

# WATAUGA COUNTY

## PROPOSED BUDGET

FISCAL YEAR 2012-2013



### BOARD OF COMMISSIONERS

NATHAN A. MILLER, CHAIRMAN

VINCE GABLE, VICE-CHAIRMAN

DAVID BLUST

JIM DEAL

TIM FUTRELLE



# WATAUGA COUNTY

OFFICE OF THE  
COUNTY MANAGER

Administration Building, Suite 205 – 814 West King Street – Boone, NC 28607 –  
(828) 265-8000  
TDD 1-800-735-2962 – Voice 1-800-735-8262 – FAX (828) 264-3230

## COUNTY MANAGER'S BUDGET MESSAGE

FY 2012-2013

May 1, 2012

Watauga County Board of Commissioners:

In accordance with North Carolina General Statutes, I hereby submit for your consideration the proposed budget for Watauga County Government for Fiscal Year 2012/2013. A copy of this document will be available for public inspection on the County's website, in the County Manager's Office, and at the libraries located in Boone, in Blowing Rock, and at the Western Watauga Community Center. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget and Fiscal Control Act.

This document provides the financial framework for the programs and services which Watauga County will be undertaking during the next fiscal year. The proposed budget is a continuation of the financially sound practices as set forth by Watauga County Government. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner.

The proposed budget keeps increases in expenditures to minimal levels, with most increases related to personnel costs, utilities, higher fuel costs, etc. Economic conditions have improved in some sectors of the economy, but the recovery continues to be slow. The proposed budget for FY 2012-13, including all funds, totals \$54,561,785, a reduction of \$3,698,538. The following is information on revenues and expenditures specific to the proposed FY 2013 Budget:

### Budget Highlights

- **Maintains the current ad valorem tax rate at \$0.313**
- **Incorporates funding for consolidated dispatch with Town of Blowing Rock**
- **Continues existing service levels to citizens**
- **Provides funding for demolition of old Watauga High School**
- **Includes funding for current capital projects**

## GENERAL FUND REVENUE ASSUMPTIONS

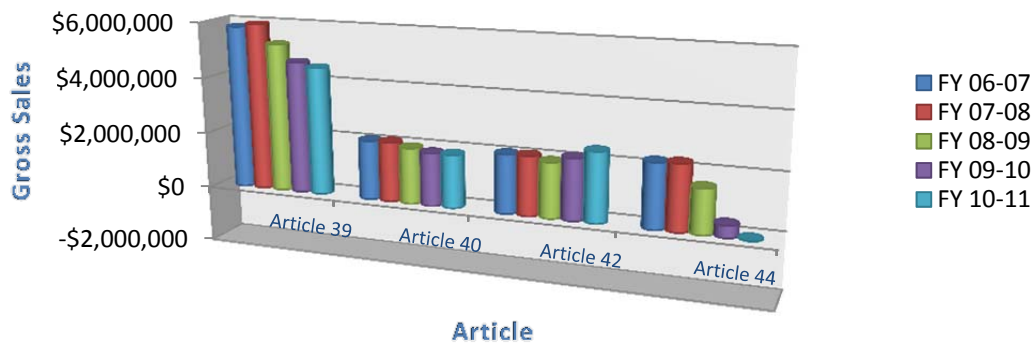
The General Fund budget totals \$41,390,872. This budget represents a decrease of 10.97% when compared to the current year's budget.

**Ad Valorem Taxes** – The recommended budget maintains the current tax rate of 31.3 cents. The total assessed value of \$8.79 billion will generate approximately \$26.7 million in revenue based on a collection rate of 97%. One penny equals approximately \$879,519. Property tax revenue is approximately 66.04% of the general fund revenue. It is important to note that property reassessment will occur in 2014 and, as a result of revaluation, the new property values will be effective for the Fiscal Year 2015 budget.

The Boone and Meat Camp fire districts are proposing rate increases from three (3) cents and four (4) cents, respectively, to five (5) cents per \$100 valuation.

**Other Taxes** – The total amount budgeted is \$10.9 million. Sales taxes are estimated at \$9.56 million for FY 2013, with minimal increases related to the new census figures. Sales tax is 23.11% of the General Fund budget.

### Sales Tax Revenue Summary



**State/Federal Shared Revenues** – Social Services Block Grant funds are projected at the State-recommended levels. Miscellaneous State and Federal revenues are budgeted at or near current levels.

**Permits, Fees and Sales & Services** – Revenues are projected at \$1.32 million for the general fund. Included in this total are fees charged by Register of Deeds, Planning and Inspections, Parks and Recreation, and the License Plate Agency as well as motor vehicle tax collection fees for the municipalities. The increase in this category is primarily due to the \$165,015 allocation from the Town of Blowing Rock for consolidated dispatch.

**Miscellaneous Revenues** – The current lease rate with DayMark for office space at the Human Services Center is scheduled to increase effective July 1, 2012. The lease rate will go from \$5 per square foot to \$10 per square foot.

**Investment Earnings** – Due to continued low investment earnings, the County has projected a \$25,000 decrease from FY 2012 for a total of \$75,000.

**Fund Balance Appropriations** – A fund balance appropriation of \$650,000 has been allocated to balance the General Fund. The appropriation is required in order to provide for the demolition of the old Watauga High School. At the present time, staff anticipates the demolition cost to be approximately \$650,000, down from the original \$1.2 million estimate.

**GENERAL FUND EXPENDITURE ASSUMPTIONS**

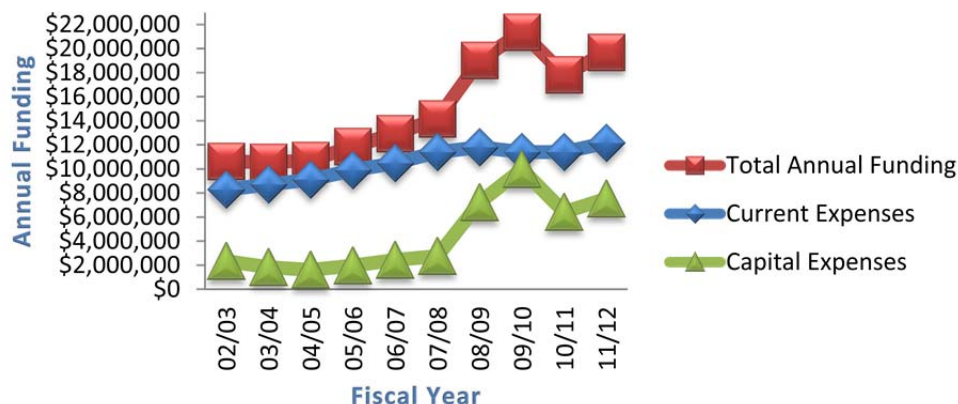
The County's expenditures are divided across several major service areas. The recommended budget maintains current County services.

**Education**

*Public Schools*

The current expenditures for the Watauga County School System will remain the same as in the previous year with \$11,839,645 in current operating costs and \$321,574 in regular capital outlay. The County allocation totals \$12,161,219 with no funds provided for the Watauga County Schools' Capital Improvement Plan. The School system received a \$768,631, or 7.78%, increase in the current budget from the previous year amount.

**10 Year County Funding Summary for Watauga County Schools**



*Community College*

Caldwell Community College and Technical Institute (CCC&TI) is also recommended at last year's level of \$810,980. CCC&TI is limited in their ability to provide additional classes due to the lack of classroom facilities. In the near future, CCC&TI will be requesting a \$200,000 match from the County for the construction of a new facility to meet the educational demands on the Watauga campus.

### Human Services

The overall appropriation of County funding for the Department of Social Services is \$1,484,731, a decrease in funding of 17.3% over the previous year. The decrease is primarily the result of the one-time Northwoods software and imaging equipment purchase. The software will enable the department to do more with fewer administrative personnel. The Child Support Enforcement Division will be relocated to County facilities, eliminating the cost of leasing office space.

The Health Department budget reflects level funding for a total County appropriation of \$541,127. The Health Department continues to struggle with State and Federal cuts. Two major areas of concern are primary care and environmental services. These services continue to significantly impact the Health Department's financial position. The Health Department is recommending a budget with a fund balance appropriation of \$461,235, which represents 30% of the \$1.5 million total Fund Balance as reported by the Health Department. A fund balance allocation of \$954,792 was projected for the current fiscal year.

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

### Tax Administration

A slight decrease for the Tax Department was recognized due to the retirement of a long-time employee. Tax Revaluation increased by \$175,910 over the current total as the County continues the process of reviewing all 47,736 parcels of property in preparation for the 2014 revaluation.

### Maintenance of Facilities

As part of the budget development process, staff conducted a line item review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels and in some areas decreased for the next fiscal year. However, staff is recommending a 6.8% increase over FY 2012 budgeted expenses for a total of \$988,353, excluding the anticipated cost of \$650,000 for the demolition of the old Watauga High School. Staff was able to budget funds in current operating expenses requiring no funds from the capital projects plan for the proposed paving needs. Paving needs are viewed as a cost of doing business and should be adequately budgeted for in current operating expenses.

### Information Technologies

The implementation of Pano computers in place of the traditional desktop units has reduced per unit cost by approximately 50% with the potential for the computers to last twice as long and use less electricity. As in the case of the Maintenance Department, \$77,000 has been allocated for computer and server needs in current operating expenses with no funds required from the capital projects fund.

## Public Safety

### *Sheriff's Office*

The Sheriff's Office budget reflects an increase of 3.6% for a total appropriation of \$3,231,768. This budget includes the purchase of 4 new Sheriff's vehicles to replace current high mileage vehicles.

The Detention Center operational budget is estimated at \$1,973,736. As a result of the increased population, food, laundry, utilities, and health care costs have risen in the budget. The Sheriff's Office administration is working to keep costs down as much as possible but, with more inmates, increases in operational costs are unavoidable.

### *Emergency Services*

Consolidated dispatch with the Town of Blowing Rock will be effective July 1, 2012, with the Town paying \$165,015 annually adjusted to the contracted CPI. The consolidation has allowed the County to hire two (2) dispatchers and an Emergency Services Director for a net cost of \$26,957. The new director will be responsible for Emergency Management and Communications and report to the County Manager.

## Cultural & Recreational

The Library is proposed at the existing funding level of \$495,000.

An amount of \$75,000 has been incorporated into the aquatic center's operating budget to cover needed repairs and staff anticipates a continuing need for such funding until a major overhaul or closure of the facility.

## Debt Service

Debt service expenditures reflect the funding of existing financing. The refinancing of the high school debt will provide the potential cost savings of approximately \$2.5 to \$3.5 million over the remaining 16-year term of the financing. \$1.5 million will be drawn down from the capital projects fund per the plan enacted last year.

## Human Resources

The County is in the middle of the first year under the new Health Savings Account (HSA). The purpose of the change was to stabilize rates. The initial figures indicate a positive trend with regard to claims. However, due to the lack of claim history and the fact that new rates are unavailable until September, staff is budgeting for a 17% increase with the intention for rates to track near medical trend. The HSA helps encourage employees to make healthy choices which have a positive effect on their individual health as well as the overall stability of our health plan.

During the budget process, 5.5 new positions were requested and 3 are recommended. The three positions are 2 telecommunicators and the Emergency Services Director. A 2% cost-of-living adjustment is also funded. Over 31 positions have been eliminated over the four-year downturn in the economy. Departments are doing more with less.

### Sanitation (Enterprise Fund)

Funding is recommended at \$4,090,743, a 3.97% increase over last year. The increase is related to the waste hauling contract with GDS. For the past three years, the County has benefited from the fuel escalator; however, with the rising cost of diesel fuel, the benefit is shifting in favor of GDS. Staff will begin preliminary contract discussions as the expiration date of the current contract is only two years out. Sanitation fees are scheduled to remain unchanged. Cost savings should increase as the new methane gas engines continue to be optimized in the production of electricity. The County continues to explore the recovery and beneficial uses of the methane gas produced by the landfill.

### Capital Projects

The five-year capital improvement plan continues to be suspended due to the poor economic conditions. A comprehensive review of the plan was completed to determine long-term capital needs. With the exception of the \$1.5 million associated with the debt service plan established FY 2011-2012, staff has successfully eliminated drawing down funds from the capital project fund for capital items that need to be budgeted in current operating expenses. Staff is hopeful that this will mark a turning point in which the County can begin contributions into the fund for future years. Restoration of the capital project fund will be critical for the County to meet financial needs for new projects and major improvements while maintaining level funding.

### **Summary**

The proposed budget focuses on maintaining overall public expenditures at current levels. Staff continues exploring all avenues to manage costs while providing excellent customer service. Based on the Commissioners direction and leadership, we will continue to operate with no reduction in County-funded services and no increase in property taxes in the near future.

In addition to my gratitude to Commissioners, I want to express my sincere appreciation to Anita Fogle and Angie Ritter, County department heads, employees and Elected Officials. I would also like to give a special thanks to Finance Director Margaret Pierce and her staff for their outstanding work in assisting with the preparation of this budget. During these difficult and uncertain economic times, discipline and sacrifice are required in all aspects of government. I am truly fortunate to work with such a dedicated and professional group of individuals as is here in Watauga County.

Respectfully Submitted,

Deron T. Geouque  
County Manager

# Index

## FY 2012/13 Proposed Budget

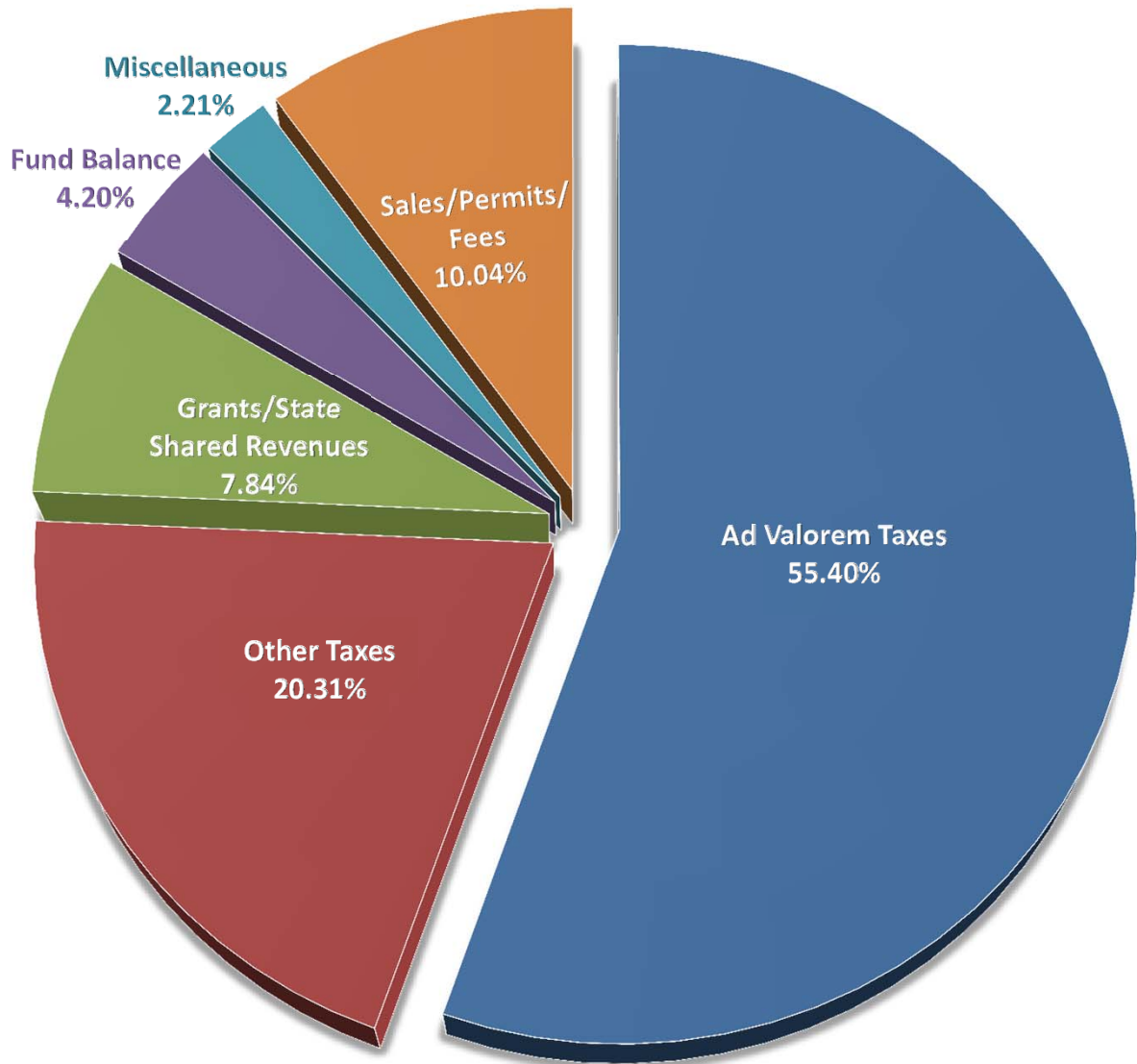
General Fund Revenues.....	1- 4
General Fund Expenditures .....	5-53
Governing Body .....	5
Administration.....	6
Finance .....	7
Tax Administration .....	8
Tax Revaluation .....	9
License Plate Agency .....	10
Legal Services.....	11
Court Facilities.....	11
Elections .....	12
Register of Deeds.....	13
General Administration .....	14
Information Technologies .....	15
Maintenance.....	16
Public Buildings-Courthouse.....	17
Public Buildings-East Annex.....	17
Public Buildings-Administration Building .....	18
Public Buildings-EMS .....	18
Public Buildings-Hannah .....	18
Public Buildings-Animal Care and Control Shelter .....	19
Public Buildings-Health Department .....	19
Public Buildings-AppalCART.....	20
Public Buildings-Library .....	20
Public Buildings-License Plate Agency.....	21
Public Buildings-Caldwell Student Support .....	21
Public Buildings-Western Watauga Community Center .....	22
Public Buildings-Parking Lots.....	22
Public Buildings-West Annex.....	23
Public Buildings-Human Service Center .....	23
Public Buildings-Appalachian Enterprise Center .....	24
Public Buildings-New Law Enforcement Center .....	24
Public Buildings-Old High School.....	25
Public Buildings-NRSA Houses.....	25
Public Buildings-Recreation Administration.....	25
Public Buildings-Aquatics Center.....	26
Public Buildings-Optimist/Maintenance Facility .....	26
Public Buildings-Recreation Fields/Parks .....	27
Public Buildings-Cove Creek School/Gym.....	27
Public Buildings-Recreation Brookshire Park .....	28
Public Buildings-Recreation Brookshire Soccer Complex.....	28
Public Buildings-Recreation Anne Marie Drive Fields .....	28
Public Buildings Summary .....	29
Sheriff's Department .....	30-31
Jail .....	32
Emergency Services .....	33
Emergency Management/Fire Marshal.....	34-35
Planning & Inspections .....	36



