .....                                 | 23         |
| Other Outside Agency Appropriations .....                    | 23         |
| <b>Public Schools Current Expense.....</b>                   | <b>23</b>  |
| Community College Current Expense.....                       | 23         |
| Library.....                                                 | 24         |
| Recreation Administration .....                              | 24         |
| Aquatics .....                                               | 24         |
| Fitness.....                                                 | 25         |
| Athletics.....                                               | 25         |
| Arts-Special Populations.....                                | 25         |
| Fun In The Sun Camp.....                                     | 26         |
| Transfers to Other Funds.....                                | 26         |
| <br>Public Assistance Fund Revenues .....                    | <br>27     |
| Public Assistance Fund Expenditures .....                    | 28-29      |
| Capital Projects Fund Revenues & Expenditures.....           | 30         |
| Federal Equitable Sharing Fund .....                         | 31         |
| Substance Abuse Tax Funds.....                               | 31         |
| E-911 Telephone Surcharge Fund.....                          | 32         |
| Special Fire District Fund .....                             | 32         |
| Fire Districts Fund Revenues & Expenditures.....             | 33         |
| District U Occupancy Tax .....                               | 34         |
| Debt Service Fund .....                                      | 34         |
| Solid Waste Fund Revenues.....                               | 35         |
| Solid Waste Fund Expenditures .....                          | 36-37      |
| Representative Payee Fund .....                              | 38         |
| Fines and Forfeitures Fund .....                             | 38         |
| Deed of Trust Fund .....                                     | 39         |
| Watauga County Net Budget Total.....                         | 39         |
| Adopted Capital Improvement Plan (CIP).....                  | Appendix A |
| Pay and Classification Plan .....                            | Appendix B |

| GL ACCOUNT #                     |                                     | BOARD                | BOARD                | REQUESTED    | MANAGER      | BOARD        |
|----------------------------------|-------------------------------------|----------------------|----------------------|--------------|--------------|--------------|
|                                  |                                     | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 |              | RECOMMENDED  | APPROVED     |
| FY 25-26                         |                                     |                      |                      |              |              |              |
| GENERAL FUND                     |                                     |                      |                      |              |              |              |
| REVENUES                         |                                     |                      |                      |              |              |              |
| TAXES AD VALOREM                 |                                     |                      |                      |              |              |              |
| 103100-318000                    | INTEREST ON DELINQUENT TAXES        | (100,000)            | (100,000)            | (100,000)    | (100,000)    | (100,000)    |
| 103100-318800                    | TAXES AD VALOREM-PRIOR YEARS        | (250,000)            | (250,000)            | (250,000)    | (250,000)    | (250,000)    |
| 103101-312010                    | TAXES AD VALOREM-CURRENT YEAR       | (43,216,817)         | (45,018,982)         | (45,666,817) | (45,666,817) | (45,666,817) |
| TOTAL TAXES AD VALOREM           |                                     | (43,566,817)         | (45,368,982)         | (46,016,817) | (46,016,817) | (46,016,817) |
| OTHER TAXES                      |                                     |                      |                      |              |              |              |
| 103200-323100                    | LOCAL OPTION SALES TAX-39           | (8,520,619)          | (10,400,480)         | (10,400,480) | (10,400,480) | (10,400,480) |
| 103200-323200                    | LOCAL OPTION SALES TAX-40           | (3,919,332)          | (4,914,517)          | (4,914,517)  | (4,914,517)  | (4,914,517)  |
| 103200-323300                    | LOCAL OPTION SALES TAX-42           | (4,610,602)          | (5,875,303)          | (5,875,303)  | (5,875,303)  | (5,875,303)  |
| 103200-324000                    | EXCISE STAMPS                       | (800,000)            | (700,000)            | (875,000)    | (875,000)    | (875,000)    |
| 103200-326100                    | FRANCHISE TAX                       | (125,000)            | (200,000)            | (180,000)    | (180,000)    | (180,000)    |
| 103200-326600                    | ABC BOTTLE TAX                      | (24,000)             | (25,000)             | (25,000)     | (25,000)     | (25,000)     |
| 103200-341401                    | GROSS RECEIPTS TAX-VEHICLES         | (50,000)             | (50,000)             | (50,000)     | (50,000)     | (50,000)     |
| 103200-341406                    | GROSS RECEIPTS TAX-EQUIPMENT        | (5,000)              | (5,000)              | (5,000)      | (5,000)      | (5,000)      |
| TOTAL OTHER TAXES                |                                     | (18,054,553)         | (22,170,300)         | (22,325,300) | (22,325,300) | (22,325,300) |
| INTERGOVERNMENTAL REVENUES       |                                     |                      |                      |              |              |              |
| 103300-332000                    | HOME & COMMUNITY BLOCK GRANT        | (280,000)            | (300,000)            | (300,000)    | (300,000)    | (300,000)    |
| 103300-332001                    | MEDICAID REIMBURSEMENTS             | (96,000)             | (80,000)             | (80,000)     | (80,000)     | (80,000)     |
| 103300-332002                    | USDA                                | (22,000)             | (22,000)             | (22,000)     | (22,000)     | (22,000)     |
| 103300-333000                    | NC DOJ JCPC GRANT                   | (139,176)            | (139,176)            | (139,176)    | (139,176)    | (139,176)    |
| 103300-343300                    | NC EMERGENCY MANAGEMENT GRANT       | (38,904)             | (38,904)             | (20,625)     | (20,625)     | (20,625)     |
| 103300-343314                    | HAZMAT GRANT (TIER II)              | (1,000)              | (2,500)              | -            | -            | -            |
| 103300-349601                    | NC DEPT AG CONSERVATION TECH        | (24,000)             | (24,000)             | (24,000)     | (24,000)     | (24,000)     |
| 103300-349909                    | NC LOTTERY FUNDS/ADM                | (800,000)            | (300,000)            | (300,000)    | (300,000)    | (300,000)    |
| 103300-351000                    | COOPERATIVE EXTENSION GRANT         | (8,333)              | (8,333)              | -            | -            | -            |
| 103300-358200                    | VETERANS SERVICE GRANT              | (2,000)              | (2,000)              | (2,000)      | (2,000)      | (2,000)      |
| 103300-359110                    | PUBLIC SCHOOLS NAT FOREST SERVICE   | (575)                | (575)                | (575)        | (575)        | (575)        |
| 103311-389915                    | SALES TAX AGREEMENTS WITH TOWNS     | (2,300,000)          | (2,382,264)          | (2,300,000)  | (2,300,000)  | (2,300,000)  |
| 103311-312006                    | OCCUPANCY TAX COLLECTION FEE        | (42,000)             | (44,000)             | (42,000)     | (42,000)     | (42,000)     |
| 103311-320000                    | PAYMENT IN LIEU OF TAXES            | (20,000)             | (20,000)             | (20,000)     | (20,000)     | (20,000)     |
| 103311-323500                    | HOLD HARMLESS-MEDICAID RELIEF       | (2,200,000)          | (2,282,265)          | (2,350,000)  | (2,350,000)  | (2,350,000)  |
| 103311-332300                    | COURT FACILITIES FEES               | (70,000)             | (67,000)             | (64,000)     | (64,000)     | (64,000)     |
| 103300-343153                    | ASU PURCHASE OF OLD HIGH SCHOOL     | (800,000)            | (800,000)            | (800,000)    | (800,000)    | (800,000)    |
| 103311-341351                    | TOWN OF BEECH MOUNTAIN MEDICS FEE   | (428,000)            | (441,696)            | (454,063)    | (454,063)    | (454,063)    |
| 103311-341352                    | TOWN OF BOONE CONSOLIDATED DISPATCH | (436,737)            | (452,896)            | (465,577)    | (465,577)    | (465,577)    |
| 103311-341401                    | TOWN OF BOONE TAX COLLECTION FEE    | (115,000)            | (115,000)            | (115,000)    | (115,000)    | (115,000)    |
| TOTAL INTERGOVERNMENTAL REVENUES |                                     | (7,823,725)          | (7,522,609)          | (7,499,016)  | (7,499,016)  | (7,499,016)  |

| GL ACCOUNT #                 |                                   | BOARD                | BOARD                | REQUESTED   | MANAGER     | BOARD       |
|------------------------------|-----------------------------------|----------------------|----------------------|-------------|-------------|-------------|
|                              |                                   | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 | FY 25-26    |             |             |
| PERMITS & FEES               |                                   |                      |                      |             |             |             |
| 103341-341000                | FIRE INSPECTION FEES              | (22,000)             | (22,000)             | (26,000)    | (26,000)    | (26,000)    |
| 103341-341801                | REGISTER OF DEED FEES             | (250,000)            | (240,000)            | (240,000)   | (240,000)   | (240,000)   |
| 103341-341802                | REGISTER OF DEEDS-10% FEES        | (26,000)             | (24,000)             | (24,000)    | (24,000)    | (24,000)    |
| 103341-343100                | GUN PERMITS-SHERIFF               | -                    | (350)                | -           | -           | -           |
| 103341-343101                | CONCEALED WEAPONS-SHERIFF         | (40,000)             | (33,000)             | (23,000)    | (23,000)    | (23,000)    |
| 103341-343102                | CONCEALED WEAPONS-FINGERPRINTS    | (2,000)              | (1,900)              | (1,900)     | (1,900)     | (1,900)     |
| 103341-343103                | SERVING CIVIL SUMMONS             | (32,000)             | (33,000)             | (36,000)    | (36,000)    | (36,000)    |
| 103341-343105                | DV GUN STORAGE FEES               | (1,000)              | (1,000)              | (500)       | (500)       | (500)       |
| 103341-343200                | DETENTION CENTER & OFFICER FEES   | (7,500)              | (7,500)              | (7,000)     | (7,000)     | (7,000)     |
| 103341-343500                | PLANNING & INSPECTION FEES        | (388,797)            | (400,000)            | (400,000)   | (400,000)   | (400,000)   |
| TOTAL PERMITS & FEES         |                                   | (769,297)            | (762,750)            | (758,400)   | (758,400)   | (758,400)   |
| RECREATION REVENUES          |                                   |                      |                      |             |             |             |
| 103612-361220                | AQUATICS                          | (26,000)             | (23,000)             | (34,000)    | (34,000)    | (34,000)    |
| 103612-361221                | PRIVATE SWIM LESSONS              | (51,500)             | (42,000)             | (42,000)    | (12,000)    | (12,000)    |
| 103612-361250                | ATHLETICS                         | (160,000)            | (194,829)            | (238,751)   | (238,751)   | (238,751)   |
| 103612-361260                | SPECIAL POPULATION PROGRAMS       | (160,000)            | (194,955)            | (157,355)   | (157,355)   | (157,355)   |
| 103612-361280                | FUN IN THE SUN CAMP FEES          | (50,000)             | (46,500)             | (45,750)    | (45,750)    | (45,750)    |
| 103612-385502                | SENIOR GAMES                      | (5,000)              | (12,550)             | (12,550)    | (12,550)    | (12,550)    |
| 103612-386002                | FACILITY RENTALS                  | (51,000)             | (51,000)             | (46,000)    | (46,000)    | (46,000)    |
| 103612-386005                | PERSONAL TRAINER                  | (57,500)             | (60,000)             | (63,500)    | (63,500)    | (63,500)    |
| 103612-389001                | DONATIONS                         | -                    | (2,000)              | (1,000)     | (1,000)     | (1,000)     |
| 103612-370000                | RECREATION CENTER MEMBERSHIPS     | (1,036,099)          | (1,100,000)          | (1,100,000) | (1,100,000) | (1,100,000) |
| TOTAL RECREATION REVENUES    |                                   | (1,597,099)          | (1,726,834)          | (1,740,906) | (1,710,906) | (1,710,906) |
| SALES & SERVICES             |                                   |                      |                      |             |             |             |
| 103835-332003                | IN-HOME SERVICES                  | (11,500)             | (11,500)             | (11,500)    | (11,500)    | (11,500)    |
| 103835-341300                | TDA SERVICES FEES                 | (24,000)             | (24,000)             | (24,000)    | (24,000)    | (24,000)    |
| 103835-341420                | NC DMV FEES                       | (112,000)            | (112,000)            | (112,000)   | (112,000)   | (112,000)   |
| 103835-341421                | TAG OFFICE NOTARY FEES            | (30,000)             | (35,000)             | (40,000)    | (40,000)    | (40,000)    |
| 103835-341422                | PASSPORT & PHOTO FEES             | (6,000)              | -                    | (5,000)     | (5,000)     | (5,000)     |
| 103835-341700                | ELECTIONS REVENUES                | (40,000)             | -                    | (40,000)    | (40,000)    | (40,000)    |
| 103835-343201                | REIMBURSEMENTS FOR INMATES        | (30,000)             | (20,000)             | (5,600)     | (5,600)     | (5,600)     |
| 103835-382000                | SALE OF CAPITAL ASSETS            | -                    | (10,000)             | -           | -           | -           |
| 103835-385506                | CONTRACTED CLASS FEES             | (200)                | (200)                | (200)       | (200)       | (200)       |
| 103835-386000                | RENTS                             | (400,717)            | (380,000)            | (380,000)   | (380,000)   | (380,000)   |
| TOTAL SALES & SERVICES       |                                   | (654,417)            | (592,700)            | (618,300)   | (618,300)   | (618,300)   |
| MISCELLANEOUS REVENUES       |                                   |                      |                      |             |             |             |
| 103831-349100                | INTEREST ON INVESTMENTS           | (55,000)             | (150,000)            | (500,000)   | (500,000)   | (500,000)   |
| 103839-384003                | DONATIONS-POA                     | (20,000)             | (20,000)             | (20,000)    | (20,000)    | (20,000)    |
| 103839-389000                | MISCELLANEOUS                     | (95,000)             | (92,781)             | (95,000)    | (95,000)    | (95,000)    |
| 103839-389002                | MEDICAL DIRECTOR COST SHARE       | (12,000)             | -                    | -           | -           | -           |
| 103839-389003                | INMATE SALES COMMISSIONS          | (18,000)             | (18,000)             | (31,000)    | (31,000)    | (31,000)    |
| 103839-389004                | SRO REIMBURSEMENT                 | (270,173)            | (279,015)            | (349,099)   | (349,099)   | (349,099)   |
| 103839-389911                | 911 IMPLEMENTATION/ADDRESSING FEE | (15,000)             | (500)                | -           | -           | -           |
| 103839-389966                | INDIRECT COST REIMBURSEMENT       | (199,394)            | (199,394)            | (232,751)   | (232,751)   | (232,751)   |
| 103839-389990                | WATAUGA HUMANE SOCIETY LOAN       | (42,558)             | (42,558)             | (42,558)    | (42,558)    | (42,558)    |
| TOTAL MISCELLANEOUS REVENUES |                                   | (727,125)            | (802,248)            | (1,270,408) | (1,270,408) | (1,270,408) |

|                                                   |                                | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED     | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|---------------------------------------------------|--------------------------------|-------------------------------|-------------------------------|---------------|------------------------|-------------------|
| GL ACCOUNT #                                      |                                |                               |                               | FY 25-26      |                        |                   |
| TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES |                                |                               |                               |               |                        |                   |
| 103980-398121                                     | TRANSFER FROM CAPITAL PROJECTS | (20,980,150)                  | (3,119,939)                   | (7,627,311)   | (7,627,311)            | (7,627,311)       |
| TOTAL TRANSFER FROM OTHER FUNDS                   |                                | (20,980,150)                  | (3,119,939)                   | (7,627,311)   | (7,627,311)            | (7,627,311)       |
| FUND BALANCE APPROPRIATED                         |                                |                               |                               |               |                        |                   |
| 103991-399100                                     | FUND BALANCE APPROPRIATION     | -                             | -                             | (27,753,911)  | -                      | -                 |
| 103991-399102                                     | CARRY FORWARD PROJECTS         | -                             | -                             | -             | -                      | -                 |
| TOTAL FUND BALANCE APPROPRIATED                   |                                | -                             | -                             | (27,753,911)  | -                      | -                 |
| TOTAL GENERAL FUND REVENUES                       |                                | (94,173,183)                  | (82,066,362)                  | (115,610,369) | (87,826,458)           | (87,826,458)      |

| GL ACCOUNT #                |                                | BOARD          | BOARD          | REQUESTED      | MANAGER        | BOARD          |
|-----------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|
|                             |                                | APPROVED       | APPROVED       |                | RECOMMENDED    | APPROVED       |
|                             |                                | FY 23-24       | FY 24-25       |                | FY 25-26       |                |
| <b>EXPENDITURES</b>         |                                |                |                |                |                |                |
| <b>GOVERNING BODY</b>       |                                |                |                |                |                |                |
| 104110-412100               | SALARIES-REGULAR               | 42,384         | 42,172         | 56,908         | 56,908         | 56,908         |
| 104110-413000               | TRAVEL ALLOWANCE               | 13,266         | 13,266         | 13,266         | 13,266         | 13,266         |
| 104110-418100               | SOCIAL SECURITY EXPENSE        | 4,270          | 3,374          | 5,614          | 5,614          | 5,614          |
| 104110-418600               | WORKER'S COMPENSATION          | 150            | 150            | 150            | 150            | 150            |
| 104110-426000               | OFFICE SUPPLIES                | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 104110-431100               | TRAVEL-MILEAGE                 | 500            | 500            | 500            | 500            | 500            |
| 104110-431200               | TRAVEL-SUBSISTENCE             | 1,890          | 1,890          | 1,890          | 1,890          | 1,890          |
| 104110-437000               | ADVERTISING                    | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 104110-439500               | EMPLOYEE TRAINING              | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 104110-449900               | MISCELLANEOUS EXPENSE          | 2,500          | 3,000          | 3,000          | 3,000          | 3,000          |
| <b>TOTAL GOVERNING BODY</b> |                                | <b>67,960</b>  | <b>67,352</b>  | <b>84,328</b>  | <b>84,328</b>  | <b>84,328</b>  |
| <b>ADMINISTRATION</b>       |                                |                |                |                |                |                |
| 104120-412100               | SALARIES-REGULAR               | 439,713        | 473,300        | 496,965        | 496,965        | 496,965        |
| 104120-412801               | CELL PHONE ALLOWANCE           | 960            | 960            | 960            | 960            | 960            |
| 104120-413000               | VEHICLE ALLOWANCE              | 6,000          | 8,400          | 8,400          | 8,400          | 8,400          |
| 104120-418100               | SOCIAL SECURITY EXPENSE        | 35,177         | 38,613         | 40,506         | 40,506         | 40,506         |
| 104120-418200               | LOCAL GOV'T RETIREMENT EXPENSE | 55,580         | 64,747         | 73,063         | 73,063         | 73,063         |
| 104120-418300               | HEALTH INSURANCE EXPENSE       | 56,000         | 54,000         | 56,000         | 56,000         | 56,000         |
| 104120-418600               | WORKER'S COMPENSATION          | 1,000          | 1,100          | 1,100          | 1,100          | 1,100          |
| 104120-418900               | OTHER FRINGE-401K              | 22,220         | 23,665         | 25,316         | 25,316         | 25,316         |
| 104120-418901               | OTHER FRINGE-457               | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          |
| 104120-426000               | OFFICE SUPPLIES                | 3,500          | 5,000          | 5,000          | 5,000          | 5,000          |
| 104120-431100               | TRAVEL-MILEAGE                 | 500            | 500            | 500            | 500            | 500            |
| 104120-431200               | TRAVEL-SUBSISTENCE             | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          |
| 104120-432500               | POSTAGE                        | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 104120-437000               | ADVERTISING                    | 2,000          | 2,700          | 2,500          | 2,500          | 2,500          |
| 104120-439500               | EMPLOYEE TRAINING              | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| 104120-445300               | INSURANCE-FIDELITY BOND        | 175            | 175            | 175            | 175            | 175            |
| 104120-449100               | DUES & SUBSCRIPTIONS           | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| <b>TOTAL ADMINISTRATION</b> |                                | <b>630,765</b> | <b>681,100</b> | <b>718,425</b> | <b>718,425</b> | <b>718,425</b> |

|                          |                                | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------------------|--------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #             |                                |                               |                               | FY 25-26  |                        |                   |
| FINANCE DEPT             |                                |                               |                               |           |                        |                   |
| 104130-412100            | SALARIES-REGULAR               | 283,544                       | 380,645                       | 397,040   | 397,040                | 397,040           |
| 104130-412801            | CELL PHONE ALLOWANCE           | 960                           | 960                           | 960       | 960                    | 960               |
| 104130-418100            | SOCIAL SECURITY EXPENSE        | 22,684                        | 30,528                        | 31,763    | 31,763                 | 31,763            |
| 104130-418200            | LOCAL GOV'T RETIREMENT EXPENSE | 35,840                        | 52,072                        | 57,293    | 57,293                 | 57,293            |
| 104130-418300            | HEALTH INSURANCE EXPENSE       | 56,000                        | 67,500                        | 70,000    | 70,000                 | 70,000            |
| 104130-418600            | WORKER'S COMPENSATION          | 900                           | 900                           | 900       | 900                    | 900               |
| 104130-418900            | OTHER FRINGE-401K              | 14,177                        | 19,032                        | 19,852    | 19,852                 | 19,852            |
| 104130-418901            | OTHER FRINGE-457               | 1,440                         | 1,800                         | 1,800     | 1,800                  | 1,800             |
| 104130-426000            | OFFICE SUPPLIES                | 4,500                         | 4,500                         | 4,500     | 4,500                  | 4,500             |
| 104130-431100            | TRAVEL-MILEAGE                 | 500                           | 500                           | 1,000     | 1,000                  | 1,000             |
| 104130-431200            | TRAVEL-SUBSISTENCE             | 2,000                         | 1,000                         | 2,000     | 2,000                  | 2,000             |
| 104130-432500            | POSTAGE                        | 3,000                         | 3,000                         | 3,000     | 3,000                  | 3,000             |
| 104130-434100            | PRINTING                       | 250                           | 500                           | 500       | 500                    | 500               |
| 104130-437000            | ADVERTISING                    | -                             | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104130-439500            | EMPLOYEE TRAINING              | 7,000                         | 2,200                         | 5,000     | 5,000                  | 5,000             |
| 104130-445300            | INSURANCE-FIDELITY BOND        | 450                           | 3,500                         | 3,500     | 3,500                  | 3,500             |
| 104130-449100            | DUES & SUBSCRIPTIONS           | 1,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104130-449900            | MISCELLANEOUS EXPENSE          | 250                           | 500                           | 500       | 500                    | 500               |
| 104130-469500            | PROFESSIONAL SERVICES-AUDIT    | 57,800                        | 59,200                        | 60,600    | 60,600                 | 60,600            |
| TOTAL FINANCE DEPT       |                                | 492,295                       | 630,337                       | 662,208   | 662,208                | 662,208           |
| TAX ADMINISTRATION       |                                |                               |                               |           |                        |                   |
| 104140-412100            | SALARIES-REGULAR               | 585,550                       | 604,456                       | 631,253   | 582,243                | 582,243           |
| 104140-412801            | CELLPHONE ALLOWANCE            | 1,440                         | 1,440                         | 1,440     | 1,440                  | 1,440             |
| 104140-418100            | SOCIAL SECURITY EXPENSE        | 46,844                        | 48,472                        | 50,500    | 46,579                 | 46,579            |
| 104140-418200            | LOCAL GOV'T RETIREMENT EXPENSE | 74,013                        | 82,690                        | 91,090    | 84,018                 | 84,018            |
| 104140-418300            | HEALTH INSURANCE EXPENSE       | 138,770                       | 135,000                       | 140,000   | 126,000                | 126,000           |
| 104140-418600            | WORKER'S COMPENSATION          | 6,500                         | 6,500                         | 6,500     | 6,500                  | 6,500             |
| 104140-418900            | OTHER FRINGE-401K              | 29,277                        | 30,223                        | 31,563    | 29,112                 | 29,112            |
| 104140-418901            | OTHER FRINGE-457               | 3,960                         | 3,600                         | 3,600     | 3,240                  | 3,240             |
| 104140-425100            | MOTOR FUELS & LUBRICANTS       | 750                           | 500                           | 1,300     | 500                    | 500               |
| 104140-425200            | TIRES                          | -                             | 800                           | -         | -                      | -                 |
| 104140-426000            | OFFICE SUPPLIES                | 4,834                         | 5,000                         | 6,640     | 6,640                  | 6,640             |
| 104140-431100            | TRAVEL-MILEAGE                 | 840                           | 840                           | 840       | 840                    | 840               |
| 104140-431200            | TRAVEL-SUBSISTENCE             | -                             | 540                           | 4,500     | 4,000                  | 4,000             |
| 104140-432500            | POSTAGE                        | 30,000                        | 38,280                        | 42,340    | 42,340                 | 42,340            |
| 104140-434100            | PRINTING                       | 12,000                        | 13,500                        | 13,500    | 13,500                 | 13,500            |
| 104140-434200            | MOTOR VEHICLE BILLING EXPENSES | 103,000                       | 103,000                       | 103,000   | 103,000                | 103,000           |
| 104140-435300            | MAINTENANCE & REPAIR-VEHICLES  | -                             | 250                           | 500       | 500                    | 500               |
| 104140-437000            | ADVERTISING                    | 16,000                        | 16,000                        | 6,000     | 6,000                  | 6,000             |
| 104140-439500            | EMPLOYEE TRAINING              | 2,670                         | 850                           | 3,500     | 3,000                  | 3,000             |
| 104140-445300            | INSURANCE-FIDELITY BOND        | 175                           | 175                           | 175       | 175                    | 175               |
| 104140-449100            | DUES & SUBSCRIPTIONS           | 305                           | 305                           | 305       | 305                    | 305               |
| 104140-451000            | CAPITAL OUTLAY - EQUIPMENT     | 2,000                         | -                             | -         | -                      | -                 |
| 104140-467000            | BOARD MEMBER FEES              | 1,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104140-469101            | PROFESSIONAL SERVICES - LEGAL  | 7,500                         | 7,500                         | 7,500     | 7,500                  | 7,500             |
| 104140-469500            | CONTRACTED SERVICES            | 108,900                       | 213,900                       | 338,100   | 338,100                | 338,100           |
| 104140-469507            | CONTRACTED BUSINESS AUDITS     | -                             | 2,600                         | 26,000    | 26,000                 | 26,000            |
| TOTAL TAX ADMINISTRATION |                                | 1,176,328                     | 1,317,421                     | 1,511,146 | 1,432,532              | 1,432,532         |

|                            |                               | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|----------------------------|-------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #               |                               |                               |                               | FY 25-26  |                        |                   |
| TAX REVALUATION            |                               |                               |                               |           |                        |                   |
| 104141-429000              | OTHER SUPPLIES                | 1,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104141-469500              | CONTRACTED SERVICES           | 381,150                       | 381,150                       | 381,150   | 381,150                | 381,150           |
| TOTAL TAX REVALUATION      |                               | 382,150                       | 382,150                       | 382,150   | 382,150                | 382,150           |
|                            |                               |                               |                               |           |                        |                   |
| LICENSE PLATE AGENCY       |                               |                               |                               |           |                        |                   |
| 104142-412100              | SALARIES-REGULAR              | 190,622                       | 202,609                       | 212,739   | 212,739                | 212,739           |
| 104142-418100              | SOCIAL SECURITY EXPENSE       | 15,250                        | 16,209                        | 17,019    | 17,019                 | 17,019            |
| 104142-418200              | RETIREMENT CONTRIBUTIONS      | 24,095                        | 27,717                        | 30,698    | 30,698                 | 30,698            |
| 104142-418300              | HOSPITAL INSURANCE EXPENSE    | 53,932                        | 54,000                        | 56,000    | 56,000                 | 56,000            |
| 104142-418600              | WORKER'S COMPENSATION         | 525                           | 525                           | 525       | 525                    | 525               |
| 104142-418900              | OTHER FRINGE-401K             | 9,531                         | 10,130                        | 10,637    | 10,637                 | 10,637            |
| 104142-418901              | OTHER FRINGE-457              | 1,440                         | 1,440                         | 1,440     | 1,440                  | 1,440             |
| 104142-426000              | OFFICE SUPPLIES               | 1,000                         | 814                           | 1,035     | 1,000                  | 1,000             |
| 104142-431100              | TRAVEL-MILEAGE                | -                             | -                             | 100       | 100                    | 100               |
| 104142-431200              | TRAVEL-SUBSISTENCE            | -                             | -                             | 1,000     | 1,000                  | 1,000             |
| 104142-432500              | POSTAGE                       | 1,500                         | 1,500                         | 1,500     | 1,500                  | 1,500             |
| 104140-439500              | EMPLOYEE TRAINING             | -                             | -                             | 500       | 500                    | 500               |
| 104142-437000              | ADVERTISING                   | 250                           | 250                           | 250       | 250                    | 250               |
| 104142-469500              | CONTRACTED SERVICES-SHREDDING | 872                           | 912                           | 984       | 984                    | 984               |
| TOTAL LICENSE PLATE AGENCY |                               | 299,017                       | 316,106                       | 334,427   | 334,392                | 334,392           |
|                            |                               |                               |                               |           |                        |                   |
| LEGAL SERVICES             |                               |                               |                               |           |                        |                   |
| 104150-431200              | TRAVEL-SUBSISTENCE            | 1,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104150-469101              | PROFESSIONAL SERVICES - LEGAL | 115,000                       | 115,000                       | 175,000   | 175,000                | 175,000           |
| TOTAL LEGAL SERVICES       |                               | 116,000                       | 116,000                       | 176,000   | 176,000                | 176,000           |
|                            |                               |                               |                               |           |                        |                   |
| COURT FACILITIES           |                               |                               |                               |           |                        |                   |
| 104160-449900              | MISCELLANEOUS EXPENSE         | 2,000                         | 2,000                         | 2,000     | 2,000                  | 2,000             |
| TOTAL COURT FACILITIES     |                               | 2,000                         | 2,000                         | 2,000     | 2,000                  | 2,000             |

