

# WATAUGA COUNTY

## ADOPTED BUDGET

FISCAL YEAR 2008-2009



### BOARD OF COMMISSIONERS

JIM DEAL, CHAIRMAN  
WILLIAM R. WINKLER, III, VICE-CHAIRMAN  
JOHN COOPER  
WINSTON KINSEY  
MARY MORETZ

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FY 2008/09**

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 2nd day of June, 2008, 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 2008/09	\$26,012,552
Taxes, Prior Years	\$290,000
Tax Adv. & Interest	\$95,000

Taxes, Other

1% Local Option Sales	\$6,321,051
1983-1/2% Local Option Sales	\$2,163,968
1986-1/2% Local Option Sales	\$2,131,962
2002-1/2% Local Option Sales	\$1,531,988
Real Prop. Transfer Tax (Excise Stamps)	\$550,000
ABC 5 cents per Bottle	\$15,000
Privilege License Tax-Cable TV	\$200,000
Gross Receipts Tax-Vehicles	\$32,000
Occupancy Tax-District U	\$19,500

Intergovernmental Revenues

Federal Shared Revenues

Payments in Lieu of Taxes	\$13,000
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State Shared Revenues

Court Facilities Fees	\$165,000
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Permits and Fees

Gun Permits	\$2,700
Serving Civil Summons	\$13,000
Serving Civil Summons - \$15	\$21,000
Jail & Officer's Fees	\$33,000
Inspection Fees	\$450,000
Marriage Licenses	\$9,000
Register of Deed's Fees	\$350,000
Register of Deed's Fees-Supplemental	\$37,000
Fire Inspection Fees	\$2,000
Concealed Weapons permits	\$12,000
Concealed Weapons-Fingerprints	\$1,300

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FY 2008/09**

Investment Earnings \$420,277

Restricted Intergovernmental Revenues

Emergency Management Grant	\$17,709
Domestic Violence Grant	\$43,700
Veterans Service Grant	\$2,000
Soil & Water Conservation Grant	\$4,000
Agricultural Cost Share Program (SCS)	\$24,000
Project on Aging	
-In Home Services (Social Services)	\$15,340
-HCCBG	\$241,323
-Medicaid Reimbursement & Fees	\$203,000
-Donations	\$20,000
-USDA	\$27,000
-In Home Services-Town of Boone	\$6,000
HMEP Grant	\$5,000
National Forest Service-Schools	\$500
Senior Games	\$6,000

Functional Revenues

Facility Rentals	\$6,700
Aquatics	\$85,000
Athletics	\$146,500
Special Populations	\$34,000
Special Programs	\$30,000
Recreation-TOB	\$44,800
Sales & Services	
Sales of Tax Maps	\$1,000
Town Tax Accounts	\$96,625
NC DMV Fees	\$72,500
Passport Fees/Photos	\$85,000
NC Reimbursement for Prisoners	\$85,000
Tag Office Notary Fees	\$28,000
Data Processing	\$325
Animal Control Fees	\$22,000
Sale of Fixed Assets	\$20,000
Election Revenues	\$500
Medical Fees-Inmates	\$2,500
Miscellaneous Revenues	
Other Miscellaneous Revenues	\$22,001
Copy Revenues-Register of Deeds	\$8,000
Rents	\$40,000
Inmate Phone Rev.	\$13,000
State Hold Harmless -Medicaid Relief	\$371,324
Medical Director	\$18,000
Transfer from Other Funds	
Transfer From Capital Reserve Fund	\$496,644
Appropriations of Fund Balance	
New Appropriations	\$1,387,241

**TOTAL REVENUES - GENERAL FUND \$44,624,530**

**STATE OF NORTH CAROLINA  
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BUDGET ORDINANCE  
FY 2008/09**

*B. Expenditures Authorized*

General Government

Governing Body	\$68,830
Administration	\$429,544
Finance	\$471,274
Tax Administration	\$1,301,328
Tax Revaluation	\$223,749
License Plate Agency	\$184,737
Legal Services	\$51,000
Court Facilities	\$3,000
Elections	\$321,809
Register of Deeds	\$518,877
General Administration	\$2,142,412
Data Processing	\$621,827
<b>Total</b>	<b>\$6,338,387</b>

General Services

Maintenance	\$1,187,402
Public Buildings	
-Courthouse	\$242,867
-East Annex - Rock Building	\$26,341
-Admn. Bldg.	\$26,545
-EMS	\$1,150
-Hannah	\$5,564
-Animal Shelter	\$20,680
- Health Department	\$63,865
-Appalcart	\$3,051
-Library	\$40,353
-License Plate Agency	\$47,606
-CCC&TI - St. Supp. Able Ctr.	\$12,100
-Western Watauga Community Center	\$21,561
-Parking Lots	\$6,862
-West Annex	\$36,368
-Human Services Center	\$98,802
-App. Ent. Center	\$18,815
-New Law Enforcement Ctr.	\$165,402
-Recreation Admn. Offices	\$6,112
-Aquatics Center	\$138,946
-Optimist/Maint. Facility	\$34,743
-Fields/Parks	\$128,298
-Cove Creek School/Gym	\$197,857
-Brookshire Road Park	\$17,820
<b>Total</b>	<b>\$2,549,110</b>

Public Safety

Sheriff	\$2,963,220
Telecommunications	\$494,105
Governor's Crime Comm.-Overtime Grant	\$0
Domestic Violence Grant	\$48,486
Jail	\$1,882,588
Emergency Management/Fire Protection	\$633,337
Planning & Inspections	\$792,417
Medical Examiner	\$25,000
Ambulance	\$922,412
Animal Control	\$197,730
Forestry	\$48,495
<b>Total</b>	<b>\$8,007,790</b>

**STATE OF NORTH CAROLINA  
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<u>Economic &amp; Physical Development</u>	Appalcart	\$78,325
	Economic Development Commission	\$68,000
	Cooperative Extension Service	\$265,168
	Soil Conservation	\$117,396
	Special Appropriations	\$216,104
	<b>Total</b>	<b>\$744,993</b>
<u>Human Services</u>	Public Health	\$584,413
	Mental Health	\$236,194
	Project on Aging	\$1,368,685
	Veteran's Service	\$106,452
	<b>Total</b>	<b>\$2,295,744</b>
<u>Education</u>	Watauga County Board of Education - Current Expense	\$10,954,746
	Caldwell Community College & Technical Institute - Watauga Division	\$761,754
	CCC&TI Capital	\$25,000
	<b>Total</b>	<b>\$11,741,500</b>
<u>Cultural and Recreational</u>	Library	\$510,310
	Recreation	\$980,270
	<b>Total</b>	<b>\$1,490,580</b>
	Transfers to Other Funds	<b>\$11,456,426</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b><u>\$44,624,530</u></b>

**STATE OF NORTH CAROLINA  
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BUDGET ORDINANCE  
FY 2008/09**

**SCHOOL CAPITAL OUTLAY FUND**

**SEC. II**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Transfer from General Fund	\$650,404
Transfer from Capital Reserve Fund	\$0
<b>Total Revenues- School Capital Outlay Fund</b>	<b><u>\$650,404</u></b>

*B. Expenditures Authorized:*

School Capital Outlay	\$650,404
<b>Total Expenditures- School Capital Outlay</b>	<b><u>\$650,404</u></b>

**PUBLIC ASSISTANCE FUND**

**SEC. III**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Investment Earnings	\$7,500
Federal & State Grants	\$2,784,909
Misc. Revenue	\$9,181
Transfers from General Fund	\$2,143,957
Fund Balance Appropriated	\$529,928
<b>Total Revenues- Public Assistance Fund</b>	<b><u>\$5,475,475</u></b>

*B. Expenditures Authorized:*

Administration	\$2,955,781
Beneficiary Payments	\$1,441,766
Purchased Services	\$851,002
Special Appropriations	\$226,926
<b>Total Expenditures- Public Assistance Fund</b>	<b><u>\$5,475,475</u></b>

**CAPITAL RESERVE FUND**

**SEC. IV**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Transfer from General Fund	\$5,559,700
Appropriation of Fund Balance	\$176,644
Appropriation of Fund Balance-School Debt Service	\$4,979,001
Town of Boone	\$45,000
Interest Earned on Investments	\$30,000
<b>Total Revenues- Capital Reserve Fund</b>	<b><u>\$10,790,345</u></b>

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<i>B. Expenditures Authorized:</i>	Aerial Mapping	\$25,000
	Appalcart Facility-County Share	\$0
	Animal Control Facility	\$60,000
	Information Technology	\$100,000
	LEC/Jail	\$0
	Emergency Communications System	\$200,000
	CCC & TI	\$0
	Watauga County High School	\$3,964,700
	Watauga County Schools-CIP	\$200,000
	Community Recreation Facilities	\$250,000
	Future Park Development	\$100,000
	East Annex Renovations	\$40,000
	Economic Development-Brookshire Property	\$150,000
	Recreation-TOB-Anne Marie Drive	\$0
	Future County Buildings	\$200,000
	Skate Park-Phase 2	\$0
	Eastern Community Center	\$25,000
	Transfer to Debt Service Fund-New WHS	\$4,979,001
	Transfer to the General Fund	\$496,644
	<b>Total Expenditures- Capital Reserve Fund</b>	<b><u>\$10,790,345</u></b>

**SUBSTANCE ABUSE TAX FUND**

**SEC. V**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Controlled Substance Tax	\$26,645
	<b>Total Revenues- Tax Substance Abuse Fund</b>	<b><u>\$26,645</u></b>

<i>B. Expenditures Authorized:</i>	Operations	\$18,245
	Capital Outlay	\$8,400
	<b>Total Expenditures- Tax Substance Abuse Fund</b>	<b><u>\$26,645</u></b>

**E911 SURCHARGE FUND**

**SEC. VI**

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Telephone Surcharge	\$400,000
	Interest Earned on Investments	\$0
	E-911 Wireless Surcharge	\$0
	Fund Balance Appropriated	\$0
	<b>Total Revenues- E911 Surcharge Fund</b>	<b><u>\$400,000</u></b>

<i>B. Expenditures Authorized:</i>	Salaries	\$54,298
	Operation Expenses	\$345,702
	<b>Total Expenditures- E911 Surcharge Fund</b>	<b><u>\$400,000</u></b>

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**RURAL FIRE SERVICE DISTRICT FUND**

**SEC. VII**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Prior Years-Boone Rural	\$5,000
Taxes-Ad Valorem - 2008/09 Boone Rural	\$547,491
Taxes-Ad Valorem - 2008/09 Foscoe Rural	\$61,304
Taxes-Ad Valorem - 2008/09 Shawneehaw Rural	\$4,333
Taxes-Ad Valorem - 2008/09 Cove Creek Rural	\$284
Taxes-Ad Valorem - 2008/09 Beech Mtn. Rural	\$1,551

**Total Revenues-  
Rural Fire Serv. Dist. Fund      \$619,963**

*B. Expenditures Authorized:*

Transfer to Boone Rural Fire Service District	\$552,491
Transfer to Foscoe Rural Fire Service District	\$61,304
Transfer to Shawneehaw Rural Fire Service District	\$4,333
Transfer to Cove Creek Rural Fire Service District	\$284
Transfer to Beech Mtn. Rural Fire Service District	\$1,551

**Total Expenditures-  
Rural Fire Serv. Dist. Fund      \$619,963**

**FIRE TAX DISTRICTS FUND**

**SEC. VIII**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Prior Year Taxes - Foscoe	\$2,500
Ad Valorem Taxes 2008/09 Foscoe	\$417,033
Prior Year Taxes - Beaver Dam	\$1,500
Ad Valorem Taxes - 2008/09 Beaver Dam	\$101,346
Prior Year Taxes-Stewart Simmons	\$1,000
Ad Valorem Taxes-F/Y 2008/09 Stewart Simmons	\$198,176
Prior Year Taxes - Zionville	\$3,500
Ad Valorem Taxes - 2008/09 Zionville	\$99,295
Prior Year Taxes-Cove Creek	\$3,000
Ad Valorem Taxes - 2008/09 Cove Creek	\$199,098
Prior Year Taxes - Shawneehaw	\$1,500
Ad Valorem Taxes - 2008/09 Shawneehaw	\$81,965
Prior Year Taxes-Meat Camp	\$2,000
Ad Valorem Taxes-F/Y 2008/09 Meat Camp	\$114,189
Prior Year Taxes - Deep Gap	\$2,000
Ad Valorem Taxes - 2008/09 Deep Gap	\$163,368
Prior Year Taxes - Todd	\$1,000
Ad Valorem Taxes - 2008/09 Todd	\$39,271
Prior Year Taxes - Blowing Rock	\$1,500
Ad Valorem Taxes - 2008/09 Blowing Rock	\$432,498
Prior Year Taxes-Meat Camp/Creston	\$200
Ad Valorem Taxes-F/Y 2008/09 Meat Camp/Creston	\$2,797

**Total Revenues-  
Fire Districts Fund      \$1,868,736**



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BUDGET ORDINANCE  
FY 2008/09**

<i>B. Expenditures Authorized:</i>	Transfer to Foscoe Fire District	\$419,533
	Transfer to Beaver Dam Fire District	\$102,846
	Transfer to Stewart Simmons Fire District	\$199,176
	Transfer to Zionville Fire District	\$102,795
	Transfer to Cove Creek	\$202,098
	Transfer to Shawneehaw Fire District	\$83,465
	Transfer to Meat Camp Fire District	\$116,189
	Transfer to Deep Gap Fire District	\$165,368
	Transfer to Todd Fire District	\$40,271
	Transfer to Blowing Rock Fire District	\$433,998
	Transfer to Creston Fire District	\$2,997

**Total Expenditures-  
Fire Districts Fund      \$1,868,736**

**DEBT SERVICE**

**SEC. IX**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Investment Earnings	\$5,000
Transfer from General Fund	\$1,486,807
Transfer from General Fund - Sales Tax -Schools	\$1,615,558
Transfer from Cap. Reserve Fund	\$4,979,001
Transfer from Solidwaste Fund	\$78,470

**Total Revenues-  
Debt Service Fund      \$8,164,836**

<i>B. Expenditures Authorized:</i>	Debt Service-Education	\$6,673,029
	Debt Service-Other	\$1,491,807

**Total Expenditures-  
Debt Service Fund      \$8,164,836**

**SOLID WASTE ENTERPRISE FUND**

**SEC. X**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste User Fee Interest & Advertising	\$24,000
Landfill Tipping Fees	\$1,699,361
Landfill User Fees	\$1,753,833
Green Box User Fees	\$495,000
Transfers from General Fund - Sales Tax	\$0
Tire Disposal Tax	\$43,000
Residential Tire Disposal	\$2,000
White Goods	\$16,000
Dumpster Pickup	\$23,226
Interest Earnings	\$20,000
Sale of Recycled Scrap	\$160,000
Sale of Fixed Assets	\$10,000
Fund Balance Appropriated	\$548,245

**Total Revenues-  
Solid Waste Enterprise Fund      \$4,794,665**

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<i>B. Expenditures Authorized:</i>	Sanitation Department	\$4,438,260
	Debt Service	\$277,935
	Transfer to Debt Service Fund	\$78,470
	<b>Total Expenditures-</b>	
	<b>Solid Waste Enterprise Fund</b>	<b><u>\$4,794,665</u></b>

**FOSCOE FIRE DISTRICT TAX**

**SEC. XI**

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, 2008/09. This rate is based on a total base valuation of \$849,353,800 and an established 98.2% collection rate, which does not exceed the collection rate experienced during the 2006/07 fiscal year,

**DEEP GAP FIRE DISTRICT TAX**

**SEC. XII**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Deep Gap Fire District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$336,148,500 and a 96.8% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**BOONE RURAL FIRE SERVICE DISTRICT TAX**

**SEC. XIII**

An ad valorem tax rate of \$0.04 per \$100 at full valuation is hereby established as the official tax rate for the Boone Rural Fire Service District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$1,392,397,700 and a 98.3% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**FOSCOE RURAL FIRE SERVICE DISTRICT TAX**

**SEC. XIV**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Rural Fire Service District for this fiscal year, 2008/09. This rate is based on total base valuation of \$124,855,000 and a 98.2% collection rate which does not exceed the collection rate experienced in the adjacent Foscoe Fire Tax District in the 2006/07 fiscal year.

**COVE CREEK RURAL FIRE SERVICE DISTRICT TAX**

**SEC. XV**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Rural Fire Service District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$508,700 and a 97.5% collection rate, which does not exceed the collection rate experienced in the adjacent Cove Creek Fire Tax District in the 2006/07 fiscal year.

**SHAWNEEHAW RURAL FIRE SERVICE DISTRICT TAX**

**SEC. XVI**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Rural Fire Service District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$9,156,600 and a 97.2% collection rate, which does not exceed the collection rate experienced in the adjacent Shawneehaw Fire Tax District in the 2006/07 fiscal year.

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BEECH MTN. RURAL FIRE SERVICE DISTRICT TAX**

**SEC. XVII**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beech Mtn. Rural Fire Service District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$2,769,200 and a 97% collection rate.

**TODD FIRE DISTRICT TAX**

**SEC. XVIII**

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, 2008/09. This rate is based on a total base valuation of \$80,805,000 and a 97.2% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**BEAVER DAM FIRE DISTRICT TAX**

**SEC. XIX**

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, 2008/09. This rate is based on a total base valuation of \$208,960,900 and a 97% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**BLOWING ROCK RURAL FIRE DIST. TAX**

**SEC. XX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Blowing Rock Rural Fire District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$879,955,000 and a 98.3% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**SHAWNEEHAW FIRE DIST. TAX**

**SEC. XXI**

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, 2008/09. This rate is based on a total base valuation of \$168,307,200 and a 97.4% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**ZIONVILLE FIRE DISTRICT TAX**

**SEC. XXII**

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, 2008/09. This rate is based on a total base valuation of \$206,005,200 and a 96.4% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**COVE CREEK FIRE DISTRICT TAX**

**SEC. XXIII**

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, 2008/09. This rate is based on a total base valuation of \$ 409,666,200 and a 97.2% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**MEAT CAMP/CRESTON FIRE DISTRICT TAX**

**SEC. XXIV**

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, 2008/09. This rate is based on a total base valuation of \$ 392,401,900 and a 97% collection rate, which does not exceed the collection rate experienced in the 2006/07 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 Meat Camp/Creston Fire District for this fiscal year, 2008/09. This rate is based on a total base valuation of \$ 10,705,000 and a 87.1% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

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STEWART SIMMONS FIRE DISTRICT TAX**

**SEC. XXV**

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, 2008/09. This rate is based on a total base valuation of \$406,515,200 and a 97.5% collection rate, which does not exceed the collection rate experienced in the 2006/07 fiscal year.

**COUNTY TAX RATE ESTABLISHED**

**SEC. XXVI**

An ad valorem tax rate of \$0.31.3 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for this fiscal year, 2008/09. This rate is based on a total base valuation of \$8,408,326,100 and an estimated 98% collection rate, which does not exceed the collection rate experienced during the 2006/07 fiscal year.

**SOLID WASTE FEES ESTABLISHED**

**SEC. XXVII**

Commercial & Other Non-Residential Tipping Fees - \$49\* per ton (includes scrap metal & demolitions)\*

Waste amounts less than one ton will be charged a prorated fee of \$49\* per ton\*.