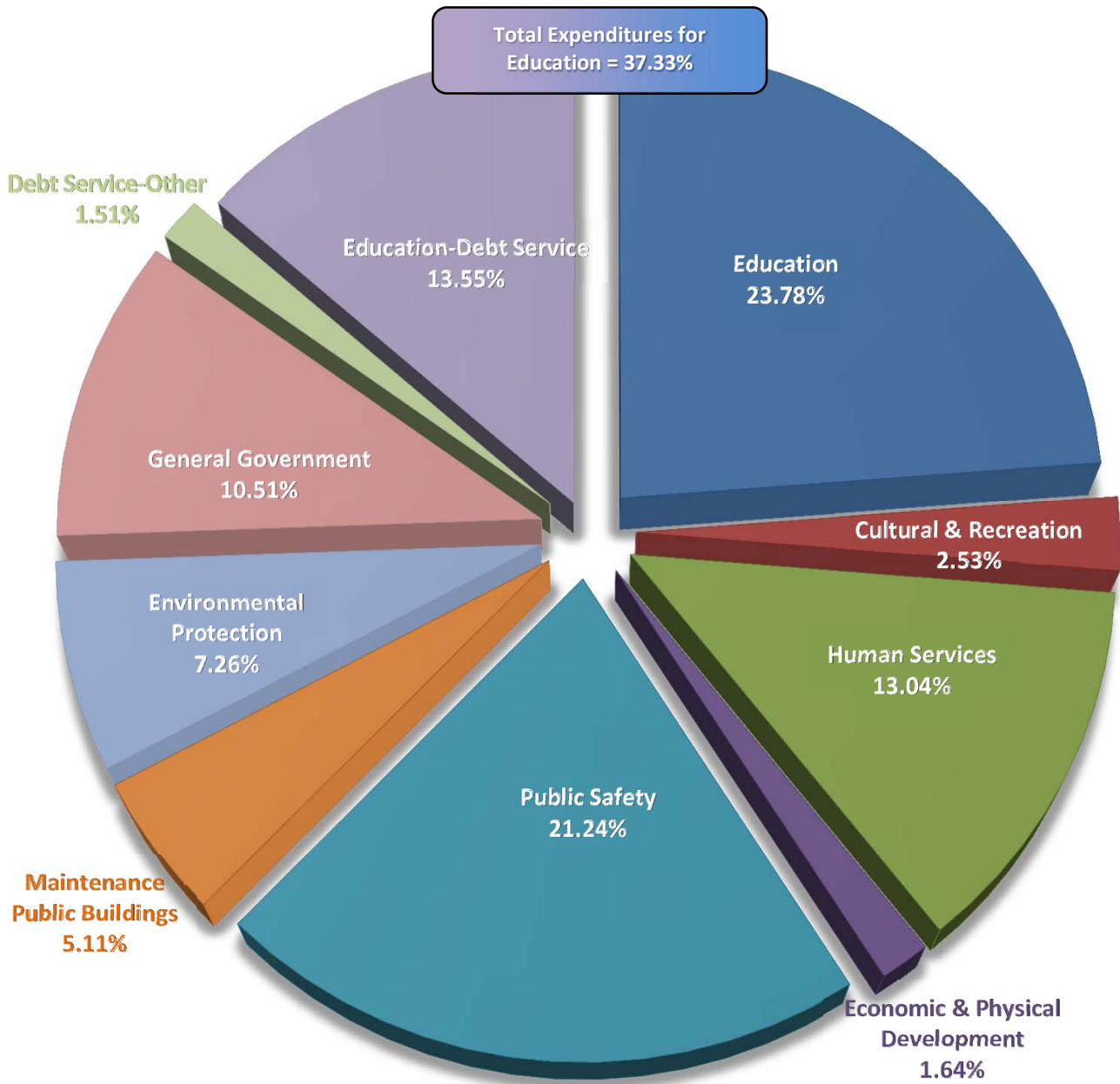
## General Fund Expenditures Continued

Medical Examiner .....	37
Ambulance & Rescue Squad .....	37
Animal Care and Control .....	38
AppalCART .....	39
Forestry.....	39
Economic Development .....	39
Cooperative Extension.....	40
Soil Conservation.....	41
Public Health.....	42
Mental Health.....	42
Project on Aging .....	43
Veteran's Services .....	44
Special Appropriations .....	45-46
<b>Public Schools Current Expense .....</b>	<b>47</b>
Community College Current Expense.....	47
Library.....	47
Recreation Administration .....	48
Aquatics .....	49
Cove Creek Gym Complex .....	49
Watauga High Athletic Complex.....	50
Athletics.....	50
Arts-Special Populations.....	51
Recreation-Maintenance Facilities.....	51
Special Programs .....	52
Recreation Summary .....	52
Transfers to Other Funds.....	53
Public Assistance Fund Revenues .....	54-55
Public Assistance Fund Expenditures .....	55-58
Capital Reserve Fund Revenues.....	59
Capital Reserve Fund Expenditures .....	59
Substance Abuse Tax Funds.....	60
E-911 Telephone Surcharge Fund.....	61
Special Fire District Fund .....	62
Fire Districts Fund Revenues .....	63-64
Fire Districts Fund Expenditures .....	64
District U Occupancy Tax .....	65
Debt Service Fund .....	66
Solid Waste Fund Revenues.....	67
Solid Waste Fund Expenditures .....	68-70

## WATAUGA COUNTY REVENUES FY 2012-2013



# WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2012-2013



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>GENERAL FUND REVENUES</b>					
<b>TAXES AD VALOREM</b>					
10-3100-318000	INTEREST ON DELINQUENT TAXES	-125,000	-130,000	-130,000	-130,000
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS.	-400,000	-450,000	-500,000	-500,000
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,444,685	-26,482,085	-26,703,076	-26,703,076
<b>TOTAL TAXES AD VALOREM</b>		<b>-\$26,969,685</b>	<b>-\$27,062,085</b>	<b>-\$27,333,076</b>	<b>-\$27,333,076</b>
<b>OTHER TAXES</b>					
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-5,337,935	-4,732,000	-4,959,375	-4,959,375
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-1,894,227	-1,874,500	-2,095,500	-2,095,500
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-1,867,053	-2,650,000	-2,511,215	-2,511,215
10-3300-353100	HOLD HARMLESS-MEDICAID RELIEF	-350,000	-465,000	-675,000	-675,000
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-320,000	-300,000	-300,000	-300,000
10-3200-326100	CABLE TV FRANCHISE TAX	-325,000	-350,000	-325,000	-325,000
10-3200-326600	ABC BOTTLE TAX	-15,000	-18,500	-18,500	-18,500
10-3200-341401	GROSS RECEIPTS TAX	-30,000	-30,000	-30,000	-30,000
10-3414-341406	GROSS RECEIPTS-HEAVY EQUIPMENT	-7,500	-7,500	-6,500	-6,500
10-3270-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-17,500	-17,500	-18,000	-18,000
<b>TOTAL OTHER TAXES</b>		<b>-10,164,215</b>	<b>-10,445,000</b>	<b>-10,939,090</b>	<b>-10,939,090</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
10-3300-343106	DOMESTIC VIOLENCE-NCDCCPS	-47,062	-10,145	0	0
10-3300-343107	USDOJ - BULLETPROOF VESTS	0	-3,250	0	0
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-30,000	-30,000
10-3300-349600	SOIL & WATER STATE GRANT	-3,800	-3,600	-3,600	-3,600
10-3300-349601	SOIL CONSERVATION TECH COST SHARE	-25,000	-24,000	-24,000	-24,000
10-3300-358200	VETERANS SERVICE GRANT	-2,000	0	-1,400	-1,400
10-3300-333000	JPCP STATE GRANT FUNDS	0	0	-111,170	-111,170
10-3300-359110	PUBLIC.SCHOOLS NAT.FOREST SERVICE	-500	-575	-575	-575
10-3315-332300	COURT FACILITIES FEES	-133,400	-133,400	-135,000	-135,000
10-3311-320000	PAYMENT IN LIEU OF TAXES	-13,000	-20,000	-20,000	-20,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>-\$254,762</b>	<b>-\$224,970</b>	<b>-\$325,745</b>	<b>-\$325,745</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PERMITS &amp; FEES</b>					
10-3341-341000	FIRE INSPECTION FEES	-2,000	-3,000	-2,000	-3,000
10-3341-341800	MARRIAGE LICENSES	-8,000	-8,000	0	0
10-3341-341801	REGISTER OF DEED FEES	-300,000	-280,000	-280,000	-280,000
10-3341-341802	REGISTER OF DEEDS-10% FEES	-37,000	-37,000	-34,000	-34,000
10-3341-343100	GUN PERMITS-SHERIFF	-3,600	-5,000	-5,000	-5,000
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-11,250	-20,000	-25,000	-20,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-3,000	-4,927	-5,000	-5,000
10-3341-343103	SERVING CIVIL SUMMONS	-37,000	-37,000	-65,000	-50,000
10-3341-343104	DRUG FEES AWARDED BY COURT	0	-2,000	-3,000	-2,000
10-3341-343105	GUN STORAGE FEE - DOMESTIC VIOLENCE	0	-500	-3,000	-2,500
10-3341-343200	JAIL & OFFICER FEES	-31,000	-20,000	-20,000	-20,000
10-3341-343500	PLANNING & INSPECTION FEES	-215,000	-180,000	-180,000	-180,000
<b>TOTAL PERMITS &amp; FEES</b>		<b>-\$647,850</b>	<b>-\$597,427</b>	<b>-\$622,000</b>	<b>-\$601,500</b>
<b>TAX COLLECTION FEE-TOWNS</b>					
10-3414-341401	TOWN OF BOONE-TAX COLLECTION FEE	-97,000	-98,000	-100,000	-100,000
10-3414-341402	BLOWING ROCK-TAX COLLECTION FEE	-800	-800	-700	-700
10-3414-341403	BEECH MTN-TAX COLLECTION FEE	-500	-500	-500	-500
10-3414-341404	SEVEN DEVILS-TAX COLLECTION FEE	-200	-200	-150	-150
10-3414-341405	GROSS RECEIPTS TAX COLLECTION FEE	-350	-350	-350	-350
<b>TOTAL TAX COLLECTION FEE-TOWNS</b>		<b>-\$98,850</b>	<b>-\$99,850</b>	<b>-\$101,700</b>	<b>-\$101,700</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PROJECT ON AGING</b>					
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-245,544	-251,178	-261,640	-261,640
10-3586-332001	MEDICAID REIMBURSEMENTS	-140,000	-110,000	-100,000	-100,000
10-3586-332002	USDA	-25,000	-25,000	-25,000	-25,000
10-3586-332003	IN-HOME SERVICES FOR DSS	-15,340	-15,340	-15,340	-15,340
10-3586-384000	DONATIONS	-18,000	-16,000	-18,000	-18,000
<b>TOTAL PROJECT ON AGING</b>		<b>-\$443,884</b>	<b>-\$417,518</b>	<b>-\$419,980</b>	<b>-\$419,980</b>
<b>RECREATION REVENUES</b>					
10-3612-361220	AQUATICS	-65,000	-62,000	-71,000	-71,000
10-3612-361250	ATHLETICS	-138,000	-138,000	-130,000	-130,000
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-40,000	-42,000	-40,000	-40,000
10-3612-361280	SPECIAL PROGRAMS	-30,000	-26,000	-28,000	-28,000
10-3612-385502	SENIOR GAMES	-5,000	-5,000	-6,000	-6,000
10-3612-386001	FACILITY RENTALS-COVE CREEK	-3,700	-3,700	-3,700	-3,700
10-3612-386002	FACILITY RENTALS-OPTIMIST	-3,500	-3,500	-3,500	-3,500
10-3612-389000	FACILITY RENTALS-OLD WHS	-600	0	0	0
10-3612-389001	DONATIONS	0	-800	-1,000	-1,000
<b>TOTAL RECREATION REVENUES</b>		<b>-\$285,800</b>	<b>-\$281,000</b>	<b>-\$283,200</b>	<b>-\$283,200</b>
<b>SALES &amp; SERVICES</b>					
10-3835-341300	TDA ADMINISTRATIVE SERVICES FEE	-12,000	-12,000	-12,000	-12,000
10-3835-341350	BLOWING ROCK COMMUNICATIONS FEE	0	0	-165,015	-165,015
10-3835-341405	SALE OF TAX MAPS	-500	-500	-750	-750
10-3835-341700	ELECTIONS REVENUES	-500	-44,524	-500	-500
10-3835-342100	DATA PROCESSING FEES	-275	-100	-150	-200
10-3835-343201	REIMBURSEMENT FOR PRISONERS	-65,000	-35,000	-6,000	-6,000
10-3835-343800	ANIMAL CONTROL FEES	-22,000	0	0	0
10-3414-341420	NC DMV FEES	-72,000	-75,000	-75,000	-75,000
10-3414-341421	TAG OFFICE NOTARY FEES	-28,000	-28,000	-28,000	-28,000
10-3414-341422	PASSPORT FEES/PHOTOS	-23,000	-20,000	-13,000	-13,000
10-3835-382000	SALE OF FIXED ASSETS	-25,000	-35,000	-35,000	-35,000
<b>TOTAL SALES &amp; SERVICES</b>		<b>-\$248,275</b>	<b>-\$250,124</b>	<b>-\$335,415</b>	<b>-\$335,465</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>MISCELLANEOUS REVENUES</b>					
10-3839-386000	RENTS	-62,000	-62,000	-150,000	-150,000
10-3839-389000	OTHER	-25,000	-40,000	-54,883	-54,883
10-3839-389001	COPY REVENUE-REG.OF DEEDS	-7,000	-7,000	0	0
10-3839-389002	MISC. REVENUE-MEDICAL DIRECTOR	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE PHONE COMMISSION	-10,000	-13,000	-19,000	-19,000
10-3432-343202	MEDICAL FEES-INMATES	-5,000	-2,500	-4,000	-4,000
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	0	-57,585	-57,770	-57,770
10-3831-349100	INTEREST ON INVESTMENTS	-100,000	-100,000	-75,000	-75,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>-\$221,000</b>	<b>-\$294,085</b>	<b>-\$372,653</b>	<b>-\$372,653</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
10-3980-398000	TRANSFERS FROM OTHER FUNDS	0	0	0	0
10-3980-398121	TRAN. FROM CAPITAL PROJECTS	-69,825	-620,000	0	0
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>-\$69,825</b>	<b>-\$620,000</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>					
10-3991-399100	FUND BAL APPROP/ORIGINAL BUDGET	-981,573	-1,994,812	-16,079,446	-650,000
10-3991-399100	FUND BAL APPROP/DEBT SERVICE PLAN	0	-4,139,370	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-79,686	-68,655	-28,463	-28,463
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>-\$1,061,259</b>	<b>-\$6,202,837</b>	<b>-\$16,107,909</b>	<b>-\$678,463</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>-\$40,465,405</b>	<b>-\$46,494,896</b>	<b>-\$56,840,768</b>	<b>-\$41,390,872</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>GENERAL FUND EXPENDITURES</b>					
<b>GOVERNING BODY</b>					
10-4110-412100	SALARIES-REGULAR	35,886	36,963	37,702	37,702
10-4110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
10-4110-418100	SOCIAL SECURITY EXPENSE	3,932	4,018	4,077	4,077
10-4110-418600	WORKER'S COMPENSATION	150	150	200	200
10-4110-426000	OFFICE SUPPLIES	2,000	1,000	1,000	1,000
10-4110-431100	TRAVEL-MILEAGE	500	500	500	500
10-4110-431200	TRAVEL-SUBSISTENCE	4,500	3,000	2,152	2,152
10-4110-437000	ADVERTISING	1,500	1,500	1,500	1,500
10-4110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
10-4110-449900	MISC.-EXPENSE	1,000	1,500	1,500	1,500
<b>TOTAL GOVERNING BODY</b>		<b>\$63,734</b>	<b>\$62,897</b>	<b>\$62,897</b>	<b>\$62,897</b>



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>ADMINISTRATION</b>					
10-4120-412100	SALARIES-REGULAR	310,346	221,014	227,224	227,224
10-4120-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4120-413000	VEHICLE ALLOWANCE	0	4,200	4,200	4,200
10-4120-418100	SOCIAL SECURITY EXPENSE	24,904	18,094	18,591	18,591
10-4120-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,172	16,058	16,267	16,267
10-4120-418300	HEALTH INSURANCE EXPENSE	27,260	27,281	29,800	29,800
10-4120-418600	WORKER'S COMPENSATION	934	1,000	1,000	1,000
10-4120-418900	OTHER FRINGE-401K	15,517	11,309	11,619	11,619
10-4120-418901	OTHER FRINGE-457	1,440	1,350	1,440	1,440
10-4120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500
10-4120-431100	TRAVEL-MILEAGE	500	500	500	500
10-4120-431200	TRAVEL-SUBSISTENCE	1,200	1,000	1,000	1,000
10-4120-432500	POSTAGE	600	600	500	500
10-4120-439500	EMPLOYEE TRAINING	1,250	1,000	1,000	1,000
10-4120-445300	INSURANCE-FIDELITY BONDS	175	175	175	175
10-4120-449100	DUES AND SUBSCRIPTIONS	2,500	2,500	2,500	2,500
<b>TOTAL ADMINISTRATION</b>		<b>\$411,258</b>	<b>\$310,541</b>	<b>\$320,276</b>	<b>\$320,276</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>FINANCE DEPT</b>					
10-4130-412100	SALARIES-REGULAR	204,767	208,272	217,593	217,593
10-4130-418100	SOCIAL SECURITY EXPENSE	16,381	16,661	17,407	17,407
10-4130-418200	LOCAL GOV'T RETIREMENT EXPENSE	13,310	14,787	15,232	15,232
10-4130-418300	HEALTH INSURANCE EXPENSE	34,075	34,920	37,250	37,250
10-4130-418600	WORKER'S COMPENSATION	614	625	600	600
10-4130-418900	OTHER FRINGE-401K	10,238	10,414	10,880	10,880
10-4130-418901	OTHER FRINGE-457	1,800	1,728	1,800	1,800
10-4130-426000	OFFICE SUPPLIES	4,500	4,500	4,000	4,000
10-4130-431100	TRAVEL-MILEAGE	500	500	500	500
10-4130-431200	TRAVEL-SUBSISTENCE	1,000	750	1,000	1,000
10-4130-432500	POSTAGE	2,310	2,300	2,300	2,300
10-4130-434100	PRINTING	300	300	300	300
10-4130-439500	EMPLOYEE TRAINING	750	750	750	750
10-4130-445300	INSURANCE-FIDELITY BONDS	175	175	175	175
10-4130-449100	DUES AND SUBSCRIPTIONS	800	800	800	800
10-4130-449900	MISC.-EXPENSE	500	500	500	500
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	52,900	53,400	45,400	45,400
<b>TOTAL FINANCE DEPT</b>		<b>\$344,920</b>	<b>\$351,382</b>	<b>\$356,487</b>	<b>\$356,487</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>TAX ADMINISTRATION</b>					
10-4140-412100	SALARIES-REGULAR	754,244	731,032	692,833	692,833
10-4140-412600	SALARIES-PART-TIME	6,000	6,000	28,000	26,000
10-4140-412801	CELLPHONE ALLOWANCE	2,880	2,880	2,880	1,920
10-4140-418100	SOCIAL SECURITY EXPENSE	60,340	59,193	57,897	57,660
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	49,026	51,903	48,498	48,498
10-4140-418300	HEALTH INSURANCE EXPENSE	115,855	116,400	111,750	111,750
10-4140-418600	WORKER'S COMPENSATION	7,651	7,399	7,000	7,000
10-4140-418900	OTHER FRINGE-401K	37,712	36,552	34,786	34,738
10-4140-418901	OTHER FRINGE-457	6,120	5,760	5,400	5,400
10-4140-425100	MOTOR FUELS AND LUBRICANTS	9,000	7,000	10,200	8,000
10-4140-425200	TIRES	750	750	750	750
10-4140-426000	OFFICE SUPPLIES	7,000	5,000	5,000	4,500
10-4140-427000	PURCHASES FOR RESALE	970	500	500	500
10-4140-431100	TRAVEL-MILEAGE	2,500	2,500	3,000	2,500
10-4140-431200	TRAVEL-SUBSISTENCE	4,650	3,000	4,600	4,000
10-4140-432500	POSTAGE	51,578	55,000	67,000	55,000
10-4140-434100	PRINTING	30,364	37,500	62,000	52,000
10-4140-435200	MAINT.& REPAIR-EQUIPMENT	2,000	1,000	0	0
10-4140-435300	MAINT.& REPAIR-VEHICLES	2,500	1,500	1,500	1,500
10-4140-437000	ADVERTISING	7,500	7,000	7,000	7,000
10-4140-439500	EMPLOYEE TRAINING	7,550	3,500	3,500	3,500
10-4140-445300	INSURANCE-FIDELITY BONDS	450	450	450	450
10-4140-449100	DUES AND SUBSCRIPTIONS	2,000	1,000	1,000	1,000
10-4140-449900	MISC.-EXPENSE	750	750	750	750
10-4140-451000	CAPITAL OUTLAY-FURN & EQUIPMENT	0	0	41,000	0
10-4140-467000	BOARD MEMBER FEES	3,750	4,000	3,000	3,000