|                          |                                | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------------------|--------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #             |                                |                               |                               | FY 25-26  |                        |                   |
| BOARD OF ELECTIONS       |                                |                               |                               |           |                        |                   |
| 104170-412100            | SALARIES-REGULAR               | 196,884                       | 218,448                       | 254,259   | 236,015                | 236,015           |
| 104170-412600            | SALARIES-PART-TIME             | 7,000                         | 7,000                         | 26,064    | 7,000                  | 7,000             |
| 104170-412601            | SALARIES-ONE STOP              | 57,624                        | 73,758                        | 75,944    | 75,944                 | 75,944            |
| 104170-418100            | SOCIAL SECURITY EXPENSE        | 20,921                        | 23,936                        | 28,501    | 25,517                 | 25,517            |
| 104170-418200            | LOCAL GOV'T RETIREMENT EXPENSE | 33,055                        | 29,884                        | 36,690    | 34,057                 | 34,057            |
| 104170-418300            | HEALTH INSURANCE EXPENSE       | 53,784                        | 67,500                        | 70,000    | 70,000                 | 70,000            |
| 104170-418600            | WORKER'S COMPENSATION          | 1,209                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104170-418900            | OTHER FRINGE-401K              | 9,844                         | 10,922                        | 12,713    | 11,801                 | 11,801            |
| 104170-418901            | OTHER FRINGE-457               | 1,440                         | 1,800                         | 1,800     | 1,800                  | 1,800             |
| 104170-426000            | OFFICE SUPPLIES                | 7,500                         | 8,000                         | 9,000     | 8,000                  | 8,000             |
| 104170-431100            | TRAVEL-MILEAGE                 | 1,500                         | 960                           | 2,450     | 960                    | 960               |
| 104170-431200            | TRAVEL-SUBSISTENCE             | 5,000                         | 5,000                         | 4,554     | 4,554                  | 4,554             |
| 104170-432100            | TELEPHONE SERVICE              | 93                            | 125                           | 97        | 97                     | 97                |
| 104170-432500            | POSTAGE                        | 8,000                         | 8,500                         | 8,000     | 8,000                  | 8,000             |
| 104170-434100            | PRINTING                       | 16,340                        | 16,500                        | 22,140    | 22,140                 | 22,140            |
| 104170-435200            | MAINTENANCE & REPAIR-EQUIPMENT | 34,616                        | 34,116                        | 40,647    | 40,647                 | 40,647            |
| 104170-437000            | ADVERTISING                    | 9,800                         | 4,900                         | 9,800     | 9,800                  | 9,800             |
| 104170-439500            | EMPLOYEE TRAINING              | 4,240                         | 2,915                         | 2,700     | 2,700                  | 2,700             |
| 104170-441200            | RENT-BUILDING                  | 1,228                         | 1,228                         | 1,228     | 1,228                  | 1,228             |
| 104170-449100            | DUES & SUBSCRIPTIONS           | 210                           | -                             | 235       | 235                    | 235               |
| 104170-449900            | MISCELLANEOUS EXPENSE          | 4,200                         | 1,800                         | 5,400     | 5,400                  | 5,400             |
| 104170-467000            | BOARD MEMBER FEES              | 15,000                        | 15,000                        | 15,000    | 15,000                 | 15,000            |
| 104170-467001            | ELECTION OFFICIALS             | 36,000                        | 44,813                        | 63,807    | 45,000                 | 45,000            |
| TOTAL BOARD OF ELECTIONS |                                | 525,488                       | 578,105                       | 692,029   | 626,895                | 626,895           |

#### REGISTER OF DEEDS

|                                |                                        |                |                |                |                |                |
|--------------------------------|----------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 104180-412100                  | SALARIES-REGULAR                       | 383,237        | 417,656        | 435,071        | 435,071        | 435,071        |
| 104180-418100                  | SOCIAL SECURITY EXPENSE                | 30,659         | 33,413         | 34,806         | 34,806         | 34,806         |
| 104180-418200                  | LOCAL GOV'T RETIREMENT EXPENSE         | 48,441         | 57,135         | 62,781         | 62,781         | 62,781         |
| 104180-418300                  | HEALTH INSURANCE EXPENSE               | 95,879         | 94,500         | 98,000         | 98,000         | 98,000         |
| 104180-418600                  | WORKER'S COMPENSATION                  | 1,590          | 1,587          | 1,653          | 1,653          | 1,653          |
| 104180-418900                  | OTHER FRINGE-401K                      | 19,162         | 20,883         | 21,754         | 21,754         | 21,754         |
| 104180-418901                  | OTHER FRINGE-457                       | 2,520          | 2,520          | 2,520          | 2,520          | 2,520          |
| 104180-426000                  | OFFICE SUPPLIES                        | 20,000         | 17,800         | 16,000         | 16,000         | 16,000         |
| 104180-431100                  | TRAVEL-MILEAGE                         | 1,500          | 1,500          | 1,500          | 1,100          | 1,100          |
| 104180-431200                  | TRAVEL-SUBSISTENCE                     | 1,900          | 1,900          | 1,900          | 1,600          | 1,600          |
| 104180-432500                  | POSTAGE                                | 2,200          | 2,200          | 2,000          | 2,000          | 2,000          |
| 104180-434100                  | PRINTING                               | 1,800          | 1,800          | 1,800          | 1,800          | 1,800          |
| 104180-435200                  | MAINTENANCE & REPAIR-EQUIPMENT         | 250            | 250            | 250            | 250            | 250            |
| 104180-437000                  | ADVERTISING                            | 500            | 500            | -              | -              | -              |
| 104180-439500                  | EMPLOYEE TRAINING                      | 1,000          | 1,500          | 1,500          | 1,500          | 1,500          |
| 104180-444000                  | SERVICE & MAINTENANCE CONTRACT         | 40,589         | 42,692         | 42,692         | 42,692         | 42,692         |
| 104180-445300                  | INSURANCE-FIDELITY BOND                | 175            | 175            | 175            | 175            | 175            |
| 104180-449100                  | DUES & SUBSCRIPTIONS                   | 550            | 550            | 400            | 400            | 400            |
| 104180-449900                  | MISCELLANEOUS EXPENSE                  | 250            | 400            | 400            | 400            | 400            |
| 104180-451000                  | CAPITAL OUTLAY - FURNITURE & EQUIPMENT | -              | 6,061          | 290            | 290            | 290            |
| 104180-469500                  | CONTRACTED SERVICES                    | 7,000          | 19,420         | 26,515         | 26,515         | 26,515         |
| <b>TOTAL REGISTER OF DEEDS</b> |                                        | <b>659,202</b> | <b>724,442</b> | <b>752,007</b> | <b>751,307</b> | <b>751,307</b> |

|                                |                                  | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------------------------|----------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                   |                                  |                               |                               | FY 25-26  |                        |                   |
| GENERAL ADMINISTRATION         |                                  |                               |                               |           |                        |                   |
| 104199-418300                  | RETIREE HEALTH INSURANCE EXPENSE | 518,500                       | 543,300                       | 294,072   | 294,072                | 294,072           |
| 104199-418500                  | UNEMPLOYMENT CONTRIBUTIONS       | 13,000                        | 20,000                        | 20,000    | 20,000                 | 20,000            |
| 104199-426000                  | OFFICE SUPPLIES                  | 4,000                         | 4,000                         | 6,000     | 6,000                  | 6,000             |
| 104199-429004                  | CREDIT CARD ACCEPTANCE FEES      | 40,000                        | 50,000                        | 50,000    | 50,000                 | 50,000            |
| 104199-435200                  | MAINTENANCE & REPAIR-EQUIPMENT   | 22,000                        | 10,000                        | 10,000    | 10,000                 | 10,000            |
| 104199-445100                  | GENERAL LIABILITY & PROPERTY INS | 318,021                       | 359,000                       | 400,000   | 400,000                | 400,000           |
| 104199-449100                  | DUES & SUBSCRIPTIONS             | 80,456                        | 81,000                        | 81,000    | 81,000                 | 81,000            |
| 104199-449900                  | MISCELLANEOUS EXPENSE            | 36,000                        | 36,000                        | 36,000    | 36,000                 | 36,000            |
| 104199-449901                  | WELLNESS PROGRAM                 | 8,000                         | 8,000                         | 8,000     | 8,000                  | 8,000             |
| 104199-449903                  | EMPLOYMENT VERIFICATION EXPENSES | 5,000                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 104199-469103                  | PROFESSIONAL SERVICES-ARCHITECT  | 50,000                        | 45,000                        | 40,000    | 40,000                 | 40,000            |
| 104199-469199                  | PROFESSIONAL SERVICES-OTHER      | 66,800                        | 45,000                        | 40,000    | 40,000                 | 40,000            |
| 104199-469301                  | NEW RIVER SERVICE AUTHORITY      | 4,000                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 104199-469506                  | PARKING MANAGEMENT SERVICES      | 17,000                        | 51,000                        | 51,000    | 51,000                 | 51,000            |
| 104199-499100                  | CONTINGENCY                      | 450,000                       | 360,000                       | 450,000   | 450,000                | 450,000           |
| TOTAL GENERAL ADMINISTRATION   |                                  | 1,632,777                     | 1,622,300                     | 1,496,072 | 1,496,072              | 1,496,072         |
| INFORMATION TECHNOLOGY         |                                  |                               |                               |           |                        |                   |
| 104210-412100                  | SALARIES-REGULAR                 | 421,352                       | 419,930                       | 441,379   | 441,379                | 523,625           |
| 104210-412101                  | ON CALL SALARIES                 | 5,680                         | 11,360                        | 11,360    | 11,360                 | 11,360            |
| 104210-412801                  | CELL PHONE ALLOWANCE             | 960                           | 960                           | 960       | 960                    | 960               |
| 104210-418100                  | SOCIAL SECURITY EXPENSE          | 33,708                        | 34,504                        | 36,219    | 36,219                 | 36,219            |
| 104210-418200                  | LOCAL GOV'T RETIREMENT EXPENSE   | 53,259                        | 59,001                        | 63,691    | 63,691                 | 63,691            |
| 104210-418300                  | HEALTH INSURANCE EXPENSE         | 68,685                        | 67,500                        | 70,000    | 70,000                 | 70,000            |
| 104210-418600                  | WORKER'S COMPENSATION            | 1,500                         | 1,470                         | 1,470     | 1,470                  | 1,470             |
| 104210-418900                  | OTHER FRINGE-401K                | 21,068                        | 21,565                        | 22,069    | 22,069                 | 22,069            |
| 104210-418901                  | OTHER FRINGE-457                 | 1,800                         | 1,800                         | 1,800     | 1,800                  | 1,800             |
| 104210-429000                  | OTHER SUPPLIES                   | 30,000                        | 28,700                        | 24,650    | 24,650                 | 24,650            |
| 104210-432100                  | TELEPHONE SERVICE                | 128                           | 128                           | 200       | 200                    | 200               |
| 104210-432500                  | POSTAGE                          | 50                            | 50                            | 50        | 50                     | 50                |
| 104210-435200                  | MAINTENANCE & REPAIR-EQUIPMENT   | 5,000                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 104210-439501                  | EMPLOYEE TRAINING                | 1,900                         | 1,900                         | -         | -                      | -                 |
| 104210-442201                  | PC SOFTWARE/LICENSES             | 10,765                        | 11,322                        | 30,890    | 19,010                 | 19,010            |
| 104210-444000                  | SERVICE & MAINTENANCE CONTRACT   | 383,887                       | 388,194                       | 509,960   | 509,960                | 509,960           |
| 104210-452000                  | CAPITAL OUTLAY-EQUIPMENT         | 71,238                        | 135,069                       | 195,226   | 41,277                 | 41,277            |
| 104210-469505                  | CONT SERVICES-INTERNET/FIBER     | 132,950                       | 166,932                       | 171,491   | 171,491                | 171,491           |
| TOTAL INFORMATION TECHNOLOGIES |                                  | 1,243,930                     | 1,355,385                     | 1,586,415 | 1,420,586              | 1,502,832         |

|                   |                                | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|-------------------|--------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #      |                                |                               |                               | FY 25-26  |                        |                   |
| MAINTENANCE       |                                |                               |                               |           |                        |                   |
| 104260-412100     | SALARIES-REGULAR               | 1,164,780                     | 1,231,544                     | 1,293,403 | 1,293,403              | 1,293,403         |
| 104260-412101     | SALARIES-ON-CALL               | 5,570                         | 11,360                        | 11,360    | 11,360                 | 11,360            |
| 104260-412600     | SALARIES-PART-TIME             | 16,495                        | 16,495                        | 16,648    | 16,648                 | 16,648            |
| 104260-412801     | CELLPHONE ALLOWANCE            | 480                           | 6,240                         | 6,720     | 6,720                  | 6,720             |
| 104260-413000     | TRAVEL ALLOWANCE               | 3,000                         | 3,000                         | 3,000     | 3,000                  | 3,000             |
| 104260-418100     | SOCIAL SECURITY EXPENSE        | 94,948                        | 100,992                       | 105,953   | 105,953                | 105,953           |
| 104260-418200     | LOCAL GOV'T RETIREMENT EXPENSE | 147,932                       | 170,029                       | 188,710   | 188,710                | 188,710           |
| 104260-418300     | HEALTH INSURANCE EXPENSE       | 343,425                       | 318,000                       | 330,000   | 330,000                | 330,000           |
| 104260-418600     | WORKER'S COMPENSATION          | 35,000                        | 35,000                        | 35,000    | 35,000                 | 35,000            |
| 104260-418900     | OTHER FRINGE-401K              | 59,342                        | 62,145                        | 65,388    | 65,388                 | 65,388            |
| 104260-418901     | OTHER FRINGE-457               | 9,000                         | 8,280                         | 8,640     | 8,640                  | 8,640             |
| 104260-421200     | UNIFORMS                       | 7,890                         | 7,890                         | 9,060     | 7,890                  | 7,890             |
| 104260-425100     | MOTOR FUELS & LUBRICANTS       | 17,000                        | 17,000                        | 16,000    | 16,000                 | 16,000            |
| 104260-425200     | TIRES                          | 2,700                         | 800                           | 6,000     | 4,500                  | 4,500             |
| 104260-426000     | OFFICE SUPPLIES                | 1,100                         | 1,100                         | 2,600     | 2,600                  | 2,600             |
| 104260-429000     | OTHER SUPPLIES                 | 1,500                         | 3,000                         | 3,850     | 3,000                  | 3,000             |
| 104260-431100     | TRAVEL-MILEAGE                 | 350                           | 350                           | 350       | 350                    | 350               |
| 104260-431200     | TRAVEL-SUBSISTENCE             | 100                           | 100                           | 100       | 100                    | 100               |
| 104260-432100     | TELEPHONE SERVICE              | 1,000                         | 1,100                         | 1,100     | 1,100                  | 1,100             |
| 104260-432500     | POSTAGE                        | 100                           | 100                           | 100       | 100                    | 100               |
| 104260-435200     | MAINTENANCE & REPAIR-EQUIPMENT | 6,450                         | 6,500                         | 7,550     | 6,500                  | 6,500             |
| 104260-435300     | MAINTENANCE & REPAIR-VEHICLES  | 5,500                         | 6,000                         | 13,000    | 10,000                 | 10,000            |
| 104260-437000     | ADVERTISING                    | 1,200                         | 1,200                         | 1,200     | 1,200                  | 1,200             |
| 104260-439500     | EMPLOYEE TRAINING              | 4,100                         | 4,100                         | 3,500     | 3,500                  | 3,500             |
| 104260-443900     | RENT-EQUIPMENT                 | 2,000                         | 2,000                         | 3,500     | 2,000                  | 2,000             |
| 104260-449900     | MISCELLANEOUS PROJECTS         | -                             | 3,000                         | 3,700     | 3,700                  | 3,700             |
| 104260-454000     | CAPITAL OUTLAY-VEHICLES        | -                             | -                             | 94,834    | 69,418                 | 69,418            |
| 104260-455000     | CAPITAL OUTLAY-EQUIPMENT       | -                             | 13,703                        | 215,174   | 91,479                 | 91,479            |
| TOTAL MAINTENANCE |                                | 1,930,962                     | 2,031,028                     | 2,446,440 | 2,288,259              | 2,288,259         |

| GL ACCOUNT #                               | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED        | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------------------------------------|-------------------------------|-------------------------------|------------------|------------------------|-------------------|
|                                            |                               |                               |                  | FY 25-26               |                   |
| <b>PUBLIC BUILDINGS SUMMARY</b>            |                               |                               |                  |                        |                   |
| PUBLIC BUILDING-COURTHOUSE                 | 430,425                       | 206,640                       | 326,492          | 239,500                | 239,500           |
| PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING   | 34,345                        | 47,715                        | 35,090           | 32,000                 | 32,000            |
| PUBLIC BUILDING-ADMINISTRATION BUILDING    | 31,880                        | 41,140                        | 206,360          | 31,390                 | 31,390            |
| PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES | 3,475                         | 123,575                       | 3,475            | 2,975                  | 2,975             |
| PUBLIC BUILDING-HANNAH                     | 2,270                         | 1,640                         | 6,200            | 200                    | 200               |
| PUBLIC BUILDING-HEALTH DEPARTMENT          | 150,326                       | 207,982                       | 163,954          | 114,255                | 114,255           |
| PUBLIC BUILDING-WINKLER'S CREEK FACILITY   | 24,040                        | 22,325                        | 32,059           | 24,125                 | 24,125            |
| PUBLIC BUILDING-LIBRARY                    | 200,562                       | 60,308                        | 93,571           | 56,675                 | 56,675            |
| PUBLIC BUILDING-RECORD STORAGE             | 8,579                         | 9,489                         | 9,916            | 9,916                  | 9,916             |
| PUBLIC BUILDING-WESTERN WATAUGA COMM CTR   | 23,733                        | 35,067                        | 65,759           | 63,054                 | 63,054            |
| PUBLIC BUILDING-PARKING LOTS               | 2,280                         | 2,300                         | 7,811            | 7,811                  | 7,811             |
| PUBLIC BUILDING-WEST ANNEX/AG BUILDING     | 30,409                        | 106,309                       | 101,519          | 93,495                 | 93,495            |
| PUBLIC BUILDING-HUMAN SERVICES CENTER      | 964,591                       | 97,596                        | 112,222          | 106,778                | 106,778           |
| PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR | 24,310                        | 24,855                        | 26,850           | 26,850                 | 26,850            |
| PUBLIC BUILDING-LAW ENFORCEMENT CENTER     | 362,865                       | 233,547                       | 234,374          | 230,568                | 230,568           |
| PUBLIC BUILDING-RECREATION FIELDS/PARKS    | 401,155                       | 111,279                       | 105,782          | 104,862                | 104,862           |
| PUBLIC BUILDING-COVE CREEK SCHOOL/GYM      | 24,253                        | 24,278                        | 1,228,041        | 21,791                 | 21,791            |
| PUBLIC BUILDING-BROOKSHIRE PARK            | 31,662                        | 29,106                        | 29,757           | 28,757                 | 28,757            |
| PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS    | 24,177                        | 27,277                        | 98,529           | 33,529                 | 33,529            |
| PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX  | 240,898                       | 35,380                        | 89,282           | 63,132                 | 63,132            |
| PUBLIC BUILDING-ROCKY KNOB PARK            | 27,337                        | 26,277                        | 26,382           | 26,382                 | 26,382            |
| PUBLIC BUILDING-RECREATION CENTER          | 489,567                       | 518,879                       | 473,772          | 454,908                | 454,908           |
| PUBLIC BUILDING-STERLING CREEK PARK        | 2,710                         | 4,685                         | 3,285            | 3,285                  | 3,285             |
| PUBLIC BUILDING-GUY FORD RIVER ACCESS      | 850                           | 800                           | 800              | 800                    | 800               |
| PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS  | -                             | 2,350                         | 2,350            | 2,350                  | 2,350             |
| PUBLIC BUILDING-NEW 911 BUILDING           | -                             | -                             | 271,630          | 271,630                | 271,630           |
| <b>SUMMARY OF PUBLIC BUILDINGS</b>         | <b>3,536,699</b>              | <b>2,000,799</b>              | <b>3,755,262</b> | <b>2,051,018</b>       | <b>2,051,018</b>  |

| GL ACCOUNT #                                     |                                  | BOARD    | BOARD    |           | MANAGER     | BOARD    |
|--------------------------------------------------|----------------------------------|----------|----------|-----------|-------------|----------|
|                                                  |                                  | APPROVED | APPROVED | REQUESTED | RECOMMENDED | APPROVED |
|                                                  |                                  | FY 23-24 | FY 24-25 | FY 25-26  |             |          |
| PUBLIC BUILDING-COURTHOUSE                       |                                  |          |          |           |             |          |
| 104261-421100                                    | JANITORIAL SUPPLIES              | 6,550    | 5,800    | 6,900     | 5,800       | 5,800    |
| 104261-432100                                    | TELEPHONE SERVICE                | 74,400   | 73,000   | 96,500    | 96,500      | 96,500   |
| 104261-433100                                    | UTILITIES-ELECTRICITY            | 69,000   | 76,000   | 65,000    | 65,000      | 65,000   |
| 104261-433300                                    | UTILITIES-NATURAL GAS            | 13,500   | 12,000   | 8,300     | 8,300       | 8,300    |
| 104261-433400                                    | UTILITIES-WATER                  | 3,800    | 3,500    | 6,500     | 6,500       | 6,500    |
| 104261-435100                                    | MAINTENANCE & REPAIR-BUILDING    | 20,000   | 3,500    | 112,700   | 27,700      | 27,700   |
| 104261-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 1,460    | 1,500    | 4,500     | 4,500       | 4,500    |
| 104261-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT   | 226,955  | 18,280   | 8,195     | 8,000       | 8,000    |
| 104261-444000                                    | SERVICE & MAINTENANCE CONTRACT   | 6,700    | 7,900    | 12,200    | 12,200      | 12,200   |
| 104261-455000                                    | OTHER EQUIPMENT                  | 3,800    | -        | -         | -           | -        |
| 104261-469500                                    | CONTRACTED SERVICES              | 4,260    | 5,160    | 5,697     | 5,000       | 5,000    |
| TOTAL PUBLIC BUILDING-COURTHOUSE                 |                                  | 430,425  | 206,640  | 326,492   | 239,500     | 239,500  |
| PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING         |                                  |          |          |           |             |          |
| 104262-421100                                    | JANITORIAL SUPPLIES              | 1,500    | 1,500    | 1,500     | 1,500       | 1,500    |
| 104262-432100                                    | TELEPHONE SERVICE                | 200      | 200      | 200       | 200         | 200      |
| 104262-433100                                    | UTILITIES-ELECTRICITY            | 18,300   | 22,800   | 20,000    | 20,000      | 20,000   |
| 104262-433400                                    | UTILITIES-WATER                  | 1,600    | 1,500    | 1,600     | 1,600       | 1,600    |
| 104262-435100                                    | MAINTENANCE & REPAIR-BUILDING    | 1,500    | 1,000    | 2,000     | 1,000       | 1,000    |
| 104262-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 2,680    | 1,500    | 2,000     | 1,250       | 1,250    |
| 104262-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT   | 2,090    | 14,315   | 2,090     | 1,500       | 1,500    |
| 104262-444000                                    | SERVICE & MAINTENANCE CONTRACT   | 3,075    | 3,300    | 3,350     | 3,350       | 3,350    |
| 104262-455000                                    | OTHER EQUIPMENT                  | 1,900    | -        | -         | -           | -        |
| 104262-469500                                    | CONTRACTED SERVICES              | 1,500    | 1,600    | 2,350     | 1,600       | 1,600    |
| TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING   |                                  | 34,345   | 47,715   | 35,090    | 32,000      | 32,000   |
| PUBLIC BUILDING-ADMINISTRATION BUILDING          |                                  |          |          |           |             |          |
| 104263-421100                                    | JANITORIAL SUPPLIES              | 1,200    | 1,200    | 1,200     | 1,200       | 1,200    |
| 104263-433100                                    | ELECTRICITY                      | 17,700   | 20,100   | 17,000    | 17,000      | 17,000   |
| 104263-433300                                    | NATURAL GAS                      | 680      | 600      | 1,050     | 1,050       | 1,050    |
| 104263-433400                                    | WATER                            | 1,300    | 1,200    | 1,300     | 1,300       | 1,300    |
| 104263-435100                                    | MAINTENANCE & REPAIR - BUILDING  | 1,000    | 1,100    | 171,100   | 1,100       | 1,100    |
| 104263-435101                                    | MAINTENANCE & REPAIR - GROUNDS   | 1,730    | 1,750    | 2,200     | 2,200       | 2,200    |
| 104263-435200                                    | MAINTENANCE & REPAIR - EQUIPMENT | 3,000    | 9,740    | 3,740     | 2,490       | 2,490    |
| 104263-444000                                    | SERVICE & MAINTENANCE CONTRACTS  | 3,070    | 3,450    | 6,570     | 3,550       | 3,550    |
| 104263-455000                                    | OTHER EQUIPMENT                  | 1,900    | -        | -         | -           | -        |
| 104263-469500                                    | CONTRACTED SERVICES              | 300      | 2,000    | 2,200     | 1,500       | 1,500    |
| TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING    |                                  | 31,880   | 41,140   | 206,360   | 31,390      | 31,390   |
| PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES       |                                  |          |          |           |             |          |
| 104264-435100                                    | MAINTENANCE & REPAIR-BUILDING    | 500      | 120,500  | 500       | 500         | 500      |
| 104264-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 100      | 100      | 100       | 100         | 100      |
| 104264-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT   | 2,570    | 2,070    | 2,570     | 2,070       | 2,070    |
| 104264-444000                                    | SERVICE & MAINTENANCE CONTRACT   | 305      | 905      | 305       | 305         | 305      |
| TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES |                                  | 3,475    | 123,575  | 3,475     | 2,975       | 2,975    |