Residential Landfill Fee (per residence County-wide) - \$62\* per year\*

Green Box Fee (per residence, non-municipal only) - \$25 per year

Brush/Stump tipping fee - \$42.00 ton

Small animal carcass disposal fee - \$5.00

Large animal carcass disposal fee - \$25.00

Tire trailer rental - \$75.00 per trailer drop

**\*Includes State imposed SW Tipping Fee-\$2.00 per ton\***

**PLANNING, INSPECTIONS FEES ESTABLISHED**

**SEC. XXVIII**

<b>Building Permit</b>	\$ .30/ square foot heated space
	\$ .15/ square foot unheated space
<b>Mobile Home</b>	\$75.00 single wide/\$100 double wide
<b>Modular Home</b>	\$300.00 + \$ .15/square foot for basement
<b>Sign Permit</b>	\$50/on premise/\$100.00 for billboard
<b>Electrical/Alteration</b>	\$75.00
<b>Trip Fee</b>	\$75.00
<b>Misc. Inspection</b>	\$50.00
<b>Penalty for building without a permit</b>	} Double building permit fees. May be subject to add'l trip fees if necessary
<b>Grading permit</b>	
<b>Floodplain Devel.</b>	\$150.00 per acre or part thereof
<b>Zoning/Watershed/HILUO</b>	\$150.00
	} \$40.00/permit/\$100.00 site plan
	} \$300.00 appeals, conditional use permits, variances
	} \$400.00 amendments
<b>Subdivision Plat Fees/</b>	} \$30.00 per lot or bldg. for all subdivision plats of
<b>Manf. Home Park Fees</b>	
<b>Road Name Change</b>	two lots or more
<b>Wireless Comm. Tower Site</b>	\$500.00
<b>Sexually Oriented Business</b>	\$750.00
<b>Admn. Fees for Refunds</b>	\$1,000.00
	\$30.00+ \$75.00 per inspection done

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**FIRE CODE FEES AND PENALTIES ESTABLISHED**

**SEC. XXIX**

**Special User Permits for Specific Times:**

<b>Fireworks-Public Display</b>	\$25
<b>Tents &amp; Air Structures</b>	\$25
( 30 day maximum)	
<b>Temporary kiosks or Merchandising Displays</b>	\$25
<b>Insecticide fogging or fumigation</b>	\$25

**Explosive Materials:**

<b>Blasting Permits:</b>	
Annually (1 Year)	\$100
48 Hours	\$40
<b>Special Assembly:</b>	
Gun show, craft show, etc	\$25
<b>Bowling Pin &amp; Alley:</b>	
Resurfacing & Refinishing	\$25
<b>Any other Special Function:</b>	
Bureau inspection & Approval	\$25

**Special Test, Inspections and Services:**

<b>Fire Report Copies</b>	\$2
<b>Existing Systems Tests:</b>	
<b>Sprinkler Certification Test</b>	\$25
<b>Fire Alarm Testing</b>	\$25
<b>Standpipe Cert. Test</b>	\$25
<b>Grease Removal Test</b>	\$25
<b>Fixed Fire Suppression Test</b>	\$25

<b>Day Care Inspection</b>	\$25
<b>Residential Custodial Care &amp; Nursing Homes</b>	\$25
<b>Certification of Occupancy Inspections</b>	\$25

**Underground Storage Tanks:**

Removal (per tank)	\$30
New Installations (per tank)	\$50

**Hydrant Installations:**

private contractors only	\$30
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**New Sprinkler Systems:**

Per square foot	\$0.05
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<b>Sprinkler Renovations</b>	\$50
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<b>Standpipes</b>	\$30
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<b>New Alarm Systems</b>	\$35
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<b>Alarm System Renovations</b>	\$50
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<b>Fixed Fire Suppression Systems</b>	\$35
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<b>Renovations to the systems</b>	\$25
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<b>Fire Marshall Fire Reports</b>	\$5
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**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FY 2008/09**

**SPECIAL AUTHORIZATION - COUNTY MANAGER  
BUDGET OFFICER**

**SEC. XXX**

- 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 \$5,252.73 salary on a bi-weekly basis for FY 2008/09

**RESTRICTIONS - COUNTY MANAGER (BUDGET OFFICER)**

**SEC. XXXI**

- A. The interfund transfers of monies, except as noted in XXII (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 next regular meeting, and recorded in the minutes per N. C. G. S. 150-13 (b) (3).

**UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

**SEC. XXXII**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Watauga County Government during the 2008/09 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 OF NORTH CAROLINA  
COUNTY OF WATAUGA  
BUDGET ORDINANCE  
FY 2008/09**

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)

\_\_\_\_\_  
*Jim Deal, Chairman*

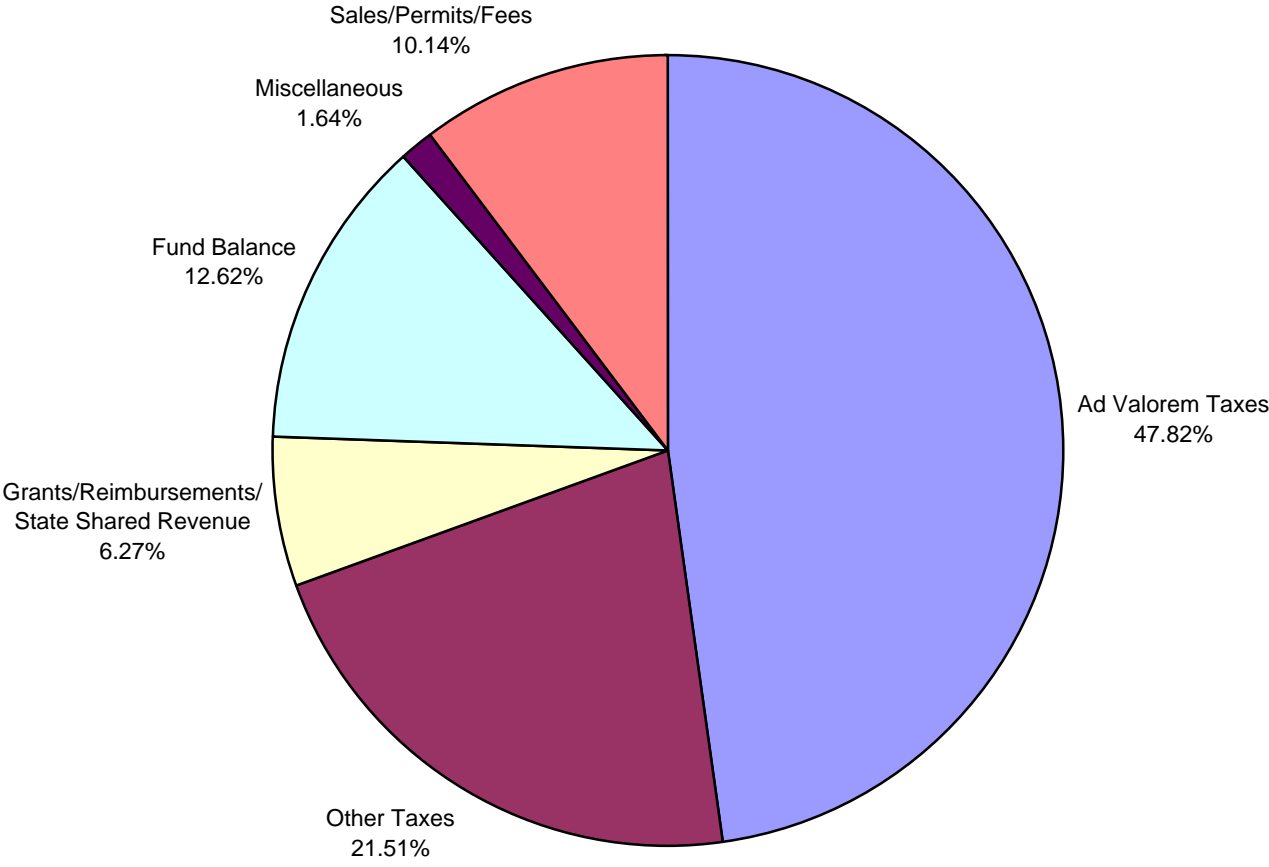
\_\_\_\_\_  
*William R. Winkler, Vice-Chairman*

\_\_\_\_\_  
*Mary Moretz Commissioner*

\_\_\_\_\_  
*John Cooper, Commissioner*

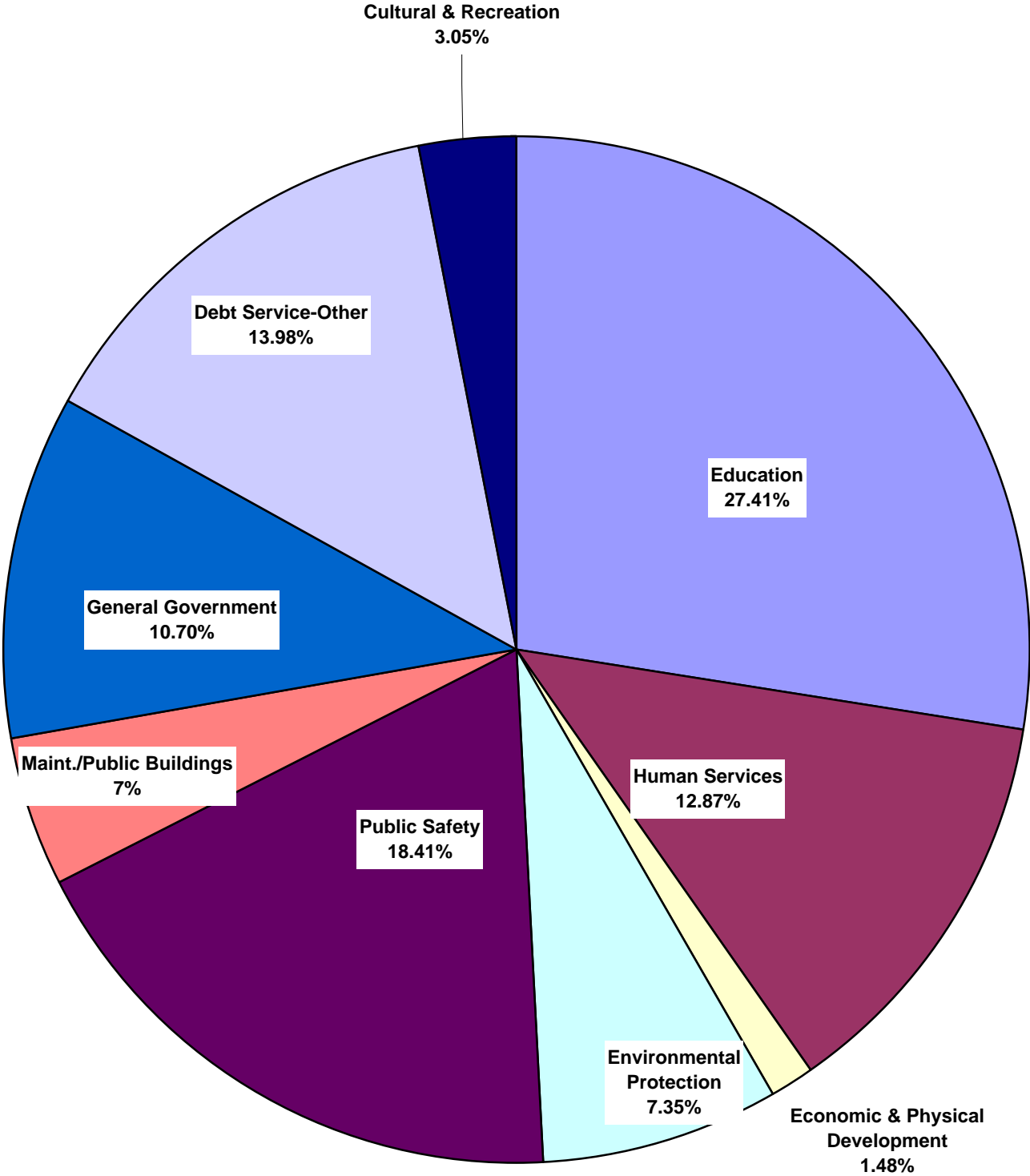
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*Winston Kinsey, Commissioner*