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
10-4140-469101	PROFESSIONAL SER.-LEGAL	10,000	12,000	12,000	8,000
10-4140-469500	CONTRACTED SERVICES	7,500	7,500	7,500	6,000
10-4140-469505	CONT. SERVICES - SCANNING	0	4,000	10,000	4,000
10-4140-469507	CONT.SER.-BUS.AUDIT	7,500	0	12,000	12,000
<b>TOTAL TAX ADMINISTRATION</b>		<b>\$1,198,140</b>	<b>\$1,171,069</b>	<b>\$1,241,794</b>	<b>\$1,160,249</b>
<b>TAX REVALUATION</b>					
10-4141-412100	SALARIES-REGULAR	32,676	33,656	41,297	41,297
10-4141-412600	SALARIES-PART-TIME	15,000	0	40,000	40,000
10-4141-418100	SOCIAL SECURITY EXPENSE	3,814	2,692	6,504	6,504
10-4141-418200	RETIREMENT-CONT.	2,124	2,390	2,891	2,891
10-4141-418300	HEALTH INSURANCE EXPENSE	6,815	7,275	7,450	7,450
10-4141-418600	WORKER'S COMPENSATION	477	101	250	250
10-4141-418900	OTHER FRINGE-DEFERRED COMP	1,634	1,683	2,065	2,065
10-4141-418901	OTHER FRINGE-457	360	360	360	360
10-4141-429000	OTHER SUPPLIES	3,500	1,500	10,500	4,500
10-4141-431100	TRAVEL-MILEAGE	500	500	500	500
10-4141-432100	TELEPHONE SERVICE	500	500	500	500
10-4141-437000	ADVERTISING	500	250	500	500
10-4141-469500	CONTRACTED SERVICES	16,000	0	120,000	120,000
<b>TOTAL TAX REVALUATION</b>		<b>\$83,900</b>	<b>\$50,907</b>	<b>\$232,817</b>	<b>\$226,817</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>LICENSE PLATE AGENCY</b>					
10-4142-412100	SALARIES-REGULAR	100,640	103,656	104,220	104,220
10-4142-418100	SOCIAL SECURITY EXPENSE	8,051	8,293	8,338	8,338
10-4142-418200	RETIREMENT CONTRIBUTIONS	6,542	7,360	7,295	7,295
10-4142-418300	HOSPITAL INSURANCE EXPENSE	20,445	21,825	22,350	22,350
10-4142-418600	WORKERS COMPENSATION	1,006	311	313	313
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	5,032	5,183	5,211	5,211
10-4142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4142-426000	OFFICE SUPPLIES	1,500	1,500	1,800	1,800
10-4142-431100	TRAVEL-MILEAGE	750	800	900	800
10-4142-431200	TRAVEL-SUBSISTENCE	400	200	500	200
10-4142-432500	POSTAGE	1,100	1,800	2,100	1,800
10-4142-437000	ADVERTISING	150	150	150	0
10-4142-444000	SERVICE AND MAINTENANCE	0	3,300	3,300	3,300
10-4142-469500	CONTRACTED SERVICES-SHREDDING	600	600	600	600
<b>TOTAL LICENSE PLATE AGENCY</b>		<b>\$147,296</b>	<b>\$156,058</b>	<b>\$158,157</b>	<b>\$157,307</b>

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>BOARD OF ELECTIONS</b>					
10-4170-412100	SALARIES-REGULAR	111,275	114,613	116,905	116,905
10-4170-412600	SALARIES-PART-TIME	29,783	21,000	49,020	45,177
10-4170-418100	SOCIAL SECURITY EXPENSE	11,285	10,849	13,274	12,967
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,233	8,138	8,183	8,183
10-4170-418300	HEALTH INSURANCE EXPENSE	20,445	21,825	22,350	22,350
10-4170-418600	WORKER'S COMPENSATION	423	407	650	650
10-4170-418900	OTHER FRINGE-401K	5,564	5,731	5,845	5,845
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	4,000	4,200	8,000	4,000
10-4170-431100	TRAVEL-MILEAGE	2,000	800	2,585	800
10-4170-431200	TRAVEL-SUBSISTENCE	3,500	1,845	6,170	1,845
10-4170-432100	TELEPHONE SERVICE	500	1,500	1,500	300
10-4170-432500	POSTAGE	7,000	8,000	9,000	9,000
10-4170-434100	PRINTING	20,000	24,440	26,900	26,900
10-4170-435200	MAINT. & REPAIR-EQUIPMENT	30,373	8,000	42,539	10,000
10-4170-437000	ADVERTISING	938	3,000	1,045	1,045
10-4170-439500	EMPLOYEE TRAINING	1,100	1,100	3,100	1,100
10-4170-441200	RENT-BUILDING	750	900	950	950
10-4170-449100	DUES AND SUBSCRIPTIONS	250	250	529	250
10-4170-449900	MISC.-EXPENSE	500	500	600	500
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	33,268	33,455	36,012	33,455
<b>TOTAL BOARD OF ELECTIONS</b>		<b>\$300,867</b>	<b>\$281,233</b>	<b>\$365,837</b>	<b>\$312,902</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>REGISTER OF DEEDS</b>					
10-4180-412100	SALARIES-REGULAR	264,668	272,608	278,338	278,338
10-4180-413400	SUPPLEMENTAL RETIRE-REG.DEEDS	7,000	6,000	5,000	5,000
10-4180-418100	SOCIAL SECURITY EXPENSE	21,173	21,809	22,267	22,267
10-4180-418200	LOCAL GOV'T RETIREMENT EXPENSE	17,203	19,355	19,484	19,484
10-4180-418300	HEALTH INSURANCE EXPENSE	47,705	50,925	52,150	52,150
10-4180-418600	WORKER'S COMPENSATION	794	818	800	800
10-4180-418900	OTHER FRINGE-401K	11,080	10,557	10,656	10,656
10-4180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	22,500	12,800	12,966	10,000
10-4180-431100	TRAVEL-MILEAGE	900	750	1,100	750
10-4180-431200	TRAVEL-SUBSISTENCE	1,607	1,006	1,218	1,010
10-4180-432100	TELEPHONE SERVICE	500	0	0	0
10-4180-432500	POSTAGE	3,500	3,500	3,500	3,200
10-4180-434100	PRINTING	1,030	854	10,944	10,854
10-4180-435200	MAINT.& REPAIR-EQUIPMENT	400	400	400	250
10-4180-439500	EMPLOYEE TRAINING	1,025	645	645	645
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	45,908	64,758	37,758	37,758
10-4180-445300	INSURANCE-FIDELITY BONDS	175	175	175	175
10-4180-449100	DUES AND SUBSCRIPTIONS	402	602	602	600
10-4180-449900	MISC EXPENSE	500	1,000	500	500
10-4180-469500	CONTRACTED SERVICES	51,186	29,855	16,103	16,103
<b>TOTAL REGISTER OF DEEDS</b>		<b>\$501,776</b>	<b>\$500,937</b>	<b>\$477,126</b>	<b>\$473,060</b>



