

WATAUGA COUNTY

APPROVED BUDGET

FISCAL YEAR 2002-2003



BOARD OF COMMISSIONERS

JIMMY HODGES, CHAIRMAN
JAMES COFFEY, VICE-CHAIRMAN
JACK LAWRENCE, SR.
SUE SWEETING
PATRICIA THIEL WILKIE

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FY 2002/03**

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 18th day of June, 2002, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted.

SEC. I GENERAL FUND

A. Revenues Anticipated:

SOURCE:

Taxes, Ad Valorem

| | |
|---------------------|--------------|
| Taxes, FY 2002/03 | \$18,216,221 |
| Taxes, Prior Years | \$210,000 |
| Tax Adv. & Interest | \$70,000 |

Taxes, Other

| | |
|---|-------------|
| Intangibles | \$370,000 |
| 1% Local Option Sales | \$4,810,656 |
| 1983-1/2% Local Option Sales | \$1,802,850 |
| 1986-1/2% Local Option Sales | \$1,782,650 |
| Real Prop. Transfer Tax (Excise Stamps) | \$300,000 |
| ABC 5 cents per Bottle | \$15,000 |
| Privilege License Tax-Cable TV | \$105,000 |
| Gross Receipts Tax-Vehicles | \$25,000 |

Intergovernmental Revenues

Federal Shared Revenues

| | |
|---------------------------|---------|
| Payments in Lieu of Taxes | \$7,000 |
|---------------------------|---------|

State Shared Revenues

| | |
|---|-----------|
| Court Facilities Fees | \$90,408 |
| 50% Revenue Loss-Homestead Ex. | \$29,000 |
| Inventory Tax Refund (20% Retail/Wholesale) | \$73,000 |
| Inventory Tax Reimbursement (80% Retail/Wholesale) | \$143,000 |
| Inventory Tax Reimbursement (Manufacturers) | \$62,032 |
| Food Stamp Sales Tax Reimbursement | \$22,800 |

Permits and Fees

| | |
|--------------------------------------|-----------|
| Gun Permits | \$3,500 |
| Serving Civil Summons | \$12,300 |
| Jail & Officer's Fees | \$40,000 |
| Inspection Fees | \$205,000 |
| Marriage Licenses | \$5,400 |
| Register of Deed's Fees | \$420,000 |
| Register of Deed's Fees-Supplemental | \$42,000 |
| Drug Fees Awarded By Court | \$1,000 |
| Fire Inspection Fees | \$2,000 |
| Concealed Weapons permits | \$5,500 |
| Concealed Weapons-Fingerprints | \$650 |

Investment Earnings \$241,847

Restricted Intergovernmental Revenues

| | |
|---------------------------------------|-----------|
| Emergency Management Grant | \$8,878 |
| Veterans Service Grant | \$2,000 |
| Soil & Water Conservation Grant | \$4,000 |
| Agricultural Cost Share Program (SCS) | \$16,500 |
| Project on Aging | |
| -In Home Services (Social Services) | \$15,340 |
| -HCCBG | \$223,483 |
| -Medicaid Reimbursement & Fees | \$688,500 |
| -Donations | \$20,000 |
| -USDA | \$25,000 |
| -In Home Services-Town of Boone | \$6,000 |
| National Historic Registry Survey | \$26,400 |
| National Forest Service-Schools | \$500 |
| Senior Games | \$4,500 |

Functional Revenues

| | |
|---------------------|-----------|
| Facility Rentals | \$5,500 |
| Aquatics | \$82,000 |
| Athletics | \$138,000 |
| Special Populations | \$28,000 |
| Special Programs | \$42,000 |
| Recreation-TOB | \$44,800 |
| Very Special Arts | \$0 |
| Misc. Revenue-ASU | \$5,000 |

Sales & Services

| | |
|--------------------------------|----------|
| Sales of Tax Maps | \$400 |
| Town Tax Accounts | \$49,835 |
| NC Reimbursement for Prisoners | \$28,000 |
| Data Processing | \$500 |
| Rich Mountain Antenna Rental | \$2,400 |
| Animal Control Fees | \$1,800 |
| Election Revenues | \$21,529 |
| Medical Fees-Inmates | \$3,500 |

| | |
|---------------------------------|----------|
| Miscellaneous Revenues | |
| Other Miscellaneous Revenues | \$40,000 |
| Copy Revenues-Register of Deeds | \$17,000 |
| Rents | \$29,750 |
| Inmate Phone Rev. | \$13,000 |

| | |
|--------------------------------|-----|
| Appropriations of Fund Balance | |
| New Appropriations | \$0 |

TOTAL REVENUES - GENERAL FUND \$30,707,929

B. Expenditures Authorized

General Government

| | |
|--------------------------|--------------------|
| Governing Body | \$53,211 |
| Administration | \$244,465 |
| Finance | \$358,019 |
| Tax Administration | \$947,829 |
| Tax Revaluation | \$67,853 |
| Legal Services | \$36,200 |
| Court Facilities | \$6,700 |
| Elections | \$222,784 |
| Register of Deeds | \$394,122 |
| General Administration | \$1,060,246 |
| Information Technologies | \$507,699 |
| Total | \$3,899,128 |

General Services

| | |
|-----------------------------------|--------------------|
| Maintenance | \$876,292 |
| Public Buildings | |
| -Courthouse | \$136,595 |
| -Annex - Rock Building | \$27,310 |
| -Ginn House | \$0 |
| -EMS | \$2,950 |
| -Hannah | \$34,119 |
| -Animal Shelter | \$12,223 |
| -New Health Department | \$28,976 |
| -Appalcart | \$2,223 |
| -Library | \$40,629 |
| -CCC&TI - St. Supp. Able Ctr. | \$1,000 |
| -Western Watauga Community Center | \$13,373 |
| -Law Enforcement Center | \$46,833 |
| -West Annex | \$47,219 |
| -Human Services Center | \$66,236 |
| -App. Ent. Center | \$17,860 |
| -Old Prison Camp | \$14,376 |
| -Recreation Admn. Offices | \$2,716 |
| -Aquatics Center | \$109,260 |
| -Optimist/Maint. Facility | \$25,970 |
| -Fields/Parks | \$38,982 |
| -Cove Creek School/Gym | \$29,625 |
| Total | \$1,574,767 |

Public Safety

| | |
|--------------------------------------|--------------------|
| Sheriff | \$1,630,233 |
| Telecommunications | \$357,791 |
| Jail | \$568,155 |
| Emergency Management/Fire Protection | \$527,651 |
| Planning & Inspections | \$511,748 |
| Medical Examiner | \$22,000 |
| Ambulance | \$878,400 |
| Animal Control | \$156,642 |
| Forestry | \$36,394 |
| Total | \$4,689,014 |

Economic & Physical Development

| | |
|---------------------------------|------------------|
| Appalcart | \$59,278 |
| Economic Development Commission | \$54,965 |
| Cooperative Extension Service | \$174,245 |
| Soil Conservation | \$83,100 |
| Special Appropriations | \$129,856 |
| Total | \$501,444 |

Human Services

| | |
|-------------------|--------------------|
| Public Health | \$463,735 |
| Mental Health | \$227,687 |
| Project on Aging | \$1,464,294 |
| Veteran's Service | \$100,265 |
| Total | \$2,255,981 |

Education

| | |
|--|--------------------|
| Watauga County Board of Education - Current Expense | \$7,468,809 |
| Caldwell Community College & Technical Institute - Watauga Division | \$587,368 |
| CCC&TI Capital | \$8,500 |
| Total | \$8,064,677 |

Cultural and Recreational

| | |
|--------------|--------------------|
| Library | \$340,184 |
| Recreation | \$785,591 |
| Total | \$1,125,775 |

Transfers to Other Funds \$8,597,143

TOTAL GENERAL FUND EXPENDITURES **\$30,707,929**

SEC. II SCHOOL CAPITAL OUTLAY FUND

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|-------------------------|
| Transfer from General Fund | \$819,588 |
| Total Revenues- School Capital Outlay Fund | <u>\$819,588</u> |

B. Expenditures Authorized:

| | |
|--|-------------------------|
| School Capital Outlay | \$819,588 |
| Total Expenditures- School Capital Outlay | <u>\$819,588</u> |

SEC. III PUBLIC ASSISTANCE FUND

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|---------------------------|
| Animal Taxes | \$1,500 |
| Investment Earnings | \$5,000 |
| Federal & State Grants | \$2,722,236 |
| Misc. Revenue | \$11,569 |
| Transfers from General Fund | \$2,589,610 |
| Fund Balance Appropriated | \$20,000 |
| Total Revenues- Public Assistance Fund | <u>\$5,349,915</u> |

B. Expenditures Authorized:

| | |
|---|---------------------------|
| Administration | \$2,198,173 |
| Beneficiary Payments | \$2,124,404 |
| Purchased Services | \$839,693 |
| Special Appropriations | \$187,645 |
| Total Expenditures- Public Assistance Fund | <u>\$5,349,915</u> |

SEC. IV COMMUNITY DEVELOPMENT BLOCK GRANT FUND

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|-----------------------------------|-----------------------|
| Charleston Forge Sale | \$0 |
| Fund Balance Appropriated | \$3,500 |
| Total Revenues - CDBG Fund | <u>\$3,500</u> |

B. Expenditures Authorized:

| | |
|---------------------------------------|-----------------------|
| Contracted Services-Water Sewer Study | \$3,500 |
| Total Expenditures-CDBG Fund | <u>\$3,500</u> |

SEC. V **CAPITAL RESERVE FUND**

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|---------------------------|
| Transfer from General Fund | \$1,871,000 |
| Appropriation of Fund Balance | \$189,240 |
| Total Revenues- Capital Reserve Fund | <u>\$2,060,240</u> |

B. Expenditures Authorized:

| | |
|---|---------------------------|
| Administration Building | \$200,000 |
| Bd.of Elections-Voting Machines | \$66,000 |
| Emergency Communications System | \$80,000 |
| CCC & TI | \$150,000 |
| Watauga County Schools | \$250,000 |
| Courthouse | \$0 |
| Jail | \$300,000 |
| Revco Renovations | \$0 |
| Recreation Facilities | \$200,000 |
| Pool Renovations | \$250,000 |
| Industrial Park | \$175,000 |
| Health Dept/Rock | \$200,000 |
| Transfer to Debt Service | \$189,240 |
| Total Expenditures- Capital Reserve Fund | <u>\$2,060,240</u> |

SEC. VI **TAX REVALUATION FUND**

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|------------------------|
| Transfer From General Fund | \$57,749 |
| Total Revenues- Tax Revaluation Fund | <u>\$57,749</u> |

B. Expenditures Authorized:

| | |
|---|------------------------|
| Tax Revaluation-Setaside | \$57,749 |
| Total Expenditures- Tax Revaluation Fund | <u>\$57,749</u> |

SEC. VII **E911 SURCHARGE FUND**

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|--|-------------------------|
| Telephone Surcharge | \$254,132 |
| Interest Earned on Investments | \$6,534 |
| Fund Balance Appropriated | \$50,000 |
| Total Revenues- E911 Surcharge Fund | <u>\$310,666</u> |

B. Expenditures Authorized:

| | |
|--|-------------------------|
| Salaries | \$51,904 |
| Maintenance & Repair - Equipment | \$208,762 |
| Project Reserve | \$50,000 |
| Total Expenditures- E911 Surcharge Fund | <u>\$310,666</u> |

SEC. VIII **BOONE RURAL FIRE SERVICE DISTRICT FUND**

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|--|-------------------------|
| Taxes-Ad Valorem - Prior Years | \$3,000 |
| Taxes-Ad Valorem - Current 2002-03 | \$188,979 |
| Total Revenues- Boone Rural Fire Serv. Dist. Fund | <u>\$191,979</u> |

B. Expenditures Authorized:

| | |
|--|-------------------------|
| Transfer to Boone Rural Fire Service District | \$191,979 |
| Total Expenditures- Boone Rural Fire Serv. Dist. Fund | <u>\$191,979</u> |

SEC.IX **FIRE TAX DISTRICTS FUND**

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|--|---------------|
| Prior Year Taxes - Foscoe | \$3,000 |
| Ad Valorem Taxes 2002/03 Foscoe | \$219,266 |
| Prior Year Taxes - Beaver Dam | \$1,500 |
| Ad Valorem Taxes - 2002/03 Beaver Dam | \$62,206 |
| Prior Year Taxes-Stewart Simmons | \$1,000 |
| Ad Valorem Taxes-F/Y 2002/03 Stewart Simmons | \$33,673 |
| Prior Year Taxes - Zionville | \$1,800 |
| Ad Valorem Taxes - 2002/03 Zionville | \$62,376 |
| Prior Year Taxex-Cove Creek | \$2,000 |
| Ad Valorem Taxes - 2002/03 Cove Creek | \$124,621 |
| Prior Year Taxes - Shawneehaw | \$1,400 |
| Ad Valorem Taxes - 2002/03 Shawneehaw | \$46,578 |
| Prior Year Taxes-Meat Camp | \$1,800 |
| Ad Valorem Taxes-F/Y 2002/03 Meat Camp | \$69,447 |
| Prior Year Taxes - Deep Gap | \$1,500 |
| Ad Valorem Taxes - 2002/03 Deep Gap | \$60,750 |
| Prior Year Taxes - Todd | \$500 |
| Ad Valorem Taxes - 2002/03 Todd | \$19,409 |
| Prior Year Taxes - Blowing Rock | \$1,500 |
| Ad Valorem Taxes - 2002/03 Blowing Rock | \$146,063 |
| Prior Year Taxes-Meat Camp/Creston | \$100 |
| Ad Valorem Taxes-F/Y 2002/03 Meat Camp/Creston | \$1,768 |

**Total Revenues-
Fire Districts Fund** **\$862,257**

B. Expenditures Authorized:

| | |
|---|-----------|
| Transfer to Foscoe Fire District | \$222,266 |
| Transfer to Beaver Dam Fire District | \$63,706 |
| Transfer to Stewart Simmons Fire District | \$34,673 |
| Transfer to Zionville Fire District | \$64,176 |
| Transfer to Cove Creek | \$126,621 |
| Transfer to Shawneehaw Fire District | \$47,978 |
| Transfer to Meat Camp Fire District | \$71,247 |
| Transfer to Deep Gap Fire District | \$62,250 |
| Transfer to Todd Fire District | \$19,909 |
| Transfer to Blowing Rock Fire District | \$147,563 |
| Transfer to Creston Fire District | \$1,868 |

**Total Expenditures-
Fire Districts Fund \$862,257**

SEC. X DEBT SERVICE

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|---------------|
| Investment Earnings | \$5,000 |
| Transfer from General Fund | \$810,699 |
| Transfer from General Fund - Sales Tax -Schools | \$1,900,000 |
| Transfer from Cap. Reserve Fund | \$189,240 |

**Total Revenues-
Debt Service Fund \$2,904,939**

B. Expenditures Authorized:

| | |
|--------------|-------------|
| Debt Service | \$2,904,939 |
|--------------|-------------|

**Total Expenditures-
Debt Service Fund \$2,904,939**

SEC. XI SOLID WASTE ENTERPRISE FUND

A. Revenues Anticipated:

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|---------------|
| Solid Waste User Fee Interest & Advertising | \$13,000 |
| Landfill Tipping Fees | \$864,000 |
| Landfill User Fees | \$1,075,787 |
| Green Box User Fees | \$317,428 |
| Transfers from General Fund - Sales Tax | \$548,497 |
| Tire Disposal Tax | \$38,000 |
| White Goods | \$16,000 |
| Dumpster Pickup | \$24,455 |
| Interest Earnings | \$57,000 |
| Sale of Recycled Scrap | \$90,000 |
| Miscellaneous Revenues | \$0 |

**Total Revenues-
Solid Waste Enterprise Fund \$3,044,167**

B. Expenditures Authorized:

| | |
|-----------------------|-------------|
| Sanitation Department | \$2,944,600 |
| Debt Service | \$99,567 |

| | |
|--|---------------------------|
| Total Expenditures- Solid Waste Enterprise Fund | <u>\$3,044,167</u> |
|--|---------------------------|

SEC. XII **FOSCOE FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$449,775,800 and an established 97.5% collection rate, which does not exceed the collection rate experienced during the 2000/2001 fiscal year.

SEC. XIII **DEEP GAP FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Deep Gap Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$212,041,675 and a 95.5% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XIV **BOONE RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.02 per \$100 at full valuation is hereby established as the official tax rate for the Boone Rural Fire Service District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$974,120,180 and a 97% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XV **TODD FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Todd Fire District for this fiscal year, 2002/03.. This rate is based on a total base valuation of \$40,434,950 and a 96% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XVI **BEAVER DAM FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beaver Dam Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$130,274,000 and a 95.5% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XVII **BLOWING ROCK RURAL FIRE DIST. TAX**

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Blowing Rock Rural Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$499,360,500 and a 97.5% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XVIII **SHAWNEEHAW FIRE DIST. TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$96,535,200 and a 96.5% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XIX **ZIONVILLE FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Zionville Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$131,317,700 and a 95% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XX **COVE CREEK FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$258,282,290 and a 96.5% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XXI **MEAT CAMP/CRESTON FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$243,673,100 and a 95% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year. An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Creston Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$7,015,832 and a 84% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XXII **STEWART SIMMONS FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Stewart Simmons Fire District for this fiscal year, 2002/03. This rate is based on a total base valuation of \$70,151,994 and a 96% collection rate, which does not exceed the collection rate experienced in 2000/2001 fiscal year.

SEC. XXIII **COUNTY TAX RATE ESTABLISHED**

An ad valorem tax rate of \$0.37 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for this fiscal year, 2002/03. This rate is based on a total base valuation of \$5,075,569,964 and an estimated 97% collection rate, which does not exceed the collection rate experienced during the 2000/2001 fiscal year.

SEC. XXIV **SOLID WASTE FEES ESTABLISHED**

Commercial & Other Non-Residential Tipping Fees - \$40 per ton (includes scrap metal & demolitions)
Waste amounts less than one ton will be charged a prorated fee of \$40 per ton.
Residential Landfill Fee (per residence County-wide) - \$45 per year
Green Box Fee (per residence, non-municipal only) - \$20 per year
Mulch Sales - \$5.00-per ton
Brush/Stump tipping fee - \$25.00 ton
Small animal carcass disposal fee - \$5.00
Large animal carcass disposal fee - \$25.00
Tire trailer rental - \$75.00 per trailer drop

SEC. XXV **SPECIAL AUTHORIZATION - COUNTY MANAGER
BUDGET OFFICER**

- A. The County Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The County Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board on the next succeeding Financial Report.
- C. He may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers, established in the budget document, may be accomplished without recourse to the Board.
- E. The County Manager (Budget Officer) shall be compensated \$2832.00 salary on a bi-weekly basis for FY 2002-03

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

- A. The interfund transfers of monies, except as noted in XXV (paragraphs C and D), shall be accomplished by Board authorization only.
- B. Salary increases shall be granted in accordance with the official pay plan of Watauga County, duly adopted by the Board of Commissioners.
- C. Utilization of appropriations established in the following funds may be accomplished only with the express approval of the Board.
 - 1. Debt Service Fund
- D. The County Manager shall be authorized to reallocate contingency funds from the General Administration budget. Such transfers or expenditures shall be reported to the Board at its regular meeting, and recorded in the minutes per N. C. G. S. 150-13 (b) (3).

SEC. XXVII

UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance and the Budget Document shall be the basis of the financial plan for the Watauga County Government during the 2002/03 fiscal year. The Budget Officer shall administer the budget, and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

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

ATTEST:

Anita Fogle, Clerk to the Board

(SEAL)

Jimmy Hodges, Chairman

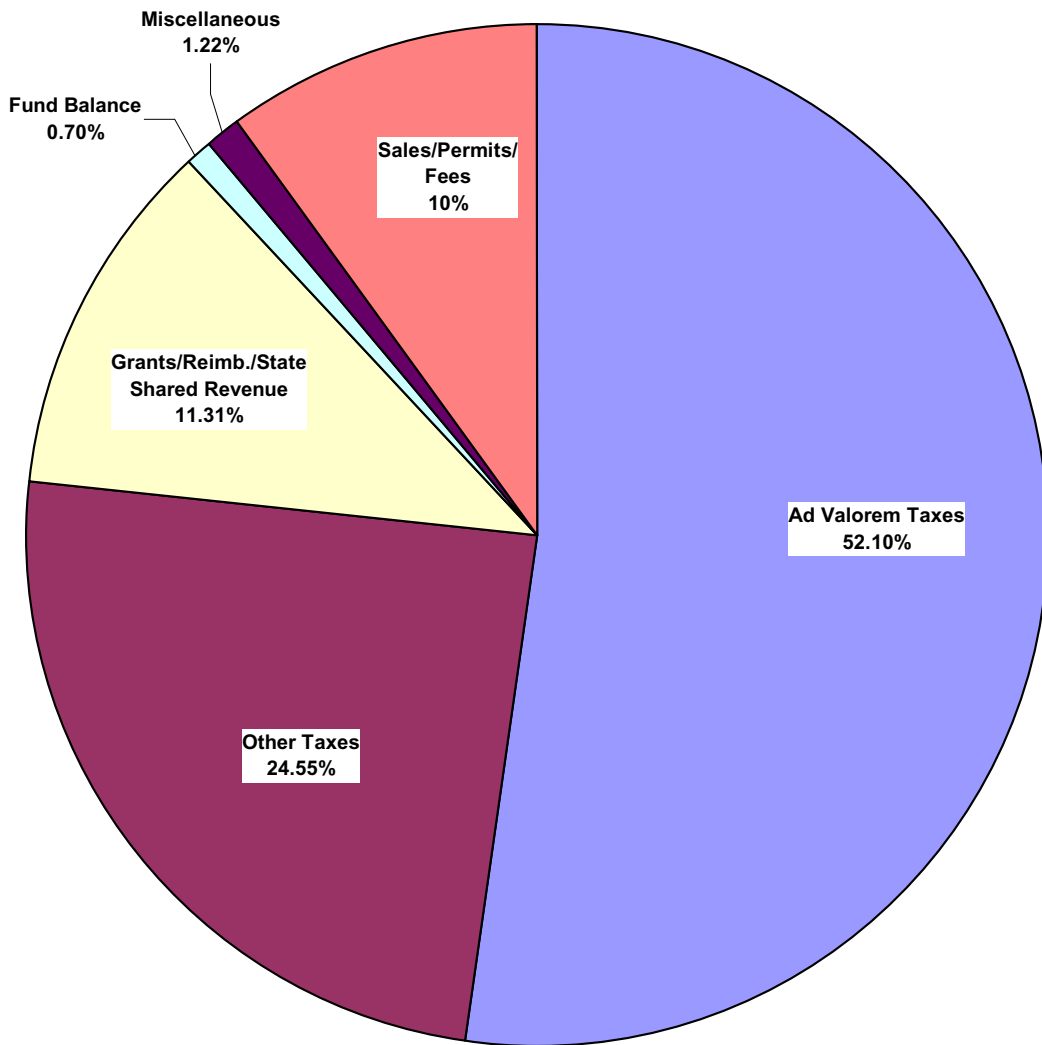
James Coffey, Vice-Chairman

Sue Sweeting, Commissioner

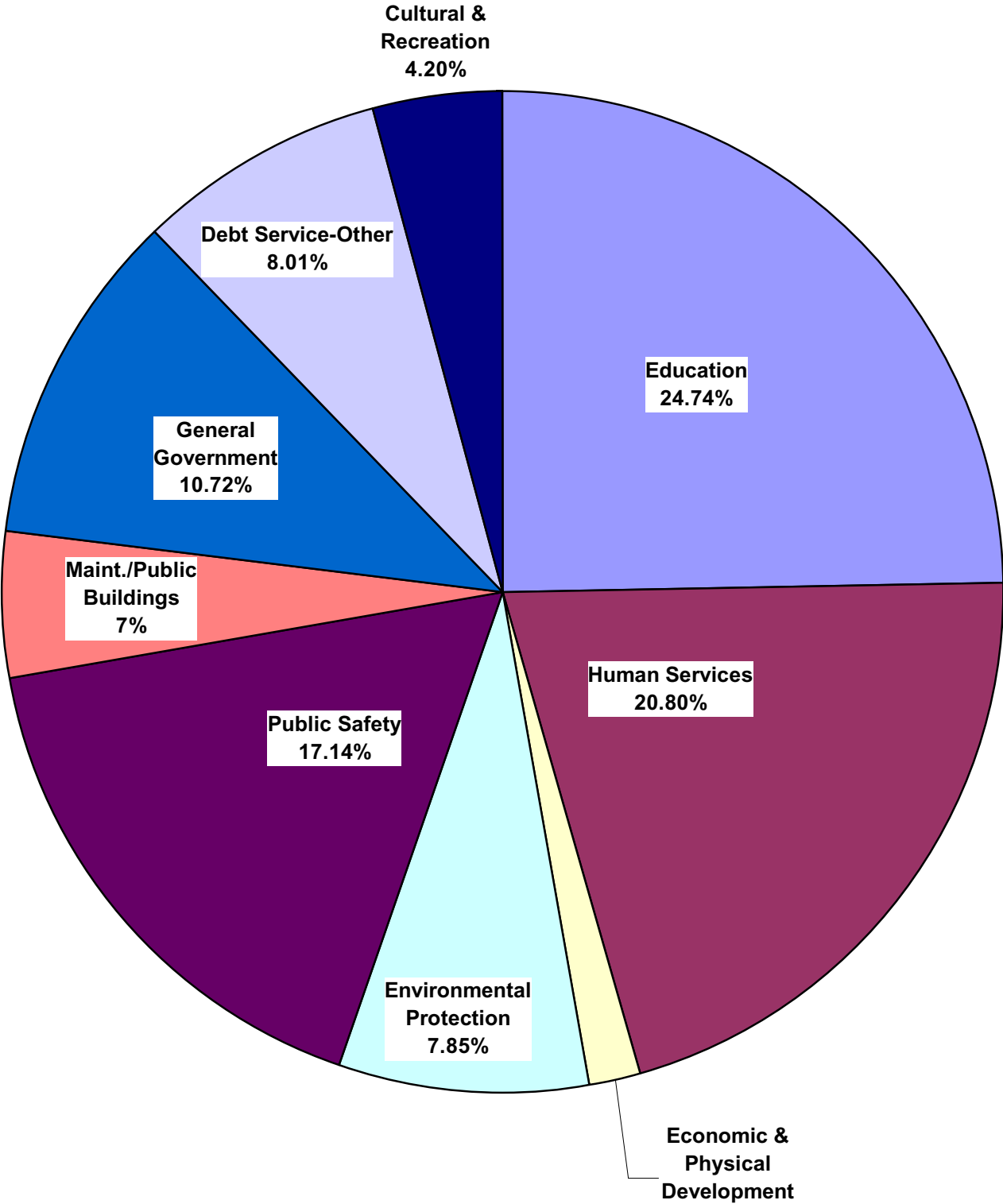
Dr. Jack Lawrence Sr.
Commissioner

Pat Wilkie, Commissioner

WATAUGA COUNTY REVENUES
FY 2002/03



**WATAUGA COUNTY EXPENDITURES
FY 2002/03**



Index

F/Y 2002/03 Approved Budget

| | |
|--|-------|
| General Fund Revenues..... | 1 – 8 |
| General Fund Expenditures..... | 9-87 |
| Governing Body..... | 9 |
| Administration..... | 10 |
| Finance..... | 11 |
| Tax Administration..... | 12-13 |
| Tax Revaluation..... | 14 |
| Legal Services..... | 15 |
| Court Facilities..... | 16 |
| Elections..... | 17 |
| Register of Deeds..... | 18-19 |
| General Administration..... | 20 |
| Information Technologies..... | 21-22 |
| Maintenance..... | 23-24 |
| Public Buildings-Courthouse..... | 25 |
| Public Buildings-East Annex..... | 26 |
| Public Buildings-Ginn House..... | 27 |
| Public Buildings-EMS..... | 28 |
| Public Buildings-Hannah..... | 29 |
| Public Buildings-Animal Shelter..... | 30 |
| Public Buildings-New Health Department..... | 31 |
| Public Buildings-AppalCART..... | 32 |
| Public Buildings-Library..... | 33 |
| Public Buildings-Caldwell Student Support..... | 34 |
| Public Buildings-Western Watauga Community Center..... | 35 |
| Public Buildings-Law Enforcement Center..... | 36 |
| Public Buildings-West Annex..... | 37 |
| Public Buildings-Human Service Center..... | 38 |
| Public Buildings-Appalachian Enterprise Center..... | 39 |
| Public Buildings-Old Prison Camp..... | 40 |
| Public Buildings-Recreation Administration..... | 41 |
| Public Buildings-Aquatics Center..... | 42 |
| Public Buildings-Optimist/Maintenance Facility..... | 43 |
| Public Buildings-Recreation Fields/Parks..... | 44 |
| Public Buildings-Cove Creek School/Gym..... | 45 |
| Public Buildings Summary..... | 46 |
| Sheriff's Department..... | 47-48 |
| Communications..... | 49 |
| Jail..... | 50 |
| Emergency Management..... | 51-53 |
| Planning & Inspections..... | 54-55 |
| Medical Examiner..... | 56 |
| Ambulance & Rescue Squad..... | 57 |
| Animal Control..... | 58-59 |
| AppalCART..... | 60 |
| Forestry..... | 61 |
| Economic Development..... | 62 |
| Cooperative Extension..... | 63 |
| Soil Conservation..... | 64 |
| Public Health..... | 65 |