**WATAUGA COUNTY REVENUES  
FY 2008/09**





**WATAUGA COUNTY EXPENDITURES  
FY 2008/09**



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F/Y 2008/09 Adopted Budget

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GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>GENERAL FUND REVENUES</b>						
<b>TAXES AD VALOREM F/Y 2000-2099</b>						
10-3100-318000	INTEREST ON DELINQUENT TAXES	-76,000	-76,000	-95,000	-95,000	-95,000
10-3100-318800	TAXES AD VALOREM-PRIOR YRS.	-280,000	-280,000	-290,000	-290,000	-290,000
10-3101-312003	TAXES AD VALOREM FY 2003-04	0	0	0	0	0
10-3101-312004	TAXES AD VALOREM FY 2004-05	0	0	0	0	0
10-3101-312005	TAXES AD VALOREM FY 2005-06	0	0	0	0	0
10-3101-312006	TAXES AD VALOREM FY 2006-07	-23,126,692	0	0	0	0
10-3101-312007	TAXES AD VALOREM FY 2007-08	0	-25,193,318	0	0	0
10-3101-312008	TAXES AD VALOREM FY 2008-09	0	0	-26,012,552	-26,012,552	-26,012,552
<b>TOTALS TAXES AD VALOREM 2000-2099</b>		<b>-\$23,406,692</b>	<b>-\$25,193,318</b>	<b>-\$26,397,552</b>	<b>-\$26,397,552</b>	<b>-\$26,397,552</b>
<b>OTHER TAXES</b>						
10-3200-323100	1% LOCAL OPTION SALES TAX	-6,105,793	-6,321,051	-6,321,051	-6,321,051	-6,321,051
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-1,921,387	-2,163,968	-2,163,968	-2,163,968	-2,163,968
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-1,894,584	-2,131,962	-2,131,962	-2,131,962	-2,131,962
10-3200-323400	1/2% LOCAL OPTION SALES TAX-44	-2,275,185	-2,451,182	-1,531,988	-1,531,988	-1,531,988
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-600,000	-600,000	-480,000	-550,000	-550,000
10-3200-326100	CABLE TV FRANCHISE TAX	-165,000	-165,000	-200,000	-200,000	-200,000
10-3200-326600	ABC/5 CENT/BOTTLE	-15,000	-15,000	-15,000	-15,000	-15,000
10-3200-341401	GROSS RECEIPTS TAX-COUNTY	-26,000	-28,000	-32,000	-32,000	-32,000
<b>TOTALS OTHER TAXES</b>		<b>-\$13,002,949</b>	<b>-\$13,876,163</b>	<b>-\$12,875,969</b>	<b>-\$12,945,969</b>	<b>-\$12,945,969</b>
<b>OCCUPANCY TAXES</b>						
10-3270-312006	TDA ADMIN./DISTRICT U	-8,870	-21,500	-19,500	-19,500	-19,500
<b>TOTAL OCCUPANCY TAXES</b>		<b>-\$8,870</b>	<b>-\$21,500</b>	<b>-\$19,500</b>	<b>-\$19,500</b>	<b>-\$19,500</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>INTERGOVERNMENTAL REVENUES</b>						
10-3300-343106	DOMESTIC VIOLENCE-NCDCCPS	0	0	0	0	-43,700
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-15,800	-15,800	-17,709	-17,709	-17,709
10-3300-343305	HMEP GRANT	-5,000	-5,000	-5,000	-5,000	-5,000
10-3300-345000	ELDERLY & HAND.TRAN.ASSISTANCE	-30,745	0	0	0	0
10-3300-345001	WORK FIRST TRAN. ASSISTANCE	-3,626	0	0	0	0
10-3300-345002	RURAL GENERAL PUBLIC	-44,804	0	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	-20,000	-24,000	-24,000	-24,000	-24,000
10-3300-352100	CRIM.JUSTICE PART.PROGRAM	-58,574	0	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
<b>TOTALS INTERGOVERNMENTAL REVENUES</b>		<b>-\$195,049</b>	<b>-\$51,300</b>	<b>-\$53,209</b>	<b>-\$53,209</b>	<b>-\$96,909</b>
<b>FEDERAL SHARED REVENUES</b>						
10-3301-341723	HELP AMERICA VOTE ACT	0	0	0	0	0
<b>TOTAL FEDERAL SHARED REVENUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PAYMENT IN LIEU OF TAXES</b>						
10-3311-320000	INTERGOVERNMENTAL REV-FED.	-13,000	-13,000	-13,000	-13,000	-13,000
<b>TOTALS PAYMENT IN LIEU OF TAXES</b>		<b>-\$13,000</b>	<b>-\$13,000</b>	<b>-\$13,000</b>	<b>-\$13,000</b>	<b>-\$13,000</b>
<b>STATE SHARED REVENUES</b>						
10-3315-332300	COURT FACILITIES FEES	-140,000	-145,000	-140,000	-165,000	-165,000
<b>TOTALS STATE SHARED REVENUES</b>		<b>-\$140,000</b>	<b>-\$145,000</b>	<b>-\$140,000</b>	<b>-\$165,000</b>	<b>-\$165,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PERMITS &amp; FEES</b>						
10-3341-341000	FIRE INSPECTION FEES	-10,553	-6,000	-2,000	-2,000	-2,000
10-3341-341800	MARRIAGE LICENSES	-9,000	-9,000	-9,000	-9,000	-9,000
10-3341-341801	REG.OF DEED FEES	-415,000	-415,000	-350,000	-350,000	-350,000
10-3341-341802	REG. OF DEED-SUPP.10%	-47,000	-47,000	-37,000	-37,000	-37,000
** Supplemental funds to be used for computerization and restoration of records						
10-3341-343100	GUN PERMITS-SHERIFF	-2,000	-2,200	-2,700	-2,700	-2,700
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-6,750	-10,000	-12,000	-12,000	-12,000
10-3341-343102	CONCEALED WEAPONS-FINGERPRINTS	-860	-100	-1,300	-1,300	-1,300
10-3341-343103	SERVING CIVIL SUMMONS	-10,000	-12,000	-13,000	-13,000	-13,000
10-3341-343115	SERVING CIVIL SUMMONS - \$15	-18,000	-20,000	-21,000	-21,000	-21,000
10-3341-343200	JAIL & OFFICER FEES	-20,000	-30,000	-33,000	-33,000	-33,000
10-3341-343500	PLANNING & INSPECTION FEES	-325,000	-385,000	-450,000	-450,000	-450,000
<b>TOTALS PERMITS &amp; FEES</b>		<b>-\$864,578</b>	<b>-\$936,300</b>	<b>-\$931,000</b>	<b>-\$931,000</b>	<b>-\$931,000</b>
<b>TAX COLLECTION FEE-TOWNS</b>						
10-3414-341401	TOWN OF BOONE-TAX ACCT.	-70,000	-78,000	-95,000	-95,000	-95,000
10-3414-341402	BLOWING ROCK-TAX ACCT.	-750	-750	-750	-750	-750
10-3414-341403	BEECH MTN. -TAX ACCT.	-400	-400	-400	-400	-400
10-3414-341404	SEVEN DEVILS-TAX ACCT.	-150	-150	-150	-150	-150
10-3414-341405	GROSS RECEIPTS TAX COLL.-TOB	-325	-500	-325	-325	-325
10-3414-341420	NC DMV FEES	0	-76,000	-72,500	-72,500	-72,500
10-3414-341421	TAG OFFICE NOTARY FEES	0	-32,000	-28,000	-28,000	-28,000
10-3414-341422	PASSPORT FEES/PHOTOS	0	0	-85,000	-85,000	-85,000
<b>TOTALS TAX COLLECTION FEE-TOWNS</b>		<b>-\$71,625</b>	<b>-\$187,800</b>	<b>-\$282,125</b>	<b>-\$282,125</b>	<b>-\$282,125</b>
<b>JAIL MEDICAL SERVICES</b>						
10-3432-343202	MEDICAL FEES-INMATES	-1,625	-1,800	-2,500	-2,500	-2,500
<b>TOTALS JAIL MEDICAL SERVICES</b>		<b>-\$1,625</b>	<b>-\$1,800</b>	<b>-\$2,500</b>	<b>-\$2,500</b>	<b>-\$2,500</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PROJECT ON AGING</b>						
10-3586-332000	HOME & COMMUNITY BLOCK GRANT	-219,692	-232,631	-241,323	-241,323	-241,323
10-3586-332001	MEDICAID REIMB. FEES	-371,000	-275,000	-203,000	-203,000	-203,000
10-3586-332002	USDA	-26,000	-27,000	-27,000	-27,000	-27,000
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	0	0	0	0	0
10-3586-384000	DONATIONS	-20,000	-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	0	0	0	0	0
<b>TOTALS PROJECT ON AGING</b>		<b>-\$658,032</b>	<b>-\$575,971</b>	<b>-\$512,663</b>	<b>-\$512,663</b>	<b>-\$512,663</b>
<b>RECREATION REVENUES</b>						
10-3612-361220	AQUATICS	-122,000	-110,000	-85,000	-85,000	-85,000
10-3612-361250	ATHLETICS	-132,000	-132,000	-146,500	-146,500	-146,500
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-35,000	-35,000	-34,000	-34,000	-34,000
10-3612-361280	SPECIAL PROGRAMS	-32,000	-30,000	-30,000	-30,000	-30,000
10-3612-385501	TOWN OF BOONE	-44,800	-44,800	-44,800	-44,800	-44,800
10-3612-385502	SENIOR GAMES	-6,500	-6,500	-6,000	-6,000	-6,000
10-3612-386001	FACILITY RENTALS-COVE CREEK	-3,200	-3,500	-3,500	-3,500	-3,500
10-3612-386002	FACILITY RENTALS-OPTIMIST	-3,000	-3,200	-3,200	-3,200	-3,200
<b>TOTALS RECREATION REVENUES</b>		<b>-\$378,500</b>	<b>-\$365,000</b>	<b>-\$353,000</b>	<b>-\$353,000</b>	<b>-\$353,000</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
10-3831-349100	GENERAL FUND	-422,800	-552,211	-300,000	-420,277	-420,277
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$422,800</b>	<b>-\$552,211</b>	<b>-\$300,000</b>	<b>-\$420,277</b>	<b>-\$420,277</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SALES &amp; SERVICES</b>						
10-3835-341405	SALE OF TAX MAPS	-750	-800	-1,000	-1,000	-1,000
10-3835-341700	ELECTIONS REVENUES	-962	-84,746	-500	-500	-500
10-3835-342100	DATA PROCESSING FEES	-200	-300	-325	-325	-325
10-3835-343201	NC REIMB. FOR PRISONERS	-51,290	-100,000	-85,000	-85,000	-85,000
10-3835-343800	ANIMAL CONTROL FEES	-2,000	-20,000	-22,000	-22,000	-22,000
10-3835-382000	SALE OF FIXED ASSETS	0	0	-20,000	-20,000	-20,000
<b>TOTALS SALES &amp; SERVICES</b>		<b>-\$55,202</b>	<b>-\$205,846</b>	<b>-\$128,825</b>	<b>-\$128,825</b>	<b>-\$128,825</b>
<b>MISC. REVENUES</b>						
10-3839-349600	SOIL CONSERVATION GRANT ADMN.	0	0	0	-8,000	0
10-3839-386000	RENTS	-40,885	-41,000	-40,000	-40,000	-40,000
10-3839-343302	TOWN OF B.ROCK-CODE RED	0	0	0	0	-2,000
10-3839-389000	OTHER	-20,000	-20,000	-20,000	-20,000	-20,001
10-3839-389001	COPY REVENUE-REG.OF DEEDS	-9,000	-8,000	-8,000	-8,000	-8,000
10-3839-389002	MISC. REVENUE-MEDICAL DIRECTOR	-18,000	-18,000	-18,000	-18,000	-18,000
10-3839-389002	STATE HOLD HARMLESS-MEDICAID RELIEF	0	0	-371,324	-371,324	-371,324
10-3839-389003	INMATE PHONE COMMISSION	-13,000	-13,000	-13,000	-13,000	-13,000
<b>TOTALS MISC. REVENUES</b>		<b>-\$100,885</b>	<b>-\$100,000</b>	<b>-\$470,324</b>	<b>-\$478,324</b>	<b>-\$472,325</b>
<b>PROCEEDS OF DEBT ISSUES</b>						
10-3910-391000	PROCEEDS OF LEASE PURCHASE	0	0	0	0	0
<b>TOTALS PROCEEDS OF DEBT ISSUES</b>		<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFER FROM OTHER FUNDS</b>						
10-3980-398000	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
10-3980-398121	TRAN. FROM CAPITAL RESERVE	0	0	-275,000	-496,644	-496,644
10-3980-398123	TRAN. FROM SUBSTANCE ABUSE FUND	-10,000	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>-\$10,000</b>	<b>\$0</b>	<b>-\$275,000</b>	<b>-\$496,644</b>	<b>-\$496,644</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>FUND BALANCE APPROPRIATED</b>						
10-3991-399100	FUND BAL APPROP./ORIGINAL BUD.	0	0	-4,706,288	-1,399,323	-1,387,241
10-3991-399103	CARRYOVER-PR.YEARS	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>\$0</b>	<b>0</b>	<b>-\$4,706,288</b>	<b>-\$1,399,323</b>	<b>-\$1,387,241</b>
<b>TOTALS GENERAL FUND REVENUES</b>		<b>-\$39,685,807</b>	<b>-\$42,225,209</b>	<b>-\$47,460,955</b>	<b>-\$44,598,911</b>	<b>-\$44,624,530</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>GENERAL FUND EXPENDITURES</b>						
<b>GOVERNING BODY</b>						
104110-412100	SALARIES-REGULAR	0	0	35,886	35,886	35,886
10-4110-413000	TRAVEL ALLOWANCE	0	0	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY CONT.	0	0	3932	3,932	3,932
104110-418600	WORKER'S COMPENSATION	0	0	246	246	246
10-4110-426000	OFFICE SUPPLIES	2,000	2,000	2,000	2,000	2,000
10-4110-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4110-431200	TRAVEL-SUBSISTENCE	7,500	7,500	7,500	7,500	7,500
10-4110-437000	ADVERTISING	500	500	500	500	500
10-4110-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
10-4110-449100	DUES AND SUBSCRIPTIONS	0	0	0	0	0
10-4110-449900	MISC.-EXPENSE	1,500	3,000	3,000	3,000	3,000
10-4110-467000	BOARD MEMBER FEES	33,502	34,340	0	0	0
10-4110-467001	BD.MEMBER-TRAVEL ALLOW.	11,702	12,755	0	0	0
<b>TOTALS GOVERNING BODY</b>		<b>\$59,204</b>	<b>\$62,595</b>	<b>\$68,830</b>	<b>\$68,830</b>	<b>\$68,830</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>ADMINISTRATION</b>						
10-4120-412100	SALARIES-REGULAR	269,928	296,127	321,022	321,022	325,202
10-4120-412600	SALARIES- PART-TIME	0	5,000	0	0	0
10-4120-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
10-4120-413000	TRAVEL ALLOWANCE	0	0	0	0	0
10-4120-418100	SOCIAL SECURITY CONT.	21,594	21,541	22,916	22,916	23,250
10-4120-418200	RETIREMENT CONT.	13,496	14,806	16,051	16,051	16,260
10-4120-418300	HOSPITAL INS. EXPENSE	20,115	21,240	22,838	22,838	22,838
10-4120-418600	WORKER'S COMPENSATION	3,949	5,182	5,618	5,618	5,691
10-4120-418900	OTHER FRINGE -DEFERRED COMP.	13,496	14,806	16,051	16,051	16,260
10-4120-418901	OTHER FRINGE-\$30/MONTH	1,620	1,620	1,620	1,620	1,620
10-4120-426000	OFFICE SUPPLIES	5,000	5,000	5,000	5,000	5,000
10-4120-431100	TRAVEL-MILEAGE	1,500	1,500	1,500	1,500	1,500
10-4120-431200	TRAVEL-SUBSISTENCE	4,000	4,000	4,000	4,000	4,000
10-4120-432500	POSTAGE	750	788	788	788	788
10-4120-437000	ADVERTISING	500	500	500	500	500
10-4120-439500	EMPLOYEE TRAINING	2,500	2,500	2,500	2,500	2,500
10-4120-445300	INSURANCE-FIDELITY BONDS	175	175	175	175	175
10-4120-449100	DUES AND SUBSCRIPTIONS	2,500	2,500	2,500	2,500	2,500
10-4120-449900	MISC.-EXPENSE	500	500	500	500	500
10-4120-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
<b>TOTALS ADMINISTRATION</b>		<b>\$362,583</b>	<b>\$398,745</b>	<b>\$424,539</b>	<b>\$424,539</b>	<b>\$429,544</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>FINANCE DEPT</b>						
10-4130-412100	SALARIES-REGULAR	278,524	285,837	309,976	309,976	309,977
10-4130-412600	SALARIES-PART-TIME	0	12,000	0	0	0
10-4130-418100	SOCIAL SECURITY CONT.	22,282	22,869	25,234	25,234	25,234
10-4130-418200	RETIREMENT CONT.	13,926	14,292	15,771	15,771	15,771
10-4130-418300	HOSPITAL INS. EXPENSE	26,820	28,320	30,450	30,450	30,450
10-4130-418600	WORKER'S COMPENSATION	1,114	1,429	1,577	1,577	1,577
10-4130-418900	OTHER FRINGE -DEFERRED COMP.	13,926	14,292	15,771	15,771	15,771
10-4130-418901	OTHER FRINGE-\$30/MONTH	2,160	2,160	2,160	2,160	2,160
10-4130-426000	OFFICE SUPPLIES	4,000	4,000	6,500	6,500	6,500
10-4130-431100	TRAVEL-MILEAGE	1,200	1,200	1,200	1,200	1,200
10-4130-431200	TRAVEL-SUBSISTENCE	2,500	2,200	2,200	2,200	2,200
10-4130-432500	POSTAGE	2,200	2,310	2,310	2,310	2,310
10-4130-434100	PRINTING	300	300	300	300	300
10-4130-435200	MAINT.& REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
10-4130-437000	ADVERTISING	150	300	300	300	300
10-4130-439500	EMPLOYEE TRAINING	1,500	1,500	1,500	1,500	1,500
10-4130-445300	INSURANCE-FIDELITY BONDS	175	175	175	175	175
10-4130-449100	DUES AND SUBSCRIPTIONS	1,350	1,350	1,350	1,350	1,350
10-4130-449900	MISC.-EXPENSE	1,000	1,000	1,000	1,000	1,000
10-4130-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	45,000	48,500	52,000	52,000	52,000
10-4130-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS FINANCE DEPT</b>		<b>\$419,627</b>	<b>\$445,534</b>	<b>\$471,274</b>	<b>\$471,274</b>	<b>\$471,275</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>TAX ADMINISTRATION</b>						
10-4140-412100	SALARIES-REGULAR	757,418	751,063	800,826	800,826	800,826
10-4140-412600	SALARIES-PART-TIME	4,000	8,000	8,000	8,000	8,000
10-4140-412801	CELLPHONE ALLOWANCE	3,360	3,360	3,360	3,360	3,360
10-4140-418100	SOCIAL SECURITY CONT.	60,593	60,085	64,975	64,975	64,975
10-4140-418200	RETIREMENT CONT.	37,871	37,553	40,041	40,041	40,041
10-4140-418300	HOSPITAL INS. EXPENSE	84,930	84,960	91,350	91,350	91,350
10-4140-418600	WORKER'S COMPENSATION	3,091	7,511	7,870	7,870	7,870
10-4140-418900	OTHER FRINGE -DEFERRED COMP.	37,871	37,553	40,041	40,041	40,041
10-4140-418901	OTHER FRINGE-\$30/MONTH	6,840	6,480	6,480	6,480	6,480
10-4140-425100	MOTOR FUELS AND LUBRICANTS	6,500	8,400	9,600	9,600	9,600
10-4140-425200	TIRES	800	1,250	1,250	1,250	1,250
10-4140-426000	OFFICE SUPPLIES	9,200	9,680	13,155	12,405	12,405
10-4140-427000	PURCHASES FOR RESALE	1,970	1,970	1,970	1,970	1,970
10-4140-431100	TRAVEL-MILEAGE	2,700	3,000	4,250	4,250	4,250
10-4140-431200	TRAVEL-SUBSISTENCE	8,000	13,060	13,760	13,760	13,760
10-4140-432500	POSTAGE	52,485	58,840	61,790	61,790	61,790
10-4140-434100	PRINTING	33,315	41,000	41,965	41,965	41,965
10-4140-435200	MAINT.& REPAIR-EQUIPMENT	2,950	2,950	3,800	3,800	3,800
10-4140-435300	MAINT.& REPAIR-VEHICLES	2,500	2,500	2,500	2,500	2,500
10-4140-437000	ADVERTISING	7,850	8,650	9,000	9,000	9,000
10-4140-439500	EMPLOYEE TRAINING	6,500	10,070	9,925	9,925	9,925
10-4140-445300	INSURANCE-FIDELITY BONDS	500	500	500	500	500
10-4140-449100	DUES AND SUBSCRIPTIONS	3,360	3,385	3,420	3,420	3,420
10-4140-449900	MISC.-EXPENSE	1,000	1,500	1,500	1,500	1,500
10-4140-451000	CAPITAL OUTLAY-FURN. & EQUIP.	9,000	21,800	0	0	0
10-4140-467000	BOARD MEMBER FEES	9,375	4,500	3,750	3,750	3,750
10-4140-469101	PROFESSIONAL SER.-LEGAL	20,000	12,000	12,000	12,000	12,000
10-4140-469500	CONTRACTED SERVICES	19,200	19,200	35,000	35,000	35,000
10-4140-469507	CONT.SER.-BUS.AUDIT	10,000	10,000	10,000	10,000	10,000
<b>TOTALS TAX ADMINISTRATION</b>		<b>\$1,203,179</b>	<b>\$1,230,820</b>	<b>\$1,302,078</b>	<b>\$1,301,328</b>	<b>\$1,301,328</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>TAX REVALUATION</b>						
10-4141-412100	SALARIES-REGULAR	53,967	56,543	58,711	58,711	58,711
10-4141-412600	SALARIES-PART-TIME	0	20,000	20,000	20,000	20,000
10-4141-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-4141-418100	SOCIAL SECURITY CONT.	4,317	6,140	6,736	6,297	6,297
10-4141-418200	RETIREMENT-CONT.	2,698	2,827	2,936	2,936	2,936
10-4141-418300	HOSPITAL INS. EXPENSE	8,940	9,440	10,150	10,150	10,150
10-4141-418600	WORKER'S COMPENSATION	211	565	787	787	787
10-4141-418900	OTHER FRINGE-DEFERRED COMP	2,698	2,827	2,936	2,936	2,936
10-4141-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-4141-429000	OTHER SUPPLIES	2,000	2,500	9,200	9,200	9,200
10-4141-431100	TRAVEL-MILEAGE	500	2,000	2,000	2,000	2,000
10-4141-432100	TELEPHONE SERVICE	4,032	4,032	4,032	4,032	4,032
10-4141-437000	ADVERTISING	500	500	500	500	500
10-4141-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4141-469500	CONTRACTED SERVICES	0	40,000	140,000	105,000	105,000
<b>TOTALS TAX REVALUATION</b>		<b>\$81,063</b>	<b>\$148,574</b>	<b>\$259,188</b>	<b>\$223,749</b>	<b>\$223,749</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>LICENSE PLATE AGENCY</b>						
10-4142-412100	SALARIES-REGULAR	0	94,230	129,072	129,072	129,072
10-4142-418100	SOCIAL SECURITY CONT.	0	7,538	10,326	10,326	10,326
10-4142-418200	RETIREMENT CONTRIBUTIONS	0	4,656	6,454	6,454	6,454
10-4142-418300	HOSPITAL INSURANCE EXPENSE	0	14,160	20,300	20,300	20,300
10-4142-418600	WORKERS COMPENSATION	0	942	1,291	1,291	1,291
10-4142-418900	OTHER FRINGE-DEFERRED COMP.	0	4,711	6,454	6,454	6,454
10-4142-418901	OTHER FRINGE-\$30/MONTH	0	1,080	1,440	1,440	1,440
10-4142-426000	OFFICE SUPPLIES	0	2,500	4,000	4,000	4,000
10-4142-431100	TRAVEL-MILEAGE	0	1,200	1,200	1,200	1,200
10-4142-431200	TRAVEL-SUBSISTENCE	0	1,800	1,800	1,800	1,800
10-4142-432500	POSTAGE	0	500	500	500	500
10-4142-437000	ADVERTISING	0	300	300	300	300
10-4142-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4142-469500	CONTRACTED SERVICES-SHREDDING	0	1,600	6,600	1,600	1,600
<b>TOTALS LICENSE PLATE AGENCY</b>		<b>\$0</b>	<b>\$135,217</b>	<b>\$189,737</b>	<b>\$184,737</b>	<b>\$184,737</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>LEGAL SERVICES</b>						
10-4150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
10-4150-469101	PROFESSIONAL SER.-LEGAL	50,000	80,000	50,000	50,000	50,000
<b>TOTALS LEGAL SERVICES</b>		<b>\$51,000</b>	<b>\$81,000</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>\$51,000</b>