|                                                |                                | BOARD    | BOARD    |           | MANAGER     | BOARD    |
|------------------------------------------------|--------------------------------|----------|----------|-----------|-------------|----------|
|                                                |                                | APPROVED | APPROVED | REQUESTED | RECOMMENDED | APPROVED |
| GL ACCOUNT #                                   |                                | FY 23-24 | FY 24-25 | FY 25-26  |             |          |
|                                                |                                |          |          |           |             |          |
| PUBLIC BUILDING-HANNAH                         |                                |          |          |           |             |          |
| 104265-432100                                  | TELEPHONE SERVICE              | 200      | 200      | 200       | 200         | 200      |
| 104265-435101                                  | MAINTENANCE & REPAIR-GROUNDS   | 500      | 500      | 6,000     | -           | -        |
| 104265-435200                                  | MAINTENANCE & REPAIR-EQUIPMENT | 1,130    | 500      | -         | -           | -        |
| 104265-444000                                  | SERVICE & MAINTENANCE CONTRACT | 440      | 440      | -         | -           | -        |
| TOTAL PUBLIC BUILDING-HANNAH                   |                                | 2,270    | 1,640    | 6,200     | 200         | 200      |
|                                                |                                |          |          |           |             |          |
| PUBLIC BUILDING-HEALTH DEPARTMENT              |                                |          |          |           |             |          |
| 104267-421100                                  | JANITORIAL SUPPLIES            | 3,350    | 3,500    | 4,500     | 4,000       | 4,000    |
| 104267-432100                                  | TELEPHONE                      | 1,000    | 800      | 800       | 800         | 800      |
| 104267-433100                                  | UTILITIES-ELECTRICITY          | 48,600   | 61,000   | 53,000    | 53,000      | 53,000   |
| 104267-433300                                  | UTILITIES-PROPANE              | 23,800   | 20,000   | 15,700    | 15,700      | 15,700   |
| 104267-433400                                  | UTILITIES-WATER                | 2,000    | 2,000    | 2,500     | 2,500       | 2,500    |
| 104267-435100                                  | MAINTENANCE & REPAIR-BUILDING  | 52,000   | 20,000   | 49,000    | 1,750       | 1,750    |
| 104267-435101                                  | MAINTENANCE & REPAIR-GROUNDS   | 3,400    | 4,750    | 19,064    | 19,064      | 19,064   |
| 104267-435200                                  | MAINTENANCE & REPAIR-EQUIPMENT | 3,105    | 82,565   | 4,860     | 3,860       | 3,860    |
| 104267-444000                                  | SERVICE & MAINTENANCE CONTRACT | 7,034    | 8,230    | 8,581     | 8,581       | 8,581    |
| 104267-455000                                  | CAPITAL OUTLAY - EQUIPMENT     | 1,900    | -        | -         | -           | -        |
| 104267-469500                                  | CONTRACTED SERVICES            | 4,137    | 5,137    | 5,949     | 5,000       | 5,000    |
| TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT        |                                | 150,326  | 207,982  | 163,954   | 114,255     | 114,255  |
|                                                |                                |          |          |           |             |          |
| PUBLIC BUILDING-WINKLER'S CREEK FACILITY       |                                |          |          |           |             |          |
| 104268-421100                                  | JANITORIAL SUPPLIES            | 1,325    | 1,200    | 1,200     | 1,200       | 1,200    |
| 104268-432100                                  | TELEPHONE                      | 700      | 700      | 700       | 700         | 700      |
| 104268-433100                                  | UTILITIES-ELECTRICITY          | 8,500    | 8,500    | 8,000     | 8,000       | 8,000    |
| 104268-433300                                  | UTILITIES-PROPANE GAS          | 2,200    | 2,000    | 1,600     | 1,600       | 1,600    |
| 104268-433400                                  | UTILITIES-WATER                | 1,500    | 1,500    | 1,600     | 1,600       | 1,600    |
| 104268-435100                                  | MAINTENANCE & REPAIR-BUILDING  | 1,000    | 1,300    | 7,609     | 1,300       | 1,300    |
| 104268-435102                                  | MAINTENANCE & REPAIR-GROUNDS   | 980      | 1,000    | 2,500     | 2,500       | 2,500    |
| 104268-435200                                  | MAINTENANCE & REPAIR-EQUIPMENT | 2,330    | 2,045    | 3,170     | 2,045       | 2,045    |
| 104268-444000                                  | SERVICE & MAINTENANCE CONTRACT | 505      | 480      | 480       | 480         | 480      |
| 104268-445102                                  | INSURANCE-FLOOD                | 3,100    | 3,600    | 4,200     | 4,200       | 4,200    |
| 104268-455000                                  | OTHER EQUIPMENT                | 1,900    | -        | -         | -           | -        |
| 104268-469500                                  | CONTRACTED SERVICES            | -        | -        | 1,000     | 500         | 500      |
| TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY |                                | 24,040   | 22,325   | 32,059    | 24,125      | 24,125   |
|                                                |                                |          |          |           |             |          |
| PUBLIC BUILDING-LIBRARY                        |                                |          |          |           |             |          |
| 104269-421100                                  | JANITORIAL SUPPLIES            | 2,900    | 3,400    | 2,300     | 2,300       | 2,300    |
| 104269-433100                                  | UTILITIES-ELECTRICITY          | 23,200   | 26,300   | 23,000    | 23,000      | 23,000   |
| 104269-433300                                  | UTILITIES-PROPANE GAS          | 5,400    | 4,000    | 3,500     | 3,500       | 3,500    |
| 104269-433400                                  | UTILITIES-WATER                | 1,300    | 1,300    | 1,400     | 1,400       | 1,400    |
| 104269-435100                                  | MAINTENANCE & REPAIR-BUILDING  | 2,000    | 1,500    | 12,150    | 2,000       | 2,000    |
| 104269-435101                                  | MAINTENANCE & REPAIR-GROUNDS   | 3,600    | 4,250    | 31,670    | 8,170       | 8,170    |
| 104269-435200                                  | MAINTENANCE & REPAIR-EQUIPMENT | 153,790  | 7,805    | 4,805     | 4,305       | 4,305    |
| 104269-444000                                  | SERVICE & MAINTENANCE CONTRACT | 3,680    | 4,910    | 5,500     | 5,500       | 5,500    |
| 104269-469500                                  | CONTRACTED SERVICES            | 4,692    | 6,843    | 9,246     | 6,500       | 6,500    |
| TOTAL PUBLIC BUILDING-LIBRARY                  |                                | 200,562  | 60,308   | 93,571    | 56,675      | 56,675   |

|                                                  |                                | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------------------------------------------|--------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                                     |                                |                               |                               | FY 25-26  |                        |                   |
| PUBLIC BUILDING-RECORD STORAGE                   |                                |                               |                               |           |                        |                   |
| 104271-432100                                    | TELEPHONE                      | 1,000                         | 900                           | 900       | 900                    | 900               |
| 104271-433100                                    | UTILITIES-ELECTRICITY          | 4,600                         | 5,600                         | 6,000     | 6,000                  | 6,000             |
| 104271-435100                                    | MAINTENANCE & REPAIR-BUILDING  | 500                           | 500                           | 500       | 500                    | 500               |
| 104271-435101                                    | MAINTENANCE & REPAIR-GROUNDS   | 500                           | 500                           | 500       | 500                    | 500               |
| 104271-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT | 795                           | 800                           | 800       | 800                    | 800               |
| 104271-444000                                    | SERVICE & MAINTENANCE CONTRACT | 255                           | 260                           | 260       | 260                    | 260               |
| 104271-469500                                    | CONTRACTED SERVICES            | 929                           | 929                           | 956       | 956                    | 956               |
| TOTAL PUBLIC BUILDING-RECORD STORAGE             |                                | 8,579                         | 9,489                         | 9,916     | 9,916                  | 9,916             |
| PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER |                                |                               |                               |           |                        |                   |
| 104272-421100                                    | JANITORIAL SUPPLIES            | 1,375                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104272-433100                                    | UTILITIES-ELECTRICITY          | 10,000                        | 10,700                        | 9,500     | 9,500                  | 9,500             |
| 104272-435100                                    | MAINTENANCE & REPAIR-BUILDING  | 3,625                         | 1,700                         | 37,700    | 37,700                 | 37,700            |
| 104272-435101                                    | MAINTENANCE & REPAIR-GROUNDS   | 2,720                         | 2,550                         | 5,600     | 5,600                  | 5,600             |
| 104272-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT | 1,390                         | 9,885                         | 1,410     | 1,200                  | 1,200             |
| 104272-444000                                    | SERVICE & MAINTENANCE CONTRACT | 255                           | 2,864                         | 3,054     | 3,054                  | 3,054             |
| 104272-469500                                    | CONTRACTED SERVICES            | 4,368                         | 6,368                         | 7,495     | 5,000                  | 5,000             |
| TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR. |                                | 23,733                        | 35,067                        | 65,759    | 63,054                 | 63,054            |
| PUBLIC BUILDING-PARKING LOTS                     |                                |                               |                               |           |                        |                   |
| 104273-421100                                    | JANITORIAL SUPPLIES            | 300                           | 300                           | 300       | 300                    | 300               |
| 104273-433100                                    | UTILITIES-ELECTRICITY          | -                             | -                             | 2,500     | 2,500                  | 2,500             |
| 104273-435101                                    | MAINTENANCE & REPAIR-GROUNDS   | 1,980                         | 2,000                         | 2,536     | 2,536                  | 2,536             |
| 104273-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT | -                             | -                             | 2,025     | 2,025                  | 2,025             |
| 104273-444000                                    | SERVICE & MAINTENANCE CONTRACT | -                             | -                             | 450       | 450                    | 450               |
| TOTAL PUBLIC BUILDING-PARKING LOTS               |                                | 2,280                         | 2,300                         | 7,811     | 7,811                  | 7,811             |
| PUBLIC BUILDING-WEST ANNEX/AG BUILDING           |                                |                               |                               |           |                        |                   |
| 104274-421100                                    | JANITORIAL SUPPLIES            | 1,350                         | 1,200                         | 1,200     | 1,200                  | 1,200             |
| 104274-433100                                    | UTILITIES-ELECTRICITY          | 16,500                        | 17,400                        | 16,000    | 16,000                 | 16,000            |
| 104274-433300                                    | UTILITIES-PROPANE GAS          | 2,050                         | 1,800                         | 1,500     | 1,500                  | 1,500             |
| 104274-433400                                    | UTILITIES-WATER                | 1,400                         | 1,400                         | 1,600     | 1,600                  | 1,600             |
| 104274-435100                                    | MAINTENANCE & REPAIR-BUILDING  | 1,500                         | 54,930                        | 67,700    | 61,000                 | 61,000            |
| 104274-435101                                    | MAINTENANCE & REPAIR-GROUNDS   | 2,920                         | 19,000                        | 7,500     | 7,500                  | 7,500             |
| 104274-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT | 1,750                         | 1,245                         | 1,595     | 1,245                  | 1,245             |
| 104274-444000                                    | SERVICE & MAINTENANCE CONTRACT | 255                           | 450                           | 450       | 450                    | 450               |
| 104274-445102                                    | INSURANCE FLOOD                | -                             | 5,700                         | -         | -                      | -                 |
| 104274-469500                                    | CONTRACTED SERVICES            | 2,684                         | 3,184                         | 3,974     | 3,000                  | 3,000             |
| TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING     |                                | 30,409                        | 106,309                       | 101,519   | 93,495                 | 93,495            |

| GL ACCOUNT #                                        |                                         | BOARD    | BOARD    |           | MANAGER     | BOARD    |
|-----------------------------------------------------|-----------------------------------------|----------|----------|-----------|-------------|----------|
|                                                     |                                         | APPROVED | APPROVED | REQUESTED | RECOMMENDED | APPROVED |
|                                                     |                                         | FY 23-24 | FY 24-25 | FY 25-26  |             |          |
| PUBLIC BUILDING-HUMAN SERVICES CENTER               |                                         |          |          |           |             |          |
| 104275-421100                                       | JANITORIAL SUPPLIES                     | 6,550    | 4,000    | 4,600     | 4,500       | 4,500    |
| 104275-433100                                       | UTILITIES-ELECTRICITY                   | 60,400   | 62,000   | 54,000    | 54,000      | 54,000   |
| 104275-433400                                       | UTILITIES-WATER                         | 6,000    | 6,000    | 5,500     | 5,500       | 5,500    |
| 104275-435100                                       | MAINTENANCE & REPAIR-BUILDING           | 862,200  | 4,000    | 3,500     | 3,000       | 3,000    |
| 104275-435101                                       | MAINTENANCE & REPAIR-GROUNDS            | 5,350    | 3,000    | 21,558    | 21,558      | 21,558   |
| 104275-435200                                       | MAINTENANCE & REPAIR-EQUIPMENT          | 5,265    | 7,500    | 4,985     | 4,250       | 4,250    |
| 104275-444000                                       | SERVICE & MAINTENANCE CONTRACT          | 7,545    | 8,415    | 10,970    | 10,970      | 10,970   |
| 104275-455000                                       | CAPITAL OUTLAY - BUILDING IMPROVEMENTS  | 5,500    | -        | -         | -           | -        |
| 104275-469500                                       | CONTRACTED SERVICES                     | 5,781    | 2,681    | 7,109     | 3,000       | 3,000    |
| TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER         |                                         | 964,591  | 97,596   | 112,222   | 106,778     | 106,778  |
| PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER       |                                         |          |          |           |             |          |
| 104276-421100                                       | JANITORIAL SUPPLIES                     | 625      | 400      | 200       | 200         | 200      |
| 104276-433100                                       | UTILITIES-ELECTRICITY                   | 20,700   | 21,000   | 23,000    | 23,000      | 23,000   |
| 104276-435100                                       | MAINTENANCE & REPAIR-BUILDING           | 700      | 700      | 700       | 700         | 700      |
| 104276-435200                                       | MAINTENANCE & REPAIR-EQUIPMENT          | 1,285    | 1,755    | 1,750     | 1,750       | 1,750    |
| 104276-469500                                       | CONTRACTED SERVICES                     | 1,000    | 1,000    | 1,200     | 1,200       | 1,200    |
| TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER |                                         | 24,310   | 24,855   | 26,850    | 26,850      | 26,850   |
| PUBLIC BUILDING-LAW ENFORCEMENT CENTER              |                                         |          |          |           |             |          |
| 104277-421100                                       | JANITORIAL SUPPLIES                     | 2,575    | 2,100    | 2,100     | 2,100       | 2,100    |
| 104277-432100                                       | TELEPHONE-DATA SERVICE                  | 2,000    | 1,900    | 1,900     | 1,900       | 1,900    |
| 104277-433100                                       | UTILITIES-ELECTRICITY                   | 90,000   | 109,200  | 97,000    | 97,000      | 97,000   |
| 104277-433200                                       | UTILITIES-FUEL OIL                      | 1,000    | 1,000    | 1,000     | 1,000       | 1,000    |
| 104277-433300                                       | UTILITIES-PROPANE GAS                   | 6,500    | 16,000   | 21,500    | 21,500      | 21,500   |
| 104277-433400                                       | UTILITIES-WATER                         | 43,000   | 41,000   | 44,000    | 44,000      | 44,000   |
| 104277-435100                                       | MAINTENANCE & REPAIR-BUILDING           | 162,753  | 5,500    | 5,500     | 5,000       | 5,000    |
| 104277-435101                                       | MAINTENANCE & REPAIR-GROUNDS            | 8,600    | 6,900    | 11,833    | 11,833      | 11,833   |
| 104277-435200                                       | MAINTENANCE & REPAIR-EQUIPMENT          | 17,005   | 21,590   | 18,765    | 18,765      | 18,765   |
| 104277-444000                                       | SERVICE & MAINTENANCE CONTRACTS         | 4,495    | 4,720    | 4,970     | 4,970       | 4,970    |
| 104277-469500                                       | CONTRACTED SERVICES                     | 24,937   | 23,637   | 25,806    | 22,500      | 22,500   |
| TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER        |                                         | 362,865  | 233,547  | 234,374   | 230,568     | 230,568  |
| PUBLIC BUILDING-RECREATION FIELDS/PARKS             |                                         |          |          |           |             |          |
| 104283-421100                                       | JANITORIAL SUPPLIES                     | 1,525    | 1,000    | 1,300     | 1,000       | 1,000    |
| 104283-433101                                       | UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS | 4,500    | 4,500    | 4,000     | 4,000       | 4,000    |
| 104283-433103                                       | UTILITIES-ELECTRICITY-COMPLEX           | 9,700    | 9,400    | 8,500     | 8,500       | 8,500    |
| 104283-433401                                       | UTILITIES-WATER-INDUSTRIAL FIELDS       | 1,000    | 1,000    | 1,100     | 1,100       | 1,100    |
| 104283-433404                                       | UTILITIES-WATER-COMPLEX                 | 1,000    | 900      | 1,000     | 1,000       | 1,000    |
| 104283-435101                                       | MAINTENANCE & REPAIR-INDUSTRIAL FIELDS  | 308,610  | 17,000   | 10,000    | 10,000      | 10,000   |
| 104283-435102                                       | MAINTENANCE & REPAIR-PARKS              | 10,400   | 9,000    | 8,500     | 8,000       | 8,000    |
| 104283-435103                                       | MAINTENANCE & REPAIR-COMPLEX FIELDS     | 6,630    | 7,000    | 7,120     | 7,000       | 7,000    |
| 104283-435104                                       | MAINTENANCE & REPAIR-WATAUGA GORGE      | 2,050    | 1,550    | 3,650     | 3,650       | 3,650    |
| 104283-469500                                       | CONTRACTED SERVICES                     | 55,740   | 59,929   | 60,612    | 60,612      | 60,612   |
| TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS       |                                         | 401,155  | 111,279  | 105,782   | 104,862     | 104,862  |

|                                                 |                                         | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|-------------------------------------------------|-----------------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                                    |                                         |                               |                               | FY 25-26  |                        |                   |
| PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM       |                                         |                               |                               |           |                        |                   |
| 104284-421100                                   | JANITORIAL SUPPLIES                     | 675                           | 500                           | 700       | 700                    | 700               |
| 104284-433101                                   | UTILITIES-ELECTRICITY                   | 5,000                         | 6,000                         | 3,600     | 3,600                  | 3,600             |
| 104284-433300                                   | UTILITIES-PROPANE GAS                   | 5,250                         | 4,000                         | 4,700     | 4,700                  | 4,700             |
| 104284-435101                                   | MAINTENANCE & REPAIR-BUILDING           | 3,400                         | 3,900                         | 10,200    | 3,950                  | 3,950             |
| 104284-435102                                   | MAINTENANCE & REPAIR-GROUNDS            | 1,500                         | 1,700                         | 700       | 700                    | 700               |
| 104284-435199                                   | HURRICANE HELENE REPAIRS                | -                             | -                             | 1,200,000 | -                      | -                 |
| 104284-435201                                   | MAINTENANCE & REPAIR-EQUIPMENT          | 1,075                         | 825                           | 575       | 575                    | 575               |
| 104284-469500                                   | CONTRACTED SERVICES                     | 7,353                         | 7,353                         | 7,566     | 7,566                  | 7,566             |
| TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM |                                         | 24,253                        | 24,278                        | 1,228,041 | 21,791                 | 21,791            |
| PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS         |                                         |                               |                               |           |                        |                   |
| 104286-421100                                   | JANITORIAL SUPPLIES                     | 300                           | 300                           | 300       | 300                    | 300               |
| 104286-433100                                   | UTILITIES-ELECTRICITY                   | 10,200                        | 10,000                        | 10,000    | 10,000                 | 10,000            |
| 104286-435101                                   | MAINTENANCE & REPAIR-GROUNDS            | 5,000                         | 8,300                         | 8,300     | 8,300                  | 8,300             |
| 104286-457002                                   | CAPITAL OUTLAY - LEASEHOLD IMPROVEMENTS |                               |                               | 65,000    | -                      | -                 |
| 104286-469500                                   | CONTRACTED SERVICES                     | 8,677                         | 8,677                         | 14,929    | 14,929                 | 14,929            |
| TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS   |                                         | 24,177                        | 27,277                        | 98,529    | 33,529                 | 33,529            |
| PUBLIC BUILDING-BROOKSHIRE PARK                 |                                         |                               |                               |           |                        |                   |
| 104285-421100                                   | JANITORIAL SUPPLIES                     | 1,425                         | 1,000                         | 1,400     | 1,200                  | 1,200             |
| 104285-433100                                   | UTILITIES - ELECTRICITY                 | 5,600                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 104285-433400                                   | UTILITIES - WATER                       | 1,100                         | 1,800                         | 1,400     | 1,400                  | 1,400             |
| 104285-435100                                   | MAINTENANCE & REPAIR-BUILDING           | 3,500                         | 500                           | 500       | 500                    | 500               |
| 104285-435101                                   | MAINTENANCE & REPAIR-GROUNDS            | 3,740                         | 3,800                         | 3,800     | 3,000                  | 3,000             |
| 104285-435200                                   | MAINTENANCE & REPAIR-EQUIPMENT          | 320                           | 620                           | 620       | 620                    | 620               |
| 104285-445102                                   | INSURANCE - FLOOD                       | 1,800                         | 2,100                         | 2,400     | 2,400                  | 2,400             |
| 104285-469500                                   | CONTRACTED SERVICES                     | 14,177                        | 14,286                        | 14,637    | 14,637                 | 14,637            |
| TOTAL PUBLIC BUILDING-BROOKSHIRE PARK           |                                         | 31,662                        | 29,106                        | 29,757    | 28,757                 | 28,757            |
| PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX       |                                         |                               |                               |           |                        |                   |
| 104287-421100                                   | JANITORIAL SUPPLIES                     | 1,125                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 104287-433100                                   | UTILITIES-ELECTRICITY                   | 8,600                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 104287-433400                                   | UTILITIES-WATER                         | 1,100                         | 1,300                         | 1,600     | 1,600                  | 1,600             |
| 104287-435100                                   | MAINTENANCE & REPAIR-BUILDING           | 8,500                         | 800                           | 800       | 800                    | 800               |
| 104287-435101                                   | MAINTENANCE & REPAIR-GROUNDS            | 203,740                       | 6,200                         | 58,700    | 32,700                 | 32,700            |
| 104287-435200                                   | MAINTENANCE & REPAIR-EQUIPMENT          | 920                           | 920                           | 1,070     | 920                    | 920               |
| 104287-469500                                   | CONTRACTED SERVICES                     | 16,913                        | 20,160                        | 21,112    | 21,112                 | 21,112            |
| TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX |                                         | 240,898                       | 35,380                        | 89,282    | 63,132                 | 63,132            |

| GL ACCOUNT #                                     |                                  | BOARD    | BOARD    |           | MANAGER     | BOARD    |
|--------------------------------------------------|----------------------------------|----------|----------|-----------|-------------|----------|
|                                                  |                                  | APPROVED | APPROVED | REQUESTED | RECOMMENDED | APPROVED |
|                                                  |                                  | FY 23-24 | FY 24-25 | FY 25-26  |             |          |
| PUBLIC BUILDING-ROCKY KNOB PARK                  |                                  |          |          |           |             |          |
| 104288-421100                                    | JANITORIAL SUPPLIES              | 825      | 600      | 600       | 600         | 600      |
| 104288-433100                                    | UTILITIES - ELECTRICITY          | 1,800    | 1,000    | 1,000     | 1,000       | 1,000    |
| 104288-433400                                    | UTILITIES - WATER                | 1,300    | 1,100    | 1,000     | 1,000       | 1,000    |
| 104288-435100                                    | MAINTENANCE & REPAIR-BUILDINGS   | 500      | 500      | 500       | 500         | 500      |
| 104288-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 500      | 500      | 500       | 500         | 500      |
| 104288-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT   | 1,035    | 1,020    | 1,045     | 1,045       | 1,045    |
| 104288-469500                                    | CONTRACTED SERVICES              | 21,377   | 21,557   | 21,737    | 21,737      | 21,737   |
| TOTAL PUBLIC BUILDING-ROCKY KNOB PARK            |                                  | 27,337   | 26,277   | 26,382    | 26,382      | 26,382   |
| PUBLIC BUILDING-RECREATION CENTER                |                                  |          |          |           |             |          |
| 104289-421100                                    | JANITORIAL SUPPLIES              | 27,517   | 30,200   | 30,370    | 30,370      | 30,370   |
| 104289-433100                                    | UTILITIES-ELECTRICITY            | 225,000  | 263,000  | 228,000   | 228,000     | 228,000  |
| 104289-433300                                    | UTILITIES-OIL                    | 1,000    | 1,000    | 1,000     | 1,000       | 1,000    |
| 104289-433300                                    | UTILITIES-PROPANE GAS            | 106,000  | 90,000   | 75,000    | 65,000      | 65,000   |
| 104289-433400                                    | UTILITIES-WATER                  | 22,000   | 25,000   | 28,000    | 28,000      | 28,000   |
| 104289-435100                                    | MAINTENANCE & REPAIR-BUILDING    | 14,300   | 13,300   | 12,000    | 11,000      | 11,000   |
| 104289-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 5,190    | 7,250    | 8,400     | 7,250       | 7,250    |
| 104289-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT   | 9,055    | 16,672   | 14,885    | 12,500      | 12,500   |
| 104289-444000                                    | SERVICE & MAINTENANCE CONTRACTS  | 38,899   | 40,051   | 42,288    | 42,288      | 42,288   |
| 104289-455000                                    | CAPITAL OUTLAY - OTHER EQUIPMENT | 9,200    | -        |           |             |          |
| 104289-469500                                    | CONTRACTED SERVICES              | 31,406   | 32,406   | 33,829    | 29,500      | 29,500   |
| TOTAL PUBLIC BUILDING-RECREATION CENTER          |                                  | 489,567  | 518,879  | 473,772   | 454,908     | 454,908  |
| PUBLIC BUILDING-STERLING CREEK PARK              |                                  |          |          |           |             |          |
| 104290-421100                                    | JANITORIAL SUPPLIES              | 200      | 200      | 200       | 200         | 200      |
| 104290-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 900      | 500      | 500       | 500         | 500      |
| 104290-469500                                    | CONTRACTED SERVICES              | 1,610    | 3,985    | 2,585     | 2,585       | 2,585    |
| TOTAL PUBLIC BUILDING-STERLING CREEK PARK        |                                  | 2,710    | 4,685    | 3,285     | 3,285       | 3,285    |
| PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS       |                                  |          |          |           |             |          |
| 104291-421100                                    | JANITORIAL SUPPLIES              | 350      | 300      | 300       | 300         | 300      |
| 104291-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | 500      | 500      | 500       | 500         | 500      |
| 104291-469500                                    | CONTRACTED SERVICES              | -        | -        |           |             |          |
| TOTAL PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS |                                  | 850      | 800      | 800       | 800         | 800      |
| PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS        |                                  |          |          |           |             |          |
| 104293-421100                                    | JANITORIAL SUPPLIES              | -        | 100      | 100       | 100         | 100      |
| 104293-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | -        | 500      | 500       | 500         | 500      |
| 104293-469500                                    | CONTRACTED SERVICES              | -        | 1,750    | 1,750     | 1,750       | 1,750    |
| TOTAL PUBLIC BUILDING-VALLE CRUCIS RIVER ACCES   |                                  | -        | 2,350    | 2,350     | 2,350       | 2,350    |
| PUBLIC BUILDING-NEW 911 BUILDING                 |                                  |          |          |           |             |          |
| 104294-432100                                    | TELEPHONE SERVICE                | -        | -        | 1,900     | 1,900       | 1,900    |
| 104294-433100                                    | UTILITIES-ELECTRICITY            | -        | -        | 25,000    | 25,000      | 25,000   |
| 104294-433300                                    | UTILITIES-OIL                    | -        | -        | 5,000     | 5,000       | 5,000    |
| 104294-433300                                    | UTILITIES-PROPANE GAS            | -        | -        | 9,000     | 9,000       | 9,000    |
| 104294-433400                                    | UTILITIES-WATER                  | -        | -        | 7,000     | 7,000       | 7,000    |
| 104294-435100                                    | MAINTENANCE & REPAIR-BUILDING    | -        | -        | 18,500    | 18,500      | 18,500   |
| 104294-435101                                    | MAINTENANCE & REPAIR-GROUNDS     | -        | -        | 3,000     | 3,000       | 3,000    |
| 104294-435200                                    | MAINTENANCE & REPAIR-EQUIPMENT   | -        | -        | 7,500     | 7,500       | 7,500    |
| 104294-444000                                    | SERVICE & MAINTENANCE CONTRACTS  | -        | -        | 6,450     | 6,450       | 6,450    |
| 104294-451000                                    | CAPITAL OUTLAY - EQUIPMENT       | -        | -        | 15,000    | 15,000      | 15,000   |
| 104294-456000                                    | CAPITAL OUTLAY - OTHER EQUIPMENT | -        | -        | 12,080    | 12,080      | 12,080   |
| 104294-469500                                    | CONTRACTED SERVICES              | -        | -        | 161,200   | 161,200     | 161,200  |
| TOTAL PUBLIC BUILDING-NEW 911 BUILDING           |                                  | -        | -        | 271,630   | 271,630     | 271,630  |