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>GENERAL ADMINISTRATION</b>					
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	112,776	112,776	112,776	112,776
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	30,000	40,000	45,000	45,000
10-4199-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
10-4199-432500	POSTAGE	30	30	20	20
10-4199-435200	MAINT.& REPAIR-EQUIPMENT	17,500	15,000	15,000	15,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	275,000	260,000	250,000	250,000
10-4199-445101	INSURANCE-DEDUCTIBLE	5,000	5,000	0	0
10-4199-449100	DUES AND SUBSCRIPTIONS	37,000	40,000	40,000	40,000
10-4199-449900	MISC.-EXPENSE	37,500	37,500	37,500	37,500
10-4199-449901	WELLNESS PROGRAM	5,000	5,000	5,000	5,000
10-4199-449903	BLOOD BORNE PATHOGENS	1,500	1,500	1,000	1,000
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	25,000	25,000	25,000	25,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	100,000	50,000	40,000	40,000
10-4199-469506	PARKING MANAGEMENT SERVICES	10,000	10,000	10,000	10,000
10-4199-499100	CONTINGENCY	405,108	735,630	450,000	450,000
10-4199-499103	HUMANE SOCIETY BLDG AGREEMENT	0	400,000	0	0
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>\$1,065,414</b>	<b>\$1,741,436</b>	<b>\$1,035,296</b>	<b>\$1,035,296</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>INFORMATION TECHNOLOGY</b>					
10-4210-412100	SALARIES-REGULAR	253,855	261,471	266,700	266,700
10-4210-412801	CELL PHONE ALLOWANCE	960	960	960	960
10-4210-418100	SOCIAL SECURITY EXPENSE	20,308	20,918	21,413	21,413
10-4210-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,501	18,564	18,736	18,736
10-4210-418300	HEALTH INSURANCE EXPENSE	34,075	36,375	37,250	37,250
10-4210-418600	WORKER'S COMPENSATION	762	784	750	750
10-4210-418900	OTHER FRINGE-401K	12,693	13,074	13,383	13,383
10-4210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
10-4210-426000	OFFICE SUPPLIES	350	350	350	350
10-4210-429000	OTHER SUPPLIES	30,595	28,850	36,385	36,385
10-4210-431100	TRAVEL-MILEAGE	200	200	200	200
10-4210-432100	TELEPHONE SERVICE	200	200	200	200
10-4210-432500	POSTAGE	150	150	100	100
10-4210-435200	MAINT.& REPAIR-EQUIPMENT	5,000	4,500	3,000	3,000
10-4210-435201	CONTINUING COSTS-WSD EQUIPMENT	0	10,800	10,080	10,080
10-4210-439501	EMP.TRAINING-OTHER DEPARTMENTS	0	2,000	5,975	0
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	185,434	172,431	184,998	182,604
10-4210-442201	PC SOFTWARE/LICENSES	25,690	35,263	18,600	15,300
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	11,572	10,848	12,041	12,041
10-4210-452000	CAPITAL OUTLAY-EQUIPMENT	84,525	95,064	77,349	77,349
10-4210-452001	CAPITAL OUTLAY-ROD EQUIPMENT	28,500	18,000	2,880	2,880
10-4210-469101	PROFESSIONAL SERVICES-OTHER	13,848	18,355	16,227	16,227
10-4210-469505	CONT SERVICES-INTERNET/FIBER	55,440	42,384	45,150	45,150
<b>TOTAL INFORMATION TECHNOLOGIES</b>		<b>\$782,458</b>	<b>\$793,341</b>	<b>\$774,527</b>	<b>\$762,858</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>MAINTENANCE</b>					
10-4260-412100	SALARIES-REGULAR	679,566	573,402	628,083	628,083
10-4260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570
10-4260-412600	SALARIES-PART-TIME	0	17,536	24,462	24,462
10-4260-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
10-4260-418100	SOCIAL SECURITY EXPENSE	55,089	47,999	52,928	52,928
10-4260-418200	LOCAL GOV'T RETIREMENT EXPENSE	44,760	41,354	44,599	44,599
10-4260-418300	HEALTH INSURANCE EXPENSE	136,300	116,400	130,705	130,705
10-4260-418600	WORKER'S COMPENSATION	25,823	18,600	22,000	22,000
10-4260-418900	OTHER FRINGE-401K	34,431	29,123	31,857	31,857
10-4260-418901	OTHER FRINGE-457	7,200	5,760	6,300	6,300
10-4260-421100	JANITORIAL SUPPLIES	500	0	0	0
10-4260-421200	UNIFORMS	8,000	8,000	7,100	7,100
10-4260-425100	MOTOR FUELS AND LUBRICANTS	10,500	11,000	16,500	13,200
10-4260-425200	TIRES	1,160	1,160	1,160	1,160
10-4260-426000	OFFICE SUPPLIES	1,100	1,200	1,250	1,250
10-4260-429000	OTHER SUPPLIES	2,500	1,000	1,347	1,000
10-4260-431100	TRAVEL-MILEAGE	500	300	500	300
10-4260-432100	TELEPHONE SERVICE	1,644	1,500	1,500	1,500
10-4260-432500	POSTAGE	100	100	100	100
10-4260-435100	MAINT & REPAIR-BUILDING	1,000	1,000	1,000	0
10-4260-435200	MAINT & REPAIR-EQUIPMENT	2,500	2,500	2,850	2,850
10-4260-435300	MAINT & REPAIR-VEHICLES	6,000	6,000	6,000	6,000
10-4260-437000	ADVERTISING	1,000	1,000	1,500	1,500
10-4260-439500	EMPLOYEE TRAINING	300	0	0	0
10-4260-443900	RENT-EQUIPMENT	1,000	1,000	1,000	1,000
10-4260-449100	DUES AND SUBSCRIPTIONS	0	69	69	69
10-4260-449900	MISC-EXPENSE	500	32,000	500	7,500
<b>TOTAL MAINTENANCE</b>		<b>\$1,030,523</b>	<b>\$927,053</b>	<b>\$992,360</b>	<b>\$994,513</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-COURTHOUSE</b>					
10-4261-421100	JANITORIAL SUPPLIES	3,100	3,300	7,600	3,500
10-4261-432100	TELEPHONE SERVICE	18,500	15,000	15,000	15,000
10-4261-433100	UTILITIES-ELECTRICITY	49,350	45,000	50,000	53,000
10-4261-433200	UTILITIES-FUEL OIL	3,750	0	8,500	4,000
104261-433300	UTILITIES-NATURAL GAS	12,000	10,000	10,000	10,000
10-4261-433400	UTILITIES-WATER	4,040	4,000	4,000	4,000
10-4261-433900	UTILITIES-DUMPSTER PICK-UP	1,092	0	0	0
10-4261-435100	MAINT & REPAIR-BUILDING	10,500	3,000	4,100	2,000
10-4261-435101	MAINT & REPAIR-GROUNDS	1,900	1,600	9,200	1,700
10-4261-435200	MAINT & REPAIR-EQUIPMENT	6,700	1,700	3,825	2,325
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	7,588	7,588	8,510	8,510
10-4261-458802	CAPITAL OUTLAY-BUILDING IMPROVEMENT	0	0	47,603	12,000
10-4261-469500	CONTRACTED SERVICES	3,615	6,190	6,190	6,190
<b>TOTAL PUBLIC BUILDING-COURTHOUSE</b>		<b>\$122,135</b>	<b>\$97,378</b>	<b>\$174,528</b>	<b>\$122,225</b>
<b>PUBLIC BUILDING-EAST ANNEX</b>					
10-4262-421100	JANITORIAL SUPPLIES	2,500	2,300	2,400	2,400
10-4262-432100	TELEPHONE SERVICE	220	220	1,300	500
10-4262-433100	UTILITIES-ELECTRICITY	13,650	15,000	18,000	18,000
10-4262-433400	UTILITIES-WATER	1,440	1,440	1,440	1,440
10-4262-435100	MAINT & REPAIR-BUILDING	750	8,000	28,860	1,300
10-4262-435101	MAINT & REPAIR-GROUNDS	250	250	650	650
10-4262-435200	MAINT & REPAIR-EQUIPMENT	1,500	700	1,650	1,650
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,565	2,515	2,931	2,931
10-4262-469500	CONTRACTED SERVICES	400	1,800	1,800	1,800
<b>TOTAL PUBLIC BUILDING-EAST ANNEX</b>		<b>\$23,275</b>	<b>\$32,225</b>	<b>\$59,031</b>	<b>\$30,671</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-ADMINISTRATION BUILDING</b>					
10-4263-421100	JANITORIAL SUPPLIES	1,300	1,200	1,200	1,200
10-4263-433100	ELECTRICITY	9,450	8,500	10,200	13,000
10-4263-433300	NATURAL GAS	5,400	1,800	1,800	1,800
10-4263-433400	WATER	1,050	1,000	1,000	1,000
10-4263-435100	MAINT & REPAIR - BUILDING	3,254	1,000	1,000	1,000
10-4263-435101	MAINT & REPAIR - GROUNDS	500	500	650	650
10-4263-435200	MAINT & REPAIR - EQUIPMENT	2,150	1,200	1,700	1,700
10-4263-444000	SERVICE & MAINT CONTRACTS	2,275	2,375	2,475	2,475
10-4263-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	18,000	0
10-4263-469500	CONTRACTED SERVICES	2,000	2,400	2,400	2,400
<b>TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING</b>		<b>\$27,379</b>	<b>\$19,975</b>	<b>\$40,425</b>	<b>\$25,225</b>
<b>PUBLIC BUILDING-EMS</b>					
10-4264-435100	MAINT. & REPAIR-BUILDING	500	0	500	500
10-4264-435200	MAINT.& REPAIR-EQUIPMENT	650	4,600	500	500
10-4264-469500	CONTRACTED SERVICES	0	0	0	0
<b>TOTAL PUBLIC BUILDING-EMS</b>		<b>\$1,150</b>	<b>\$4,600</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>PUBLIC BUILDING-HANNAH</b>					
10-4265-432100	TELEPHONE SERVICE	220	220	220	220
10-4265-435200	MAINT.& REPAIR-EQUIPMENT	400	250	550	550
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4265-445102	INSURANCE-FLOOD	5,237	5,250	5,518	5,700
<b>TOTAL PUBLIC BUILDING-HANNAH</b>		<b>\$6,132</b>	<b>\$5,995</b>	<b>\$6,563</b>	<b>\$6,745</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-ANIMAL CARE &amp; CONTROL SHELTER</b>					
10-4266-421100	JANITORIAL SUPPLIES	100	0	0	0
10-4266-433100	UTILITIES-ELECTRICITY	2,500	0	0	0
10-4266-433300	UTILITIES-PROPANE GAS	2,400	0	0	0
10-4266-433400	UTILITIES-WATER	1,400	0	0	0
10-4266-435100	MAINT & REPAIR-BUILDING	1,000	0	0	0
10-4266-435200	MAINT & REPAIR-EQUIPMENT	200	0	0	0
10-4266-469500	CONT.SERVICES	3,190	0	0	0
<b>TOTAL PUBLIC BUILDING-ANIMAL CARE &amp; CONTROL SHELTER</b>		<b>\$10,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC BUILDING-HEALTH DEPARTMENT</b>					
10-4267-421100	JANITORIAL SUPPLIES	3,000	2,500	3,800	3,500
10-4267-432100	TELEPHONE	450	450	450	450
10-4267-433100	UTILITIES-ELECTRICITY	28,875	25,000	25,000	27,000
10-4267-433300	UTILITIES-PROPANE	13,200	6,100	6,700	6,500
10-4267-433400	UTILITIES-WATER	2,100	2,000	2,000	2,000
10-4267-433900	UTILITIES-DUMPSTER PICK-UP	1,092	0	0	0
10-4267-435100	MAINT & REPAIR-BUILDING	1,200	2,500	1,200	1,200
10-4267-435101	MAINT & REPAIR-GROUNDS	1,300	1,200	13,736	1,500
10-4267-435200	MAINT & REPAIR-EQUIPMENT	5,400	2,500	2,500	1,800
10-4267-444000	SERVICE & MAINTENANCE CONTRACT	2,240	2,240	2,576	2,576
10-4267-458000	CAPITAL OUTLAY-BUILDING. IMP.	0	0	119,580	0
10-4267-469500	CONTRACTED SERVICES	4,730	24,179	7,630	7,630
<b>TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT</b>		<b>\$63,587</b>	<b>\$68,669</b>	<b>\$185,172</b>	<b>\$54,156</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-APPALCART</b>					
104268-433100	UTILITIES-ELECTRICITY	855	0	0	0
104268-433400	UTILITIES-WATER	120	0	0	0
10-4268-435100	MAINT. & REPAIR-BUILDING	1,200	0	0	500
10-4268-435200	MAINT.& REPAIR-EQUIPMENT	250	0	0	0
10-4268-445102	INSURANCE-FLOOD	1,626	1,600	1,600	1,600
10-4268-469500	CONTRACTED SERVICES	140	0	0	0
<b>TOTAL PUBLIC BUILDING-APPALCART</b>		<b>\$4,191</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$2,100</b>
<b>PUBLIC BUILDING-LIBRARY</b>					
10-4269-421100	JANITORIAL SUPPLIES	1,450	1,350	1,600	1,600
10-4269-433100	UTILITIES-ELECTRICITY	18,375	18,000	25,000	23,000
10-4269-433300	UTILITIES-PROPANE GAS	4,000	3,700	3,700	3,700
10-4269-433400	UTILITIES-WATER	1,875	1,600	1,600	1,600
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	624	645	700	700
10-4269-435100	MAINT. & REPAIR-BUILDING	2,000	500	7,500	1,300
10-4269-435101	MAINT. & REPAIR-GROUNDS	1,500	1,900	13,623	2,600
10-4269-435200	MAINT.& REPAIR-EQUIPMENT	3,025	1,525	9,325	8,825
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	3,635	3,635	3,665	3,665
10-4269-469500	CONTRACTED SERVICES	24,900	19,976	5,470	5,470
<b>TOTAL PUBLIC BUILDING-LIBRARY</b>		<b>\$61,384</b>	<b>\$52,831</b>	<b>\$72,183</b>	<b>\$52,460</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-LICENSE PLATE AGENCY</b>					
10-4270-421100	JANITORIAL SUPPLIES	250	250	0	0
10-4270-432100	TELEPHONE SERVICE	1,161	1,161	0	0
10-4270-433100	UTILITIES-ELECTRICITY	1,995	2,000	0	0
10-4270-433300	UTILITIES-PROPANE	1,320	1,875	0	0
10-4270-433400	UTILITIES-WATER	735	600	0	0
10-4270-351000	M & R -BUILDING	500	250	0	0
10-4270-435101	M & R - GROUNDS	0	600	0	0
10-4270-435200	M & R -EQUIPMENT	850	350	0	0
10-4270-441102	RENT-VETRO BUILDING. & PARKING SPACES	34,756	36,700	0	0
10-4270-444000	SERVICE & MTN. CONTRACTS	275	275	0	0
10-4270-449907	MISC. EXP.-PROPERTY TAXES	3,404	3,404	0	0
10-4270-469500	CONTRACTED SERVICES	0	0	0	0
<b>TOTAL PUBLIC BUILDING-LICENSE PLATE AGENCY</b>		<b>\$45,246</b>	<b>\$47,465</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC BUILDING-OLD CC&amp;TI</b>					
10-4271-433100	UTILITIES-ELECTRICITY	525	700	700	700
10-4271-435100	MAINT. & REPAIR-BUILDING	500	0	0	0
10-4271-469500	CONTRACTED SERVICES	1,035	1,035	1,035	1,035
<b>TOTAL PUBLIC BUILDING-OLD CCC&amp;TI</b>		<b>\$2,060</b>	<b>\$1,735</b>	<b>\$1,735</b>	<b>\$1,735</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER</b>					
10-4272-421100	JANITORIAL SUPPLIES	1,700	1,600	1,600	1,600
10-4272-429000	OTHER SUPPLIES	0	0	0	0
10-4272-433100	UTILITIES-ELECTRICITY	8,175	7,200	7,200	7,200
10-4272-433200	UTILITIES-FUEL OIL	3,520	5,500	6,375	6,375
10-4272-433900	UTILITIES-DUMPSTER PICK-UP	276	0	0	0
10-4272-435100	MAINT. & REPAIR-BUILDING	3,500	1,640	12,340	1,840
10-4272-435101	MAINT. & REPAIR-GROUNDS	5,700	1,750	27,200	27,200
10-4272-435200	MAINT.& REPAIR-EQUIPMENT	2,475	4,085	1,650	950
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4272-449900	LEASE BUYOUT-WAMY	10,714	10,714	10,714	10,714
10-4272-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	157,408	0
10-4272-469500	CONTRACTED SERVICES	4,365	4,965	4,965	4,965
<b>TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.</b>		<b>\$40,700</b>	<b>\$37,729</b>	<b>\$229,727</b>	<b>\$61,119</b>
<b>PUBLIC BUILDING-PARKING LOTS</b>					
10-4273-421100	JANITORIAL SUPPLIES	200	200	200	200
10-4273-435100	MAINT. & REPAIR-BUILDING	250	0	0	0
10-4273-435101	MAINT.& REPAIR-GROUNDS	1,250	1,500	2,000	1,500
10-4273-469500	CONTRACTED SERVICES	500	0	0	0
<b>TOTAL PUBLIC BUILDING-PARKING LOTS</b>		<b>\$2,200</b>	<b>\$1,700</b>	<b>\$2,200</b>	<b>\$1,700</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-WEST ANNEX</b>					
10-4274-421100	JANITORIAL SUPPLIES	1,300	1,300	1,700	1,700
10-4274-433100	UTILITIES-ELECTRICITY	14,175	14,000	16,000	16,000
10-4274-433300	UTILITIES-PROPANE GAS	1,650	800	800	800
10-4274-433400	UTILITIES-WATER	1,323	1,400	2,100	2,100
10-4274-433900	UTILITIES-DUMPSTER PICK-UP	410	0	0	0
10-4274-435100	MAINT. & REPAIR-BUILDING	1,000	250	3,300	1,800
10-4274-435101	MAINT. & REPAIR-GROUNDS	1,800	5,040	42,119	35,400
10-4274-435200	MAINT.& REPAIR-EQUIPMENT	1,600	600	5,825	2,325
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	275	275	275	275
10-4274-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENTS	0	0	6,270	6,270
10-4274-469199	PROFESSIONAL SERVICES	0	0	12,000	0
10-4274-469500	CONTRACTED SERVICES	19,510	10,940	2,740	2,740
<b>TOTAL PUBLIC BUILDING-WEST ANNEX</b>		<b>\$43,043</b>	<b>\$34,605</b>	<b>\$93,129</b>	<b>\$69,410</b>
<b>PUBLIC BUILDING-HUMAN SERVICES CENTER</b>					
10-4275-421100	JANITORIAL SUPPLIES	4,800	4,800	5,000	5,000
10-4275-433100	UTILITIES-ELECTRICITY	45,292	46,000	52,900	52,900
10-4275-433400	UTILITIES-WATER	5,580	5,200	5,800	5,800
10-4275-433900	UTILITIES-DUMPSTER PICK-UP	1,092	0	0	0
10-4275-435100	MAINT. & REPAIR-BUILDING	6,225	3,000	61,846	4,000
10-4275-435101	MAINT. & REPAIR-GROUNDS	3,000	5,500	6,200	6,200
10-4275-435200	MAINT.& REPAIR-EQUIPMENT	2,225	1,225	3,225	2,525
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	2,240	2,240	2,576	2,576
10-4275-469500	CONTRACTED SERVICES	7,640	7,640	7,250	7,250
<b>TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER</b>		<b>\$78,094</b>	<b>\$75,605</b>	<b>\$144,797</b>	<b>\$86,251</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER</b>					
10-4276-421100	JANITORIAL SUPPLIES	350	350	500	500
10-4276-432100	TELEPHONE SERVICE	220	0	0	0
10-4276-433100	UTILITIES-ELECTRICITY	12,000	10,000	18,400	12,000
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	456	480	500	500
10-4276-435100	MAINT. & REPAIR-BUILDING	500	250	500	500
10-4276-435200	MAINT.& REPAIR-EQUIPMENT	1,225	725	1,025	825
10-4276-469500	CONTRACTED SERVICES	1,280	0	0	0
<b>TOTAL PUBLIC BUILDING-APP. ENTERPRISE CENTER</b>		<b>\$16,031</b>	<b>\$11,805</b>	<b>\$20,925</b>	<b>\$14,325</b>
<b>PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>					
10-4277-421100	JANITORIAL SUPPLIES	5,000	4,000	4,200	4,200
10-4277-432100	TELEPHONE-DATA SERVICE	660	660	850	850
10-4277-433100	UTILITIES-ELECTRICITY	49,770	50,000	60,000	60,000
10-4277-433300	UTILITIES-PROPANE GAS	19,800	20,000	30,000	25,000
10-4277-433400	UTILITIES-WATER	38,725	36,000	50,000	50,000
10-4277-433900	UTILITIES-DUMPSTER PICK-UP	1,092	0	0	0
10-4277-435100	MAINT. & REPAIR-BUILDING	2,500	250	25,578	3,950
10-4277-435101	MAINT. & REPAIR-GROUNDS	1,500	1,000	27,005	27,005
10-4277-435200	MAINT.& REPAIR-EQUIPMENT	11,350	8,850	11,400	9,400
10-4277-444000	SERVICE & MAINT CONTRACTS	2,525	2,650	2,650	2,650
10-4277-458002	CAP OUTLAY-OTHER EQUIPMENT	0	0	6,000	0
10-4277-469199	PROFESSIONAL SERVICES	0	0	5,000	0
10-4277-469500	CONTRACTED SERVICES	23,675	23,675	23,675	23,675
<b>TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>		<b>\$156,597</b>	<b>\$147,085</b>	<b>\$246,358</b>	<b>\$206,730</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-OLD HIGH SCHOOL</b>					
10-4278-421100	JANITORIAL SUPPLIES	0	0	0	0
10-4278-432100	TELEPHONE SERVICE	1,500	0	0	0
10-4278-433100	UTILITIES-ELECTRICITY	7,015	1,819	0	0
10-4278-433300	UTILITIES-PROPANE	0	0	0	0
10-4278-433200	UTILITIES-WATER	600	0	0	0
10-4278-435100	MAINT. & REPAIR-BUILDING	500	0	0	0
10-4278-435101	MAINT. & REPAIR-GROUNDS	400	0	613,019	650,000
10-4278-435200	MAINT.& REPAIR-EQUIPMENT	2,464	0	0	0
10-4278-444000	SERVICE & MAINT CONTRACTS	2,880	0	0	0
10-4278-469500	CONTRACTED SERVICES	8,100	1,870	0	0
<b>TOTAL PUBLIC BUILDING-OLD HIGH SCHOOL</b>		<b>\$23,459</b>	<b>\$3,689</b>	<b>\$613,019</b>	<b>\$650,000</b>
<b>PUBLIC BUILDING-NRSA HOUSES</b>					
10-4279-435100	MAINT. & REPAIR-BUILDING	0	0	1,480	0
10-4279-435101	MAINT.& REPAIR-GROUNDS	0	0	3,175	0
10-4279-469500	CONTRACTED SERVICES	0	0	2,158	2,500
<b>TOTAL PUBLIC BUILDING-NRSA HOUSES</b>		<b>\$0</b>	<b>\$1,700</b>	<b>\$6,813</b>	<b>\$2,500</b>
<b>PUBLIC BUILDING-RECREATION ADMINISTRATION</b>					
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500
10-4280-433900	UTILITIES-DUMPSTER PICK-UP	812	0	0	0
10-4280-435100	MAINT. & REPAIR-BUILDING	500	250	5,000	500
10-4280-435200	MAINT.& REPAIR-EQUIPMENT	500	250	500	500
10-4280-469500	CONTRACTED SERVICES	500	1,000	1,000	500
<b>TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION</b>		<b>\$2,812</b>	<b>\$2,000</b>	<b>\$7,000</b>	<b>\$2,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-AQUATICS CENTER</b>					
10-4281-421100	JANITORIAL SUPPLIES	2,000	2,000	2,200	2,200
10-4281-433100	UTILITIES-ELECTRICITY	17,850	18,000	18,500	18,500
10-4281-433300	UTILITIES-NATURAL GAS	30,800	30,800	30,800	30,000
10-4281-433400	UTILITIES-WATER	12,600	10,000	10,000	10,000
10-4281-435100	MAINT. & REPAIR-BUILDING	12,200	80,311	31,100	1,000
10-4281-435101	MAINT. & REPAIR-GROUNDS	3,200	7,326	13,160	2,000
10-4281-435200	MAINT. & REPAIR-EQUIPMENT	12,200	25,200	3,700	200
10-4281-449900	MISC. EXPENSE	600	600	600	600
10-4281-458000	CAPITAL OUTLAY-BUILDING & IMPR.	0	0	75,000	75,000
10-4281-469500	CONTRACTED SERVICES	3,805	4,805	4,805	4,805
<b>TOTAL PUBLIC BUILDING-AQUATICS CENTER</b>		<b>\$95,255</b>	<b>\$179,042</b>	<b>\$189,865</b>	<b>\$144,305</b>
<b>PUBLIC BUILDING-OPTIMIST FACILITY</b>					
10-4282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
10-4282-433100	UTILITIES-ELECTRICITY	1,582	1,500	0	0
10-4282-433101	UTILITIES-ELECTRICITY-OPTIMIST PARK	2,109	2,100	2,100	2,100
10-4282-433300	UTILITIES-PROPANE GAS	3,058	3,100	3,100	3,100
10-4282-433401	UTILITIES-WATER-OPTIMIST PARK	1,470	1,470	1,470	1,470
10-4282-435100	MAINT. & REPAIR-BUILDING	500	250	500	500
10-4282-435101	MAINT. & REPAIR-GROUNDS	1,000	1,810	2,045	2,045
10-4282-435200	MAINT. & REPAIR-EQUIPMENT	700	200	700	700
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000
10-4282-443900	RENT-EQUIP.	500	500	500	500
10-4282-469500	CONTRACTED SERVICES	4,290	6,161	6,161	6,161
<b>TOTAL PUBLIC BUILDING-OPTIMIST FACILITY</b>		<b>\$34,209</b>	<b>\$36,091</b>	<b>\$35,576</b>	<b>\$35,576</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>					
10-4283-421100	JANITORIAL SUPPLIES	1,000	1,000	1,200	1,200
10-4283-429000	OTHER SUPPLIES	1,800	1,800	0	0
10-4283-433101	UTILITIES-ELEC.-IND.FIELD	6,825	6,500	6,500	5,000
10-4283-433102	UTILITIES-ELEC.-COMPLEX	0	0	1,500	1,500
10-4283-433401	UTILITIES-WATER-IND. FIELD	1,050	1,050	1,050	1,050
10-4283-435101	MAINT. & REPAIR-GRND/IND.FIELD	8,000	3,610	28,320	8,210
10-4283-435102	MAINT. & REPAIR-PARKS	4,975	3,975	17,975	17,975
10-4283-435103	M & R-GROUNDS-COMPLEX FIELDS	3,500	2,500	30,470	5,570
10-4283-457002	CAPITAL OUTLAY - LEASEHOLD IMP	0	0	98,863	0
10-4283-469500	CONTRACTED SERVICES	29,725	29,850	17,585	17,585
<b>TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>		<b>\$56,875</b>	<b>\$50,285</b>	<b>\$203,463</b>	<b>\$58,090</b>
<b>PUBLIC BUILDING-OLD COVE CREEK SCHOOL/GYM</b>					
10-4284-421100	JANITORIAL SUPPLIES	750	750	850	850
10-4284-433101	UTILITIES-ELEC.-GYM	4,148	3,500	4,000	4,000
10-4284-433300	UTILITIES-PROPANE GAS/GYM	4,620	5,000	5,000	3,500
10-4284-435100	MAINT. & REPAIR-BUILDING/SCHOOL	1,500	0	0	0
10-4284-435101	MAINT. & REPAIR-BUILD./GYM	1,400	900	2,400	1,500
10-4284-435102	MAINT. & REPAIR-GROUNDS	2,250	830	1,000	700
10-4284-435201	MAINT. & REPAIR-EQUIP.GYM	500	0	500	250
10-4284-469500	CONTRACTED SERVICES	5,835	5,835	5,835	5,835
<b>TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL/GYM</b>		<b>\$21,003</b>	<b>\$16,815</b>	<b>\$19,585</b>	<b>\$16,635</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING-BROOKSHIRE PARK</b>					
10-4285-421100	JANITORIAL SUPPLIES	775	775	825	825
10-4285-433100	UTILITIES - ELECTRICITY	6,510	5,500	5,500	5,500
10-4285-433400	UTILITIES - WATER	1,008	1,000	1,000	1,000
10-4285-435100	MAINT & REPAIR - BUILDING	500	0	500	500
10-4285-435101	MAINT & REPAIR - GROUNDS	1,500	3,220	3,150	3,150
10-4285-435200	MAINT & REPAIRS - EQUIPMENT	600	100	600	600
10-4285-44	INSURANCE-FLOOD	0	0	625	625
10-4285-469500	CONTRACTED SERVICES	6,650	6,650	6,650	6,650
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE PARK</b>		<b>\$17,543</b>	<b>\$17,245</b>	<b>\$18,850</b>	<b>\$18,850</b>
<b>PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>					
10-4287-421100	JANITORIAL SUPPLIES	500	804	1,000	1,000
10-4287-433100	UTILITIES-ELECTRICITY	17,282	4,000	16,000	4,000
10-4287-433400	UTILITIES-WATER	3,600	1,200	2,400	1,200
10-4287-435100	MAINT & REPAIR - BUILDING	500	250	0	0
10-4287-435101	MAINT & REPAIR - GROUNDS	4,300	2,110	1,200	1,200
10-4287-435200	MAINT & REPAIRS - EQUIPMENT	1,500	3,450	3,950	3,950
10-4287-449900	MISCELLANEOUS EXPENSE	4,500	0	0	0
10-4287-469500	CONTRACTED SERVICES	20,775	11,445	2,875	2,875
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>		<b>\$52,957</b>	<b>\$23,259</b>	<b>\$27,425</b>	<b>\$14,225</b>
<b>PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>					
10-4286-421100	JANITORIAL SUPPLIES	500	500	500	500
10-4286-433100	UTILITIES-ELECTRICITY	12,310	5,000	4,000	4,000
10-4286-435101	MAINT & REPAIR - GROUNDS	5,000	4,000	12,000	10,000
10-4286-435200	MAINT & REPAIRS - EQUIPMENT	500	0	0	0
10-4286-469500	CONTRACTED SERVICES	6,925	9,425	9,425	9,425
<b>TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>		<b>\$25,235</b>	<b>\$18,925</b>	<b>\$25,925</b>	<b>\$23,925</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC BUILDING SUMMARY</b>					
	PUBLIC BUILDING-COURTHOUSE	122,135	97,378	174,528	122,225
	PUBLIC BUILDING-EAST ANNEX	23,275	32,225	59,031	30,671
	PUBLIC BUILDING-ADMINISTRATION BUILDING	27,379	19,975	40,425	25,225
	PUBLIC BUILDING-EMS	1,150	4,600	1,000	1,000
	PUBLIC BUILDING-HANNAH	6,132	5,995	6,563	6,745
	PUBLIC BUILDING-ANIMAL CARE & CONTROL	10,790	0	0	0
	PUBLIC BUILDING-HEALTH DEPARTMENT	63,587	68,669	185,172	54,156
	PUBLIC BUILDING-APPALCART	4,191	1,600	1,600	2,100
	PUBLIC BUILDING-LIBRARY	61,384	52,831	72,183	52,460
	PUBLIC BUILDING-LICENSE PLATE AGENCY	45,246	47,465	0	0
	PUBLIC BUILDING-OLD CCC&TI	2,060	1,735	1,735	1,735
	PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	40,700	37,729	229,727	61,119
	PUBLIC BUILDING-PARKING LOTS	2,200	1,700	2,200	1,700
	PUBLIC BUILDING-WEST ANNEX	43,043	34,605	93,129	69,410
	PUBLIC BUILDING-HUMAN SERVICES CENTER	78,094	75,605	144,797	86,251
	PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	16,031	11,805	20,925	14,325
	PUBLIC BUILDING-LAW ENFORCEMENT CENTER	156,597	147,085	246,358	206,730
	PUBLIC BUILDING-OLD HIGH SCHOOL	23,459	3,689	613,019	650,000
	PUBLIC BUILDING-NRSA HOUSES	0	0	6,813	2,500
	PUBLIC BUILDING-RECREATION ADMINISTRATION	2,812	2,000	7,000	2,000
	PUBLIC BUILDING-AQUATICS CENTER	95,255	179,042	189,865	144,305
	PUBLIC BUILDING-OPTIMIST FACILITY	34,209	36,091	35,576	35,576
	PUBLIC BUILDING-RECREATION FIELDS/PARKS	56,875	50,285	203,463	58,090
	PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	21,003	16,815	19,585	16,635
	PUBLIC BUILDING-BROOKSHIRE PARK	17,543	17,245	18,850	18,850
	PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	25,235	18,925	25,925	23,925
	PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	52,957	23,259	27,425	14,225
<b>SUMMARY PUBLIC BUILDINGS</b>		<b>\$1,033,342</b>	<b>\$988,353</b>	<b>\$2,426,894</b>	<b>\$1,701,958</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>SHERIFF'S DEPARTMENT</b>					
10-4310-412100	SALARIES-REGULAR	1,835,200	1,863,809	1,905,547	1,905,547
10-4310-412800	UNIFORM ALLOWANCE	5,500	5,500	5,500	5,500
10-4310-412801	CELLPHONE ALLOWANCE	11,520	12,000	10,600	10,560
10-4310-412900	DOG TRAINING ALLOWANCE	10,000	6,215	13,000	9,350
10-4310-413100	SEPARATION ALLOWANCE	19,328	40,153	38,050	38,050
10-4310-413300	SUPPLEMENTAL RETIREMENT	91,760	89,546	91,523	91,523
10-4310-418100	SOCIAL SECURITY EXPENSE	150,524	154,214	154,772	154,477
10-4310-418200	LOCAL GOV'T RETIREMENT EXPENSE	128,464	139,786	135,425	135,167
10-4310-418300	HEALTH INSURANCE EXPENSE	327,120	356,475	365,050	365,050
10-4310-418600	WORKER'S COMPENSATION	60,210	59,572	57,000	57,000
10-4310-418900	OTHER FRINGE-401K	5,189	3,754	3,829	3,829
10-4310-418901	OTHER FRINGE-457	17,280	17,640	17,640	17,640
10-4310-421200	UNIFORMS	14,650	14,000	16,000	14,000
10-4310-423800	DRUG PURCHASES	12,000	6,000	12,000	6,000
10-4310-425100	MOTOR FUELS AND LUBRICANTS	110,000	130,000	160,000	150,000
10-4310-425200	TIRES	11,000	11,000	12,500	12,500
10-4310-425300	VEHICLE PARTS	2,000	2,000	2,000	2,000
10-4310-429000	OFFICE/OTHER SUPPLIES	20,000	15,000	20,000	18,000
10-4310-429002	DRUG DOG EXPENSES	5,000	3,000	3,800	3,000
10-4310-429201	PROGRAM SUPPLIES-DARE	4,000	4,000	4,000	4,000
10-4310-431100	TRAVEL-MILEAGE	600	500	600	250
10-4310-431200	TRAVEL-SUBSISTENCE	3,750	1,500	3,000	1,500
10-4310-432100	TELEPHONE SERVICE	17,000	17,000	17,000	14,000
10-4310-432500	POSTAGE	4,000	4,000	4,000	4,000
10-4310-434100	PRINTING	500	500	500	250
10-4310-435200	MAINT.& REPAIR-EQUIPMENT	3,000	3,000	3,000	2,500
10-4310-435300	MAINT.& REPAIR-VEHICLES	19,555	22,000	40,000	30,000
10-4310-437000	ADVERTISING	200	200	200	200
10-4310-439500	EMPLOYEE TRAINING	7,750	4,500	9,500	4,500