<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
<b>COURT FACILITIES</b>						
10-4160-426000	OFFICE SUPPLIES	500	500	500	500	500
10-4160-429001	OTHER SUPPLIES-LAW BOOKS	1,500	1,500	1,500	1,500	1,500
10-4160-431200	TRAVEL & TRN-METH LA	0	0	0	0	0
10-4160-439903	JURY COMMISSION EXPENSE	0	750	0	0	0
10-4160-449900	MISC.-EXPENSE	500	1,000	1,000	1,000	1,000
10-4160-451000	CAPITAL OUTLAY-FURN. & EQUIP.	25,000	0	0	0	0
10-4160-451001	CAPITAL OUTLAY-COPS GRANT	0	0	0	0	0
<b>TOTALS COURT FACILITIES</b>		<b>\$27,500</b>	<b>\$3,750</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>ELECTIONS</b>						
10-4170-412100	SALARIES-REGULAR	104,268	110,393	118,727	118,727	118,727
10-4170-412600	SALARIES-PART-TIME	18,865	25,000	41,181	35,500	35,500
10-4170-418100	SOCIAL SECURITY CONT.	9,851	10,831	12,843	12,338	12,338
10-4170-418200	RETIREMENT CONT.	5,213	5,520	5,936	5,936	5,936
10-4170-418300	HOSPITAL INS. EXPENSE	13,410	14,160	15,225	15,225	15,225
10-4170-418600	WORKER'S COMPENSATION	503	677	774	771	771
10-4170-418900	OTHER FRINGE -DEFERRED COMP.	5,207	5,520	5,936	5,936	5,936
10-4170-418901	OTHER FRINGE-\$30/MONTH	1,080	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	6,000	5,000	8,000	5,000	5,000
104170-429000	OTHER SUPPLIES	0	0	0	0	0
10-4170-431100	TRAVEL-MILEAGE	2,000	2,750	5,883	2,750	2,750
10-4170-431200	TRAVEL-SUBSISTENCE	3,620	5,200	7,766	5,200	5,200
10-4170-432100	TELEPHONE SERVICE	1,000	1,000	1,500	1,500	1,500
10-4170-432500	POSTAGE	7,500	9,000	9,000	9,000	9,000
10-4170-434100	PRINTING	22,380	47,890	25,320	23,000	23,000
10-4170-435200	MAINT.& REPAIR-EQUIPMENT	20,875	31,557	30,373	30,373	30,373
10-4170-437000	ADVERTISING	920	2,462	890	890	890
10-4170-439500	EMPLOYEE TRAINING	1,500	3,090	3,920	3,090	3,090
10-4170-441200	RENT-BUILDING	520	1,760	750	750	750
10-4170-449100	DUES AND SUBSCRIPTIONS	725	665	725	725	725
10-4170-449900	MISC.-EXPENSE	1,150	1,400	1,700	1,150	1,150
10-4170-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4170-451000	CAP OUTLAY DATA PROC EQUIP	0	0	0	0	0
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	25,000	66,924	33,268	33,268	33,268
10-4170-469500	CONTRACTED SERVICES-OTHER	0	0	0	0	0
<b>TOTALS ELECTIONS</b>		<b>\$261,187</b>	<b>\$361,479</b>	<b>\$340,397</b>	<b>\$321,809</b>	<b>\$321,809</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>REGISTER OF DEEDS</b>						
10-4180-412100	SALARIES-REGULAR	255,385	279,636	303,488	303,488	306,584
10-4180-412600	SALARIES-PART-TIME	0	0	0	0	0
10-4180-413400	SUPPLEMENTAL RETIRE-REG.DEEDS	22,000	22,371	5,505	5,505	5,505
10-4180-418100	SOCIAL SECURITY CONT.	20,191	22,262	24,279	24,279	24,526
10-4180-418200	RETIREMENT CONT.	12,619	13,982	15,174	15,174	15,329
10-4180-418300	HOSPITAL INS. EXPENSE	37,995	40,120	40,600	40,600	40,600
10-4180-418600	WORKER'S COMPENSATION	1,030	1,398	1,517	1,517	1,533
10-4180-418900	OTHER FRINGE -DEFERRED COMP.	10,220	12,641	11,474	11,474	11,474
10-4180-418901	OTHER FRINGE-\$30/MONTH	3,240	3,060	2,880	2,880	2,880
10-4180-426000	OFFICE SUPPLIES	51,000	54,390	45,196	42,196	42,196
10-4180-431100	TRAVEL-MILEAGE	1,332	1,384	1,260	1,260	1,260
10-4180-431200	TRAVEL-SUBSISTENCE	1,752	2,155	2,371	2,371	2,371
10-4180-432100	TELEPHONE SERVICE	700	735	772	772	772
10-4180-432500	POSTAGE	8,961	9,588	10,988	10,988	10,988
10-4180-434100	PRINTING	1,431	1,476	1,714	1,414	1,414
10-4180-435200	MAINT.& REPAIR-EQUIPMENT	800	900	550	550	550
10-4180-439500	EMPLOYEE TRAINING	1,060	1,425	1,075	1,075	1,075
10-4180-443900	RENT-EQUIPMENT	0	0	0	0	0
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	39,063	36,505	39,733	39,733	39,733
10-4180-445300	INSURANCE-FIDELITY BONDS	175	175	175	175	175
10-4180-449100	DUES AND SUBSCRIPTIONS	400	602	562	562	562
10-4180-449900	MISC EXPENSE	500	500	500	500	500
10-4180-451000	CAPITAL OUTLAY-FURN. & EQUIP.	45,386	32,000	0	0	0
10-4180-469106	PROF.SERVICES-IMAGING CONSULT	40,400	5,450	0	0	0
10-4180-469500	CONTRACTED SERVICES	7,350	7,350	8,850	8,850	8,850
10-4180-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS REGISTER OF DEEDS</b>		<b>\$562,990</b>	<b>\$550,105</b>	<b>\$518,663</b>	<b>\$515,363</b>	<b>\$518,877</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>GENERAL ADMINISTRATION</b>						
10-4199-412100	SALARIES-PAY FOR PERFORMANCE	100,000	100,000	100,000	100,000	100,000
10-4199-412101	SALARIES-PAY PLAN ADJUSTMENT	0	100,000	0	0	0
10-4199-418300	HOSPITAL INS.-RETIREEES	63,288	63,288	63,288	63,288	63,288
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	48,000	25,000	25,000	25,000	25,000
10-4199-418600	WORKER'S COMPENSATION	0	0	0	0	0
10-4199-426000	OFFICE SUPPLIES	3,000	3,000	12,000	6,000	6,000
10-4199-435200	MAINT.& REPAIR-EQUIPMENT	18,000	20,000	20,000	20,000	20,000
10-4199-441101	RENT-LAND (PARKING LOT)	0	0	0	0	0
10-4199-445100	INS.-PROP.,GEN & PROF.LIAB.	318,184	358,509	400,000	330,000	330,000
10-4199-445101	INSURANCE-PROP.-DEDUCTIBLE	15,000	15,000	15,000	15,000	15,000
10-4199-449100	DUES AND SUBSCRIPTIONS	13,000	13,000	13,000	13,000	13,000
10-4199-449900	MISC.-EXPENSE	45,000	45,000	45,000	45,000	45,000
10-4199-449901	MISC.-WELLNESS PROGRAM	1,800	25,000	25,000	25,000	25,000
10-4199-449902	MISC.EXP-SMOKING CESSATION/ WEIGHT CONTROL PROGRAMS	25,000	15,000	15,000	15,000	15,000
10-4199-449903	MISC.-BLOOD BORNE PATHOGENS	1,500	1,800	2,000	2,000	2,000
10-4199-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4199-457000	CAPITAL OUTLAY-LAND	0	0	0	0	0
10-4199-469103	PROFESSIONAL SERVICES-ARCH.	100,000	50,000	65,000	65,000	65,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	169,500	225,000	103,500	167,500	167,500
10-4199-469500	CONTRACTED SERVICES-EDC	0	0	0	0	0
10-4199-469506	CONT.SERVICES-PARKING MGT.	8,300	8,300	10,000	10,000	10,000
10-4199-499100	CONTINGENCY	438,000	595,000	534,000	540,000	502,500
10-4199-499101	CONTINGENCY-BOE COLA	147,378	0	0	388,124	388,124
10-4199-499102	CONTINGENCY-SCHOOL ROW	0	0	0	350,000	350,000
<b>TOTALS GENERAL ADMINISTRATION</b>		<b>\$1,514,950</b>	<b>\$1,662,897</b>	<b>\$1,447,788</b>	<b>\$2,179,912</b>	<b>\$2,142,412</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>INFORMATION TECHNOLOGY</b>						
10-4210-412100	SALARIES-REGULAR	194,645	195,568	222,179	222,179	227,332
10-4210-418100	SOCIAL SECURITY CONT.	15,572	15,645	17,851	17,851	18,262
10-4210-418101	CELL PHONE ALLOWANCE	0	0	960	960	960
10-4210-418200	RETIREMENT CONT.	9,732	9,778	11,109	11,109	11,367
10-4210-418300	HOSPITAL INS. EXPENSE	17,880	18,880	21,992	21,992	21,992
10-4210-418600	WORKER'S COMPENSATION	794	978	1,111	1,111	1,137
10-4210-418900	OTHER FRINGE -DEFERRED COMP.	9,732	9,778	11,109	11,109	11,367
10-4210-418901	OTHER FRINGE-\$30/MONTH	1,440	1,440	1,590	1,590	1,590
10-4210-426000	OFFICE SUPPLIES	500	4,150	3,340	3,340	3,340
10-4210-429000	OTHER SUPPLIES	27,283	36,080	38,382	38,382	38,382
10-4210-431100	TRAVEL-MILEAGE	1,000	1,100	1,200	1,200	1,200
10-4210-431200	TRAVEL-SUBSISTENCE	1,940	2,000	1,728	1,728	1,728
10-4210-431500	TRAVEL-MUNIS TRAIN.SUBSISTENCE	500	500	0	0	0
10-4210-431600	TRAVEL-MUNIS TRAIN.MILEAGE	1,500	1,500	0	0	0
10-4210-432100	TELEPHONE SERVICE	200	225	200	200	200
10-4210-432500	POSTAGE	100	200	100	100	100
10-4210-435200	MAINT.& REPAIR-EQUIPMENT	2,000	2,000	2,000	2,000	2,000
10-4210-437000	ADVERTISING	150	75	125	125	125
10-4210-439500	EMPLOYEE TRAINING	760	2,200	900	900	900
10-4210-439501	EMP.TRAINING-OTHER DEPARTMENTS	4,550	4,550	2,500	2,500	2,500
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	66,991	76,631	86,605	86,605	86,605
10-4210-442201	PC SOFTWARE/LICENSES	10,015	22,093	3,825	3,825	3,825
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	4,563	7,395	12,725	12,725	12,725
10-4210-449100	DUES AND SUBSCRIPTIONS	0	0	0	0	0
10-4210-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	2,000	0	0	0
10-4210-452000	CAP.OUTLAY-DATA PROC.EQUIP.	65,918	79,305	49,190	74,965	74,965
10-4210-452001	CAP.OUTLAY-DP EQUIP.-ROD	25,785	0	23,895	23,895	23,895
10-4210-452002	CAP. OUTLAY-OTHER EQUIPMENT	10,100	13,000	0	0	0

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
10-4210-452100	CAP. OUTLAY COMPUTER SOFTWARE	29,275	0	3,500	3,500	3,500
10-4210-469101	PROFESSIONAL SER.-OTHER	11,240	32,834	13,834	13,834	13,834
10-4210-469500	CONTRACTED SERVICES	0	10,000	0	0	0
10-4210-469505	CONT.SERVICES-INTERNET/FIBER	30,826	42,350	57,996	57,996	57,996
<b>TOTALS INFORMATION TECHNOLOGIES</b>		<b>\$544,991</b>	<b>\$592,255</b>	<b>\$589,946</b>	<b>\$615,721</b>	<b>\$621,827</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>MAINTENANCE</b>						
10-4260-412100	SALARIES-REGULAR	790,490	813,413	872,311	804,001	804,001
10-4260-412101	SALARIES-ON-CALL	5,265	5,570	5,570	5,570	5,570
10-4260-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-4260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000	3,000
10-4260-418100	SOCIAL SECURITY CONT.	63,239	65,073	70,509	65,044	65,044
10-4260-418200	RETIREMENT CONT.	39,525	40,671	43,894	40,479	40,479
10-4260-418300	HOSPITAL INS. EXPENSE	118,455	127,440	134,488	124,338	124,338
10-4260-418600	WORKER'S COMPENSATION	30,582	36,889	38,401	35,179	35,179
10-4260-418900	OTHER FRINGE -DEFERRED COMP.	39,525	40,671	43,894	40,479	40,479
10-4260-418901	OTHER FRINGE-\$30/MONTH	9,540	9,720	9,540	8,820	8,820
10-4260-421100	JANITORIAL SUPPLIES	1,000	1,000	1,500	1,500	1,500
10-4260-421200	UNIFORMS	12,080	11,444	13,288	13,288	12,052
10-4260-425100	MOTOR FUELS AND LUBRICANTS	11,475	12,622	15,000	15,000	15,000
10-4260-425200	TIRES	1,200	1,200	1,440	1,440	1,440
10-4260-426000	OFFICE SUPPLIES	1,800	1,800	1,800	1,800	1,800
10-4260-429000	OTHER SUPPLIES	3,075	3,175	4,025	4,025	4,025
10-4260-429001	RECYCLING SUPPLIES/CONTAINERS	0	25,000	2,720	2,720	2,720
10-4260-431100	TRAVEL-MILEAGE	1,000	1,455	757	757	757
10-4260-431200	TRAVEL-SUBSISTENCE	0	408	408	408	408
10-4260-432100	TELEPHONE SERVICE	1,600	1,600	1,800	1,800	1,800
10-4260-432500	POSTAGE	200	200	200	200	200
10-4260-435100	MAINT. & REPAIR-BUILDINGS	450	1,500	1,500	1,500	1,500
10-4260-435200	MAINT.& REPAIR-EQUIPMENT	5,000	5,000	5,000	5,000	5,000
10-4260-435300	MAINT.& REPAIR-VEHICLES	6,709	6,709	6,000	3,000	3,000
10-4260-437000	ADVERTISING	1,200	1,200	1,200	1,200	1,200
10-4260-439500	EMPLOYEE TRAINING	800	1,000	1,000	1,000	1,000
10-4260-443900	RENT-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
10-4260-444000	SERVICE & MAINTENANCE CONTRACT	75	0	0	0	0
10-4260-449100	DUES AND SUBSCRIPTIONS	285	285	210	210	210
10-4260-449900	MISC.-EXPENSE	750	1,500	1,500	1,500	1,500

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
10-4260-451000	CAPITAL OUTLAY-FURN. & FIX.	0	0	29,638	0	0
10-4260-454000	CAPITAL OUTLAY-VEHICLES	12,000	20,000	5,400	0	0
10-4260-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	6,000	3,400	3,400
10-4260-469199	PROFESSIONAL SERVICES-OTHER	0	0	5,000	0	0
<b>TOTALS MAINTENANCE</b>		<b>\$1,162,300</b>	<b>\$1,241,525</b>	<b>\$1,328,973</b>	<b>\$1,188,638</b>	<b>\$1,187,402</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-COURTHOUSE</b>						
10-4261-421100	JANITORIAL SUPPLIES	3,600	4,100	4,100	4,100	4,100
10-4261-429000	OTHER SUPPLIES	0	650	0	0	0
10-4261-432100	TELEPHONE SERVICE	27,500	28,900	27,750	24,750	24,750
10-4261-433100	UTILITIES-ELECTRICITY	38,000	38,000	43,680	43,680	43,680
10-4261-433200	UTILITIES-FUEL OIL	16,200	9,000	13,200	13,200	13,200
10-4261-433400	UTILITIES-WATER	3,360	3,500	3,850	3,850	3,850
10-4261-433900	UTILITIES-DUMPSTER PICK-UP	1,092	1,092	1,092	1,092	1,092
10-4261-435100	MAINT. & REPAIR-BUILDINGS	10,875	51,000	82,550	30,000	30,000
10-4261-435101	MAINT. & REPAIR-GROUNDS	3,750	500	3,000	3,000	3,000
10-4261-435200	MAINT.& REPAIR-EQUIPMENT	6,025	8,975	16,175	10,000	10,000
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	2,005	2,140	6,595	6,595	6,595
10-4261-451002	CAPITAL OUTLAY FURN & EQUIP>5000	0	4,800	0	0	0
10-4261-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	2,600	2,600	2,600
10-4261-458000	CAP. OUTLAY-BLDG& IMPROVEMENTS	6,000	0	0	0	0
10-4261-458802	CAP. OUTLAY-BLDG& IMPROVEMENT	0	0	290,000	100,000	100,000
10-4261-469500	CONTRACTED SERVICES	0	0	0	0	0
10-4261-469103	PROF.SER.-ENGINEER	0	0	4,500	0	0
<b>TOTALS PUBLIC BUILDINGS-COURTHOUSE</b>		<b>\$118,407</b>	<b>\$152,657</b>	<b>\$499,092</b>	<b>\$242,867</b>	<b>\$242,867</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-E. ANNEX</b>						
10-4262-421100	JANITORIAL SUPPLIES	2,500	2,750	2,750	2,750	2,750
10-4262-432100	TELEPHONE SERVICE	224	224	236	236	236
10-4262-433100	UTILITIES-ELECTRICITY	15,444	16,061	15,600	15,600	15,600
10-4262-433400	UTILITIES-WATER	1,523	1,675	1,540	1,540	1,540
10-4262-435100	MAINT. & REPAIR-BUILDINGS	60,500	1,500	500	500	500
10-4262-435101	MAINT. & REPAIR-GROUNDS	500	500	250	250	250
10-4262-435200	MAINT.& REPAIR-EQUIPMENT	2,425	2,725	2,900	2,900	2,900
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,144	2,040	2,565	2,565	2,565
10-4262-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-4262-458002	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	78,500	0	0	0
10-4262-469103	PROFESSIONAL SERVICES-ARCH.	0	0	0	0	0
10-4262-499100	CONTINGENCY	0	0	0	0	0
<b>TOTAL PUBLIC BUILDINGS-E. ANNEX</b>		<b>\$85,260</b>	<b>\$105,975</b>	<b>\$26,341</b>	<b>\$26,341</b>	<b>\$26,341</b>

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<b>PUBLIC BUILDINGS-ADMN. BLDG.</b>						
10-4263-421100	JANITORIAL SUPPLIES	2,000	2,000	2,000	2,000	2,000
10-4263-432100	TELEPHONE	4,500	0	0	0	0
10-4263-433100	ELECTRICITY	13,200	12,000	12,480	12,480	12,480
10-4263-433300	PROPANE	1,800	2,600	2,860	2,860	2,860
10-4263-433400	WATER	3,600	1,100	1,210	1,210	1,210
10-4263-433900	DUMPSTER PICKUP	0	0	0	0	0
10-4263-435100	MAINT & REPAIR - BLDG	1,500	2,900	4,100	3,100	3,100
10-4263-435101	MAINT & REPAIR - GROUNDS	200	200	500	500	500
10-4263-435200	MAINT & REPAIR - EQUIPMENT	1,725	2,225	2,225	2,225	2,225
10-4263-437000	ADVERTISING	0	0	0	0	0
10-4263-444000	SERVICE & MAINT CONTRACTS	1,440	2,100	2,170	2,170	2,170
10-4263-449900	MISC EXPENSE	0	0	1,000	0	0
10-4263-455002	CAP OUTLAY - OTHER EQUIP	0	1,000	0	0	0
10-4263-458000	CAP OUTLAY-BLDG & IMP	0	0	0	0	0
10-4263-469103	PROF SERVICES - ARCHITECT	0	0	0	0	0
<b>TOTAL PUBLIC BUILDINGS-ADMN. BLDG.</b>		<b>\$29,965</b>	<b>\$26,125</b>	<b>\$28,545</b>	<b>\$26,545</b>	<b>\$26,545</b>