|                        |                                        | BOARD     | BOARD     |           | MANAGER     | BOARD     |
|------------------------|----------------------------------------|-----------|-----------|-----------|-------------|-----------|
|                        |                                        | APPROVED  | APPROVED  | REQUESTED | RECOMMENDED | APPROVED  |
| GL ACCOUNT #           |                                        | FY 23-24  | FY 24-25  | FY 25-26  |             |           |
| SHERIFF'S OFFICE       |                                        |           |           |           |             |           |
| 104310-412100          | SALARIES-REGULAR                       | 3,358,230 | 3,688,399 | 4,215,565 | 4,010,477   | 4,010,477 |
| 104310-412105          | OVERTIME                               | -         | 20,000    | 20,000    | 20,000      | 20,000    |
| 104310-XXXXX           | STIPENDS                               | -         | -         | 81,850    | -           | -         |
| 104310-422102          | SHIFT DIFFERENTIAL                     | 55,330    | 55,330    | 60,000    | 55,330      | 55,330    |
| 104310-412800          | UNIFORM ALLOWANCE                      | 4,955     | 5,000     | 5,500     | 5,500       | 5,500     |
| 104310-412801          | CELLPHONE ALLOWANCE                    | 3,362     | 12,000    | 12,000    | 12,000      | 12,000    |
| 104310-412900          | DOG TRAINING ALLOWANCE                 | 19,155    | 23,662    | 23,748    | 23,748      | 23,748    |
| 104310-413000          | SHERIFF'S SUPPLEMENTAL PENSION         | 8,500     | 8,500     | 8,500     | 8,500       | 8,500     |
| 104310-413100          | SEPARATION ALLOWANCE                   | 46,000    | 57,200    | 46,000    | 46,000      | 46,000    |
| 104310-413300          | SUPPLEMENTAL RETIREMENT                | 165,308   | 179,370   | 210,778   | 200,524     | 200,524   |
| 104310-418100          | SOCIAL SECURITY EXPENSE                | 273,085   | 308,927   | 353,493   | 330,164     | 330,164   |
| 104310-418200          | LOCAL GOV'T RETIREMENT EXPENSE         | 451,955   | 569,624   | 708,754   | 661,980     | 661,980   |
| 104310-418300          | HEALTH INSURANCE EXPENSE               | 967,005   | 769,500   | 854,000   | 826,000     | 826,000   |
| 104310-418600          | WORKER'S COMPENSATION                  | 100,000   | 100,000   | 100,000   | 100,000     | 100,000   |
| 104310-418900          | OTHER FRINGE-401K                      | 10,000    | 10,000    | 10,000    | 10,000      | 10,000    |
| 104310-418901          | OTHER FRINGE-457                       | 20,160    | 20,520    | 21,960    | 21,240      | 21,240    |
| 104310-421200          | UNIFORMS                               | 35,000    | 35,000    | 35,000    | 35,000      | 35,000    |
| 104310-425100          | MOTOR FUELS & LUBRICANTS               | 160,000   | 165,000   | 175,000   | 165,000     | 165,000   |
| 104310-425200          | TIRES                                  | 20,000    | 20,000    | 20,000    | 20,000      | 20,000    |
| 104310-XXXXX           | FALLEN OFFICERS                        | -         | -         | 3,000     | -           | -         |
| 104310-429000          | OFFICE/OTHER SUPPLIES                  | 18,500    | 18,500    | 20,000    | 18,500      | 18,500    |
| 104310-429001          | OFFICE/OTHER SUPPLIES ADMIN            | 6,700     | 6,000     | 6,000     | 6,000       | 6,000     |
| 104310-429002          | DRUG DOG EXPENSES                      | 8,000     | 8,000     | 8,000     | 8,000       | 8,000     |
| 104310-429201          | PROGRAM SUPPLIES-DARE                  | 6,000     | 5,200     | 7,000     | 5,200       | 5,200     |
| 104310-431100          | TRAVEL-MILEAGE                         | 200       | 200       | -         | -           | -         |
| 104310-431200          | TRAVEL-SUBSISTENCE                     | 8,000     | 9,000     | 12,000    | 12,000      | 12,000    |
| 104310-432100          | TELEPHONE SERVICE                      | 20,000    | 13,500    | 14,000    | 13,500      | 13,500    |
| 104310-432500          | POSTAGE                                | 3,500     | 3,500     | 3,500     | 3,500       | 3,500     |
| 104310-434100          | PRINTING                               | 250       | 250       | 250       | 250         | 250       |
| 104310-435200          | MAINTENANCE & REPAIR-EQUIPMENT         | 3,000     | 1,500     | 1,500     | 1,500       | 1,500     |
| 104310-435300          | MAINTENANCE & REPAIR-VEHICLES          | 60,000    | 65,000    | 75,000    | 75,000      | 75,000    |
| 104310-437000          | ADVERTISING                            | 2,000     | 2,000     | 2,000     | 2,000       | 2,000     |
| 104310-439500          | EMPLOYEE TRAINING                      | 5,000     | 8,000     | 38,000    | 15,000      | 15,000    |
| 104310-439501          | AMMUNITION & GUN EXPENSES              | 17,500    | 20,000    | 30,000    | 20,000      | 20,000    |
| 104310-439900          | DRUG TESTING                           | 5,000     | 4,000     | 7,000     | 5,000       | 5,000     |
| 104310-439901          | CONCEALED WEAPON CARRY PERMITS         | 25,000    | 25,000    | 25,000    | 25,000      | 25,000    |
| 104310-441100          | RENT                                   | -         | 5,400     | 5,700     | 5,400       | 5,400     |
| 104310-444000          | SERVICE & MAINTENANCE CONTRACT         | 83,949    | 67,688    | 59,000    | 59,000      | 59,000    |
| 104310-445300          | INSURANCE-FIDELITY BOND                | 150       | 150       | 150       | 150         | 150       |
| 104310-447000          | SEPARATION ALLOWANCE FUND              | 100,000   | 165,200   | 185,000   | 175,000     | 175,000   |
| 104310-449100          | DUES & SUBSCRIPTIONS                   | 2,500     | 2,500     | 15,000    | 14,069      | 14,069    |
| 104310-449900          | MISCELLANEOUS EXPENSE                  | 500       | 1,000     | 1,000     | 500         | 500       |
| 104310-449903          | TACTICAL TEAM EXPENSE/SWAT             | 12,000    | 12,000    | 17,000    | 10,210      | 10,210    |
| 104310-451000          | CAPITAL OUTLAY - FURNITURE & EQUIPMENT | 83,000    | 36,766    | 184,000   | 69,800      | 69,800    |
| 104310-454000          | CAPITAL OUTLAY - VEHICLES              | 473,000   | 465,000   | 450,000   | 445,112     | 445,112   |
| 104310-456000          | CAPITAL OUTLAY - <\$5,000              | 5,994     | -         | -         | -           | -         |
| 104310-469500          | CONTRACTED SERVICES-LEGAL              | 6,000     | 6,000     | 22,000    | 5,000       | 5,000     |
| TOTAL SHERIFF'S OFFICE |                                        | 6,653,788 | 6,999,385 | 8,153,248 | 7,546,154   | 7,546,154 |

| GL ACCOUNT #                    |                                        | BOARD            | BOARD            | REQUESTED        | MANAGER          | BOARD            |
|---------------------------------|----------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                 |                                        | APPROVED         | APPROVED         |                  | RECOMMENDED      | APPROVED         |
|                                 |                                        | FY 23-24         | FY 24-25         |                  | FY 25-26         |                  |
| <b>DETENTION CENTER</b>         |                                        |                  |                  |                  |                  |                  |
| 104320-412100                   | SALARIES-REGULAR                       | 1,382,651        | 1,495,094        | 1,565,706        | 1,565,706        | 1,565,706        |
| 104320-422102                   | SHIFT DIFFERENTIAL                     | 57,581           | 57,581           | 60,000           | 57,581           | 57,581           |
| 104320-412105                   | OVERTIME                               | -                | 20,000           | 20,000           | 20,000           | 20,000           |
| 104320-412801                   | CELL PHONE ALLOWANCE                   | 960              | 960              | 960              | 960              | 960              |
| 104320-418100                   | SOCIAL SECURITY EXPENSE                | 115,219          | 125,891          | 131,656          | 131,463          | 131,463          |
| 104320-418200                   | LOCAL GOV'T RETIREMENT EXPENSE         | 182,045          | 215,142          | 237,475          | 237,126          | 237,126          |
| 104320-418300                   | HEALTH INSURANCE EXPENSE               | 400,302          | 364,500          | 378,000          | 378,000          | 378,000          |
| 104320-418600                   | WORKER'S COMPENSATION                  | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           |
| 104320-418900                   | OTHER FRINGE-401K                      | 72,012           | 78,634           | 82,285           | 82,164           | 82,164           |
| 104320-418901                   | OTHER FRINGE-457                       | 9,720            | 9,720            | 9,720            | 9,720            | 9,720            |
| 104320-421100                   | JANITORIAL SUPPLIES                    | 18,000           | 15,000           | 20,000           | 15,000           | 15,000           |
| 104320-421200                   | UNIFORMS                               | 7,000            | 8,000            | 10,000           | 8,000            | 8,000            |
| 104320-422000                   | FOOD & PROVISIONS FOR INMATES          | 365,000          | 365,000          | 405,000          | 380,000          | 380,000          |
| 104320-423800                   | PRESCRIPTION DRUG PURCHASES            | 30,000           | 25,000           | 35,000           | 35,000           | 35,000           |
| 104320-429000                   | OTHER SUPPLIES                         | 22,000           | 20,000           | 25,000           | 20,000           | 20,000           |
| 104320-431200                   | TRAVEL-SUBSISTENCE                     | 1,000            | -                | -                | -                | -                |
| 104320-433100                   | TRAVEL-MILEAGE                         | 500              | -                | -                | -                | -                |
| 104320-435200                   | MAINTENANCE & REPAIR-EQUIPMENT         | 20,000           | 20,000           | 22,000           | 20,000           | 20,000           |
| 104320-437000                   | ADVERTISING                            | 2,000            | 1,200            | 1,500            | 1,200            | 1,200            |
| 104320-439500                   | EMPLOYEE TRAINING                      | 5,000            | 2,000            | 2,000            | 2,000            | 2,000            |
| 104320-439900                   | DRUG TESTING                           | 250              | 750              | 2,000            | 2,000            | 2,000            |
| 104320-445400                   | CATASTROPHIC INSURANCE FOR INMATES     | 45,000           | 35,000           | 35,000           | 35,000           | 35,000           |
| 104320-449900                   | MISCELLANEOUS EXPENSE                  | 500              | 500              | 500              | 500              | 500              |
| 104320-449902                   | BLOOD TESTS FOR INMATES                | 200              | 200              | 200              | 200              | 200              |
| 104320-451000                   | CAPITAL OUTLAY - FURNITURE AND EQUIP   | 12,850           | 50,259           | 3,000            | 3,000            | 3,000            |
| 104320-469102                   | PROFESSIONAL SERVICES-MEDICAL          | 245,376          | 283,876          | 305,000          | 305,000          | 305,000          |
| 104320-469500                   | CONTRACTED SERVICES                    | 25,000           | 25,000           | 25,000           | 20,000           | 20,000           |
| <b>TOTAL DETENTION CENTER</b>   |                                        | <b>3,065,166</b> | <b>3,264,306</b> | <b>3,422,002</b> | <b>3,374,620</b> | <b>3,374,620</b> |
| <b>EMERGENCY SERVICES</b>       |                                        |                  |                  |                  |                  |                  |
| 104311-412100                   | SALARIES-REGULAR                       | 1,048,943        | 1,153,707        | 1,203,068        | 1,143,495        | 1,143,495        |
| 104311-412101                   | SALARIES-NONREGULAR                    | 20,000           | 20,000           | 20,000           | 15,000           | 20,000           |
| 104311-418100                   | SOCIAL SECURITY EXPENSE                | 85,515           | 93,897           | 97,845           | 92,680           | 93,080           |
| 104311-418200                   | LOCAL GOV'T RETIREMENT EXPENSE         | 135,114          | 157,827          | 173,603          | 165,006          | 165,006          |
| 104311-418300                   | HEALTH INSURANCE EXPENSE               | 288,880          | 283,500          | 294,000          | 280,000          | 280,000          |
| 104311-418600                   | WORKER'S COMPENSATION                  | 3,670            | 3,908            | 4,151            | 3,945            | 3,945            |
| 104311-418900                   | OTHER FRINGE-401K                      | 53,447           | 57,685           | 60,153           | 57,175           | 57,175           |
| 104311-418901                   | OTHER FRINGE-457                       | 5,760            | 7,560            | 7,560            | 7,200            | 7,200            |
| 104311-421200                   | UNIFORMS                               | 3,000            | 3,000            | 3,000            | 3,000            | 3,000            |
| 104311-425100                   | MOTOR FUELS                            | 3,500            | 3,500            | 3,500            | 3,500            | 3,500            |
| 104311-429000                   | OTHER SUPPLIES                         | 1,500            | 1,500            | 1,500            | 1,500            | 1,500            |
| 104311-429002                   | DCI LICENSES/FEES                      | 2,440            | 2,400            | 2,400            | 2,400            | 2,400            |
| 104311-431100                   | TRAVEL-MILEAGE                         | 400              | 300              | 300              | 300              | 300              |
| 104311-431200                   | TRAVEL-SUBSISTENCE                     | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| 104311-432100                   | TELEPHONE SERVICE                      | 35,000           | 10,000           | 10,000           | 10,000           | 10,000           |
| 104311-435200                   | MAINTENANCE & REPAIR-EQUIPMENT         | 50,000           | 49,000           | 52,000           | 52,000           | 52,000           |
| 104311-435300                   | MAINTENANCE & REPAIR-VEHICLES          | 1,000            | 750              | 750              | 750              | 750              |
| 104311-437000                   | ADVERTISING                            | 500              | 250              | 250              | 250              | 250              |
| 104311-439500                   | EMPLOYEE TRAINING                      | 2,000            | 500              | 1,000            | 1,000            | 1,000            |
| 104311-439900                   | DRUG TESTING                           | 500              | 150              | 150              | 150              | 150              |
| 104311-449100                   | DUES & SUBSCRIPTIONS                   | 1,300            | 1,200            | 1,200            | 1,200            | 1,200            |
| 104311-451000                   | CAPITAL OUTLAY - FURNITURE & EQUIPMENT | 1,000,000        | 1,800,000        | 6,500,000        | 6,500,000        | 6,500,000        |
| 104311-451008                   | CAPITAL OUTLAY - TOWERS                | 2,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| <b>TOTAL EMERGENCY SERVICES</b> |                                        | <b>4,743,469</b> | <b>4,651,634</b> | <b>9,437,430</b> | <b>9,341,551</b> | <b>9,346,951</b> |

|                            |                                       | BOARD     | BOARD     | MANAGER   |             | BOARD     |
|----------------------------|---------------------------------------|-----------|-----------|-----------|-------------|-----------|
|                            |                                       | APPROVED  | APPROVED  | REQUESTED | RECOMMENDED | APPROVED  |
| GL ACCOUNT #               |                                       | FY 23-24  | FY 24-25  | FY 25-26  |             |           |
| EMERGENCY MANAGEMENT       |                                       |           |           |           |             |           |
| 104330-412100              | SALARIES-REGULAR                      | 262,782   | 208,585   | 303,712   | 303,712     | 246,976   |
| 104330-412101              | SALARIES-ON CALL                      | 5,570     | 11,360    | 11,360    | 11,360      | 11,360    |
| 104330-412600              | SALARIES-FIRE INSPECTOR               | 7,100     | 7,946     | 8,345     | -           | 8,345     |
| 104330-418100              | SOCIAL SECURITY EXPENSE               | 22,046    | 18,231    | 25,873    | 25,206      | 21,335    |
| 104330-418200              | LOCAL GOV'T RETIREMENT EXPENSE        | 34,817    | 30,089    | 45,465    | 45,465      | 37,278    |
| 104330-418300              | HEALTH INSURANCE EXPENSE              | 54,096    | 40,500    | 70,000    | 70,000      | 56,000    |
| 104330-418600              | WORKER'S COMPENSATION                 | 4,888     | 4,888     | 4,888     | 4,888       | 4,888     |
| 104330-418900              | OTHER FRINGE-401K                     | 13,421    | 10,997    | 15,754    | 15,754      | 12,917    |
| 104330-418901              | OTHER FRINGE-457                      | 1,440     | 1,080     | 1,800     | 1,800       | 1,440     |
| 104330-421200              | UNIFORMS                              | 4,000     | 6,000     | 6,000     | 6,000       | 6,000     |
| 104330-425100              | MOTOR FUELS & LUBRICANTS              | 10,000    | 9,000     | 9,000     | 8,000       | 8,000     |
| 104330-425200              | TIRES                                 | 3,000     | 2,000     | 2,000     | 1,800       | 1,800     |
| 104330-426000              | OFFICE SUPPLIES                       | 1,000     | 1,000     | 1,000     | 1,000       | 1,000     |
| 104330-429000              | OTHER SUPPLIES                        | 3,500     | 3,500     | 5,000     | 5,000       | 5,000     |
| 104330-429001              | OTHER SUPPLIES-FIRE PREVENTION        | 1,000     | 500       | 500       | 500         | 500       |
| 104330-429003              | OTHER SUPPLIES-HAZMAT                 | -         | -         | -         | -           | -         |
| 104330-431200              | TRAVEL-SUBSISTENCE                    | 2,100     | 2,000     | 2,000     | 2,000       | 2,000     |
| 104330-432100              | TELEPHONE SERVICE                     | 500       | -         | 3,400     | 3,400       | 3,400     |
| 104330-432500              | POSTAGE                               | 400       | 300       | 300       | 300         | 300       |
| 104330-433100              | UTILITIES-ELECTRICITY                 | 600       | 600       | 600       | 600         | 600       |
| 104330-433300              | UTILITIES-PROPANE GAS                 | 1,000     | 1,000     | 1,000     | 1,000       | 1,000     |
| 104330-435200              | MAINTENANCE & REPAIR-EQUIPMENT        | 10,000    | 9,000     | 10,000    | 10,000      | 10,000    |
| 104330-435300              | MAINTENANCE & REPAIR-VEHICLES         | 3,500     | 4,500     | 6,000     | 6,000       | 6,000     |
| 104330-437000              | ADVERTISING                           | 200       | 100       | 100       | 100         | 100       |
| 104330-439500              | EMPLOYEE TRAINING                     | 3,200     | 1,200     | 3,000     | 3,000       | 3,000     |
| 104330-441100              | RENT - LAND                           | 3,200     | 3,500     | 3,650     | 3,650       | 3,650     |
| 104330-442200              | SOFTWARE LICENSE-CODE RED             | 12,000    | 12,000    | 12,000    | 12,000      | 12,000    |
| 104330-449100              | DUES & SUBSCRIPTIONS                  | 1,330     | 1,230     | 1,230     | 1,230       | 1,230     |
| 104330-449900              | MISCELLANEOUS EXPENSE                 | 1,000     | 500       | 750       | 750         | 750       |
| 104330-451000              | CAPITAL OUTLAY-EQUIPMENT              | -         | -         | -         | -           | -         |
| 104330-454000              | CAPITAL OUTLAY-VEHICLES               | -         | 70,097    | 95,500    | 95,500      | 95,500    |
| 104330-469100              | PROFESSIONAL SERV - FIRE DEPT REPORTS | 11,000    | 15,000    | 15,000    | 15,000      | 15,000    |
| 104330-469901              | FOSCOE                                | 231,500   | 228,000   | 311,000   | 311,000     | 311,000   |
| 104330-469903              | FALL CREEK                            | 4,000     | 3,850     | 5,200     | 5,200       | 5,200     |
| 104330-469904              | BEAVER DAM                            | 45,500    | 41,500    | 57,000    | 57,000      | 57,000    |
| 104330-469905              | BOONE                                 | 394,000   | 401,500   | 545,000   | 545,000     | 545,000   |
| 104330-469906              | ZIONVILLE                             | 51,500    | 48,000    | 66,000    | 66,000      | 66,000    |
| 104330-469907              | COVE CREEK                            | 106,500   | 107,000   | 145,000   | 145,000     | 145,000   |
| 104330-469908              | STEWART SIMMONS                       | 101,000   | 107,000   | 147,000   | 147,000     | 147,000   |
| 104330-469910              | MEAT CAMP                             | 92,500    | 96,500    | 131,000   | 131,000     | 131,000   |
| 104330-469911              | TODD                                  | 27,500    | 22,500    | 31,000    | 31,000      | 31,000    |
| 104330-469912              | BLOWING ROCK                          | 209,000   | 203,000   | 277,000   | 277,000     | 277,000   |
| 104330-469913              | SHAWNEEHAW                            | 46,500    | 48,000    | 66,000    | 66,000      | 66,000    |
| 104330-469919              | CRESTON                               | 8,000     | 5,000     | 7,000     | 7,000       | 7,000     |
| 104330-469924              | DEEP GAP                              | 84,500    | 82,500    | 112,000   | 112,000     | 112,000   |
| 104330-469998              | BEECH MTN.                            | 20,500    | 20,500    | 19,000    | 19,000      | 19,000    |
| 104330-469999              | SEVEN DEVILS                          | 12,000    | 12,000    | 12,000    | 12,000      | 12,000    |
| TOTAL EMERGENCY MANAGEMENT |                                       | 1,913,190 | 1,903,553 | 2,596,427 | 2,586,215   | 2,508,569 |

| GL ACCOUNT #                     |                                   | BOARD                | BOARD                |           | MANAGER     | BOARD     |
|----------------------------------|-----------------------------------|----------------------|----------------------|-----------|-------------|-----------|
|                                  |                                   | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 | REQUESTED | RECOMMENDED | APPROVED  |
| FY 25-26                         |                                   |                      |                      |           |             |           |
| PLANNING & INSPECTIONS           |                                   |                      |                      |           |             |           |
| 104350-412100                    | SALARIES-REGULAR                  | 526,280              | 553,732              | 578,141   | 578,141     | 578,141   |
| 104350-412801                    | CELLPHONE ALLOWANCE               | 2,400                | 2,400                | 1,920     | 1,920       | 1,920     |
| 104350-418100                    | SOCIAL SECURITY EXPENSE           | 42,102               | 44,491               | 46,251    | 46,251      | 46,251    |
| 104350-418200                    | LOCAL GOV'T RETIREMENT EXPENSE    | 66,522               | 75,751               | 83,426    | 83,426      | 83,426    |
| 104350-418300                    | HEALTH INSURANCE EXPENSE          | 96,537               | 108,000              | 112,000   | 112,000     | 112,000   |
| 104350-418600                    | WORKER'S COMPENSATION             | 8,000                | 8,700                | 8,700     | 8,700       | 8,700     |
| 104350-418900                    | OTHER FRINGE-401K                 | 26,314               | 27,687               | 28,907    | 28,907      | 28,907    |
| 104350-418901                    | OTHER FRINGE-457                  | 2,800                | 2,880                | 2,880     | 2,880       | 2,880     |
| 104350-425100                    | MOTOR FUELS & LUBRICANTS          | 11,500               | 8,000                | 7,200     | 6,800       | 6,800     |
| 104350-425200                    | TIRES                             | 1,600                | 1,600                | 2,000     | 2,000       | 2,000     |
| 104350-426000                    | OFFICE SUPPLIES                   | 3,300                | 4,500                | 5,600     | 5,600       | 5,600     |
| 104350-431100                    | TRAVEL-MILEAGE                    | 250                  | 300                  | 200       | 200         | 200       |
| 104350-431200                    | TRAVEL-SUBSISTENCE                | 1,500                | 1,500                | 1,500     | 1,500       | 1,500     |
| 104350-432500                    | POSTAGE                           | 1,000                | 1,000                | 1,000     | 1,000       | 1,000     |
| 104350-435300                    | MAINTENANCE & REPAIR-VEHICLES     | 5,500                | 6,000                | 6,000     | 4,000       | 4,000     |
| 104350-437000                    | ADVERTISING                       | 600                  | 600                  | 600       | 600         | 600       |
| 104350-439500                    | EMPLOYEE TRAINING                 | 4,000                | 4,000                | 4,000     | 4,000       | 4,000     |
| 104350-449100                    | DUES & SUBSCRIPTIONS              | 1,500                | 1,500                | 3,000     | 3,000       | 3,000     |
| 104350-449900                    | MISCELLANEOUS EXPENSE             | 900                  | 900                  | 900       | 800         | 800       |
| 104350-469500                    | CONTRACTED SERVICES               | 100,000              | 800                  | 800       | 800         | 800       |
| TOTAL PLANNING & INSPECTIONS     |                                   | 902,605              | 854,341              | 895,025   | 892,525     | 892,525   |
| EMERGENCY MEDICAL SERVICES       |                                   |                      |                      |           |             |           |
| 104370-432100                    | TELEPHONE SERVICE                 | 1,000                | 1,000                | 1,000     | 1,000       | 1,000     |
| 104370-433100                    | UTILITIES-ELECTRICITY             | 2,000                | 2,000                | 2,000     | 2,000       | 2,000     |
| 104370-469100                    | PROFESSIONAL SERVICES-AUDIT       | 1,000                | -                    | 1,500     | 1,500       | 1,500     |
| 104370-469102                    | PROF.SERVICES-MEDICAL EXAMINERS   | 40,000               | 40,000               | 40,000    | 40,000      | 40,000    |
| 104370-469300                    | FORESTRY                          | 88,307               | 132,067              | 148,710   | 132,067     | 132,067   |
| 104370-469500                    | CONTRACTED SERV-MEDICAL DIRECTOR  | 36,000               | 31,111               | 45,000    | 45,000      | 45,000    |
| 104370-469501                    | CONTRACTED SERV-WATAUGA MEDICS    | 2,446,434            | 2,454,205            | 3,239,205 | 3,239,205   | 3,239,205 |
| 104370-469503                    | CONTRACTED SERV-WAT. RESCUE SQUAD | 150,000              | 150,000              | 150,000   | 150,000     | 150,000   |
| TOTAL EMERGENCY MEDICAL SERVICES |                                   | 2,764,741            | 2,810,383            | 3,627,415 | 3,610,772   | 3,610,772 |
| ANIMAL CARE & CONTROL            |                                   |                      |                      |           |             |           |
| 104380-412100                    | SALARIES-REGULAR                  | 141,087              | 145,629              | 152,935   | 152,935     | 152,935   |
| 104380-412101                    | SALARIES-ON CALL                  | 7,826                | 11,360               | 11,360    | 11,360      | 11,360    |
| 104380-412801                    | CELLPHONE ALLOWANCE               | 1,322                | 1,440                | 1,440     | 1,440       | 1,440     |
| 104380-418100                    | SOCIAL SECURITY EXPENSE           | 11,919               | 12,674               | 13,144    | 13,144      | 13,144    |
| 104380-418200                    | LOCAL GOV'T RETIREMENT EXPENSE    | 18,832               | 19,922               | 22,069    | 22,069      | 22,069    |
| 104380-418300                    | HEALTH INSURANCE EXPENSE          | 26,766               | 27,000               | 28,000    | 28,000      | 28,000    |
| 104380-418600                    | WORKER'S COMPENSATION             | 2,290                | 1,364                | 1,364     | 1,364       | 1,364     |
| 104380-418900                    | OTHER FRINGE-401K                 | 7,450                | 7,281                | 7,647     | 7,647       | 7,647     |
| 104380-418901                    | OTHER FRINGE-457                  | 1,080                | 900                  | 900       | 900         | 900       |
| 104380-421200                    | UNIFORMS                          | 650                  | 1,000                | 1,000     | 1,000       | 1,000     |
| 104380-425100                    | MOTOR FUELS & LUBRICANTS          | 9,750                | 7,000                | 7,000     | 7,000       | 7,000     |
| 104380-425200                    | TIRES                             | 400                  | 800                  | 800       | 800         | 800       |
| 104380-426000                    | OFFICE SUPPLIES                   | 225                  | 150                  | 200       | 200         | 200       |
| 104380-429000                    | OTHER SUPPLIES                    | 900                  | 750                  | 750       | 750         | 750       |
| 104380-432100                    | TRAVEL - SUBSISTENCE              | 150                  | -                    | -         | -           | -         |
| 104380-432100                    | TELEPHONE SERVICE                 | 500                  | 500                  | 500       | 500         | 500       |
| 104380-434100                    | PRINTING                          | -                    | -                    | 100       | 100         | 100       |
| 104380-432500                    | POSTAGE                           | 165                  | 100                  | 400       | 400         | 400       |
| 104380-435300                    | MAINTENANCE & REPAIR-VEHICLES     | 600                  | 600                  | 600       | 600         | 600       |
| 104380-437000                    | ADVERTISING                       | 25                   | -                    | -         | -           | -         |
| 104380-439500                    | EMPLOYEE TRAINING                 | 250                  | -                    | 500       | 500         | 500       |
| 104380-449900                    | MISCELLANEOUS EXPENSE             | 100                  | 100                  | 200       | 200         | 200       |
| TOTAL ANIMAL CARE & CONTROL      |                                   | 232,287              | 238,570              | 250,909   | 250,909     | 250,909   |