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
10-4310-439510	TRAINING DRUG DOG	0	0	1,000	0
10-4310-439900	DRUG TESTING	500	500	500	500
10-4310-439901	CONCEALED WEAPON CARRY PERMITS	6,750	11,000	25,000	15,000
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	11,000	9,590	13,000	13,000
10-4310-445300	INSURANCE-FIDELITY BOND	125	125	300	125
10-4310-447000	SEPARATION ALLOWANCE ACTUARIAL	10,000	10,000	10,000	10,000
10-4310-449100	DUES AND SUBSCRIPTIONS	1,700	1,700	1,700	1,700
10-4310-449900	MISC-EXPENSE	1,500	0	2,000	500
10-4310-449903	TACTICAL TEAM EXPENSE/SWAT	3,000	500	4,000	2,500
10-4310-454000	CAPITAL OUTLAY-VEHICLES	125,000	90,000	125,000	120,000
10-4310-469500	CONTRACTED SERVICES-LEGAL	8,100	8,050	8,100	8,050
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>\$3,064,775</b>	<b>\$3,118,329</b>	<b>\$3,296,636</b>	<b>\$3,231,768</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>JAIL</b>					
10-4320-412100	SALARIES-REGULAR	900,927	933,399	952,067	952,067
10-4320-412801	CELL PHONE ALLOWANCE	0	0	1,440	480
10-4320-418100	SOCIAL SECURITY EXPENSE	72,074	74,672	76,204	76,204
10-4320-418200	LOCAL GOV'T RETIREMENT EXPENSE	58,560	70,005	66,678	66,678
10-4320-418300	HEALTH INSURANCE EXPENSE	184,005	196,425	201,150	201,150
10-4320-418600	WORKER'S COMPENSATION	31,532	28,002	28,562	28,562
10-4320-418900	OTHER FRINGE-401K	45,046	46,670	47,675	47,675
10-4320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	14,000	14,000	14,000	14,000
10-4320-421200	UNIFORMS	7,000	7,000	7,000	5,000
10-4320-422000	FOOD AND PROVISIONS	335,000	320,000	385,000	335,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	55,000	24,000	24,000	18,000
10-4320-429000	OTHER SUPPLIES	14,505	14,500	14,500	14,500
10-4320-431100	TRAVEL-MILEAGE	1,300	600	600	200
10-4320-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	500
10-4320-435100	MAINT & REPAIR-BUILDING	500	0	0	0
10-4320-435200	MAINT & REPAIR-EQUIPMENT	20,000	10,000	12,000	11,500
10-4320-439500	EMPLOYEE TRAINING	3,000	1,000	1,000	500
10-4320-439900	DRUG TESTING	500	500	500	250
10-4320-445400	CATASTROPHIC INS.-INMATES	40,000	35,000	35,000	35,000
10-4320-449900	MISC-EXPENSE	7,500	1,000	1,000	500
10-4320-449902	DNA-INMATE	1,000	500	500	250
10-4320-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	7,000	0	0
10-4320-469102	PROF.SERVICES-MEDICAL	75,000	100,000	150,000	150,000
10-4320-469500	CONTRACTED SERVICES	15,000	5,000	8,000	6,000
<b>TOTAL JAIL</b>		<b>\$1,892,169</b>	<b>\$1,899,993</b>	<b>\$2,037,596</b>	<b>\$1,973,736</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>EMERGENCY SERVICES</b>					
10-4311-412100	SALARIES-REGULAR	336,365	353,785	480,377	480,377
10-4311-412801	CELL PHONE ALLOWANCE	0	0	960	960
10-4311-418100	SOCIAL SECURITY EXPENSE	26,909	28,303	38,507	38,507
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	21,864	26,534	33,694	33,694
10-4311-418300	HEALTH INSURANCE EXPENSE	68,150	72,750	96,850	96,850
10-4311-418600	WORKER'S COMPENSATION	1,009	1,061	1,444	1,444
10-4311-418900	OTHER FRINGE-401K	16,818	17,689	24,067	24,067
10-4311-418901	OTHER FRINGE-457	3,600	3,600	4,680	4,680
10-4311-421200	UNIFORMS	1,200	800	1,500	1,500
10-4311-425100	MOTOR FUELS	0	0	3,500	3,500
10-4311-429000	OTHER SUPPLIES	1,700	1,200	1,500	1,500
10-4311-429002	DCI LICENSES/FEEES	4,900	4,900	1,500	1,500
10-4311-431100	TRAVEL-MILEAGE	800	500	500	500
10-4311-431200	TRAVEL-SUBSISTENCE	1,200	750	900	900
10-4311-432100	TELEPHONE SERVICE	15,750	15,750	15,750	15,750
10-4311-435300	MAINT.& REPAIR-VEHICLES	0	0	2,000	2,000
10-4311-435200	MAINT.& REPAIR-EQUIPMENT	500	500	10,000	10,000
10-4311-439500	EMPLOYEE TRAINING	1,000	1,000	1,300	1,300
10-4311-439900	DRUG TESTING	125	125	125	125
10-4311-444000	SERVICE & MAINT. CONTRACTS	4,674	7,500	7,500	7,500
10-4311-449100	DUES AND SUBSCRIPTIONS	260	200	200	200
10-4311-449900	MISC.-EXPENSE	200	200	250	250
10-4311-451000	CAPITAL OUTLAY - FURN & EQUIP	0	0	2,000	2,000
<b>TOTAL EMERGENCY SERVICES</b>		<b>\$507,024</b>	<b>\$537,147</b>	<b>\$729,104</b>	<b>\$729,104</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>EMERGENCY MANAGEMENT, A DIVISION OF EMERGENCY SERVICES</b>					
10-4330-412100	SALARIES-REGULAR	154,926	124,554	170,702	170,702
10-4330-412101	SALARIES-ON CALL	2,600	2,600	5,200	5,200
10-4330-412801	CELLPHONE ALLOWANCE	1,440	960	1,440	1,440
10-4330-418100	SOCIAL SECURITY EXPENSE	12,717	10,249	14,187	14,187
10-4330-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,239	9,028	12,414	12,414
10-4330-418300	HEALTH INSURANCE EXPENSE	27,260	21,825	29,800	29,800
10-4330-418600	WORKER'S COMPENSATION	5,564	3,843	4,000	4,000
10-4330-418900	OTHER FRINGE-401K	7,876	6,358	8,867	8,867
10-4330-418901	OTHER FRINGE-457	1,440	1,080	1,440	1,440
10-4330-421200	UNIFORMS	500	250	500	250
10-4330-425100	MOTOR FUELS AND LUBRICANTS	8,300	6,500	9,000	9,000
10-4330-425200	TIRES	1,100	550	550	550
10-4330-425300	VEHICLE PARTS	2,000	2,000	500	500
10-4330-426000	OFFICE SUPPLIES	1,000	900	1,200	900
10-4330-429000	OTHER SUPPLIES	1,255	1,250	2,000	2,000
10-4330-429001	OTHER SUPPLIES-NON 911	0	0	14,685	13,000
10-4330-429003	OTHER SUPPLIES-HAZMAT	750	0	0	0
10-4330-431200	TRAVEL-SUBSISTENCE	1,500	500	1,500	500
10-4330-432100	TELEPHONE SERVICE	550	1,000	1,000	1,000
10-4330-432500	POSTAGE	800	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	1,200	1,000	1,080	1,000
10-4330-433300	UTILITIES-PROPANE GAS	1,400	750	2,430	1,500
10-4330-435200	MAINT.& REPAIR-EQUIPMENT	38,400	35,000	37,774	37,774
10-4330-435201	REPAIRS & MAINT-SMOKE HOUSE	500	250	250	250
10-4330-435300	MAINT.& REPAIR-VEHICLES	2,000	1,500	2,500	1,500
10-4330-439500	EMPLOYEE TRAINING	1,500	750	750	750
10-4330-441100	RENT-LAND-TATER HILL & WILDCAT	5,500	5,500	5,500	5,500
10-4330-442200	SOFTWARE LICENSE RENEWAL-CODE RED	0	15,000	10,000	10,000
10-4330-449100	DUES AND SUBSCRIPTIONS	800	800	800	800

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
10-4330-451000	CAPITAL OUTLAY-FURN & EQUIP	0	27,925	0	0
10-4330-454000	CAPITAL OUTLAY-VEHICLES	0	25,582	0	0
10-4330-469100	PROFESSIONAL SERVICES-AUDIT	6,600	7,700	7,700	7,700
10-4330-469901	PAY. TO FIRE DIST.-FOSCOE	19,000	19,000	41,848	19,000
10-4330-469904	PAY. TO FIRE DIST.-BEAVER DAM	32,000	32,000	32,000	32,000
10-4330-469905	PAY.TO FIRE DIST.-BOONE	19,000	19,000	19,000	19,000
10-4330-469906	PAY. TO FIRE DIST.-ZIONVILLE	32,000	32,000	32,000	32,000
10-4330-469907	PAY. TO FIRE DIST.-COVE CREEK	27,000	27,000	27,000	27,000
10-4330-469908	PAY. TO FIRE DIST.-STEWART SIMMONS	27,000	27,000	27,000	27,000
10-4330-469910	PAY. TO FIRE DIST.-MEAT CAMP	27,000	27,000	27,000	27,000
10-4330-469911	PAY. TO FIRE DIST.-TODD	16,000	16,000	20,000	16,000
10-4330-469912	PAY.TO FIRE DIST.-BLOWING ROCK	19,000	19,000	19,000	19,000
10-4330-469913	PAY. TO FIRE DIST.-SHAWNEEHAW	32,000	32,000	32,000	32,000
10-4330-469919	PAY. TO FIRE DIST-CRESTON	8,000	8,000	8,000	8,000
10-4330-469924	PAY. TO FIRE DIST.-DEEP GAP	28,500	28,500	28,500	28,500
10-4330-469998	PAY. TO FIRE DIST.-BEECH MTN.	20,500	20,500	20,500	20,500
10-4330-469999	PAY. TO FIRE DIST.- 7-DEVILS	12,000	12,000	163,622	12,000
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>\$618,717</b>	<b>\$634,704</b>	<b>\$845,739</b>	<b>\$662,024</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PLANNING &amp; INSPECTIONS</b>					
10-4350-412100	SALARIES-REGULAR	387,018	439,480	397,433	397,433
10-4350-412801	CELLPHONE ALLOWANCE	1,440	2,400	1,440	1,440
10-4350-418100	SOCIAL SECURITY EXPENSE	31,077	35,350	31,910	31,910
10-4350-418200	LOCAL GOV'T RETIREMENT EXPENSE	25,156	31,203	27,921	27,921
10-4350-418300	HEALTH INSURANCE EXPENSE	54,520	65,475	59,600	59,600
10-4350-418600	WORKER'S COMPENSATION	6,773	6,592	5,500	5,500
10-4350-418900	OTHER FRINGE-401K	19,351	21,971	19,944	19,944
10-4350-418901	OTHER FRINGE-457	2,880	3,240	2,880	2,880
10-4350-425100	MOTOR FUELS AND LUBRICANTS	8,800	10,000	12,000	12,000
10-4350-425200	TIRES	1,300	600	600	600
10-4350-426000	OFFICE SUPPLIES	1,800	1,200	1,200	1,200
10-4350-427000	PURCHASES FOR RESALE	3,800	0	0	0
10-4350-429000	OTHER SUPPLIES	0	13,125	0	0
10-4350-431200	TRAVEL-SUBSISTENCE	1,000	500	500	500
10-4350-432500	POSTAGE	1,500	1,500	1,600	1,500
10-4350-434100	PRINTING	300	0	0	0
10-4350-435300	MAINT.& REPAIR-VEHICLES	4,000	5,000	4,000	4,000
10-4350-437000	ADVERTISING	300	100	100	100
10-4350-439500	EMPLOYEE TRAINING	3,000	2,500	2,500	2,000
10-4350-449100	DUES AND SUBSCRIPTIONS	2,200	2,200	2,200	2,000
10-4350-449900	MISC.-EXPENSE	500	2,500	1,000	1,000
10-4350-467000	BOARD MEMBER FEES	3,500	0	0	0
10-4350-454000	CAPITAL OUTLAY-VEHICLES	0	0	19,061	0
10-4350-469500	CONTRACTED SERVICES	0	0	5,000	0
<b>TOTAL PLANNING &amp; INSPECTIONS</b>		<b>\$560,215</b>	<b>\$644,936</b>	<b>\$596,389</b>	<b>\$571,528</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>MEDICAL EXAMINER</b>					
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,000	25,000	25,000	25,000
<b>TOTAL MEDICAL EXAMINER</b>		<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>AMBULANCE &amp; RESCUE SQUADS</b>					
10-4370-432100	TELEPHONE SERVICE	1,700	1,700	1,700	1,700
10-4370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	600	700	700	700
10-4370-469500	CONTRACTED SER.-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SER.-WAT.MEDICS INC.	755,939	764,125	789,120	789,120
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	60,000	63,000	66,000	66,000
10-4370-469503	CONT.SERV.-WAT.RESCUE SQUAD	70,000	70,000	130,000	70,000
10-4370-469504	CONT.SERV.-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000
<b>TOTAL AMBULANCE &amp; RESCUE SQUADS</b>		<b>\$946,239</b>	<b>\$957,525</b>	<b>\$1,045,520</b>	<b>\$985,520</b>