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<b>PUBLIC BUILDINGS-EMS</b>						
10-4264-435100	MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4264-435101	MAINT. & REPAIR-GROUNDS	0	0	0	0	0
10-4264-435200	MAINT.& REPAIR-EQUIPMENT	650	650	650	650	650
10-4264-444000	SERVICE & MAINT CONTRACTS	0	0	0	0	0
10-4264-458000	BUILDING IMPROVEMENT	0	0	0	0	0
<b>TOTALS PUBLIC BUILDINGS-EMS</b>		<b>\$1,150</b>	<b>\$1,150</b>	<b>\$1,150</b>	<b>\$1,150</b>	<b>\$1,150</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-HANNAH</b>						
10-4265-421100	JANITORIAL SUPPLIES	0	0	0	0	0
10-4265-429000	OTHER SUPPLIES	0	0	0	0	0
10-4265-432100	TELEPHONE SERVICE	220	220	220	220	220
10-4265-435200	MAINT.& REPAIR-EQUIPMENT	475	1,100	875	875	875
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	400	300	240	240	240
10-4265-449900	HUNGER COALITION SUPPLEMENT	7,500	7,500	0	0	0
10-4265-445102	INSURANCE-FLOOD	3,265	3,630	4,229	4,229	4,229
10-4265-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-4265-469103	PROFESSIONAL SERVICES-ARCH.	0	0	0	0	0
10-4265-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUBLIC BUILDINGS-HANNAH</b>		<b>\$11,860</b>	<b>\$12,750</b>	<b>\$5,564</b>	<b>\$5,564</b>	<b>\$5,564</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-ANIMAL CARE &amp; CONTROL SHELTER</b>						
10-4266-421100	JANITORIAL SUPPLIES	100	100	100	100	100
10-4266-433100	UTILITIES-ELECTRICITY	2,402	2,500	2,600	2,600	2,600
10-4266-433300	UTILITIES-PROPANE GAS	2,187	2,406	2,750	2,750	2,750
10-4266-433400	UTILITIES-WATER	1,365	1,502	1,430	1,430	1,430
10-4266-435100	MAINT. & REPAIR-BUILDINGS	500	1,500	12,500	12,500	12,500
10-4266-435200	MAINT.& REPAIR-EQUIPMENT	200	1,400	1,300	1,300	1,300
10-4266-455000	CAP OUTLAY - OTHER EQUIP	0	0	0	0	0
10-4266-458000	CAPITAL OUTLAY-BLDG. IMP. Paving, but no need if moving	0	0	30,000	0	0
10-4266-469103	PROFESSIONAL SERVICES-ARCH.	0	0	96,000	0	0
<b>TOTALS PUBLIC BUILDINGS-ANIMAL CARE &amp; CONTROL SHELTER</b>		<b>\$6,754</b>	<b>\$9,408</b>	<b>\$146,680</b>	<b>\$20,680</b>	<b>\$20,680</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUB.BLDG.- HEALTH DEPARTMENT</b>						
10-4267-421100	JANITORIAL SUPPLIES	3,800	3,800	3,800	3,800	3,800
10-4267-429000	OTHER SUPPLIES	0	0	550	550	550
10-4267-432100	TELEPHONE	600	600	630	630	630
10-4267-433100	UTILITIES-ELECTRICITY	28,600	29,774	30,965	30,965	30,965
10-4267-433300	UTILITIES-PROPANE	11,226	12,349	13,584	13,584	13,584
10-4267-433400	UTILITIES-WATER	1,995	2,195	2,414	2,414	2,414
10-4267-433900	UTILITIES-DUMPSTER PICK-UP	1,092	1,092	1,092	1,092	1,092
10-4267-435100	MAINT. & REPAIR-BUILDINGS	1,000	1,500	1,500	1,500	1,500
10-4267-435101	MAINT. & REPAIR-GROUNDS	2,000	2,700	2,700	2,700	2,700
10-4267-435200	MAINT.& REPAIR-EQUIPMENT	1,775	4,025	4,425	4,425	4,425
10-4267-444000	SERV & MAINT CONTRACTS	2,855	2,140	2,205	2,205	2,205
10-4267-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4267-458000	CAPITAL OUTLAY-BLDG. IMP.	0	0	0	0	0
10-4267-469103	PROF.SERVICES-ARCH.	0	0	0	0	0
10-4267-469199	PROF.SERVICES-OTHER	0	0	0	0	0
<b>TOTALS PUB.BLDG.- HEALTH DEPARTMENT</b>		<b>\$54,943</b>	<b>\$60,175</b>	<b>\$63,865</b>	<b>\$63,865</b>	<b>\$63,865</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-APPALCART.</b>						
10-4268-435100	MAINT. & REPAIR-BUILDINGS	1,000	1,000	4,500	1,000	1,000
10-4268-435102	MAINT.& REPAIR-GROUNDS	0	0	0	0	0
10-4268-435200	MAINT.& REPAIR-EQUIPMENT	0	0	500	500	500
10-4268-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4268-445102	INSURANCE-FLOOD	1,537	1,542	1,551	1,551	1,551
<b>TOTALS PUBLIC BUILDINGS-APPALCART</b>		<b>\$2,537</b>	<b>\$2,542</b>	<b>\$6,551</b>	<b>\$3,051</b>	<b>\$3,051</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-LIBRARY</b>						
10-4269-421100	JANITORIAL SUPPLIES	2,100	2,100	2,100	2,100	2,100
10-4269-429000	OTHER SUPPLIES	0	0	675	675	675
10-4269-433100	UTILITIES-ELECTRICITY	18,150	18,876	19,631	19,631	19,631
10-4269-433300	UTILITIES-PROPANE GAS	4,374	4,811	5,292	5,292	5,292
10-4269-433400	UTILITIES-WATER	1,213	1,334	2,200	2,200	2,200
10-4269-433900	UTILITIES-DUMPSTER PICK-UP	420	450	480	480	480
10-4269-435100	MAINT. & REPAIR-BUILDINGS	18,000	6,500	2,000	2,000	2,000
10-4269-435101	MAINT. & REPAIR-GROUNDS	25,000	2,600	2,800	2,800	2,800
10-4269-435200	MAINT.& REPAIR-EQUIPMENT	1,875	2,025	2,175	2,175	2,175
10-4269-444000	SERVICE & MAINTENANCE CONTRACT	2,562	2,475	3,000	3,000	3,000
10-4269-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
<b>TOTALS PUBLIC BUILDINGS- LIBRARY</b>		<b>\$73,694</b>	<b>\$41,171</b>	<b>\$40,353</b>	<b>\$40,353</b>	<b>\$40,353</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUB.BLDG.-LICENSE PLATE AGENCY</b>						
10-4270-421100	JANITORIAL SUPPLIES	0	800	800	800	800
10-4270-429000	OTHER SUPPLIES	0	0	0	0	0
10-4270-432100	TELEPHONE SERVICE	0	1,562	1,640	1,640	1,640
10-4270-433100	UTILITIES-ELECTRICITY	0	15,000	3,120	3,120	3,120
10-4270-433300	UTILITIES-PROPANE	0	2,000	2,100	2,100	2,100
10-4270-433400	UTILITIES-WATER	0	660	660	660	660
10-4270-351000	M & R -BUILDING	0	1,000	10,640	1,000	1,000
10-4270-435101	M & R - GROUNDS	0	500	250	250	250
10-4270-435200	M & R -EQUIPMENT	0	500	695	695	695
10-4270-441102	RENT-VETRO/GABLE BLDG. & PARK	0	30,000	30,000	30,000	30,000
10-4270-444000	SERVICE & MTN. CONTRACTS	0	300	240	240	240
10-4270-449907	MISC. EXP.-PROPERTY TAXES	0	2,215	2,101	2,101	2,101
10-4270-445100	CAPITAL OUTLAY-BLDG. IMPROVE.	0	0	0	5,000	5,000
<b>TOTALS PUB. BLDG.-LICENSE PLATE AGENCY</b>		<b>0</b>	<b>\$54,537</b>	<b>\$52,246</b>	<b>\$47,606</b>	<b>\$47,606</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUB.BLDG.-CALDWELL STUDENT SUPPORT CTR.</b>						
10-4271-433100	UTILITIES-ELECTRICITY	2,640	2,904	4,000	4,000	4,000
10-4271-433200	UTILITIES-FUEL	2,000	1,650	3,000	3,000	3,000
10-4271-435100	MAINT. & REPAIR-BUILDINGS	1,000	500	45,500	500	500
10-4271-435101	MAINT. & REPAIR-GROUNDS	2,000	0	3,600	3,600	3,600
10-4271-435200	MAINT.& REPAIR-EQUIPMENT	500	0	1,000	1,000	1,000
10-4271-458000	CAPITAL OUTLAY-BLDG. IMPROV.	0	0	30,000	0	0
<b>TOTALS PUB.BLDG.-CALDWELL STUDENT SUPP.</b>		<b>\$8,140</b>	<b>\$5,054</b>	<b>\$87,100</b>	<b>\$12,100</b>	<b>\$12,100</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.-WESTERN WATAUGA COMMUNITY CTR.</b>						
10-4272-421100	JANITORIAL SUPPLIES	2,000	2,000	2,000	2,000	2,000
10-4272-429000	OTHER SUPPLIES	0	0	0	0	0
10-4272-433100	UTILITIES-ELECTRICITY	7,150	7,592	8,320	8,320	8,320
10-4272-433200	UTILITIES-FUEL OIL	2,484	2,732	3,005	3,005	3,005
10-4272-433300	UTILITIES-PROPANE GAS	0	500	0	0	0
10-4272-433900	UTILITIES-DUMPSTER PICK-UP	816	816	816	816	816
10-4272-435100	MAINT. & REPAIR-BUILDINGS	1,250	1,500	9,000	1,500	1,500
10-4272-435101	MAINT. & REPAIR-GROUNDS	5,800	800	4,120	4,120	4,120
10-4272-435200	MAINT.& REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	264	300	300	300	300
10-4272-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	5,000	0	0	0
10-4272-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUBLIC BLDG.-WESTERN WATAUGA COMM. CTR.</b>		<b>\$21,264</b>	<b>\$22,740</b>	<b>\$29,061</b>	<b>\$21,561</b>	<b>\$21,561</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.-PARKING LOTS</b>						
10-4273-421100	JANITORIAL SUPPLIES	0	0	0	0	0
10-4273-429000	OTHER SUPPLIES	0	0	0	0	0
10-4273-433100	UTILITIES-ELECTRICITY	600	600	312	312	312
10-4273-433200	UTILITIES-FUEL OIL	0	0	0	0	0
10-4273-433300	UTILITIES-PROPANE GAS	0	0	0	0	0
10-4273-433400	UTILITIES-WATER	0	0	0	0	0
10-4273-433900	DUMPSTERS	0	0	0	0	0
10-4273-435100	MAINT. & REPAIR-BUILDINGS	0	0	6,550	6,550	6,550
10-4273-435101	MAINT.& REPAIR-GROUNDS	0	0	0	0	0
10-4273-435200	MAINT.& REPAIR-EQUIPMENT	0	0	0	0	0
10-4273-444000	SERVICE & MAINTENANCE CONTRACT	0	0	0	0	0
10-4273-445102	INSURANCE-FLOOD	2,295	0	0	0	0
10-4273-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4273-457001	CAPITAL OUTLAY-LAND IMPROVEMENTS	389,184	0	0	0	0
<b>TOTALS PUBLIC BLDG.-PARKING LOTS</b>		<b>\$392,079</b>	<b>\$600</b>	<b>\$6,862</b>	<b>\$6,862</b>	<b>\$6,862</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS-WEST ANNEX</b>						
10-4274-421100	JANITORIAL SUPPLIES	2,400	2,400	2,400	2,400	2,400
10-4274-429000	OTHER SUPPLIES	0	0	0	0	0
10-4274-433100	UTILITIES-ELECTRICITY	14,300	13,520	16,144	16,144	16,144
10-4274-433300	UTILITIES-PROPANE GAS	2,124	2,124	1,650	1,650	1,650
10-4274-433400	UTILITIES-WATER	1,260	1,386	1,320	1,320	1,320
10-4274-433900	UTILITIES-DUMPSTER PICK-UP	408	408	429	429	429
10-4274-435100	MAINT. & REPAIR-BUILDINGS	2,200	2,200	2,800	2,800	2,800
10-4274-435101	MAINT. & REPAIR-GROUNDS	2,800	4,450	12,650	9,600	9,600
10-4274-435200	MAINT.& REPAIR-EQUIPMENT	1,100	1,525	1,625	1,625	1,625
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	364	400	400	400	400
10-4274-469500	CONTRACTED SERVICES	0	0	5,000	0	0
<b>TOTALS PUBLIC BUILDINGS-WEST ANNEX</b>		<b>\$26,956</b>	<b>\$28,413</b>	<b>\$44,418</b>	<b>\$36,368</b>	<b>\$36,368</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BLDG.-HUMAN SERVICES CENTER</b>						
10-4275-421100	JANITORIAL SUPPLIES	5,000	5,000	5,000	5,000	5,000
10-4275-429000	OTHER SUPPLIES	0	0	0	0	0
10-4275-433100	UTILITIES-ELECTRICITY	44,616	46,400	44,720	44,720	44,720
10-4275-433400	UTILITIES-WATER	4,200	4,620	4,950	4,950	4,950
10-4275-433900	UTILITIES-DUMPSTER PICK-UP	1,092	1,092	1,092	1,092	1,092
10-4275-435100	MAINT. & REPAIR-BUILDINGS	6,000	2,500	6,200	6,200	6,200
10-4275-435101	MAINT. & REPAIR-GROUNDS	9,000	7,200	31,400	26,400	26,400
10-4275-435200	MAINT.& REPAIR-EQUIPMENT	6,725	3,825	4,175	4,175	4,175
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	2,144	2,040	2,265	2,265	2,265
10-4275-455000	CAPITAL OUTLAY-OTHER EQUIP.	1,000	0	0	0	0
10-4275-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	11,000	4,000	4,000
10-4275-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUB. BLDG.- HUMAN SERVICES CTR.</b>		<b>\$79,777</b>	<b>\$72,677</b>	<b>\$110,802</b>	<b>\$98,802</b>	<b>\$98,802</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>TOTAL PUB.BLDG.- APPALACHIAN ENTERPRISE CTR.</b>						
10-4276-421100	JANITORIAL SUPPLIES	500	750	1,000	0	0
10-4276-429000	OTHER SUPPLIES	0	650	0	0	0
10-4276-432100	TELEPHONE SERVICE	204	215	2,000	2,000	2,000
10-4276-433100	UTILITIES-ELECTRICITY	10,000	13,000	13,000	13,000	13,000
10-4276-433400	UTILITIES-WATER	0	0	800	800	800
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	360	384	400	400	400
10-4276-435100	MAINT. & REPAIR-BUILDINGS	1,000	5,000	1,000	1,000	1,000
10-4276-435200	MAINT.& REPAIR-EQUIPMENT	1,875	2,000	1,375	1,375	1,375
10-4276-444000	SERVICE & MAINTENANCE CONTRACT	380	400	21,040	240	240
10-4276-458000	CAP OUTLAY - BLDG IMP	75,000	0	12,000	0	0
10-4276-469199	PROFESSIONAL SERVICES	0	0	0	0	0
<b>TOTALS PUB.BLDG.- APP. ENTERPRISE CTR.</b>		<b>\$89,319</b>	<b>\$22,399</b>	<b>\$52,615</b>	<b>\$18,815</b>	<b>\$18,815</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.-NEW LAW ENF.CTR.</b>						
10-4277-421100	JANITORIAL SUPPLIES	6,000	6,000	6,000	6,000	6,000
10-4277-429000	OTHER SUPPLIES	950	950	2,000	0	0
10-4277-432100	TELEPHONE-DATA SERVICE	600	612	690	690	690
10-4277-433100	UTILITIES-ELECTRICITY	63,200	44,208	49,920	49,920	49,920
10-4277-433200	UTILITIES-FUEL OIL	300	300	350	350	350
10-4277-433300	UTILITIES-PROPANE GAS	30,000	20,000	15,400	15,400	15,400
10-4277-433400	UTILITIES-WATER	14,400	30,000	36,300	36,300	36,300
10-4277-433900	UTILITIES-DUMPSTER PICK-UP	1,092	1,092	1,092	1,092	1,092
10-4277-435100	MAINT. & REPAIR-BUILDINGS	7,000	33,000	41,600	6,600	6,600
10-4277-435101	MAINT. & REPAIR-GROUNDS	24,300	21,800	21,800	21,800	21,800
10-4277-435200	MAINT.& REPAIR-EQUIPMENT	23,400	19,800	19,800	19,800	19,800
10-4277-444000	SERVICE & MAINT CONTRACTS	1,210	2,200	2,250	2,250	2,250
10-4277-451000	CAP. OUTLAY-FURN. & EQUIP.	0	0	0	2,000	2,000
10-4277-455000	CAP.OUTLAY-OTHER EQUIP.	1,450	0	3,200	3,200	3,200
10-4277-458000	CAP OUT-BLDG & IMPROV	0	0	464,812	0	0
10-4277-469199	PROF SERVICES - OTHER	0	0	0	0	0
<b>TOTALS PUBLIC BLDG.-NEW LAW ENFORCEMENT CTR.</b>		<b>\$173,902</b>	<b>\$179,962</b>	<b>\$665,214</b>	<b>\$165,402</b>	<b>\$165,402</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.- RECREATION ADMN.</b>						
10-4280-421100	JANITORIAL SUPPLIES	500	500	500	500	500
10-4280-429000	OTHER SUPPLIES	0	0	0	0	0
10-4280-433900	UTILITIES-DUMPSTER PICK-UP	816	816	812	812	812
10-4280-435100	MAINT. & REPAIR-BUILDINGS	1,000	1,000	500	500	500
10-4280-435200	MAINT.& REPAIR-EQUIPMENT	500	500	500	500	500
10-4280-445102	INSURANCE - FLOOD	1,300	1,300	1,300	1,300	1,300
10-4280-469103	PROFESSIONAL SERVICES	0	0	2,500	2,500	2,500
<b>TOTALS PUBLIC BUILD.- RECREATION ADMN.</b>		<b>\$4,116</b>	<b>\$4,116</b>	<b>\$6,112</b>	<b>\$6,112</b>	<b>\$6,112</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.- AQUATICS CENTER</b>						
10-4281-421100	JANITORIAL SUPPLIES	1,600	2,000	2,000	2,000	2,000
10-4281-429000	OTHER SUPPLIES	0	0	0	0	0
10-4281-433100	UTILITIES-ELECTRICITY	16,500	17,160	17,846	17,846	17,846
10-4281-433300	UTILITIES-PROPANE GAS	47,250	51,975	60,500	60,500	60,500
10-4281-433400	UTILITIES-WATER	12,650	13,915	13,200	13,200	13,200
10-4281-435100	MAINT. & REPAIR-BUILDINGS	12,500	37,100	30,700	10,000	10,000
10-4281-435101	MAINT. & REPAIR-GROUNDS	8,700	9,200	27,300	27,300	27,300
10-4281-435200	MAINT. & REPAIR-EQUIPMENT	18,000	12,300	13,300	6,300	6,300
10-4281-444000	SERVICE & MAINT CONTRACTS	200	0	0	0	0
10-4281-445102	INSURANCE - FLOOD	1,300	1,300	1,300	1,300	1,300
10-4281-449900	MISC. EXPENSE	500	500	500	500	500
10-4281-455002	CAPITAL OUTLAY-OTHER EQUIPMENT	0	0	0	0	0
10-4281-457001	CAPITAL OUTLAY-LAND IMP.	0	0	0	0	0
10-4281-458000	CAPITAL OUTLAY-BLDG & IMPR.	0	0	0	0	0
10-4281-458001	BUILDING CONTINGENCY	0	0	0	0	0
<b>TOTALS PUBLIC BUILD.-AQUATICS CENTER</b>		<b>\$119,200</b>	<b>\$145,450</b>	<b>\$166,646</b>	<b>\$138,946</b>	<b>\$138,946</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.- OPT. MAINT. FACILITY</b>						
10-4282-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200	1,200
10-4282-433100	UTILITIES-ELECTRICITY	2,200	2,288	2,380	2,380	2,380
10-4282-433101	UTILITIES-ELEC.-OPTIMIST PARK	2,400	2,500	2,704	2,704	2,704
10-4282-433300	UTILITIES-PROPANE GAS	3,021	3,323	2,750	2,750	2,750
10-4282-433401	UTILITIES-WATER-OPTIMIST PARK	1,433	1,576	1,734	1,734	1,734
10-4282-435100	MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4282-435101	MAINT. & REPAIR-GROUNDS	3,375	3,775	4,325	4,325	4,325
10-4282-435200	MAINT. & REPAIR-EQUIPMENT	500	650	650	650	650
10-4282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000	18,000
10-4282-443900	RENT-EQUIP.	500	500	500	500	500
10-4282-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4282-458000	CAPITAL OUTLAY-BLDG. IMPR.	0	0	0	0	0
<b>TOTALS PUBLIC BUILD.-OPT.MAINT.FACILITY</b>		<b>\$33,129</b>	<b>\$34,312</b>	<b>\$34,743</b>	<b>\$34,743</b>	<b>\$34,743</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>RECREATION FIELDS/PARKS</b>						
10-4283-421100	JANITORIAL SUPPLIES	900	1,000	1,200	1,200	1,200
10-4283-433101	UTILITIES-ELEC.-IND.FIELD	5,950	6,188	6,240	6,240	6,240
10-4283-433102	UTILITIES-ELEC.-ANNE MARIE PARK	0	0	6,000	6,000	6,000
10-4283-433401	UTILITIES-WATER-IND. FIELD	840	924	1,016	1,016	1,016
10-4283-435101	MAINT. & REPAIR-GRND/IND.FIELD	7,175	7,175	7,968	26,883	26,883
10-4283-435102	MAINT. & REPAIR-PARKS	15,075	4,500	10,715	10,715	10,715
10-4283-435103	M & R-GROUNDS-COMPLEX FIELDS	4,000	4,000	5,000	5,000	5,000
10-4283-444000	SERVICE & MAINT. CONTRACT	0	0	0	0	0
10-4283-449900	MISC. EXPENSE	0	0	600	600	600
10-4283-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4283-455002	CAPITAL OUTLAY-OTHER EQUIP.	0	0	7,700	3,500	3,500
10-4283-457000	CAPITAL OUTLAY-LAND IMPR.	85,000	282,960	67,144	67,144	67,144
10-4283-457002	CAPITAL OUTLAY - LEASEHOLD IMP	0	0	0	0	0
10-4283-457022	CAPITAL OUTLAY-LAND IMPR.	0	0	148,000	0	0
10-4283-458000	CAPITAL OUTLAY-BLDG. IMPROVE.	0	0	0	0	0
<b>TOTALS RECREATION FIELDS/PARKS</b>		<b>\$118,940</b>	<b>\$306,747</b>	<b>\$261,583</b>	<b>\$128,298</b>	<b>\$128,298</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILD.- COVE CREEK SCH./GYM</b>						
10-4284-421100	JANITORIAL SUPPLIES	800	1,000	1,000	1,000	1,000
10-4284-433100	UTILITIES-ELECTRICITY-SCHOOL	0	0	0	0	0
10-4284-433101	UTILITIES-ELEC.-GYM previously budgeted under school	3,890	4,045	4,207	4,207	4,207
10-4284-433300	UTILITIES-PROPANE GAS/GYM	4,550	5,005	4,950	4,950	4,950
10-4284-435100	MAINT. & REPAIR-BUILDINGS/SCHOOL	0	0	0	0	0
10-4284-435101	MAINT. & REPAIR-BUILD./GYM	8,500	17,646	206,750	206,750	156,450
10-4284-435102	MAINT. & REPAIR-GROUNDS	1,425	6,250	7,550	7,550	7,550
10-4284-435201	MAINT. & REPAIR-EQUIP.GYM	700	700	700	700	700
10-4284-444000	SERVICE & MAINT CONTRACTS	0	0	0	0	0
10-4284-455002	CAP OUTLAY - OTHER EQUIP	0	0	18,000	0	0
10-4284-469103	PROFESSIONAL SERVICES	0	0	23,000	23,000	23,000
<b>TOTAL PUBLIC BUILD.- COVE CREEK SCH./GYM</b>		<b>\$19,865</b>	<b>\$34,646</b>	<b>\$266,157</b>	<b>\$248,157</b>	<b>\$197,857</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BLDG - REC.- BROOKSHIRE PARK</b>						
10-4285-421100	JANITORIAL SUPPLIES	500	500	500	500	500
10-4285-433100	UTILITIES - ELECTRICITY	7,500	5,720	7,800	7,800	7,800
10-4285-433400	UTILITIES - WATER	1,200	1,320	1,320	1,320	1,320
10-4285-435100	MAINT & REPAIR - BUILDINGS	500	700	500	500	500
10-4285-435101	MAINT & REPAIR - GROUNDS	8,140	8,140	7,000	7,000	7,000
10-4285-435200	MAINT & REPAIRS - EQUIPMENT	500	650	700	700	700
10-4285-444000	SERVICE & MAINT CONTRACTS	100	0	0	0	0
10-4285-455002	CAP OUTLAY - OTHER EQUIPMENT	0	0	0	0	0
<b>TOTAL PUBLIC BLDG - REC.- BROOKSHIRE PARK</b>		<b>\$18,440</b>	<b>\$17,030</b>	<b>\$17,820</b>	<b>\$17,820</b>	<b>\$17,820</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC BUILDINGS SUMMARY</b>						
	PUBLIC BUILDINGS-COURTHOUSE	118,407	152,657	499,092	242,867	242,867
	PUBLIC BLDG.-E ANNEX/ROCK BLDG.	85,260	105,975	26,341	26,341	26,341
	PUBLIC BLDG-ADMINISTRATION BLDG.	29,965	26,125	28,545	26,545	26,545
	PUBLIC BUILD. EMS	1,150	1,150	1,150	1,150	1,150
	PUBLIC BUILD. HANNAH	11,860	12,750	5,564	5,564	5,564
	PUBLIC BUILD. ANIMAL SHELTER	6,754	9,408	146,680	20,680	20,680
	PUB.BLDG.-NEW HEALTH DEPARTMENT	54,943	60,175	63,865	63,865	63,865
	PUBLIC BUILD. APPALCART	2,537	2,542	6,551	3,051	3,051
	PUBLIC BUILDINGS-LIBRARY	73,694	41,171	40,353	40,353	40,353
	PUBIC BUILDIGNS-LICENSE PLATE AGENCY	0	54,537	52,246	47,606	47,606
	PUB.BLDG.-CALD.STUDENT SUPPORT CTR.	8,140	5,054	87,100	12,100	12,100
	PUBLIC BUILD.-WEST.WATAUGA COMM. CTR.	21,264	22,740	29,061	21,561	21,561
	PUBLIC BUILD. LAW ENFORCEMENT CTR.	392,079	600	6,862	6,862	6,862
	PUBLIC BUILD. WEST ANNEX	26,956	28,413	44,418	36,368	36,368
	PUBLIC BUILD.-HUMAN SERVICES CTR.	79,777	72,677	110,802	98,802	98,802
	PUBLIC BUILD.-APPALACHIAN ENTER.CTR.	89,319	22,399	52,615	18,815	18,815
	PUBLIC BUILD.- OLD PRISON CAMP/NEW LAW ENF. CTR.	173,902	179,962	665,214	165,402	165,402
	PUBLIC BUILD.- RECREATION- ADMIN.	4,116	4,116	6,112	6,112	6,112
	PUBLIC BUILD.-AQUATICS CENTER	119,200	145,450	166,646	138,946	138,946
	PUBLIC BUILD.-OPT.MAINT.FACILITY	33,129	34,312	34,743	34,743	34,743
	RECREATION FIELDS/PARKS	118,940	306,747	261,583	128,298	128,298
	PUBLIC BUILD.- COVE CREEK SCH./GYM	19,865	34,646	266,157	248,157	197,857
	RECREATION - BROOKSHIRE PARK	18,440	17,030	17,820	17,820	17,820
<b>PUBLIC BLDG.</b>	<b>TOTALS:</b>	<b>\$1,489,697</b>	<b>\$1,340,636</b>	<b>\$2,619,520</b>	<b>\$1,412,008</b>	<b>\$1,361,708</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SHERIFF'S DEPARTMENT</b>						
10-4310-412100	SALARIES-REGULAR	1,471,998	1,631,528	1,905,991	1,780,412	1,772,358
10-4310-412200	OVERTIME	0	0	40,000	0	0
10-4310-412201	SALARIES-HOLIDAY PAY	7,000	7,000	0	7,000	7,500
10-4310-412600	SALARIES-PART/TIME	0	0	0	0	0
10-4310-412800	UNIFORM ALLOWANCE	3,650	7,150	5,960	5,960	5,960
10-4310-412801	CELLPHONE ALLOWANCE	8,160	13,440	13,440	13,440	13,440
10-4310-412900	DOG TRAINING ALLOWANCE	0	25,000	9,778	9,778	9,778
10-4310-413000	SHERIFF VEHICLE ALLOWANCE	0	0	0	0	0
10-4310-413100	SEPARATION ALLOW.-LAW.ENF.	28,561	28,561	20,749	20,749	20,749
10-4310-413300	SUPPLEMENTAL RETIRE-LAW ENF.	69,490	78,020	90,788	84,436	85,015
10-4310-418100	SOCIAL SECURITY CONT.	117,760	136,381	156,473	147,027	146,277
10-4310-418200	RETIREMENT CONT.	73,600	81,576	96,086	89,807	90,386
10-4310-418300	HOSPITAL INS. EXPENSE	183,270	212,400	253,750	238,525	238,525
10-4310-418600	WORKER'S COMPENSATION	39,977	54,080	65,663	61,500	61,172
10-4310-418900	OTHER FRINGE -DEFERRED COMP.	4,110	3,591	5,298	5,371	5,371
10-4310-418901	OTHER FRINGE-\$30/MONTH	14,400	16,200	18,000	16,920	16,920
10-4310-421200	UNIFORMS	12,800	15,000	25,000	19,000	19,000
10-4310-423800	DRUG PURCHASES	8,000	12,000	20,000	12,000	12,000
10-4310-425100	MOTOR FUELS AND LUBRICANTS	80,000	90,000	100,000	100,000	100,000
10-4310-425200	TIRES	10,000	12,000	13,000	13,000	13,000
10-4310-425300	VEHICLE PARTS	750	1,000	1,000	1,000	1,000
10-4310-429000	OFFICE/OTHER SUPPLIES	24,000	24,000	26,000	24,000	24,000
10-4310-429001	CHESSKA EXPENSES	0	0	391	391	391
10-4310-429002	OTHER SUPPLIES-3RD DRUG DOG	360	500	0	0	0
10-4310-429201	PROG.SUPPLIES-DARE/DONATIONS	3,528	3,859	5,323	4,250	4,250
10-4310-431100	TRAVEL-MILEAGE	2,000	2,000	3,000	2,000	2,000
10-4310-431200	TRAVEL-SUBSISTENCE	8,000	8,000	9,000	9,000	9,000
10-4310-432100	TELEPHONE SERVICE	16,000	16,600	19,000	18,500	18,500
10-4310-432500	POSTAGE	2,500	2,800	3,000	3,000	3,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
10-4310-434100	PRINTING	1,000	1,000	1,000	1,000	1,000
10-4310-435200	MAINT.& REPAIR-EQUIPMENT	5,000	5,000	5,000	5,000	5,000
10-4310-435300	MAINT.& REPAIR-VEHICLES	15,000	20,000	25,000	20,000	20,000
10-4310-437000	ADVERTISING	200	300	300	300	300
10-4310-439500	EMPLOYEE TRAINING	12,000	14,000	20,000	14,000	14,000
10-4310-439501	TRAINING-DRUG DOG	1,500	1,500	1,500	1,500	1,500
10-4310-439900	DRUG TESTING	500	1,000	1,000	1,000	1,000
10-4310-439901	CONCEALED WEAPON CARRY EXP.	3,500	3,375	3,700	3,700	3,700
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	18,500	18,500	4,028	4,028	4,028
10-4310-445300	INSURANCE-FIDELITY BONDS	125	250	300	300	300
10-4310-447000	SEPARATION ALLOW./STUDY	10,000	10,000	10,000	10,000	10,000
10-4310-449100	DUES AND SUBSCRIPTIONS	1,060	1,200	1,550	1,200	1,200
10-4310-449900	MISC.-EXPENSE	750	1,500	1,500	1,500	1,500
10-4310-449902	MISC EXP-DOMESTIC PREP GRANT	0	1,000	1,000	0	0
10-4310-449903	MISC.-TACTICAL TEAM EXPENSE/SWAT	1,500	4,000	7,500	4,000	4,000
10-4310-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	53,196	0	0	0
10-4310-451001	CAPITAL OUTLAY-EQUIPMENT portable radios-10,000	0	0	16,900	10,000	10,000
10-4310-454000	CAPITAL OUTLAY-VEHICLES 7 vehicles	127,000	222,466	352,000	198,000	198,000
10-4310-469500	CONT.SERVICES-LEGAL	7,500	7,500	8,100	8,100	8,100
<b>TOTALS SHERIFF'S DEPARTMENT</b>		<b>\$2,395,049</b>	<b>\$2,848,473</b>	<b>\$3,367,068</b>	<b>\$2,970,694</b>	<b>\$2,963,220</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>COMMUNICATIONS</b>						
10-4311-412100	SALARIES-REGULAR	275,531	287,874	336,952	336,952	338,445
10-4311-412201	SALARIES-HOLIDAY PAY	2,500	2,500	2,500	2,500	2,500
10-4311-418100	SOCIAL SECURITY CONT.	22,043	23,030	27,156	27,156	27,076
10-4311-418200	RETIREMENT CONT.	13,777	14,394	16,973	16,973	16,922
10-4311-418300	HOSPITAL INS. EXPENSE	40,230	42,480	50,750	50,750	50,750
10-4311-418600	WORKER'S COMPENSATION	1,125	1,439	1,697	1,697	2,156
10-4311-418900	OTHER FRINGE -DEFERRED COMP.	13,777	14,394	16,973	16,973	16,922
10-4311-418901	OTHER FRINGE-\$30/MONTH	3,240	3,240	3,600	3,600	3,600
10-4311-421200	UNIFORMS	2,700	2,700	2,700	2,700	2,700
10-4311-429000	OTHER SUPPLIES	3,000	3,000	3,284	3,000	3,000
10-4311-429002	OTHER SUPPLIES-PIN/PHOTO	4,000	4,000	5,000	4,000	4,000
10-4311-431100	TRAVEL-MILEAGE	1,000	1,100	1,200	1,200	1,200
10-4311-431200	TRAVEL-SUBSISTENCE	1,200	1,500	1,600	1,600	1,600
10-4311-432100	TELEPHONE SERVICE	15,000	15,750	16,750	15,750	15,750
10-4311-435200	MAINT.& REPAIR-EQUIPMENT	500	500	500	500	500
10-4311-439500	EMPLOYEE TRAINING	1,400	1,600	1,600	1,600	1,600
10-4311-439900	DRUG TESTING	200	250	250	250	250
10-4311-444000	SERVICE & MAINT. CONTRACTS	0	15,312	4,674	4,674	4,674
10-4311-449100	DUES AND SUBSCRIPTIONS	260	260	260	260	260
10-4311-449900	MISC.-EXPENSE	200	200	200	200	200
10-4311-451000	CAPITAL OUTLAY FURN & EQUIP	0	0	0	0	0
<b>TOTALS COMMUNICATIONS</b>		<b>\$401,683</b>	<b>\$435,523</b>	<b>\$494,619</b>	<b>\$492,335</b>	<b>\$494,105</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>DOMESTIC VIOLENCE</b>						
10-4314- 412100	SALARIES-REGULAR	0	0	35,432	35,432	35,432
10-4314- 412200	SALARIES-OVERTIME	0	0	0	0	0
10-4314- 418100	SOCIAL SECURITY CONT.	0	0	2,835	2,835	2,835
10-4314- 418200	RETIREMENT CONT.	0	0	1,772	1,772	1,772
10-4314- 418300	HOSPITAL INS. EXPENSE	0	0	5,075	5,075	5,075
10-4314- 418600	WORKER'S COMPENSATION	0	0	1,240	1,240	1,240
10-4314- 418900	OTHER FRINGE -DEFERRED COMP.	0	0	1,772	1,772	1,772
10-4314- 418901	OTHER FRINGE-\$30/MONTH	0	0	360	360	360
10-4314- 426000	OFFICE SUPPLIES	0	0	0	0	0
10-4314- 431200	TRAVEL-SUBSISTENCE	0	0	0	0	0
10-4314- 431201	TRAVEL NEC CLAN LAB CERT	0	0	0	0	0
10-4314- 432100	TELEPHONE SERVICE	0	0	0	0	0
10-4314- 449900	MISC.-EXPENSE	0	0	0	0	0
10-4314- 451000	CAPITAL OUTLAY FURN & EQUIP	0	0	0	0	0
10-4314- 469500	CONTRACTED SERVICES	0	0	0	0	0
10-4314- 469501	CONT SERV-OTHER	0	0	0	0	0
<b>TOTAL DOMESTIC VIOLENCE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$48,486</b>	<b>\$48,486</b>	<b>\$48,486</b>
<b>GOV CRIME OVERTIME GRANT</b>						
10-4315-412200	SALARIES OVERTIME	13,333	0	0	0	0
<b>TOTAL GOV CRIME OVERTIME</b>		<b>\$13,333</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>JAIL</b>						
10-4320-412100	SALARIES-REGULAR	770,236	834,613	931,870	902,018	906,570
10-4320-412201	SALARIES-HOLIDAY PAY	2,500	2,500	0	2,500	7,500
10-4320-418100	SOCIAL SECURITY CONT.	61,619	66,769	74,550	72,361	72,883
10-4320-418200	RETIREMENT CONT.	38,512	41,731	46,594	45,226	45,552
10-4320-418300	HOSPITAL INS. EXPENSE	116,220	127,440	142,100	137,025	137,025
10-4320-418600	WORKER'S COMPENSATION	22,001	29,211	32,615	31,658	31,886
10-4320-418900	OTHER FRINGE -DEFERRED COMP.	38,512	41,731	46,594	45,226	45,552
10-4320-418901	OTHER FRINGE-\$30/MONTH	9,360	9,360	10,080	9,720	9,720
10-4320-421100	JANITORIAL SUPPLIES	25,000	20,000	25,000	20,000	20,000
10-4320-421200	UNIFORMS	10,500	10,900	11,000	10,900	10,900
10-4320-422000	FOOD AND PROVISIONS	320,000	328,500	350,000	340,000	340,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	65,000	65,000	65,000	65,000	65,000
10-4320-429000	OTHER SUPPLIES	20,350	20,000	37,402	24,000	24,000
10-4320-431100	TRAVEL-MILEAGE	2,000	2,200	2,500	2,500	2,500
10-4320-431200	TRAVEL-SUBSISTENCE	2,000	2,000	2,000	2,000	2,000
10-4320-435100	MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4320-435200	MAINT.& REPAIR-EQUIPMENT	20,800	19,000	20,000	20,000	20,000
10-4320-439500	EMPLOYEE TRAINING	3,500	3,500	5,000	5,000	5,000
10-4320-439900	DRUG TESTING	1,000	1,000	1,000	1,000	1,000
10-4320-445400	CATASTROPHIC INS.-INMATES	30,000	35,000	35,000	35,000	35,000
10-4320-449900	MISC.-EXPENSE	6,000	6,000	9,000	9,000	9,000
10-4320-449901	MISC.EXPENSE-OTHER	7,500	7,500	0	0	0
10-4320-449902	DNA-JAIL	1,000	1,000	1,000	1,000	59
10-4320-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	52,000	0	0
10-4320-469102	PROF.SERVICES-MEDICAL	50,000	75,000	75,000	75,000	75,000
10-4320-469500	CONTRACTED SERVICES	10,000	10,000	15,000	15,000	15,000
10-4320-469501	CONT.SERVICES-PLUMB./EMERG.REPAIRS	25,000	0	0	0	0
10-4320-469501	CONT SERV - INMATE OFFSITE HOUSING	0	0	0	0	0
<b>TOTALS JAIL</b>		<b>\$1,659,110</b>	<b>\$1,760,455</b>	<b>\$1,990,805</b>	<b>\$1,871,634</b>	<b>\$1,881,647</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>EMERGENCY MANAGEMENT/FIRE MARSHALL</b>						
10-4330-412100	SALARIES-REGULAR	143,068	143,120	154,926	154,926	154,926
10-4330-412101	SALARIES-ON CALL	2,600	2,600	2,600	2,600	2,600
10-4330-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
10-4330-418100	SOCIAL SECURITY CONT.	11,445	11,450	12,709	12,709	12,709
10-4330-418200	RETIREMENT CONT.	7,153	7,156	7,871	7,871	7,871
10-4330-418300	HOSPITAL INS. EXPENSE	17,880	18,880	20,300	20,300	20,300
10-4330-418600	WORKER'S COMPENSATION	7,576	9,312	9,700	9,700	9,700
10-4330-418900	OTHER FRINGE -DEFERRED COMP.	7,153	7,156	7,943	7,543	7,543
10-4330-418901	OTHER FRINGE-\$30/MONTH	1,440	1,440	1,440	1,440	1,440
10-4330-421200	UNIFORMS	500	950	2,800	2,800	2,800
10-4330-425100	MOTOR FUELS AND LUBRICANTS	5,818	5,318	6,800	6,800	6,800
10-4330-425200	TIRES	600	600	1,000	1,000	1,000
10-4330-425300	VEHICLE PARTS	600	600	600	600	600
10-4330-426000	OFFICE SUPPLIES	900	1,000	1,800	1,000	1,000
10-4330-429000	OTHER SUPPLIES	900	1,425	3,490	1,380	1,380
10-4330-429001	OTHER SUPPLIES-LPEC	0	0	0	0	0
10-4330-429003	OTHER SUPPLIES-HAZMAT	1,500	1,000	2,800	2,800	2,800
10-4330-431100	TRAVEL-MILEAGE	0	200	200	200	200
10-4330-431200	TRAVEL-SUBSISTENCE	1,600	3,200	3,000	3,000	3,000
10-4330-432100	TELEPHONE SERVICE	4,100	4,100	4,100	4,100	4,100
10-4330-432500	POSTAGE	530	530	530	530	530
10-4330-433100	UTILITIES-ELECTRICITY	1,373	1,373	1,373	1,373	1,373
10-4330-433300	UTILITIES-PROPANE GAS	1,589	1,589	1,800	1,800	1,800
10-4330-434100	PRINTING	250	300	300	300	300
10-4330-435200	MAINT.& REPAIR-EQUIPMENT	12,535	12,535	26,000	36,000	41,000
10-4330-435201	REPAIRS & MAINT-SMOKE HOUSE	0	500	500	500	500
10-4330-435300	MAINT.& REPAIR-VEHICLES	1,000	1,000	1,000	1,000	1,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
10-4330-437000	ADVERTISING	100	100	100	100	100
10-4330-439500	EMPLOYEE TRAINING	1,000	1,500	1,800	1,800	1,800
10-4330-441100	RENT-LAND-TATER HILL & WILDCAT	14,500	14,500	5,500	5,500	5,500
10-4330-449100	DUES AND SUBSCRIPTIONS	1,600	1,600	1,600	1,600	1,600
10-4330-449900	MISC.-EXPENSE	2,000	3,715	15,500	3,715	3,715
10-4330-449909	DEBRIS MANAGEMENT	0	0	28,000	0	0
10-4330-449910	HMEP GRANT EXERCISE	0	5,000	5,000	5,000	5,000
10-4330-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	10,000	0	1,310	1,310
10-4330-452000	CAP OUTLAY-DATA PROC EQUIP	0	25,000	27,400	0	0
10-4330-454000	CAP. OUTLAY-VEHICLE	0	0	0	0	0
10-4330-469100	PROFESSIONAL SERVICES-AUDIT	6,000	6,000	6,000	6,600	6,600
10-4330-469901	PAY. TO FIRE DIST.-FOSCOE	22,975	22,975	22,975	22,975	19,000
10-4330-469904	PAY. TO FIRE DIST.-BEAVER DAM	22,725	22,725	22,725	22,725	32,000
10-4330-469905	PAY.TO FIRE DIST.-BOONE	47,125	47,125	47,125	47,125	19,000
10-4330-469906	PAY. TO FIRE DIST.-ZIONVILLE	20,000	20,000	20,000	20,000	32,000
10-4330-469907	PAY. TO FIRE DIST.-COVE CREEK	25,350	25,350	25,350	25,350	27,000
10-4330-469908	PAY. TO FIRE DIST.-STEW.SIMMON	20,175	20,175	20,175	20,175	27,000
10-4330-469910	PAY. TO FIRE DIST.-MEAT CAMP	25,825	25,825	25,825	25,825	27,000
10-4330-469911	PAY. TO FIRE DIST.-TODD	12,000	12,000	12,000	12,000	16,000
10-4330-469912	PAY.TO FIRE DIST.-BLOWING ROCK	33,525	33,525	33,525	33,525	19,000
10-4330-469913	PAY. TO FIRE DIST.-SHAWNEEHAW	20,000	20,000	20,000	20,000	32,000
10-4330-469919	PAY. TO FIRE DIST-CRESTON	3,000	3,000	3,000	3,000	8,000
10-4330-469924	PAY. TO FIRE DIST.-DEEP GAP	21,325	21,325	21,325	21,325	28,500
10-4330-469998	PAY. TO FIRE DIST.-BEECH MTN.	20,500	20,500	20,500	20,500	20,500
10-4330-469999	PAY. TO FIRE DIST.- 7-DEVILS	12,000	12,000	12,000	12,000	12,000
<b>TOTALS EMER. MANAGEMENT/FIRE MARSHALL</b>		<b>\$565,275</b>	<b>\$612,714</b>	<b>\$674,447</b>	<b>\$615,862</b>	<b>\$633,337</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PLANNING &amp; INSPECTIONS</b>						
10-4350-412100	SALARIES-REGULAR	407,975	448,257	475,344	475,344	491,049
10-4350-412600	SALARIES-PART-TIME	0	4,500	5,000	5,000	5,000
10-4350-412801	CELLPHONE ALLOWANCE	1,580	1,920	1,920	1,920	1,920
10-4350-418100	SOCIAL SECURITY CONT.	32,638	35,861	38,028	38,028	39,284
10-4350-418200	RETIREMENT CONT.	20,399	22,413	23,767	23,767	24,518
10-4350-418300	HOSPITAL INS. EXPENSE	41,348	47,200	50,750	50,750	53,795
10-4350-418600	WORKER'S COMPENSATION	7,123	8,965	9,507	9,507	10,292
10-4350-418900	OTHER FRINGE -DEFERRED COMP.	20,399	22,413	23,767	23,767	24,518
10-4350-418901	OTHER FRINGE-\$30/MONTH	3,330	3,600	3,600	3,600	3,816
10-4350-425100	MOTOR FUELS AND LUBRICANTS	11,610	9,500	14,000	14,000	14,000
10-4350-425200	TIRES	1,000	1,000	2,500	2,500	2,500
10-4350-426000	OFFICE SUPPLIES	2,100	2,100	2,100	2,100	2,100
10-4350-427000	PURCHASES FOR RESALE	5,000	0	6,000	1,000	1,000
10-4350-429000	OTHER SUPPLIES	50	50	50	50	50
10-4350-431100	TRAVEL-MILEAGE	300	400	400	400	400
10-4350-431200	TRAVEL-SUBSISTENCE	4,800	4,500	4,500	4,500	4,500
10-4350-432500	POSTAGE	2,370	2,480	2,500	2,500	2,500
10-4350-434100	PRINTING	700	500	500	500	500
10-4350-435300	MAINT.& REPAIR-VEHICLES	2,000	4,000	2,500	2,500	2,500
10-4350-437000	ADVERTISING	500	500	500	500	500
10-4350-439500	EMPLOYEE TRAINING	2,600	4,000	4,000	4,000	4,000
10-4350-444000	SERVICE & MAINTENANCE CONTRACT	75	75	75	75	75
10-4350-449100	DUES AND SUBSCRIPTIONS	2,000	2,200	2,200	2,200	2,200
10-4350-449900	MISC.-EXPENSE	750	1,500	2,500	2,500	2,500
10-4350-449901	MISC.-EXP.-E-911 SIGNS	0	0	0	0	24,800
10-4350-454000	CAPITAL OUTLAY-VEHICLES	20,000	0	36,000	36,000	36,000
10-4350-467000	BOARD MEMBER FEES	3,100	3,100	3,100	3,100	3,100
10-4350-469500	CONTRACTED SERVICES	0	0	85,000	35,000	35,000
<b>TOTALS PLANNING &amp; INSPECTIONS</b>		<b>\$593,747</b>	<b>\$631,034</b>	<b>\$800,108</b>	<b>\$745,108</b>	<b>\$792,417</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>MEDICAL EXAMINER</b>						
10-4360-469102	PROF.SERVICES-MEDICAL	21,000	21,000	25,000	25,000	25,000
<b>TOTALS MEDICAL EXAMINER</b>		<b>\$21,000</b>	<b>\$21,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>AMBULANCE &amp; RESCUE SQUADS</b>						
10-4370-432100	TELEPHONE SERVICE	3,500	3,000	3,000	3,000	3,000
10-4370-433100	UTILITIES-ELECTRICITY	2,350	2,000	2,000	2,000	2,000
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	1,200	1,200	1,200	1,200	1,200
10-4370-469500	CONTRACTED SER.-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SER.-WAT.MEDICS INC.	670,738	664,017	730,212	730,212	730,212
10-4370-469502	CONT SERV-AVERY COUNTY	57,000	59,280	75,000	60,000	60,000
10-4370-469503	CONT.SERV.-WAT.RESCUE SQUAD	50,000	65,000	80,000	70,000	70,000
10-4370-469504	CONT.SERV.-BL.ROCK RESCUE	32,000	32,000	32,000	32,000	32,000
10-4370-469506	ONE-TIME CAP APPROP-BR RESCUE	5,000	10,000	0	0	0
<b>TOTALS AMBULANCE &amp; RESCUE SQUADS</b>		<b>\$845,788</b>	<b>\$860,497</b>	<b>\$947,412</b>	<b>\$922,412</b>	<b>\$922,412</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>ANIMAL CARE &amp; CONTROL</b>						
10-4380-412100	SALARIES-REGULAR	94,243	98,992	106,679	102,085	102,085
10-4380-412101	SALARIES-ON CALL	5,640	5,640	5,640	5,640	5,640
10-4380-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
10-4380-412802	WELLNESS ALLOWANCE	0	0	240	0	0
10-4380-418100	SOCIAL SECURITY CONT.	7,249	8,448	9,102	9,102	9,102
10-4380-418200	RETIREMENT CONT.	4,712	4,950	5,617	5,617	5,617
10-4380-418300	HOSPITAL INS. EXPENSE	13,410	14,163	15,225	15,225	15,225
10-4380-418600	WORKER'S COMPENSATION	1,923	6,187	2,844	2,844	2,844
10-4380-418900	OTHER FRINGE -DEFERRED COMP.	4,712	4,950	5,617	5,617	5,617
10-4380-418901	OTHER FRINGE-\$30/MONTH	1,080	1,080	1,080	1,080	1,080
10-4380-421100	JANITORIAL SUPPLIES	1,600	2,000	2,000	2,000	2,000
10-4380-421200	UNIFORMS	2,000	2,000	2,000	2,000	2,000
10-4380-422000	FOOD AND PROVISIONS	2,400	2,500	2,500	2,500	2,500
10-4380-423800	PRESCRIPTION DRUG PURCHASES	1,800	4,800	4,000	4,000	4,000
10-4380-425100	MOTOR FUELS AND LUBRICANTS	6,375	6,000	7,000	7,000	7,000
10-4380-425200	TIRES	800	1,000	1,000	1,000	1,000
10-4380-426000	OFFICE SUPPLIES	500	500	500	500	500
10-4380-429000	OTHER SUPPLIES	2,700	4,000	4,500	4,500	4,500
10-4380-431100	TRAVEL-MILEAGE	250	250	330	330	330
10-4380-431200	TRAVEL-SUBSISTENCE	600	750	950	950	950
10-4380-432100	TELEPHONE SERVICE	1,200	1,200	1,000	1,000	1,000
10-4380-432500	POSTAGE	450	500	500	500	500
10-4380-434100	PRINTING	400	400	400	400	400
10-4380-435100	MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4380-435200	MAINT.& REPAIR-EQUIPMENT	200	500	500	500	500
10-4380-435300	MAINT.& REPAIR-VEHICLES	800	500	500	500	500
10-4380-437000	ADVERTISING	100	100	100	100	100
10-4380-439500	EMPLOYEE TRAINING	370	370	500	500	500