|                                   |                                 | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|-----------------------------------|---------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                      |                                 |                               |                               | FY 25-26  |                        |                   |
| TRANSPORTATION                    |                                 |                               |                               |           |                        |                   |
| 104500-469300                     | GENERAL APPROPRIATION-APPALCART | 77,495                        | 79,820                        | 82,215    | 82,215                 | 82,215            |
| TOTAL TRANSPORTATION              |                                 | 77,495                        | 79,820                        | 82,215    | 82,215                 | 82,215            |
| ECONOMIC DEVELOPMENT              |                                 |                               |                               |           |                        |                   |
| 104920-449900                     | CLEANING SERVICES               | 12,000                        | 12,000                        | 12,000    | 12,000                 | 12,000            |
| 104920-449902                     | AEC OFFICE EXPENSES             | 12,000                        | 12,000                        | 12,000    | 12,000                 | 12,000            |
| 104920-463000                     | GENERAL APPROPRIATION           | 100,000                       | 100,000                       | 100,240   | 100,240                | 100,240           |
| TOTAL ECONOMIC DEVELOPMENT        |                                 | 124,000                       | 124,000                       | 124,240   | 124,240                | 124,240           |
| COOPERATIVE EXTENSION             |                                 |                               |                               |           |                        |                   |
| 104950-412100                     | SALARIES-REGULAR                | 229,898                       | 239,419                       | 247,244   | 247,244                | 247,244           |
| 104950-418100                     | SOCIAL SECURITY EXPENSE         | 17,587                        | 18,316                        | 18,914    | 18,914                 | 18,914            |
| 104950-418200                     | STATE RETIREMENT CONTRIBUTION   | 51,845                        | 58,088                        | 57,345    | 57,345                 | 57,345            |
| 104950-418300                     | HEALTH INSURANCE EXPENSE        | 27,861                        | 32,976                        | 33,832    | 33,832                 | 33,832            |
| 104950-418500                     | UNEMPLOYMENT COMPENSATION       | 230                           | 239                           | 247       | 247                    | 247               |
| 104950-418600                     | WORKER'S COMPENSATION           | 137                           | 144                           | 144       | 144                    | 144               |
| 104950-429000                     | OTHER SUPPLIES                  | 11,200                        | 11,200                        | 12,200    | 12,200                 | 12,200            |
| 104950-433100                     | TRAVEL - MILEAGE                | 2,000                         | 3,000                         | 4,000     | 3,000                  | 3,000             |
| 104950-432100                     | TELEPHONE SERVICE               | 1,200                         | 1,200                         | 1,200     | 800                    | 800               |
| 104950-432500                     | POSTAGE                         | 200                           | 200                           | 200       | 200                    | 200               |
| 104950-449100                     | DUES & SUBSCRIPTIONS            | 1,865                         | 2,183                         | 2,616     | 2,616                  | 2,616             |
| 104950-449900                     | MISCELLANEOUS EXPENSE           | 3,370                         | 3,870                         | 3,870     | 3,870                  | 3,870             |
| TOTAL COOPERATIVE EXTENSION       |                                 | 347,393                       | 370,835                       | 381,812   | 380,412                | 380,412           |
| SOIL AND WATER CONSERVATION       |                                 |                               |                               |           |                        |                   |
| 104960-412100                     | SALARIES-REGULAR                | 98,677                        | 104,659                       | 172,449   | 109,897                | 109,897           |
| 104960-412801                     | CELLPHONE ALLOWANCE             | 480                           | 480                           | 480       | 480                    | 480               |
| 104960-418100                     | SOCIAL SECURITY EXPENSE         | 7,894                         | 8,411                         | 13,796    | 8,792                  | 8,792             |
| 104960-418200                     | LOCAL GOV'T RETIREMENT EXPENSE  | 12,473                        | 14,317                        | 24,884    | 15,858                 | 15,858            |
| 104960-418300                     | HEALTH INSURANCE EXPENSE        | 26,762                        | 27,000                        | 42,000    | 28,000                 | 28,000            |
| 104960-418600                     | WORKER'S COMPENSATION           | 1,147                         | 1,147                         | 1,147     | 1,147                  | 1,147             |
| 104960-418900                     | OTHER FRINGE-401K               | 4,934                         | 5,233                         | 8,622     | 5,495                  | 5,495             |
| 104960-418901                     | OTHER FRINGE-457                | 720                           | 720                           | 1,080     | 720                    | 720               |
| 104960-425100                     | MOTOR FUELS & LUBRICANTS        | 2,000                         | 2,000                         | 2,000     | 2,000                  | 2,000             |
| 104960-425200                     | TIRES                           | -                             | -                             | -         | -                      | -                 |
| 104960-426000                     | OFFICE SUPPLIES                 | 600                           | 600                           | 625       | 600                    | 600               |
| 104960-429000                     | OTHER SUPPLIES                  | 3,500                         | 4,000                         | 4,625     | 4,000                  | 4,000             |
| 104960-431100                     | TRAVEL-MILEAGE                  | 500                           | 500                           | 575       | 500                    | 500               |
| 104960-431200                     | TRAVEL-SUBSISTENCE              | 2,500                         | 2,500                         | 2,500     | 2,500                  | 2,500             |
| 104960-432100                     | TELEPHONE SERVICE               | 250                           | 250                           | 250       | 250                    | 250               |
| 104960-432500                     | POSTAGE                         | 100                           | 100                           | 100       | 100                    | 100               |
| 104960-435200                     | MAINTENANCE & REPAIR-EQUIPMENT  | 250                           | 750                           | 750       | 750                    | 750               |
| 104960-435300                     | MAINTENANCE & REPAIR-VEHICLES   | 200                           | 200                           | 200       | 200                    | 200               |
| 104960-439500                     | EMPLOYEE TRAINING               | 1,750                         | 1,750                         | 2,000     | 2,000                  | 2,000             |
| 104960-449901                     | FARM PRESERVATION               | 350                           | 350                           | 375       | 350                    | 350               |
| 104960-449902                     | BILL EDMISTEN FUND              | 381                           | 381                           | 2,721     | -                      | -                 |
| 104960-469853                     | SPECIAL ALLOCATION              | 3,000                         | 3,000                         | 3,500     | 3,000                  | 3,000             |
| TOTAL SOIL AND WATER CONSERVATION |                                 | 168,468                       | 178,348                       | 284,679   | 186,639                | 186,639           |

|                        |                                | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|------------------------|--------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #           |                                |                               |                               | FY 25-26  |                        |                   |
|                        |                                |                               |                               |           |                        |                   |
| PUBLIC HEALTH          |                                |                               |                               |           |                        |                   |
| 105110-463000          | ANNUAL APPROPRIATION           | 1,000,000                     | 1,030,000                     | 1,080,000 | 1,080,000              | 1,080,000         |
| TOTAL PUBLIC HEALTH    |                                | 1,000,000                     | 1,030,000                     | 1,080,000 | 1,080,000              | 1,080,000         |
|                        |                                |                               |                               |           |                        |                   |
| MENTAL HEALTH          |                                |                               |                               |           |                        |                   |
| 105210-463000          | ANNUAL APPROPRIATION           | 171,194                       | 171,794                       | 171,794   | 171,794                | 171,794           |
| TOTAL MENTAL HEALTH    |                                | 171,194                       | 171,794                       | 171,794   | 171,794                | 171,794           |
|                        |                                |                               |                               |           |                        |                   |
| PROJECT ON AGING       |                                |                               |                               |           |                        |                   |
| 105550-412100          | SALARIES-REGULAR               | 959,015                       | 1,025,962                     | 1,072,200 | 1,072,200              | 1,072,200         |
| 105550-412101          | SALARIES-NON REGULAR           | 30,000                        | 31,000                        | 32,108    | 32,108                 | 32,108            |
| 105550-418100          | SOCIAL SECURITY EXPENSE        | 79,121                        | 84,557                        | 88,345    | 88,345                 | 88,345            |
| 105550-418200          | LOCAL GOV'T RETIREMENT EXPENSE | 88,517                        | 140,352                       | 154,718   | 154,718                | 154,718           |
| 105550-418300          | HEALTH INSURANCE EXPENSE       | 244,500                       | 252,000                       | 262,000   | 262,000                | 262,000           |
| 105550-418600          | WORKER'S COMPENSATION          | 29,386                        | 31,709                        | 33,129    | 33,129                 | 33,129            |
| 105550-418900          | OTHER FRINGE-401K              | 49,451                        | 51,298                        | 53,610    | 53,610                 | 53,610            |
| 105550-418901          | OTHER FRINGE-457               | 5,688                         | 6,660                         | 6,660     | 6,660                  | 6,660             |
| 105550-422000          | FOOD AND PROVISIONS            | 110,000                       | 115,000                       | 120,000   | 120,000                | 120,000           |
| 105550-426000          | OFFICE SUPPLIES                | 4,000                         | 3,500                         | 4,000     | 4,000                  | 4,000             |
| 105550-429200          | PROGRAM SUPPLIES               | 25,000                        | 25,000                        | 25,000    | 25,000                 | 25,000            |
| 105550-431100          | TRAVEL-MILEAGE                 | 25,000                        | 25,000                        | 25,000    | 25,000                 | 25,000            |
| 105550-431300          | TRAVEL-CLIENT TRANSPORT        | 20,000                        | 22,000                        | 25,000    | 25,000                 | 25,000            |
| 105550-431500          | TRAVEL-HOME DELIVERED MEALS    | 23,000                        | 23,000                        | 23,000    | 23,000                 | 23,000            |
| 105550-432100          | TELEPHONE SERVICE              | 8,000                         | 8,000                         | 8,000     | 8,000                  | 8,000             |
| 105550-432500          | POSTAGE                        | 1,200                         | 1,200                         | 1,200     | 1,200                  | 1,200             |
| 105550-434100          | PRINTING                       | 1,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 105550-435200          | MAINTENANCE & REPAIR-EQUIPMENT | 1,500                         | 1,500                         | 1,500     | 1,500                  | 1,500             |
| 105550-437000          | ADVERTISING                    | 1,000                         | 1,000                         | 1,500     | 1,500                  | 1,500             |
| 105550-439500          | EMPLOYEE TRAINING              | 1,000                         | 1,000                         | 1,500     | 1,500                  | 1,500             |
| 105550-449100          | DUES & SUBSCRIPTIONS           | 2,500                         | 2,500                         | 2,500     | 2,500                  | 2,500             |
| 105550-469510          | VOLUNTEER RECOGNITION          | 2,000                         | 2,000                         | 2,000     | 2,000                  | 2,000             |
| TOTAL PROJECT ON AGING |                                | 1,710,878                     | 1,855,238                     | 1,943,970 | 1,943,970              | 1,943,970         |
|                        |                                |                               |                               |           |                        |                   |
| VETERAN SERVICES       |                                |                               |                               |           |                        |                   |
| 105820-412100          | SALARIES-REGULAR               | 100,804                       | 108,762                       | 114,203   | 114,203                | 114,203           |
| 105820-418100          | SOCIAL SECURITY EXPENSE        | 8,064                         | 8,701                         | 9,136     | 9,136                  | 9,136             |
| 105820-418200          | LOCAL GOV'T RETIREMENT EXPENSE | 12,742                        | 14,879                        | 16,480    | 16,480                 | 16,480            |
| 105820-418300          | HEALTH INSURANCE EXPENSE       | 27,000                        | 27,000                        | 28,000    | 28,000                 | 28,000            |
| 105820-418600          | WORKER'S COMPENSATION          | 359                           | 413                           | 434       | 434                    | 434               |
| 105820-418900          | OTHER FRINGE-401K              | 4,770                         | 5,438                         | 5,710     | 5,710                  | 5,710             |
| 105820-418901          | OTHER FRINGE-457               | 720                           | 720                           | 720       | 720                    | 720               |
| 105820-426000          | OFFICE SUPPLIES                | 950                           | 950                           | 950       | 950                    | 950               |
| 105820-431100          | TRAVEL-MILEAGE                 | 400                           | 400                           | 400       | 400                    | 400               |
| 105820-431200          | TRAVEL-SUBSISTENCE             | 1,025                         | 1,325                         | 1,325     | 1,325                  | 1,325             |
| 105820-432500          | POSTAGE                        | 300                           | 300                           | 300       | 300                    | 300               |
| 105820-439500          | EMPLOYEE TRAINING              | 225                           | 225                           | 225       | 225                    | 225               |
| 105820-449100          | DUES & SUBSCRIPTIONS           | 360                           | 360                           | 360       | 360                    | 360               |
| TOTAL VETERAN SERVICES |                                | 157,719                       | 169,473                       | 178,243   | 178,243                | 178,243           |

| GL ACCOUNT #                                      |                                        | BOARD      | BOARD      | REQUESTED  | MANAGER     | BOARD      |
|---------------------------------------------------|----------------------------------------|------------|------------|------------|-------------|------------|
|                                                   |                                        | APPROVED   | APPROVED   |            | RECOMMENDED | APPROVED   |
|                                                   |                                        | FY 23-24   | FY 24-25   | FY 25-26   |             |            |
| SPECIAL APPROPRIATIONS                            |                                        |            |            |            |             |            |
| 105890-463102                                     | APPALACHIAN THEATER                    | 10,000     | 10,000     | 20,000     | 10,000      | 10,000     |
|                                                   | EARLY CHILDHOOD ED AND DEVELOP - BOONE |            |            |            |             |            |
| 105890-463112                                     | AREA CHAMBER OF COMERCE EDC            | -          | 30,000     | 60,000     | 60,000      | 60,000     |
| 105890-463106                                     | BLOWING ROCK PARKS & RECREATION        | 12,000     | 12,000     | 12,000     | 12,000      | 12,000     |
| 105890-XXXXXX                                     | WATAUGA HERITAGE MUSEUM BUDGET         | -          | -          | 50,000     | 50,000      | 50,000     |
| 105890-463127                                     | CHILDREN'S COUNCIL                     | 50,000     | 30,000     | -          | -           | -          |
| 105890-469811                                     | CHILDREN'S PLAYHOUSE                   | 7,000      | 7,000      | 7,000      | 7,000       | 7,000      |
| 105890-463138                                     | COMMUNITY CARE CLINIC                  | 25,000     | 25,000     | 30,000     | 25,000      | 25,000     |
| 105890-463114                                     | FOSCOE GRANDFATHER COMMUNITY CENTER    | 5,000      | 5,000      | 15,000     | 5,000       | 5,000      |
| 105890-463120                                     | GREEN VALLEY COMMUNITY PARK            | 8,000      | 8,000      | 10,000     | 8,000       | 8,000      |
| 105890-463135                                     | HOSPITALITY HOUSE                      | 10,000     | 10,000     | 15,000     | 10,000      | -          |
| 105890-463136                                     | HOSPITALITY HOUSE - WeCAN              | 3,000      | 3,000      | 5,000      | 3,000       | 3,000      |
| 105890-463137                                     | HUNGER COALITION                       | 10,000     | 10,000     | 25,000     | 10,000      | 10,000     |
| 105890-463139                                     | MOUNTAIN ALLIANCE                      | 10,000     | 10,000     | 12,000     | 10,000      | 10,000     |
| 105890-463140                                     | OASIS                                  | 10,000     | 10,000     | 20,000     | 10,000      | 10,000     |
| 105890-463110                                     | SOUTHERN APP. HISTORICAL ASSOC.        | 22,000     | 22,000     | 22,000     | 22,000      | 22,000     |
| 105890-463119                                     | VALLE CRUCIS COMMUNITY PARK            | 15,000     | 15,000     | 15,000     | 15,000      | 15,000     |
| 105890-463134                                     | WAMY                                   | 5,000      | 5,000      | 10,000     | 5,000       | 5,000      |
| 105890-463104                                     | WATAUGA COUNTY ARTS COUNCIL            | 10,000     | 10,000     | 30,000     | 10,000      | 10,000     |
| 105890-463109                                     | WATAUGA OPPORTUNITIES                  | 33,000     | 33,000     | 33,000     | 33,000      | 33,000     |
| 105890-463450                                     | HOSPICE CARE                           | 50,000     | 50,000     | 50,000     | 50,000      | 50,000     |
| TOTAL SPECIAL APPROPRIATIONS                      |                                        | 295,000    | 305,000    | 441,000    | 355,000     | 345,000    |
| OTHER OUTSIDE AGENCY APPROPRIATIONS               |                                        |            |            |            |             |            |
| 105890-469848                                     | BLUE RIDGE MEDIATION - ABC FUNDS       | 30,000     | 25,000     | 25,000     | 25,000      | 25,000     |
| 105890-463147                                     | BLUE RIDGE MEDIATION CTR. - JCPC MATCH | 7,830      | 7,830      | 7,830      | 7,830       | 7,830      |
| 105890-463146                                     | BLUE RIDGE MEDIATION CTR. - JCPC       | 26,100     | 26,100     | 26,100     | 26,100      | 26,100     |
| 105890-463152                                     | MOUNTAIN ALLIANCE - JCPC MATCH         | 4,866      | 5,266      | 5,266      | 5,266       | 5,266      |
| 105890-463151                                     | MOUNTAIN ALLIANCE - JCPC               | 16,220     | 17,552     | 17,552     | 17,552      | 17,552     |
| 105890-463148                                     | JCPC TASK FORCE                        | 3,832      | 500        | 500        | 500         | 500        |
| 105890-463142                                     | PROJECT CHALLENGE - JCPC               | 48,441     | 50,000     | 50,000     | 50,000      | 50,000     |
| 105890-463143                                     | PROJECT CHALLENGE - JCPC MATCH         | 14,532     | 15,000     | 15,000     | 15,000      | 15,000     |
| 105890-463124                                     | WATAUGA COUNTY HUMANE SOCIETY          | 101,176    | 104,616    | 107,754    | 107,754     | 107,754    |
| 105890-463144                                     | WYN - JCPC                             | 44,583     | 45,024     | 45,024     | 45,024      | 45,024     |
| 105890-463145                                     | WYN - JCPC MATCH                       | 13,375     | 13,507     | 13,507     | 13,507      | 13,507     |
| TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS         |                                        | 310,955    | 310,395    | 313,533    | 313,533     | 313,533    |
| PUBLIC SCHOOLS                                    |                                        |            |            |            |             |            |
| 105911-463000                                     | ANNUAL APPROPRIATION                   | 15,280,022 | 15,780,022 | 16,401,583 | 16,401,583  | 16,401,583 |
| 105911-463003                                     | SCHOOL NURSES                          | -          | 130,000    | 130,000    | 130,000     | 130,000    |
| 105911-463004                                     | NATIONAL BOARD CERTIFICATIONS          | -          | 25,000     | 25,000     | 25,000      | 25,000     |
| 105911-463005                                     | SCHOOL PERSONNEL SUPPLEMENTS           | -          | 130,000    | 130,000    | 130,000     | 130,000    |
| 105911-463001                                     | CURRENT CAPITAL OUTLAY                 | 450,000    | 450,000    | 950,000    | 950,000     | 950,000    |
| 105911-469801                                     | ED GRANT NATL. FOREST RECEIPTS         | 575        | 575        | 575        | 575         | 575        |
| 109800-498021                                     | CAPITAL PROJECTS SET ASIDE             | 5,517,050  | 5,598,300  | 5,179,550  | 5,179,550   | 5,179,550  |
| 105911-4700XX                                     | LOTTERY/ADM PROJECTS                   | 800,000    | 300,000    | 300,000    | 300,000     | 300,000    |
| TOTAL PUBLIC SCHOOLS                              |                                        | 22,047,647 | 22,413,897 | 23,116,708 | 23,116,708  | 23,116,708 |
| CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE  |                                        |            |            |            |             |            |
| 105921-463000                                     | ANNUAL APPROPRIATION                   | 1,047,913  | 1,079,350  | 1,218,425  | 1,189,350   | 1,189,350  |
| 105921-463001                                     | CURRENT CAPITAL OUTLAY                 | 50,000     | 50,000     | 50,000     | 50,000      | 50,000     |
| TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE |                                        | 1,097,913  | 1,129,350  | 1,268,425  | 1,239,350   | 1,239,350  |

|                                 |                                     | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|---------------------------------|-------------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                    |                                     |                               |                               | FY 25-26  |                        |                   |
|                                 |                                     |                               |                               |           |                        |                   |
| LIBRARY                         |                                     |                               |                               |           |                        |                   |
| 106110-469300                   | GENERAL APPROPRIATION               | 776,045                       | 818,990                       | 846,475   | 846,475                | 846,475           |
| TOTAL LIBRARY                   |                                     | 776,045                       | 818,990                       | 846,475   | 846,475                | 846,475           |
|                                 |                                     |                               |                               |           |                        |                   |
| RECREATION-ADMINISTRATION       |                                     |                               |                               |           |                        |                   |
| 106120-412100                   | SALARIES-REGULAR                    | 219,907                       | 242,239                       | 316,362   | 259,627                | 259,627           |
| 106120-412600                   | SALARIES - PART TIME                | 160,131                       | 208,364                       | 211,561   | 211,561                | 211,561           |
| 106120-412801                   | CELLPHONE ALLOWANCE                 | 480                           | 480                           | 480       | 480                    | 480               |
| 106120-418100                   | SOCIAL SECURITY EXPENSE             | 30,403                        | 36,087                        | 42,234    | 37,695                 | 37,695            |
| 106120-418200                   | LOCAL GOV'T RETIREMENT EXPENSE      | 28,038                        | 33,138                        | 45,651    | 37,464                 | 37,464            |
| 106120-418300                   | HEALTH INSURANCE EXPENSE            | 54,192                        | 54,000                        | 70,000    | 56,000                 | 56,000            |
| 106120-418600                   | WORKER'S COMPENSATION               | 3,171                         | 3,149                         | 4,113     | 3,375                  | 3,375             |
| 106120-418900                   | OTHER FRINGE-401K                   | 10,995                        | 12,112                        | 15,818    | 12,981                 | 12,981            |
| 106120-418901                   | OTHER FRINGE-457                    | 1,440                         | 1,440                         | 1,880     | 1,440                  | 1,440             |
| 106120-421200                   | UNIFORMS                            | 1,000                         | 1,200                         | 1,770     | 1,200                  | 1,200             |
| 106120-425100                   | MOTOR FUELS & LUBRICANTS            | 2,100                         | 2,100                         | 2,500     | 2,100                  | 2,100             |
| 106120-425200                   | TIRES                               | 1,000                         | 1,000                         | 1,500     | 1,500                  | 1,500             |
| 106120-426000                   | OFFICE SUPPLIES                     | 9,000                         | 9,000                         | 10,640    | 9,000                  | 9,000             |
| 106120-429000                   | OTHER SUPPLIES                      | 10,000                        | 9,000                         | 12,150    | 11,500                 | 11,500            |
| 106120-431200                   | TRAVEL - SUBSISTENCE                | 1,000                         | 1,000                         | 893       | 500                    | 500               |
| 106120-432100                   | TELEPHONE SERVICE                   | 1,000                         | 250                           | 250       | 250                    | 250               |
| 106120-432500                   | POSTAGE                             | 600                           | 200                           | 200       | 200                    | 200               |
| 106120-434100                   | PRINTING                            | 2,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 106120-435300                   | MAINTENANCE & REPAIR-VEHICLES       | 2,000                         | 1,000                         | 1,500     | 1,500                  | 1,500             |
| 106120-437000                   | ADVERTISING                         | 1,000                         | 1,550                         | 1,550     | 1,550                  | 1,550             |
| 106120-439500                   | EMPLOYEE TRAINING                   | 500                           | 500                           | 520       | 500                    | 500               |
| 106120-443900                   | RENT-EQUIPMENT                      | 900                           | 2,185                         | 2,500     | 2,500                  | 2,500             |
| 106120-449100                   | DUES & SUBSCRIPTIONS                | 650                           | 3,413                         | 3,534     | 2,934                  | 2,934             |
| 106120-449900                   | SENIOR GAMES                        | 15,200                        | 12,550                        | 12,500    | 12,500                 | 12,500            |
| 106120-449901                   | MEMBERSHIP BUDGET                   | 1,650                         | 1,650                         | 1,900     | 1,650                  | 1,650             |
| TOTAL RECREATION ADMINISTRATION |                                     | 558,357                       | 638,607                       | 763,006   | 671,007                | 671,007           |
|                                 |                                     |                               |                               |           |                        |                   |
| AQUATICS                        |                                     |                               |                               |           |                        |                   |
| 106121-412100                   | SALARIES-REGULAR                    | 108,013                       | 113,807                       | 119,497   | 119,497                | 119,497           |
| 106121-412600                   | SALARIES-PART-TIME                  | 305,670                       | 319,504                       | 319,384   | 319,384                | 319,384           |
| 106121-418100                   | SOCIAL SECURITY EXPENSE             | 33,095                        | 34,665                        | 35,111    | 35,111                 | 35,111            |
| 106121-418200                   | LOCAL GOV'T RETIREMENT EXPENSE      | 13,772                        | 15,569                        | 17,243    | 17,243                 | 17,243            |
| 106121-418300                   | HEALTH INSURANCE EXPENSE            | 27,096                        | 27,000                        | 28,000    | 28,000                 | 28,000            |
| 106121-418600                   | WORKER'S COMPENSATION               | 12,378                        | 12,999                        | 13,166    | 13,166                 | 13,166            |
| 106121-418900                   | OTHER FRINGE-401K                   | 5,401                         | 5,690                         | 5,975     | 5,975                  | 5,975             |
| 106121-418901                   | OTHER FRINGE-457                    | 720                           | 720                           | 720       | 720                    | 720               |
| 106121-421200                   | UNIFORMS                            | 750                           | 1,957                         | 2,104     | 1,900                  | 1,900             |
| 106121-429000                   | OTHER SUPPLIES                      | 6,700                         | 10,000                        | 10,880    | 9,000                  | 9,000             |
| 106121-429005                   | POOL CHEMICALS                      | 13,625                        | 14,000                        | 15,558    | 14,000                 | 14,000            |
| 106121-431200                   | TRAVEL - SUBSISTENCE                | 700                           | 750                           | 1,500     | 750                    | 750               |
| 106121-435200                   | MAINTENANCE AND REPAIRS - EQUIPMENT | 18,800                        | 18,800                        | 18,800    | 18,000                 | 18,000            |
| 106121-439500                   | EMPLOYEE TRAINING                   | 400                           | 4,465                         | 5,830     | 4,000                  | 4,000             |
| 106121-451000                   | CAPITAL OUTLAY                      | -                             | -                             | 153,257   | -                      | -                 |
| TOTAL AQUATICS                  |                                     | 547,120                       | 579,926                       | 747,025   | 586,746                | 586,746           |