General Fund Expenditures Continued

| | |
|--|-----------|
| Mental Health..... | 66 |
| Project on Aging..... | 67-68 |
| Veteran's Services..... | 69 |
| Special Appropriations..... | 70-71 |
| Public Schools Current Expense..... | 72 |
| Community College Current Expense..... | 73 |
| Library..... | 74 |
| Recreation Administration..... | 75 |
| Aquatics..... | 76-77 |
| Cove Creek Complex..... | 78 |
| Watauga High Athletic Complex..... | 79 |
| Athletics..... | 80-81 |
| Arts-Special Populations..... | 82 |
| Recreation-Maintenance Facilities..... | 83-84 |
| Special Programs..... | 85 |
| Recreation Summary..... | 86 |
| Transfers to Other Funds..... | 87 |
| | |
| School Capital Outlay Fund..... | 88 |
| | |
| Public Assistance Fund Revenues..... | 89-91 |
| | |
| Public Assistance Fund Expenditures..... | 92-96 |
| | |
| Economic Development Fund..... | 97 |
| | |
| Capital Reserve Fund Revenues..... | 98 |
| | |
| Capital Reserve Fund Expenditures..... | 99 |
| | |
| Boone Rural Fire District Fund..... | 100 |
| | |
| Tax Revaluation Fund..... | 101 |
| | |
| E-911 Telephone Surcharge Fund..... | 102-104 |
| | |
| Fire Districts Fund Revenues..... | 105-106 |
| | |
| Fire Districts Fund Expenditures..... | 107 |
| | |
| Debt Service Revenues..... | 108 |
| | |
| Debt Service Expenditures..... | 109 |
| | |
| Solid Waste Fund Revenues..... | 110-111 |
| | |
| Solid Waste Fund Expenditures..... | 112-114 |
| | |
| Approved Capital Improvements Plan..... | Appendix |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| GENERAL FUND REVENUES | | | | | | |
| TAXES-AD VALOREM F/Y 1900-1999 | | | | | | |
| 10-3100-318000 | INTEREST ON DELINQUENT TAXES | -75,000 | -75,000 | -65,000 | -70,000 | -70,000 |
| 10-3100-318800 | PRIOR YEARS 1992-2001 | -300,000 | -300,000 | -200,000 | -210,000 | -210,000 |
| 10-3100-319800 | TAXES AD VALOREM FY 98-99 | | | 0 | 0 | 0 |
| 10-3100-319900 | TAXES AD VALOREM FY 99-2000 | -11,985,806 | | 0 | 0 | 0 |
| TOTALS TAXES-AD VALOREM F/Y 1900-1999 | | -\$12,360,806 | -\$375,000 | -\$265,000 | -\$280,000 | -\$280,000 |
| TAXES AD VALOREM F/Y 2000-2099 | | | | | | |
| 10-3101-312000 | TAXES AD VALOREM FY 2000-01 | | | | | |
| 10-3101-312001 | TAXES AD VALOREM FY 2001-02 | 0 | -14,121,298 | 0 | 0 | 0 |
| 103101-312002 | TAXES AD VALOREM FY 2002-03 | | | -18,708,551 | -18,708,551 | -18,216,221 |
| TOTALS TAXES AD VALOREM 2000-2099 | | \$0 | -\$14,121,298 | -\$18,708,551 | -\$18,708,551 | -\$18,216,221 |
| OTHER TAXES | | | | | | |
| 10-3200-323100 | 1% LOCAL OPTION SALES TAX | -3,983,840 | -4,716,329 | -4,717,000 | -4,810,656 | -4,810,656 |
| 10-3200-323200 | 1/2% LOCAL OPTION SALES TAX-40 | -1,639,845 | -1,784,000 | -1,785,000 | -1,802,850 | -1,802,850 |
| 10-3200-323300 | 1/2% LOCAL OPTION SALES TAX-42 | -1,626,837 | -1,763,840 | -1,765,000 | -1,782,650 | -1,782,650 |
| 10-3200-324000 | REAL PROP.TRANS./EXCISE STAMPS | -260,000 | -350,000 | -300,000 | -300,000 | -300,000 |
| 10-3200-326100 | CABLE TV FRANCHISE TAX | -75,000 | -100,000 | -105,000 | -105,000 | -105,000 |
| 10-3200-326600 | ABC/5 CENT/BOTTLE | -15,000 | -15,000 | -15,000 | -15,000 | -15,000 |
| 10-3200-341401 | GROSS RECEIPTS TAX-COUNTY | 0 | -18,000 | -22,000 | -25,000 | -25,000 |
| TOTALS OTHER TAXES | | -\$7,600,522 | -\$8,747,169 | -\$8,709,000 | -\$8,841,156 | -\$8,841,156 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | |
| 10-3300-343101 | NCDOT-HELMET GRANT | 0 | -2,000 | 0 | 0 | 0 |
| 10-3300-343107 | COMPUTER SYSTEM UPGRADE PROJ. | -34,000 | 0 | 0 | 0 | 0 |
| 10-3300-343108 | VIDEO ARRAIGNMENT GRANT | 0 | 0 | 0 | 0 | 0 |
| 10-3300-343300 | EMERGENCY MANAGEMENT GRANT | -11,311 | -8,878 | -8,878 | -8,878 | -8,878 |
| 10-3300-343302 | EMERG.MGT.GRANT-SUPPLEMENTAL | 0 | 0 | 0 | 0 | 0 |
| 10-3300-343303 | CCPS-LEPC HAZARDOUS MATERIALS | -1,000 | 0 | 0 | 0 | 0 |
| 10-3300-343304 | FEMA DISASTER RELIEF | 0 | 0 | 0 | 0 | 0 |
| 10-3300-343500 | NATIONAL HISTORIC REGISTRY | 0 | -32,000 | -26,400 | -26,400 | -26,400 |
| 10-3300-345000 | ELDERLY & HAND.TRAN.ASSISTANCE | -37,600 | -33,774 | 0 | 0 | 0 |
| 10-3300-345001 | WORK FIRST TRAN. ASSISTANCE | -3,723 | -3,539 | 0 | 0 | 0 |
| 10-3300-345002 | RURAL GENERAL PUBLIC | -11,067 | -27,018 | 0 | 0 | 0 |
| 10-3300-349510 | GOLDEN LEAF | 40,000 | -10,000 | 0 | 0 | 0 |
| 10-3300-349600 | SOIL & WATER CON.STATE MATCH | -4,000 | -4,000 | -4,000 | -4,000 | -4,000 |
| 10-3300-349601 | SOIL CONSERVATION COST SHARE | -15,260 | -17,041 | -16,500 | -16,500 | -16,500 |
| 10-3300-352100 | CRIM.JUSTICE PART.PROGRAM | -61,294 | -55,661 | 0 | 0 | 0 |
| 10-3300-352102 | REACHING ADOLESCENTS PROGRAM | -106,161 | -17,335 | 0 | 0 | 0 |
| 10-3300-358200 | VETERANS SERVICE GRANT | -2,000 | -2,000 | -2,000 | -2,000 | -2,000 |
| 10-3300-359110 | PUB.SCHOOLS NAT.FOREST SERVICE | -500 | -500 | -500 | -500 | -500 |
| 10-3300-369811 | RESTORATIVE JUSTICE PROJECT | -26,291 | 0 | 0 | 0 | 0 |
| TOTALS INTERGOVERNMENTAL REVENUES | | -\$274,207 | -\$213,746 | -\$58,278 | -\$58,278 | -\$58,278 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PAYMENT IN LIEU OF TAXES | | | | | | |
| 10-3311-320000 | INTERGOVERNMENTAL REV-FED. | -6,800 | -6,800 | -7,000 | -7,000 | -7,000 |
| TOTALS PAYMENT IN LIEU OF TAXES | | -\$6,800 | -\$6,800 | -\$7,000 | -\$7,000 | -\$7,000 |
| STATE SHARED REVENUES | | | | | | |
| 10-3315-331800 | INTANGIBLES TAX | -360,000 | -370,000 | -370,000 | -370,000 | -370,000 |
| 10-3315-332300 | COURT FACILITIES FEES | -80,000 | -90,000 | -90,408 | -90,408 | -90,408 |
| 10-3315-332500 | FOOD STAMP PURCHASES TAX REIMB | -22,800 | -22,800 | -22,800 | -22,800 | -22,800 |
| 10-3315-332600 | SEN.CITIZENS TAX EX.REF.-50% | -29,000 | -29,000 | -29,000 | -29,000 | -29,000 |
| 10-3315-332700 | 20% INV.TAX REIMBURSEMENT | -73,000 | -73,000 | -73,000 | -73,000 | -73,000 |
| 10-3315-332701 | 80% INV.TAX REIMBURSEMENT | -143,000 | -143,000 | -143,000 | -143,000 | -143,000 |
| 10-3315-332702 | MANUFACTURER'S INV.TAX REIMB. | -62,032 | -62,032 | -62,032 | -62,032 | -62,032 |
| 10-3315-335200 | GAS TAX REFUND | 0 | 0 | 0 | 0 | 0 |
| TOTALS STATE SHARED REVENUES | | -\$769,832 | -\$789,832 | -\$790,240 | -\$790,240 | -\$790,240 |
| CONTROLLED SUBSTANCE TAX | | | | | | |
| 10-3317-343109 | SHERIFF-RESTRICTED REVENUE | -4,000 | 0 | 0 | 0 | 0 |
| TOTALS CONTROLLED SUBSTANCE TAX | | -\$4,000 | \$0 | \$0 | \$0 | \$0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|----------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PERMITS & FEES | | | | | | |
| 10-3341-341000 | FIRE INSPECTION FEES | -1,500 | -4,500 | -2,000 | -2,000 | -2,000 |
| 10-3341-341800 | MARRIAGE LICENSES | -10,000 | -11,060 | -5,400 | -5,400 | -5,400 |
| 10-3341-341801 | REG.OF DEED FEES | -204,000 | -210,000 | -420,000 | -420,000 | -420,000 |
| 10-3341-341802 | REG. OF DEED-SUPP.10% | 0 | 0 | -42,000 | -42,000 | -42,000 |
| 10-3341-343100 | GUN PERMITS-SHERIFF | -3,000 | -3,000 | -3,500 | -3,500 | -3,500 |
| 10-3341-343101 | CONCEALED WEAPONS-SHERIFF | -3,600 | -7,500 | -5,500 | -5,500 | -5,500 |
| 10-3341-343102 | CONCEALED WEAPONS-FINGERPRINT: | -500 | -750 | -650 | -650 | -650 |
| 10-3341-343103 | SERVING CIVIL SUMMONS | -12,500 | -12,300 | -12,300 | -12,300 | -12,300 |
| 10-3341-343104 | DRUG FEES AWARDED BY COURT | -1,000 | -1,000 | -1,000 | -1,000 | -1,000 |
| 10-3341-343200 | JAIL & OFFICER FEES | -40,000 | -35,000 | -40,000 | -40,000 | -40,000 |
| 10-3341-343500 | PLANNING & INSPECTION FEES | -165,000 | -200,000 | -205,000 | -205,000 | -205,000 |
| TOTALS PERMITS & FEES | | -\$441,100 | -\$485,110 | -\$737,350 | -\$737,350 | -\$737,350 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| TAX COLLECTION FEE-TOWNS | | | | | | |
| 10-3414-341401 | TOWN OF BOONE-TAX ACCT. | -46,000 | -48,000 | -48,000 | -48,000 | -48,000 |
| 10-3414-341402 | BLOWING ROCK-TAX ACCT. | -1,000 | -950 | -950 | -950 | -950 |
| 10-3414-341403 | BEECH MTN. -TAX ACCT. | -300 | -350 | -450 | -450 | -450 |
| 10-3414-341404 | SEVEN DEVILS-TAX ACCT. | -130 | -150 | -150 | -150 | -150 |
| 10-3414-341405 | GROSS RECEIPTS TAX COLL.-TOB | 0 | -150 | -285 | -285 | -285 |
| TOTALS TAX COLLECTION FEE-TOWNS | | -\$47,430 | -\$49,600 | -\$49,835 | -\$49,835 | -\$49,835 |
| JAIL MEDICAL SERVICES | | | | | | |
| 10-3432-343202 | MEDICAL FEES-INMATES | 0 | 0 | -3,500 | -3,500 | -3,500 |
| TOTALS JAIL MEDICAL SERVICES | | | | -\$3,500 | -\$3,500 | -\$3,500 |
| PROJECT ON AGING | | | | | | |
| 10-3586-332000 | HOME & COMMUNITY BLOCK GRANT | -221,635 | -229,912 | -223,015 | -223,483 | -223,483 |
| 10-3586-332001 | MEDICAID REIMB. FEES | -750,000 | -995,000 | -688,500 | -688,500 | -688,500 |
| 10-3586-332002 | USDA | -26,450 | -25,400 | -25,000 | -25,000 | -25,000 |
| 10-3586-332003 | POA IN-HOME SER.-SOC.SERVICES | -15,340 | -15,340 | -15,340 | -15,340 | -15,340 |
| 10-3586-332004 | STATE SENIOR CENTER FUNDING | -12658 | 0 | 0 | 0 | 0 |
| 10-3586-384000 | DONATIONS | -25,442 | -20,000 | -20,000 | -20,000 | -20,000 |
| 10-3586-385501 | TOWN OF BOONE | -6,000 | -6,000 | -6,000 | -6,000 | -6,000 |
| 10-3586-385502 | SENIOR GAMES | -6,000 | -6,000 | -4,500 | -4,500 | -4,500 |
| TOTALS PROJECT ON AGING | | -\$1,063,525 | -\$1,297,652 | -\$982,355 | -\$982,823 | -\$982,823 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| RECREATION REVENUES | | | | | | |
| 10-3612-361220 | AQUATICS | -79,000 | -80,000 | -82,000 | -82,000 | -82,000 |
| 10-3612-361250 | ATHLETICS | -125,000 | -130,000 | -138,000 | -138,000 | -138,000 |
| 10-3612-361260 | SPECIAL POPULATIONS PROGRAMS | -25,500 | -25,000 | -28,000 | -28,000 | -28,000 |
| 10-3612-361261 | VERY SPECIAL ARTS GRANT | -500 | -500 | 0 | 0 | 0 |
| 10-3612-361280 | SPECIAL PROGRAMS | -32,000 | -32,000 | -42,000 | -42,000 | -42,000 |
| 10-3612-385501 | TOWN OF BOONE | -44,000 | -44,880 | -44,800 | -44,800 | -44,800 |
| 10-3612-385503 | ASU-FIELD USE | 0 | -5,000 | -5,000 | -5,000 | -5,000 |
| 10-3612-386001 | FACILITY RENTALS-COVE CREEK | -4,500 | -2,500 | -3,000 | -3,000 | -3,000 |
| 10-3612-386002 | FACILITY RENTALS-OPTIMIST | -2,500 | -2,300 | -2,500 | -2,500 | -2,500 |
| 10-3612-389000 | MISC REVENUE-WAT.HIGH COMPLEX | 0 | 0 | 0 | 0 | 0 |
| TOTALS RECREATION REVENUES | | -\$313,000 | -\$322,180 | -\$345,300 | -\$345,300 | -\$345,300 |
| INTEREST EARNED ON INVESTMENTS | | | | | | |
| 10-3831-349100 | GENERAL FUND | -310,000 | -403,509 | -225,000 | -241,847 | -241,847 |
| TOTALS INTEREST EARNED ON INVESTMENTS | | -\$310,000 | -\$403,509 | -\$225,000 | -\$241,847 | -\$241,847 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------------------|---------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SALES & SERVICES | | | | | | |
| 10-3835-341405 | SALE OF TAX MAPS | -2,500 | -1,900 | -400 | -400 | -400 |
| 10-3835-341700 | ELECTIONS REVENUES | -23,186 | -21,873 | -21,529 | -21,529 | -21,529 |
| 10-3835-342100 | DATA PROCESSING FEES | -1,000 | -500 | -500 | -500 | -500 |
| 10-3835-343201 | NC REIMB. FOR PRISONERS | -35,000 | -28,500 | -28,000 | -28,000 | -28,000 |
| 10-3835-343301 | RICH MTN. ANTENNA RENTAL | -2,400 | -2,400 | -2,400 | -2,400 | -2,400 |
| 10-3835-343800 | ANIMAL CONTROL FEES | -1,800 | -750 | -1,800 | -1,800 | -1,800 |
| 10-3835-384000 | DONATIONS-ANIMAL CONTROL | 0 | -397 | 0 | 0 | 0 |
| TOTALS SALES & SERVICES | | -\$65,886 | -\$56,320 | -\$54,629 | -\$54,629 | -\$54,629 |
| MISC. REVENUES | | | | | | |
| 10-3839-384071 | HEALTH INS. TRUST | 0 | -30,000 | 0 | 0 | 0 |
| 10-3839-386000 | RENTS | -29,000 | -29,750 | -29,750 | -29,750 | -29,750 |
| 10-3839-389000 | OTHER | -30,000 | -43,295 | -40,000 | -40,000 | -40,000 |
| 10-3839-389001 | COPY REVENUE-REG.OF DEEDS | -13,500 | -14,000 | -17,000 | -17,000 | -17,000 |
| 10-3839-389003 | INMATE PHONE COMMISSION | -5,000 | -10,000 | -13,000 | -13,000 | -13,000 |
| TOTALS MISC. REVENUES | | -\$77,500 | -\$127,045 | -\$99,750 | -\$99,750 | -\$99,750 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