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
10-4380-445200	INSURANCE-VEHICLES	0	0	300	300	300
10-4380-449900	MISC.-EXPENSE	300	300	0	0	0
10-4380-449902	SPAY/NEUTER PROGRAM	0	20,000	20,000	20,000	20,000
10-4380-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4380-454000	CAPITAL OUTLAY-VEHICLES	0	19,000	0	0	0
10-4380-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4380-467000	BOARD MEMBER FEES	150	150	0	0	0
10-4380-469505	CONTRACTED SERVICES-INTERNET	0	0	0	0	0
<b>TOTALS ANIMAL CARE &amp; CONTROL</b>		<b>\$157,904</b>	<b>\$213,170</b>	<b>\$202,564</b>	<b>\$197,730</b>	<b>\$197,730</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>APPALCART</b>						
10-4500-469300	GENERAL APPROPRIATION	59,278	63,082	69,582	63,082	69,582
10-4500-469301	DEBT SERVICE-LOCAL MATCH	8,743	8,743	8,743	8,743	8,743
10-4500-469843	RURAL GENERAL PUBLIC PROGRAM	44,804	0	0	0	0
10-4500-469844	WORK FIRST/EMPLOYMENT TRANS.	3,626	0	0	0	0
10-4500-469845	ELDERLY & HAND. TRAN. GRANT	0	0	0	0	0
10-4500-469846	RGP-DISCRETIONARY	0	0	0	0	0
<b>TOTALS APPALCART</b>		<b>\$116,451</b>	<b>\$71,825</b>	<b>\$78,325</b>	<b>\$71,825</b>	<b>\$78,325</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>FORESTRY</b>						
10-4750-469300	GENERAL APPROPRIATION	44,283	46,186	48,495	48,495	48,495
<b>TOTALS FORESTRY</b>		<b>\$44,283</b>	<b>\$46,186</b>	<b>\$48,495</b>	<b>\$48,495</b>	<b>\$48,495</b>