|                                |                                          | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------------------------|------------------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                   |                                          |                               |                               | FY 25-26  |                        |                   |
| FITNESS                        |                                          |                               |                               |           |                        |                   |
| 106124-412600                  | SALARIES-PART-TIME                       | 121,602                       | 109,497                       | 118,285   | 118,285                | 118,285           |
| 106124-418100                  | SOCIAL SECURITY EXPENSE                  | 6,400                         | 8,760                         | 9,463     | 9,463                  | 9,463             |
| 106124-418200                  | RETIREMENT CONTRIBUTION                  | 2,000                         | 4,120                         | 4,332     | 4,332                  | 4,332             |
| 106124-418300                  | HEALTH INSURANCE EXPENSE                 | 25                            | 7,500                         | 8,000     | 8,000                  | 8,000             |
| 106124-418600                  | WORKER'S COMPENSATION                    | 2,592                         | 1,767                         | 1,767     | 1,767                  | 1,767             |
| 106124-418900                  | OTHER FRINGE - 401K                      | 800                           | 1,506                         | 1,506     | 1,506                  | 1,506             |
| 106124-418901                  | OTHER FRINGE - 457                       | 200                           | 360                           | -         | -                      | -                 |
| 106124-429000                  | OTHER SUPPLIES                           | 7,000                         | 4,820                         | 1,000     | 1,000                  | 1,000             |
| 106124-421200                  | UNIFORMS                                 | 150                           | 150                           | 250       | 250                    | 250               |
| 106124-429000                  | MAINTENANCE & REPAIRS                    | -                             | 6,550                         | 7,500     | 1,500                  | 1,500             |
| 106124-439500                  | EMPLOYEE TRAINING                        | -                             | 280                           | 280       | 280                    | 280               |
| 106124-451000                  | CAPITAL OUTLAY - FURNITURE AND EQUIPMENT | -                             | -                             | 5,800     | 5,800                  | 5,800             |
| TOTAL FITNESS                  |                                          | 140,769                       | 145,310                       | 158,183   | 152,183                | 152,183           |
| ATHLETICS                      |                                          |                               |                               |           |                        |                   |
| 106125-412100                  | SALARIES-REGULAR                         | 159,856                       | 172,446                       | 181,069   | 181,069                | 181,069           |
| 106125-412600                  | SALARIES-PART-TIME                       | 55,680                        | 81,636                        | 98,748    | 55,000                 | 55,000            |
| 106125-412601                  | SALARIES-OFFICIALS                       | 112,353                       | 169,395                       | 201,939   | 150,000                | 150,000           |
| 106125-412801                  | CELLPHONE ALLOWANCE                      | 1,440                         | 1,440                         | 1,440     | 1,440                  | 1,440             |
| 106125-418100                  | SOCIAL SECURITY EXPENSE                  | 26,366                        | 33,878                        | 38,540    | 30,885                 | 30,885            |
| 106125-418200                  | LOCAL GOV'T RETIREMENT EXPENSE           | 20,206                        | 23,591                        | 26,128    | 26,128                 | 26,128            |
| 106125-418300                  | HEALTH INSURANCE EXPENSE                 | 33,000                        | 40,500                        | 42,000    | 42,000                 | 42,000            |
| 106125-418600                  | WORKER'S COMPENSATION                    | 10,115                        | 13,128                        | 14,934    | 11,968                 | 11,968            |
| 106125-418900                  | OTHER FRINGE-401K                        | 7,993                         | 8,622                         | 9,053     | 9,053                  | 9,053             |
| 106125-418901                  | OTHER FRINGE-457                         | 1,080                         | 1,080                         | 1,080     | 1,080                  | 1,080             |
| 106125-429000                  | OTHER SUPPLIES                           | 70,000                        | 70,000                        | 86,542    | 72,500                 | 72,500            |
| 106125-429801                  | OTHER SUPPLIES-OFFICIALS                 | 3,045                         | 4,000                         | 8,445     | 4,000                  | 4,000             |
| 106125-429802                  | OTHER SUPPLIES-LITTLE LEAGUE             | 9,592                         | 9,421                         | 28,755    | 25,000                 | 25,000            |
| 106125-429803                  | OTHER SUPPLIES-TENNIS                    | 1,500                         | 800                           | 1,924     | 800                    | 800               |
| 106125-431200                  | TRAVEL-SUBSISTENCE                       | 600                           | 500                           | 422       | 400                    | 400               |
| 106125-432100                  | TELEPHONE SERVICE-CC GYM                 | 430                           | 430                           | 430       | 430                    | 430               |
| 106125-434100                  | PRINTING                                 | 650                           | 100                           | 850       | 450                    | 450               |
| 106125-439500                  | EMPLOYEE TRAINING                        | 200                           | 450                           | 150       | 150                    | 150               |
| 106125-443900                  | RENT-EQUIPMENT                           | 5,170                         | 4,190                         | 4,660     | 4,660                  | 4,660             |
| 106125-451000                  | CAPITAL OUTLAY - EQUIPMENT               | -                             | -                             | 16,393    | 16,393                 | 16,393            |
| 106125-469508                  | CONTRACTED SERVICES-OFFICIALS            | 1,375                         | 1,375                         | 1,375     | 1,200                  | 1,200             |
| TOTAL ATHLETICS                |                                          | 520,651                       | 636,982                       | 764,877   | 634,606                | 634,606           |
| ARTS-SPECIAL POPULATIONS       |                                          |                               |                               |           |                        |                   |
| 106126-412100                  | SALARIES-REGULAR                         | 82,520                        | 73,185                        | 76,844    | 76,844                 | 76,844            |
| 106126-412600                  | SALARIES-PART-TIME                       | 159,600                       | 169,920                       | 134,080   | 134,080                | 134,080           |
| 106126-412801                  | CELLPHONE ALLOWANCE                      | 480                           | 480                           | 480       | 480                    | 480               |
| 106126-418100                  | SOCIAL SECURITY EXPENSE                  | 19,497                        | 19,487                        | 16,874    | 16,874                 | 16,874            |
| 106126-418200                  | LOCAL GOV'T RETIREMENT EXPENSE           | 10,430                        | 10,012                        | 11,089    | 11,089                 | 11,089            |
| 106126-418300                  | HEALTH INSURANCE EXPENSE                 | 11,000                        | 13,500                        | 14,000    | 14,000                 | 14,000            |
| 106126-418600                  | WORKER'S COMPENSATION                    | 4,826                         | 4,862                         | 4,218     | 4,218                  | 4,218             |
| 106126-418900                  | OTHER FRINGE-401K                        | 4,126                         | 3,659                         | 3,842     | 3,842                  | 3,842             |
| 106126-418901                  | OTHER FRINGE-457                         | 360                           | 360                           | 360       | 360                    | 360               |
| 106126-429000                  | OTHER SUPPLIES                           | 8,250                         | 8,250                         | 7,250     | 7,250                  | 7,250             |
| 106126-429805                  | OTHER SUPPLIES-SPECIAL POPS              | 820                           | 820                           | 1,500     | 1,000                  | 1,000             |
| 106126-429806                  | OTHER SUPPLIES-HOLIDAY PROGRAM           | 2,800                         | 2,800                         | 2,800     | 2,000                  | 2,000             |
| 106126-431100                  | TRAVEL-MILEAGE                           | 250                           | 250                           | 250       | 250                    | 250               |
| 106126-431101                  | TRAVEL-CONTRACTED                        | 6,375                         | 6,525                         | 4,775     | 4,775                  | 4,775             |
| 106126-431200                  | TRAVEL-SUBSISTENCE                       | 388                           | 500                           | 500       | 250                    | 250               |
| 106126-439500                  | EMPLOYEE TRAINING                        | 755                           | 900                           | 850       | 850                    | 850               |
| 106126-469509                  | CONTRACTED SERVICES-PROGRAMS             | 23,900                        | 21,730                        | 19,050    | 15,000                 | 15,000            |
| TOTAL ARTS-SPECIAL POPULATIONS |                                          | 336,377                       | 337,240                       | 298,762   | 293,162                | 293,162           |

| GL ACCOUNT #                    |                                    | BOARD      | BOARD      |             | MANAGER     | BOARD      |
|---------------------------------|------------------------------------|------------|------------|-------------|-------------|------------|
|                                 |                                    | APPROVED   | APPROVED   | REQUESTED   | RECOMMENDED | APPROVED   |
|                                 |                                    | FY 23-24   | FY 24-25   | FY 25-26    |             |            |
| FUN IN THE SUN CAMP             |                                    |            |            |             |             |            |
| 106128-412600                   | SALARIES-PART-TIME                 | 67,200     | 46,620     | 72,540      | 46,620      | 46,620     |
| 106128-418100                   | SOCIAL SECURITY EXPENSE            | 4,838      | 3,730      | 5,803       | 3,730       | 3,730      |
| 106128-418600                   | WORKER'S COMPENSATION              | 2,022      | 2,022      | 1,161       | 746         | 746        |
| 106128-429000                   | OTHER SUPPLIES                     | 3,650      | 2,375      | 2,375       | 2,375       | 2,375      |
| 106128-431100                   | TRAVEL-MILEAGE                     | 250        | 80         | 80          | 80          | 80         |
| 106128-431101                   | TRAVEL-CONTRACTED                  | 3,250      | 1,500      | 1,500       | 1,500       | 1,500      |
| 106128-439500                   | EMPLOYEE TRAINING                  | 180        | 300        | 300         | 300         | 300        |
| 106128-469500                   | CONTRACTED SERVICES                | 5,580      | 5,256      | 5,256       | 5,256       | 5,256      |
| TOTAL FUN IN THE SUN CAMP       |                                    | 86,970     | 61,883     | 89,015      | 60,607      | 60,607     |
| TRANSFER TO OTHER FUNDS         |                                    |            |            |             |             |            |
| 109800-498014                   | TRANSFER TO PUBLIC ASSISTANCE FUND | 2,141,293  | 2,947,627  | 3,031,872   | 2,825,133   | 2,825,133  |
| 109800-498021                   | TRANSFER TO CAPITAL PROJECTS FUND  | 8,889,550  | 11,841,136 | 33,039,704  | 9,052,050   | 9,052,050  |
| 109800-498030                   | TRANSFER TO DEBT SERVICE           | 9,250,607  | 8,972,112  | 8,683,016   | 8,683,016   | 8,683,016  |
| 109800-498099                   | TRANSFER TO VC PROJECT FUND        | 15,963,012 | -          | -           | -           | -          |
| TOTAL TRANSFER TO OTHER FUNDS   |                                    | 36,244,462 | 23,760,875 | 44,754,592  | 20,560,199  | 20,560,199 |
| TOTAL GENERAL FUND EXPENDITURES |                                    | 94,173,182 | 82,066,362 | 115,610,369 | 87,826,458  | 87,826,458 |

| GL ACCOUNT #                          |                                      | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED   | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|---------------------------------------|--------------------------------------|-------------------------------|-------------------------------|-------------|------------------------|-------------------|
|                                       |                                      |                               |                               | FY 25-26    |                        |                   |
| PUBLIC ASSISTANCE FUND                |                                      |                               |                               |             |                        |                   |
| REVENUES                              |                                      |                               |                               |             |                        |                   |
| PROGRAM REVENUES                      |                                      |                               |                               |             |                        |                   |
| 143531-323000                         | ALLOCATIONS - FEDERAL & STATE        | (2,985,301)                   | (3,247,142)                   | (3,285,057) | (3,285,057)            | (3,285,057)       |
| 143541-323000                         | IV-E FOSTER CARE STANDARD & MAXIMUM  | (304,763)                     | (437,163)                     | (611,159)   | (422,234)              | (422,234)         |
| 143541-323001                         | CHILD SUPPORT ENFORCEMENT INCENTIVES | (18,189)                      | (18,189)                      | (18,189)    | (18,189)               | (18,189)          |
| 143541-323002                         | CHILD SUPPORT APPLICATION FEES       | (500)                         | (500)                         | (500)       | (500)                  | (500)             |
| 143541-323003                         | CHILD SUPPORT SHARES/LEGAL FEES      | (15,000)                      | (15,000)                      | (15,000)    | (15,000)               | (15,000)          |
| 143545-354515                         | DMA TRANSPORTATION                   | (7,000)                       | (7,000)                       | (2,000)     | (2,000)                | (2,000)           |
| 143547-323000                         | ADOPTION ASSISTANCE VENDOR PAYMENTS  | (1,712)                       | (10,089)                      | (10,089)    | (10,089)               | (10,089)          |
| 143547-323001                         | STATE FOSTER CARE                    | (268,962)                     | (250,000)                     | (300,828)   | (197,050)              | (197,050)         |
| 143583-344080                         | YOUTH SERVICES-LINKS                 | (25,000)                      | (25,000)                      | (25,000)    | (25,000)               | (25,000)          |
| TOTAL PROGRAM REVENUES                |                                      | (3,626,427)                   | (4,010,083)                   | (4,267,822) | (3,975,119)            | (3,975,119)       |
|                                       |                                      |                               |                               |             |                        |                   |
| MISCELLANEOUS REVENUES                |                                      |                               |                               |             |                        |                   |
| 143831-349114                         | INTEREST EARNED ON INVESTMENTS       | (1,000)                       | (1,000)                       | (1,000)     | (1,000)                | (1,000)           |
| 143538-389000                         | HEALTH CHOICE APPLICATION FEES       | (5,000)                       | -                             | -           | -                      | -                 |
| 143839-389001                         | CSE EXCESS CLIENT PAYMENTS           | (500)                         | -                             | -           | -                      | -                 |
| 143839-389006                         | HCWD FEES                            | -                             | (50)                          | -           | -                      | -                 |
| 143839-35310x                         | DONATIONS                            | (5,000)                       | (10,500)                      | (10,500)    | (10,500)               | (10,500)          |
| TOTAL MISCELLANEOUS REVENUES          |                                      | (11,500)                      | (11,550)                      | (11,500)    | (11,500)               | (11,500)          |
|                                       |                                      |                               |                               |             |                        |                   |
| TRANSFER FROM OTHER FUNDS             |                                      |                               |                               |             |                        |                   |
| 143980-398010                         | TRANSFER FROM GENERAL FUND           | (2,141,293)                   | (2,947,627)                   | (3,031,872) | (2,825,133)            | (2,825,133)       |
| TOTAL TRANSFER FROM OTHER FUNDS       |                                      | (2,141,293)                   | (2,947,627)                   | (3,031,872) | (2,825,133)            | (2,825,133)       |
|                                       |                                      |                               |                               |             |                        |                   |
| FUND BALANCE APPROPRIATED             |                                      |                               |                               |             |                        |                   |
| 143991-399100                         | FUND BALANCE APPROPRIATED            | (829,626)                     | (50,000)                      | (288,596)   | (288,596)              | (297,501)         |
| TOTAL FUND BALANCE APPROPRIATED       |                                      | (829,626)                     | (50,000)                      | (288,596)   | (288,596)              | (297,501)         |
|                                       |                                      |                               |                               |             |                        |                   |
| TOTAL PUBLIC ASSISTANCE FUND REVENUES |                                      | (6,608,846)                   | (7,019,260)                   | (7,599,790) | (7,100,348)            | (7,109,253)       |

|                      |                                        | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|----------------------|----------------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #         |                                        |                               |                               | FY 25-26  |                        |                   |
| EXPENDITURES         |                                        |                               |                               |           |                        |                   |
| ADMINSTRATION        |                                        |                               |                               |           |                        |                   |
| 145310-412100        | SALARIES-REGULAR                       | 2,961,428                     | 2,946,152                     | 3,143,471 | 3,101,981              | 3,108,989         |
| 145310-412101        | SALARIES-ON CALL                       | 7,000                         | 10,400                        | 10,400    | 10,400                 | 10,400            |
| 145310-418100        | SOCIAL SECURITY EXPENSE                | 237,474                       | 226,176                       | 241,271   | 238,097                | 238,633           |
| 145310-418200        | LOCAL GOV'T RETIREMENT EXPENSE         | 339,588                       | 404,456                       | 453,603   | 447,616                | 448,627           |
| 145310-418300        | HEALTH INSURANCE EXPENSE               | 689,000                       | 669,000                       | 694,000   | 694,000                | 694,000           |
| 145310-418600        | WORKER'S COMPENSATION                  | 25,425                        | 25,000                        | 25,000    | 25,000                 | 25,000            |
| 145310-418900        | OTHER FRINGE-401K                      | 148,421                       | 147,828                       | 157,694   | 155,619                | 155,969           |
| 145310-418901        | OTHER FRINGE-457                       | 19,080                        | 17,820                        | 17,820    | 17,820                 | 17,820            |
| 145310-425100        | MOTOR FUELS & LUBRICANTS               | 5,500                         | 5,500                         | 6,000     | 5,500                  | 5,500             |
| 145310-425200        | TIRES                                  | 1,500                         | 1,500                         | 2,000     | 1,500                  | 1,500             |
| 145310-426000        | OFFICE SUPPLIES                        | 2,400                         | 25,000                        | 25,000    | 25,000                 | 25,000            |
| 145310-431100        | TRAVEL-MILEAGE                         | 9,500                         | 4,000                         | 4,500     | 4,500                  | 4,500             |
| 145310-431200        | TRAVEL-SUBSISTENCE                     | 5,500                         | 4,000                         | 4,000     | 3,000                  | 3,000             |
| 145310-431300        | CLIENT MEDICAL TRANSPORTATION          | 7,000                         | 2,000                         | 2,000     | 2,000                  | 2,000             |
| 145310-432100        | TELEPHONE SERVICE                      | 17,000                        | 17,000                        | 17,000    | 17,000                 | 17,000            |
| 145310-432500        | POSTAGE                                | 14,500                        | 14,000                        | 15,000    | 14,000                 | 14,000            |
| 145310-435300        | MAINTENANCE & REPAIR-VEHICLES          | 5,000                         | 5,000                         | 5,500     | 4,500                  | 4,500             |
| 145310-437000        | ADVERTISING                            | 2,000                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 145310-439500        | EMPLOYEE TRAINING                      | 2,000                         | 1,500                         | 1,500     | 1,500                  | 1,500             |
| 145310-439902        | IN-HOME SERVICES                       | 11,497                        | 11,497                        | 11,497    | 11,497                 | 11,497            |
| 145310-442201        | PC SOFTWARE & LICENSES                 | 36,215                        | 49,698                        | 77,765    | 77,765                 | 77,765            |
| 145310-443900        | RENT-EQUIPMENT                         | 1,500                         | 1,500                         | 1,800     | 1,800                  | 1,800             |
| 145310-449100        | DUES & SUBSCRIPTIONS                   | 1,800                         | 1,507                         | 1,800     | 1,800                  | 1,800             |
| 145310-449900        | MISCELLANEOUS EXPENSE                  | 11,500                        | 5,992                         | 15,300    | 15,300                 | 15,300            |
| 145310-449902        | FOSTER CHILDREN'S FUND                 | 5,000                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 145310-449903        | ADULT SERVICES FUND                    | 500                           | 500                           | 500       | 500                    | 500               |
| 145310-449904        | CHILD PROTECTIVE SERVICES              | 5,000                         | 5,000                         | 5,000     | 5,000                  | 5,000             |
| 145310-451000        | CAPITAL OUTLAY - FURNITURE & EQUIPMENT | 6,700                         | 15,463                        | 21,130    | 21,130                 | 21,130            |
| 145310-454000        | CAPITAL OUTLAY - VEHICLE               | -                             | 50,000                        | -         | -                      | -                 |
| 145310-467000        | BOARD MEMBER FEES                      | 1,200                         | 1,200                         | 1,200     | 1,200                  | 1,200             |
| 145310-469101        | PROFESSIONAL SERVICES - LEGAL          | 125,000                       | 150,000                       | 150,000   | 145,000                | 145,000           |
| 145310-469102        | PROFESSIONAL SERVICES - ACCT RESEARCH  | 1,500                         | 1,000                         | 1,000     | 1,000                  | 1,000             |
| 145310-469103        | SUBSTANCE ABUSE TESTING                | 15,000                        | 7,500                         | 8,000     | 7,500                  | 7,500             |
| 145310-469104        | CHILD SUPPORT CLIENT PAYMENTS          | -                             | -                             | -         | -                      | -                 |
| 145310-469105        | ADULT PROTECTIVE SERVICE COURT FEES    | 2,000                         | 1,500                         | 1,500     | 1,500                  | 1,500             |
| 145310-469106        | CHILD PROTECTIVE SERVICES              | 6,000                         | 1,500                         | 1,500     | 1,500                  | 1,500             |
| 145310-469108        | MEDICAID RECOUPMENT                    | 900                           | 900                           | 1,000     | -                      | -                 |
| 145310-469500        | FOOD STAMP & EBT FEES                  | 4,151                         | 4,562                         | 4,562     | 4,562                  | 4,562             |
| 145310-469505        | JUVENILE DETENTION                     | 6,000                         | 3,500                         | 3,500     | 3,500                  | 3,500             |
| TOTAL ADMINISTRATION |                                        | 4,740,779                     | 4,845,151                     | 5,138,813 | 5,075,587              | 5,084,492         |

| GL ACCOUNT #                              |                                      | BOARD                | BOARD                | REQUESTED | MANAGER     | BOARD     |
|-------------------------------------------|--------------------------------------|----------------------|----------------------|-----------|-------------|-----------|
|                                           |                                      | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 |           | RECOMMENDED | APPROVED  |
| FY 25-26                                  |                                      |                      |                      |           |             |           |
| CHILD SUPPORT ENFORCEMENT                 |                                      |                      |                      |           |             |           |
| 145370-412100                             | SALARIES - REGULAR                   | 115,288              | 125,401              | 131,671   | 131,671     | 131,671   |
| 145370-418100                             | SOCIAL SECURITY EXPENSE              | 9,223                | 9,593                | 10,073    | 10,073      | 10,073    |
| 145370-418200                             | LOCAL GOV'T RETIREMENT EXPENSE       | 13,189               | 17,155               | 19,000    | 19,000      | 19,000    |
| 145370-418300                             | HEALTH INSURANCE EXPENSE             | 27,000               | 27,000               | 28,000    | 28,000      | 28,000    |
| 145370-418600                             | WORKER'S COMPENSATION                | 253                  | 425                  | 425       | 425         | 425       |
| 145370-418900                             | OTHER FRINGE-401K                    | 5,764                | 6,270                | 6,584     | 6,584       | 6,584     |
| 145370-418901                             | OTHER FRINGE-457                     | 720                  | 720                  | 720       | 720         | 720       |
| 145370-449901                             | COURT FEES                           | 6,500                | 6,500                | 6,500     | 6,500       | 6,500     |
| 145370-469101                             | PROFESSIONAL SERVICES - LEGAL        | 20,000               | 20,000               | 20,000    | 20,000      | 20,000    |
| 145370-469102                             | SHERIFF'S FEES                       | 1,500                | 750                  | 750       | 750         | 750       |
| 145370-469500                             | CONTRACTED SERVICES                  | 1,000                | 600                  | 600       | 600         | 600       |
| TOTAL CHILD SUPPORT ENFORCEMENT           |                                      | 200,437              | 214,414              | 224,323   | 224,323     | 224,323   |
|                                           |                                      |                      |                      |           |             |           |
| PROGRAM EXPENDITURES                      |                                      |                      |                      |           |             |           |
| 145410-438800                             | CRISIS INTERVENTION PAYMENTS         | 137,193              | 164,724              | 164,724   | 164,724     | 164,724   |
| 145410-440000                             | WORK FIRST -MAINTENANCE OF EFFORT    | 25,000               | 25,000               | 25,000    | 25,000      | 25,000    |
| 145410-440001                             | WORK FIRST-EMERGENCY ASSISTANCE      | 16,000               | 16,000               | 16,000    | 16,000      | 16,000    |
| 145410-440002                             | LOW INCOME ENERGY ASST PROGRAM       | 218,116              | 261,886              | 261,886   | 261,886     | 261,886   |
| 145410-440003                             | IV-E FOSTER CARE BOARD PAYMENTS      | 347,244              | 516,072              | 723,720   | 500,000     | 500,000   |
| 145410-440005                             | FAMILY REUNIFICATION                 | 14,101               | 12,082               | 11,672    | 11,672      | 11,672    |
| 145410-440100                             | SPECIAL ASSISTANCE - AGED & DISABLED | 128,023              | 125,653              | 125,653   | 125,653     | 125,653   |
| 145410-440200                             | SPECIAL ASSISTANCE - BLIND           | 3,892                | 4,000                | 4,100     | 4,100       | 4,100     |
| 145410-440300                             | ADOPTION ASSISTANCE IV-E             | 90,660               | 123,071              | 125,319   | 125,319     | 125,319   |
| 145410-440301                             | ADOPTION ASSISTANCE IV-B             | 61,269               | 84,396               | 74,028    | 74,028      | 74,028    |
| 145410-440500                             | UNDOCUMENTED CLIENTS                 | 20,000               | 20,000               | 20,000    | 20,000      | 20,000    |
| 145410-440501                             | NON-MEDICAID ELIGIBILITY             | 30,000               | 35,000               | 35,000    | 35,000      | 35,000    |
| 145410-440503                             | GUARDIAN ASSIST IVE                  | 5,429                | 4,725                | 7,744     | 7,744       | 7,744     |
| 145410-440504                             | GUARDIAN ASSIST STATE                | 6,282                | 7,086                | 9,312     | 9,312       | 9,312     |
| 145410-440800                             | STATE FOSTER CARE BOARD PAYMENTS     | 504,420              | 500,000              | 572,496   | 375,000     | 375,000   |
| 145410-440801                             | IV-E FOSTER CARE CLOTHING & OTHER    | 30,000               | 30,000               | 30,000    | 15,000      | 15,000    |
| 145410-440802                             | SPECIAL LINKS                        | 25,000               | 25,000               | 25,000    | 25,000      | 25,000    |
| 145410-440803                             | ALLOCATED LINKS                      | 5,000                | 5,000                | 5,000     | 5,000       | 5,000     |
| TOTAL PROGRAM EXPENDITURES                |                                      | 1,667,629            | 1,959,695            | 2,236,654 | 1,800,438   | 1,800,438 |
|                                           |                                      |                      |                      |           |             |           |
| TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES |                                      | 6,608,845            | 7,019,260            | 7,599,790 | 7,100,348   | 7,109,253 |

| GL ACCOUNT #                  |                                      | BOARD                | BOARD                | REQUESTED    | MANAGER                 | BOARD        |
|-------------------------------|--------------------------------------|----------------------|----------------------|--------------|-------------------------|--------------|
|                               |                                      | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 |              | RECOMMENDED<br>FY 25-26 | APPROVED     |
| CAPITAL PROJECT FUND          |                                      |                      |                      |              |                         |              |
| REVENUES                      |                                      |                      |                      |              |                         |              |
| 213980-398100                 | TRANSFER FROM GENERAL FUND           | (8,889,550)          | (11,841,136)         | (33,039,704) | (9,052,050)             | (9,052,050)  |
| 213991-399101                 | FUND BALANCE APPROPRIATION           | (20,980,150)         | (3,119,939)          | (7,627,311)  | (7,627,311)             | (7,627,311)  |
| TOTAL REVENUES                |                                      | (29,869,700)         | (14,961,075)         | (40,667,015) | (16,679,361)            | (16,679,361) |
| EXPENDITURES                  |                                      |                      |                      |              |                         |              |
| TRANSFER TO OTHER FUNDS       |                                      |                      |                      |              |                         |              |
| 219800-498010                 | TRANSFER TO GENERAL FUND             | 20,980,150           | 3,119,939            | 7,627,311    | 7,627,311               | 7,627,311    |
| TOTAL TRANSFER TO OTHER FUNDS |                                      | 20,980,150           | 3,119,939            | 7,627,311    | 7,627,311               | 7,627,311    |
| FUTURE PROJECT FUNDING        |                                      |                      |                      |              |                         |              |
| 219930-441101                 | FUTURE COUNTY FACILITIES             | 1,200,000            | 1,200,000            | 3,272,228    | 1,200,000               | 1,200,000    |
| 219930-44XXXX                 | VOTING MACHINES                      | -                    | -                    | 400,000      | -                       | -            |
| 219930-441401                 | EASTERN COMMUNITY CENTER             | -                    | -                    | 460,000      | -                       | -            |
| 219930-441701                 | FACILITES MAINTENANCE                | 500,000              | 500,000              | 928,311      | 500,000                 | 500,000      |
| 219930-443200                 | LEC FUTURE EXPANSION                 | 100,000              | 100,000              | 138,000      | 100,000                 | 100,000      |
| 219930-449210                 | ECONOMIC DEVELOPMENT COMMISSION      | 50,000               | 40,000               | 50,000       | 50,000                  | 50,000       |
| 219930-459122                 | WATAUGA COUNTY SCHOOLS CIP           | 500,000              | 500,000              | -            | -                       | -            |
| 219930-459121                 | WATAUGA COUNTY SCHOOLS LONG TERM CIP | 5,017,050            | 5,098,300            | 5,323,000    | 5,179,550               | 5,179,550    |
| 219930-459210                 | CALDWELL COMMUNITY COLLEGE           | 50,000               | 50,000               | 209,215      | 50,000                  | 50,000       |
| 219930-461100                 | EMERGENCY COMMUNICATIONS             | 1,300,000            | 4,200,000            | 7,900,000    | 1,800,000               | 1,800,000    |
| 219930-46XXXX                 | IMPOUND LOT CONVERSION               | -                    | -                    | 50,500       | -                       | -            |
| 219330-461101                 | LIBRARY EXPANSION                    | 50,000               | 30,336               | 13,895,000   | 50,000                  | 50,000       |
| 219930-461200                 | COMMUNITY RECREATION FACILITIES      | 50,000               | 50,000               | 290,950      | 100,000                 | 100,000      |
| 219930-46XXXX                 | FUTURE SATELITTE PARKS               | -                    | -                    | 50,000       | -                       | -            |
| 219930-449213                 | WORKFORCE HOUSING                    | 50,000               | 50,000               | 50,000       | -                       | -            |
| 219930-461301                 | POTENTIAL FLOOD MITIGATION           | 22,500               | 22,500               | 22,500       | 22,500                  | 22,500       |
| TOTAL FUTURE PROJECT FUNDING  |                                      | 8,889,550            | 11,841,136           | 33,039,704   | 9,052,050               | 9,052,050    |
| TOTAL EXPENDITURES            |                                      | 29,869,700           | 14,961,075           | 40,667,015   | 16,679,361              | 16,679,361   |

| GL ACCOUNT # | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|--------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
|              |                               |                               |           | FY 25-26               |                   |

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

**REVENUES**

|               |                                 |          |          |          |          |          |
|---------------|---------------------------------|----------|----------|----------|----------|----------|
| 223317-343109 | FEDERAL EQUITABLE SHARING FUNDS | (11,900) | (23,000) | (23,000) | (23,000) | (23,000) |
|---------------|---------------------------------|----------|----------|----------|----------|----------|

|                       |  |                 |                 |                 |                 |                 |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>TOTAL REVENUES</b> |  | <b>(11,900)</b> | <b>(23,000)</b> | <b>(23,000)</b> | <b>(23,000)</b> | <b>(23,000)</b> |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|

**EXPENDITURES**

|               |                          |       |        |        |        |        |
|---------------|--------------------------|-------|--------|--------|--------|--------|
| 224310-431200 | TRAVEL-SUBSISTENCE       | 2,000 | 1,000  | 800    | 800    | 800    |
| 224310-439500 | EMPLOYEE TRAINING        | 2,500 | 4,000  | 3,000  | 3,000  | 3,000  |
| 224310-444000 | SERVICE & MAINTENANCE    | 7,400 | 8,000  | 15,000 | 15,000 | 15,000 |
| 224310-449100 | DUES AND SUBSCRIPTIONS   | -     | -      | 4,200  | 4,200  | 4,200  |
| 224310-454000 | CAPITAL OUTLAY - VEHICLE | -     | 10,000 | -      | -      | -      |

|                           |  |               |               |               |               |               |
|---------------------------|--|---------------|---------------|---------------|---------------|---------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>11,900</b> | <b>23,000</b> | <b>23,000</b> | <b>23,000</b> | <b>23,000</b> |
|---------------------------|--|---------------|---------------|---------------|---------------|---------------|

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

**REVENUES**

|               |                          |          |          |          |          |          |
|---------------|--------------------------|----------|----------|----------|----------|----------|
| 233317-343109 | STATE RESTRICTED REVENUE | (25,500) | (18,350) | (24,000) | (24,000) | (24,000) |
| 233317-349100 | INTEREST EARNED          | (100)    | -        | -        | -        | -        |

|                       |  |                 |                 |                 |                 |                 |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>TOTAL REVENUES</b> |  | <b>(25,600)</b> | <b>(18,350)</b> | <b>(24,000)</b> | <b>(24,000)</b> | <b>(24,000)</b> |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|