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>ANIMAL CARE &amp; CONTROL</b>					
10-4380-412100	SALARIES-REGULAR	68,880	69,741	71,136	71,136
10-4380-412101	SALARIES-ON CALL	5,200	5,200	5,200	5,200
10-4380-412801	CELLPHONE ALLOWANCE	960	960	960	960
10-4380-418100	SOCIAL SECURITY EXPENSE	6,003	6,072	6,184	6,184
10-4380-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,815	5,321	5,411	5,411
10-4380-418300	HEALTH INSURANCE EXPENSE	13,630	14,550	14,900	14,900
10-4380-418600	WORKER'S COMPENSATION	1,313	1,139	1,000	1,000
10-4380-418900	OTHER FRINGE-401K	3,704	3,747	3,865	3,865
10-4380-418901	OTHER FRINGE-457	720	720	720	720
10-4380-421100	JANITORIAL SUPPLIES	1,000	0	0	0
10-4380-421200	UNIFORMS	1,250	1,250	1,000	750
10-4380-422000	FOOD AND PROVISIONS	2,500	0	0	0
10-4380-423800	PRESCRIPTION DRUG PURCHASES	2,500	0	0	0
10-4380-425100	MOTOR FUELS AND LUBRICANTS	6,000	7,800	8,000	8,000
10-4380-425200	TIRES	625	625	1,240	700
10-4380-426000	OFFICE SUPPLIES	350	350	350	350
10-4380-429000	OTHER SUPPLIES	4,800	2,000	2,000	2,000
10-4380-431100	TRAVEL-MILEAGE	165	200	320	0
10-4380-431200	TRAVEL-SUBSISTENCE	450	450	500	50
10-4380-432100	TELEPHONE SERVICE	600	600	600	650
10-4380-432500	POSTAGE	400	400	400	400
10-4380-434100	PRINTING	250	250	250	250
10-4380-435200	MAINT.& REPAIR-EQUIPMENT	550	250	250	250
10-4380-435300	MAINT.& REPAIR-VEHICLES	750	750	750	750
10-4380-439500	EMPLOYEE TRAINING	250	250	300	150
10-4380-449900	MISC.-EXPENSE	250	150	150	150
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	0	26,889	0
10-4380-449902	SPAY/NEUTER PROGRAM	20,000	0	0	0
<b>TOTAL ANIMAL CARE &amp; CONTROL</b>		<b>\$147,915</b>	<b>\$122,775</b>	<b>\$152,375</b>	<b>\$123,826</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>APPALCART</b>					
10-4500-469300	GENERAL APPROPRIATION	67,495	67,495	73,380	67,495
<b>TOTAL APPALCART</b>		<b>\$67,495</b>	<b>\$67,495</b>	<b>\$73,380</b>	<b>\$67,495</b>
<b>FORESTRY</b>					
10-4750-469300	GENERAL APPROPRIATION	47,742	40,482	53,635	53,635
<b>TOTAL FORESTRY</b>		<b>\$47,742</b>	<b>\$40,482</b>	<b>\$53,635</b>	<b>\$53,635</b>
<b>ECONOMIC DEVELOPMENT</b>					
10-4920-449900	CLEANING CONTRACT	9,100	7,333	0	0
10-4920-449901	GREEN BUSINESS PLAN	0	1,788	0	0
10-4920-463000	GENERAL APPROPRIATION	48,500	48,500	48,500	48,500
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$57,600</b>	<b>\$57,621</b>	<b>\$48,500</b>	<b>\$48,500</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>COOPERATIVE EXTENSION</b>					
10-4950-412100	SALARIES-REGULAR	173,522	173,101	174,502	174,502
10-4950-418100	SOCIAL SECURITY EXPENSE	13,234	13,191	13,694	13,349
10-4950-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,848	18,789	23,177	22,481
10-4950-418300	HEALTH INSURANCE EXPENSE	18,979	19,928	19,989	19,989
10-4950-418500	UNEMPLOYMENT COMPENSATION	0	0	1,235	1,235
10-4950-418600	WORKER'S COMPENSATION	184	200	190	190
10-4950-429000	OTHER SUPPLIES	7,500	7,500	7,500	7,500
10-4950-431100	TRAVEL-MILEAGE	1,000	500	500	0
10-4950-431101	TRAVEL-OUTSIDE COUNTY	240	240	250	0
10-4950-431200	TRAVEL-SUBSISTENCE-OUT OF COUNTY	345	345	345	0
10-4950-432100	TELEPHONE SERVICE	1,500	1,300	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200
10-4950-435200	MAINT. & REPAIR-EQUIPMENT	1,700	0	0	0
10-4950-439500	EMPLOYEE TRAINING	310	310	315	0
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	1,120	709	709	500
10-4950-449100	DUES AND SUBSCRIPTIONS	2,111	2,111	2,019	2,020
10-4950-449900	MISC EXPENSE	1,500	1,500	3,024	3,025
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>\$242,293</b>	<b>\$239,924</b>	<b>\$248,849</b>	<b>\$246,191</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>SOIL CONSERVATION</b>					
10-4960-412100	SALARIES-REGULAR	75,955	78,234	79,799	79,799
10-4960-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-4960-418100	SOCIAL SECURITY EXPENSE	6,076	6,297	6,422	6,422
10-4960-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,937	5,555	5,620	5,620
10-4960-418300	HEALTH INSURANCE EXPENSE	13,630	14,550	14,900	14,900
10-4960-418600	WORKER'S COMPENSATION	760	1,174	900	900
10-4960-418900	OTHER FRINGE-401K	3,798	3,912	4,014	4,014
10-4960-418901	OTHER FRINGE-457	720	720	720	720
10-4960-425100	MOTOR FUELS AND LUBRICANTS	1,150	1,500	1,500	1,500
10-4960-425200	TIRES	0	0	600	600
10-4960-426000	OFFICE SUPPLIES	500	500	500	500
10-4960-429000	OTHER SUPPLIES	5,000	4,000	5,000	4,000
10-4960-431100	TRAVEL-MILEAGE	400	250	300	250
10-4960-431200	TRAVEL-SUBSISTENCE	1,400	500	1,000	500
10-4960-432100	TELEPHONE SERVICE	250	250	250	250
10-4960-432500	POSTAGE	200	200	200	200
10-4960-435200	MAINT.& REPAIR-EQUIPMENT	200	200	200	200
10-4960-435300	MAINT.& REPAIR-VEHICLES	200	200	200	200
10-4960-439500	EMPLOYEE TRAINING	800	500	800	500
10-4960-449901	FARM PRESERVATION	500	300	300	300
10-4960-469853	SPECIAL ALLOCATION	2,000	2,000	2,000	1,800
<b>TOTAL SOIL CONSERVATION</b>		<b>\$118,956</b>	<b>\$121,322</b>	<b>\$125,705</b>	<b>\$123,655</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>PUBLIC HEALTH</b>					
10-5110-463000	ANNUAL APPROPRIATION	541,127	541,127	568,183	541,127
<b>TOTAL PUBLIC HEALTH</b>		<b>\$541,127</b>	<b>\$541,127</b>	<b>\$568,183</b>	<b>\$541,127</b>
<b>MENTAL HEALTH</b>					
10-5210-463000	ANNUAL APPROPRIATION	221,194	221,194	221,194	221,194
10-5210-469852	ABC BOTTLE TAX	15,000	18,500	0	0
<b>TOTAL MENTAL HEALTH</b>		<b>\$236,194</b>	<b>\$239,694</b>	<b>\$221,194</b>	<b>\$221,194</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PROJECT ON AGING</b>					
10-5550-412100	SALARIES-REGULAR	656,891	653,098	656,530	656,530
10-5550-412101	SALARIES-NON REGULAR	31,000	26,000	26,000	26,000
10-5550-418100	SOCIAL SECURITY EXPENSE	55,031	54,328	54,602	54,602
10-5550-418200	LOCAL GOV'T RETIREMENT EXPENSE	42,698	46,370	45,956	45,956
10-5550-418300	HEALTH INSURANCE EXPENSE	136,300	138,225	145,275	145,275
10-5550-418600	WORKER'S COMPENSATION	12,038	13,582	13,000	13,000
10-5550-418900	OTHER FRINGE-401K	32,845	32,655	32,827	32,827
10-5550-418901	OTHER FRINGE-457	7,200	6,840	7,020	7,020
10-5550-422000	FOOD AND PROVISIONS	80,000	80,000	95,000	90,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,250	4,250	4,250
10-5550-429200	PROGRAM SUPPLIES	28,000	28,000	28,000	25,000
10-5550-431100	TRAVEL-MILEAGE	30,000	28,000	28,000	28,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	30,000	30,000	32,000	30,000
10-5550-431500	TRAVEL-MEAL DEL.-APPAL. VOL.	22,000	22,000	22,000	22,000
10-5550-432100	TELEPHONE SERVICE	8,000	8,000	8,000	7,500
10-5550-432500	POSTAGE	1,600	1,600	1,600	1,600
10-5550-434100	PRINTING	1,800	1,800	1,800	1,800
10-5550-435200	MAINT.& REPAIR-EQUIPMENT	1,000	1,500	1,500	1,250
10-5550-437000	ADVERTISING	500	500	500	300
10-5550-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	750
10-5550-449100	DUES AND SUBSCRIPTIONS	400	400	400	400
10-5550-469510	CONT.SERVICES-VOL.RECOGNITION	2,000	2,000	2,000	2,000
10-5550-469511	CONT.SERVICES-HEALTH SCREEN	4,000	4,000	4,000	0
10-5550-469512	CONT.SER.-HB 405 SCREENING	6,000	6,000	6,000	6,000
10-5550-469514	CONTRACTED SERV-INSTRUCTORS	8,000	8,000	8,000	8,000
<b>TOTAL PROJECT ON AGING</b>		<b>\$1,202,553</b>	<b>\$1,198,148</b>	<b>\$1,225,260</b>	<b>\$1,210,060</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>VETERAN SERVICES</b>					
10-5820-412100	SALARIES-REGULAR	76,809	78,234	75,000	75,000
10-5820-418100	SOCIAL SECURITY EXPENSE	6,145	6,259	6,000	6,000
10-5820-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,993	5,617	5,250	5,250
10-5820-418300	HEALTH INSURANCE EXPENSE	13,630	14,550	14,900	14,900
10-5820-418600	WORKER'S COMPENSATION	230	237	237	237
10-5820-418900	OTHER FRINGE-401K	3,840	3,956	3,750	3,750
10-5820-418901	OTHER FRINGE-457	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	900	850	850	850
10-5820-431100	TRAVEL-MILEAGE	750	550	550	550
10-5820-431200	TRAVEL-SUBSISTENCE	600	525	525	525
10-5820-432500	POSTAGE	600	800	800	800
10-5820-439500	EMPLOYEE TRAINING	375	300	250	250
10-5820-449100	DUES AND SUBSCRIPTIONS	157	200	200	200
<b>TOTAL VETERAN SERVICES</b>		<b>\$109,749</b>	<b>\$112,798</b>	<b>\$109,032</b>	<b>\$109,032</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>SPECIAL APPROPRIATIONS</b>					
10-5890-463103	BEECH MTN. PARKS & RECREATION	5,000	2,500	8,000	2,500
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,800	8,800	9,000	8,800
10-5890-463105	BLOWING ROCK CHAMBER OF COMM.	4,000	0	0	0
10-5890-463106	BLOW.ROCK PARKS & RECREATION	17,500	15,000	17,500	15,000
10-5890-463107	NATIONAL GUARD	2,000	0	0	0
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
10-5890-463110	SOUTHERN APP. HIST ASSOC.	12,000	12,000	12,000	12,000
10-5890-469811	THE CHILDREN'S PLAYHOUSE	5,000	2,500	5,000	2,500
10-5890-463112	BOONE AREA CHAMBER OF COMMERCE	14,000	0	0	0
10-5890-463113	PARENT TO PARENT	1,000	0	2,000	0
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	2,000	0	0	0
10-5890-463119	VALLE CRUCIS COMM. PARK	16,000	16,000	18,000	16,000
10-5890-463120	GREEN VALLEY COMMUNITY PARK	15,000	10,000	15,000	10,000
10-5890-463124	WATAUGA CO HUMANE SOCIETY	0	75,000	225,000	78,000
10-5890-463127	CHILDREN'S COUNCIL	5,000	2,500	0	0
10-5890-463131	FOSTER GRANDPARENT PROGRAM	1,100	1,100	7,500	1,100
10-5890-469848	BLUE RIDGE MEDIATION / DRUG COURT	0	35,000	18,500	18,500
10-5890-463135	HOSPITALITY HOUSE-CO. ALLOC	11,000	0	14,600	0
10-5890-463136	HOSPITALITY HOUSE - WeCAN	3,025	2,000	10,000	2,000
10-5890-463140	OASIS-COUNTY ALLOCATION	10,000	10,000	10,000	10,000
14-5890-463104	OASIS-BUILDING GRANT MATCH	10,000	10,000	0	0
10-5890-463137	HUNGER COALITION	14,000	14,000	16,000	14,000
10-5890-463138	COMMUNITY CARE CLINIC	24,000	22,500	31,379	22,500
10-5890-463139	MOUNTAIN ALLIANCE	15,000	15,000	15,000	15,000
10-5890-463141	WYN-COUNTY ALLOCATION	4,500	3,300	6,000	3,300



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
10-5890-463142	PROJECT CHALLENGE-JCPC	35,303	35,653	37,497	37,497
10-5890-463143	PROJECT CHALLENGE-JCPC CO.MATCH	10,591	10,696	11,249	11,249
10-5890-463144	WYN-JCPC	42,278	42,278	44,973	44,973
10-5890-463145	WYN-JCPC CO.MATCH	12,683	12,683	13,492	13,492
10-5890-463146	BLUE RIDGE MEDIATION CTR.-JCPC	11,400	11,400	11,400	11,400
10-5890-463147	BLUE RIDGE MEDIATION CTR.-CO.MATCH	3,420	3,420	3,420	3,420
10-5890-463148	JCPC TASK FORCE	750	400	300	300
14-5890-469814	BARIUM SPRINGS - JCPC	24,554	24,554	0	0
14-5890-469815	BARIUM SPRINGS-CO.MATCH	7,366	7,366	0	0
10-5890-463149	CROSSNORE SCHOOL - JCPC	0	0	17,000	17,000
10-5890-463150	CROSSNORE SCHOOL - CO. MATCH	0	0	5,100	5,100
14-5890-469818	JCPC GANG VIOLENCE PREVENTION GRT	45,000	0	0	0
<b>TOTAL SPECIAL APPROPRIATIONS</b>		<b>\$426,270</b>	<b>\$438,650</b>	<b>\$617,910</b>	<b>\$408,631</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>PUBLIC SCHOOLS-CURRENT EXPENSE</b>					
10-5911-463000	ANNUAL APPROPRIATION	10,815,679	11,839,645	11,839,645	11,839,645
10-5911-459001	CURRENT CAPITAL OUTLAY	576,909	321,574	400,000	321,574
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	500	575	575	575
<b>TOTAL PUBLIC SCHOOLS-CURRENT EXPENSE</b>		<b>\$11,393,088</b>	<b>\$12,161,794</b>	<b>\$12,240,220</b>	<b>\$12,161,794</b>
<b>COMM. COLLEGE-CURRENT OPERATIONS</b>					
10-5921-459001	CAP.OUTLAY-LUMP SUM	0	10,000	50,000	10,000
10-5921-463000	ANNUAL APPROPRIATION	790,851	800,980	807,390	800,980
<b>TOTAL COMM. COLLEGE-CURR.OPERATIONS</b>		<b>\$790,851</b>	<b>\$810,980</b>	<b>\$857,390</b>	<b>\$810,980</b>
<b>LIBRARY</b>					
10-6110-469300	GENERAL APPROPRIATION	495,000	495,000	546,000	495,000
<b>TOTAL LIBRARY</b>		<b>\$495,000</b>	<b>\$495,000</b>	<b>\$546,000</b>	<b>\$495,000</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>RECREATION-ADMN.</b>					
10-6120-412100	SALARIES-REGULAR	127,488	131,313	133,939	133,939
10-6120-412600	SALARIES-PART-TIME	6,000	3,000	6,120	3,000
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480
10-6120-418100	SOCIAL SECURITY EXPENSE	10,717	10,783	11,243	10,994
10-6120-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,287	9,323	9,376	9,376
10-6120-418300	HEALTH INSURANCE EXPENSE	20,445	21,825	22,650	22,650
10-6120-418600	WORKER'S COMPENSATION	2,344	404	1,500	1,500
10-6120-418900	OTHER FRINGE-401K	6,374	6,566	6,697	6,697
10-6120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	180	180	200	200
10-6120-426000	OFFICE SUPPLIES	7,200	6,000	7,400	6,000
10-6120-431100	TRAVEL-MILEAGE	500	300	300	300
10-6120-431200	TRAVEL-SUBSISTENCE	450	0	0	0
10-6120-432100	TELEPHONE SERVICE	1,672	1,700	1,810	1,800
10-6120-432500	POSTAGE	2,200	2,200	2,125	2,125
10-6120-434100	PRINTING	300	300	300	300
10-6120-435200	MAINT.& REPAIR-EQUIPMENT	150	150	150	150
10-6120-437000	ADVERTISING	800	400	1,150	400
10-6120-439500	EMPLOYEE TRAINING	280	0	0	0
10-6120-449100	DUES AND SUBSCRIPTIONS	627	627	644	644
10-6120-449900	MISC.EXPENSE-SENIOR GAMES	6,000	5,000	7,600	6,000
10-6120-469199	REC COMMUNITY GRANT PROGRAM	0	0	50,000	0
<b>TOTAL RECREATION-ADMN.</b>		<b>\$203,574</b>	<b>\$201,631</b>	<b>\$264,764</b>	<b>\$207,635</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>AQUATICS</b>					
10-6121-412100	SALARIES-REGULAR	72,221	74,388	70,256	43,256
10-6121-412600	SALARIES-PART-TIME	92,000	91,000	92,164	91,000
10-6121-418100	SOCIAL SECURITY EXPENSE	13,138	13,231	12,994	10,740
10-6121-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,694	5,282	4,918	3,028
10-6121-418300	HEALTH INSURANCE EXPENSE	13,630	14,550	11,175	7,450
10-6121-418600	WORKER'S COMPENSATION	4,106	3,308	3,308	3,308
10-6121-418900	OTHER FRINGE-401K	3,611	3,719	3,513	2,163
10-6121-418901	OTHER FRINGE-457	720	720	540	360
10-6121-421200	UNIFORMS	400	400	400	400
10-6121-429000	OTHER SUPPLIES	12,500	10,500	12,960	10,500
10-6121-431200	TRAVEL-SUBSISTENCE	456	0	0	0
10-6121-432100	TELEPHONE SERVICE	850	800	700	700
10-6121-439500	EMPLOYEE TRAINING	200	360	300	300
<b>TOTAL AQUATICS</b>		<b>\$218,526</b>	<b>\$218,258</b>	<b>\$213,228</b>	<b>\$173,205</b>
<b>COVE CREEK GYM COMPLEX</b>					
10-6122-412600	SALARIES-PART-TIME	1,900	1,900	1,900	1,900
10-6122-418100	SOCIAL SECURITY EXPENSE	152	152	152	152
10-6122-418600	WORKER'S COMPENSATION	43	38	50	50
10-6122-429000	OTHER SUPPLIES	300	0	0	0
10-6122-429200	PROGRAM SUPPLIES	275	275	275	275
10-6122-432100	TELEPHONE SERVICE	450	450	450	438
10-6122-443900	RENT-EQUIPMENT	880	880	880	880
10-6122-451000	CAPITAL OUTLAY-FURN. & EQUIP.	1,600	0	0	0
<b>TOTAL COVE CREEK GYM COMPLEX</b>		<b>\$5,600</b>	<b>\$3,695</b>	<b>\$3,707</b>	<b>\$3,695</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>WATAUGA HIGH ATHLETIC COMPLEX</b>					
10-6123-429000	OTHER SUPPLIES	1,500	0	2,000	0
10-6123-443900	RENT-EQUIPMENT	990	0	0	0
10-6123-469500	CONTRACTED SERVICES	17,265	17,259	17,478	17,478
<b>TOTAL WATAUGA HIGH ATHLETIC COMPLEX</b>		<b>\$19,755</b>	<b>\$17,259</b>	<b>\$19,478</b>	<b>\$17,478</b>
<b>ATHLETICS</b>					
10-6125-412100	SALARIES-REGULAR	103,207	106,303	108,429	108,429
10-6125-412600	SALARIES-PART-TIME	19,706	19,706	22,970	19,700
10-6125-412601	SALARIES-P/T-OFFICIALS	57,040	57,000	60,498	57,000
10-6125-412801	CELLPHONE ALLOWANCE	1,200	1,200	1,200	1,200
10-6125-418100	SOCIAL SECURITY EXPENSE	14,492	14,737	15,448	14,906
10-6125-418200	LOCAL GOV'T RETIREMENT EXPENSE	6,708	7,548	7,590	7,590
10-6125-418300	HEALTH INSURANCE EXPENSE	17,038	18,188	18,625	18,625
10-6125-418600	WORKER'S COMPENSATION	4,076	5,526	4,500	4,500
10-6125-418900	OTHER FRINGE-401K	5,160	5,315	5,421	5,421
10-6125-418901	OTHER FRINGE-457	900	900	900	900
10-6125-429000	OTHER SUPPLIES	49,500	44,500	50,307	44,500
10-6125-429801	OTHER SUPPLIES-OFFICIALS	2,201	1,500	2,000	1,500
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	7,000	4,500	6,950	4,500
10-6125-429803	OTHER SUPPLIES-TENNIS	1,648	1,650	1,650	1,650
10-6125-431100	TRAVEL-MILEAGE	420	280	280	280
10-6125-434100	PRINTING	1,250	800	1,300	800
10-6125-443900	RENT-EQUIPMENT	1,980	3,740	3,960	3,960
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	1,800	1,800
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,700	1,550	1,550	1,550
<b>TOTAL ATHLETICS</b>		<b>\$297,026</b>	<b>\$296,743</b>	<b>\$315,378</b>	<b>\$298,811</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>ARTS-SPECIAL POPULATIONS</b>					
10-6126-412100	SALARIES-REGULAR	43,748	45,060	45,961	45,961
10-6126-412600	SALARIES-PART-TIME	29,060	32,985	33,095	32,985
10-6126-418100	SOCIAL SECURITY EXPENSE	5,825	6,244	6,324	6,316
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,844	3,199	3,217	3,217
10-6126-418300	HEALTH INSURANCE EXPENSE	6,815	7,275	7,450	7,450
10-6126-418600	WORKER'S COMPENSATION	2,364	1,561	1,561	1,561
10-6126-418900	OTHER FRINGE-401K	2,187	2,253	2,298	2,298
10-6126-418901	OTHER FRINGE-457	360	360	360	360
10-6126-429000	OTHER SUPPLIES	4,240	4,240	4,640	4,240
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	626	840	840	840
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	700	1,200	700
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	600	0	0
10-6126-431100	TRAVEL-MILEAGE	416	250	0	0
10-6126-431101	TRAVEL-CONTRACTED	2,276	2,276	2,673	2,673
10-6126-434100	PRINTING	100	0	200	0
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	1,613	1,600	2,100	2,100
<b>TOTAL ARTS-SPECIAL POPULATIONS</b>		<b>\$103,894</b>	<b>\$109,563</b>	<b>\$112,039</b>	<b>\$110,821</b>
<b>MAINTENANCE/FACILITIES</b>					
10-6127-425100	MOTOR FUELS AND LUBRICANTS	2,300	2,700	4,925	3,500
10-6127-425200	TIRES	0	0	1,400	1,400
10-6127-429000	OTHER SUPPLIES	6,200	6,000	6,555	6,000
10-6127-432100	TELEPHONE SERVICE	220	220	220	220
10-6127-435300	MAINT.& REPAIR-VEHICLES	2,000	1,800	1,800	1,800
10-6127-443900	RENT-EQUIPMENT	660	660	0	0
10-6127-469500	CONTRACTED SERVICES	2,000	2,000	2,000	2,000
<b>TOTAL MAINTENANCE/FACILITIES</b>		<b>\$13,380</b>	<b>\$13,380</b>	<b>\$16,900</b>	<b>\$14,920</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>SPECIAL PROGRAMS</b>					
10-6128-412100	SALARIES-REGULAR	16,223	16,710	17,044	17,044
10-6128-412600	SALARIES-PART-TIME	38,410	28,000	24,120	24,120
10-6128-412801	CELLPHONE ALLOWANCE	240	240	240	240
10-6128-418100	SOCIAL SECURITY EXPENSE	4,390	3,596	3,293	3,293
10-6128-418200	LOCAL GOV'T RETIREMENT EXPENSE	1,054	1,186	1,193	1,193
10-6128-418300	HEALTH INSURANCE EXPENSE	3,408	3,638	3,725	3,725
10-6128-418600	WORKER'S COMPENSATION	1,235	1,349	1,200	1,200
10-6128-418900	OTHER FRINGE-401K	811	836	852	852
10-6128-418901	OTHER FRINGE-457	180	180	180	180
10-6128-429000	OTHER SUPPLIES	2,000	2,000	2,000	1,800
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	2,581	2,300	2,300	2,300
10-6128-434100	PRINTING	0	0	100	0
10-6128-439500	EMPLOYEE TRAINING	180	120	120	120
10-6128-469500	CONTRACTED SERVICES	2,950	2,575	1,800	1,800
<b>TOTAL SPECIAL PROGRAMS</b>		<b>\$73,912</b>	<b>\$62,980</b>	<b>\$58,417</b>	<b>\$58,117</b>
<b>RECREATION SUMMARY</b>					
	RECREATION-ADMN	203,574	201,631	264,764	207,635
	AQUATICS	218,526	218,258	213,228	173,205
	COVE CREEK GYM COMPLEX	5,600	3,695	3,707	3,695
	WATAUGA HIGH ATHLETIC COMPLEX	19,755	17,259	19,478	17,478
	ATHLETICS	297,026	296,743	315,378	298,811
	ARTS-SPECIAL POPULATIONS	103,894	109,563	112,039	110,821
	MAINTENANCE/FACILITIES	13,380	13,380	16,900	14,920
	SPECIAL PROGRAMS	73,912	62,980	58,417	58,117
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$935,667</b>	<b>\$923,509</b>	<b>\$1,003,911</b>	<b>\$884,682</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>TRANSFER TO OTHER FUNDS</b>					
10-9800-498013	TRAN. TO SCHOOL CAPITAL OUTLAY	576,909	0	0	0
10-9800-498014	TRAN. TO PUBLIC ASSIST.	1,589,845	1,794,654	1,551,456	1,484,731
10-9800-498021	TRAN. TO CAPITAL PROJECTS FUND	0	4,139,370	13,520,277	0
10-9800-498030	TRAN TO DEBT SERVICE	6,157,351	6,978,747	5,289,992	5,289,992
10-9800-498031	TRAN.TO DEBT SERVICE-SALES TAX 1992 SCHOOL BONDS	1,517,727	1,417,618	1,300,047	1,300,047
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$9,841,832</b>	<b>\$14,330,389</b>	<b>\$21,661,772</b>	<b>\$8,074,770</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$40,465,405</b>	<b>\$46,494,896</b>	<b>\$56,840,768</b>	<b>\$41,390,872</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>PUBLIC ASSISTANCE FUND REVENUES</b>					
14-3531-323000	ADMN. COST REIMB. FED./STATE	-2,097,314	-2,035,003	-2,075,000	-2,075,000
14-3583-344080	YOUTH SERVICES-LINKS	0	-10,000	-5,000	-5,000
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-12,000	-10,000	-10,000	-10,000
14-3541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-50,000	-20,000	-20,000	-20,000
14-3541-323002	CHILD SUPPORT APPLICATION FEES	0	-400	-600	-600
14-3541-323003	CHILD SUPPORT SHARES/LEGAL FEES	0	-4,000	-6,000	-6,000
14-3547-323001	STATE FOSTER CARE	-92,472	-149,424	-178,896	-178,896
14-3541-323000	IV-E FOSTER CARE STANDARD & MAX.	-137,905	-188,645	-57,105	-57,105
14-3545-354510	MEDICAID AT RISK	-35,000	-35,000	-25,000	-25,000
14-3545-354515	DMA TRANSPORTATION	0	-98,382	-87,400	-87,400
14-3546-323000	FOOD STAMP FRAUD COLLECTIONS	-200	0	0	0
14-3547-323000	ADOP.ASSIST. VENDOR PAYMENTS	-44,328	-15,005	-9,743	-9,743
14-3547-354700	ADOPTION ASSESSMENT FEE	0	-100	0	0
14-3583-333000	JCPC GRANT FUNDS FROM STATE	-114,285	-114,285	0	0
14-3300-358901	JCPC GANG VIOLENCE PREV GRANT	-45,000	0	0	0
14-3585-323000	TITLE XX & FSA DAYCARE	-882,542	-819,997	-842,335	-842,335
14-3585-323002	SMARTSTART DAYCARE	-86,350	-86,350	-141,776	-141,776
14-3839-389000	DOMESTIC VIOLENCE	-9,449	-10,125	0	0
<b>TOTAL PROGRAM REVENUES</b>		<b>-\$3,606,845</b>	<b>-\$3,596,716</b>	<b>-\$3,458,855</b>	<b>-\$3,458,855</b>
<b>MISC. REVENUES</b>					
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-1,000	-500	-500	-500
14-3839-389001	OTHER-WAT.MED.CTR.SSW CONTRACT	-50,000	-50,000	-24,180	-24,180
14-3541-323002	AVERY CSE ADMIN FEE/COST SHARE	-20,000	0	0	0
<b>TOTAL MISC. REVENUES</b>		<b>-\$71,000</b>	<b>-\$50,500</b>	<b>-\$24,680</b>	<b>-\$24,680</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>TRANSFER FROM OTHER FUNDS</b>					
14-3980-398010	TRANSFER FROM GENERAL FUND	-1,589,845	-1,794,654	-1,551,456	-1,484,731
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>-\$1,589,845</b>	<b>-\$1,794,654</b>	<b>-\$1,551,456</b>	<b>-\$1,484,731</b>
<b>FUND BALANCE APPROPRIATED</b>					
14-3991-399100	FUND BALANCE APPROPRIATED	-264,222	-90,279	-63,485	-63,485
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>-264,222</b>	<b>-\$90,279</b>	<b>-\$63,485</b>	<b>-\$63,485</b>
<b>TOTAL PUBLIC ASSISTANCE FUND REVENUES</b>		<b>-\$5,531,912</b>	<b>-\$5,532,149</b>	<b>-\$5,098,476</b>	<b>-\$5,031,751</b>