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<b>ECONOMIC DEVELOPMENT</b>						
10-4920-449900	MISC EXPENSE-CLEANING CONTRACT	0	0	0	18,000	18,000
10-4920-463000	ANNUAL APPROPRIATION	45,000	50,000	85,000	50,000	50,000
10-4920-463001	ECR	0	0	0	0	0
<b>TOTALS ECONOMIC DEVELOPMENT</b>		<b>\$45,000</b>	<b>\$50,000</b>	<b>\$85,000</b>	<b>\$68,000</b>	<b>\$68,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>COOPERATIVE EXTENSION</b>						
10-4950-412100	SALARIES-REGULAR	150,273	162,875	171,337	171,337	171,337
10-4950-412300	SALARIES-STATE INC.	5,002	8,498	13,200	13,200	13,200
10-4950-418100	SOCIAL SECURITY CONT.	11,841	12,958	14,070	14,070	14,070
10-4950-418200	RETIREMENT CONT.	10,556	12,094	14,401	14,401	14,401
10-4950-418300	HOSPITAL INS. EXPENSE	15,854	16,321	17,602	17,602	17,602
10-4950-418600	WORKER'S COMPENSATION	227	296	355	355	355
10-4950-429000	OTHER SUPPLIES	6,000	8,000	9,413	8,663	8,663
10-4950-431100	TRAVEL-MILEAGE (within county)	1,000	1,000	1,000	1,000	1,000
10-4950-431101	TRAVEL-OUTSIDE COUNTY	1,940	2,500	5,961	2,500	2,500
10-4950-431200	TRAVEL-SUBSISTENCE-OUT OF COUNTY	1,100	1,500	2,411	1,500	1,500
10-4950-432100	TELEPHONE SERVICE	1,800	1,500	4,380	1,500	1,500
10-4950-432500	POSTAGE	700	700	700	700	700
10-4950-435200	MAINT.& REPAIR-EQUIPMENT	0	0	0	0	0
10-4950-439500	EMPLOYEE TRAINING	1,455	1,455	1,404	1,404	1,404
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	2,420	1,120	1,120	1,120	1,120
10-4950-449100	DUES AND SUBSCRIPTIONS	1,946	1,962	2,006	2,006	2,006
10-4950-449900	MISC.-EXPENSE	3,810	3,810	3,810	3,810	3,810
10-4950-449901	MISC.-MULTIFLORA ROSE ERADICATION	0	10,000	0	0	10,000
10-4950-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4950-452000	CAPITAL OUTLAY-DATA PROC. EQUIP.	0	0	0	0	0
<b>TOTALS COOPERATIVE EXTENSION</b>		<b>\$215,924</b>	<b>\$246,589</b>	<b>\$263,170</b>	<b>\$255,168</b>	<b>\$265,168</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SOIL CONSERVATION</b>						
10-4960-412100	SALARIES-REGULAR	67,630	68,280	75,955	75,955	75,955
10-4960-412801	CELLPHONE ALLOWANCE	0	480	480	480	480
10-4960-418100	SOCIAL SECURITY CONT.	5,410	5,462	6,076	6,076	6,076
10-4960-418200	RETIREMENT CONT.	3,382	3,414	3,798	3,798	3,798
10-4960-418300	HOSPITAL INS. EXPENSE	8,940	9,440	10,150	10,150	10,150
10-4960-418600	WORKER'S COMPENSATION	1,125	1,366	1,519	1,519	1,519
10-4960-418900	OTHER FRINGE -DEFERRED COMP.	3,382	3,414	3,798	3,798	3,798
10-4960-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-4960-425100	MOTOR FUELS AND LUBRICANTS	900	900	900	900	900
10-4960-425200	TIRES	0	0	0	0	0
10-4960-426000	OFFICE SUPPLIES	600	600	700	700	700
10-4960-429000	OTHER SUPPLIES	4,300	4,300	5,000	5,600	5,600
10-4960-431100	TRAVEL-MILEAGE	500	600	700	700	700
10-4960-431200	TRAVEL-SUBSISTENCE	1,000	1,200	2,700	2,700	2,700
10-4960-432100	TELEPHONE SERVICE	300	300	300	300	300
10-4960-432500	POSTAGE	300	300	300	300	300
10-4960-435200	MAINT.& REPAIR-EQUIPMENT	200	850	12,000	0	0
10-4960-435300	MAINT.& REPAIR-VEHICLES	200	200	200	200	200
10-4960-439500	EMPLOYEE TRAINING	500	700	1,000	1,000	1,000
10-4960-449901	MISC. EXP.-FARM PRESERVATION	500	500	500	500	500
10-4960-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	12,000	0
10-4960-454000	CAPITAL OUTLAY - VEHICLES	0	0	0	0	0
10-4960-469853	SOIL & WATER CON.-SP.ALLOC.	2,000	2,000	4,000	0	2,000
<b>TOTALS SOIL CONSERVATION</b>		<b>\$101,889</b>	<b>\$105,026</b>	<b>\$130,796</b>	<b>\$127,396</b>	<b>\$117,396</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC HEALTH</b>						
10-5110-463000	ANNUAL APPROPRIATION	530,080	556,584	584,413	584,413	584,413
<b>TOTALS PUBLIC HEALTH</b>		<b>\$530,080</b>	<b>\$556,584</b>	<b>\$584,413</b>	<b>\$584,413</b>	<b>\$584,413</b>