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|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PROCEEDS OF DEBT ISSUES | | | | | | |
| 10-3910-391000 | PROCEEDS OF LEASE PURCHASE | 0 | 0 | 0 | 0 | 0 |
| TOTALS PROCEEDS OF DEBT ISSUES | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 10-3980-398000 | TRANSFERS FROM OTHER FUNDS | -21,833 | -38,364 | 0 | 0 | 0 |
| 10-3980-398121 | TRAN. FROM CAPITAL RESERVE | -91,701 | 0 | 0 | 0 | 0 |
| 10-3980-398125 | TRANSFER FROM REVALUATION FUND | -187,258 | -150,028 | 0 | 0 | 0 |
| TOTALS TRANSFER FROM OTHER FUNDS | | -\$300,792 | -\$188,392 | \$0 | \$0 | \$0 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 10-3991-399100 | FUND BAL APPROP./ORIGINAL BUD. | -1,122,324 | -1,033,989 | -1,897,384 | 0 | 0 |
| 10-3991-399101 | FUND BALANCE APPROP.-NEW | -29,444 | 0 | 0 | 0 | 0 |
| 10-3991-399102 | FUND BAL.APPROP.-PR.YR.ENCUMB. | -1,393,845 | 0 | 0 | 0 | 0 |
| 10-3991-399103 | CARRYOVER-PR.YEARS | -91,000 | -74,605 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -\$2,636,613 | -\$1,108,594 | -\$1,897,384 | \$0 | \$0 |
| TOTALS GENERAL FUND REVENUES | | -\$26,312,012 | -\$28,292,247 | -\$32,933,172 | -\$31,200,259 | -\$30,707,929 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|----------------------------------|--------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| GENERAL FUND EXPENDITURES | | | | | | |
| GOVERNING BODY | | | | | | |
| 10-4110-426000 | OFFICE SUPPLIES | 800 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-4110-431100 | TRAVEL-MILEAGE | 1,200 | 300 | 300 | 300 | 300 |
| 10-4110-431200 | TRAVEL-SUBSISTENCE | 5,400 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-4110-432100 | TELEPHONE SERVICE | 510 | 0 | 0 | 0 | 0 |
| 10-4110-437000 | ADVERTISING | 1,200 | 500 | 500 | 500 | 500 |
| 10-4110-439500 | EMPLOYEE TRAINING | 1,900 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-4110-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4110-449100 | DUES AND SUBSCRIPTIONS | 150 | 150 | 150 | 150 | 150 |
| 10-4110-449900 | MISC.-EXPENSE | 2,900 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4110-467000 | BOARD MEMBER FEES | 27,793 | 30,060 | 30,661 | 30,661 | 30,661 |
| 10-4110-467001 | BD.MEMBER-TRAVEL ALLOW. | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| TOTALS GOVERNING BODY | | \$51,453 | \$52,610 | \$53,211 | \$53,211 | \$53,211 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| ADMINISTRATION | | | | | | |
| 10-4120-412100 | SALARIES-REGULAR | 121,553 | 172,093 | 175,200 | 184,600 | 184,600 |
| 10-4120-12801 | CELL PHONE ALLOWANCE | 0 | 0 | 0 | 840 | 840 |
| 10-4120-418100 | SOCIAL SECURITY CONT. | 9,724 | 13,767 | 13,900 | 14,835 | 14,835 |
| 10-4120-418200 | RETIREMENT CONT. | 6,078 | 8,605 | 8,700 | 9,230 | 9,230 |
| 10-4120-418300 | HOSPITAL INS. EXPENSE | 8,274 | 13,448 | 13,448 | 13,288 | 13,288 |
| 10-4120-418600 | WORKER'S COMPENSATION | 1,000 | 844 | 850 | 844 | 844 |
| 10-4120-418900 | OTHER FRINGE -DEFERRED COMP. | 3,647 | 5,163 | 5,500 | 5,538 | 5,538 |
| 10-4120-418901 | OTHER FRINGE-\$30/MONTH | 1,080 | 1,440 | 1,500 | 1,440 | 1,440 |
| 10-4120-426000 | OFFICE SUPPLIES | 2,050 | 2,000 | 2,500 | 2,400 | 2,400 |
| 10-4120-431100 | TRAVEL-MILEAGE | 1,800 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4120-431200 | TRAVEL-SUBSISTENCE | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-4120-432100 | TELEPHONE SERVICE | 700 | 700 | 700 | 0 | 0 |
| 10-4120-432500 | POSTAGE | 600 | 700 | 800 | 825 | 825 |
| 10-4120-435200 | MAINT.& REPAIR-EQUIPMENT | 520 | 500 | 500 | 500 | 500 |
| 10-4120-437000 | ADVERTISING | 75 | 500 | 500 | 500 | 500 |
| 10-4120-439500 | EMPLOYEE TRAINING | 1,400 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-4120-444000 | SERVICE & MAINTENANCE CONTRACT | 116 | 150 | 150 | 150 | 150 |
| 10-4120-445300 | INSURANCE-FIDELITY BONDS | 200 | 350 | 175 | 175 | 175 |
| 10-4120-449100 | DUES AND SUBSCRIPTIONS | 350 | 500 | 500 | 500 | 500 |
| 10-4120-449900 | MISC.-EXPENSE | 100 | 300 | 300 | 300 | 300 |
| 10-4120-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 1,000 | 0 | 0 | 0 |
| 10-4120-469505 | CONT.SERVICES-INTERNET ACCESS | 425 | 0 | 0 | 0 | 0 |
| TOTALS ADMINISTRATION | | \$163,692 | \$230,560 | \$233,723 | \$244,465 | \$244,465 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|----------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| FINANCE DEPT | | | | | | |
| 10-4130-412100 | SALARIES-REGULAR | 159,437 | 210,359 | 218,699 | 238,629 | 238,629 |
| 10-4130-412600 | SALARIES-PART-TIME | 0 | 0 | 0 | 0 | 0 |
| 10-4130-418100 | SOCIAL SECURITY CONT. | 12,755 | 16,829 | 17,495 | 19,090 | 19,090 |
| 10-4130-418200 | RETIREMENT CONT. | 7,972 | 10,518 | 10,935 | 11,931 | 11,931 |
| 10-4130-418300 | HOSPITAL INS. EXPENSE | 13,790 | 20,172 | 20,172 | 19,932 | 19,932 |
| 10-4130-418600 | WORKER'S COMPENSATION | 1,200 | 1,052 | 1,093 | 1,193 | 1,193 |
| 10-4130-418900 | OTHER FRINGE -DEFERRED COMP. | 4,783 | 6,311 | 6,560 | 7,159 | 7,159 |
| 10-4130-418901 | OTHER FRINGE-\$30/MONTH | 1,800 | 2,160 | 2,160 | 2,160 | 2,160 |
| 10-4130-426000 | OFFICE SUPPLIES | 3,800 | 3,400 | 3,400 | 3,400 | 3,400 |
| 10-4130-431100 | TRAVEL-MILEAGE | 510 | 700 | 700 | 700 | 700 |
| 10-4130-431200 | TRAVEL-SUBSISTENCE | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4130-432500 | POSTAGE | 1,700 | 1,950 | 2,250 | 2,200 | 2,200 |
| 10-4130-434100 | PRINTING | 1,200 | 3,000 | 3,200 | 3,000 | 3,000 |
| 10-4130-435200 | MAINT. & REPAIR-EQUIPMENT | 500 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4130-437000 | ADVERTISING | 75 | 150 | 150 | 150 | 150 |
| 10-4130-439500 | EMPLOYEE TRAINING | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4130-445300 | INSURANCE-FIDELITY BONDS | 175 | 175 | 175 | 175 | 175 |
| 10-4130-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4130-449100 | DUES AND SUBSCRIPTIONS | 1,100 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4130-449900 | MISC.-EXPENSE | 0 | 200 | 300 | 200 | 200 |
| 10-4130-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 10-4130-469100 | PROFESSIONAL SERVICES-AUDIT | 30,000 | 33,400 | 37,000 | 37,000 | 37,000 |
| 104130-469500 | CONTRACTED SERVICES | 4,050 | 6,000 | 6,000 | 5,700 | 5,700 |
| 10-4130-469505 | CONT.SERVICES-INTERNET ACCESS | 720 | 0 | 300 | 300 | 300 |
| TOTALS FINANCE DEPT | | \$247,767 | \$321,476 | \$335,689 | \$358,019 | \$358,019 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| TAX ADMINISTRATION | | | | | | |
| 10-4140-412100 | SALARIES-REGULAR | 509,205 | 582,067 | 590,359 | 595,113 | 595,113 |
| 10-4140-412600 | SALARIES-PART-TIME | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-4140-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 2,520 | 2,520 | 2,520 |
| 10-4140-418100 | SOCIAL SECURITY CONT. | 40,976 | 46,565 | 47,229 | 48,051 | 48,051 |
| 10-4140-418200 | RETIREMENT CONT. | 25,460 | 29,103 | 29,518 | 29,756 | 29,756 |
| 10-4140-418300 | HOSPITAL INS. EXPENSE | 49,644 | 60,516 | 59,796 | 59,796 | 59,796 |
| 10-4140-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4140-418600 | WORKER'S COMPENSATION | 4,000 | 2,925 | 2,967 | 2,991 | 2,991 |
| 10-4140-418900 | OTHER FRINGE -DEFERRED COMP. | 15,276 | 17,462 | 17,711 | 17,853 | 17,853 |
| 10-4140-418901 | OTHER FRINGE-\$30/MONTH | 6,480 | 6,480 | 6,480 | 6,480 | 6,480 |
| 10-4140-425100 | MOTOR FUELS AND LUBRICANTS | 2,200 | 1,920 | 1,920 | 1,920 | 1,920 |
| 10-4140-425200 | TIRES | 900 | 800 | 800 | 800 | 800 |
| 10-4140-426000 | OFFICE SUPPLIES | 4,450 | 6,220 | 6,240 | 6,240 | 6,240 |
| 10-4140-427000 | PURCHASES FOR RESALE | 500 | 500 | 1,200 | 1,200 | 1,200 |
| 10-4140-431100 | TRAVEL-MILEAGE | 1,270 | 840 | 2,000 | 1,200 | 1,200 |
| 10-4140-431200 | TRAVEL-SUBSISTENCE | 5,000 | 4,800 | 13,170 | 4,800 | 4,800 |
| 10-4140-432100 | TELEPHONE SERVICE | 1,850 | 1,900 | 0 | 0 | 0 |
| 10-4140-432500 | POSTAGE | 28,080 | 27,500 | 32,654 | 32,654 | 32,654 |
| 10-4140-434100 | PRINTING | 11,130 | 10,175 | 13,425 | 13,425 | 13,425 |
| 10-4140-435200 | MAINT.& REPAIR-EQUIPMENT | 5,225 | 5,270 | 5,380 | 5,380 | 5,380 |
| 10-4140-435300 | MAINT.& REPAIR-VEHICLES | 2,500 | 2,000 | 3,240 | 3,240 | 3,240 |
| 10-4140-437000 | ADVERTISING | 4,650 | 4,000 | 4,650 | 4,650 | 4,650 |
| 10-4140-439500 | EMPLOYEE TRAINING | 4,500 | 2,750 | 13,520 | 4,500 | 4,500 |
| 10-4140-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4140-445300 | INSURANCE-FIDELITY BONDS | 0 | 450 | 500 | 500 | 500 |
| 10-4140-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4140-449100 | DUES AND SUBSCRIPTIONS | 1,917 | 2,010 | 2,135 | 2,135 | 2,135 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|----------------------------------|-------------------------------|--|---|--|--|---------------------------------------|
| 10-4140-449900 | MISC.-EXPENSE | 500 | 500 | 1,000 | 500 | 500 |
| 10-4140-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 10,000 | 0 | 0 | 0 | 0 |
| 10-4140-467000 | BOARD MEMBER FEES | 2,000 | 22,500 | 13,125 | 13,125 | 13,125 |
| 10-4140-469101 | PROFESSIONAL SER.-LEGAL | 40,000 | 25,000 | 40,000 | 25,000 | 25,000 |
| 10-4140-469500 | CONTRACTED SERVICES | 2,800 | 3,000 | 3,500 | 3,500 | 3,500 |
| 10-4140-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 0 | 0 | 0 | 0 |
| 104140-469507 | CONT.SERVICES-ORTHOS | 0 | 0 | 50,000 | 25,000 | 25,000 |
| 10-4140-469507 | CONT.SER.-BUS.AUDIT | 79,440 | 43,750 | 82,500 | 32,500 | 32,500 |
| TOTALS TAX ADMINISTRATION | | \$863,313 | \$914,003 | \$1,050,539 | \$947,829 | \$947,829 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| TAX REVALUATION | | | | | | |
| 10-4141-412100 | SALARIES-REGULAR | 0 | 0 | 45,954 | 45,954 | 45,954 |
| 10-4141-412600 | SALARIES-PART-TIME | 55,232 | 65,520 | 0 | 0 | 0 |
| 10-4141-418100 | SOCIAL SECURITY CONT. | 2,500 | 5,242 | 3,216 | 3,676 | 3,676 |
| 10-4141-418200 | RETIREMENT-CONT. | 0 | 0 | 2,298 | 2,298 | 2,298 |
| 10-4141-418300 | HOSPITAL INS. EXPENSE | 0 | 0 | 6,644 | 6,644 | 6,644 |
| 10-4141-418600 | WORKER'S COMPENSATION | 0 | 328 | 328 | 230 | 230 |
| 10-4141-418900 | OTHER FRINGE-DEFERRED COMP | 0 | 0 | 1,379 | 1,379 | 1,379 |
| 10-4141-418901 | OTHER FRINGE-\$30/MONTH | 0 | 0 | 480 | 720 | 720 |
| 10-4141-429000 | OTHER SUPPLIES | 16,622 | 38,000 | 1,500 | 1,500 | 1,500 |
| 10-4141-431100 | TRAVEL-MILEAGE | 3,500 | 200 | 1,000 | 1,000 | 1,000 |
| 10-4141-432100 | TELEPHONE SERVICE | 3,600 | 4,950 | 4,452 | 4,452 | 4,452 |
| 10-4141-437000 | ADVERTISING | 0 | 500 | 0 | 0 | 0 |
| 10-4141-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 10,278 | 900 | 0 | 0 | 0 |
| 10-4141-469500 | CONTRACTED SERVICES | 78,600 | 115,000 | 0 | 0 | 0 |
| TOTALS TAX REVALUATION | | \$170,332 | \$230,640 | \$67,251 | \$67,853 | \$67,853 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------------|--------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| LEGAL SERVICES | | | | | | |
| 10-4150-431200 | TRAVEL-SUBSISTENCE | 1,400 | 1,400 | 1,200 | 1,200 | 1,200 |
| 10-4150-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4150-469101 | PROFESSIONAL SER.-LEGAL | 35,800 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTALS LEGAL SERVICES | | \$37,200 | \$36,400 | \$36,200 | \$36,200 | \$36,200 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| COURT FACILITIES | | | | | | |
| 10-4160-426000 | OFFICE SUPPLIES | 4,257 | 2,500 | 2,200 | 2,200 | 2,200 |
| 10-4160-429001 | OTHER SUPPLIES-LAW BOOKS | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4160-439903 | JURY COMMISSION EXPENSE | 750 | 750 | 0 | 0 | 0 |
| 10-4160-449900 | MISC.-EXPENSE | 300 | 1,200 | 500 | 500 | 500 |
| 10-4160-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 27,243 | 1,680 | 2,500 | 2,500 | 2,500 |
| TOTALS COURT FACILITIES | | \$34,050 | \$7,630 | \$6,700 | \$6,700 | \$6,700 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| ELECTIONS | | | | | | |
| 10-4170-412100 | SALARIES-REGULAR | 67,334 | 80,643 | 80,643 | 85,094 | 85,094 |
| 10-4170-412600 | SALARIES-PART-TIME | 5,000 | 10,000 | 41,056 | 32,500 | 32,500 |
| 10-4170-418100 | SOCIAL SECURITY CONT. | 5,787 | 7,251 | 9,736 | 10,092 | 10,092 |
| 10-4170-418200 | RETIREMENT CONT. | 3,367 | 4,032 | 4,032 | 4,255 | 4,255 |
| 10-4170-418300 | HOSPITAL INS. EXPENSE | 8,274 | 10,086 | 9,966 | 9,966 | 9,966 |
| 10-4170-418600 | WORKER'S COMPENSATION | 2,020 | 453 | 608 | 631 | 631 |
| 10-4170-418900 | OTHER FRINGE -DEFERRED COMP. | 1,318 | 2,419 | 2,419 | 2,553 | 2,553 |
| 10-4170-418901 | OTHER FRINGE-\$30/MONTH | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 |
| 10-4170-426000 | OFFICE SUPPLIES | 10,000 | 6,000 | 6,000 | 5,000 | 5,000 |
| 10-4170-431100 | TRAVEL-MILEAGE | 2,000 | 1,500 | 3,808 | 1,500 | 1,500 |
| 10-4170-431200 | TRAVEL-SUBSISTENCE | 6,000 | 3,500 | 9,580 | 3,500 | 3,500 |
| 10-4170-432100 | TELEPHONE SERVICE | 900 | 900 | 1,000 | 1,000 | 1,000 |
| 10-4170-432500 | POSTAGE | 5,500 | 6,000 | 9,000 | 8,500 | 8,500 |
| 10-4170-434100 | PRINTING | 9,150 | 8,500 | 11,421 | 11,000 | 11,000 |
| 10-4170-435200 | MAINT.& REPAIR-EQUIPMENT | 6,140 | 6,889 | 12,050 | 12,050 | 12,050 |
| 10-4170-437000 | ADVERTISING | 2,435 | 2,565 | 920 | 920 | 920 |
| 10-4170-439500 | EMPLOYEE TRAINING | 2,000 | 1,500 | 3,080 | 1,500 | 1,500 |
| 10-4170-441200 | RENT-BUILDING | 1,058 | 1,624 | 625 | 625 | 625 |
| 10-4170-449100 | DUES AND SUBSCRIPTIONS | 625 | 625 | 630 | 630 | 630 |
| 10-4170-449900 | MISC.-EXPENSE | 300 | 300 | 400 | 400 | 400 |
| 10-4170-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 11,265 | 50,000 | 0 | 0 | 0 |
| 10-4170-467000 | BOARD MEMBER FEES | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| 10-4170-467001 | ELECTION OFFICIALS | 30,000 | 37,706 | 24,188 | 19,188 | 19,188 |
| 10-4170-469500 | CONTRACTED SERVICES-OTHER | 2,400 | 4,400 | 1,200 | 1,200 | 1,200 |
| 10-4170-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 0 | 0 | 0 | 0 |
| TOTALS ELECTIONS | | \$193,913 | \$257,573 | \$243,042 | \$222,784 | \$222,784 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------|--------------------------------|--|---|--|--|---------------------------------------|
| 10-4180-412100 | SALARIES-REGULAR | 164,979 | 218,072 | 220,414 | 224,822 | 224,822 |
| 10-4180-412600 | SALARIES-PART-TIME | 24,080 | 0 | 0 | 0 | 0 |
| 10-4180-413400 | SUPPLEMENTAL RETIRE-REG.DEEDS | 9,800 | 10,956 | 21,798 | 21,798 | 21,798 |
| 10-4180-418100 | SOCIAL SECURITY CONT. | 13,198 | 17,496 | 17,633 | 17,986 | 17,986 |
| 10-4180-418200 | RETIREMENT CONT. | 8,249 | 10,935 | 11,021 | 11,241 | 11,241 |
| 10-4180-418300 | HOSPITAL INS. EXPENSE | 16,548 | 23,534 | 23,254 | 23,254 | 23,254 |
| 10-4180-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4180-418600 | WORKER'S COMPENSATION | 1,200 | 1,094 | 1,102 | 1,124 | 1,124 |
| 10-4180-418900 | OTHER FRINGE -DEFERRED COMP. | 3,632 | 5,062 | 6,612 | 5,154 | 5,154 |
| 10-4180-418901 | OTHER FRINGE-\$30/MONTH | 2,160 | 2,520 | 2,520 | 2,520 | 2,520 |
| 10-4180-426000 | OFFICE SUPPLIES | 27,695 | 27,141 | 44,456 | 40,000 | 40,000 |
| 10-4180-431100 | TRAVEL-MILEAGE | 1,044 | 1,213 | 1,189 | 1,189 | 1,189 |
| 10-4180-431200 | TRAVEL-SUBSISTENCE | 1,653 | 1,484 | 1,546 | 1,546 | 1,546 |
| 10-4180-432100 | TELEPHONE SERVICE | 1,546 | 1,506 | 1,506 | 1,506 | 1,506 |
| 10-4180-432500 | POSTAGE | 2,500 | 3,120 | 4,260 | 4,260 | 4,260 |
| 10-4180-434100 | PRINTING | 2,956 | 1,651 | 1,135 | 1,135 | 1,135 |
| 10-4180-435200 | MAINT.& REPAIR-EQUIPMENT | 176 | 200 | 250 | 250 | 250 |
| 10-4180-439500 | EMPLOYEE TRAINING | 692 | 940 | 810 | 810 | 810 |
| 10-4180-443900 | RENT-EQUIPMENT | 858 | 913 | 489 | 489 | 489 |
| 10-4180-444000 | SERVICE & MAINTENANCE CONTRACT | 21,249 | 27,557 | 29,128 | 29,128 | 29,128 |
| 10-4180-445300 | INSURANCE-FIDELITY BONDS | 175 | 175 | 175 | 175 | 175 |
| 10-4180-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4180-449100 | DUES AND SUBSCRIPTIONS | 525 | 510 | 535 | 535 | 535 |
| 10-4180-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 17,500 | 0 | 0 | 0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------------|-------------------------------|--|---|--|--|---------------------------------------|
| 10-4180-469106 | PROF.SERVICES-IMAGING CONSULT | 5,300 | 11,126 | 0 | 0 | 0 |
| 10-4180-469500 | CONTRACTED SERVICES | 49,476 | 2,875 | 5,200 | 5,200 | 5,200 |
| 10-4180-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 0 | 0 | 0 | 0 |
| TOTALS REGISTER OF DEEDS | | \$360,048 | \$387,580 | \$395,033 | \$394,122 | \$394,122 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| GENERAL ADMINISTRATION | | | | | | |
| 10-4199-412100 | SALARIES-PAY PLAN ADJUSTMENTS | 21,191 | 140,000 | 140,000 | 140,000 | 140,000 |
| 10-4199-418300 | HOSPITAL INS.-RETIREEES | 0 | 30,000 | 15,000 | 15,000 | 15,000 |
| 10-4199-418500 | UNEMPLOYMENT CONTRIBUTIONS | 5,000 | 16,000 | 5,000 | 5,000 | 5,000 |
| 10-4199-418600 | WORKER'S COMPENSATION | | | | | 15,934 |
| 10-4199-426000 | OFFICE SUPPLIES | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-4199-435200 | MAINT.& REPAIR-EQUIPMENT | 11,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-4199-441101 | RENT-LAND (PARKING LOT) | 4,200 | 4,200 | 7,200 | 7,200 | 7,200 |
| 10-4199-441102 | RENT-LAND (VETRO PARKING LOT) | 0 | 0 | 0 | 0 | 0 |
| 10-4199-441103 | RENT-PARKING-GINN | 22,171 | 0 | 0 | 0 | 0 |
| 10-4199-445100 | INS.-PROP.,GEN & PROF.LIAB. | 100,000 | 139,821 | 219,612 | 219,612 | 219,612 |
| 10-4199-445101 | INSURANCE-PROP.-DEDUCTIBLE | 5,000 | 14,980 | 15,000 | 15,000 | 15,000 |
| 10-4199-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4199-449100 | DUES AND SUBSCRIPTIONS | 9,800 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-4199-449900 | MISC.-EXPENSE | 20,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-4199-449901 | MISC.-WELLNESS PROGRAM | 0 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-4199-449902 | MISC.EXP-INTERFUND LOAN REPAY | 15,000 | 0 | 0 | 200,000 | 200,000 |
| 10-4199-449903 | MISC.-BLOOD BORNE PATHOGENS | 1,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-4199-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 45,038 | 0 | 10,000 | 10,000 | 10,000 |
| 10-4199-469199 | PROFESSIONAL SERVICES-OTHER | 55,000 | 90,000 | 90,000 | 115,000 | 115,000 |
| 10-4199-469506 | CONT.SERVICES-PARKING MGT. | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-4199-499100 | CONTINGENCY | 20,300 | 190,000 | 150,000 | 200,000 | 260,000 |
| TOTALS GENERAL ADMINISTRATION | | \$348,200 | \$682,501 | \$709,312 | \$984,312 | \$1,060,246 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| INFORMATION TECHNOLOGY | | | | | | |
| 10-4210-412100 | SALARIES-REGULAR | 71,446 | 136,713 | 179,045 | 172,013 | 153,513 |
| 10-4210-418100 | SOCIAL SECURITY CONT. | 5,716 | 10,937 | 14,324 | 13,761 | 12,281 |
| 10-4210-418200 | RETIREMENT CONT. | 3,572 | 6,836 | 8,952 | 8,601 | 7,676 |
| 10-4210-418300 | HOSPITAL INS. EXPENSE | 5,516 | 11,767 | 16,610 | 14,949 | 13,288 |
| 10-4210-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4210-418600 | WORKER'S COMPENSATION | 500 | 684 | 895 | 860 | 767 |
| 10-4210-418900 | OTHER FRINGE -DEFERRED COMP. | 2,143 | 4,101 | 5,371 | 5,160 | 4,605 |
| 10-4210-418901 | OTHER FRINGE-\$30/MONTH | 720 | 1,260 | 1,800 | 1,620 | 1,260 |
| 10-4210-426000 | OFFICE SUPPLIES | 775 | 500 | 500 | 500 | 500 |
| 10-4210-429000 | OTHER SUPPLIES | 20,900 | 13,000 | 22,000 | 22,000 | 22,000 |
| 10-4210-431100 | TRAVEL-MILEAGE | 300 | 250 | 500 | 500 | 500 |
| 10-4210-431200 | TRAVEL-SUBSISTENCE | 2,000 | 2,500 | 2,690 | 2,690 | 2,690 |
| 10-4210-431500 | TRAVEL-MUNIS TRAIN.SUBSISTENCE | 680 | 500 | 500 | 500 | 500 |
| 10-4210-431600 | TRAVEL-MUNIS TRAIN.MILEAGE | 400 | 500 | 500 | 500 | 500 |
| 10-4210-432100 | TELEPHONE SERVICE | 550 | 525 | 525 | 525 | 525 |
| 10-4210-432500 | POSTAGE | 300 | 100 | 100 | 100 | 100 |
| 10-4210-435200 | MAINT.& REPAIR-EQUIPMENT | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4210-437000 | ADVERTISING | 0 | 150 | 150 | 150 | 150 |
| 10-4210-439500 | EMPLOYEE TRAINING | 3,900 | 9,044 | 8,765 | 8,765 | 8,765 |
| 10-4210-439501 | EMP.TRAINING-OTHER DEPARTMENTS | 14,000 | 0 | 21,550 | 21,550 | 21,550 |
| 10-4210-442200 | DP SOFTWARE ANNUAL LICENSE | 38,387 | 40,456 | 43,566 | 43,566 | 43,566 |
| 10-4210-442201 | PC SOFTWARE/LICENSES | 0 | 10,661 | 17,885 | 17,885 | 17,885 |
| 10-4210-444000 | SERVICE & MAINTENANCE CONTRACT | 20,300 | 23,671 | 24,140 | 15,670 | 15,670 |
| 10-4210-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4210-449100 | DUES AND SUBSCRIPTIONS | 235 | 200 | 200 | 200 | 200 |
| 10-4210-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 4,900 | 2,000 | 2,000 | 2,000 |
| 10-4210-452000 | CAP.OUTLAY-DATA PROC.EQUIP. | 102,000 | 90,300 | 50,608 | 47,507 | 34,194 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| 10-4210-452001 | CAP.OUTLAY-DP EQUIP.-ROD | 0 | 0 | 0 | 0 | 0 |
| 10-4210-452100 | CAP. OUTLAY COMPUTER SOFTWARE | 126,482 | 32,000 | 128,500 | 77,500 | 77,500 |
| 10-4210-469101 | PROFESSIONAL SER.-OTHER | 20,720 | 67,000 | 8,000 | 46,200 | 46,200 |
| 10-4210-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 15,156 | 17,814 | 17,814 | 17,814 |
| TOTALS INFORMATION TECHNOLOGIES | | \$443,902 | \$485,211 | \$578,990 | \$544,586 | \$507,699 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| MAINTENANCE | | | | | | |
| 10-4260-412100 | SALARIES-REGULAR | 409,901 | 570,005 | 586,088 | 601,608 | 601,608 |
| 10-4260-412600 | SALARIES-PART-TIME | 9,206 | 8,010 | 10,850 | 10,850 | 10,850 |
| 10-4260-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 0 | 420 | 420 |
| 10-4260-418100 | SOCIAL SECURITY CONT. | 33,305 | 46,241 | 47,755 | 48,949 | 48,949 |
| 10-4260-418200 | RETIREMENT CONT. | 20,495 | 28,500 | 29,847 | 29,758 | 29,758 |
| 10-4260-418300 | HOSPITAL INS. EXPENSE | 51,023 | 77,326 | 76,406 | 76,406 | 76,406 |
| 10-4260-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4260-418600 | WORKER'S COMPENSATION | 17,500 | 11,560 | 10,446 | 10,735 | 10,735 |
| 10-4260-418900 | OTHER FRINGE -DEFERRED COMP. | 12,297 | 17,100 | 17,908 | 17,855 | 17,855 |
| 10-4260-418901 | OTHER FRINGE-\$30/MONTH | 6,660 | 8,280 | 8,280 | 8,280 | 8,280 |
| 10-4260-421200 | UNIFORMS | 6,100 | 9,370 | 11,068 | 10,498 | 10,498 |
| 10-4260-425100 | MOTOR FUELS AND LUBRICANTS | 3,050 | 8,950 | 8,950 | 8,950 | 8,950 |
| 10-4260-425200 | TIRES | 600 | 1,600 | 3,000 | 3,000 | 3,000 |
| 10-4260-426000 | OFFICE SUPPLIES | 700 | 800 | 1,650 | 1,650 | 1,650 |
| 10-4260-429000 | OTHER SUPPLIES | 6,230 | 6,200 | 8,861 | 6,861 | 6,861 |
| 10-4260-431200 | TRAVEL-SUBSISTENCE | 1,155 | 1,200 | 2,000 | 1,200 | 1,200 |
| 10-4260-432100 | TELEPHONE SERVICE | 3,800 | 5,600 | 5,600 | 5,600 | 5,600 |
| 10-4260-432500 | POSTAGE | 120 | 100 | 100 | 100 | 100 |
| 10-4260-435100 | MAINT. & REPAIR-BUILDINGS | 500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-4260-435200 | MAINT.& REPAIR-EQUIPMENT | 2,200 | 6,500 | 6,500 | 6,500 | 6,500 |
| 10-4260-435300 | MAINT.& REPAIR-VEHICLES | 9,056 | 6,025 | 11,775 | 8,500 | 8,500 |
| 10-4260-437000 | ADVERTISING | 550 | 800 | 800 | 800 | 800 |
| 10-4260-439500 | EMPLOYEE TRAINING | 1,460 | 1,000 | 1,900 | 1,450 | 1,450 |
| 10-4260-443900 | RENT-EQUIPMENT | 1,250 | 2,400 | 2,500 | 1,500 | 1,500 |
| 10-4260-444000 | SERVICE & MAINTENANCE CONTRACT | 650 | 710 | 775 | 775 | 775 |
| 10-4260-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4260-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------|-------------------------------|--|---|--|--|---------------------------------------|
| 10-4260-449100 | DUES AND SUBSCRIPTIONS | 155 | 277 | 292 | 292 | 292 |
| 10-4260-449900 | MISC.-EXPENSE | 500 | 500 | 900 | 900 | 900 |
| 10-4260-451000 | CAPITAL OUTLAY-FURN. & FIX. | 0 | 0 | 3,600 | 1,000 | 1,000 |
| 10-4260-454000 | CAPITAL OUTLAY-VEHICLES | 33,100 | 0 | 25,000 | 0 | 0 |
| 10-4260-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 8,360 | 4,000 | 32,705 | 9,855 | 9,855 |
| 10-4260-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 75 | 0 | 0 | 0 |
| TOTALS MAINTENANCE | | \$640,283 | \$825,129 | \$917,556 | \$876,292 | \$876,292 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-COURTHOUSE | | | | | | |
| 10-4261-421100 | JANITORIAL SUPPLIES | 3,300 | 3,500 | 3,500 | 3,500 | 3,500 |
| 10-4261-429000 | OTHER SUPPLIES | 1,100 | 700 | 1,125 | 1,125 | 1,125 |
| 10-4261-432100 | TELEPHONE SERVICE | 24,000 | 31,400 | 26,076 | 26,076 | 26,076 |
| 10-4261-433100 | UTILITIES-ELECTRICITY | 32,750 | 33,000 | 33,000 | 33,000 | 33,000 |
| 10-4261-433200 | UTILITIES-FUEL OIL | 7,500 | 6,431 | 6,431 | 6,431 | 6,431 |
| 10-4261-433400 | UTILITIES-WATER | 2,200 | 2,400 | 2,640 | 2,640 | 2,640 |
| 10-4261-433900 | UTILITIES-DUMPSTER PICK-UP | 1,000 | 1,092 | 1,092 | 1,092 | 1,092 |
| 10-4261-435100 | MAINT. & REPAIR-BUILDINGS | 89,000 | 10,500 | 20,195 | 14,333 | 14,333 |
| 10-4261-435101 | MAINT. & REPAIR-GROUNDS | 500 | 21,140 | 17,290 | 17,290 | 17,290 |
| 10-4261-435200 | MAINT. & REPAIR-EQUIPMENT | 1,660 | 2,200 | 2,400 | 2,400 | 2,400 |
| 10-4261-444000 | SERVICE & MAINTENANCE CONTRACT | 2,376 | 2,462 | 2,758 | 2,758 | 2,758 |
| 10-4261-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4261-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 5,900 | 1,350 | 1,350 | 1,350 |
| 10-4261-458000 | CAP. OUTLAY-BLDG& IMPROVEMENTS | 9,400 | 0 | 11,100 | 4,600 | 4,600 |
| 10-4261-469500 | CONTRACTED SERVICES | 539 | 0 | 0 | 0 | 0 |
| 10-4261-469103 | PROF.SER.-ENGINEER | 0 | 4,000 | 20,000 | 20,000 | 20,000 |
| TOTALS PUBLIC BUILDINGS-COURTHOUSE | | \$175,325 | \$124,725 | \$148,957 | \$136,595 | \$136,595 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-E. ANNEX | | | | | | |
| 10-4262-421100 | JANITORIAL SUPPLIES | 2,488 | 2,400 | 2,400 | 2,400 | 2,400 |
| 10-4262-429000 | OTHER SUPPLIES | 929 | 0 | 650 | 650 | 650 |
| 10-4262-432100 | TELEPHONE SERVICE | 575 | 600 | 600 | 600 | 600 |
| 10-4262-433100 | UTILITIES-ELECTRICITY | 15,867 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-4262-433400 | UTILITIES-WATER | 1,500 | 1,200 | 1,320 | 1,320 | 1,320 |
| 10-4262-435100 | MAINT. & REPAIR-BUILDINGS | 33,600 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4262-435101 | MAINT. & REPAIR-GROUNDS | 2,500 | 500 | 500 | 500 | 500 |
| 10-4262-435200 | MAINT. & REPAIR-EQUIPMENT | 560 | 2,325 | 3,325 | 3,325 | 3,325 |
| 10-4262-444000 | SERVICE & MAINTENANCE CONTRACT | 1,994 | 1,926 | 2,015 | 2,015 | 2,015 |
| 10-4262-445100 | INSURANCE-PROPERTY & GEN. LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4262-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 99,182 | 0 | 15,000 | 0 | 0 |
| 10-4262-469103 | PROFESSIONAL SERVICES-ARCH. | 32,191 | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC BUILDINGS-E. ANNEX | | \$191,386 | \$25,451 | \$42,310 | \$27,310 | \$27,310 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-GINN HOUSE | | | | | | |
| 10-4263-429000 | OTHER SUPPLIES | 0 | 100 | 0 | 0 | 0 |
| | | | 0 | | | |
| 10-4263-433100 | UTILITIES-ELECTRICITY | 0 | 2,400 | 0 | 0 | 0 |
| 10-4263-433400 | UTILITIES-WATER | 0 | 300 | 0 | 0 | 0 |
| 10-4263-435100 | MAINT. & REPAIR-BUILDINGS | 0 | 1,000 | 0 | 0 | 0 |
| 10-4263-435200 | MAINT. & REPAIR-EQUIPMENT | 0 | 1,000 | 0 | 0 | 0 |
| 10-4263-458000 | CAPITAL OUTLAY-BLDG.IMPROVE. | 0 | 42,500 | 0 | 0 | 0 |
| 10-4263-469103 | PROF.SERVICES-ARCH. | 0 | 4,300 | 0 | 0 | 0 |
| TOTALS PUBLIC BUILDINGS-GINN HOUSE | | 0 | \$51,600 | \$0 | \$0 | \$0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------------------|----------------------------|--|--|--|--|---------------------------------------|
| PUBLIC BUILDINGS-EMS | | | | | | |
| 10-4264-435100 | MAINT. & REPAIR-BUILDINGS | 4,200 | 2,500 | 2,400 | 2,400 | 2,400 |
| 10-4264-435101 | MAINT. & REPAIR-GROUNDS | 200 | 0 | 0 | 0 | 0 |