**PUBLIC ASSISTANCE FUND EXPENDITURES**

**ADMINISTRATION-DSS**

14-5310-412100	SALARIES-REGULAR	1,858,614	1,789,778	1,824,050	1,781,572
14-5310-412101	SALARIES-ON CALL	5,600	5,600	5,600	5,600
14-5310-412600	SALARIES-PART-TIME	36,845	36,845	10,201	10,201
14-5310-418100	SOCIAL SECURITY EXPENSE	152,085	146,578	147,188	143,790
14-5310-418200	LOCAL GOV'T RETIREMENT EXPENSE	121,174	127,472	128,075	125,102
14-5310-418300	HEALTH INSURANCE EXPENSE	320,305	327,375	331,525	324,075
14-5310-418600	WORKER'S COMPENSATION	19,011	18,322	18,000	18,000
14-5310-418900	OTHER FRINGE-401K	93,211	89,769	91,482	89,359
14-5310-418901	OTHER FRINGE-457	16,920	16,200	16,020	15,660
14-5310-425100	MOTOR FUELS AND LUBRICANTS	3,200	3,200	3,850	3,850
14-5310-425200	TIRES	0	500	600	600
14-5310-425300	VEHICLE PARTS	800	500	500	500
14-5310-426000	OFFICE SUPPLIES	27,000	23,000	17,500	17,500
14-5310-431100	TRAVEL-MILEAGE	15,000	15,000	15,000	15,000
14-5310-431200	TRAVEL-SUBSISTENCE	3,000	3,000	3,000	3,000
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	94,785	92,000	92,000	92,000
14-5310-432100	TELEPHONE SERVICE	14,800	16,500	15,000	15,000

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
14-5310-432500	POSTAGE	12,000	12,000	11,000	11,000
14-5310-435200	MAINT.& REPAIR-EQUIPMENT	1,000	1,000	1,000	1,000
14-5310-435300	MAINT.& REPAIR-VEHICLES	1,500	1,500	1,500	1,500
14-5310-437000	ADVERTISING	1,250	300	500	500
14-5310-439500	EMPLOYEE TRAINING	1,200	750	600	600
14-5310-439902	IN-HOME SERVICES	15,339	15,339	15,339	15,339
14-5310-442201	PC SOFTWARE AND LICENSES	0	0	20,575	20,575
14-5310-443900	SERVICE AND MAINTENANCE CONTRACTS	750	850	850	850
14-5310-449100	DUES AND SUBSCRIPTIONS	975	975	1,200	1,200
14-5310-449900	MISC.-EXPENSE	3,000	2,000	3,000	3,000
14-5310-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	275,000	14,790	14,790
14-5310-467000	BOARD MEMBER FEES	1,250	1,000	1,200	1,200
14-5310-469101	PROFESSIONAL SER.-LEGAL SERVICES	55,500	40,000	60,000	60,000
14-5310-469102	PROFESSIONAL SER.-ACCT. RESEARCH	1,800	1,500	1,500	1,500
14-5310-469103	PROFESSIONAL SER.-SUB.ABUSE TESTING	3,000	2,000	1,500	1,500
14-5310-469104	PROFESSIONAL SER.-VANGUARD SW	50,000	50,000	24,180	24,180
14-5310-469104	PROFESSIONAL SER-FNS FED FUNDS	62,000	0	0	0
14-5310-469106	PROF SER-CHILD PROTECTIVE SERVICES	0	0	10,000	10,000
14-5310-469500	CONTRACTED SERVICES-FOOD STAMPS	5,000	6,500	8,010	8,010
14-5310-469505	CONT.SERVICES-JUVENILE DETENTION	15,000	15,000	15,000	15,000
14-5310-469515	CONT. SERVICES-COMPUTER LEASE	3,700	2,000	2,000	2,000
<b>TOTAL ADMINISTRATION-DSS</b>		<b>\$3,016,614</b>	<b>\$3,139,353</b>	<b>\$2,913,335</b>	<b>\$2,854,553</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>CHILD SUPPORT ENFORCEMENT</b>					
14-5370-412100	SALARIES - REGULAR	132,043	99,244	101,229	101,229
14-5370-418100	SOCIAL SECURITY EXPENSE	10,563	7,940	8,098	8,098
14-5370-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,583	7,046	7,086	7,086
14-5370-418300	HEALTH INSURANCE EXPENSE	27,260	21,825	22,350	22,350
14-5370-418600	WORKER'S COMPENSATION	1,320	992	1,100	1,100
14-5370-418900	OTHER FRINGE-401K	6,602	4,962	5,061	5,061
14-5370-418901	OTHER FRINGE-457	1,440	1,080	1,080	1,080
14-5370-426000	OFFICE SUPPLIES	1,800	1,000	0	0
14-5370-431100	TRAVEL-MILEAGE	1,000	750	250	250
14-5370-431200	TRAVEL-SUBSISTENCE	500	250	250	250
14-5370-432100	TELEPHONE SERVICE	11,000	10,500	2,500	2,500
14-5370-432500	POSTAGE	7,500	7,500	4,000	4,000
14-5370-435200	MAINT. & REPAIR-EQUIPMENT	600	500	250	250
14-5370-439500	EMPLOYEE TRAINING	0	0	100	100
14-5370-441200	RENT OFFICE SPACE	22,200	16,764	0	0
14-5370-449900	MISC EXPENSES	3,324	750	1,000	1,000
14-5370-449901	COURT FEES	3,788	1,500	5,500	5,500
14-5370-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	0	0	2,500	2,500
14-5370-469101	PROFESSIONAL SERVICES - LEGAL	28,000	20,000	20,000	20,000
14-5370-469102	PROFESSIONAL SERV - SHERIFF'S FEES	1,560	1,100	1,650	1,650
14-5370-469103	PROFESSIONAL SERV - CSE FEES	1,000	0	0	0
14-5370-469500	CONTRACTED SERVICES	3,300	3,000	4,000	4,000
<b>TOTAL CHILD SUPPORT ENFORCEMENT</b>		<b>\$273,383</b>	<b>\$206,703</b>	<b>\$188,004</b>	<b>\$188,004</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
<b>PROGRAM EXPENDITURES</b>					
14-5385-440100	SPEC.ASSIST.-AGED & DISABLED	259,336	264,144	290,000	264,144
14-5390-440300	ADOPTION ASSISTANCE IV-E	72,000	45,091	43,654	45,091
14-5390-440301	ADOPTION ASSISTANCE IV-B	18,500	36,438	19,962	36,438
14-5410-440000	WORK FIRST -MAINT. OF EFFORT	25,000	25,000	25,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSIST.	16,000	16,000	16,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM			48,360	48,360
14-5410-440003	IV-E FC STD. & MAXIMUM	175,836	228,480	69,852	69,852
14-5410-440004	DOMESTIC VIOLENCE	11,777	10,125	0	0
14-5410-440801	IV-E FC CLOTHING & OTHER	20,000	17,000	17,250	17,250
14-5410-440802	SPECIAL LINKS	3,425	10,000	5,000	5,000
14-5410-440803	ALLOCATED LINKS	0	3,425	3,425	3,425
14-5430-440800	STATE FOSTER STANDARD	184,944	298,848	307,792	307,792
14-5430-440801	SFC-CLOTHING & OTHER	500	500	500	500
14-5451-440400	MEDICAID	0	17,000	5,100	5,100
14-5460-440500	SPECIAL ASSISTANCE-BLIND	5,996	6,000	4,000	4,000
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	194,839	76,445	157,131	157,131
14-5850-440900	PUR. DAY CARE TITLE XX/FSA	882,542	819,997	842,335	842,335
14-5850-440901	SMARTSTART	86,350	86,350	141,776	141,776
<b>TOTAL PROGRAM EXPENDITURES</b>		<b>\$1,957,045</b>	<b>\$1,960,843</b>	<b>\$1,997,137</b>	<b>\$1,989,194</b>
<b>TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES</b>		<b>\$5,531,912</b>	<b>\$5,532,149</b>	<b>\$5,098,476</b>	<b>\$5,031,751</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>CAPITAL PROJECTS FUND REVENUES</b>					
21-3980-398100	TRAN.FROM GENERAL FUND	0	-4,139,370	-13,520,277	0
21-3991-399100	FUND BALANCE APPROPRIATED	-69,825	-620,000	0	0
21-3991-399100	FUND BAL APROP.-SCHOOL DEBT SERVICE	-129,028	-54,304	-1,500,000	-1,500,000
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>		<b>-\$198,853</b>	<b>-\$4,813,674</b>	<b>-\$15,020,277</b>	<b>-\$1,500,000</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>					
<b>TRANSFER TO OTHER FUNDS</b>					
21-9800-498010	TRAN. TO GEN. FUND	69,825	620,000	0	0
21-9800-498030	TRAN TO DEBT SERVICE	129,028	54,304	1,500,000	1,500,000
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$198,853</b>	<b>\$674,304</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>FUTURE PROJECT FUNDING</b>					
21-9930-441101	FUTURE COUNTY BUILDING	0	0	828,460	0
21-9930-441101	FACILITIES/MAINTENANCE RENOVATIONS	0	0	550,000	0
21-9930-441401	EASTERN COMMUNITY CENTER	0	0	0	0
21-9930-441700	ELECTIONS-VOTING EQUIPMENT	0	0	100,000	0
21-9930-441701	ASPHALT MAINTENANCE	0	0	195,201	0
21-9930-442100	DATA PROCESSING	0	0	106,725	0
21-9930-442620	EAST ANNEX RENOVATIONS	0	0	0	0
21-9930-443200	LAW ENFORCEMENT CENTER/JAIL	0	0	120,000	0
21-9930-449210	ECONOMIC DEV./COMMERCE PARK	0	0	6,000,000	0
21-9930-459122	WATAUGA CO SCHOOLS CIP	0	0	1,052,000	0
21-9930-459123	DEBT SERVICE PLAN	0	4,139,370	0	0
21-9930-459210	CALDWELL COMM. COLLEGE	0	0	500,000	0
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	250,000	0
21-9930-4611001	LIBRARY EXPANSION	0	0	226,380	0
21-9930-461200	COMMUNITY RECREATION FACILITIES	0	0	2,500,000	0
21-9930-461202	RECREATION-POOL RENOVATIONS	0	0	587,151	0
21-9930-461205	RECREATION FIELD RENOVATION/UPGRADE:	0	0	504,360	0
<b>TOTAL FUTURE PROJECT FUNDING</b>		<b>\$0</b>	<b>\$4,139,370</b>	<b>\$13,520,277</b>	<b>\$0</b>
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>\$198,853</b>	<b>\$4,813,674</b>	<b>\$15,020,277</b>	<b>\$1,500,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>FEDERAL EQUITABLE SHARING FUND</b>					
<b>FUND BALANCE APPROPRIATED</b>					
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	0	0	-25,000	-14,000
22-3991-399101	FUND BAL APPROP./ORIGINAL BUD.	0	-43,000	-5,000	0
<b>TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b>\$0</b>	<b>-\$43,000</b>	<b>-\$30,000</b>	<b>-\$14,000</b>
<b>FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>					
22-4310-454000	CAPITAL OUTLAY - VEHICLES	0	43,000	30,000	14,000
<b>TOTAL FEDERAL EQUITABLE SHARING FD EXPENDITURES</b>		<b>\$0</b>	<b>\$43,000</b>	<b>\$30,000</b>	<b>\$14,000</b>
<b>STATE SUBSTANCE ABUSE TAX FUND</b>					
23-3317-343109	STATE RESTRICTED REVENUE	-29,000	-15,000	-26,000	-20,000
23-3831-349100	INTEREST EARNED ON INVESTEMENTS	-550	-150	-150	-200
23-3991-399101	FUND BAL APPROP./ORIGINAL BUD.	0	-8,920	-5,210	0
<b>TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b>-\$29,550</b>	<b>-\$24,070</b>	<b>-\$31,360</b>	<b>-\$20,200</b>
<b>STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>					
23-4310-412801	CELLPHONE ALLOWANCE	5,900	5,900	8,060	5,900
23-4310-429000	OTHER SUPPLIES	22,000	12,500	16,500	10,000
23-4310-431200	TRAVEL-SUBSISTENCE	500	500	1500	500
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	0	3870	4000	2500
23-4310-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
23-4310-449100	DUES & SUBSCRIPTIONS	150	300	300	300
<b>TOTAL STATE SUBSTANCE ABUSE TAX FD EXPENDITURES</b>		<b>\$29,550</b>	<b>\$24,070</b>	<b>\$31,360</b>	<b>\$20,200</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>EMERGENCY TELEPHONE SURCHARGE FUND REVENUE</b>					
<b>REVENUES</b>					
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-388,212	-306,518	-251,533	-251,533
26-3831-349126	INTEREST EARNED	-2,000	0	0	0
26-3991-399101	FUND BALANCE APPROP.-NEW	-326,397	-298,749	-51,152	-51,152
<b>TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REV.</b>		<b>-\$716,609</b>	<b>-\$605,267</b>	<b>-\$302,685</b>	<b>-\$302,685</b>
<b>EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES</b>					
26-4330-421000	IMPLEMENTAL FUNCTIONS	118,709	110,000	142,585	142,585
26-4330-422000	SOFTWARE	45,000	36,500	23,000	23,000
26-4330-423000	EMPLOYEE TRAINING	5,500	4,000	5,100	5,100
26-4330-424000	TELEPHONE	115,200	86,788	113,000	113,000
26-4330-425000	HARDWARE	432,200	342,979	19,000	19,000
26-4330-426000	FURNITURE	0	25,000	0	0
<b>TOTAL EMERGENCY TELEPHONE SUR. FD EXPENDITURES</b>		<b>\$716,609</b>	<b>\$605,267</b>	<b>\$302,685</b>	<b>\$302,685</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>RURAL FIRE DISTRICTS FUND REVENUE</b>					
24-3100-318000	INTEREST ON DELINQUENT TAXES BOONE	-3,100	-3,200	-3,500	-3,500
24-3100-318001	INTEREST ON DELINQUENT TAXES FOSCOE	-200	-200	-250	-250
24-3100-318005	INTEREST ON DEL. TAXES-BEECH MTN	-5	-5	-5	-5
24-3100-318008	INTEREST ON DEL. TAXES SHAWNEEHAW	-30	-30	-30	-30
24-3100-312000	PRIOR YEARS TAXES BOONE	-29,956	-21,500	-25,000	-25,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-912	-1,100	-1,250	-1,250
24-3100-312005	PRIOR YEARS TAXES-BEECH MTN.	-28	-28	-30	-30
24-3100-312008	PRIOR YEARS TAXES-SHAWNEEHAW	-133	-85	-90	-90
24-3102-312100	CURRENT YEAR TAXES BOONE	-575,136	-567,371	-717,338	-717,338
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-66,166	-65,889	-66,422	-66,422
24-3102-312105	CURRENT YEAR TAXES-BEECH MTN	-1,680	-1,719	-1,718	-1,718
24-3102-312107	CURRENT YEAR TAXES-COVE CREEK	-292	-292	-292	-292
24-3102-312108	CURRENT YEAR TAXES-SHAWNEEHAW	-4,976	-5,043	-49,679	-49,679
<b>TOTAL RURAL FIRE DIST. REVENUES</b>		<b>-\$682,614</b>	<b>-\$666,462</b>	<b>-\$865,604</b>	<b>-\$865,604</b>
<b>RURAL FIRE DIST. EXPENDITURES</b>					
24-4340-469901	PAYABLE TO FOSCOE	67,278	67,189	67,922	67,922
24-4340-469905	PAYABLE TO BOONE	608,192	592,071	745,838	745,838
24-4340-469907	PAYABLE TO COVE CREEK	292	292	292	292
24-4340-469908	PAYABLE TO SHAWNEEHAW	5,139	5,158	49,799	49,799
24-4340-469998	PAYABLE TO BEECH MTN	1,713	1,752	1,753	1,753
<b>TOTAL RURAL FIRE DIST. EXPENDITURES</b>		<b>\$682,614</b>	<b>\$666,462</b>	<b>\$865,604</b>	<b>\$865,604</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>FIRE DISTRICTS FUND REVENUE</b>					
28-3100-311001	INTEREST ON DEL TAXES FOSCOE	-1,500	-1,700	-1,700	-1,700
28-3100-311004	INTEREST ON DEL TAXES BEAVER DAM	-730	-730	-730	-730
28-3100-311005	INTEREST ON DEL TAXES STEWART SIMMON	-970	-1,100	-1,100	-1,100
28-3100-311006	INTEREST ON DEL TAXES ZIONVILLE	-750	-850	-850	-850
28-3100-311007	INTEREST ON DEL TAXES COVE CREEK	-1,150	-1,300	-1,300	-1,300
28-3100-311008	INTEREST ON DEL TAXES SHAWNEEHAW	-390	-510	-510	-510
28-3100-311009	INTEREST ON DEL TAXES MEAT CAMP	-803	-800	-800	-800
28-3100-311010	INTEREST ON DEL TAXES DEEP GAP	-921	-1,000	-1,000	-1,000
28-3100-311011	INTEREST ON DEL TAXES TODD	-257	-255	-255	-255
28-3100-311012	INTEREST ON DEL TAXES BLOWING ROCK	-1,683	-1,540	-1,540	-1,540
28-3100-311019	INTEREST ON DEL TAXES CRESTON	-109	-75	-75	-75
28-3100-312001	PRIOR YEARS TAXES FOSCOE	-6,964	-6,965	-7,500	-7,500
28-3100-312004	PRIOR YEARS TAXES BEAVER DAM	-1,038	-1,765	-2,000	-2,000
28-3100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-6,399	-6,765	-7,000	-7,000
28-3100-312006	PRIOR YEARS TAXES ZIONVILLE	-2,005	-2,005	-2,200	-2,200
28-3100-312007	PRIOR YEARS TAXES COVE CREEK	-3,589	-6,100	-7,200	-7,200
28-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-971	-2,500	-3,000	-3,000
28-3100-312009	PRIOR YEARS TAXES MEAT CAMP	-1,960	-2,900	-3,200	-3,200
28-3100-312010	PRIOR YEARS TAXES DEEP GAP	-4,240	-4,240	-4,800	-4,800
28-3100-312011	PRIOR YEARS TAXES TODD	-798	-750	-800	-800
28-3100-312012	PRIOR YEARS TAXES BLOWING ROCK	-3,407	-6,000	-7,500	-7,500
28-3100-312019	PRIOR YEARS TAXES CRESTON	-110	-200	-250	-250
28-3102-312101	CURRENT YEAR TAXES FOSCOE	-439,794	-442,759	-444,235	-444,235
28-3102-312104	CURRENT YEAR TAXES BEAVER DAM	-103,725	-104,736	-104,258	-104,258
28-3102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-156,916	-132,822	-141,187	-141,187
28-3102-312106	CURRENT YEAR TAXES ZIONVILLE	-102,954	-103,943	-102,071	-102,071
28-3102-312107	CURRENT YEAR TAXES COVE CREEK	-211,176	-209,341	-212,871	-212,871
28-3102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-87,680	-87,904	-88,287	-88,287