**EXPENDITURES**

|               |                                 |        |        |        |        |        |
|---------------|---------------------------------|--------|--------|--------|--------|--------|
| 234310-412801 | CELLPHONE ALLOWANCE             | 5,250  | 3,000  | 3,000  | 3,000  | 3,000  |
| 234310-423800 | UNDERCOVER DRUG PURCHASE        | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 234310-429000 | OTHER SUPPLIES                  | 7,000  | 2,000  | 2,450  | 2,450  | 2,450  |
| 234310-431200 | TRAVEL-SUBSISTENCE              | -      | -      | -      | -      | -      |
| 234310-439500 | EMPLOYEE TRAINING               | 2,000  | 1,000  | 1,000  | 1,000  | 1,000  |
| 234310-444000 | SERVICE & MAINTENANCE CONTRACTS | -      | 1,000  | 4,200  | 4,200  | 4,200  |
| 234310-449100 | DUES & SUBSCRIPTIONS            | 1,350  | 1,350  | 1,350  | 1,350  | 1,350  |
| 234310-454000 | CAPITAL OUTLAY - VEHICLES       | -      | -      | 2,000  | 2,000  | 2,000  |

|                           |  |               |               |               |               |               |
|---------------------------|--|---------------|---------------|---------------|---------------|---------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>25,600</b> | <b>18,350</b> | <b>24,000</b> | <b>24,000</b> | <b>24,000</b> |
|---------------------------|--|---------------|---------------|---------------|---------------|---------------|

| GL ACCOUNT #                       | BOARD                         |           | BOARD     | MANAGER     | BOARD     |
|------------------------------------|-------------------------------|-----------|-----------|-------------|-----------|
|                                    | APPROVED                      | APPROVED  | REQUESTED | RECOMMENDED | APPROVED  |
|                                    | FY 23-24                      | FY 24-25  | FY 25-26  |             |           |
| EMERGENCY TELEPHONE SURCHARGE FUND |                               |           |           |             |           |
| REVENUES                           |                               |           |           |             |           |
| 263255-360126                      | EMERGENCY TELEPHONE SURCHARGE | (461,716) | (226,133) | (255,880)   | (255,880) |
| 263991-399101                      | FUND BALANCE APPROPRIATION    | -         | (313,470) | -           | -         |
| TOTAL REVENUES                     |                               | (461,716) | (539,603) | (255,880)   | (255,880) |

|                           |                       |                |                |                |                |                |
|---------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|
| <b>EXPENDITURES</b>       |                       |                |                |                |                |                |
| 264330-421000             | IMPLEMENTAL FUNCTIONS | 5,000          | 5,000          | 500            | 500            | 500            |
| 264330-422000             | SOFTWARE              | 40,444         | 43,715         | 45,515         | 45,515         | 45,515         |
| 264330-423000             | EMPLOYEE TRAINING     | 14,884         | 14,884         | 16,660         | 16,660         | 16,660         |
| 264330-424000             | TELEPHONE             | 47,088         | 46,534         | 46,584         | 46,584         | 46,584         |
| 264330-425000             | HARDWARE              | 238,800        | 250,670        | 70,545         | 70,545         | 70,545         |
| 264330-426000             | FURNITURE             | 115,500        | 178,800        | 76,076         | 76,076         | 76,076         |
| <b>TOTAL EXPENDITURES</b> |                       | <b>461,716</b> | <b>539,603</b> | <b>255,880</b> | <b>255,880</b> | <b>255,880</b> |

|                                    |                                  |                    |                    |                    |                    |                    |
|------------------------------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FIRE SERVICE DISTRICT FUNDS</b> |                                  |                    |                    |                    |                    |                    |
| <b>REVENUES</b>                    |                                  |                    |                    |                    |                    |                    |
| 243100-312000                      | PRIOR YEARS TAXES BOONE          | (7,000)            | (7,000)            | (7,000)            | (7,000)            | (7,000)            |
| 243100-312001                      | PRIOR YEARS TAXES FOSCOE         | (1,000)            | (1,000)            | (1,000)            | (1,000)            | (1,000)            |
| 243100-312008                      | PRIOR YEARS TAXES SHAWNEEHAW     | (100)              | (100)              | (100)              | (100)              | (100)              |
| 243100-318000                      | INTEREST ON DEL TAXES BOONE      | (3,000)            | (3,000)            | (3,000)            | (3,000)            | (3,000)            |
| 243100-318001                      | INTEREST ON DEL TAXES FOSCOE     | (200)              | (200)              | (200)              | (200)              | (200)              |
| 243100-318005                      | INTEREST ON DEL TAXES BEECH MTN  | -                  | -                  | -                  | -                  | -                  |
| 243100-318008                      | INTEREST ON DEL TAXES SHAWNEEHAW | (50)               | (50)               | (50)               | (50)               | (50)               |
| 243102-312100                      | CURRENT YEAR TAXES BOONE         | (1,357,749)        | (1,414,620)        | (1,391,085)        | (1,391,085)        | (1,391,085)        |
| 243102-312101                      | CURRENT YEAR TAXES FOSCOE        | (110,482)          | (111,563)          | (110,511)          | (110,511)          | (110,511)          |
| 243102-312105                      | CURRENT YEAR TAXES BEECH MTN     | (2,303)            | (2,762)            | (2,914)            | (2,914)            | (2,914)            |
| 243102-312107                      | CURRENT YEAR TAXES COVE CREEK    | (312)              | (319)              | (331)              | (331)              | (331)              |
| 243102-312108                      | CURRENT YEAR TAXES SHAWNEEHAW    | (8,460)            | (8,447)            | (8,769)            | (8,769)            | (8,769)            |
| <b>TOTAL REVENUES</b>              |                                  | <b>(1,490,656)</b> | <b>(1,549,061)</b> | <b>(1,524,960)</b> | <b>(1,524,960)</b> | <b>(1,524,960)</b> |

|                           |            |                  |                  |                  |                  |                  |
|---------------------------|------------|------------------|------------------|------------------|------------------|------------------|
| <b>EXPENDITURES</b>       |            |                  |                  |                  |                  |                  |
| 244340-469905             | BOONE      | 1,367,749        | 1,424,620        | 1,401,085        | 1,401,085        | 1,401,085        |
| 244340-469901             | FOSCOE     | 111,682          | 112,763          | 111,711          | 111,711          | 111,711          |
| 244340-469998             | BEECH MTN  | 2,303            | 2,762            | 2,914            | 2,914            | 2,914            |
| 244340-469907             | COVE CREEK | 312              | 319              | 331              | 331              | 331              |
| 244340-469908             | SHAWNEEHAW | 8,610            | 8,597            | 8,919            | 8,919            | 8,919            |
| <b>TOTAL EXPENDITURES</b> |            | <b>1,490,656</b> | <b>1,549,061</b> | <b>1,524,960</b> | <b>1,524,960</b> | <b>1,524,960</b> |

| GL ACCOUNT #        | BOARD                              |             | BOARD       | MANAGER     | BOARD       |
|---------------------|------------------------------------|-------------|-------------|-------------|-------------|
|                     | APPROVED                           | APPROVED    | REQUESTED   | RECOMMENDED | APPROVED    |
|                     | FY 23-24                           | FY 24-25    | FY 25-26    |             |             |
| FIRE DISTRICT FUNDS |                                    |             |             |             |             |
| REVENUES            |                                    |             |             |             |             |
| 283100-311001       | INTEREST ON TAXES FOSCOE           | (1,400)     | (1,400)     | (1,400)     | (1,400)     |
| 283100-311003       | INTEREST ON TAXES FALL CREEK       | (20)        | (20)        | (20)        | (20)        |
| 283100-311004       | INTEREST ON TAXES BEAVER DAM       | (1,000)     | (1,000)     | (1,000)     | (1,000)     |
| 283100-311005       | INTEREST ON TAXES STEWART SIMMONS  | (1,000)     | (1,000)     | (1,000)     | (1,000)     |
| 283100-311006       | INTEREST ON TAXES ZIONVILLE        | (750)       | (750)       | (750)       | (750)       |
| 283100-311007       | INTEREST ON TAXES COVE CREEK       | (1,500)     | (1,500)     | (1,500)     | (1,500)     |
| 283100-311008       | INTEREST ON TAXES SHAWNEEHAW       | (500)       | (500)       | (500)       | (500)       |
| 283100-311009       | INTEREST ON TAXES MEAT CAMP        | (1,600)     | (1,600)     | (1,600)     | (1,600)     |
| 283100-311010       | INTEREST ON TAXES DEEP GAP         | (800)       | (800)       | (800)       | (800)       |
| 283100-311011       | INTEREST ON TAXES TODD             | (300)       | (300)       | (300)       | (300)       |
| 283100-311012       | INTEREST ON TAXES BLOWING ROCK     | (1,800)     | (1,800)     | (1,800)     | (1,800)     |
| 283100-311019       | INTEREST ON TAXES CRESTON          | (50)        | (50)        | (50)        | (50)        |
| 283100-312001       | PRIOR YEARS TAXES FOSCOE           | (3,000)     | (3,000)     | (3,000)     | (3,000)     |
| 283100-312003       | PRIOR YEARS TAXES FALL CREEK       | (10)        | (10)        | (10)        | (10)        |
| 283100-312004       | PRIOR YEARS TAXES BEAVER DAM       | (1,800)     | (1,800)     | (1,800)     | (1,800)     |
| 283100-312005       | PRIOR YEARS TAXES STEWART SIMMONS  | (2,400)     | (2,400)     | (2,400)     | (2,400)     |
| 283100-312006       | PRIOR YEARS TAXES ZIONVILLE        | (1,600)     | (1,600)     | (1,600)     | (1,600)     |
| 283100-312007       | PRIOR YEARS TAXES COVE CREEK       | (4,000)     | (4,000)     | (4,000)     | (4,000)     |
| 283100-312008       | PRIOR YEARS TAXES SHAWNEEHAW       | (800)       | (800)       | (800)       | (800)       |
| 283100-312009       | PRIOR YEARS TAXES MEAT CAMP        | (4,000)     | (4,000)     | (4,000)     | (4,000)     |
| 283100-312010       | PRIOR YEARS TAXES DEEP GAP         | (2,200)     | (2,200)     | (2,200)     | (2,200)     |
| 283100-312011       | PRIOR YEARS TAXES TODD             | (600)       | (600)       | (600)       | (600)       |
| 283100-312012       | PRIOR YEARS TAXES BLOWING ROCK     | (2,800)     | (2,800)     | (2,800)     | (2,800)     |
| 283100-312019       | PRIOR YEARS TAXES CRESTON          | (120)       | (120)       | (120)       | (120)       |
| 283102-312101       | CURRENT YEAR TAXES FOSCOE          | (676,780)   | (692,611)   | (717,112)   | (717,112)   |
| 283102-312103       | CURRENT YEAR TAXES FALL CREEK      | (13,179)    | (13,669)    | (13,824)    | (13,824)    |
| 283102-312104       | CURRENT YEAR TAXES BEAVER DAM      | (142,310)   | (147,950)   | (146,326)   | (146,326)   |
| 283102-312105       | CURRENT YEAR TAXES STEWART SIMMONS | (356,691)   | (427,958)   | (468,311)   | (468,311)   |
| 283102-312106       | CURRENT YEAR TAXES ZIONVILLE       | (163,488)   | (169,740)   | (169,629)   | (169,629)   |
| 283102-312107       | CURRENT YEAR TAXES COVE CREEK      | (362,410)   | (375,087)   | (350,978)   | (350,978)   |
| 283102-312108       | CURRENT YEAR TAXES SHAWNEEHAW      | (158,720)   | (170,940)   | (169,231)   | (169,231)   |
| 283102-312109       | CURRENT YEAR TAXES MEAT CAMP       | (318,907)   | (343,344)   | (335,878)   | (335,878)   |
| 283102-312110       | CURRENT YEAR TAXES DEEP GAP        | (279,656)   | (294,421)   | (292,500)   | (292,500)   |
| 283102-312111       | CURRENT YEAR TAXES TODD            | (78,106)    | (83,336)    | (83,266)    | (83,266)    |
| 283102-312112       | CURRENT YEAR TAXES BLOWING ROCK    | (698,986)   | (724,529)   | (760,089)   | (760,089)   |
| 283102-312119       | CURRENT YEAR TAXES CRESTON         | (7,508)     | (7,262)     | (7,070)     | (7,070)     |
| TOTAL REVENUES      |                                    | (3,290,791) | (3,484,897) | (3,548,264) | (3,548,264) |
| EXPENDITURES        |                                    |             |             |             |             |
| 284340-469901       | FOSCOE                             | 681,180     | 697,011     | 721,512     | 721,512     |
| 284340-469903       | FALL CREEK                         | 13,209      | 13,699      | 13,854      | 13,854      |
| 284340-469904       | BEAVER DAM                         | 145,110     | 150,750     | 149,126     | 149,126     |
| 284340-469905       | STEWART SIMMONS                    | 360,091     | 431,358     | 471,711     | 471,711     |
| 284340-469906       | ZIONVILLE                          | 165,838     | 172,090     | 171,979     | 171,979     |
| 284340-469907       | COVE CREEK                         | 367,910     | 380,587     | 356,478     | 356,478     |
| 284340-469908       | SHAWNEEHAW                         | 160,020     | 172,240     | 170,531     | 170,531     |
| 284340-469909       | MEAT CAMP                          | 324,507     | 348,944     | 341,478     | 341,478     |
| 284340-469910       | DEEP GAP                           | 282,656     | 297,421     | 295,500     | 295,500     |
| 284340-469911       | TODD                               | 79,006      | 84,236      | 84,166      | 84,166      |
| 284340-469912       | BLOWING ROCK                       | 703,586     | 729,129     | 764,689     | 764,689     |
| 284340-469919       | CRESTON                            | 7,678       | 7,432       | 7,240       | 7,240       |
| TOTAL EXPENDITURES  |                                    | 3,290,791   | 3,484,897   | 3,548,264   | 3,548,264   |

| GL ACCOUNT # | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED<br>FY 25-26 | BOARD<br>APPROVED |
|--------------|-------------------------------|-------------------------------|-----------|------------------------------------|-------------------|
|              |                               |                               |           |                                    |                   |

|                           |
|---------------------------|
| <b>OCCUPANCY TAX FUND</b> |
|---------------------------|

**REVENUES**

|               |               |             |             |             |             |             |
|---------------|---------------|-------------|-------------|-------------|-------------|-------------|
| 293270-312009 | OCCUPANCY TAX | (4,006,000) | (4,000,000) | (3,200,000) | (3,200,000) | (3,200,000) |
|---------------|---------------|-------------|-------------|-------------|-------------|-------------|

|                       |  |                    |                    |                    |                    |                    |
|-----------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>TOTAL REVENUES</b> |  | <b>(4,006,000)</b> | <b>(4,000,000)</b> | <b>(3,200,000)</b> | <b>(3,200,000)</b> | <b>(3,200,000)</b> |
|-----------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|

**EXPENDITURES**

|               |                                   |        |        |        |        |        |
|---------------|-----------------------------------|--------|--------|--------|--------|--------|
| 294140-449900 | ADMINISTRATIVE FEE-TAX COLLECTION | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
|---------------|-----------------------------------|--------|--------|--------|--------|--------|

|               |                               |           |           |           |           |           |
|---------------|-------------------------------|-----------|-----------|-----------|-----------|-----------|
| 294140-469900 | WATAUGA COUNTY DISTRICT U TDA | 3,964,000 | 3,958,000 | 3,158,000 | 3,158,000 | 3,158,000 |
|---------------|-------------------------------|-----------|-----------|-----------|-----------|-----------|

|                           |  |                  |                  |                  |                  |                  |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>4,006,000</b> | <b>4,000,000</b> | <b>3,200,000</b> | <b>3,200,000</b> | <b>3,200,000</b> |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|

|                          |
|--------------------------|
| <b>DEBT SERVICE FUND</b> |
|--------------------------|

**REVENUES**

|               |                            |             |             |             |             |             |
|---------------|----------------------------|-------------|-------------|-------------|-------------|-------------|
| 303980-398100 | TRANSFER FROM GENERAL FUND | (9,250,607) | (8,972,112) | (8,683,016) | (8,683,016) | (8,683,016) |
|---------------|----------------------------|-------------|-------------|-------------|-------------|-------------|

|                       |  |                    |                    |                    |                    |                    |
|-----------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>TOTAL REVENUES</b> |  | <b>(9,250,607)</b> | <b>(8,972,112)</b> | <b>(8,683,016)</b> | <b>(8,683,016)</b> | <b>(8,683,016)</b> |
|-----------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|

**EXPENDITURES**

|               |                          |         |         |         |         |         |
|---------------|--------------------------|---------|---------|---------|---------|---------|
| 309100-471002 | INTEREST-NEW HIGH SCHOOL | 481,257 | 395,012 | 278,415 | 278,415 | 278,415 |
|---------------|--------------------------|---------|---------|---------|---------|---------|

|               |                           |           |           |           |           |           |
|---------------|---------------------------|-----------|-----------|-----------|-----------|-----------|
| 309100-472002 | PRINCIPAL-NEW HIGH SCHOOL | 3,670,000 | 3,620,000 | 3,600,000 | 3,600,000 | 3,600,000 |
|---------------|---------------------------|-----------|-----------|-----------|-----------|-----------|

|               |                                              |   |   |   |   |   |
|---------------|----------------------------------------------|---|---|---|---|---|
| 309100-472101 | PRINCIPAL-HURRICANE HELENE CASH FLOW<br>LOAN | - | - | 1 | 1 | 1 |
|---------------|----------------------------------------------|---|---|---|---|---|

|               |                              |         |         |         |         |         |
|---------------|------------------------------|---------|---------|---------|---------|---------|
| 309100-477001 | INTEREST - RECREATION CENTER | 596,400 | 530,400 | 464,150 | 464,150 | 464,150 |
|---------------|------------------------------|---------|---------|---------|---------|---------|

|               |                             |           |           |           |           |           |
|---------------|-----------------------------|-----------|-----------|-----------|-----------|-----------|
| 309100-477002 | PRINCIPAL-RECREATION CENTER | 1,320,000 | 1,325,000 | 1,320,000 | 1,320,000 | 1,320,000 |
|---------------|-----------------------------|-----------|-----------|-----------|-----------|-----------|

|               |                                |           |           |           |           |           |
|---------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|
| 309100-478001 | INTEREST - VALLE CRUCIS SCHOOL | 1,557,950 | 1,476,700 | 1,395,450 | 1,395,450 | 1,395,450 |
|---------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|

|               |                                 |           |           |           |           |           |
|---------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| 309100-478002 | PRINCIPAL - VALLE CRUCIS SCHOOL | 1,625,000 | 1,625,000 | 1,625,000 | 1,625,000 | 1,625,000 |
|---------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|

|                           |  |                  |                  |                  |                  |                  |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>9,250,607</b> | <b>8,972,112</b> | <b>8,683,016</b> | <b>8,683,016</b> | <b>8,683,016</b> |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|

| GL ACCOUNT #                               |                                       | BOARD                | BOARD                | REQUESTED   | MANAGER                 | BOARD       |
|--------------------------------------------|---------------------------------------|----------------------|----------------------|-------------|-------------------------|-------------|
|                                            |                                       | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 |             | RECOMMENDED<br>FY 25-26 | APPROVED    |
| SOLID WASTE ENTERPRISE FUND                |                                       |                      |                      |             |                         |             |
| REVENUES                                   |                                       |                      |                      |             |                         |             |
| INTERGOVERNMENTAL REVENUES                 |                                       |                      |                      |             |                         |             |
| 663200-327500                              | SCRAP TIRE DISPOSAL TAX               | (90,000)             | (95,000)             | (95,000)    | (95,000)                | (95,000)    |
| 663200-327600                              | WHITE GOODS DISPOSAL TAX              | (28,000)             | (28,000)             | (28,000)    | (28,000)                | (28,000)    |
| 663200-327700                              | SOLID WASTE DISPOSAL TAX DISTRIBUTION | (32,000)             | (32,000)             | (33,000)    | (33,000)                | (33,000)    |
| 663300-374211                              | NC ELECTRONICS MANAGEMENT GRANT       | (3,800)              | (3,800)              | (500)       | (500)                   | (500)       |
| TOTAL INTERGOVERNMENTAL REVENUES           |                                       | (153,800)            | (158,800)            | (156,500)   | (156,500)               | (156,500)   |
| SERVICE REVENUES                           |                                       |                      |                      |             |                         |             |
| 663740-318001                              | SOLID WASTE TIPPING FEE INTEREST      | (9,000)              | (10,500)             | (10,000)    | (10,000)                | (10,000)    |
| 663740-350000                              | SOLID WASTE TIPPING FEES              | (2,632,000)          | (2,744,000)          | (2,910,056) | (2,910,056)             | (2,910,056) |
| 663740-350202                              | DUMPSTER PICK-UP BUSINESSES           | (394,600)            | (362,831)            | (377,500)   | (377,500)               | (377,500)   |
| 663740-350001                              | SOLID WASTE FEES-CURRENT YEAR         | (3,397,282)          | (3,410,655)          | (3,779,360) | (3,779,360)             | (3,779,360) |
| 663740-350201                              | DUMPSTER PICK-UP SCHOOLS              | (18,000)             | (18,000)             | (18,900)    | (18,900)                | (18,900)    |
| 663740-350300                              | SOLID WASTE FEES INTEREST             | (19,000)             | (19,000)             | (15,000)    | (15,000)                | (15,000)    |
| 663740-381000                              | SALE OF RECYCLED SCRAP                | (135,000)            | (250,000)            | (300,000)   | (300,000)               | (300,000)   |
| TOTAL SERVICE REVENUES                     |                                       | (6,604,882)          | (6,814,986)          | (7,410,816) | (7,410,816)             | (7,410,816) |
| MISCELLANEOUS REVENUES                     |                                       |                      |                      |             |                         |             |
| 663740-386000                              | RENTS                                 | (975)                | (3,000)              | (3,000)     | (3,000)                 | (3,000)     |
| 663831-349166                              | INTEREST ON INVESTMENTS               | (10,000)             | (50,000)             | (80,000)    | (79,400)                | (79,400)    |
| 663839-389004                              | MISCELLANEOUS                         | (2,000)              | (2,000)              | -           | -                       | -           |
| TOTAL MISCELLANEOUS REVENUES               |                                       | (12,975)             | (55,000)             | (83,000)    | (82,400)                | (82,400)    |
| FUND BALANCE APPROPRIATED                  |                                       |                      |                      |             |                         |             |
| 663991-399100                              | FUND BALANCE APPROPRIATED             | (887,242)            | -                    | -           | -                       | -           |
| 663991-399102                              | CARRY FORWARD-PROJECTS IN PROCESS     | -                    | -                    | -           | -                       | -           |
| TOTAL FUND BALANCE APPROPRIATED            |                                       | (887,242)            | -                    | -           | -                       | -           |
| TOTAL SOLID WASTE ENTERPRISE FUND REVENUES |                                       | (7,658,899)          | (7,028,786)          | (7,650,316) | (7,649,716)             | (7,649,716) |

|                              |                                        | BOARD<br>APPROVED<br>FY 23-24 | BOARD<br>APPROVED<br>FY 24-25 | REQUESTED | MANAGER<br>RECOMMENDED | BOARD<br>APPROVED |
|------------------------------|----------------------------------------|-------------------------------|-------------------------------|-----------|------------------------|-------------------|
| GL ACCOUNT #                 |                                        |                               |                               | FY 25-26  |                        |                   |
| EXPENDITURES                 |                                        |                               |                               |           |                        |                   |
| SOLID WASTE OPERATIONS       |                                        |                               |                               |           |                        |                   |
| 667420-412100                | SALARIES-REGULAR                       | 1,410,189                     | 1,549,261                     | 1,627,323 | 1,627,323              | 1,627,323         |
| 667420-412101                | SALARIES-NON-REGULAR                   | 16,550                        | 15,000                        | -         | -                      | -                 |
| 667420-412801                | CELLPHONE ALLOWANCE                    | 550                           | 960                           | 960       | 960                    | 960               |
| 667420-418100                | SOCIAL SECURITY EXPENSE                | 114,139                       | 125,218                       | 130,186   | 130,186                | 130,186           |
| 667420-418200                | LOCAL GOV'T RETIREMENT EXPENSE         | 181,909                       | 211,939                       | 234,823   | 234,823                | 234,823           |
| 667420-418300                | HEALTH INSURANCE EXPENSE               | 146,980                       | 243,000                       | 252,000   | 252,000                | 252,000           |
| 667420-418400                | RETIREE INSURANCE/OPEB                 | 72,100                        | 70,000                        | 70,000    | 70,000                 | 70,000            |
| 667420-418500                | UNEMPLOYMENT CONTRIBUTIONS             | 1,500                         | -                             | -         | -                      | -                 |
| 667420-418600                | WORKER'S COMPENSATION                  | 55,900                        | 46,000                        | 46,000    | 46,000                 | 46,000            |
| 667420-418900                | OTHER FRINGE-401K                      | 71,337                        | 77,463                        | 81,366    | 81,366                 | 81,366            |
| 667420-418901                | OTHER FRINGE-457                       | 9,900                         | 6,840                         | 10,800    | 10,800                 | 10,800            |
| 667420-421200                | UNIFORMS                               | 9,500                         | 15,000                        | 15,500    | 15,500                 | 15,500            |
| 667420-425100                | MOTOR FUELS & LUBRICANTS               | 208,000                       | 208,000                       | 200,000   | 200,000                | 200,000           |
| 667420-425200                | TIRES                                  | 32,000                        | 40,000                        | 40,000    | 40,000                 | 40,000            |
| 667420-426000                | OFFICE SUPPLIES                        | 3,600                         | 4,000                         | 4,000     | 4,000                  | 4,000             |
| 667420-429000                | OTHER SUPPLIES                         | 45,500                        | 46,000                        | 46,000    | 46,000                 | 46,000            |
| 667420-429001                | RECYCLING SUPPLIES                     | -                             | -                             | -         | -                      | -                 |
| 667420-429004                | CREDIT CARD ACCEPTANCE FEES            | 18,200                        | 22,000                        | 23,500    | 23,500                 | 23,500            |
| 667420-431100                | TRAVEL-MILEAGE                         | 950                           | 500                           | 900       | 900                    | 900               |
| 667420-431200                | TRAVEL-SUBSISTENCE                     | -                             | -                             | 1,000     | 1,000                  | 1,000             |
| 667420-432100                | TELEPHONE SERVICE                      | 5,650                         | 6,000                         | 7,000     | 7,000                  | 7,000             |
| 667420-432500                | POSTAGE                                | 4,920                         | 3,500                         | 3,400     | 3,400                  | 3,400             |
| 667420-433100                | UTILITIES-ELECTRICITY                  | 43,200                        | 47,000                        | 48,000    | 48,000                 | 48,000            |
| 667420-433300                | UTILITIES-PROPANE                      | 6,850                         | 15,000                        | 14,500    | 14,500                 | 14,500            |
| 667420-433400                | UTILITIES-WATER                        | 16,600                        | 17,000                        | 16,000    | 16,000                 | 16,000            |
| 667420-434100                | PRINTING                               | -                             | -                             |           |                        |                   |
| 667420-435100                | MAINTENANCE & REPAIR-BUILDING          | 37,400                        | 55,000                        | 75,000    | 75,000                 | 75,000            |
| 667420-435101                | MAINTENANCE & REPAIR-GROUNDS           | 86,100                        | 60,000                        | 90,000    | 90,000                 | 90,000            |
| 667420-435200                | MAINTENANCE & REPAIR-EQUIPMENT         | 180,000                       | 99,387                        | 110,000   | 110,000                | 110,000           |
| 667420-435300                | MAINTENANCE & REPAIR-VEHICLES          | 95,000                        | 70,000                        | 65,000    | 65,000                 | 65,000            |
| 667420-435301                | ONGOING GAS TO ENERGY COSTS            | 68,400                        | -                             | -         | -                      | -                 |
| 667420-437000                | ADVERTISING                            | 2,700                         | 1,500                         | 1,600     | 1,600                  | 1,600             |
| 667420-439500                | EMPLOYEE TRAINING                      | 550                           | -                             | 3,801     | 3,801                  | 3,801             |
| 667420-441100                | RENT - LAND                            | 18,350                        | 18,350                        | 19,000    | 19,000                 | 19,000            |
| 667420-444000                | SERVICE & MAINTENANCE CONTRACTS        | 17,900                        | 355,000                       | 400,000   | 400,000                | 400,000           |
| 667420-445100                | GENERAL PROPERTY & LIAB INSURANCE      | 21,500                        | 26,000                        | 27,810    | 27,810                 | 27,810            |
| 667420-449900                | MISCELLANEOUS EXPENSE                  | 20                            | 4,000                         | 4,800     | 4,800                  | 4,800             |
| 667420-449901                | HAZARDOUS WASTE COLLECTION COSTS       | 30,000                        | 36,000                        | 38,000    | 38,000                 | 38,000            |
| 667420-449902                | MISCELLANEOUS SIGN EXPENSE             | 7,900                         | 15,000                        | 15,500    | 15,500                 | 15,500            |
| 667420-449966                | IT SUPPLIES & SUPPORT CONTRACTS        | 155,000                       | 199,394                       | 241,269   | 240,669                | 240,669           |
| 667420-454000                | CAPITAL OUTLAY - VEHICLES              | -                             | -                             | 45,000    | 45,000                 | 45,000            |
| 667420-455002                | CAPITAL OUTLAY - OTHER EQUIPMENT       | 341,330                       | -                             | 245,000   | 245,000                | 245,000           |
| 667420-457001                | CAPITAL OUTLAY - LAND IMPROVEMENTS     | 1,006,000                     | -                             | 200,000   | 200,000                | 200,000           |
| 667420-458000                | CAPITAL OUTLAY - BUILDING IMPROVEMENTS | -                             | 95,000                        | -         | -                      | -                 |
| 667420-469198                | POSTCLOSURE COSTS                      | 39,000                        | 39,000                        | 40,000    | 40,000                 | 40,000            |
| 667420-469199                | PROFESSIONAL SERVICES-OTHER            | 85,000                        | 85,000                        | 100,000   | 100,000                | 100,000           |
| 667420-469505                | CONTRACTED SERVICES - INTERNET         | 5,830                         | 6,000                         | 6,500     | 6,500                  | 6,500             |
| 667420-469566                | CONTRACTED SERVICES-TIRE REMOVAL       | 101,100                       | 100,000                       | 115,000   | 115,000                | 115,000           |
| 667420-469568                | CONTRACTED SERVICES-WASTE HAULING      | 2,632,000                     | 2,744,000                     | 2,677,000 | 2,677,000              | 2,677,000         |
| 667420-469569                | NC SOLID WASTE SURCHARGE               | 112,000                       | 112,000                       | 112,500   | 112,500                | 112,500           |
| TOTAL SOLID WASTE OPERATIONS |                                        | 7,519,104                     | 6,890,312                     | 7,506,038 | 7,505,438              | 7,505,438         |