| 10-4264-435200 | MAINT.& REPAIR-EQUIPMENT | 700 | 550 | 550 | 550 | 550 |
| TOTALS PUBLIC BUILDINGS-EMS | | \$5,100 | \$3,050 | \$2,950 | \$2,950 | \$2,950 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-HANNAH | | | | | | |
| 10-4265-421100 | JANITORIAL SUPPLIES | 2,700 | 2,800 | 2,800 | 2,800 | 2,800 |
| 10-4265-429000 | OTHER SUPPLIES | 2,349 | 600 | 600 | 600 | 600 |
| 10-4265-433100 | UTILITIES-ELECTRICITY | 19,531 | 20,000 | 21,000 | 21,000 | 21,000 |
| 10-4265-433400 | UTILITIES-WATER | 2,000 | 2,000 | 1,200 | 1,200 | 1,200 |
| 10-4265-433900 | UTILITIES-DUMPSTER PICK-UP | 1,140 | 1,092 | 384 | 384 | 384 |
| 10-4265-435100 | MAINT. & REPAIR-BUILDINGS | 3,500 | 6,800 | 1,500 | 1,500 | 1,500 |
| 10-4265-435101 | MAINT. & REPAIR-GROUNDS | 2,500 | 2,965 | 3,040 | 3,040 | 3,040 |
| 10-4265-435200 | MAINT.& REPAIR-EQUIPMENT | 2,575 | 3,325 | 825 | 825 | 825 |
| 10-4265-444000 | SERVICE & MAINTENANCE CONTRACT | 2,294 | 144 | 144 | 144 | 144 |
| 10-4265-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4265-445102 | INSURANCE-FLOOD | 2,402 | 2,460 | 2,626 | 2,626 | 2,626 |
| 10-4265-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 951,251 | 0 | 0 | 0 | 0 |
| 10-4265-469103 | PROFESSIONAL SERVICES-ARCH. | 18,743 | 0 | 0 | 0 | 0 |
| 10-4265-469500 | CONTRACTED SERVICES | 456 | 0 | 0 | 0 | 0 |
| TOTALS PUBLIC BUILDINGS-HANNAH | | \$1,011,441 | \$42,186 | \$34,119 | \$34,119 | \$34,119 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-ANIMAL SHELTER | | | | | | |
| 10-4266-421100 | JANITORIAL SUPPLIES | 100 | 100 | 100 | 100 | 100 |
| 10-4266-433100 | UTILITIES-ELECTRICITY | 1,795 | 2,000 | 2,100 | 2,100 | 2,100 |
| 10-4266-433300 | UTILITIES-PROPANE GAS | 867 | 1,673 | 1,673 | 1,673 | 1,673 |
| 10-4266-433400 | UTILITIES-WATER | 703 | 2,500 | 2,750 | 2,750 | 2,750 |
| 10-4266-435100 | MAINT. & REPAIR-BUILDINGS | 1,400 | 500 | 500 | 500 | 500 |
| 10-4266-435200 | MAINT.& REPAIR-EQUIPMENT | 1,135 | 550 | 600 | 600 | 600 |
| 10-4266-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4266-458000 | CAPITAL OUTLAY-BLDG. IMP. | 0 | 0 | 10,500 | 4,500 | 4,500 |
| TOTALS PUBLIC BUILDINGS-ANIMAL SHELTER | | \$6,000 | \$7,323 | \$18,223 | \$12,223 | \$12,223 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|-----------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUB.BLDG.-NEW HEALTH DEPARTMENT | | | | | | |
| 10-4267-4210000 | JANITORIAL SUPPLIES | 0 | 0 | 1,400 | 1,400 | 1,400 |
| 10-4267-429000 | OTHER SUPPLIES | 0 | 0 | 300 | 300 | 300 |
| 10-4267-433100 | UTILITIES-ELECTRICITY | 0 | 0 | 6,000 | 6,000 | 6,000 |
| 10-4267-433300 | UTILITIES-PROPANE | 0 | 0 | 9,000 | 9,000 | 9,000 |
| 10-4267-433400 | UTILITIES-WATER | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 10-4267-433900 | UTILITIES-DUMPSTER PICK-UP | 0 | 0 | 546 | 546 | 546 |
| 10-4267-435100 | MAINT. & REPAIR-BUILDINGS | 0 | 0 | 1,030 | 1,030 | 1,030 |
| 10-4267-435200 | MAINT.& REPAIR-EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 10-4267-45500 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 0 | 3,500 | 3,500 | 3,500 |
| 10-4267-458000 | CAPITAL OUTLAY-BLDG. IMP. | 0 | 4,007,659 | 4,200 | 4,200 | 4,200 |
| 10-4267-469103 | PROF.SERVICES-ARCH. | 0 | 167,118 | 0 | 0 | 0 |
| 10-4267-469199 | PROF.SERVICES-OTHER | 0 | 0 | 0 | 0 | 0 |
| TOTALS PUB.BLDG.-NEW HEALTH DEPARTMENT | | | \$4,174,777 | \$28,976 | \$28,976 | \$28,976 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-APPALCART. | | | | | | |
| 10-4268-435100 | MAINT. & REPAIR-BUILDINGS | 150 | 500 | 500 | 500 | 500 |
| 10-4268-435102 | MAINT.& REPAIR-GROUNDS | 0 | 2,049 | 27,176 | 0 | 0 |
| 10-4268-435200 | MAINT.& REPAIR-EQUIPMENT | 300 | 500 | 550 | 550 | 550 |
| 10-4268-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4268-445102 | INSURANCE-FLOOD | 1,291 | 1,200 | 1,173 | 1,173 | 1,173 |
| TOTALS PUBLIC BUILDINGS-APPALCART | | \$1,741 | \$4,249 | \$29,399 | \$2,223 | \$2,223 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-NEW LIBRARY | | | | | | |
| 10-4269-421100 | JANITORIAL SUPPLIES | 3,488 | 3,700 | 3,700 | 2,060 | 2,060 |
| 10-4269-429000 | OTHER SUPPLIES | 967 | 300 | 425 | 425 | 425 |
| 10-4269-433100 | UTILITIES-ELECTRICITY | 22,617 | 20,000 | 20,000 | 19,000 | 19,000 |
| 10-4269-433300 | UTILITIES-PROPANE GAS | 6,384 | 5,206 | 5,206 | 5,206 | 5,206 |
| 10-4269-433400 | UTILITIES-WATER | 1,836 | 1,200 | 1,320 | 1,320 | 1,320 |
| 10-4269-433900 | UTILITIES-DUMPSTER PICK-UP | 250 | 216 | 264 | 264 | 264 |
| 10-4269-435100 | MAINT. & REPAIR-BUILDINGS | 2,300 | 2,200 | 2,000 | 2,000 | 2,000 |
| 10-4269-435101 | MAINT. & REPAIR-GROUNDS | 500 | 2,200 | 3,060 | 3,060 | 3,060 |
| 10-4269-435200 | MAINT. & REPAIR-EQUIPMENT | 1,500 | 1,500 | 5,300 | 5,300 | 5,300 |
| 10-4269-444000 | SERVICE & MAINTENANCE CONTRACT | 2,294 | 1,994 | 1,994 | 1,994 | 1,994 |
| 10-4269-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| TOTALS PUBLIC BUILDINGS-NEW LIBRARY | | \$42,136 | \$38,516 | \$43,269 | \$40,629 | \$40,629 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUB.BLDG.-CALDWELL STUDENT SUPPORT CTR. | | | | | | |
| 10-4271-435100 | MAINT. & REPAIR-BUILDINGS | 13,132 | 8,000 | 500 | 500 | 500 |
| 10-4271-435101 | MAINT. & REPAIR-GROUNDS | 0 | 0 | 0 | 0 | 0 |
| 10-4271-435200 | MAINT.& REPAIR-EQUIPMENT | 875 | 2,000 | 500 | 500 | 500 |
| 10-4271-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| TOTALS PUB.BLDG.-CALDWELL STUDENT SUPP. | | \$14,007 | \$10,000 | \$1,000 | \$1,000 | \$1,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BLDG.-WESTERN WATAUGA COMMUNITY CTR. | | | | | | |
| 10-4272-421100 | JANITORIAL SUPPLIES | 1,894 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-4272-429000 | OTHER SUPPLIES | 200 | 200 | 200 | 200 | 200 |
| 10-4272-433100 | UTILITIES-ELECTRICITY | 5,778 | 4,500 | 5,000 | 5,000 | 5,000 |
| 10-4272-433200 | UTILITIES-FUEL OIL | 1,939 | 1,863 | 1,863 | 1,863 | 1,863 |
| 10-4272-433300 | UTILITIES-PROPANE GAS | 350 | 100 | 100 | 100 | 100 |
| 10-4272-433900 | UTILITIES-DUMPSTER PICK-UP | 440 | 816 | 816 | 816 | 816 |
| 10-4272-435100 | MAINT. & REPAIR-BUILDINGS | 4,449 | 1,800 | 1,000 | 1,000 | 1,000 |
| 10-4272-435101 | MAINT. & REPAIR-GROUNDS | 1,100 | 2,500 | 500 | 500 | 500 |
| 10-4272-435200 | MAINT. & REPAIR-EQUIPMENT | 200 | 1,250 | 1,750 | 1,750 | 1,750 |
| 10-4272-444000 | SERVICE & MAINTENANCE CONTRACT | 294 | 144 | 144 | 144 | 144 |
| 10-4272-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4272-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 5,400 | 0 | 0 | 0 | 0 |
| 10-4272-469500 | CONTRACTED SERVICES | 372 | 0 | 0 | 0 | 0 |
| TOTALS PUBLIC BLDG.-WESTERN WATAUGA COMM. CTR. | | \$22,416 | \$15,173 | \$13,373 | \$13,373 | \$13,373 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BLDG.-LAW ENFORCEMENT CTR. | | | | | | |
| 10-4273-421100 | JANITORIAL SUPPLIES | 700 | 850 | 950 | 950 | 950 |
| 10-4273-429000 | OTHER SUPPLIES | 300 | 0 | 100 | 100 | 100 |
| 10-4273-433100 | UTILITIES-ELECTRICITY | 24,333 | 22,000 | 22,000 | 22,000 | 22,000 |
| 10-4273-433200 | UTILITIES-FUEL OIL | 678 | 375 | 375 | 375 | 375 |
| 10-4273-433300 | UTILITIES-PROPANE GAS | 3,884 | 6,712 | 6,712 | 6,712 | 6,712 |
| 10-4273-433400 | UTILITIES-WATER | 4,662 | 5,700 | 7,700 | 7,700 | 7,700 |
| 10-4273-435100 | MAINT. & REPAIR-BUILDINGS | 6,534 | 16,500 | 3,000 | 3,000 | 3,000 |
| 10-4273-435101 | MAINT.& REPAIR-GROUNDS | 0 | 500 | 600 | 600 | 600 |
| 10-4273-435200 | MAINT.& REPAIR-EQUIPMENT | 6,095 | 3,620 | 3,620 | 3,620 | 3,620 |
| 10-4273-444000 | SERVICE & MAINTENANCE CONTRACT | 150 | 0 | 0 | 0 | 0 |
| 10-4273-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4273-445102 | INSURANCE-FLOOD | 1,289 | 1,700 | 1,776 | 1,776 | 1,776 |
| 10-4273-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 0 | 0 | 0 | 0 |
| TOTALS PUBLIC BLDG.-LAW ENFORCEMENT CTR. | | \$48,625 | \$57,957 | \$46,833 | \$46,833 | \$46,833 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS-WEST ANNEX | | | | | | |
| 10-4274-421100 | JANITORIAL SUPPLIES | 2,344 | 2,400 | 2,400 | 2,400 | 2,400 |
| 10-4274-429000 | OTHER SUPPLIES | 700 | 500 | 1,600 | 884 | 884 |
| 10-4274-433100 | UTILITIES-ELECTRICITY | 13,156 | 13,500 | 13,500 | 13,500 | 13,500 |
| 10-4274-433300 | UTILITIES-PROPANE GAS | 1,377 | 1,209 | 1,209 | 1,209 | 1,209 |
| 10-4274-433400 | UTILITIES-WATER | 1,096 | 1,200 | 1,320 | 1,320 | 1,320 |
| 10-4274-433900 | UTILITIES-DUMPSTER PICK-UP | 440 | 408 | 408 | 408 | 408 |
| 10-4274-435100 | MAINT. & REPAIR-BUILDINGS | 31,333 | 2,500 | 37,932 | 12,929 | 12,929 |
| 10-4274-435101 | MAINT. & REPAIR-GROUNDS | 300 | 3,300 | 600 | 600 | 600 |
| 10-4274-435200 | MAINT. & REPAIR-EQUIPMENT | 1,200 | 1,825 | 1,825 | 1,825 | 1,825 |
| 10-4274-444000 | SERVICE & MAINTENANCE CONTRACT | 294 | 144 | 144 | 144 | 144 |
| 10-4274-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4274-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 0 | 0 | 12,000 | 12,000 | 12,000 |
| 10-4274-469500 | CONTRACTED SERVICES | 409 | 0 | 0 | 0 | 0 |
| TOTALS PUBLIC BUILDINGS-WEST ANNEX | | \$52,649 | \$26,986 | \$72,938 | \$47,219 | \$47,219 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BLDG.-HUMAN SERVICES CENTER | | | | | | |
| 10-4275-421100 | JANITORIAL SUPPLIES | 5,182 | 4,800 | 4,800 | 4,800 | 4,800 |
| 10-4275-429000 | OTHER SUPPLIES | 1,690 | 800 | 1,725 | 1,725 | 1,725 |
| 10-4275-433100 | UTILITIES-ELECTRICITY | 46,974 | 45,000 | 45,000 | 44,000 | 44,000 |
| 10-4275-433400 | UTILITIES-WATER | 2,622 | 2,800 | 3,080 | 3,080 | 3,080 |
| 10-4275-433900 | UTILITIES-DUMPSTER PICK-UP | 600 | 1,092 | 1,092 | 1,092 | 1,092 |
| 10-4275-435100 | MAINT. & REPAIR-BUILDINGS | 5,323 | 4,500 | 3,000 | 3,000 | 3,000 |
| 10-4275-435101 | MAINT. & REPAIR-GROUNDS | 450 | 2,500 | 1,700 | 1,700 | 1,700 |
| 10-4275-435200 | MAINT.& REPAIR-EQUIPMENT | 1,635 | 3,245 | 4,645 | 4,645 | 4,645 |
| 10-4275-444000 | SERVICE & MAINTENANCE CONTRACT | 2,294 | 2,094 | 2,194 | 2,194 | 2,194 |
| 10-4275-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4275-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 6,227 | 0 | 1,350 | 0 | 0 |
| 10-4275-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 547 | 0 | 0 | 0 | 0 |
| 10-4275-469500 | CONTRACTED SERVICES | 706 | 0 | 0 | 0 | 0 |
| TOTALS PUB. BLDG.- HUMAN SERVICES CTR. | | \$74,250 | \$66,831 | \$68,586 | \$66,236 | \$66,236 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| TOTAL PUB.BLDG.- APPALACHIAN ENTERPRISE CTR. | | | | | | |
| 10-4276-421100 | JANITORIAL SUPPLIES | 0 | 0 | 500 | 500 | 500 |
| 10-4276-429000 | OTHER SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 10-4276-433100 | UTILITIES-ELECTRICITY | 0 | 12,000 | 12,000 | 11,000 | 11,000 |
| 10-4276-433400 | UTILITIES-WATER | 0 | 1,200 | 1,320 | 1,320 | 1,320 |
| 10-4276-433900 | UTILITIES-DUMPSTER PICK-UP | | 240 | 240 | 240 | 240 |
| 10-4276-435100 | MAINT. & REPAIR-BUILDINGS | 1,800 | 500 | 3,900 | 3,900 | 3,900 |
| 10-4276-435200 | MAINT.& REPAIR-EQUIPMENT | 250 | 500 | 900 | 900 | 900 |
| 10-4276-444000 | SERVICE & MAINTENANCE CONTRACT | 250 | 0 | 0 | 0 | 0 |
| 10-4276-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| TOTALS PUB.BLDG.- APPALACHIAN ENTERPRISE CTR. | | \$2,300 | \$14,440 | \$18,860 | \$17,860 | \$17,860 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|----------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILD.- OLD PRISON CAMP SITE | | | | | | |
| 10-4277-421100 | JANITORIAL SUPPLIES | 700 | 800 | 800 | 800 | 800 |
| 10-4277-429000 | OTHER SUPPLIES | 300 | 0 | 0 | 0 | 0 |
| 10-4277-432100 | TELEPHONE-DATA SERVICE | 2,511 | 6,000 | 2,280 | 2,280 | 2,280 |
| 10-4277-433100 | UTILITIES-ELECTRICITY | 3,000 | 3,000 | 4,500 | 4,500 | 4,500 |
| 10-4277-433300 | UTILITIES-PROPANE GAS | 3,800 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4277-433400 | UTILITIES-WATER | 3,180 | 700 | 770 | 770 | 770 |
| 10-4277-433900 | UTILITIES-DUMPSTER PICK-UP | 440 | 276 | 276 | 276 | 276 |
| 10-4277-435100 | MAINT. & REPAIR-BUILDINGS | 3,775 | 1,000 | 500 | 500 | 500 |
| 10-4277-435101 | MAINT. & REPAIR-GROUNDS | 4,200 | 500 | 3,500 | 3,500 | 3,500 |
| 10-4277-435200 | MAINT.& REPAIR-EQUIPMENT | 2,100 | 550 | 550 | 550 | 550 |
| TOTALS PUBLIC BUILD.- OLD PRISON CAMP SITE | | \$24,006 | \$14,026 | \$14,376 | \$14,376 | \$14,376 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|----------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILD.- RECREATION ADMN. | | | | | | |
| 10-4280-421100 | JANITORIAL SUPPLIES | 0 | 500 | 500 | 500 | 500 |
| 10-4280-429000 | OTHER SUPPLIES | 0 | 850 | 400 | 400 | 400 |
| 10-4280-433900 | UTILITIES-DUMPSTER PICK-UP | 0 | 816 | 816 | 816 | 816 |
| 10-4280-435100 | MAINT. & REPAIR-BUILDINGS | 0 | 2,800 | 500 | 500 | 500 |
| 10-4280-435200 | MAINT. & REPAIR-EQUIPMENT | 0 | 500 | 500 | 500 | 500 |
| TOTALS PUBLIC BUILD.- RECREATION ADMN. | | \$0 | \$5,466 | \$2,716 | \$2,716 | \$2,716 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|---------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILD.- AQUATICS CENTER | | | | | | |
| 10-4281-421100 | JANITORIAL SUPPLIES | 0 | 1,300 | 1,800 | 1,800 | 1,800 |
| 10-4281-433100 | UTILITIES-ELECTRICITY | 0 | 14,000 | 14,000 | 14,000 | 14,000 |
| 10-4281-433300 | UTILITIES-PROPANE GAS | 0 | 55,417 | 50,000 | 50,000 | 50,000 |
| 10-4281-433400 | UTILITIES-WATER | 0 | 12,000 | 10,000 | 10,000 | 10,000 |
| 10-4281-435100 | MAINT. & REPAIR-BUILDINGS | 0 | 16,425 | 8,000 | 8,000 | 8,000 |
| 10-4281-435101 | MAINT. & REPAIR-GROUNDS | 0 | 2,850 | 5,610 | 5,610 | 5,610 |
| 10-4281-435200 | MAINT. & REPAIR-EQUIPMENT | 0 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-4281-449900 | MISC. EXPENSE | 0 | 350 | 350 | 350 | 350 |
| 10-4281-457001 | CAPITAL OUTLAY-LAND IMP. | 0 | | 7,500 | 7,500 | 7,500 |
| TOTALS PUBLIC BUILD.-AQUATICS CENTER | | \$0 | \$114,342 | \$109,260 | \$109,260 | \$109,260 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILD.- OPT. MAINT. FACILITY | | | | | | |
| 10-4282-421100 | JANITORIAL SUPPLIES | 0 | 1,000 | 1,300 | 1,300 | 1,300 |
| 10-4282-433100 | UTILITIES-ELECTRICITY | 0 | 2,300 | 2,500 | 2,500 | 2,500 |
| 10-4282-433101 | UTILITIES-ELEC.-OPTIMIST PARK | 0 | 2,100 | 2,100 | 2,100 | 2,100 |
| 10-4282-433300 | UTILITIES-PROPANE GAS | 0 | 4,400 | 4,400 | 4,400 | 4,400 |
| 10-4282-33401 | UTILITIES-WATER-OPTIMIST PARK | 0 | 700 | 770 | 770 | 770 |
| 10-4282-435100 | MAINT. & REPAIR-BUILDINGS | 0 | 500 | 500 | 500 | 500 |
| 10-4282-435101 | MAINT. & REPAIR-GROUNDS | 0 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-4282-435200 | MAINT. & REPAIR-EQUIPMENT | 0 | 500 | 500 | 500 | 500 |
| 10-4282-441200 | RENT-BUILDING | 0 | 9,600 | 9,600 | 9,600 | 9,600 |
| 10-4282-443900 | RENT-EQUIP. | 0 | 0 | 300 | 300 | 300 |
| 10-4282-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 0 | 5,300 | 0 | 0 |
| 10-4282-458000 | CAPITAL OUTLAY-BLDG. IMPR. | 0 | 0 | 10,000 | 0 | 0 |
| TOTALS PUBLIC BUILD.-OPT.MAINT.FACILITY | | \$0 | \$ 25,100 | \$ 41,270 | \$ 25,970 | \$ 25,970 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| RECREATION FIELDS/PARKS | | | | | | |
| 10-4283-421100 | JANITORIAL SUPPLIES | 0 | 0 | 950 | 950 | 950 |
| 10-4283-433101 | UTILITIES-ELEC.-IND.FIELD | 0 | 4,000 | 5,000 | 5,000 | 5,000 |
| 10-4283-433102 | UTILITIES-ELEC.-CARROLL FIELD | 0 | 125 | 132 | 132 | 132 |
| 10-4283-433401 | UTILITIES-WATER-IND. FIELD | 0 | 1,000 | 1,100 | 1,100 | 1,100 |
| 10-4283-435101 | MAINT. & REPAIR-GRND/IND.FIELD | 0 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-4283-435102 | MAINT. & REPAIR-PARKS | 0 | 2,000 | 3,000 | 3,000 | 3,000 |
| 10-4283-435103 | M & R-GROUNDS-COMPLEX FIELDS | 0 | 6,000 | 12,500 | 12,500 | 12,500 |
| 10-4283-444000 | SERVICE & MAINT. CONTRACT | 0 | 1,500 | 0 | 0 | 0 |
| 10-4283-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 10-4283-457000 | CAPITAL OUTLAY-LAND IMPR. | 0 | 0 | 12,000 | 7,000 | 7,000 |
| 10-4283-457001 | CAPITAL OUTLAY-LEASEHOLD IMP. | 0 | 0 | 3,500 | 0 | 0 |
| 10-4283-458000 | CAPITAL OUTLAY-BLDG. IMPROVE. | 0 | 0 | 13,700 | 6,300 | 6,300 |
| TOTALS RECREATION FIELDS/PARKS | | \$0 | \$17,625 | \$54,882 | \$38,982 | \$38,982 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|----------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILD.- COVE CREEK SCH./GYM | | | | | | |
| 10-4284-421100 | JANITORIAL SUPPLIES | 0 | 600 | 800 | 800 | 800 |
| 10-4284-433100 | UTILITIES-ELECTRICITY-SCHOOL | 0 | 2,900 | 3,045 | 3,045 | 3,045 |
| 10-4284-433101 | UTILITIES-ELEC.-GYM | 0 | 0 | 0 | 0 | 0 |
| 10-4284-433300 | UTILITIES-PROPANE GAS/GYM | 0 | 7,280 | 7,280 | 7,280 | 7,280 |
| 10-4284-435100 | MAINT. & REPAIR-BUILDINGS/SCHOOL | 0 | 3,750 | 19,100 | 15,500 | 15,500 |
| 10-4284-435101 | MAINT. & REPAIR-BUILD./GYM | 0 | 0 | 0 | 0 | 0 |
| 10-4284-435102 | MAINT. & REPAIR-GROUNDS | 0 | 3,500 | 2,500 | 2,500 | 2,500 |
| 10-4284-435201 | MAINT. & REPAIR-EQUIP.GYM | 0 | 500 | 500 | 500 | 500 |
| TOTAL PUBLIC BUILD.- COVE CREEK SCH./GYM | | \$0 | 18,530 | 33,225 | 29,625 | 29,625 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------------|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC BUILDINGS SUMMARY | | | | | | |
| | PUBLIC BUILDINGS-COURTHOUSE | 175,325 | 124,725 | 148,957 | 136,595 | 136,595 |
| | PUBLIC BLDG..-E ANNEX/ROCK BLDG. | 191,386 | 25,451 | 42,310 | 27,310 | 27,310 |
| | TOTALS PUBLIC BUILDINGS-GINN HOUSE | 0 | 51,600 | 0 | 0 | 0 |
| | PUBLIC BUILD. EMS | 5,100 | 3,050 | 2,950 | 2,950 | 2,950 |
| | PUBLIC BUILD. HANNAH | 1,011,441 | 42,186 | 34,119 | 34,119 | 34,119 |
| | PUBLIC BUILD. ANIMAL SHELTER | 6,000 | 7,323 | 18,223 | 12,223 | 12,223 |
| | PUB.BLDG.-NEW HEALTH DEPARTMENT | 0 | 0 | 28,976 | 28,976 | 28,976 |
| | PUBLIC BUILD. APPALCART | 1,741 | 2,200 | 29,399 | 2,223 | 2,223 |
| | PUBLIC BUILDINGS-NEW LIBRARY | 42,136 | 38,516 | 43,269 | 40,629 | 40,629 |
| | PUB.BLDG.-CALD.STUDENT SUPPORT CTR. | 14,007 | 10,000 | 1,000 | 1,000 | 1,000 |
| | PUBLIC BUILD.-WEST.WATAUGA COMM. CTR. | 22,416 | 15,173 | 13,373 | 13,373 | 13,373 |
| | PUBLIC BUILD. LAW ENFORCEMENT CTR. | 48,625 | 57,957 | 46,833 | 46,833 | 46,833 |
| | PUBLIC BUILD. WEST ANNEX | 52,649 | 26,986 | 72,938 | 47,219 | 47,219 |
| | PUBLIC BUILD.-HUMAN SERVICES CTR. | 74,250 | 66,831 | 68,586 | 66,236 | 66,236 |
| | PUBLIC BUILD.-APPALACHIAN ENTER.CTR. | 2,300 | 14,440 | 18,860 | 17,860 | 17,860 |
| | PUBLIC BUILD.- OLD PRISON CAMP SITE | 24,006 | 14,026 | 14,376 | 14,376 | 14,376 |
| | PUBLIC BUILD.- RECREATION ADMN. | 0 | 5,466 | 2,716 | 2,716 | 2,716 |
| | PUBLIC BUILD.-AQUATICS CENTER | 0 | 114,342 | 109,260 | 109,260 | 109,260 |
| | PUBLIC BUILD.-OPT.MAINT.FACILITY | 0 | 25,100 | 41,270 | 25,970 | 25,970 |
| | RECREATION FIELDS/PARKS | 0 | 17,625 | 54,882 | 38,982 | 38,982 |
| | PUBLIC BUILD.- COVE CREEK SCH./GYM | 12,149 | 18,530 | 33,225 | 29,625 | 29,625 |
| PUBLIC BUILDINGS | TOTALS: | \$1,671,382 | \$681,527 | \$825,522 | \$698,475 | \$698,475 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-----------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SHERIFF'S DEPARTMENT | | | | | | |
| 10-4310-412100 | SALARIES-REGULAR | 821,236 | 960,794 | 984,235 | 996,985 | 996,985 |
| 10-4310-412201 | SALARIES-HOLIDAY PAY | 6,000 | 7,385 | 6,500 | 6,500 | 6,500 |
| 10-4310-412600 | SALARIES-PART/TIME | 12,000 | 6,000 | 5,000 | 5,000 | 5,000 |
| 10-4310-412800 | UNIFORM ALLOWANCE | 0 | 0 | 3,200 | 3,200 | 3,200 |
| 10-4310-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 6,300 | 6,300 | 6,300 |
| 10-4310-412900 | DOG TRAINING ALLOWANCE | 2,000 | 1,200 | 1,000 | 1,000 | 1,000 |
| 10-4310-413000 | TRAVEL ALLOWANCE | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| 10-4310-413100 | SEPARATION ALLOW.-LAW.ENF. | 10,000 | 22,000 | 22,000 | 26,864 | 26,864 |
| 10-4310-413300 | SUPPLEMENTAL RETIRE-LAW ENF. | 39,037 | 45,411 | 46,839 | 47,582 | 47,582 |
| 10-4310-418100 | SOCIAL SECURITY CONT. | 66,627 | 80,078 | 80,283 | 83,948 | 83,948 |
| 10-4310-418200 | RETIREMENT CONT. | 40,887 | 46,988 | 55,712 | 50,174 | 50,174 |
| 10-4310-418300 | HOSPITAL INS. EXPENSE | 77,422 | 100,950 | 102,982 | 102,982 | 102,982 |
| 10-4310-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4310-418600 | WORKER'S COMPENSATION | 22,000 | 13,886 | 12,447 | 12,056 | 12,056 |
| 10-4310-418900 | OTHER FRINGE -DEFERRED COMP. | 1,110 | 1,578 | 1,619 | 1,651 | 1,651 |
| 10-4310-418901 | OTHER FRINGE-\$30/MONTH | 10,440 | 10,800 | 11,160 | 11,160 | 11,160 |
| 10-4310-421200 | UNIFORMS | 9,300 | 8,500 | 6,150 | 2,950 | 2,950 |
| 10-4310-423800 | DRUG PURCHASES | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-4310-425100 | MOTOR FUELS AND LUBRICANTS | 35,000 | 39,000 | 39,000 | 39,000 | 39,000 |
| 10-4310-425200 | TIRES | 6,000 | 6,762 | 6,762 | 6,762 | 6,762 |
| 10-4310-425300 | VEHICLE PARTS | 500 | 500 | 500 | 500 | 500 |
| 10-4310-429000 | OFFICE/OTHER SUPPLIES | 14,850 | 11,549 | 24,450 | 22,450 | 22,450 |
| 10-4310-429201 | PROG.SUPPLIES-DARE/DONATIONS | 2,515 | 2,264 | 2,264 | 2,264 | 2,264 |
| 10-4310-431100 | TRAVEL-MILEAGE | 2,000 | 2,000 | 2,800 | 1,600 | 1,600 |
| 10-4310-431200 | TRAVEL-SUBSISTENCE | 4,500 | 4,500 | 7,000 | 6,000 | 6,000 |
| 10-4310-432100 | TELEPHONE SERVICE | 16,300 | 19,950 | 13,650 | 13,650 | 13,650 |
| 10-4310-432500 | POSTAGE | 2,800 | 2,800 | 2,000 | 2,000 | 2,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. | CURR. YR. | DEPART. | ADMN. | BOARD |
|------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | BUDGET | BUDGET | REQUEST | RECOMMEND | APPROVED |
| | | 2000/01 | 2001/02 | 2002-03 | 2002-03 | 2002-03 |
| 10-4310-434100 | PRINTING | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-4310-435200 | MAINT. & REPAIR-EQUIPMENT | 8,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-4310-435300 | MAINT. & REPAIR-VEHICLES | 20,000 | 25,000 | 25,000 | 20,000 | 20,000 |
| 10-4310-437000 | ADVERTISING | 200 | 200 | 200 | 200 | 200 |
| 10-4310-439500 | EMPLOYEE TRAINING | 4,050 | 1,510 | 7,000 | 5,000 | 5,000 |
| 10-4310-439900 | DRUG TESTING | 400 | 400 | 400 | 400 | 400 |
| 10-4310-439901 | CONCEALED WEAPON CARRY EXP. | 4,377 | 4,500 | 3,375 | 3,375 | 3,375 |
| 10-4310-444000 | SERVICE & MAINTENANCE CONTRACT | 9,800 | 14,746 | 15,476 | 15,476 | 15,476 |
| 10-4310-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4310-445300 | INSURANCE-FIDELITY BONDS | 250 | 250 | 250 | 250 | 250 |
| 10-4310-445400 | INSURANCE-PROF. LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4310-447000 | SEPARATION ALLOW./STUDY | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-4310-449100 | DUES AND SUBSCRIPTIONS | 1,500 | 871 | 1,188 | 1,188 | 1,188 |
| 10-4310-449900 | MISC.-EXPENSE | 1,305 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4310-449901 | CONT.SUB.-RESTICTED USE | 7,868 | 0 | 0 | 0 | 0 |
| 10-4310-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 181,820 | 107,200 | 104,166 | 104,166 | 104,166 |
| 10-4310-469505 | CONT.SERVICES-INTERNET ACCESS | 195 | 0 | 0 | 0 | 0 |
| TOTALS SHERIFF'S DEPARTMENT | | \$1,460,889 | \$1,577,172 | \$1,628,508 | \$1,630,233 | \$1,630,233 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| COMMUNICATIONS | | | | | | |
| 10-4311-412100 | SALARIES-REGULAR | 182,978 | 236,625 | 243,978 | 248,858 | 248,858 |
| 10-4311-412201 | SALARIES-HOLIDAY PAY | 2,100 | 2,100 | 0 | 0 | 0 |
| 10-4311-418100 | SOCIAL SECURITY CONT. | 14,806 | 19,098 | 19,518 | 19,909 | 19,909 |
| 10-4311-418200 | RETIREMENT CONT. | 9,149 | 11,936 | 12,199 | 12,443 | 12,443 |
| 10-4311-418300 | HOSPITAL INS. EXPENSE | 22,064 | 30,258 | 29,898 | 29,898 | 29,898 |
| 10-4311-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4311-418600 | WORKER'S COMPENSATION | 1,807 | 1,058 | 1,220 | 1,117 | 1,117 |
| 10-4311-418900 | OTHER FRINGE -DEFERRED COMP. | 5,489 | 7,099 | 7,319 | 7,466 | 7,466 |
| 10-4311-418901 | OTHER FRINGE-\$30/MONTH | 2,880 | 3,240 | 3,240 | 3,240 | 3,240 |
| 10-4311-421200 | UNIFORMS | 0 | 2,400 | 2,700 | 2,700 | 2,700 |
| 10-4311-426000 | OFFICE SUPPLIES | 2,105 | 0 | 0 | 0 | 0 |
| 10-4311-429000 | OTHER SUPPLIES | 1,320 | 3,000 | 3,750 | 3,750 | 3,750 |
| 10-4311-429002 | OTHER SUPPLIES-PIN/PHOTO | 3,600 | 6,600 | 6,600 | 6,600 | 6,600 |
| 10-4311-431100 | TRAVEL-MILEAGE | 1,200 | 2,500 | 2,500 | 2,000 | 2,000 |
| 10-4311-431200 | TRAVEL-SUBSISTENCE | 1,500 | 2,000 | 2,900 | 2,400 | 2,400 |
| 10-4311-432100 | TELEPHONE SERVICE | 12,075 | 13,650 | 14,000 | 13,650 | 13,650 |
| 10-4311-435200 | MAINT.& REPAIR-EQUIPMENT | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4311-439500 | EMPLOYEE TRAINING | 1,500 | 1,600 | 1,600 | 1,600 | 1,600 |
| 10-4311-439900 | DRUG TESTING | 200 | 200 | 200 | 200 | 200 |
| 10-4311-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4311-449100 | DUES AND SUBSCRIPTIONS | 200 | 200 | 260 | 260 | 260 |
| 10-4311-449900 | MISC.-EXPENSE | 200 | 200 | 200 | 200 | 200 |
| TOTALS COMMUNICATIONS | | \$267,173 | \$345,264 | \$353,582 | \$357,791 | \$357,791 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| JAIL | | | | | | |
| 10-4320-412100 | SALARIES-REGULAR | 221,972 | 257,357 | 259,767 | 265,345 | 265,345 |
| 10-4320-418100 | SOCIAL SECURITY CONT. | 17,758 | 20,589 | 20,781 | 21,228 | 21,228 |
| 10-4320-418200 | RETIREMENT CONT. | 11,099 | 12,868 | 12,988 | 13,267 | 13,267 |
| 10-4320-418300 | HOSPITAL INS. EXPENSE | 27,580 | 33,620 | 33,220 | 33,220 | 33,220 |
| 10-4320-418600 | WORKER'S COMPENSATION | 2,192 | 3,860 | 3,247 | 3,317 | 3,317 |
| 10-4320-418900 | OTHER FRINGE -DEFERRED COMP. | 6,659 | 7,721 | 7,793 | 7,960 | 7,960 |
| 10-4320-418901 | OTHER FRINGE-\$30/MONTH | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| 10-4320-421100 | JANITORIAL SUPPLIES | 10,500 | 10,400 | 7,000 | 7,000 | 7,000 |
| 10-4320-421200 | UNIFORMS | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-4320-422000 | FOOD AND PROVISIONS | 115,000 | 115,165 | 130,000 | 128,000 | 128,000 |
| 10-4320-423800 | PRESCRIPTION DRUG PURCHASES | 7,000 | 24,000 | 35,000 | 34,300 | 34,300 |
| 10-4320-429000 | OTHER SUPPLIES | 7,203 | 4,200 | 4,800 | 4,800 | 4,800 |
| 10-4320-431100 | TRAVEL-MILEAGE | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4320-431200 | TRAVEL-SUBSISTENCE | 700 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4320-435100 | MAINT. & REPAIR-BUILDINGS | 500 | 500 | 500 | 500 | 500 |
| 10-4320-435200 | MAINT.& REPAIR-EQUIPMENT | 250 | 500 | 500 | 500 | 500 |
| 10-4320-439500 | EMPLOYEE TRAINING | 600 | 750 | 800 | 800 | 800 |
| 10-4320-439900 | DRUG TESTING | 150 | 100 | 105 | 105 | 105 |
| 10-4320-445400 | CATASTROPHIC INS.-INMATES | 0 | 7,000 | 7,597 | 7,597 | 7,597 |
| 10-4320-449900 | MISC.-EXPENSE | 100 | 500 | 800 | 800 | 800 |
| 10-4320-449901 | MISC.EXPENSE-OTHER | 1,000 | 1,096 | 4,416 | 4,416 | 4,416 |
| 10-4320-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 1,500 | 0 | 0 |
| 10-4320-469102 | PROF.SERVICES-MEDICAL | 15,200 | 17,000 | 25,000 | 25,000 | 25,000 |
| 10-4320-469500 | CONTRACTED SERVICES | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| TOTALS JAIL | | \$454,763 | \$527,226 | \$565,814 | \$568,155 | \$568,155 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| EMERGENCY MANAGEMENT/FIRE MARSHALL | | | | | | |
| 10-4330-412100 | SALARIES-REGULAR | 97,153 | 116,256 | 115,705 | 118,019 | 118,019 |
| 10-4330-412101 | SALARIES-ON CALL | 0 | 1,300 | 2,600 | 2,600 | 2,600 |
| 10-4330-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 1,260 | 1,260 | 1,260 |
| 10-4330-418100 | SOCIAL SECURITY CONT. | 7,302 | 9,404 | 9,357 | 9,750 | 9,750 |
| 10-4330-418200 | RETIREMENT CONT. | 4,564 | 5,878 | 5,785 | 6,031 | 6,031 |
| 10-4330-418300 | HOSPITAL INS. EXPENSE | 9,653 | 13,448 | 13,288 | 13,288 | 13,288 |
| 10-4330-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4330-418600 | WORKER'S COMPENSATION | 5,995 | 6,441 | 3,471 | 3,619 | 3,619 |