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
28-3102-312109	CURRENT YEAR TAXES MEAT CAMP	-116,644	-116,789	-196,452	-196,452
28-3102-312110	CURRENT YEAR TAXES DEEP GAP	-169,947	-170,269	-168,453	-168,453
28-3102-312111	CURRENT YEAR TAXES TODD	-41,304	-58,320	-61,017	-61,017
28-3102-312112	CURRENT YEAR TAXES BLOWING ROCK	-451,536	-452,724	-454,021	-454,021
28-3102-312119	CURRENT YEAR TAXES CRESTON	-3,087	-3,129	-2,498	-2,498
<b>TOTAL FIRE DISTRICTS FUND REVENUE</b>		<b>-\$1,925,507</b>	<b>-\$1,932,786</b>	<b>-\$2,030,661</b>	<b>-\$2,030,661</b>

**FIRE DISTRICTS FUND EXPENDITURES**

28-4340-469901	PAY. TO FIRE DIST.-FOSCOE	448,258	451,424	453,435	453,435
28-4340-469904	PAY. TO FIRE DIST.-BEAVER DAM	105,493	107,231	106,988	106,988
28-4340-469905	PAY.TO FIRE DIST.-ST.SIMMONS	164,285	140,687	149,287	149,287
28-4340-469906	PAY. TO FIRE DIST.-ZIONVILLE	105,709	106,798	105,121	105,121
28-4340-469907	PAY. TO FIRE DIST.-COVE CREEK	215,915	216,741	221,371	221,371
28-4340-469908	PAY. TO FIRE DIST. SHAWNEEHAW	89,041	90,914	91,797	91,797
28-4340-469909	PAY. TO FIRE DIST.-MEAT CAMP	119,407	120,489	200,452	200,452
28-4340-469910	PAY. TO FIRE DIST.-DEEP GAP	175,108	175,509	174,253	174,253
28-4340-469911	PAY. TO FIRE DIST.-TODD	42,359	59,325	62,072	62,072
28-4340-469912	PAY.TO FIRE DIST.-BLOWING ROCK	456,626	460,264	463,061	463,061
28-4340-469919	PAY.TO MEAT CAMP/CRESTON	3,306	3,404	2,823	2,823
<b>TOTAL FIRE DISTRICT FUND EXPENDITURES</b>		<b>\$1,925,507</b>	<b>\$1,932,786</b>	<b>\$2,030,661</b>	<b>2,030,661</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>WATAUGA DISTRICT U OCCUPANCY TAX REVENUE</b>					
<b>OCCUPANCY TAXES</b>					
29-3270-312009	OCCUPANCY TAX-CURRENT YEAR	-767,500	-767,500	-800,000	-800,000
<b>TOTAL DISTRICT U OCCUPANCY TAX REVENUES</b>		<b>-\$767,500</b>	<b>-\$767,500</b>	<b>-\$800,000</b>	<b>-\$800,000</b>
<b>WATAUGA DISTRICT U OCCUPANCY TAX EXPENDITURES</b>					
<b>TOURISM DEVELOPMENT AUTHORITY</b>					
29-4140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	17,500	17,500	18,000	18,000
29-4140-469900	PAY TO WATAUGA DISTRICT U TDA	750,000	750,000	782,000	782,000
<b>TOTAL DISTRICT U OCCUPANCY TAX EXPENDITURES</b>		<b>\$767,500</b>	<b>\$767,500</b>	<b>\$800,000</b>	<b>\$800,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>DEBT SERVICE FUND REVENUE</b>					
<b>TRANSFER FROM OTHER FUNDS</b>					
30-3980-398100	TRAN.FROM GENERAL FUND	-6,157,351	-6,978,747	-5,289,992	-5,289,992
30-3980-398101	TRAN.FROM GENERAL FUND-SALES TAX	-1,517,727	-1,417,618	-1,300,047	-1,300,047
30-3980-398166	TRANSFER FROM SANITATION FUND	-67,535	-60,410	-57,653	-57,653
30-3980-398201	TRANSFER FROM CAPITAL RESERVE	-129,028	-54,304	-1,500,000	-1,500,000
<b>TOTAL DEBT SERVICE FUND REVENUES</b>		<b>-\$7,871,641</b>	<b>-\$8,511,079</b>	<b>-\$8,147,692</b>	<b>-\$8,147,692</b>
<b>DEBT SERVICE FUND EXPENDITURES</b>					
<b>DEBT SERVICE</b>					
30-9100-471001	BOND PRIN.-SCHOOLS/REFUNDING	1,275,000	1,225,000	1,215,000	1,215,000
30-9100-472001	BOND INT.-SCHOOLS/REFUNDING	242,727	192,618	142,700	142,700
30-9100-472002	PRINCIPAL-NEW HIGH SCHOOL	2,250,000	3,720,588	3,720,588	3,720,588
30-9100-471002	INT.-NEW HIGH SCHOOL	2,541,350	2,321,275	2,184,729	2,184,729
30-9100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	260,000	260,000
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	121,663	106,213	90,764	90,764
30-9100-475001	PRIN.-HUMAN SERVICES	269,494	138,674	0	0
30-9100-476001	INT.-HUMAN SERVICES	11,825	2,000	0	0
30-9100-475921	PRIN.-LAW ENFORCEMENT CTR.	333,333	333,333	333,333	333,333
30-9100-475922	INT.-LAW ENFORCEMENT CTR.	93,150	82,350	71,550	71,550
30-9100-475003	PRIN.-BROOKSHIRE ROAD	328,469	0	0	0
30-9100-476003	INT.-BROOKSHIRE ROAD	15,602	0	0	0
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>		<b>\$7,871,641</b>	<b>\$8,511,079</b>	<b>\$8,147,692</b>	<b>\$8,147,692</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>SANITATION ENTERPRISE FUND REVENUE</b>					
<b>INTERGOVERNMENTAL REVENUES</b>					
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-43,000	-44,000	-40,000	-45,000
66-3200-327502	RESIDENTIAL TIRE DISPOSAL	-2,000	-3,500	-3,500	-3,500
66-3200-327600	WHITE GOODS DISPOSAL TAX	-14,000	-14,000	-14,000	-14,000
66-3200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	0	-20,000	-20,000	-20,000
66-3200-374200	SOLID WASTE REDUCTION GRANT	0	0	-14,200	-14,200
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>-\$59,000</b>	<b>-\$81,500</b>	<b>-\$91,700</b>	<b>-\$96,700</b>
<b>SANITATION REVENUES</b>					
66-3740-318001	SANITATION TIPPING FEE INT.	-6,000	-6,000	-6,000	-6,000
66-3740-350000	SANITATION TIPPING FEES	-1,300,000	-1,300,000	-1,300,000	-1,300,000
66-3740-350001	SANITATION USER FEES-CURR.YR.	-1,705,000	-1,730,000	-1,750,000	-1,750,000
66-3740-350002	SANITATION USER FEES-PR.YEARS	-26,000	-30,000	-33,000	-33,000
66-3740-350101	GREENBOX USER FEES-CURR.YR.	-475,000	-475,000	-480,000	-480,000
66-3740-350102	GREENBOX USER FEES-PR.YR.	-12,000	-12,000	-12,000	-12,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-16,483	-16,843	-16,843	-16,843
66-3740-350202	DUMPSTER PICK-UP-CO.BUILDING.	-6,383	0	0	0
66-3740-350300	SANITATION & GREENBOX FEES INT.	-10,000	-10,000	-10,000	-10,000
66-3740-381000	SALE OF RECYCLED SCRAP	-175,000	-250,000	-300,000	-350,000
66-3740-382000	SALE OF FIXED ASSETS	-10,000	-15,000	-20,000	-30,000
66-3740-386000	RENTS	0	-1,200	-1,200	-1,200
<b>TOTAL SANITATION REVENUES</b>		<b>-\$3,741,866</b>	<b>-\$3,846,043</b>	<b>-\$3,929,043</b>	<b>-\$3,989,043</b>
<b>INTEREST EARNED ON INVESTMENTS</b>					
66-3831-349166	INTEREST ON INVESTMENTS	-2,000	-7,000	-5,000	-5,000
<b>TOTAL INTEREST EARNED ON INVESTMENTS</b>		<b>-\$2,000</b>	<b>-\$7,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>
<b>FUND BALANCE APPROPRIATED</b>					
66-3991-399100	FUND BALANCE APPROPRIATED	0	0	-238,423	0
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>\$0</b>	<b>\$0</b>	<b>-\$238,423</b>	<b>\$0</b>
<b>TOTAL SANITATION ENTERPRISE FUND REVENUES</b>		<b>-\$3,802,866</b>	<b>-\$3,934,543</b>	<b>-\$4,264,166</b>	<b>-\$4,090,743</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>SANITATION ENTERPRISE FUND EXPENDITURES</b>					
<b>SANITATION OPERATIONS</b>					
66-7420-412100	SALARIES-REGULAR	825,460	849,970	866,969	866,969
66-7420-412101	SALARIES-NON-REGULAR	12,000	10,000	18,398	18,398
66-7420-412801	CELLPHONE ALLOWANCE	840	960	960	960
66-7420-418100	SOCIAL SECURITY EXPENSE	67,064	66,894	70,906	70,906
66-7420-418200	LOCAL GOV'T RETIREMENT EXPENSE	54,435	59,300	60,755	60,755
66-7420-418300	HEALTH INSURANCE EXPENSE	122,670	130,950	134,100	134,100
66-7420-418600	WORKER'S COMPENSATION	33,532	37,628	35,000	35,000
66-7420-418900	OTHER FRINGE-401K	41,873	41,761	43,396	43,396
66-7420-418901	OTHER FRINGE-457	6,480	9,720	9,540	9,540
66-7420-421200	UNIFORMS	8,000	8,000	8,000	8,000
66-7420-425100	MOTOR FUELS AND LUBRICANTS	100,000	130,000	140,000	140,000
66-7420-425200	TIRES	20,000	25,000	30,992	25,000
66-7420-425300	VEHICLE PARTS	10,000	10,000	0	0
66-7420-426000	OFFICE SUPPLIES	3,400	3,400	3,400	3,400
66-7420-429000	OTHER SUPPLIES	25,000	30,000	36,400	36,000
66-7420-431100	TRAVEL-MILEAGE	300	300	300	300
66-7420-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500
66-7420-432100	TELEPHONE SERVICE	6,500	6,500	6,500	6,500
66-7420-432500	POSTAGE	1,800	2,500	2,500	2,500
66-7420-433100	UTILITIES-ELECTRICITY	50,400	25,000	48,000	48,000
66-7420-433300	UTILITIES-PROPANE	10,000	10,000	10,000	10,000
66-7420-433400	UTILITIES-WATER	5,500	5,500	6,000	6,000
66-7420-434100	PRINTING	750	750	750	750
66-7420-435100	MAINT. & REPAIR-BUILDING	15,000	18,000	23,550	20,000
66-7420-435101	MAINT. & REPAIR-GROUNDS	24,000	25,000	25,000	25,000
66-7420-435200	MAINT.& REPAIR-EQUIPMENT	20,000	30,000	40,000	40,000
66-7420-435300	MAINT.& REPAIR-VEHICLES	13,500	13,000	23,000	23,000

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BOARD APPROVED FY 10-11</b>	<b>BOARD APPROVED FY 11-12</b>	<b>DEPARTMENT REQUESTED FY 12-13</b>	<b>ADMIN RECOMMENDED FY 12-13</b>
66-7420-437000	ADVERTISING	750	500	500	500
66-7420-439500	EMPLOYEE TRAINING	500	500	500	500
66-7420-441100	RENT-LAND	13,356	13,356	13,356	13,356
66-7420-445100	GENERAL PROPERTY & LIAB INSURANCE	0	0	16,000	16,000
66-7420-449900	MISC.-EXPENSE	5,000	5,000	5,000	5,000
66-7420-449901	HAZARDOUS WASTE DAY COSTS	50,000	70,000	70,000	70,000
66-7420-449902	MISC.-SIGN EXPENSE	10,000	4,875	9,400	8,000
66-7420-449966	IT SUPPLIES & SUPPORT CONTRACTS	0	3,922	2,920	2,920
66-7420-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	4,290	0	0
66-7420-452000	CAPITAL OUTLAY-IT EQUIPMENT	0	2,177	0	0
66-7420-454000	CAPITAL OUTLAY-VEHICLES	85,000	0	21,636	0
66-7420-455002	CAP OUTLAY OTHER EQUIP OVER \$5000	0	249,131	188,301	0
66-7420-457001	CAPITAL OUTLAY-LAND IMPROVEMENTS	0	0	143,825	0
66-7420-469199	PROFESSIONAL SERVICES-OTHER	60,000	60,000	60,000	60,000
66-7420-469566	CONTRACTED SERVICES-TIRE REMOVAL	50,000	45,000	45,000	45,000
66-7420-469567	CONTRACTED SERVICES-TUB GRINDER	125,000	100,000	100,000	100,000
66-7420-469568	CONTRACTED SERVICES-WASTE HAULING	1,469,431	1,494,357	1,586,443	1,765,544
66-7420-469569	NC SOLID WASTE SURCHARGE	100,000	90,000	90,000	90,000
66-7420-469901	CONTRACTED SERVICES-CLEANING	9,360	9,306	0	0
<b>TOTAL SANITATION OPERATIONS</b>		<b>\$3,458,401</b>	<b>\$3,704,047</b>	<b>\$3,998,797</b>	<b>\$3,812,794</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13
<b>RECYCLING OPERATIONS</b>					
66-7421-412100	SALARIES-REGULAR	34,010	35,030	35,731	35,731
66-7421-418100	SOCIAL SECURITY EXPENSE	2,721	2,720	2,858	2,858
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,211	2,415	2,500	2,500
66-7421-418300	HEALTH INSURANCE EXPENSE	6,815	7,275	7,450	7,450
66-7421-418600	WORKER'S COMPENSATION	102	340	250	250
66-7421-418900	OTHER FRINGE-401K	1,701	1,701	1,787	1,787
66-7421-418901	OTHER FRINGE-457	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	400	400	400
66-7421-429001	RECYCLING SUPPLIES	24,000	22,000	19,850	19,850
66-7421-431100	TRAVEL-MILEAGE	500	500	500	500
66-7421-431200	TRAVEL-SUBSISTENCE	500	500	200	200
66-7421-434100	PRINTING	500	500	300	300
66-7421-435100	REPAIRS & MAINTENANCE-BUILDING.	0	0	4,120	2,500
66-7421-439500	EMPLOYEE TRAINING	250	250	250	250
66-7421-449900	MISC OTHER	12,000	13,800	12,600	12,600
66-7421-455000	CAPITAL OUTLAY-OTHER EQUIPMENT	9,600	0	0	0
66-7421-455002	CAPITAL OUTLAY-OTHER EQUIP. >\$5,000	56,650	12,685	43,951	58,151
66-7421-457001	CAPITAL OUTLAY-LAND IMPROVEMENT	78,560	0	5,000	5,000
<b>TOTAL RECYCLING OPERATIONS</b>		<b>\$230,880</b>	<b>\$100,476</b>	<b>\$138,107</b>	<b>\$150,687</b>
<b>DEBT SERVICE</b>					
66-9100-475066	PRINCIPAL- TRASH TRUCK	45,600	66,701	68,589	68,589
66-9100-476066	INTEREST TRASH TRUCK	450	2,909	1,020	1,020
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	67,535	60,410	57,653	57,653
<b>TOTAL DEBT SERVICE</b>		<b>\$113,585</b>	<b>\$130,020</b>	<b>\$127,262</b>	<b>\$127,262</b>
<b>TOTAL SANITATION ENTERPRISE FUND EXPENDITURES</b>		<b>\$3,802,866</b>	<b>\$3,934,543</b>	<b>\$4,264,166</b>	<b>\$4,090,743</b>
<b>WATAUGA COUNTY NET BUDGET TOTAL</b>		<b>\$52,463,012</b>	<b>\$58,260,323</b>	<b>\$70,212,264</b>	<b>\$54,561,785</b>