| GL ACCOUNT #                                   |                                | BOARD     | BOARD     |           | MANAGER     | BOARD     |
|------------------------------------------------|--------------------------------|-----------|-----------|-----------|-------------|-----------|
|                                                |                                | APPROVED  | APPROVED  | REQUESTED | RECOMMENDED | APPROVED  |
|                                                |                                | FY 23-24  | FY 24-25  | FY 25-26  |             |           |
| RECYCLING OPERATIONS                           |                                |           |           |           |             |           |
| 667421-412100                                  | SALARIES-REGULAR               | 51,644    | 53,051    | 55,729    | 55,729      | 55,729    |
| 667421-412801                                  | CELLPHONE ALLOWANCE            | 435       | 286       | 480       | 480         | 480       |
| 667421-418100                                  | SOCIAL SECURITY EXPENSE        | 4,132     | 4,244     | 4,458     | 4,458       | 4,458     |
| 667421-418200                                  | LOCAL GOV'T RETIREMENT EXPENSE | 5,959     | 7,257     | 8,042     | 8,042       | 8,042     |
| 667421-418300                                  | HEALTH INSURANCE EXPENSE       | 13,317    | 13,500    | 14,000    | 14,000      | 14,000    |
| 667421-418600                                  | WORKER'S COMPENSATION          | 182       | 123       | 123       | 123         | 123       |
| 667421-418900                                  | OTHER FRINGE-401K              | 2,582     | 2,653     | 2,786     | 2,786       | 2,786     |
| 667421-418901                                  | OTHER FRINGE-457               | 360       | 360       | 360       | 360         | 360       |
| 667421-426000                                  | OFFICE SUPPLIES                | 54        | -         | -         | -           | -         |
| 667421-429001                                  | RECYCLING SUPPLIES             | 51,400    | 45,000    | 46,000    | 46,000      | 46,000    |
| 667421-429003                                  | ELECTRONICS RECYCLING          | 9,500     | 12,000    | 12,000    | 12,000      | 12,000    |
| 667421-431100                                  | TRAVEL-MILEAGE                 | -         | -         | 300       | 300         | 300       |
| 667421-431200                                  | TRAVEL-SUBSISTENCE             | 230       | -         | -         | -           | -         |
| TOTAL RECYCLING OPERATIONS EXPENDITURES        |                                | 139,795   | 138,474   | 144,278   | 144,278     | 144,278   |
| TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES |                                | 7,658,899 | 7,028,786 | 7,650,316 | 7,649,716   | 7,649,716 |

| GL ACCOUNT #               |                                  | BOARD                | BOARD                | REQUESTED | MANAGER                 | BOARD     |
|----------------------------|----------------------------------|----------------------|----------------------|-----------|-------------------------|-----------|
|                            |                                  | APPROVED<br>FY 23-24 | APPROVED<br>FY 24-25 |           | RECOMMENDED<br>FY 25-26 | APPROVED  |
| REPRESENTATIVE PAYEE FUND  |                                  |                      |                      |           |                         |           |
| REVENUES                   |                                  |                      |                      |           |                         |           |
| 753212-369142              | REPRESENTATIVE 142               | (12,612)             | (13,008)             | (13,344)  | (13,344)                | (13,344)  |
| 753212-369158              | REPRESENTATIVE 158               | (10,968)             | -                    | -         | -                       | -         |
| 753212-369163              | REPRESENTATIVE 163               | (11,208)             | (11,556)             | (11,844)  | (11,844)                | (11,844)  |
| 753212-369168              | REPRESENTATIVE 168               | (11,208)             | (11,556)             | (11,844)  | (11,844)                | (11,844)  |
| 753212-369214              | REPRESENTATIVE 214               | (7,764)              | (7,248)              | (8,208)   | (8,208)                 | (8,208)   |
| 753212-369215              | REPRESENTATIVE 215               | (9,288)              | (11,556)             | -         | -                       | -         |
| 753212-369216              | REPRESENTATIVE 216               | (11,208)             | (10,424)             | (10,684)  | (10,684)                | (10,684)  |
| 753212-369223              | REPRESENTATIVE 223               | (7,312)              | (7,544)              | (7,736)   | (7,736)                 | (7,736)   |
| 753212-369224              | REPRESENTATIVE 224               | (10,968)             | (11,316)             | -         | -                       | -         |
| 753212-369225              | REPRESENTATIVE 225               | (12,504)             | (12,912)             | (13,236)  | (13,236)                | (13,236)  |
| 753212-369226              | REPRESENTATIVE 226               | (10,968)             | (11,316)             | (1,608)   | (1,608)                 | (1,608)   |
| 753212-369227              | REPRESENTATIVE 227               | -                    | -                    | (19,704)  | (19,704)                | (19,704)  |
| 753212-369229              | REPRESENTATIVE 229               | -                    | -                    | (360)     | (360)                   | (360)     |
| 753212-369230              | REPRESENTATIVE 230               |                      |                      | (18,528)  | (18,528)                | (18,528)  |
| 753212-369231              | REPRESENTATIVE 231               | -                    | -                    | (29,340)  | (29,340)                | (29,340)  |
| 753212-369234              | REPRESENTATIVE 234               | -                    | -                    | (11,604)  | (11,604)                | (11,604)  |
| 753212-369235              | REPRESENTATIVE 235               | -                    | -                    | (11,604)  | (11,604)                | (11,604)  |
| 753212-369236              | REPRESENTATIVE 236               | -                    | -                    | (18,888)  | (18,888)                | (18,888)  |
| TOTAL REVENUES             |                                  | (116,008)            | (108,436)            | (188,532) | (188,532)               | (188,532) |
| EXPENDITURES               |                                  |                      |                      |           |                         |           |
| 754400-469142              | REPRESENTATIVE 142               | 12,612               | 13,008               | 13,344    | 13,344                  | 13,344    |
| 754400-469158              | REPRESENTATIVE 158               | 10,968               | -                    | -         | -                       | -         |
| 754400-469163              | REPRESENTATIVE 163               | 11,208               | 11,556               | 11,844    | 11,844                  | 11,844    |
| 754400-469168              | REPRESENTATIVE 168               | 11,208               | 11,556               | 11,844    | 11,844                  | 11,844    |
| 754400-469173              | REPRESENTATIVE 173               | -                    | -                    | -         | -                       | -         |
| 754400-469214              | REPRESENTATIVE 214               | 7,764                | 7,248                | 8,208     | 8,208                   | 8,208     |
| 754400-469215              | REPRESENTATIVE 215               | 9,288                | 11,556               | -         | -                       | -         |
| 754400-469216              | REPRESENTATIVE 216               | 11,208               | 10,424               | 10,684    | 10,684                  | 10,684    |
| 754400-469221              | REPRESENTATIVE 221               | -                    | -                    | -         | -                       | -         |
| 754400-469223              | REPRESENTATIVE 223               | 7,312                | 7,544                | 7,736     | 7,736                   | 7,736     |
| 754400-469224              | REPRESENTATIVE 224               | 10,968               | 11,316               | -         | -                       | -         |
| 754400-469225              | REPRESENTATIVE 225               | 12,504               | 12,912               | 13,236    | 13,236                  | 13,236    |
| 754400-469226              | REPRESENTATIVE 226               | 10,968               | 11,316               | 1,608     | 1,608                   | 1,608     |
| 754400-469227              | REPRESENTATIVE 227               | -                    | -                    | 19,704    | 19,704                  | 19,704    |
| 754400-469229              | REPRESENTATIVE 229               | -                    | -                    | 360       | 360                     | 360       |
| 754400-469230              | REPRESENTATIVE 230               | -                    | -                    | 18,528    | 18,528                  | 18,528    |
| 754400-469231              | REPRESENTATIVE 231               | -                    | -                    | 29,340    | 29,340                  | 29,340    |
| 754400-469234              | REPRESENTATIVE 234               | -                    | -                    | 11,604    | 11,604                  | 11,604    |
| 754400-469235              | REPRESENTATIVE 235               | -                    | -                    | 11,604    | 11,604                  | 11,604    |
| 754400-469236              | REPRESENTATIVE 236               | -                    | -                    | 18,888    | 18,888                  | 18,888    |
| TOTAL EXPENDITURES         |                                  | 116,008              | 108,436              | 188,532   | 188,532                 | 188,532   |
| FINES AND FORFEITURES FUND |                                  |                      |                      |           |                         |           |
| REVENUES                   |                                  |                      |                      |           |                         |           |
| 31389-395123               | PENALTIES, FINES AND FORFEITURES | (200,000)            | (240,000)            | (240,000) | (240,000)               | (240,000) |
| TOTAL REVENUES             |                                  | (200,000)            | (240,000)            | (240,000) | (240,000)               | (240,000) |
| EXPENDITURES               |                                  |                      |                      |           |                         |           |
| 315911-463200              | BOARD OF ED. FINES & FORFEITURES | 200,000              | 240,000              | 240,000   | 240,000                 | 240,000   |
| TOTAL EXPENDITURES         |                                  | 200,000              | 240,000              | 240,000   | 240,000                 | 240,000   |

| GL ACCOUNT #                    |                                      | BOARD       | BOARD       |             | MANAGER     | BOARD       |
|---------------------------------|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
|                                 |                                      | APPROVED    | APPROVED    | REQUESTED   | RECOMMENDED | APPROVED    |
|                                 |                                      | FY 23-24    | FY 24-25    | FY 25-26    |             |             |
| DEED OF TRUST FUND              |                                      |             |             |             |             |             |
| REVENUES                        |                                      |             |             |             |             |             |
| 323341-395124                   | REGISTER OF DEEDS PERMITS AND FEES   | (70,000)    | (75,000)    | (75,000)    | (75,000)    | (75,000)    |
| TOTAL REVENUES                  |                                      | (70,000)    | (75,000)    | (75,000)    | (75,000)    | (75,000)    |
| EXPENDITURES                    |                                      |             |             |             |             |             |
| 324180-463210                   | PAYMENT OF FEES TO THE STATE OF N.C. | 70,000      | 75,000      | 75,000      | 75,000      | 75,000      |
| TOTAL EXPENDITURES              |                                      | 70,000      | 75,000      | 75,000      | 75,000      | 75,000      |
| WATAUGA COUNTY NET BUDGET TOTAL |                                      | 115,702,304 | 103,205,128 | 136,908,239 | 108,831,025 | 108,839,929 |

**Watauga County**  
**Capital Improvement Program**  
**FY-2026**

(Adopted)  
**6-3-2025**

| <b>GENERAL FUND</b>                   | <b>Planning Year<br/>2024-2025</b> | <b>Planning Year<br/>2025-2026</b> | <b>Planning Year<br/>2026-2027</b> | <b>Planning Year<br/>2027-2028</b> | <b>Planning Year<br/>2028-2029</b> | <b>Planning Year<br/>2029-2030</b> | <b>TOTAL</b>        |
|---------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------|
| <b>GENERAL GOVERNMENT</b>             |                                    |                                    |                                    |                                    |                                    |                                    |                     |
| Voting Machines                       | \$0                                | \$0                                | \$0                                | \$0                                | \$0                                | \$0                                | \$0                 |
| <b>PUBLIC BUILDINGS</b>               |                                    |                                    |                                    |                                    |                                    |                                    |                     |
| Facilities Maintenance/Renovations    | \$500,000                          | \$500,000                          | \$500,000                          | \$500,000                          | \$500,000                          | \$500,000                          | \$3,000,000         |
| Future County Facilities              | \$1,200,000                        | \$1,200,000                        | \$1,200,000                        | \$1,200,000                        | \$1,200,000                        | \$1,200,000                        | \$7,200,000         |
| Flood Mitigation                      | \$22,500                           | \$22,500                           | \$22,500                           | \$22,500                           | \$22,500                           | \$22,500                           | \$135,000           |
| <b>PUBLIC SAFETY</b>                  |                                    |                                    |                                    |                                    |                                    |                                    |                     |
| LEC Future Expansion                  | \$100,000                          | \$100,000                          | \$100,000                          | \$100,000                          | \$100,000                          | \$100,000                          | \$600,000           |
| Emergency Services and Communications | \$1,300,000                        | \$4,200,000                        | \$4,000,000                        | \$100,000                          | \$100,000                          | \$100,000                          | \$9,800,000         |
| <b>ECONOMIC/PHYSICAL DEVELOPMENT</b>  |                                    |                                    |                                    |                                    |                                    |                                    |                     |
| Commerce Park                         | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$300,000           |
| Water and Sewer                       | \$0                                | \$0                                | \$0                                | \$0                                | \$0                                | \$0                                | \$0                 |
| Work Force Housing                    | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$300,000           |
| <b>CULTURAL &amp; RECREATIONAL</b>    |                                    |                                    |                                    |                                    |                                    |                                    |                     |
| Community Facilities                  | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$300,000           |
| Future Facilities/Park Development    | \$0                                | \$0                                | \$0                                | \$0                                | \$0                                | \$0                                | \$0                 |
| Facility Renovations and Upgrades     | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$300,000           |
| <b>EDUCATION</b>                      |                                    |                                    |                                    |                                    |                                    |                                    |                     |
| CCC&TI Campus Expansion               | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$50,000                           | \$300,000           |
| WC Schools - Future Needs             | \$5,517,050                        | \$5,679,550                        | \$5,760,800                        | \$5,842,050                        | \$5,928,300                        | \$6,000,000                        | \$34,727,750        |
| <b>TOTALS</b>                         | <b>\$8,889,550</b>                 | <b>\$11,952,050</b>                | <b>\$11,833,300</b>                | <b>\$8,014,550</b>                 | <b>\$8,100,800</b>                 | <b>\$8,172,500</b>                 | <b>\$56,962,750</b> |

Effective 7/1/2025

|                                                  | <u>Grade</u> | <u>Minimum</u> | <u>Mid-Point</u> | <u>Maximum</u> |
|--------------------------------------------------|--------------|----------------|------------------|----------------|
| Container Site Attendant                         | 1            | 39,360         | 49,200           | 59,040         |
| Cook I                                           | 1            | 39,360         | 49,200           | 59,040         |
| Custodian I                                      | 1            | 39,360         | 49,200           | 59,040         |
| In-Home Aide I                                   | 1            | 39,360         | 49,200           | 59,040         |
| Kitchen Assistant                                | 1            | 39,360         | 49,200           | 59,040         |
| Utility Worker                                   | 1            | 39,360         | 49,200           | 59,040         |
| Custodian II                                     | 2            | 41,328         | 51,660           | 61,992         |
| Processing Assistant III                         | 2            | 41,328         | 51,660           | 61,992         |
| Senior Center Assistant                          | 2            | 41,328         | 51,660           | 61,992         |
| Cook II                                          | 3            | 43,394         | 54,243           | 65,091         |
| Data Entry Specialist                            | 3            | 43,394         | 54,243           | 65,091         |
| In-Home Aide II                                  | 3            | 43,394         | 54,243           | 65,091         |
| Office Clerk                                     | 3            | 43,394         | 54,243           | 65,091         |
| Public Works Technician                          | 3            | 43,394         | 54,243           | 65,091         |
| Tax Listing Clerk                                | 3            | 43,394         | 54,243           | 65,091         |
| Assistant Custodian Crew Chief (PT Regular)      | 4            | 45,564         | 56,955           | 68,346         |
| Deputy Register of Deeds I                       | 4            | 45,564         | 56,955           | 68,346         |
| Income Maintenance Caseworker I                  | 4            | 45,564         | 56,955           | 68,346         |
| Program Assistant - Elections                    | 4            | 45,564         | 56,955           | 68,346         |
| Program Assistant - Planning                     | 4            | 45,564         | 56,955           | 68,346         |
| Program Assistant - Recreation                   | 4            | 45,564         | 56,955           | 68,346         |
| Sanitation Truck Operator                        | 4            | 45,564         | 56,955           | 68,346         |
| Tax Mapper I                                     | 4            | 45,564         | 56,955           | 68,346         |
| Veterans Services Assistant                      | 4            | 45,564         | 56,955           | 68,346         |
| Custodian Crew Chief                             | 5            | 47,843         | 59,804           | 71,765         |
| Deputy Tax Collector I                           | 5            | 47,843         | 59,804           | 71,765         |
| Equipment Operator I                             | 5            | 47,843         | 59,804           | 71,765         |
| License Tag Specialist                           | 5            | 47,843         | 59,804           | 71,765         |
| Mechanic I - Sanitation                          | 5            | 47,843         | 59,804           | 71,765         |
| Maintenance Technician I                         | 5            | 47,843         | 59,804           | 71,765         |
| Administrative Assistant I                       | 6            | 50,235         | 62,794           | 75,353         |
| Administrative Assistant I / DCI/TAC Coordinator | 6            | 50,235         | 62,794           | 75,353         |
| Animal Control Officer                           | 6            | 50,235         | 62,794           | 75,353         |
| Deputy Register Of Deeds II                      | 6            | 50,235         | 62,794           | 75,353         |
| Detention Officer I                              | 6            | 50,235         | 62,794           | 75,353         |
| Equipment Operator II                            | 6            | 50,235         | 62,794           | 75,353         |
| Finance Accounting Tech I                        | 6            | 50,235         | 62,794           | 75,353         |
| Fitness Instructor - PT Reg                      | 6            | 50,235         | 62,794           | 75,353         |
| Income Maintenance Caseworker II                 | 6            | 50,235         | 62,794           | 75,353         |
| Manufactured Housing Specialist                  | 6            | 50,235         | 62,794           | 75,353         |
| Tax Mapper II / PUV Specialist                   | 6            | 50,235         | 62,794           | 75,353         |
| Telecommunicator I                               | 6            | 50,235         | 62,794           | 75,353         |
| Deputy Tax Collector II                          | 7            | 52,748         | 65,935           | 79,122         |
| Detention Officer II                             | 7            | 52,748         | 65,935           | 79,122         |
| Emergency Management Technician I                | 7            | 52,748         | 65,935           | 79,122         |

|                                            |    |        |        |        |
|--------------------------------------------|----|--------|--------|--------|
| Finance Accounting Tech II                 | 7  | 52,748 | 65,935 | 79,122 |
| Maintenance Mechanic II                    | 7  | 52,748 | 65,935 | 79,122 |
| Maintenance Technician II                  | 7  | 52,748 | 65,935 | 79,122 |
| Mechanic II - Sanitation                   | 7  | 52,748 | 65,935 | 79,122 |
| Recycling Coordinator                      | 7  | 52,748 | 65,935 | 79,122 |
| Social Worker I                            | 7  | 52,748 | 65,935 | 79,122 |
| Telecommunicator II                        | 7  | 52,748 | 65,935 | 79,122 |
| Administrative Assistant II                | 8  | 55,385 | 69,231 | 83,078 |
| Administrative Assistant II - Sheriff      | 8  | 55,385 | 69,231 | 83,078 |
| Assistant Aquatics Director                | 8  | 55,385 | 69,231 | 83,078 |
| Asst. Fire Marshal/Emergency Mngmt. Coord. | 8  | 55,385 | 69,231 | 83,078 |
| Business Property Appraiser                | 8  | 55,385 | 69,231 | 83,078 |
| Chief Animal Control Officer               | 8  | 55,385 | 69,231 | 83,078 |
| Chief Deputy Register of Deeds             | 8  | 55,385 | 69,231 | 83,078 |
| Child Services Enforcement Agent II        | 8  | 55,385 | 69,231 | 83,078 |
| Conservation Technician                    | 8  | 55,385 | 69,231 | 83,078 |
| Deputy Sheriff I                           | 8  | 55,385 | 69,231 | 83,078 |
| Emergency Management Technician II         | 8  | 55,385 | 69,231 | 83,078 |
| GIS Technician                             | 8  | 55,385 | 69,231 | 83,078 |
| Income Maintenance Supervisor I            | 8  | 55,385 | 69,231 | 83,078 |
| Land Records Specialist                    | 8  | 55,385 | 69,231 | 83,078 |
| Recreation Specialist I                    | 8  | 55,385 | 69,231 | 83,078 |
| Telecommunications Assistant Supervisor    | 8  | 55,385 | 69,231 | 83,078 |
| Tax Appraiser I                            | 8  | 55,385 | 69,231 | 83,078 |
| Chief Finance Accounting Tech /Payroll     | 9  | 58,154 | 72,693 | 87,231 |
| Deputy Sheriff II                          | 9  | 58,154 | 72,693 | 87,231 |
| Detention Supervisor                       | 9  | 58,154 | 72,693 | 87,231 |
| 911 Services Coordinator                   | 9  | 58,154 | 72,693 | 87,231 |
| Senior Center Director I                   | 9  | 58,154 | 72,693 | 87,231 |
| Aquatics Director                          | 10 | 61,062 | 76,328 | 91,593 |
| Child Services Enforcement Supervisor I    | 10 | 61,062 | 76,328 | 91,593 |
| Detective                                  | 10 | 61,062 | 76,328 | 91,593 |
| Domestic Violence Officer                  | 10 | 61,062 | 76,328 | 91,593 |
| Home Delivered Meals Coordinator           | 10 | 61,062 | 76,328 | 91,593 |
| License Tag Director                       | 10 | 61,062 | 76,328 | 91,593 |
| Maintenance Tech Crew Chief                | 10 | 61,062 | 76,328 | 91,593 |
| Recreation Specialist II                   | 10 | 61,062 | 76,328 | 91,593 |
| Senior Center Director II                  | 10 | 61,062 | 76,328 | 91,593 |
| Social Worker II                           | 10 | 61,062 | 76,328 | 91,593 |
| Tax Appraiser II                           | 10 | 61,062 | 76,328 | 91,593 |
| Telecommunications Supervisor              | 10 | 61,062 | 76,328 | 91,593 |
| Veteran Service Officer                    | 10 | 61,062 | 76,328 | 91,593 |
| Assistant Chief Detention Officer          | 11 | 64,116 | 80,145 | 96,174 |
| Clerk to the Board                         | 11 | 64,116 | 80,145 | 96,174 |
| Code Enforcement Officer I                 | 11 | 64,116 | 80,145 | 96,174 |
| Deputy Sheriff-Sergeant                    | 11 | 64,116 | 80,145 | 96,174 |
| Deputy Sheriff-Sergeant-Civil              | 11 | 64,116 | 80,145 | 96,174 |
| Human Resources Coordinator                | 11 | 64,116 | 80,145 | 96,174 |
| Maintenance Mechanic Crew Chief            | 11 | 64,116 | 80,145 | 96,174 |

|                                         |    |         |         |         |
|-----------------------------------------|----|---------|---------|---------|
| Planner I                               | 11 | 64,116  | 80,145  | 96,174  |
| Planner/Development Coordinator         | 11 | 64,116  | 80,145  | 96,174  |
| POA CAP Case Manager                    | 11 | 64,116  | 80,145  | 96,174  |
| Sergeant Detective                      | 11 | 64,116  | 80,145  | 96,174  |
| Assistant Communications Director       | 12 | 67,322  | 84,153  | 100,983 |
| Athletic Director                       | 12 | 67,322  | 84,153  | 100,983 |
| Code Enforcement Officer II             | 12 | 67,322  | 84,153  | 100,983 |
| Information Systems Technician          | 12 | 67,322  | 84,153  | 100,983 |
| RN Supervisor/Assessor                  | 12 | 67,322  | 84,153  | 100,983 |
| Social Worker III                       | 12 | 67,322  | 84,153  | 100,983 |
| Assistant Parks and Recreation Director | 13 | 70,688  | 88,360  | 106,032 |
| Code Enforcement Officer III            | 13 | 70,688  | 88,360  | 106,032 |
| Deputy Sheriff-Lieutenant               | 13 | 70,688  | 88,360  | 106,032 |
| Emergency Mgmt Coord/Fire Marshal       | 13 | 70,688  | 88,360  | 106,032 |
| In-Home Services Supervisor             | 13 | 70,688  | 88,360  | 106,032 |
| Lieutenant-Civil                        | 13 | 70,688  | 88,360  | 106,032 |
| Operations Services Manager             | 13 | 70,688  | 88,360  | 106,032 |
| Planner II                              | 13 | 70,688  | 88,360  | 106,032 |
| Social Worker I/A/T                     | 13 | 70,688  | 88,360  | 106,032 |
| Tax Collections Director                | 13 | 70,688  | 88,360  | 106,032 |
| Board of Elections Director             | 14 | 74,222  | 92,778  | 111,333 |
| Chief Code Enforcement Officer          | 14 | 74,222  | 92,778  | 111,333 |
| Chief Detention Officer                 | 14 | 74,222  | 92,778  | 111,333 |
| PC/Network Specialist                   | 14 | 74,222  | 92,778  | 111,333 |
| Assistant Tax Administrator             | 15 | 77,934  | 97,418  | 116,901 |
| Chief Detective Captain                 | 15 | 77,934  | 97,418  | 116,901 |
| Deputy Sheriff-Captain                  | 15 | 77,934  | 97,418  | 116,901 |
| Support Services Supervisor - Captain   | 15 | 77,934  | 97,418  | 116,901 |
| Parks and Recreation Director           | 16 | 81,831  | 102,289 | 122,747 |
| Project on Aging Director               | 16 | 81,831  | 102,289 | 122,747 |
| Register Of Deeds                       | 16 | 81,831  | 102,289 | 122,747 |
| Social Worker Supervisor III            | 16 | 81,831  | 102,289 | 122,747 |
| Emergency Services Director             | 17 | 85,923  | 107,404 | 128,885 |
| Major - Chief Deputy                    | 17 | 85,923  | 107,404 | 128,885 |
| Assistant Finance Director              | 18 | 90,218  | 112,773 | 135,327 |
| Human Resources Director                | 18 | 90,218  | 112,773 | 135,327 |
|                                         | 19 | 94,729  | 118,411 | 142,094 |
|                                         | 20 | 99,466  | 124,333 | 149,199 |
| Maintenance Director                    | 21 | 104,439 | 130,549 | 156,659 |
| Operations Services Director            | 21 | 104,439 | 130,549 | 156,659 |
|                                         | 22 | 109,662 | 137,078 | 164,493 |
| Planning & Inspections/EDC Director     | 23 | 115,144 | 143,930 | 172,716 |
| Tax Administrator                       | 23 | 115,144 | 143,930 | 172,716 |
| County Sheriff                          | 24 | 120,902 | 151,128 | 181,353 |
| Finance Director                        | 24 | 120,902 | 151,128 | 181,353 |
| Information Technology Director         | 24 | 120,902 | 151,128 | 181,353 |
| Social Services Director                | 25 | 126,947 | 158,684 | 190,421 |



# **Watauga County Adopted Budget Fiscal Year 2025-2026**

**Adopted June 3, 2025**