| 10-4330-418900 | OTHER FRINGE -DEFERRED COMP. | 2,738 | 3,527 | 3,471 | 3,619 | 3,619 |
| 10-4330-418901 | OTHER FRINGE-\$30/MONTH | 1,440 | 1,440 | 1,440 | 1,440 | 1,440 |
| 10-4330-421200 | UNIFORMS | 900 | 400 | 500 | 500 | 500 |
| 10-4330-425100 | MOTOR FUELS AND LUBRICANTS | 2,700 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-4330-425200 | TIRES | 600 | 600 | 600 | 600 | 600 |
| 10-4330-425300 | VEHICLE PARTS | 500 | 400 | 600 | 600 | 600 |
| 10-4330-426000 | OFFICE SUPPLIES | 1,000 | 800 | 800 | 800 | 800 |
| 10-4330-429000 | OTHER SUPPLIES | 1,867 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-4330-429001 | OTHER SUPPLIES-LPEC | 350 | 0 | 0 | 0 | 0 |
| 10-4330-429003 | OTHER SUPPLIES-HAZMAT | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-4330-431100 | TRAVEL-MILEAGE | 320 | 0 | 0 | 0 | 0 |
| 10-4330-431200 | TRAVEL-SUBSISTENCE | 2,900 | 1,800 | 1,800 | 1,800 | 1,800 |
| 10-4330-432100 | TELEPHONE SERVICE | 5,000 | 5,000 | 3,800 | 3,800 | 3,800 |
| 10-4330-432500 | POSTAGE | 450 | 450 | 500 | 500 | 500 |
| 10-4330-433100 | UTILITIES-ELECTRICITY | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 10-4330-433300 | UTILITIES-PROPANE GAS | 350 | 800 | 900 | 900 | 900 |
| 10-4330-434100 | PRINTING | 500 | 250 | 250 | 250 | 250 |
| 10-4330-435200 | MAINT. & REPAIR-EQUIPMENT | 9,500 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-4330-435201 | REPAIRS & MAINT-SMOKE HOUSE | 0 | 0 | 0 | 0 | 0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| 10-4330-435300 | MAINT. & REPAIR-VEHICLES | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-4330-437000 | ADVERTISING | 80 | 0 | 150 | 150 | 150 |
| 10-4330-439500 | EMPLOYEE TRAINING | 1,500 | 1,400 | 1,250 | 1,250 | 1,250 |
| 10-4330-441100 | RENT-LAND | 0 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-4330-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4330-445400 | INSURANCE-PROF. LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4330-449100 | DUES AND SUBSCRIPTIONS | 2,164 | 600 | 1,600 | 1,600 | 1,600 |
| 10-4330-449900 | MISC.-EXPENSE | 14,580 | 2,080 | 1,800 | 1,800 | 1,800 |
| 10-4330-449904 | MISC-LAPTOP GRANT | 1,000 | 0 | 0 | 0 | 0 |
| 10-4330-449906 | MISC.-TERRORISM GRANT | 0 | 0 | 0 | 0 | 0 |
| 10-4330-449906 | MISC-FIRE DEP'T REIMB/FEMA | 0 | 0 | 0 | 0 | 0 |
| 10-4330-449908 | MISC.EXPENSE-ST.SIMMONS COMM. | 5,000 | 0 | 0 | 0 | 20,000 |
| 10-4330-449909 | MISC. EXPENSE-TATER HILL | 0 | 0 | 0 | 0 | 0 |
| 10-4330-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 133 | 40,000 | 300,000 | 0 | 0 |
| 10-4330-457000 | CAP. OUTLAY-VEHICLE | 0 | 25,000 | 0 | 0 | 0 |
| 10-4330-469100 | PROFESSIONAL SERVICES-AUDIT | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 |
| 10-4330-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 0 | 0 | 0 | 0 |
| 10-4330-469901 | PAY. TO FIRE DIST.-FOSCOE | 22,975 | 22,975 | 40,527 | 0 | 22,975 |
| 10-4330-469904 | PAY. TO FIRE DIST.-BEAVER DAM | 22,725 | 22,725 | 22,725 | 16,760 | 22,725 |
| 10-4330-469905 | PAY.TO FIRE DIST.-BOONE | 47,125 | 47,125 | 47,125 | 30,660 | 47,125 |
| 10-4330-469906 | PAY. TO FIRE DIST.-ZIONVILLE | 20,000 | 20,000 | 48,950 | 17,955 | 20,000 |
| 10-4330-469907 | PAY. TO FIRE DIST.-COVE CREEK | 25,350 | 25,350 | 25,350 | 13,581 | 25,350 |
| 10-4330-469908 | PAY. TO FIRE DIST.-STEW.SIMMON | 20,175 | 20,175 | 20,175 | 21,029 | 20,175 |
| 10-4330-469910 | PAY. TO FIRE DIST.-MEAT CAMP | 25,825 | 25,825 | 25,825 | 22,994 | 25,825 |
| 10-4330-469911 | PAY. TO FIRE DIST.-TODD | 12,000 | 12,000 | 25,000 | 11,158 | 12,000 |
| 10-4330-469912 | PAY.TO FIRE DIST.-BLOWING ROCK | 33,525 | 33,525 | 33,525 | 10,374 | 33,525 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|--|---|--|--|---------------------------------------|
| 10-4330-469913 | PAY. TO FIRE DIST.-SHAWNEEHAW | 20,000 | 20,000 | 20,000 | 13,931 | 20,000 |
| 104330-469919 | PAY. TO FIRE DIST-CRESTON | 0 | 3,000 | 10,000 | 3,591 | 3,000 |
| 10-4330-469924 | PAY. TO FIRE DIST.-DEEP GAP | 21,325 | 21,325 | 39,628 | 22,386 | 21,325 |
| 10-4330-469998 | PAY. TO FIRE DIST.-BEECH MTN. | 20,500 | 20,500 | 25,500 | 20,500 | 20,500 |
| 10-4330-469999 | PAY. TO FIRE DIST.- 7-DEVILS | 12,000 | 12,000 | 25,000 | 12,000 | 12,000 |
| TOTALS EMER. MANAGEMENT/FIRE MARSHALL | | \$492,574 | \$569,749 | \$907,207 | \$418,045 | \$527,651 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-----------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PLANNING & INSPECTIONS | | | | | | |
| 10-4350-412100 | SALARIES-REGULAR | 233,401 | 296,819 | 316,023 | 322,343 | 322,343 |
| 10-4350-412600 | SALARIES-PART-TIME | 11,000 | 2,000 | 3,000 | 3,000 | 3,000 |
| 10-4350-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 1,680 | 1,680 | 1,680 |
| 10-4350-418100 | SOCIAL SECURITY CONT. | 19,472 | 23,746 | 25,522 | 26,162 | 26,162 |
| 10-4350-418200 | RETIREMENT CONT. | 11,670 | 14,741 | 15,951 | 16,117 | 16,117 |
| 10-4350-418300 | HOSPITAL INS. EXPENSE | 22,064 | 30,258 | 29,898 | 29,898 | 29,898 |
| 10-4350-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4350-418600 | WORKER'S COMPENSATION | 7,500 | 3,934 | 3,190 | 3,223 | 3,223 |
| 10-4350-418900 | OTHER FRINGE -DEFERRED COMP. | 7,002 | 8,845 | 9,571 | 9,670 | 9,670 |
| 10-4350-418901 | OTHER FRINGE-\$30/MONTH | 2,880 | 3,240 | 3,240 | 3,240 | 3,240 |
| 10-4350-425100 | MOTOR FUELS AND LUBRICANTS | 3,500 | 6,500 | 5,500 | 5,500 | 5,500 |
| 10-4350-425200 | TIRES | 850 | 850 | 900 | 900 | 900 |
| 10-4350-426000 | OFFICE SUPPLIES | 1,700 | 2,000 | 3,000 | 2,500 | 2,500 |
| 10-4350-427000 | PURCHASES FOR RESALE | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-4350-429000 | OTHER SUPPLIES | 350 | 250 | 300 | 300 | 300 |
| 10-4350-431100 | TRAVEL-MILEAGE | 500 | 300 | 100 | 100 | 100 |
| 10-4350-431200 | TRAVEL-SUBSISTENCE | 6,215 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-4350-432100 | TELEPHONE SERVICE | 700 | 900 | 120 | 120 | 120 |
| 10-4350-432500 | POSTAGE | 2,100 | 2,300 | 2,500 | 2,500 | 2,500 |
| 10-4350-434100 | PRINTING | 1,305 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-4350-435200 | MAINT.& REPAIR-EQUIPMENT | 300 | 200 | 0 | 0 | 0 |
| 10-4350-435300 | MAINT.& REPAIR-VEHICLES | 3,605 | 3,000 | 3,500 | 3,200 | 3,200 |
| 10-4350-437000 | ADVERTISING | 550 | 400 | 400 | 400 | 400 |
| 10-4350-439500 | EMPLOYEE TRAINING | 2,696 | 2,200 | 2,600 | 2,200 | 2,200 |
| 10-4350-444000 | SERVICE & MAINTENANCE CONTRACT | 175 | 75 | 75 | 75 | 75 |
| 10-4350-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4350-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|--|---|--|--|---------------------------------------|
| 10-4350-449100 | DUES AND SUBSCRIPTIONS | 1,500 | 1,300 | 1,500 | 1,300 | 1,300 |
| 10-4350-449900 | MISC.-EXPENSE | 250 | 7,000 | 5,500 | 5,500 | 5,500 |
| 10-4350-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 19,500 | 0 | 0 | 0 | 0 |
| 10-4350-454000 | CAPITAL OUTLAY-VEHICLES | 0 | 23,000 | 23,500 | 23,500 | 23,500 |
| 10-4350-467000 | BOARD MEMBER FEES | 3,065 | 3,120 | 3,120 | 3,120 | 3,120 |
| 10-4350-469500 | CONTRACTED SERVICES | 1,364 | 0 | 33,000 | 33,000 | 33,000 |
| 10-4350-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 0 | 0 | 0 | 0 |
| TOTALS PLANNING & INSPECTIONS | | \$ 365,574 | \$ 449,178 | \$ 505,890 | \$ 511,748 | \$ 511,748 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------|----------------------------|--|--|--|--|---------------------------------------|
| MEDICAL EXAMINER | | | | | | |
| 10-4360-469102 | PROF.SERVICES-MEDICAL | 20,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| TOTALS MEDICAL EXAMINER | | \$20,000 | \$22,000 | \$22,000 | \$22,000 | \$22,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| AMBULANCE & RESCUE SQUAD | | | | | | |
| 10-4370-432100 | TELEPHONE SERVICE | 5,800 | 5,000 | 4,000 | 4,000 | 4,000 |
| 10-4370-433100 | UTILITIES-ELECTRICITY | 3,000 | 3,000 | 2,500 | 2,500 | 2,500 |
| 10-4370-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-4370-449900 | WAT.RESCUE SQUAD-SP.ALLOC. | 48,000 | 0 | 0 | 0 | 0 |
| 10-4370-469100 | PROFESSIONAL SERVICES-AUDIT | 0 | 900 | 900 | 900 | 900 |
| 10-4370-469501 | CONTRACTED SER.-WAT.MEDICS INC. | 719,219 | 745,000 | 825,000 | 825,000 | 825,000 |
| 10-4370-469503 | CONT.SERV.-WAT.RESCUE SQUAD | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| 10-4370-469504 | CONT.SERV.-BL.ROCK RESCUE | 22,000 | 22,000 | 46,300 | 22,000 | 22,000 |
| TOTALS AMBULANCE & & RESCUE SQUAD | | \$822,019 | \$799,900 | \$902,700 | \$878,400 | \$878,400 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-----------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| ANIMAL CONTROL | | | | | | |
| 10-4380-412100 | SALARIES-REGULAR | 47,041 | 79,643 | 76,033 | 77,559 | 77,559 |
| 10-4380-412101 | SALARIES-ON CALL | 0 | 2,600 | 5,200 | 5,640 | 5,640 |
| 10-4380-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 0 | 840 | 840 |
| 10-4380-418100 | SOCIAL SECURITY CONT. | 3,767 | 6,371 | 6,566 | 6,723 | 6,723 |
| 10-4380-418200 | RETIREMENT CONT. | 2,355 | 3,982 | 4,062 | 4,160 | 4,160 |
| 10-4380-418300 | HOSPITAL INS. EXPENSE | 5,516 | 10,086 | 6,644 | 9,966 | 9,966 |
| 10-4380-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-4380-418600 | WORKER'S COMPENSATION | 967 | 770 | 836 | 853 | 853 |
| 10-4380-418900 | OTHER FRINGE -DEFERRED COMP. | 1,413 | 2,389 | 2,281 | 2,496 | 2,496 |
| 10-4380-418901 | OTHER FRINGE-\$30/MONTH | 720 | 1,080 | 720 | 1,080 | 1,080 |
| 10-4380-421100 | JANITORIAL SUPPLIES | 1,000 | 1,500 | 1,800 | 1,500 | 1,500 |
| 10-4380-421200 | UNIFORMS | 1,000 | 1,300 | 1,350 | 700 | 700 |
| 10-4380-422000 | FOOD AND PROVISIONS | 2,000 | 2,750 | 3,000 | 2,750 | 2,750 |
| 10-4380-423800 | PRESCRIPTION DRUG PURCHASES | 1,200 | 1,800 | 1,800 | 1,800 | 1,800 |
| 10-4380-425100 | MOTOR FUELS AND LUBRICANTS | 2,800 | 3,600 | 3,600 | 2,750 | 2,750 |
| 10-4380-425200 | TIRES | 1,300 | 800 | 1,000 | 500 | 500 |
| 10-4380-426000 | OFFICE SUPPLIES | 400 | 500 | 550 | 500 | 500 |
| 10-4380-429000 | OTHER SUPPLIES | 2,125 | 3,000 | 4,000 | 3,200 | 3,200 |
| 10-4380-431100 | TRAVEL-MILEAGE | 300 | 425 | 500 | 300 | 300 |
| 10-4380-431200 | TRAVEL-SUBSISTENCE | 550 | 600 | 600 | 600 | 600 |
| 10-4380-432100 | TELEPHONE SERVICE | 1,750 | 2,700 | 2,700 | 2,000 | 2,000 |
| 10-4380-432500 | POSTAGE | 150 | 200 | 300 | 300 | 300 |
| 10-4380-434100 | PRINTING | 509 | 500 | 500 | 500 | 500 |
| 10-4380-435100 | MAINT. & REPAIR-BUILDINGS | 4,200 | 1,200 | 3,000 | 750 | 750 |
| 10-4380-435200 | MAINT.& REPAIR-EQUIPMENT | 150 | 300 | 300 | 300 | 300 |
| 10-4380-435300 | MAINT.& REPAIR-VEHICLES | 2,500 | 1,500 | 2,000 | 1,000 | 1,000 |
| 10-4380-437000 | ADVERTISING | 66 | 75 | 100 | 100 | 100 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. | CURR. YR. | DEPART. | ADMN. | BOARD |
|------------------------------|-------------------------------|-----------------|------------------|------------------|------------------|------------------|
| | | BUDGET | BUDGET | REQUEST | RECOMMEND | APPROVED |
| | | 2000/01 | 2001/02 | 2002-03 | 2002-03 | 2002-03 |
| 10-4380-439500 | EMPLOYEE TRAINING | 900 | 800 | 800 | 700 | 700 |
| 10-4380-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4380-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4380-449900 | MISC.-EXPENSE | 500 | 500 | 1,000 | 275 | 275 |
| 10-4380-449901 | DONATIONS | 0 | 0 | 300 | 0 | 0 |
| 10-4380-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 820 | 1,350 | 0 | 0 | 0 |
| 10-4380-454000 | CAPITAL OUTLAY-VEHICLES | 0 | 27,000 | 28,000 | 26,000 | 26,000 |
| 10-4380-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 4,725 | 0 | 0 | 0 |
| 10-4380-467000 | BOARD MEMBER FEES | 0 | 500 | 500 | 500 | 500 |
| 10-4380-469505 | CONTRACTED SERVICES-INTERNET | 0 | 75 | 300 | 300 | 300 |
| TOTALS ANIMAL CONTROL | | \$85,999 | \$164,621 | \$160,342 | \$156,642 | \$156,642 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| APPALCART | | | | | | |
| 10-4500-469300 | GENERAL APPROPRIATION | 50,000 | 54,075 | 99,278 | 59,278 | 59,278 |
| 10-4500-469301 | WORK FIRST/-CALDWELL ROUTE | 4,012 | 0 | 0 | 0 | 0 |
| 10-4500-469843 | RURAL GENERAL PUBLIC PROGRAM | 11,067 | 0 | 0 | 0 | 0 |
| 10-4500-469844 | WORK FIRST/EMPLOYMENT TRANS. | 3,723 | 0 | 0 | 0 | 0 |
| 10-4500-469845 | ELDERLY & HAND. TRAN. GRANT | 11,571 | 0 | 0 | 0 | 0 |
| TOTALS APPALCART | | \$80,373 | \$54,075 | \$99,278 | \$59,278 | \$59,278 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------|----------------------------|--|--|--|--|---------------------------------------|
| FORESTRY | | | | | | |
| 10-4750-469300 | GENERAL APPROPRIATION | 40,000 | 35,624 | 36,394 | 36,394 | 36,394 |
| TOTALS FORESTRY | | \$40,000 | \$35,624 | \$36,394 | \$36,394 | \$36,394 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------------------|----------------------------|--|---|--|--|---------------------------------------|
| ECONOMIC DEVELOPMENT | | | | | | |
| 10-4920-463000 | ANNUAL APPROPRIATION | 45,000 | 54,965 | 57,810 | 54,965 | 54,965 |
| 10-4920-463001 | OLD COVE CREEK SITE WORK | 35,000 | 0 | 0 | 0 | 0 |
| TOTALS ECONOMIC DEVELOPMENT | | \$80,000 | \$54,965 | \$57,810 | \$54,965 | \$54,965 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| COOPERATIVE EXTENSION | | | | | | |
| 10-4950-412100 | SALARIES-REGULAR | 106,742 | 119,120 | 121,336 | 119,098 | 119,098 |
| 10-4950-412300 | SALARIES-STATE INC. | 6,000 | 3,454 | 4,715 | 4,000 | 4,000 |
| 10-4950-418100 | SOCIAL SECURITY CONT. | 8,539 | 9,071 | 9,255 | 9,111 | 9,111 |
| 10-4950-418200 | RETIREMENT CONT. | 12,000 | 8,454 | 6,049 | 5,954 | 5,954 |
| 10-4950-418300 | HOSPITAL INS. EXPENSE | 8,467 | 9,750 | 11,164 | 11,614 | 11,614 |
| 10-4950-418600 | WORKER'S COMPENSATION | 82 | 1,737 | 247 | 247 | 247 |
| 10-4950-429000 | OTHER SUPPLIES | 7,689 | 7,689 | 5,589 | 5,589 | 5,589 |
| 10-4950-431100 | TRAVEL-MILEAGE(within county) | 1,940 | 1,940 | 4,380 | 2,940 | 2,940 |
| 10-4950-431200 | TRAVEL-SUBSISTENCE | 2,000 | 2,000 | 2,294 | 1,000 | 1,000 |
| 10-4950-432100 | TELEPHONE SERVICE | 5,513 | 5,585 | 5,085 | 5,085 | 5,085 |
| 10-4950-432500 | POSTAGE | 1,150 | 1,150 | 950 | 950 | 950 |
| 10-4950-435200 | MAINT.& REPAIR-EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 10-4950-439500 | EMPLOYEE TRAINING | 500 | 500 | 1,540 | 1,540 | 1,540 |
| 10-4950-444000 | SERVICE & MAINTENANCE CONTRACT | 2,396 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-4950-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-4950-449100 | DUES AND SUBSCRIPTIONS | 1,654 | 1,671 | 1,534 | 1,534 | 1,534 |
| 10-4950-449900 | MISC.-EXPENSE | 225 | 1,000 | 3,583 | 3,583 | 3,583 |
| 10-4950-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 4,000 | 0 | 0 | 0 | 0 |
| 10-4950-469505 | CONTRACTED SERVICES-INTERNET | 0 | 360 | 0 | 0 | 0 |
| TOTALS COOPERATIVE EXTENSION | | \$168,897 | \$175,481 | \$179,721 | \$174,245 | \$174,245 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| SOIL CONSERVATION | | | | | | |
| 10-4960-412100 | SALARIES-REGULAR | 49,439 | 56,211 | 54,168 | 55,251 | 55,251 |
| 10-4960-418100 | SOCIAL SECURITY CONT. | 3,955 | 4,505 | 4,333 | 4,420 | 4,420 |
| 10-4960-418200 | RETIREMENT CONT. | 2,472 | 2,816 | 2,708 | 2,763 | 2,763 |
| 10-4960-418300 | HOSPITAL INS. EXPENSE | 5,516 | 6,724 | 6,644 | 6,644 | 6,644 |
| 10-4960-418600 | WORKER'S COMPENSATION | 480 | 282 | 271 | 276 | 276 |
| 10-4960-418900 | OTHER FRINGE -DEFERRED COMP. | 1,483 | 1,689 | 1,625 | 1,658 | 1,658 |
| 10-4960-418901 | OTHER FRINGE-\$30/MONTH | 720 | 720 | 720 | 720 | 720 |
| 10-4960-425100 | MOTOR FUELS AND LUBRICANTS | 400 | 400 | 400 | 400 | 400 |
| 10-4960-425200 | TIRES | 0 | 300 | 0 | 0 | 0 |
| 10-4960-426000 | OFFICE SUPPLIES | 750 | 700 | 700 | 700 | 700 |
| 10-4960-429000 | OTHER SUPPLIES | 4,100 | 4,000 | 4,200 | 4,000 | 4,000 |
| 10-4960-431100 | TRAVEL-MILEAGE | 550 | 500 | 600 | 500 | 500 |
| 10-4960-431200 | TRAVEL-SUBSISTENCE | 750 | 750 | 900 | 750 | 750 |
| 10-4960-432100 | TELEPHONE SERVICE | 700 | 950 | 950 | 950 | 950 |
| 10-4960-432500 | POSTAGE | 300 | 300 | 300 | 300 | 300 |
| 10-4960-435200 | MAINT.& REPAIR-EQUIPMENT | 225 | 225 | 200 | 200 | 200 |
| 10-4960-435300 | MAINT.& REPAIR-VEHICLES | 400 | 400 | 600 | 600 | 600 |
| 10-4960-439500 | EMPLOYEE TRAINING | 350 | 350 | 400 | 350 | 350 |
| 10-4960-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-4960-44000 | SERVICE & MAINTENANCE CONTRACT | 0 | 50 | 50 | 50 | 50 |
| 10-4960-449901 | MISC. EXP.-FARM PERSERVATION | 0 | 750 | 750 | 750 | 750 |
| 10-4960-449902 | MISC.-TECH. ASSIST.-421 | 0 | 5,000 | 2,000 | 0 | 0 |
| 10-4960-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 10-4960-469853 | SOIL & WATER CON.-SP.ALLOC. | 2,291 | 4,918 | 3,818 | 1,818 | 1,818 |
| TOTALS SOIL CONSERVATION | | \$74,881 | \$92,540 | \$86,337 | \$83,100 | \$83,100 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-----------------------------|----------------------------|--|---|--|--|---------------------------------------|
| PUBLIC HEALTH | | | | | | |
| 10-5110-463000 | ANNUAL APPROPRIATION | 405,687 | 438,578 | 498,322 | 463,735 | 463,735 |
| TOTALS PUBLIC HEALTH | | \$405,687 | \$438,578 | \$498,322 | \$463,735 | \$463,735 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-----------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| MENTAL HEALTH | | | | | | |
| 10-5210-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-5210-463000 | ANNUAL APPROPRIATION | 200,478 | 206,492 | 212,687 | 212,687 | 212,687 |
| 10-5210-469820 | CRIM. JUSTICE PART. PROGRAM | 61,294 | 61,294 | 0 | 0 | 0 |
| 10-5210-469823 | REACHING ADOLESCENTS PROGRAM | 106,161 | 0 | 0 | 0 | 0 |
| 10-5210-469845 | ELDERLY & HAND. TRAN. GRANT | 3,350 | 0 | 0 | 0 | 0 |
| 10-5210-469852 | ABC/5 CENTS PER BOTTLE | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| TOTALS MENTAL HEALTH | | \$386,283 | \$282,786 | \$227,687 | \$227,687 | \$227,687 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PROJECT ON AGING | | | | | | |
| 10-5550-412100 | SALARIES-REGULAR | 493,423 | 556,650 | 552,881 | 563,939 | 563,939 |
| 105550-412101 | SALARIES-NON REGULAR | 0 | 620,500 | 578,563 | 425,000 | 425,000 |
| 10-5550-412600 | SALARIES-PART-TIME | 487,040 | 0 | 0 | 0 | 0 |
| 10-5550-418100 | SOCIAL SECURITY CONT. | 72,837 | 94,172 | 90,516 | 78,647 | 78,647 |
| 10-5550-418200 | RETIREMENT CONT. | 24,671 | 27,832 | 27,644 | 28,197 | 28,197 |
| 10-5550-418300 | HOSPITAL INS. EXPENSE | 62,055 | 77,326 | 74,745 | 74,745 | 74,745 |
| 10-5550-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-5550-418600 | WORKER'S COMPENSATION | 35,000 | 16,699 | 11,314 | 9,948 | 9,948 |
| 10-5550-418900 | OTHER FRINGE -DEFERRED COMP. | 14,803 | 7,793 | 16,586 | 16,918 | 16,918 |
| 10-5550-418901 | OTHER FRINGE-\$30/MONTH | 7,920 | 8,280 | 8,100 | 8,100 | 8,100 |
| 10-5550-422000 | FOOD AND PROVISIONS | 82,529 | 81,000 | 87,000 | 87,000 | 87,000 |
| 10-5550-426000 | OFFICE SUPPLIES | 11,386 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-5550-429200 | PROGRAM SUPPLIES | 30,553 | 25,000 | 25,000 | 25,000 | 25,000 |
| 10-5550-429855 | OTHER SUPPLIES-SENIOR GAMES | 17,523 | 10,000 | 10,000 | 6,000 | 6,000 |
| 10-5550-431100 | TRAVEL-MILEAGE | 49,500 | 46,000 | 45,000 | 45,000 | 45,000 |
| 10-5550-431300 | TRAVEL-CLIENT TRANSPORT | 37,900 | 34,000 | 40,000 | 40,000 | 40,000 |
| 10-5550-431301 | TRAVEL-CLIENT-E & D GRANT | 11,250 | 11,250 | 0 | 0 | 0 |
| 10-5550-431500 | TRAVEL-MEAL DEL.-APPAL. VOL. | 12,500 | 13,000 | 15,000 | 15,000 | 15,000 |
| 10-5550-432100 | TELEPHONE SERVICE | 10,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-5550-432500 | POSTAGE | 1,200 | 1,100 | 1,300 | 1,300 | 1,300 |
| 10-5550-434100 | PRINTING | 1,500 | 2,000 | 2,500 | 2,500 | 2,500 |
| 10-5550-435200 | MAINT.& REPAIR-EQUIPMENT | 1,500 | 1,500 | 1,750 | 1,750 | 1,750 |
| 10-5550-435201 | REPAIRS & MAINT-BUILDINGS | 9,458 | 0 | 0 | 0 | 0 |
| 10-5550-437000 | ADVERTISING | 1,000 | 750 | 750 | 750 | 750 |
| 10-5550-439500 | EMPLOYEE TRAINING | 2,200 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-5550-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-5550-449100 | DUES AND SUBSCRIPTIONS | 300 | 300 | 300 | 300 | 300 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------|-------------------------------|--|---|--|--|---------------------------------------|
| 10-5550-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 1700 | 0 | 0 | 0 | 0 |
| 10-5550-452000 | CAP.OUTLAY-DATA PROC.EQUIP. | 5339 | 0 | 0 | 0 | 0 |
| 10-5550-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 10-5550-469505 | CONT.SERVICES-INTERNET ACCESS | 450 | 75 | 0 | 0 | 0 |
| 10-5550-469510 | CONT.SERVICES-VOL.RECOGNITION | 2,000 | 2,000 | 2,200 | 2,200 | 2,200 |
| 10-5550-469511 | CONT.SERVICES-HEALTH SCREEN | 8,242 | 8,000 | 9,000 | 8,000 | 8,000 |
| 10-5550-469512 | CONT.SER.-HB 405 SCREENING | 5,000 | 6,500 | 6,500 | 6,500 | 6,500 |
| 10-5550-469514 | CONTRACTED SERV-INSTRUCTORS | 9,592 | 8,000 | 8,000 | 4,000 | 4,000 |
| TOTALS PROJECT ON AGING | | \$1,510,871 | \$1,673,227 | \$1,628,149 | \$1,464,294 | \$1,464,294 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| VETERAN SERVICES | | | | | | |
| 10-5820-412100 | SALARIES-REGULAR | 63,528 | 72,871 | 72,871 | 76,558 | 76,558 |
| 10-5820-418100 | SOCIAL SECURITY CONT. | 5,082 | 5,830 | 5,830 | 6,125 | 6,125 |
| 10-5820-418200 | RETIREMENT CONT. | 3,176 | 3,644 | 3,644 | 3,828 | 3,828 |
| 10-5820-418300 | HOSPITAL INS. EXPENSE | 5,516 | 6,724 | 6,644 | 6,644 | 6,644 |
| 10-5820-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-5820-418600 | WORKER'S COMPENSATION | 605 | 364 | 364 | 383 | 383 |
| 10-5820-418900 | OTHER FRINGE -DEFERRED COMP. | 1,906 | 2,186 | 2,186 | 2,297 | 2,297 |
| 10-5820-418901 | OTHER FRINGE-\$30/MONTH | 720 | 720 | 720 | 720 | 720 |
| 10-5820-426000 | OFFICE SUPPLIES | 1,152 | 1,200 | 1,970 | 1,200 | 1,200 |
| 10-5820-431100 | TRAVEL-MILEAGE | 600 | 750 | 780 | 750 | 750 |
| 10-5820-431200 | TRAVEL-SUBSISTENCE | 1,700 | 750 | 750 | 750 | 750 |
| 10-5820-432100 | TELEPHONE SERVICE | 830 | 550 | | | |
| 10-5820-432500 | POSTAGE | 400 | 400 | 300 | 300 | 300 |
| 10-5820-435200 | MAINT.& REPAIR-EQUIPMENT | 0 | 60 | 0 | 0 | 0 |
| 10-5820-439500 | EMPLOYEE TRAINING | 190 | 160 | 160 | 160 | 160 |
| 10-5820-444000 | SERVICE & MAINTENANCE CONTRACT | 36 | 0 | 0 | 0 | 0 |
| 10-5820-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-5820-449100 | DUES AND SUBSCRIPTIONS | 1,036 | 751 | 550 | 550 | 550 |
| 10-5820-449900 | MISC.-EXPENSE | 280 | 250 | 0 | 0 | 0 |
| 10-5820-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 387 | 0 | 0 | 0 | 0 |
| 10-5820-469505 | CONT.SERVICES-INTERNET ACCESS | 390 | 0 | 0 | 0 | 0 |
| TOTALS VETERAN SERVICES | | \$87,534 | \$97,210 | \$96,769 | \$100,265 | \$100,265 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SPECIAL APPROPRIATIONS | | | | | | |
| 10-5890-463103 | BEECH MTN. PARKS & RECREATION | 3,000 | 3,000 | 2,500 | 2,500 | 2,500 |
| 10-5890-463104 | WATAUGA CO. ARTS COUNCIL | 7,500 | 7,500 | 10,000 | 7,500 | 7,500 |
| 10-5890-463105 | BLOWING ROCK CHAMBER OF COMM. | 4,000 | 4,000 | 10,000 | 4,000 | 4,000 |
| 10-5890-463106 | BLOW.ROCK PARKS & RECREATION | 10,000 | 10,000 | 15,000 | 10,000 | 10,000 |
| 10-5890-463107 | NATIONAL GUARD | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-5890-463108 | REGION D COUNCIL OF GOVERNMENT | 14,856 | 14,856 | 14,856 | 14,856 | 14,856 |
| 10-5890-463109 | WATAUGA OPPORTUNITIES | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| 10-5890-463110 | SOUTHERN APP. HIST ASSOC. | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-5890-463111 | ALCOHOL & DRUG COUNCIL | 500 | 500 | 2,000 | 500 | 500 |
| 10-5890-463112 | BOONE AREA CHAMBER OF COMMERC | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 10-5890-463113 | PARENT TO PARENT | 1,000 | 1,000 | 1,500 | 1,000 | 1,000 |
| 10-5890-463114 | FOSCOE GRANDFATHER COMM. CTR. | 15,000 | 10,000 | 10,000 | 5,000 | 5,000 |
| 10-5890-463116 | MOUNTAIN RURITAN CLUB | 0 | 0 | 5,000 | 2,500 | 2,500 |
| 10-5890-463117 | HICKORY RIDGE HOMESTEAD | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 105890-4663118 | BLOWING ROCK STAGE COMPANY | 0 | 10,000 | 10,000 | 0 | 0 |
| 10-5890-463119 | VALLE CRUCIS COMM. PARK | 9,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-5890-463121 | COUNCIL ON STATUS OF WOMEN | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-5890-463122 | VOLUNTEER OUTREACH CENTER | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 10-5890-463123 | VETERANS MEMORIAL | 0 | 10,000 | 0 | 0 | 0 |
| 10-5890-463124 | WATAUGA NET | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 10-5890-463127 | CHILDREN'S COUNCIL-WATAUGA CO. | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-5890-463128 | WATAUGA CO. CRIMESTOPPERS | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-5890-463130 | W.A.M.Y. COMMUNITY ACTION, INC | | 0 | 6,000 | 0 | 0 |
| 10-5890-463131 | BEECH MNT. WASTEWATER SYSTEM | | 0 | 0 | 0 | 0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------------|-------------------------------|--|--|--|--|---------------------------------------|
| 10-5890-469811 | RESTORATIVE JUSTICE PROJECT | 26,291 | 0 | 0 | 0 | 0 |
| 10-5890-469846 | E & D TRAN. GRANT-WAT.OPPORT. | 11,429 | 0 | 0 | 0 | 0 |
| TOTALS SPECIAL APPROPRIATIONS | | \$171,076 | \$149,856 | \$168,856 | \$129,856 | \$129,856 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC SCHOOLS-CURRENT EXPENSE | | | | | | |
| 10-5911-463000 | ANNUAL APPROPRIATION | 5,650,011 | 6,835,981 | 7,567,897 | 7,287,897 | 7,468,309 |
| 10-5911-469801 | ED GRANT NATL. FOREST RECEIPTS | 500 | 500 | 500 | 500 | 500 |
| TOTALS PUBLIC SCHOOLS-CURRENT EXPENSE | | \$5,650,511 | \$6,836,481 | \$7,568,397 | \$7,288,397 | \$7,468,809 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|----------------------------|--|---|--|--|---------------------------------------|
| COMM. COLLEGE-CURRENT OPERATIONS | | | | | | |
| 10-5921-459001 | CAP.OUTLAY-LUMP SUM | 22,000 | 27,300 | 8,500 | 8,500 | 8,500 |
| 10-5921-463000 | ANNUAL APPROPRIATION | 467,293 | 531,675 | 650,498 | 587,368 | 587,368 |
| 10-5921-463001 | CC&TI-SITE WORK | 14,368 | 0 | 0 | 0 | 0 |
| 10-5921-463002 | BUS. CTR WATER/SEWER | 105,010 | 0 | 0 | 0 | 0 |
| TOTALS COMM. COLLEGE-CURR.OPERATIONS | | \$608,671 | \$558,975 | \$658,998 | \$595,868 | \$595,868 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------|----------------------------|--|---|--|--|---------------------------------------|
| LIBRARY | | | | | | |
| 10-6110-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-6110-469300 | GENERAL APPROPRIATION | 300,000 | 324,450 | 365,200 | 334,184 | 340,184 |
| TOTALS LIBRARY | | \$300,000 | \$324,450 | \$365,200 | \$334,184 | \$340,184 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| RECREATION-ADMN. | | | | | | |
| 10-6120-412100 | SALARIES-REGULAR | 93,594 | 107,283 | 107,384 | 109,532 | 109,532 |
| 10-6120-412600 | SALARIES-PART-TIME | 9,632 | 5,000 | 6,000 | 5,000 | 5,000 |
| 10-6120-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 420 | 0 | 0 |
| 10-6120-418100 | SOCIAL SECURITY CONT. | 8,258 | 8,983 | 9,071 | 9,163 | 9,163 |
| 10-6120-418200 | RETIREMENT CONT. | 4,680 | 5,364 | 5,369 | 5,477 | 5,477 |
| 10-6120-418300 | HOSPITAL INS. EXPENSE | 8,274 | 10,086 | 9,966 | 9,966 | 9,966 |
| 10-6120-418600 | WORKER'S COMPENSATION | 1,004 | 561 | 567 | 578 | 578 |
| 10-6120-418900 | OTHER FRINGE -DEFERRED COMP. | 2,808 | 3,218 | 3,222 | 3,286 | 3,286 |
| 10-6120-418901 | OTHER FRINGE-\$30/MONTH | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 |
| 10-6120-421100 | JANITORIAL SUPPLIES | 472 | 0 | 0 | 0 | 0 |
| 10-6120-421200 | UNIFORMS | 380 | 270 | 270 | 270 | 270 |
| 10-6120-426000 | OFFICE SUPPLIES | 3,250 | 3,500 | 3,800 | 3,500 | 3,500 |
| 10-6120-431100 | TRAVEL-MILEAGE | 1,350 | 816 | 918 | 816 | 816 |
| 10-6120-431200 | TRAVEL-SUBSISTENCE | 1,116 | 616 | 648 | 616 | 616 |
| 10-6120-432100 | TELEPHONE SERVICE | 5,524 | 5,670 | 5,000 | 5,000 | 5,000 |
| 10-6120-432500 | POSTAGE | 1,950 | 1,850 | 1,340 | 1,340 | 1,340 |
| 10-6120-433900 | UTILITIES-DUMPSTER PICK-UP | 395 | 0 | 0 | 0 | 0 |
| 10-6120-434100 | PRINTING | 498 | 550 | 475 | 475 | 475 |
| 10-6120-435200 | MAINT. & REPAIR-EQUIPMENT | 1,990 | 1,830 | 1,830 | 1,830 | 1,830 |
| 10-6120-437000 | ADVERTISING | 400 | 452 | 500 | 500 | 500 |
| 10-6120-439500 | EMPLOYEE TRAINING | 580 | 390 | 520 | 390 | 390 |
| 10-6120-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-6120-449100 | DUES AND SUBSCRIPTIONS | 323 | 405 | 403 | 403 | 403 |
| 10-6120-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 4,274 | 4,274 | 4,274 |
| 10-6120-469505 | CONT.SERVICES-INTERNET ACCESS | 360 | 75 | 300 | 0 | 0 |
| TOTALS RECREATION-ADMN. | | \$147,918 | \$157,999 | \$163,357 | \$163,496 | \$163,496 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| AQUATICS | | | | | | |
| 10-6121-412100 | SALARIES-REGULAR | 49,055 | 56,347 | 58,037 | 59,198 | 59,198 |
| 10-6121-412600 | SALARIES-PART-TIME | 78,220 | 82,500 | 88,682 | 88,682 | 88,682 |
| 10-6121-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 840 | 0 | 0 |
| 10-6121-418100 | SOCIAL SECURITY CONT. | 9,844 | 11,108 | 11,738 | 11,830 | 11,830 |
| 10-6121-418200 | RETIREMENT CONT. | 2,453 | 2,817 | 2,902 | 2,960 | 2,960 |
| 10-6121-418300 | HOSPITAL INS. EXPENSE | 5,516 | 6,724 | 6,644 | 6,644 | 6,644 |
| 10-6121-418600 | WORKER'S COMPENSATION | 4,500 | 3,332 | 2,934 | 2,958 | 2,958 |
| 10-6121-418900 | OTHER FRINGE -DEFERRED COMP. | 1,472 | 1,690 | 1,741 | 1,776 | 1,776 |
| 10-6121-418901 | OTHER FRINGE-\$30/MONTH | 720 | 720 | 720 | 720 | 720 |
| 10-6121-421100 | JANITORIAL SUPPLIES | 828 | 0 | 0 | 0 | 0 |
| 10-6121-421200 | UNIFORMS | 180 | 231 | 231 | 231 | 231 |
| 10-6121-429000 | OTHER SUPPLIES | 15,700 | 15,154 | 16,000 | 15,100 | 15,100 |
| 10-6121-431100 | TRAVEL-MILEAGE | 450 | 450 | 408 | 408 | 408 |
| 10-6121-431101 | TRAVEL-CONTRACTED | 1,500 | 2,000 | 1,300 | 1,300 | 1,300 |
| 10-6121-431200 | TRAVEL-SUBSISTENCE | 320 | 450 | 528 | 450 | 450 |
| 10-6121-432100 | TELEPHONE SERVICE | 1,810 | 1,628 | 1,628 | 1,628 | 1,628 |
| 10-6121-433100 | UTILITIES-ELECTRICITY | 15,000 | 0 | 0 | 0 | 0 |
| 10-6121-433300 | UTILITIES-PROPANE GAS | 29,000 | 0 | 0 | 0 | 0 |
| 10-6121-433400 | UTILITIES-WATER | 10,900 | 0 | 0 | 0 | 0 |
| 10-6121-434100 | PRINTING | 520 | 520 | 600 | 520 | 520 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| 10-6121-435100 | MAINT. & REPAIR-BUILDINGS | 10,732 | 0 | 0 | 0 | 0 |
| 10-6121-435200 | MAINT.& REPAIR-EQUIPMENT | 350 | 345 | 345 | 345 | 345 |
| 10-6121-439500 | EMPLOYEE TRAINING | 410 | 600 | 900 | 600 | 600 |
| 10-6121-449900 | MISC.-EXP HEALTH DEPT PERMITS | 300 | 0 | 0 | 0 | 0 |
| 10-6121-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 10-6121-469505 | CONT.SERVICES-INTERNET ACCESS | 0 | 75 | 300 | 300 | 300 |
| TOTALS AQUATICS | | \$239,780 | \$186,691 | \$196,478 | \$195,650 | \$195,650 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| COVE CREEK GYM COMPLEX | | | | | | |
| 10-6122-412600 | SALARIES-PART-TIME | 6,000 | 2,400 | 2,100 | 2,100 | 2,100 |
| 10-6122-418100 | SOCIAL SECURITY CONT. | 560 | 224 | 168 | 168 | 168 |
| 10-6122-418600 | WORKER'S COMPENSATION | 495 | 14 | 42 | 42 | 42 |
| 10-6122-421100 | JANITORIAL SUPPLIES | 775 | 0 | 0 | 0 | 0 |
| 10-6122-429000 | OTHER SUPPLIES | 2,000 | 0 | 600 | 450 | 450 |
| 10-6122-429200 | PROGRAM SUPPLIES | 200 | 100 | 600 | 300 | 300 |
| 10-6122-432100 | TELEPHONE SERVICE | 470 | 360 | 360 | 360 | 360 |
| 10-6122-433100 | UTILITIES-ELECTRICITY | 1,897 | 0 | 0 | 0 | 0 |
| 10-6122-433300 | UTILITIES-PROPANE GAS | 3,500 | 0 | 0 | 0 | 0 |
| 10-6122-434100 | PRINTING | 165 | 0 | 0 | 0 | 0 |
| 10-6122-435100 | MAINT. & REPAIR-BUILDINGS | 5,922 | 0 | 0 | 0 | 0 |
| 10-6122-443900 | RENT-EQUIPMENT | 1,000 | 875 | 875 | 875 | 875 |
| 10-6122-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-6122-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 2,494 | 0 | 0 | 0 | 0 |
| 10-6122-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 10,490 | 0 | 0 | 0 | 0 |
| TOTALS COVE CREEK GYM COMPLEX | | \$35,968 | \$3,973 | \$4,745 | \$4,295 | \$4,295 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| WATAUGA HIGH ATHLETIC COMPLEX | | | | | | |
| 10-6123-421100 | JANITORIAL SUPPLIES | 326 | 0 | 0 | 0 | 0 |
| 10-6123-429000 | OTHER SUPPLIES | 1,851 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-6123-433100 | UTILITIES-ELECTRICITY | 2,000 | 0 | 0 | 0 | 0 |
| 10-6123-433400 | UTILITIES-WATER | 300 | 0 | 0 | 0 | 0 |
| 10-6123-435100 | MAINT. & REPAIR-BUILDINGS | 500 | 0 | 0 | 0 | 0 |
| 10-6123-435101 | MAINT. & REPAIR-GROUNDS | 750 | 0 | 0 | 0 | 0 |
| 10-6123-443900 | RENT-EQUIPMENT | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-6123-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 10-6123-469500 | CONTRACTED SERVICES | 12,405 | 14,500 | 14,499 | 14,499 | 14,499 |
| TOTALS WATAUGA HIGH ATHLETIC COMPLEX | | \$18,132 | \$17,000 | \$16,999 | \$16,999 | \$16,999 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| ATHLETICS | | | | | | |
| 10-6125-412100 | SALARIES-REGULAR | 69,868 | 79,537 | 81,063 | 82,683 | 82,683 |
| 10-6125-412600 | SALARIES-PART-TIME | 15,055 | 15,930 | 15,930 | 15,930 | 15,930 |
| 10-6125-412601 | SALARIES-P/T-OFFICIALS | 52,000 | 62,556 | 64,409 | 64,409 | 64,409 |
| 10-6125-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 1,050 | 1,050 | 1,050 |
| 10-6125-418100 | SOCIAL SECURITY CONT. | 10,953 | 12,642 | 12,912 | 13,042 | 13,042 |
| 10-6125-418200 | RETIREMENT CONT. | 3,493 | 3,977 | 4,053 | 4,143 | 4,143 |
| 10-6125-418300 | HOSPITAL INS. EXPENSE | 6,895 | 8,405 | 8,305 | 8,305 | 8,305 |
| 10-6125-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-6125-418600 | WORKER'S COMPENSATION | 5,800 | 3,793 | 3,228 | 3,260 | 3,260 |
| 10-6125-418900 | OTHER FRINGE -DEFERRED COMP. | 2,096 | 2,386 | 2,432 | 2,480 | 2,480 |
| 10-6125-418901 | OTHER FRINGE-\$30/MONTH | 900 | 900 | 900 | 900 | 900 |
| 10-6125-429000 | OTHER SUPPLIES | 50,985 | 58,000 | 51,044 | 48,000 | 48,000 |
| 10-6125-429801 | OTHER SUPPLIES-OFFICIALS | 1,140 | 1,508 | 1,508 | 1,508 | 1,508 |
| 10-6125-429802 | OTHER SUPPLIES-LITTLE LEAGUE | 6,420 | 6,420 | 6,720 | 6,420 | 6,420 |
| 10-6125-429803 | OTHER SUPPLIES-TENNIS | 2,280 | 1,800 | 1,360 | 1,360 | 1,360 |
| 10-6125-431100 | TRAVEL-MILEAGE | 32 | 500 | 1,220 | 500 | 500 |
| 10-6125-431200 | TRAVEL-SUBSISTENCE | 80 | 500 | 736 | 500 | 500 |
| 10-6125-434100 | PRINTING | 580 | 980 | 1,000 | 980 | 980 |
| 10-6125-439500 | EMPLOYEE TRAINING | 650 | 400 | 970 | 400 | 400 |
| 10-6125-443900 | RENT-EQUIPMENT | 3,700 | 2,625 | 2,625 | 2,625 | 2,625 |
| 10-6125-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-6125-449900 | MISC-COACH CERTIFICATION TRAIN | 3,300 | 3,000 | 1,500 | 1,500 | 1,500 |
| 10-6125-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 3,495 | 3,100 | 6,950 | 3,900 | 0 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------|--------------------------------|--|---|--|--|---------------------------------------|
| 10-6125-469199 | PROFESSIONAL SERVICES-OTHER | 200 | 0 | 0 | 0 | 0 |
| 10-6125-469500 | CONTRACTED SERV.-LAND DEVELOP. | 50,000 | 0 | 0 | 0 | 0 |
| 10-6125-469508 | CONTRACTED SERVICES-OFFICIALS | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| TOTALS ATHLETICS | | \$291,172 | \$270,209 | \$271,165 | \$265,145 | \$261,245 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| ARTS-SPECIAL POPULATIONS | | | | | | |
| 10-6126-412100 | SALARIES-REGULAR | 25,594 | 29,357 | 30,238 | 30,843 | 30,843 |
| 10-6126-412600 | SALARIES-PART-TIME | 26,145 | 17,500 | 18,760 | 18,760 | 18,760 |
| 10-6126-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 420 | 0 | 0 |
| 10-6126-418100 | SOCIAL SECURITY CONT. | 4,139 | 3,749 | 3,920 | 3,968 | 3,968 |
| 10-6126-418200 | RETIREMENT CONT. | 1,280 | 1,468 | 1,512 | 1,542 | 1,542 |
| 10-6126-418300 | HOSPITAL INS. EXPENSE | 2,758 | 3,362 | 3,322 | 3,322 | 3,322 |
| 10-6126-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-6126-418600 | WORKER'S COMPENSATION | 2,000 | 1,468 | 980 | 992 | 992 |
| 10-6126-418900 | OTHER FRINGE -DEFERRED COMP. | 768 | 881 | 907 | 925 | 925 |
| 10-6126-418901 | OTHER FRINGE-\$30/MONTH | 360 | 360 | 360 | 360 | 360 |
| 10-6126-429000 | OTHER SUPPLIES | 3,000 | 2,800 | 2,800 | 2,800 | 2,800 |
| 10-6126-429805 | OTHER SUPPLIES-SPECIAL POPS | 3,000 | 2,000 | 1,870 | 1,870 | 1,870 |
| 10-6126-429806 | OTHER SUPPLIES-HOLIDAY PROGRAM | 1,200 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-6126-429807 | OTHER SUPPLIES-SP.POPS ED.PROG | 1,788 | 1,400 | 1,780 | 1,400 | 1,400 |
| 10-6126-431100 | TRAVEL-MILEAGE | 637 | 614 | 530 | 530 | 530 |
| 10-6126-431101 | TRAVEL-CONTRACTED | 923 | 1,080 | 1,425 | 1,080 | 1,080 |
| 10-6126-431200 | TRAVEL-SUBSISTENCE | 292 | 308 | 218 | 218 | 218 |
| 10-6126-434100 | PRINTING | 300 | 300 | 210 | 210 | 210 |
| 10-6126-439500 | EMPLOYEE TRAINING | 387 | 300 | 240 | 240 | 240 |
| 10-6126-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-6126-469509 | CONTRACTED SERVICES-PROGRAMS | 1,630 | 1,475 | 1,325 | 1,325 | 1,325 |
| TOTALS ARTS-SPECIAL POPULATIONS | | \$76,201 | \$69,422 | \$71,817 | \$71,385 | \$71,385 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| MAINTENANCE/FACILITIES | | | | | | |
| 10-6127-412100 | SALARIES-REGULAR | 105,015 | 0 | 0 | 0 | 0 |
| 10-6127-412600 | SALARIES-PART-TIME | 15,131 | 0 | 0 | 0 | 0 |
| 10-6127-418100 | SOCIAL SECURITY CONT. | 9,580 | 0 | 0 | 0 | 0 |
| 10-6127-418200 | RETIREMENT CONT. | 4,850 | 0 | 0 | 0 | 0 |
| 10-6127-418300 | HOSPITAL INS. EXPENSE | 11,032 | 0 | 0 | 0 | 0 |
| 10-6127-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-6127-418600 | WORKER'S COMPENSATION | 5,000 | 0 | 0 | 0 | 0 |
| 10-6127-418900 | OTHER FRINGE -DEFERRED COMP. | 2,910 | 0 | 0 | 0 | 0 |
| 10-6127-418901 | OTHER FRINGE-\$30/MONTH | 1,440 | 0 | 0 | 0 | 0 |
| 10-6127-421100 | JANITORIAL SUPPLIES | 1,422 | 0 | 0 | 0 | 0 |
| 10-6127-421200 | UNIFORMS | 2,556 | 0 | 0 | 0 | 0 |
| 10-6127-425100 | MOTOR FUELS AND LUBRICANTS | 3,200 | 800 | 900 | 800 | 800 |
| 10-6127-425200 | TIRES | 466 | 400 | 400 | 400 | 400 |
| 10-6127-429000 | OTHER SUPPLIES | 4,984 | 3,800 | 4,300 | 3,450 | 3,450 |
| 10-6127-432100 | TELEPHONE SERVICE | 1,029 | 528 | 528 | 528 | 528 |
| 10-6127-433100 | UTILITIES-ELECTRICITY | 1,350 | 0 | 0 | 0 | 0 |
| 10-6127-433101 | UTILITIES-ELEC.-OPT.PARK | 2,230 | 0 | 0 | 0 | 0 |
| 10-6127-433102 | UTILITIES-ELEC.-IND.PARK | 4,575 | 0 | 0 | 0 | 0 |
| 10-6127-433103 | UTILITIES/ELEC. CARROLL FIELD | 110 | 0 | 0 | 0 | 0 |
| 10-6127-433300 | UTILITIES-PROPANE GAS | 1,603 | 0 | 0 | 0 | 0 |
| 10-6127-433401 | UTILITIES-WATER-OPT.PARK | 875 | 0 | 0 | 0 | 0 |
| 10-6127-433402 | UTILITIES-WATER-IND.PARK | 725 | 0 | 0 | 0 | 0 |
| 10-6127-435100 | MAINT. & REPAIR-BUILDINGS | 15,000 | 0 | 0 | 0 | 0 |
| 10-6127-435102 | MAINT. & REPAIR-PARKS | 2,931 | 0 | 0 | 0 | 0 |
| 10-6127-435103 | MAINT.& REPAIR-FLOOD DAMAGE | 500 | 0 | 0 | 0 | 0 |
| 10-6127-435200 | MAINT.& REPAIR-EQUIPMENT | 3,000 | 0 | 0 | 0 | 0 |
| 10-6127-435300 | MAINT.& REPAIR-VEHICLES | 5,000 | 600 | 1,000 | 1,000 | 1,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------------|--------------------------------|--|---|--|--|---------------------------------------|
| 10-6127-441200 | RENT-BUILDING | 6,000 | 0 | 0 | 0 | 0 |
| 10-6127-443900 | RENT-EQUIPMENT | 1,490 | 875 | 875 | 875 | 875 |
| 10-6127-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 10-6127-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 10-6127-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-6127-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 6,066 | 0 | 0 | 0 | 0 |
| 10-6127-469500 | CONTRACTED SERVICES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| TOTALS MAINTENANCE/FACILITIES | | \$222,070 | \$9,003 | \$10,003 | \$9,053 | \$9,053 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SPECIAL PROGRAMS | | | | | | |
| 10-6128-412100 | SALARIES-REGULAR | 12,246 | 12,977 | 12,506 | 12,755 | 12,755 |
| 10-6128-412600 | SALARIES-PART-TIME | 34,000 | 35,560 | 36,720 | 36,720 | 36,720 |
| 10-6128-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 210 | 210 | 210 |
| 10-6128-418100 | SOCIAL SECURITY CONT. | 4,020 | 3,883 | 3,938 | 3,975 | 3,975 |
| 10-6128-418200 | RETIREMENT CONT. | 612 | 649 | 625 | 638 | 638 |
| 10-6128-418300 | HOSPITAL INS. EXPENSE | 1,379 | 1,681 | 1,661 | 1,661 | 1,661 |
| 10-6128-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 10-6128-418600 | WORKER'S COMPENSATION | 1,800 | 1,165 | 985 | 990 | 990 |
| 10-6128-418900 | OTHER FRINGE -DEFERRED COMP. | 367 | 389 | 1,102 | 383 | 383 |
| 10-6128-418901 | OTHER FRINGE-\$30/MONTH | 180 | 180 | 180 | 180 | 180 |
| 10-6128-429000 | OTHER SUPPLIES | 3,429 | 2,800 | 3,400 | 2,800 | 2,800 |
| 10-6128-431100 | TRAVEL-MILEAGE | 348 | 272 | 510 | 272 | 272 |
| 10-6128-431101 | TRAVEL-CONTRACTED | 1,210 | 1,412 | 1,500 | 1,500 | 1,500 |
| 10-6128-431200 | TRAVEL-SUBSISTENCE | 166 | 234 | 264 | 234 | 234 |
| 10-6128-434100 | PRINTING | 165 | 109 | 200 | 200 | 200 |
| 10-6128-439500 | EMPLOYEE TRAINING | 180 | 150 | 450 | 150 | 150 |
| 10-6128-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 10-6128-469500 | CONTRACTED SERVICES | 705 | 575 | 1,600 | 800 | 800 |
| TOTALS SPECIAL PROGRAMS | | \$60,807 | \$62,036 | \$65,851 | \$63,468 | \$63,468 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| RECREATION SUMMARY | | | | | | |
| | RECREATION-ADMN. | 148,918 | 157,999 | 163,357 | 163,496 | 163,496 |
| | AQUATICS | 239,780 | 186,691 | 196,478 | 195,650 | 195,650 |
| | COVE CREEK GYM COMPLEX | 35,968 | 3,973 | 4,745 | 4,295 | 4,295 |
| | WATAUGA HIGH ATHLETIC COMPLEX | 18,132 | 17,000 | 16,999 | 16,999 | 16,999 |
| | ATHLETICS | 291,172 | 262,209 | 271,165 | 265,145 | 261,245 |
| | ARTS-SPECIAL POPULATIONS | 76,201 | 69,422 | 71,817 | 71,385 | 71,385 |
| | MAINTENANCE/FACILITIES | 222,070 | 9,003 | 10,003 | 9,053 | 9,053 |
| | SPECIAL PROGRAMS | 60,807 | 62,036 | 65,851 | 63,468 | 63,468 |
| TOTAL PARKS & RECREATION | | \$1,093,048 | \$768,333 | \$800,415 | \$789,491 | \$785,591 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|-----------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| TRANSFER TO OTHER FUNDS | | | | | | |
| 10-9800-498013 | TRAN. TO SCHOOL CAPITAL OUTLAY | 600,000 | 750,000 | 885,194 | 800,000 | 819,588 |
| 10-9800-498014 | TRAN. TO PUBLIC ASSIST. | 1,494,910 | 2,270,085 | 2,722,997 | 2,589,610 | 2,589,610 |
| 10-9800-498021 | TRAN. TO CAPITAL RESERVE FUND | 824,800 | 850,000 | 2,641,000 | 2,591,000 | 1,871,000 |
| 10-9800-498025 | TRAN. TO REVALUATION FUND | 100,000 | 0 | 57,749 | 57,749 | 57,749 |
| 10-9800-498026 | TRAN. TO E-911 | 0 | 0 | 0 | 0 | 0 |
| 10-9800-498030 | TRAN TO DEBT SERVICE | 641,105 | 790,443 | 810,699 | 810,699 | 810,699 |
| 10-9800-498031 | TRAN. TO DEBT. SER.-SCHOOL S. TAX | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| 10-9800-498066 | TRANS. TO S/W-SALES TAX | 861,339 | 494,758 | 944,389 | 671,580 | 548,497 |
| TOTALS TRANSFER TO OTHER FUNDS | | \$6,422,154 | \$7,055,286 | \$9,962,028 | \$9,420,638 | \$8,597,143 |
| TOTALS GENERAL FUND EXPENDITURES | | \$26,312,012 | \$32,350,643 | \$32,933,172 | \$31,200,259 | \$30,707,929 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SCHOOL CAPITAL OUTLAY-REVENUES | | | | | | |
| PUBLIC SCHOOL FACILITY FUNDS | | | | | | |
| 13-3593-359003 | PSFF-VOC.EDUCATION | 0 | 0 | 0 | 0 | 0 |
| TOTALS PUBLIC SCHOOL FACILITY FUNDS | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 13-3980-398100 | TRAN. FROM GENERAL FUND | -600,000 | -750,000 | -885,194 | -800,000 | -819,588 |
| 133980-398200 | TRAN. FROM CAPITAL RESERVE | | | | | |
| TOTALS TRANSFER FROM OTHER FUNDS | | -\$600,000 | -\$750,000 | -\$885,194 | -\$800,000 | -\$819,588 |
| TOTALS SCHOOL CAPITAL OUTLAY REVENUES | | -\$600,000 | -\$750,000 | -\$885,194 | -\$800,000 | -\$819,588 |
| SCHOOL CAPITAL OUTLAY EXPENDITURES | | | | | | |
| SCHOOL CAPITAL OUTLAY | | | | | | |
| 13-5912-459001 | SCH.CAP.OUTLAY-LUMP SUM | 600,000 | 750,000 | 885,194 | 800,000 | 819,588 |
| 13-5912-459002 | CAP.OUTL-HIGH SCH.ATH.COMPLEX | 0 | 0 | 0 | 0 | 0 |
| 13-5912-459003 | CAP.OUTLAY-BOE-VOC.ED.BLDG. | 0 | 0 | 0 | 0 | 0 |
| 13-5912-459005 | CAP.OUTLAY-PSFF-BETHEL | 0 | 0 | 0 | 0 | 0 |
| TOTALS SCHOOL CAPITAL OUTLAY | | \$600,000 | \$750,000 | \$885,194 | \$800,000 | \$819,588 |
| TOTALS SCHOOL CAPITAL OUTLAY EXPENDITURES | | \$600,000 | \$750,000 | \$885,194 | \$800,000 | \$819,588 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|----------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC ASSISTANCE FUND REVENUE | | | | | | |
| OTHER TAXES | | | | | | |
| 14-3200-321000 | ANIMAL TAXES-DOG TAGS | -1,700 | -1,500 | -1,500 | -1,500 | -1,500 |
| TOTALS OTHER TAXES | | -\$1,700 | -\$1,500 | -\$1,500 | -\$1,500 | -\$1,500 |
| INTERGOVERNMENTAL REVENUES | | | | | | |
| 14-3300-345000 | ELDERLY & HAND. TRAN. ASSISTANCE | -4,172 | 0 | 0 | 0 | 0 |
| TOTALS INTERGOVERNMENTAL REVENUES | | -\$4,172 | \$0 | \$0 | \$0 | \$0 |
| COUNTY WELFARE ADMIN. PAYMENTS | | | | | | |
| 14-3531-323000 | ADMN. COST REIMB. FED./STATE | -1,429,963 | -1,684,200 | -1,679,354 | -1,679,354 | -1,679,354 |
| TOTALS COUNTY WELFARE ADMIN. PAYMENTS | | -\$1,429,963 | -\$1,684,200 | -\$1,679,354 | -\$1,679,354 | -\$1,679,354 |
| STATE AID TO CO. BLOCK GRANT | | | | | | |
| 14-3532-333000 | STATE AID TO ADMN. | 0 | 0 | 0 | 0 | 0 |
| 14-3532-333001 | CAROLINA ACCESS | 0 | 0 | 0 | 0 | 0 |
| TOTALS STATE AID TO CO. BLOCK GRANT | | \$0 | \$0 | \$0 | \$0 | \$0 |
| SPECIAL ADULT DAYCARE | | | | | | |
| 14-3535-323000 | FEDERAL/STATE SP. ADULT DAYCARE | 0 | 0 | 0 | 0 | 0 |
| TOTALS SPECIAL ADULT DAYCARE | | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER SERVICES | | | | | | |
| 14-3537-353700 | FRAUD INVESTIGATOR | 0 | -25,000 | 0 | 0 | 0 |
| 14-3538-389000 | CHILDREN'S HEALTH INS. ADMN. | | | -10,000 | -10,000 | -10,000 |
| TOTALS OTHER SERVICES | | \$0 | -\$25,000 | -\$10,000 | -\$10,000 | -\$10,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| AFDC | | | | | | |
| 14-3541-323000 | FEDERAL SHARED-RESTRICTED | -100,000 | 0 | 0 | 0 | 0 |
| TOTALS AFDC | | -\$100,000 | \$0 | \$0 | \$0 | \$0 |
| MEDICAL ASSIST. PROGRAMS | | | | | | |
| 14-3545-354510 | MEDICAID AT RISK | 0 | -12,285 | -20,000 | -20,000 | -20,000 |
| TOTALS WORK FIRST TANF | | \$0 | -\$12,285 | -\$20,000 | -\$20,000 | -\$20,000 |
| FOOD STAMP CLAIMS COLLECTIONS | | | | | | |
| 14-3546-323000 | FOOD STAMP FRAUD COLLECTIONS | 0 | 0 | -2,500 | -2,500 | -2,500 |
| TOTALS FOOD STAMP COLLECTIONS | | \$0 | \$0 | -\$2,500.00 | -\$2,500.00 | -\$2,500 |
| ADOPTION ASSISTANCE | | | | | | |
| 14-3547-323000 | ADOP.ASSIST. VENDOR PAYMENTS | 0 | -2,702 | -10,000 | -10,000 | -10,000 |
| 14-3547-354700 | ADOPTION ASSESSMENT FEE | 0 | -2,200 | -1,000 | -1,000 | -1,000 |
| TOTALS ADOPTION ASSISTANCE | | \$0 | -\$4,902 | -\$11,000 | -\$11,000 | -\$11,000 |
| COMMUNITY BASED ALTERNATIVES | | | | | | |
| 14-3583-333000 | STATE SHARED-RESTRICTED | -122,932 | -128,419 | -123,419 | -123,419 | -123,419 |
| TOTALS COMMUNITY BASED ALTERNATIVES | | -\$122,932 | -\$128,419 | -\$123,419 | -\$123,419 | -\$123,419 |
| TITLE XX & FSA DAYCARE | | | | | | |
| 14-3585-323000 | TITLE XX & FSA DAYCARE | -591,493 | -675,363 | -735,963 | -735,963 | -735,963 |
| 14-3585-323002 | SMARTSTART DAYCARE | -67,286 | -140,000 | -140,000 | -140,000 | -140,000 |
| TOTALS TITLE XX & FSA DAYCARE | | -\$658,779 | -\$815,363 | -\$875,963 | -\$875,963 | -\$875,963 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| INTEREST EARNED ON INVESTMENTS | | | | | | |
| 14-3831-349114 | PUBLIC ASSISTANCE | -45,000 | -50,000 | -20,750 | -5,000 | -5,000 |
| TOTALS INTEREST EARNED ON INVESTMENTS | | -45,000 | -50,000 | -20,750 | -5,000 | -5,000 |
| MISC. REVENUES | | | | | | |
| 14-3839-389000 | OTHER | 0 | -20,000 | -11,569 | -11,569 | -11,569 |
| TOTALS MISC. REVENUES | | \$0 | -\$20,000 | -\$11,569 | -\$11,569 | -\$11,569 |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 14-3980-398010 | TRANSFER FORM GENERAL FUND | -1,494,910 | -2,270,085 | -2,722,997 | -2,589,610 | -2,589,610 |
| TOTALS TRANSFER FROM OTHER FUNDS | | -\$1,494,910 | -\$2,270,085 | -\$2,722,997 | -\$2,589,610 | -\$2,589,610 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 14-3991-399100 | FUND BAL APPROP./ORIGINAL BUD. | -435,000 | -107,575 | -20,000 | -20,000 | -20,000 |
| 14-3991-399101 | FUND BALANCE APPROP.-NEW | -1,509 | 0 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -\$436,509 | -\$107,575 | -\$20,000 | -\$20,000 | -\$20,000 |
| TOTALS PUBLIC ASSISTANCE FUND REVENUES | | -4,293,965 | -\$5,119,329 | -\$5,499,052 | -\$5,349,915 | -\$5,349,915 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| PUBLIC ASSISTANCE FUND EXPENDITURES | | | | | | |
| ADMINSTRATION-DSS | | | | | | |
| 14-5310-412100 | SALARIES-REGULAR | 1,208,943 | 1,432,848 | 1,474,125 | 1,503,427 | 1,503,427 |
| 14-5310-412101 | SALARIES-ON CALL | 0 | 2,600 | 8,300 | 5,640 | 5,640 |
| 14-5310-412600 | SALARIES-PART-TIME | 0 | 37,296 | 37,886 | 38,042 | 38,042 |
| 14-5310-418100 | SOCIAL SECURITY CONT. | 96,555 | 117,819 | 120,961 | 123,769 | 123,769 |
| 14-5310-418200 | RETIREMENT CONT. | 60,347 | 71,773 | 73,706 | 75,453 | 75,453 |
| 14-5310-418300 | HOSPITAL INS. EXPENSE | 121,352 | 158,014 | 159,456 | 159,456 | 159,456 |
| 14-5310-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 14-5310-418600 | WORKER'S COMPENSATION | 17,000 | 7,164 | 7,560 | 7,545 | 7,545 |
| 14-5310-418900 | OTHER FRINGE -DEFERRED COMP. | 35,369 | 42,985 | 44,224 | 45,272 | 45,272 |
| 14-5310-418901 | OTHER FRINGE-\$30/MONTH | 15,840 | 16,920 | 17,280 | 17,280 | 17,280 |
| 14-5310-425100 | MOTOR FUELS AND LUBRICANTS | 1,200 | 1,500 | 1,350 | 1,350 | 1,350 |
| 14-5310-425200 | TIRES | 500 | 1,000 | 600 | 600 | 600 |
| 14-5310-425300 | VEHICLE PARTS | 1,250 | 1,500 | 750 | 750 | 750 |
| 14-5310-426000 | OFFICE SUPPLIES | 17,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 14-5310-431100 | TRAVEL-MILEAGE | 20,300 | 15,000 | 15,000 | 15,000 | 15,000 |
| 14-5310-431200 | TRAVEL-SUBSISTENCE | 6,000 | 5,000 | 4,500 | 4,500 | 4,500 |
| 14-5310-431300 | CLIENT MEDICAL TRANSPORTATION | 25,000 | 30,000 | 40,000 | 38,000 | 38,000 |
| 14-5310-432100 | TELEPHONE SERVICE | 29,000 | 30,000 | 20,000 | 20,000 | 20,000 |
| 14-5310-432500 | POSTAGE | 9,000 | 8,000 | 9,500 | 9,500 | 9,500 |
| 14-5310-435200 | MAINT.& REPAIR-EQUIPMENT | 5,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 14-5310-435300 | MAINT.& REPAIR-VEHICLES | 1,500 | 1,500 | 1,500 | 1,000 | 1,000 |
| 14-5310-437000 | ADVERTISING | 1,400 | 500 | 750 | 750 | 750 |
| 14-5310-439500 | EMPLOYEE TRAINING | 2,800 | 3,000 | 2,250 | 2,250 | 2,250 |
| 14-5310-439902 | PUR.SER.-IN-HOME STATE | 15,000 | 15,339 | 15,339 | 15,339 | 15,339 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|----------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| 14-5310-443900 | RENT-EQUIPMENT | 800 | 6,000 | 4,000 | 4,000 | 4,000 |
| 14-5310-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 14-5310-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 14-5310-449100 | DUES AND SUBSCRIPTIONS | 1,000 | 1,000 | 1,200 | 1,200 | 1,200 |
| 14-5310-449900 | MISC.-EXPENSE | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 14-5310-449901 | MISC.EXP.-FOOD STAMPS | 900 | 500 | 1,200 | 1,200 | 1,200 |
| 14-5310-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 50,000 | 0 | 25,000 | 25,000 | 25,000 |
| 14-5310-467000 | BOARD MEMBER FEES | 1,300 | 1,000 | 750 | 750 | 750 |
| 14-5310-469101 | PROFESSIONAL SER.-LEGAL | 34,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 14-5310-469500 | CONT.SER.-FOOD STAMPS | 12,000 | 12,000 | 10,000 | 9,600 | 9,600 |
| 14-5310-469505 | CONT.SERVICES-INTERNET ACCESS | 400 | 0 | 0 | 0 | 0 |
| 14-5310-469515 | CONT. SERVICES-COMPUTER LEASE | 0 | 50,000 | 45,000 | 45,000 | 45,000 |
| 14-5310-469845 | ELDERLY & HAND. TRAN. GRANT | 4,172 | 0 | 0 | 0 | 0 |
| 14-5310-469846 | 97-98 CARRYOVER E&D TRAN GRANT | 1,509 | 0 | 0 | 0 | 0 |
| TOTALS ADMINISTRATION-DSS | | \$1,799,437 | \$2,096,758 | \$2,168,687 | \$2,198,173 | \$2,198,173 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SPECIAL ADULT DAYCARE | | | | | | |
| 14-5350-440900 | PURCHASES ADULT DAYCARE | 35,000 | 36,000 | 38,339 | 38,339 | 38,339 |
| TOTALS SPECIAL ADULT DAYCARE | | \$35,000 | \$36,000 | \$38,339 | \$38,339 | \$38,339 |
| SPECIAL ASSISTANCE | | | | | | |
| 14-5385-440100 | SPEC.ASSIST.-AGED & DISABLED | 235,098 | 194,705 | 172,440 | 172,440 | 172,440 |
| 14-5385-440200 | SPECIAL ASSISTANCE-DISABLED | 0 | 0 | 0 | 0 | 0 |
| 14-5385-440201 | SP.ASSIST.STER.FAM.PLAN. | 500 | 500 | 500 | 500 | 500 |
| TOTALS SPECIAL ASSISTANCE | | \$235,598 | \$195,205 | \$172,940 | \$172,940 | \$172,940 |
| ADOPTION ASSISTANCE | | | | | | |
| 14-5390-440300 | ADOPTION ASSISTANCE IV-E | 41,160 | 28,704 | 28,106 | 28,106 | 28,106 |
| 14-5390-440301 | ADOPTION ASSISTANCE/IV-B | 3,219 | 1,587 | 2,146 | 2,146 | 2,146 |
| TOTALS ADOPTION ASSISTANCE | | \$44,379 | \$30,291 | \$30,252 | \$30,252 | \$30,252 |
| TANF-TEMP.ASSISTANCE TO NEEDY FAMILIES | | | | | | |
| 14-5410-440000 | WORK 1ST PARTICIPATION EXPENSE | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 14-5410-440001 | EMERGENCY ASSISTANCE PAYMENTS | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 14-5410-440002 | WORK 1ST DIVERSION ASSISTANCE | 900 | 0 | 0 | 0 | 0 |
| 14-5410-440003 | IV-E FC STD. & MAXIMUM | 300,000 | 285,634 | 275,000 | 275,000 | 275,000 |
| 14-5410-440004 | DOMESTIC VIOLENCE | 0 | 20,000 | 11,569 | 11,569 | 11,569 |
| 14-5410-440801 | IV-E FC CLOTHING & OTHER | 22,000 | 15,000 | 25,000 | 25,000 | 25,000 |
| TOTALS TANF-TEMP. ASSISTANCE TO NEEDY FAMILIES | | \$359,900 | \$360,634 | \$351,569 | \$351,569 | \$351,569 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|----------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| STATE FOSTER CARE | | | | | | |
| 14-5430-440800 | STATE FOSTER STANDARD | 7,917 | 8,000 | 18,000 | 18,000 | 18,000 |
| 14-5430-440801 | SFC-CLOTHING & OTHER | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTALS STATE FOSTER CARE | | \$8,917 | \$9,000 | \$19,000 | \$19,000 | \$19,000 |
| MEDICAL ASSISTANCE | | | | | | |
| 14-5451-440400 | MEDICAID | 935,000 | 1,301,022 | 1,591,026 | 1,474,173 | 1,474,173 |
| TOTALS MEDICAL ASSISTANCE | | \$935,000 | \$1,301,022 | \$1,591,026 | \$1,474,173 | \$1,474,173 |
| SPECIAL ASSISTANCE/BLIND | | | | | | |
| 14-5460-440500 | SPECIAL ASSISTANCE-BLIND | 7,752 | 9,960 | 11,876 | 11,876 | 11,876 |
| TOTALS SPECIAL ASSISTANCE/BLIND | | \$7,752 | \$9,960 | \$11,876 | \$11,876 | \$11,876 |
| CIP-ENERGY ASSISTANCE | | | | | | |
| 14-5480-438800 | CRISIS PAYMENTS TO CLIENTS | 25,109 | 70,307 | 26,255 | 26,255 | 26,255 |
| TOTALS CIP-ENERGY ASSISTANCE | | \$25,109 | \$70,307 | \$26,255 | \$26,255 | \$26,255 |
| CHILD DAY CARE | | | | | | |
| 14-5850-440900 | PUR. DAY CARE TITLE XX/FSA | 591,493 | 675,363 | 735,693 | 735,693 | 735,693 |
| 14-5850-440901 | SMARTSTART | 67,286 | 140,000 | 140,000 | 104,000 | 104,000 |
| TOTALS CHILD DAY CARE | | \$658,779 | \$815,363 | \$875,693 | \$839,693 | \$839,693 |
| PUBLIC ASSISTANCE FUND EXPENDITURES | | | | | | |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| SPECIAL APPROPRIATIONS | | | | | | |
| 14-5890-463100 | HOSPITALITY HOUSE-CO. ALLOC | 5,000 | 5,000 | 7,500 | 5,000 | 5,000 |
| 14-5890-463101 | OASIS-COUNTY ALLOCATION | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 14-5890-463102 | HUNGER COALITION | 10,000 | 10,000 | 15,000 | 10,000 | 10,000 |
| 14-5890-463118 | BLOWING ROCK SENIOR DAYCARE | 5,000 | 5,144 | 5,100 | 5,100 | 5,100 |
| 14-5890-469803 | PROJECT CHALLENGE-JCPC | 25,202 | 28,000 | 27,250 | 27,250 | 27,250 |
| 14-5890-469804 | PROJECT CHALLENGE-JCPC CO.MATCH | 4,143 | 8,400 | 8,175 | 8,175 | 8,175 |
| 14-5890-469805 | LANDSHIP HOUSE-JCPC | 36,170 | 0 | 0 | 0 | 0 |
| 14-5890-469806 | LANDSHIP HOUSE-JCPC CO.MATCH | 10,851 | 0 | 0 | 0 | 0 |
| 14-5890-469807 | WRAP-JCPC | 9,302 | 0 | 7,419 | 7,419 | 7,419 |
| 14-5890-469808 | WRAP-CO. MATCH | 2,791 | 0 | 2,226 | 2,226 | 2,226 |
| 14-5890-469809 | WAT.YOUTH NETWORK-JCPC | 37,799 | 40,000 | 46,000 | 46,000 | 46,000 |
| 14-5890-469810 | WAT.YOUTH NETWORK-JCPC CO.MATCH | 11,340 | 12,000 | 13,800 | 13,800 | 13,800 |
| 14-5890-469811 | B.RIDGE DISPUTE SET.CTR.-JCPC | 5,040 | 8,617 | 12,000 | 12,000 | 12,000 |
| 14-5890-469812 | B.RIDGE DIS.SET.CTR.-CO.MATCH | 1,512 | 2,585 | 3,600 | 3,600 | 3,600 |
| 14-5890-469813 | JCPC TASK FORCE | 1,000 | 2,500 | 3,000 | 3,000 | 3,000 |
| 14-5890-469814 | RAINBOW CTR.-JCPC | 2,311 | 32,850 | 22,950 | 22,950 | 22,950 |
| 14-5890-469815 | RAINBOW CTR.-CO.MATCH | 693 | 9,855 | 6,885 | 6,885 | 6,885 |
| 14-5890-469816 | PSYCHOLOGICAL SER.TO JUV.COURT | 6,108 | 6,067 | 4,800 | 4,800 | 4,800 |
| 14-5890-469817 | PSY.SER.JUV.COURT-JCPC-COMATCH | 1,832 | 1,820 | 1,440 | 1,440 | 1,440 |
| 14-5890-469818 | CROSSNORE TEMP. SHELTER | 0 | 10,385 | 0 | 0 | 0 |
| 14-5890-469819 | CROSSNORE TEMP. SHELTER-CO MAT | 0 | 3,116 | 0 | 0 | 0 |
| 14-5890-469820 | JCPC TASK FORCE-COUNTY MATCH | 0 | 450 | 0 | 0 | 0 |
| 14-5890-469855 | BLUE RIDGE DISPUTE-SPACE REQUES | 0 | 0 | 2,520 | 0 | 0 |
| 14-5890-469856 | CHILDREN'S COUNCIL-SPACE REQUES | 0 | 0 | 15,750 | 0 | 0 |
| TOTALS SPECIAL APPROPRIATIONS | | \$184,094 | \$194,789 | \$213,415 | \$187,645 | \$187,645 |
| TOTALS PUBLIC ASSISTANCE FUND EXPENDITURES | | \$4,293,965 | \$5,119,329 | \$5,499,052 | \$5,349,915 | \$5,349,915 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| CDBG (REVENUE) | | | | | | |
| ECONOMIC DEVELOPMENT | | | | | | |
| 15-3492-382001 | SALE-CHARLESTON FORGE | -38,364 | -38,364 | 0 | 0 | 0 |
| TOTALS ECONOMIC DEVELOPMENT | | -38,364 | -38,364 | \$0 | \$0 | \$0 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 15-3991-399100 | FUND BAL APPROP./ORIGINAL BUD. | 0 | -39,373 | -3,500 | -3,500 | -3,500 |
| TOTALS FUND BALANCE APPROPRIATED | | \$0 | -39,373 | -3,500 | -3,500 | -3,500 |
| TOTALS CDBG REVENUE | | -38,364 | -77,737 | -3,500 | -3,500 | -3,500 |
| CDBG EXPENDITURES | | | | | | |
| ECONOMIC DEVELOPMENT | | | | | | |
| 15-4925-469516 | CONT. SERV. WATER/SEWER STUDY | | 0 | 3,500 | 3,500 | 3,500 |
| TOTALS ECONOMIC DEVELOPMENT | | \$0 | \$0 | \$3,500 | \$3,500 | \$3,500 |
| CDBG EXPENDITURES | | | | | | |
| TRANSFER TO OTHER FUNDS | | | | | | |
| 15-9800-498010 | TRAN. TO GEN. FUND | 0 | 38,364 | 0 | 0 | 0 |
| 15-9800-498021 | TRAN. TO CAPITAL RESERVE FUND | 38,364 | 39,373 | 0 | 0 | 0 |
| TOTALS TRANSFER TO OTHER FUNDS | | \$38,364 | \$77,737 | \$0 | \$0 | \$0 |
| TOTALS CDBG EXPENDITURES | | \$38,364 | \$77,737 | \$3,500 | \$3,500 | \$3,500 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| CAPITAL RESERVE FUND (REVENUES) | | | | | | |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 21-3980-398100 | TRAN.FROM GENERAL FUND | -824,800 | -850,000 | -2,641,000 | -2,591,000 | -1,871,000 |
| 21-3980-398115 | TRANSFER FROM CDBG | -38,364 | -39,373 | 0 | 0 | 0 |
| 21-3980-398116 | TRANSFER FROM INDUSTRIAL PARK | 0 | -85,627 | 0 | 0 | 0 |
| TOTALS TRANSFER FROM OTHER FUNDS | | -\$863,164 | -\$975,000 | -\$2,641,000 | -\$2,591,000 | -\$1,871,000 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 21-3991-399100 | FUND BAL APPROP./ORIGINAL BUD. | -351,238 | -177,175 | -189,240 | -189,240 | -189,240 |
| 21-3991-399101 | FUND BALANCE APPROP.-NEW | -42,333 | 0 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -\$393,571 | -\$177,175 | -\$189,240 | -\$189,240 | -\$189,240 |
| TOTALS CAPITAL RESERVE FUND REVENUE | | -\$1,256,735 | -\$1,152,175 | -\$2,830,240 | -\$2,780,240 | -\$2,060,240 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|----------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| CAPITAL RESERVE FUND EXPENDITURES | | | | | | |
| TRANSFER TO OTHER FUNDS | | | | | | |
| 21-9800-498010 | TRAN. TO GEN. FUND | 102,201 | 0 | 0 | 0 | 0 |
| 21980-498013 | TRANS. TO SCHOOL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| 21-9800-498030 | TRAN TO DEBT SERVICE | 300,738 | 177,175 | 189,240 | 189,240 | 189,240 |
| TOTALS TRANSFER TO OTHER FUNDS | | \$402,939 | \$177,175 | \$189,240 | \$189,240 | \$189,240 |
| FUTURE PROJECT FUNDING | | | | | | |
| 21-9930-41100 | ADMN. BLDG. | 0 | | 200,000 | 200,000 | 200,000 |
| 21-9930-441400 | TAX OFFICE ORTHOS | 0 | 25,000 | 0 | 0 | 0 |
| 21-9930-441700 | BD. OF ELECTIONS-VOTING MACHINES | 0 | 0 | 66,000 | 66,000 | 66,000 |
| 21-9930-442100 | DATA PROCESSING | 5,000 | 0 | 0 | 0 | 0 |
| 21-9930-442610 | COURTHOUSE | 100,000 | 100,000 | 200,000 | 200,000 | 0 |
| 21-9930-443200 | JAIL | 150,000 | 150,000 | 300,000 | 300,000 | 300,000 |
| 21-9930-449210 | INDUSTRIAL PARK SITE | 138,364 | 125,000 | 175,000 | 175,000 | 175,000 |
| 21-9930-451100 | REVCO RENOVATIONS | 0 | 0 | 500,000 | 500,000 | 0 |
| 21-9930-459121 | WATAUGA CO.SCHOOL FACILITIES | 100,000 | 0 | 500,000 | 250,000 | 250,000 |
| 21-9930-459210 | CALDWELL COMM. COLLEGE | 135,632 | 150,000 | 150,000 | 150,000 | 150,000 |
| 21-9930-461100 | EMERGENCY COMMUNICATIONS | 0 | 0 | 300,000 | 300,000 | 80,000 |
| 21-9930-461200 | RECREATION FACILITIES | 124,800 | 125,000 | 200,000 | 200,000 | 200,000 |
| 21-9930-461202 | RECREATION-POOL | 0 | 0 | 250,000 | 250,000 | 250,000 |
| 21-9930-481600 | HEALTH DEPT./ROCK CONTINGENCY | 100,000 | 300,000 | 0 | 0 | 200,000 |
| TOTALS FUTURE PROJECT FUNDING | | \$853,796 | \$975,000 | \$2,641,000 | \$2,591,000 | \$1,871,000 |
| TOTALS CAPITAL RESERVE FUND EXPENDITURES | | \$1,256,735 | \$1,152,175 | \$2,830,240 | \$2,780,240 | \$2,060,240 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|-----------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| BOONE RURAL FIRE DIST. FUND REVENUE | | | | | | |
| TAXES-AD VALOREM F/Y 1900-1999 | | | | | | |
| 24-3100-319700 | TAXES AD VALOREM F/Y 97-98 | 0 | 0 | 0 | 0 | 0 |
| 24-3100-319800 | TAXES AD VALOREM/PR.YEARS | -2,000 | -3,000 | -3,000 | -3,000 | -3,000 |
| 24-3100-319900 | TAXES FY 99-00 BOONE RURAL | -105,991 | 0 | 0 | 0 | 0 |
| TOTALS TAXES-AD VD VALOREM F/Y 1900-1999 | | -\$107,991 | -\$3,000 | -\$3,000 | -\$3,000 | -\$3,000 |
| TAXES AD VALOREM F/Y 2000-2099 | | | | | | |
| 24-3101-312000 | TAXES AD VALOREM FY 2000-01 | 0 | 0 | 0 | 0 | 0 |
| 24-3101-312002 | TAXES AD VALOREM FY 2001-02 | 0 | -115,568 | 0 | 0 | 0 |
| 24-3101-312003 | TAXES AD VALOREM FY 2002-03 | 0 | | -188,979 | -188,979 | -188,979 |
| TOTALS TAXES AD VALOREM F/Y 2000-2099 | | \$0 | -\$115,568 | -\$188,979 | -\$188,979 | -\$188,979 |
| TOTALS BOONE RURAL FIRE DIST. REVENUE | | -\$107,991 | -\$118,568 | -\$191,979 | -\$191,979 | -\$191,979 |
| BOONE RURAL FIRE DIST. EXPENDITURES | | | | | | |
| FIRE PROTECTION | | | | | | |
| 24-4340-469905 | PAY.TO FIRE DIST.-BOONE | 107,991 | 118,568 | 191,979 | 191,979 | 191,979 |
| TOTALS FIRE PROTECTION | | \$107,991 | \$118,568 | \$191,979 | \$191,979 | \$191,979 |
| TOTALS BOONE RURAL FIRE DIST. EXPENDITURES | | \$107,991 | \$118,568 | \$191,979 | \$191,979 | \$191,979 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| REVALUATION FUND REVENUE | | | | | | |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 25-3980-398100 | TRAN.FROM GENERAL FUND | -100,000 | 0 | -57,749 | -57,749 | -57,749 |
| TOTALS TRANSFER FROM OTHER FUNDS | | -100,000 | \$0 | -\$57,749 | -\$57,749 | -\$57,749 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 25-3991-399101 | FUND BALANCE APPROP.-NEW | -187,258 | -150,028 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -187,258 | -\$150,028 | \$0 | \$0 | \$0 |
| TOTALS REVALUATION FUND REVENUE | | -\$287,258 | -\$150,028 | -\$57,749 | -\$57,749 | -\$57,749 |
| REVALUATION FUND EXPENDITURES | | | | | | |
| TAX ADMINISTRATION | | | | | | |
| 25-4140-469302 | TAX REVALUATION EXP | 100,000 | 0 | 57,749 | 57,749 | 57,749 |
| TOTALS TAX ADMINISTRATION | | \$100,000 | \$0 | \$57,749 | \$57,749 | \$57,749 |
| REVALUATION FUND EXPENDITURES | | | | | | |
| TRANSFER TO OTHER FUNDS | | | | | | |
| 25-9800-498010 | TRAN. TO GEN. FUND | 187,258 | 150,028 | 0 | 0 | 0 |
| TOTALS TRANSFER TO OTHER FUNDS | | \$187,258 | \$150,028 | \$0 | \$0 | \$0 |
| TOTALS REVALUATION FUND EXPENDITURES | | \$287,258 | \$150,028 | \$57,749 | \$57,749 | \$57,749 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| E-911 TELEPHONE SURCHARGE FUND REVENUE | | | | | | |
| 911 CHARGES | | | | | | |
| 26-3255-360026 | E-911 TELEPHONE SURCHARGE | -240,000 | -210,374 | -203,600 | -204,132 | -204,132 |
| 26-3255-360126 | E-911 WIRELESS SURCHARGE | 0 | -50,000 | -50,000 | -50,000 | -50,000 |
| TOTALS 911 CHARGES | | -\$240,000 | -\$260,374 | -\$253,600 | -\$254,132 | -\$254,132 |
| INTEREST EARNED ON INVESTMENTS | | | | | | |
| 26-3831-349126 | INT.EARNED - E-911 | 0 | -5,000 | -6,500 | -6,534 | -6,534 |
| TOTALS INTEREST EARNED ON INVESTMENTS | | \$0 | -\$5,000 | -\$6,500 | -\$6,534 | -\$6,534 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 26-3991-399101 | FUND BALANCE APPROP.-NEW | 0 | 0 | -50,000 | -50,000 | -50,000 |
| 26-3991-399102 | FUND BAL.APPROP.-PR.YR.ENCUMB. | -8,583 | 0 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -\$8,583 | \$0 | -\$50,000 | -\$50,000 | -\$50,000 |
| TOTALS E-911 TELEPHONE SURCHARGE FUND REVENUE | | -\$248,583 | -\$265,374 | -\$310,100 | -\$310,666 | -\$310,666 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| E-911 TELEPHONE SURCHARGE FUND EXPENDITURES | | | | | | |
| EMERGENCY MANAGEMENT OR E-911 | | | | | | |
| 26-4330-412100 | SALARIES-REGULAR | 22,427 | 37,422 | 38,483 | 39,253 | 39,253 |
| 26-4330-412600 | SALARIES-PART-TIME | 4,350 | 0 | 0 | 0 | 0 |
| 26-4330-412801 | CELLPHONE ALLOWANCE | 0 | 0 | 420 | 420 | 420 |
| 26-4330-418100 | SOCIAL SECURITY CONT. | 1,794 | 2,994 | 3,112 | 3,174 | 3,174 |
| 26-4330-418200 | RETIREMENT CONT. | 1,121 | 1,871 | 1,924 | 1,963 | 1,963 |
| 26-4330-418300 | HOSPITAL INS. EXPENSE | 2,758 | 5,043 | 4,980 | 4,983 | 4,983 |
| 26-4330-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 26-4330-418600 | WORKER'S COMPENSATION | 1,196 | 187 | 385 | 393 | 393 |
| 26-4330-418900 | OTHER FRINGE -DEFERRED COMP. | 673 | 1,123 | 1,154 | 1,178 | 1,178 |
| 26-4330-418901 | OTHER FRINGE-\$30/MONTH | 360 | 540 | 540 | 540 | 540 |
| 26-4330-426000 | OFFICE SUPPLIES | 250 | 150 | 150 | 150 | 150 |
| 26-4330-429000 | OTHER SUPPLIES | 200 | 0 | 0 | 0 | 0 |
| 26-4330-431200 | TRAVEL-SUBSISTENCE | 0 | 500 | 500 | 500 | 500 |
| 26-4330-432100 | TELEPHONE SERVICE | 400 | 400 | 312 | 312 | 312 |
| 26-4330-434100 | PRINTING | 1,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 26-4330-435200 | MAINT.& REPAIR-EQUIPMENT | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 26-4330-435202 | M&R-EQUIP.-E-911 EQUIP. | 72,200 | 90,000 | 90,000 | 90,000 | 90,000 |
| 26-4330-435203 | MAINT. & REPAIR-SIGNS | 24,000 | 26,000 | 25,000 | 25,000 | 25,000 |
| 26-4330-439500 | EMPLOYEE TRAINING | 0 | 1,500 | 1,800 | 1,800 | 1,800 |
| 26-4330-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 26-4330-449900 | MISC.-EXPENSE | 1,000 | 2,500 | 5,000 | 5,000 | 5,000 |
| 26-4330-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 8,583 | 3,000 | 7,000 | 7,000 | 7,000 |
| 26-4330-452000 | CAP.OUTLAY-DATA PROC.EQUIP. | 12,000 | 17,000 | 50,000 | 50,000 | 50,000 |
| 26-4330-469500 | CONTRACTED SERVICES | | 3,000 | 6,340 | 6,000 | 6,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| 26-4330-475026 | PROJECT RESERVES | 0 | 0 | 0 | 0 | 0 |
| 26-4330-499326 | PROJECT RESERVES-E-911 | 45,809 | 0 | 0 | 0 | 0 |
| TOTALS EMERGENCY MANAGEMENT OR E-911 | | \$215,121 | \$216,230 | \$260,100 | \$260,666 | \$260,666 |
| E-911 WIRELESS | | | | | | |
| 26-4331-429000 | OTHER SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 26-4331-449900 | INT.-911 EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 26-4331-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 0 | 0 | 0 | 0 | 0 |
| 26-4331-469500 | CONTRACTED SERVICES | 0 | 0 | 0 | 0 | 0 |
| 26-4331-475026 | PROJECT RESERVES | 0 | 49,144 | 50,000 | 50,000 | 50,000 |
| TOTALS DEBT SERVICE | | \$0 | \$49,144 | \$50,000 | \$50,000 | \$50,000 |
| TRANSFER TO OTHER FUNDS | | | | | | |
| 26-9800-498010 | TRAN. TO GEN. FUND | 11,333 | 0 | 0 | 0 | 0 |
| TOTALS TRANSFER TO OTHER FUNDS | | \$11,333 | \$0 | \$0 | \$0 | \$0 |
| TOTALS E-911 TELEPHONE SURCHARGE FUND EXPENDITURES | | \$226,454 | \$265,374 | \$310,100 | \$310,666 | \$310,666 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR.YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---------------------------------------|----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|
| FIRE DISTRICTS FUND REVENUE | | | | | | |
| TAXES AD VALOREM F/Y 2000-2099 | | | | | | |
| 28-3101-312001 | TAXES FY 2000-01 FOSCOE FIRE | 0 | -3,700 | 0 | 0 | 0 |
| 28-3101-312004 | TAXES FY 2000-01 BEAVER DAM | 0 | -1,800 | 0 | 0 | 0 |
| 28-3101-312005 | TAXES FY 2000-01 STEWART SIMM. | 0 | -800 | 0 | 0 | 0 |
| 28-3101-312006 | TAXES FY 2000-01 ZIONVILLE | 0 | -1,700 | 0 | 0 | 0 |
| 28-3101-312007 | TAXES FY 2000-01 COVE CREEK | 0 | -2,600 | 0 | 0 | 0 |
| 28-3101-312008 | TAXES FY 2000-01 SHAWNEEHAW | 0 | -1,200 | 0 | 0 | 0 |
| 28-3101-312009 | TAXES FY 2000-01 M. CAMP FIRE | 0 | -1,800 | 0 | 0 | 0 |
| 28-3101-312010 | TAXES FY 2000-01 D.GAP FIRE | 0 | -1,400 | 0 | 0 | 0 |
| 28-3101-312011 | TAXES FY 2000-01 TODD FIRE | 0 | -300 | 0 | 0 | 0 |
| 28-3101-312012 | TAXES FY 2000-01 BLOWING ROCK | 0 | -1,700 | 0 | 0 | 0 |
| 28-3101-312019 | TAXES FY 2000-01 M CAMP/CREST. | 0 | -50 | 0 | 0 | 0 |
| 28-3101-312101 | TAXES FY 2001-02 FOSCOE | 0 | -143,480 | -3,000 | -3,000 | -3,000 |
| 28-3101-312104 | TAXES FY 2001-02 BEAVER DAM | 0 | -38,194 | -1,500 | -1,500 | -1,500 |
| 28-3101-312105 | TAXES FY 2001-02 STEW. SIMMONS | 0 | -21,062 | -1,000 | -1,000 | -1,000 |
| 28-3101-312106 | TAXES FY 2001-02 ZIONVILLE | 0 | -39,619 | -1,800 | -1,800 | -1,800 |
| 28-3101-312107 | TAXES FY 2001-02 COVE CREEK | 0 | -79,728 | -2,000 | -2,000 | -2,000 |
| 28-3101-312108 | TAXES FY 2001-02 SHAWNEEHAW | 0 | -27,179 | -1,400 | -1,400 | -1,400 |
| 28-3101-312109 | TAXES FY 2001-02 MEAT CAMP | 0 | -44,843 | -1,800 | -1,800 | -1,800 |
| 28-3101-312110 | TAXES FY 2001-02 DEEP GAP | 0 | -39,034 | -1,500 | -1,500 | -1,500 |
| 28-3101-312111 | TAXES FY 2001-02 TOOD | 0 | -11,862 | -500 | -500 | -500 |
| 28-3101-312112 | TAXES FY 2001-02 BLOWING ROCK | 0 | -86,643 | -1,500 | -1,500 | -1,500 |
| 28-3101-312119 | TAXES FY 2001-02 M.CAMP/CRESTON | 0 | -1,106 | -100 | -100 | -100 |
| 28-3101-312201 | TAXES FY 2002-03 FOSCOE | 0 | 0 | -219,266 | -219,266 | -219,266 |
| 28-3101-312204 | TAXES FY 2002-03 BEAVER DAM | 0 | 0 | -62,206 | -62,206 | -62,206 |
| 28-3101-312205 | TAXES FY 2002-03 STEWART SIMMONS | 0 | 0 | -33,673 | -33,673 | -33,673 |
| 28-3101-312206 | TAXES FY 2002-03 ZIONVILLE | 0 | 0 | -62,376 | -62,376 | -62,376 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|---------------------------------|--|---|--|--|---------------------------------------|
| 28-3101-312207 | TAXES FY 2002-03 COVE CREEK | 0 | 0 | -124,621 | -124,621 | -124,621 |
| 28-3101-312208 | TAXES FY 2002-03 SHAWNEEHAW | 0 | 0 | -46,578 | -46,578 | -46,578 |
| 28-3101-312209 | TAXES FY 2002-03 MEAT CAMP | 0 | 0 | -69,447 | -69,447 | -69,447 |
| 28-3101-312210 | TAXES FY 2002-03 DEEP GAP | 0 | 0 | -60,750 | -60,750 | -60,750 |
| 28-3101-312211 | TAXES FY 2002-03 TODD | 0 | 0 | -19,409 | -19,409 | -19,409 |
| 28-3101-312212 | TAXES FY 2002-03 BLOWING ROCK | 0 | 0 | -146,063 | -146,063 | -146,063 |
| 28-3101-312219 | TAXES FY 2002-03 M.CAMP/CRESTON | 0 | 0 | -1,768 | -1,768 | -1,768 |
| TOTALS TAXES AD VALOREM F/Y 2000-2099 | | \$0 | -\$549,800 | -\$862,257 | -\$862,257 | -\$862,257 |
| TOTALS FIRE DISTRICTS FUND REVENUE | | \$0 | -\$549,800 | -\$862,257 | -\$862,257 | -\$862,257 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| FIRE DISTRICTS FUND EXPENDITURES | | | | | | |
| FIRE PROTECTION | | | | | | |
| 28-4340-469901 | PAY. TO FIRE DIST.-FOSCOE | 138,364 | 147,180 | 222,226 | 222,266 | 222,266 |
| 28-4340-469904 | PAY. TO FIRE DIST.-BEAVER DAM | 37,580 | 39,994 | 63,706 | 63,706 | 63,706 |
| 28-4340-469905 | PAY. TO FIRE DIST.-ST.SIMMONS | 20,468 | 21,862 | 34,673 | 34,673 | 34,673 |
| 28-4340-469906 | PAY. TO FIRE DIST.-ZIONVILLE | 39,669 | 41,319 | 64,176 | 64,176 | 64,176 |
| 28-4340-469907 | PAY. TO FIRE DIST.-COVE CREEK | 76,191 | 82,328 | 126,621 | 126,621 | 126,621 |
| 28-4340-469908 | PAY. TO FIRE DIST. SHAWNEEHAW | 26,495 | 28,379 | 47,978 | 47,978 | 47,978 |
| 28-4340-469909 | PAY. TO FIRE DIST.-MEAT CAMP | 44,855 | 46,643 | 71,247 | 71,247 | 71,247 |
| 28-4340-469910 | PAY. TO FIRE DIST.-DEEP GAP | 36,506 | 40,434 | 62,250 | 62,250 | 62,250 |
| 28-4340-469911 | PAY. TO FIRE DIST.-TODD | 12,059 | 12,162 | 19,909 | 19,909 | 19,909 |
| 28-4340-469912 | PAY. TO FIRE DIST.-BLOWING ROCK | 78,285 | 88,343 | 147,563 | 147,563 | 147,563 |
| 28-4340-469919 | PAY. TO MEAT CAMP/CRESTON | 1,256 | 1,156 | 1,868 | 1,868 | 1,868 |
| TOTALS FIRE PROTECTION | | \$511,728 | \$549,800 | \$862,217 | \$862,257 | \$862,257 |
| TOTALS FIRE DISTRICT FUND EXPENDITURES | | \$511,728 | \$549,800 | \$862,217 | \$862,257 | \$862,257 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| DEBT SERVICE FUND REVENUE | | | | | | |
| INTEREST EARNED ON INVESTMENTS | | | | | | |
| 30-3831-349130 | INT.EARNED-DEBT SERVICE | -18,000 | -18,000 | -5,000 | -5,000 | -5,000 |
| TOTALS INTEREST EARNED ON INVESTMENTS | | -\$18,000 | -\$18,000 | -\$5,000 | -\$5,000 | -\$5,000 |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 30-3980-398100 | TRAN.FROM GENERAL FUND | -641,105 | -790,443 | -810,669 | -810,699 | -810,699 |
| 30-3980-398101 | TRAN.FROM G.F.-SALES TAX | -1,900,000 | -1,900,000 | -1,900,000 | -1,900,000 | -1,900,000 |
| 30-3980-398200 | TRANSFER FROM CAPITAL RESERVE | -300,738 | -177,175 | -189,240 | -189,240 | -189,240 |
| TOTALS TRANSFER FROM OTHER FUNDS | | -\$2,841,843 | -\$2,867,618 | -\$2,899,909 | -\$2,899,939 | -\$2,899,939 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 30-3991-399100 | FUND BAL APPROP./ORIGINAL BUD. | -160,000 | 0 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -\$160,000 | \$0 | \$0 | \$0 | \$0 |
| TOTALS DEBT SERVICE FUND REVENUE | | -\$3,019,843 | -\$2,885,618 | -\$2,904,909 | -\$2,904,939 | -\$2,904,939 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| DEBT SERVICE FUND EXPENDITURES | | | | | | |
| DEBT SERVICE | | | | | | |
| 30-9100-471001 | BOND PRIN.-SCHOOLS | 1,200,000 | 1,200,000 | 1,360,000 | 1,360,000 | 1,360,000 |
| 30-9100-471002 | BOND PRIN.-HOSP. REFINANCING | 218,600 | 267,000 | 296,200 | 296,200 | 296,200 |
| 30-9100-472001 | BOND INT.-SCHOOLS | 1,000,738 | 877,175 | 729,240 | 729,240 | 729,240 |
| 30-9100-472002 | BOND.INT.-HOSP.REFINANCING | 84,354 | 46,295 | 24,348 | 24,348 | 24,348 |
| 30-9100-475001 | PRIN.-HUMAN SERVICES | 154,631 | 171,463 | 180,555 | 180,555 | 180,555 |
| 30-9100-475002 | PRIN.-E.ANNEX/HEALTH DEPT. | 134,395 | 147,560 | 154,518 | 154,518 | 154,518 |
| 30-9100-475100 | BOND-SERVICE CHARGES | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 30-9100-475921 | PRIN.-CCC&TI-LAND | 20,000 | 0 | 0 | 0 | 0 |
| 30-9100-475922 | INT.-CCC&TI-LAND | 1,000 | 0 | 0 | 0 | 0 |
| 30-9100-476001 | INT.-HUMAN SERVICES | 134,643 | 117,810 | 108,719 | 108,719 | 108,719 |
| 30-9100-476002 | INT.-E.ANNEX/HEALTH DEPT. | 70,482 | 57,315 | 50,359 | 50,359 | 50,359 |
| TOTALS DEBT SERVICE | | \$3,019,843 | \$2,885,618 | \$2,904,939 | \$2,904,939 | \$2,904,939 |
| TOTALS DEBT SERVICE FUND EXPENDITURES | | \$3,019,843 | \$2,885,618 | \$2,904,939 | \$2,904,939 | \$2,904,939 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SOLIDWASTE ENTERPRISE FUND REVENUE | | | | | | |
| OTHER TAXES | | | | | | |
| 66-3200-327500 | SCRAP TIRE DISPOSAL TAX | -35,000 | -38,000 | -38,000 | -38,000 | -38,000 |
| 66-3200-327501 | SCRAP TIRE DISPOSAL GRANT | 0 | 0 | -15,000 | 0 | 0 |
| 66-3200-327600 | WHITE GOODS DISPOSAL TAX | -20,000 | -15,495 | -16,000 | -16,000 | -16,000 |
| 66-3200-327601 | WHITE GOODS GRANT | 0 | 0 | -3,000 | 0 | 0 |
| TOTALS OTHER TAXES | | -\$55,000 | -\$53,495 | -\$72,000 | -\$54,000 | -\$54,000 |
| LOCAL SHARED REVENUE | | | | | | |
| 66-3332-385501 | TOWN OF BOONE | -225,000 | 0 | 0 | 0 | 0 |
| TOTALS LOCAL SHARED REVENUE | | -\$225,000 | \$0 | \$0 | \$0 | \$0 |
| LANDFILL REVENUES | | | | | | |
| 66-3740-318001 | LANDFILL TIPPING FEE INT. | -10,000 | -13,000 | -13,000 | -13,000 | -13,000 |
| 66-3740-350000 | LANDFILL TIPPING FEES | -930,719 | -1,002,500 | -1,002,500 | -804,000 | -864,000 |
| 66-3740-350001 | LANDFILL USER FEES-CURR.YR. | -832,550 | -1,012,500 | -1,053,787 | -1,053,787 | -1,053,787 |
| 66-3740-350002 | LANDFILL USER FEES-PR.YEARS | -28,000 | -22,000 | -22,000 | -22,000 | -22,000 |
| 66-3740-350101 | GREENBOX USER FEES-CURR.YR. | -168,245 | -210,000 | -218,000 | -311,428 | -311,428 |
| 66-3740-350102 | GREENBOX USER FEES-PR.YR. | -8,000 | -5,500 | -6,000 | -6,000 | -6,000 |
| 66-3740-350201 | DUMPSTER PICK-UP SCHOOLS | -17,800 | -25,733 | -20,265 | -20,265 | -20,265 |
| 66-3740-350202 | DUMPSTER PICK-UP-CO.BLDG. | -3,750 | -5,270 | -4,190 | -4,190 | -4,190 |
| 66-3740-350300 | LANDFILL & GREENBOX FEE INT. | 0 | 0 | 0 | 0 | 0 |
| 66-3740-381000 | SALE OF RECYCLED SCRAP | -35,000 | -75,000 | -75,000 | -90,000 | -90,000 |
| TOTALS LANDFILL REVENUES | | -\$2,034,064 | -\$2,371,503 | -\$2,414,742 | -\$2,324,670 | -\$2,384,670 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|--------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| INTEREST EARNED ON INVESTMENTS | | | | | | |
| 66-3831-349166 | INT.EARNED-SOLIDWASTE FUND | -48,100 | -98,000 | -55,000 | -57,000 | -57,000 |
| TOTALS INTEREST EARNED ON INVESTMENTS | | -\$48,100 | -\$98,000 | -\$55,000 | -\$57,000 | -\$57,000 |
| MISC. REVENUES | | | | | | |
| 66-3839-389000 | OTHER | -1,900 | -2,000 | 0 | 0 | 0 |
| TOTALS MISC. REVENUES | | -\$1,900 | -\$2,000 | \$0 | \$0 | \$0 |
| PROCEEDS OF DEBT ISSUES | | | | | | |
| 66-3910-391000 | PROCEEDS OF LEASE PURCHASE | -143,895 | -150,000 | 0 | 0 | 0 |
| TOTALS PROCEEDS OF DEBT ISSUES | | -\$143,895 | -\$150,000 | \$0 | \$0 | \$0 |
| TRANSFER FROM OTHER FUNDS | | | | | | |
| 66-3980-398101 | TRAN.FROM G.F.-SALES TAX | -861,339 | -494,758 | -944,389 | -671,580 | -548,497 |
| TOTALS TRANSFER FROM OTHER FUNDS | | -\$861,339 | -\$494,758 | -\$944,389 | -\$671,580 | -\$548,497 |
| FUND BALANCE APPROPRIATED | | | | | | |
| 66-3991-399100 | FUND BAL APPROP./ORIGINAL BUD. | -44,003 | 0 | 0 | 0 | 0 |
| 66-3991-399101 | FUND BALANCE APPROP.-NEW | | 0 | 0 | 0 | 0 |
| 66-3991-399102 | FUND BAL.APPROP.-PR.YR.ENCUMB. | -5,758 | 0 | 0 | 0 | 0 |
| TOTALS FUND BALANCE APPROPRIATED | | -\$49,761 | \$0 | \$0 | \$0 | \$0 |
| TOTALS SOLIDWASTE ENTERPRISE FUND REVENUES | | -\$3,419,059 | -\$3,169,756 | -\$3,486,131 | -\$3,107,250 | -\$3,044,167 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--|------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| SOLIDWASTE ENTERPRISE FUND EXPENDITURES | | | | | | |
| LANDFILL OPERATIONS | | | | | | |
| 66-7420-412100 | SALARIES-REGULAR | 333,317 | 313,946 | 444,033 | 366,046 | 366,046 |
| 66-7420-412101 | SALARIES-NON-REGULAR | 105,456 | 160,061 | 180,492 | 180,492 | 180,492 |
| 66-7420-412600 | SALARIES-PART-TIME | 0 | 10,000 | 14,820 | 0 | 0 |
| 66-7420-413000 | TRAVEL ALLOWANCE | 2,500 | 0 | 0 | 420 | 420 |
| 66-7420-418100 | SOCIAL SECURITY CONT. | 35,302 | 38,721 | 51,181 | 43,757 | 43,757 |
| 66-7420-418200 | RETIREMENT CONT. | 16,666 | 15,697 | 22,202 | 18,302 | 18,302 |
| 66-7420-418300 | HOSPITAL INS. EXPENSE | 37,233 | 40,344 | 46,508 | 44,847 | 44,847 |
| 66-7420-418500 | UNEMPLOYMENT CONTRIBUTIONS | 0 | 4,575 | 0 | 0 | 0 |
| 66-7420-418600 | WORKER'S COMPENSATION | 30,000 | 7,691 | 19,180 | 10,931 | 10,931 |
| 66-7420-418900 | OTHER FRINGE -DEFERRED COMP. | 10,000 | 9,418 | 13,321 | 10,981 | 10,981 |
| 66-7420-418901 | OTHER FRINGE-\$30/MONTH | 4,860 | 4,320 | 5,040 | 4,860 | 4,860 |
| 66-7420-421200 | UNIFORMS | 4,500 | 5,000 | 7,500 | 6,000 | 6,000 |
| 66-7420-425100 | MOTOR FUELS AND LUBRICANTS | 44,744 | 60,000 | 60,000 | 50,000 | 50,000 |
| 66-7420-425200 | TIRES | 39,514 | 30,000 | 45,710 | 20,000 | 20,000 |
| 66-7420-425300 | VEHICLE PARTS | 19,500 | 20,000 | 10,000 | 10,000 | 10,000 |
| 66-7420-426000 | OFFICE SUPPLIES | 2,000 | 2,500 | 3,000 | 2,500 | 2,500 |
| 66-7420-429000 | OTHER SUPPLIES | 31,120 | 32,000 | 47,930 | 35,000 | 35,000 |
| 66-7420-431200 | TRAVEL-SUBSISTENCE | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 66-7420-432100 | TELEPHONE SERVICE | 8,225 | 9,600 | 9,600 | 8,600 | 8,600 |
| 66-7420-432500 | POSTAGE | 1,200 | 1,200 | 1,400 | 1,400 | 1,400 |
| 66-7420-433100 | UTILITIES-ELECTRICITY | 26,769 | 27,500 | 28,000 | 30,000 | 30,000 |
| 66-7420-433400 | UTILITIES-WATER | 2,883 | 4,400 | 5,000 | 4,500 | 4,500 |
| 66-7420-434100 | PRINTING | 1,000 | 1,000 | 1,200 | 1,000 | 1,000 |
| 66-7420-435100 | MAINT. & REPAIR-BUILDINGS | 83,950 | 25,000 | 32,000 | 10,000 | 10,000 |
| 66-7420-435101 | MAINT. & REPAIR-GROUNDS | 0 | 50,000 | 62,000 | 27,500 | 27,500 |
| 66-7420-435200 | MAINT.& REPAIR-EQUIPMENT | 29,500 | 30,000 | 40,000 | 30,000 | 30,000 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|--------------------------|--------------------------------|--|---|--|--|---------------------------------------|
| 66-7420-435300 | MAINT.& REPAIR-VEHICLES | 4,500 | 4,500 | 5,000 | 5,000 | 5,000 |
| 66-7420-437000 | ADVERTISING | 750 | 750 | 750 | 750 | 750 |
| 66-7420-439500 | EMPLOYEE TRAINING | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 66-7420-439900 | DRUG TESTING | 700 | 700 | 700 | 700 | 700 |
| 66-7420-441100 | RENT-LAND | 13,944 | 13,944 | 12,756 | 12,756 | 12,756 |
| 66-7420-443900 | RENT-EQUIPMENT | 3000 | 16,000 | 24,000 | 22,000 | 22,000 |
| 66-7420-445100 | INSURANCE-PROPERTY & GEN.LIAB. | 0 | 0 | 0 | 0 | 0 |
| 66-7420-445200 | INSURANCE-VEHICLES | 0 | 0 | 0 | 0 | 0 |
| 66-7420-445400 | INSURANCE-PROF.LIABILITY | 0 | 0 | 0 | 0 | 0 |
| 66-7420-449900 | MISC.-EXPENSE | 9,000 | 25,000 | 25,000 | 13,000 | 13,000 |
| 66-7420-449901 | MISC.-OTHER | 0 | 0 | 20,000 | 20,000 | 20,000 |
| 66-7420-449966 | MISC.-SOLIDWASTE REDUCT.PROG. | 10,000 | 10,000 | 0 | 0 | 0 |
| 66-7420-451000 | CAPITAL OUTLAY-FURN. & EQUIP. | 195,696 | 0 | 0 | 0 | 0 |
| 66-7420-454000 | CAPITAL OUTLAY-VEHICLES | 0 | 25,000 | 63,000 | 28,000 | 28,000 |
| 66-7420-455000 | CAPITAL OUTLAY-OTHER EQUIP. | 0 | 191,000 | 123,578 | 73,578 | 73,578 |
| 66-7420-457001 | CAPITAL OUTLAY-LAND IMPROVE. | 0 | 32,900 | 32,900 | 5,000 | 5,000 |
| 66-7420-457002 | CAPITAL OUTLAY-CONT.SITES | 0 | 0 | 0 | 0 | 0 |
| 66-7420-458000 | CAP. OUTLAY-BLDG. IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 66-7420-459000 | CAPITAL OUTLAY-OTHER | 0 | 0 | 0 | 0 | 0 |
| 66-7420-469199 | PROFESSIONAL SERVICES-OTHER | 130,000 | 85,000 | 100,000 | 85,000 | 85,000 |
| 66-7420-469500 | CONTRACTED SERVICES-ADMIN. | 7,200 | 0 | 7,500 | 7,500 | 7,500 |
| 66-7420-469505 | CONT. SERVICES-INTERNET | 0 | 75 | 0 | 0 | 0 |
| 66-7420-469566 | CONT.SERVICES-TIRE REMOVAL | 35,000 | 45,000 | 42,000 | 42,000 | 42,000 |
| 66-7420-469567 | CONT.SERV.-TUB GRINDER | 37,650 | 45,000 | 49,000 | 45,000 | 45,000 |
| 66-7420-469568 | CONT.SER.-WASTE MANAGEMENT | 1,647,203 | 1,500,000 | 1,554,000 | 1,554,000 | 1,490,917 |

**WATAUGA COUNTY
APPROVED BUDGET
FISCAL YEAR 2002-03**

| GL ACCOUNT NUMBER | ACCOUNT DESCRIPTION | LAST YR. BUDGET 2000/01 | CURR. YR. BUDGET 2001/02 | DEPART. REQUEST 2002-03 | ADMN. RECOMMEND 2002-03 | BOARD APPROVED 2002-03 |
|---|-------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|------------------------------|
| 66-7420-499306 | LANDFILL CAPITAL RESERVES | 225,000 | 100,000 | 173,763 | 173,763 | 173,763 |
| TOTALS LANDFILL OPERATIONS | | \$3,193,882 | \$3,000,342 | \$3,386,564 | \$3,007,683 | \$2,944,600 |
| DEBT SERVICE | | | | | | |
| 66-9100-471066 | BOND PRIN.-BALER FACILITY | 75,000 | 75,000 | 0 | 0 | 0 |
| 66-9100-472066 | BOND INT.-BALER FACILITY | 53,095 | 43,945 | 22,905 | 22,905 | 22,905 |
| 66-9100-473066 | PRINCIPAL-2002 TRASH TRUCK | 43,236 | 0 | 48,117 | 48,117 | 48,117 |
| 66-9100-474066 | INTEREST-2002 TRASH TRUCK | 2,234 | 0 | 4,145 | 4,145 | 4,145 |
| 66-9100-475066 | PRIN.-96 VOLVO TRASH TRUCK | 28,081 | 0 | 0 | 0 | 0 |
| 66-9100-476066 | INT.-96 VOLVO TRASH TRUCK | 1,018 | 0 | 0 | 0 | 0 |
| 66-9100-477066 | PRIN.-JOHN DEERE FRONT LOADER | 23,983 | 47,965 | 23,983 | 23,983 | 23,983 |
| 66-9100-478066 | INT.-JOHN DEERE FRONT LOADER | 1,530 | 2,504 | 417 | 417 | 417 |
| TOTALS DEBT SERVICE | | \$228,177 | \$169,414 | \$99,567 | \$99,567 | \$99,567 |
| TOTALS SOLIDWASTE ENTERPRISE FUND EXPENDITURES | | \$3,422,059 | \$3,169,756 | \$3,486,131 | \$3,107,250 | \$3,044,167 |
| WATAUGA COUNTY BUDGET GRAND TOTALS | | \$33,033,490 | \$34,949,976 | \$39,813,045 | \$37,958,876 | \$37,958,876 |

Watauga County
Capital Improvement Program
FY-2003

(Adopted)

6/18/02

| Environmental Protection | | | | | | | | | | |
|--------------------------------------|----|-----------|----|-----------|----|-----------|----|-----------|----|---------------|
| Trash Truck Replacement ** | \$ | 50,000 | \$ | 50,000 | \$ | 50,000 | \$ | 50,000 | \$ | 300,000 |
| Ground Water Assess. Program ** | \$ | 85,000 | \$ | 85,000 | \$ | 85,000 | \$ | 85,000 | \$ | 510,000 |
| Paving ** | \$ | 23,763 | | | | | | | \$ | 23,763 |
| Future Projects ** | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | 600,000 |
| Loader Replacement | | | \$ | 55,000 | \$ | 55,000 | \$ | 55,000 | | 165,000 |
| Garage Bay/Pit Expansion | | | | | | | | | | |
| Transfer Station Replacement | | | | | | | | | | |
| Economic/Physical Development | | | | | | | | | | |
| Small Business & Tech Park | \$ | 175,000 | \$ | 75,000 | \$ | 75,000 | \$ | 75,000 | \$ | 550,000 |
| Small Business Incubator | | | | | | | | | | |
| Cultural & Recreational | | | | | | | | | | |
| Community Grant Program | | | | | | | | | | |
| Field Lighting | | | | | | | | | | |
| Anne Marie Drive Park | | | | | | | | | | |
| Community Recreation Facilities | \$ | 100,000 | \$ | 110,000 | \$ | 125,000 | \$ | 135,000 | \$ | 770,000 |
| Recreation Center | | | | | | | | | \$ | - |
| Future Park Development | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | 600,000 |
| Complex Pool Repair | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 1,500,000 |
| TOTALS | \$ | 3,160,462 | \$ | 3,094,838 | \$ | 2,941,699 | \$ | 3,034,199 | \$ | 2,949,699 |
| | | | | | | | | | \$ | 2,911,699 |
| | | | | | | | | | | \$ 18,092,596 |

** Included in FY 03 Operating Budget