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
<b>MENTAL HEALTH</b>						
10-5210-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-5210-463000	ANNUAL APPROPRIATION	212,687	212,687	221,194	212,687	221,194
10-5210-469820	CRIM. JUSTICE PART. PROGRAM	58,574	0	0	0	0
10-5210-469823	REACHING ADOLESCENTS PROGRAM	0	0	0	0	0
10-5210-469845	ELDERLY & HAND. TRAN. GRANT	5,141	0	0	0	0
10-5210-469852	ABC/5 CENTS PER BOTTLE	15,000	15,000	15,000	15,000	15,000
<b>TOTALS MENTAL HEALTH</b>		<b>\$291,402</b>	<b>\$227,687</b>	<b>\$236,194</b>	<b>\$227,687</b>	<b>\$236,194</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PROJECT ON AGING</b>						
10-5550-412100	SALARIES-REGULAR	660,402	689,936	765,041	748,041	748,041
10-5550-412101	SALARIES-NON REGULAR	152,000	135,000	77,000	77,000	68,849
10-5550-418100	SOCIAL SECURITY CONT.	64,992	65,727	67,363	66,003	65,351
10-5550-418200	RETIREMENT CONT.	33,020	34,497	38,252	37,402	37,402
10-5550-418300	HOSPITAL INS. EXPENSE	100,575	106,200	121,801	119,263	119,263
10-5550-418600	WORKER'S COMPENSATION	16,541	17,248	21,051	19,086	18,967
10-5550-418900	OTHER FRINGE -DEFERRED COMP.	33,020	34,497	36,749	37,402	37,402
10-5550-418901	OTHER FRINGE-\$30/MONTH	8,100	8,100	8,640	8,460	8,460
10-5550-422000	FOOD AND PROVISIONS	95,000	97,000	97,000	97,000	97,000
10-5550-426000	OFFICE SUPPLIES	4,250	4,250	4,250	4,250	4,250
10-5550-429200	PROGRAM SUPPLIES	25,000	27,000	28,000	28,000	28,000
10-5550-431100	TRAVEL-MILEAGE	30,000	34,000	36,000	36,000	36,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	40,000	38,000	32,000	32,000	32,000
10-5550-431301	TRAVEL-CLIENT-E & D GRANT	12,737	0	0	0	0
10-5550-431500	TRAVEL-MEAL DEL.-APPAL. VOL.	16,000	24,000	25,000	25,000	25,000
10-5550-432100	TELEPHONE SERVICE	8,500	8,500	8,500	8,500	8,500
10-5550-432500	POSTAGE	1,500	1,700	1,850	1,850	1,850
10-5550-434100	PRINTING	2,000	2,000	2,000	2,000	2,000
10-5550-435200	MAINT.& REPAIR-EQUIPMENT	500	1,000	1,000	1,000	1,000
10-5550-437000	ADVERTISING	750	750	750	750	750
10-5550-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
10-5550-445400	INSURANCE-PROF.LIABILITY	300	0	0	0	0
10-5550-449100	DUES AND SUBSCRIPTIONS	0	300	400	400	400
10-5550-469510	CONT.SERVICES-VOL.RECOGNITION	2,200	2,200	2,200	2,200	2,200
10-5550-469511	CONT.SERVICES-HEALTH SCREEN	8,000	8,000	10,000	8,000	8,000
10-5550-469512	CONT.SER.-HB 405 SCREENING	8,000	8,000	8,000	8,000	8,000
10-5550-469514	CONTRACTED SERV-INSTRUCTORS	4,000	8,000	8,000	8,000	8,000
<b>TOTALS PROJECT ON AGING</b>		<b>\$1,329,387</b>	<b>\$1,357,905</b>	<b>\$1,402,847</b>	<b>\$1,377,607</b>	<b>\$1,368,685</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>VETERAN SERVICES</b>						
10-5820-412100	SALARIES-REGULAR	68,272	71,621	76,809	76,809	76,809
10-5820-418100	SOCIAL SECURITY CONT.	5,462	5,730	6,145	6,145	6,145
10-5820-418200	RETIREMENT CONT.	3,414	3,581	3,840	3,840	3,840
10-5820-418300	HOSPITAL INS. EXPENSE	8,940	9,440	10,150	10,150	10,150
10-5820-418600	WORKER'S COMPENSATION	278	358	368	368	368
10-5820-418900	OTHER FRINGE -DEFERRED COMP.	3,414	3,581	3,840	3,840	3,840
10-5820-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	860	650	1,150	1,150	1,150
10-5820-431100	TRAVEL-MILEAGE	580	750	950	950	950
10-5820-431200	TRAVEL-SUBSISTENCE	750	750	850	850	850
10-5820-432100	TELEPHONE SERVICE	0	0	0	0	0
10-5820-432500	POSTAGE	310	375	500	500	500
10-5820-435200	MAINT.& REPAIR-EQUIPMENT	0	0	0	0	0
10-5820-437000	ADVERTISING	175	0	0	0	0
10-5820-439500	EMPLOYEE TRAINING	1,550	680	3,300	680	680
10-5820-439501	EMP.TRAINING-CABLE FRANCHISE	0	0	0	0	0
10-5820-444000	SERVICE & MAINTENANCE CONTRACT	0	0	0	0	0
10-5820-449100	DUES AND SUBSCRIPTIONS	148	130	450	450	450
10-5820-449900	MISC.-EXPENSE	0	0	0	0	0
10-5820-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
<b>TOTALS VETERAN SERVICES</b>		<b>\$94,873</b>	<b>\$98,366</b>	<b>\$109,072</b>	<b>\$106,452</b>	<b>\$106,452</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SPECIAL APPROPRIATIONS</b>						
10-5890-463103	BEECH MTN. PARKS & RECREATION	3,000	5,615	10,000	10,000	10,000
10-5890-463104	WATAUGA CO. ARTS COUNCIL	8,000	8,800	11,800	8,800	8,800
10-5890-463105	BLOWING ROCK CHAMBER OF COMM.	4,000	4,000	5,000	4,000	4,000
10-5890-463106	BLOW.ROCK PARKS & RECREATION	17,500	17,500	17,500	17,500	17,500
10-5890-463133	BL.ROCK P & R-07-08 ONE TIME ALLOC.-POOL	0	18,500	25,000	25,000	25,000
10-5890-463107	NATIONAL GUARD	0	2,000	2,000	2,000	2,000
10-5890-463108	HIGH COUNTRY COUNCIL OF GOVT.	21,267	21,872	22,304	22,304	22,304
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000	33,000
10-5890-463110	SOUTHERN APP. HIST ASSOC.	10,000	11,100	22,000	17,100	12,000
10-5890-463111	ALCOHOL & DRUG COUNCIL	1,000	0	0	0	0
10-5890-463112	BOONE AREA CHAMBER OF COMMERCE	14,000	14,000	14,000	14,000	14,000
10-5890-463113	PARENT TO PARENT	1,000	1,000	4,000	1,000	1,000
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	2,000	2,000	10,000	2,000	2,000
10-5890-463116	MOUNTAIN RURITAN CLUB	0	5,000	5,000	0	0
10-5890-463118	HIGH CO AMIGOS GRANT MATCH	5,000	0	0	0	0
10-5890-463119	VALLE CRUCIS COMM. PARK	15,000	16,000	16,000	16,000	16,000
10-5890-463121	COUNCIL ON STATUS OF WOMEN	1,000	0	0	0	0
10-5890-463122	VOLUNTEER RESOURCE CENTER	10,500	10,500	12,500	0	0
10-5890-463124	WATAUGA HUMANE SOCIETY/SPAY NEUTER	0	0	0	0	10,000
10-5890-463127	CHILDREN'S COUNCIL-WATAUGA CO.	5,000	35,000	5,000	0	5,000
10-5890-463128	WATAUGA CO. CRIMESTOPPERS	0	0	0	0	1,000
10-5890-463130	BLOWING ROCK PERFORM. ARTS CTR.	0	10,000	10,000	10,000	10,000
10-5890-463132	BL.ROCK PERF.ARTS -GRANT MATCH	0	6,500	0	0	0
10-5890-463131	FOSTER GRANDPARENT PROGRAM	1,000	1,100	7,500	1,100	1,100
10-5890-469811	THE CHILDREN'S PLAYHOUSE	2,500	2,500	12,500	3,500	5,000
10-5890-469846	E & D TRAN. GRANT-WAT.OPPORT.	12,507	0	0	0	0
10-5890-469847	BLUE RIDGE RCD	0	400	400	400	400
10-5890-469849	WESTERN NC DEVELOPMENT ASSOC.	0	0	0	0	1,000
10-5890-463115	SOCCER ASSOCIATION	20,000	0	0	0	0
10-5890-463117	TOT LOT FUNDING MATCH	20,000	0	0	0	0

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
10-5890-463120	GREEN VALLEY COMMUNITY PARK	20,000	20,000	35,000	15,000	15,000
10-5890-463134	WAMY	0	10,000	4,500	0	0
10-5890-463123	SKATE PARK ASSOCIATION	20,000	0	0	0	0
<b>TOTALS SPECIAL APPROPRIATIONS</b>		<b>\$247,274</b>	<b>\$256,387</b>	<b>\$285,004</b>	<b>\$202,704</b>	<b>\$216,104</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC SCHOOLS-CURRENT EXPENSE</b>						
10-5911-463000	ANNUAL APPROPRIATION	9,740,344	10,572,168	11,356,993	10,954,246	10,954,246
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	500	500	500	500	500
<b>TOTALS PUBLIC SCHOOLS-CURRENT EXPENSE</b>		<b>\$9,740,844</b>	<b>\$10,572,668</b>	<b>\$11,357,493</b>	<b>\$10,954,746</b>	<b>\$10,954,746</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>COMM. COLLEGE-CURRENT OPERATIONS</b>						
10-5921-459001	CAP.OUTLAY-LUMP SUM	10,500	10,500	25,000	25,000	25,000
10-5921-463000	ANNUAL APPROPRIATION	690,933	800,480	766,836	761,754	761,754
<b>TOTALS COMM. COLLEGE-CURR.OPERATIONS</b>		<b>\$701,433</b>	<b>\$810,980</b>	<b>\$791,836</b>	<b>\$786,754</b>	<b>\$786,754</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>LIBRARY</b>						
10-6110-449900	MISC. EXPENSE-LIGHTS	0	0	0	0	0
10-6110-469300	GENERAL APPROPRIATION	435,157	462,200	518,216	510,310	510,310
<b>TOTALS LIBRARY</b>		<b>\$435,157</b>	<b>\$462,200</b>	<b>\$518,216</b>	<b>\$510,310</b>	<b>\$510,310</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>RECREATION-ADMN.</b>						
10-6120-412100	SALARIES-REGULAR	114,369	119,606	127,488	127,488	127,488
10-6120-412600	SALARIES-PART-TIME	6,000	6,000	6,000	6,000	6,000
10-6120-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
10-6120-418100	SOCIAL SECURITY CONT.	9,630	10,048	10,301	10,301	10,301
10-6120-418200	RETIREMENT CONT.	5,718	5,981	6,374	6,374	6,374
10-6120-418300	HOSPITAL INS. EXPENSE	13,410	14,160	15,225	15,225	15,225
10-6120-418600	WORKER'S COMPENSATION	2,754	3,098	3,424	3,424	3,424
10-6120-418900	OTHER FRINGE -DEFERRED COMP.	5,718	5,806	6,374	6,374	6,374
10-6120-418901	OTHER FRINGE-\$30/MONTH	1,080	1,080	1,080	1,080	1,080
10-6120-421200	UNIFORMS	180	180	270	270	270
10-6120-426000	OFFICE SUPPLIES	6,900	6,900	8,600	8,000	8,000
10-6120-431100	TRAVEL-MILEAGE	801	655	682	682	682
10-6120-431200	TRAVEL-SUBSISTENCE	540	542	704	704	704
10-6120-432100	TELEPHONE SERVICE	1,700	1,807	2,008	2,008	2,008
10-6120-432500	POSTAGE	1,880	1,944	1,992	1,992	1,992
10-6120-434100	PRINTING	400	300	300	300	300
10-6120-435200	MAINT.& REPAIR-EQUIPMENT	150	150	0	0	0
10-6120-437000	ADVERTISING	1,200	832	1,108	1,108	1,108
10-6120-439500	EMPLOYEE TRAINING	610	585	765	765	765
10-6120-449100	DUES AND SUBSCRIPTIONS	567	617	672	672	672
10-6120-449900	MISC.EXPENSE-SENIOR GAMES	6,500	6,500	8,370	6,000	6,000
10-6120-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	40,000	0	0
10-6120-469500	CONTRACTED SERVICES-SKATE PARK	0	0	0	0	39,000
<b>TOTALS RECREATION-ADMN.</b>		<b>\$180,587</b>	<b>\$187,271</b>	<b>\$242,217</b>	<b>\$199,247</b>	<b>\$238,247</b>

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<b>AQUATICS</b>						
10-6121-412100	SALARIES-REGULAR	64,842	68,205	72,531	72,531	72,531
10-6121-412600	SALARIES-PART-TIME	105,254	105,721	105,721	94,336	94,336
10-6121-412801	CELLPHONE ALLOWANCE	0	0	480	0	0
10-6121-418100	SOCIAL SECURITY CONT.	13,608	13,914	14,899	1,339	13,349
10-6121-418200	RETIREMENT CONT.	3,242	3,410	3,627	3,627	3,627
10-6121-418300	HOSPITAL INS. EXPENSE	8,940	9,440	10,150	10,150	10,150
10-6121-418600	WORKER'S COMPENSATION	7,357	9,218	9,870	8,844	8,844
10-6121-418900	OTHER FRINGE -DEFERRED COMP.	3,242	3,311	3,627	3,627	3,627
10-6121-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-6121-421200	UNIFORMS	700	500	600	600	600
10-6121-429000	OTHER SUPPLIES	13,000	14,500	12,470	12,470	12,470
10-6121-431100	TRAVEL-MILEAGE	445	437	455	455	455
10-6121-431101	TRAVEL-CONTRACTED	0	0	0	0	0
10-6121-431200	TRAVEL-SUBSISTENCE	432	456	456	456	456
10-6121-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000	1,000
10-6121-433100	UTILITIES-ELECTRICITY	0	0	0	0	0
10-6121-433400	UTILITIES-WATER	0	0	0	0	0
10-6121-434100	PRINTING	0	0	0	0	0
10-6121-435100	MAINT. & REPAIR-BUILDINGS	0	0	0	0	0
10-6121-435200	MAINT.& REPAIR-EQUIPMENT	0	0	0	0	0
10-6121-439500	EMPLOYEE TRAINING	800	800	800	800	800
10-6121-449900	MISC.-EXP HEALTH DEPT PERMITS	0	0	0	0	0
10-6121-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	7,500	0	0
10-6121-458000	CAPITAL OUTLAY-BLDG. IMPROVE	0	17,635	0	0	0
<b>TOTALS AQUATICS</b>		<b>\$223,582</b>	<b>\$249,267</b>	<b>\$244,906</b>	<b>\$210,955</b>	<b>\$222,965</b>

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<b>COVE CREEK GYM COMPLEX</b>						
10-6122-412600	SALARIES-PART-TIME	1,450	1,450	1,900	1,900	1,900
10-6122-418100	SOCIAL SECURITY CONT.	116	116	116	152	152
10-6122-418600	WORKER'S COMPENSATION	63	77	77	101	101
10-6122-421100	JANITORIAL SUPPLIES	0	0	0	0	0
10-6122-429000	OTHER SUPPLIES	300	300	300	300	300
10-6122-429200	PROGRAM SUPPLIES	340	340	340	340	340
10-6122-432100	TELEPHONE SERVICE	406	406	461	461	461
10-6122-443900	RENT-EQUIPMENT	880	880	880	880	880
10-6122-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-6122-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-6122-459000	CAPITAL OUTLAY-OTHER	0	0	0	0	0
<b>TOTALS COVE CREEK GYM COMPLEX</b>		<b>\$3,555</b>	<b>\$3,569</b>	<b>\$4,074</b>	<b>\$4,134</b>	<b>\$4,134</b>

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<b>WATAUGA HIGH ATHLETIC COMPLEX</b>						
10-6123-429000	OTHER SUPPLIES	1,500	1,500	1,500	1,500	1,500
10-6123-443900	RENT-EQUIPMENT	990	990	990	990	990
10-6123-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-6123-469500	CONTRACTED SERVICES	13,759	15,450	16,400	16,320	16,320
<b>TOTALS WATAUGA HIGH ATHLETIC COMPLEX</b>		<b>\$16,249</b>	<b>\$17,940</b>	<b>\$18,890</b>	<b>\$18,810</b>	<b>\$18,810</b>

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<b>ATHLETICS</b>						
10-6125-412100	SALARIES-REGULAR	92,641	96,249	103,207	103,207	103,207
10-6125-412600	SALARIES-PART-TIME	15,930	15,930	16,550	16,550	16,550
10-6125-412601	SALARIES-P/T-OFFICIALS	62,945	61,120	63,436	58,000	58,000
10-6125-412801	CELLPHONE ALLOWANCE	1,200	1,200	1,200	1,200	1,200
10-6125-418100	SOCIAL SECURITY CONT.	13,721	13,864	14,751	14,751	14,751
10-6125-418200	RETIREMENT CONT.	4,632	4,812	5,160	5,160	5,160
10-6125-418300	HOSPITAL INS. EXPENSE	11,175	11,800	12,688	12,688	12,688
10-6125-418600	WORKER'S COMPENSATION	7,316	11,265	9,772	9,772	9,772
10-6125-418900	OTHER FRINGE -DEFERRED COMP.	4,632	4,812	5,160	5,160	5,160
10-6125-418901	OTHER FRINGE-\$30/MONTH	900	900	900	900	900
10-6125-429000	OTHER SUPPLIES	45,500	47,500	53,736	51,700	51,700
10-6125-429801	OTHER SUPPLIES-OFFICIALS	2,298	2,298	2,298	2,298	2,298
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	8,420	7,420	7,820	7,820	7,820
10-6125-429803	OTHER SUPPLIES-TENNIS	1,360	1,360	1,648	1,648	1,648
10-6125-431100	TRAVEL-MILEAGE	750	815	848	848	848
10-6125-431200	TRAVEL-SUBSISTENCE	500	738	1,276	1,276	1,276
10-6125-434100	PRINTING	1,000	1,000	1,250	1,250	1,250
10-6125-439500	EMPLOYEE TRAINING	440	500	500	500	500
10-6125-443900	RENT-EQUIPMENT	2,640	2,640	2,640	2,640	2,640
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	1,800	1,800	1,800	1,800	1,800
10-6125-451000	CAPITAL OUTLAY-FURN. & EQUIP.	5,400	4,300	5,900	5,900	5,900
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,500	1,550	1,700	1,700	1,700
<b>TOTALS ATHLETICS</b>		<b>\$286,700</b>	<b>\$293,873</b>	<b>\$314,240</b>	<b>\$306,768</b>	<b>\$306,768</b>

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<b>ARTS-SPECIAL POPULATIONS</b>						
10-6126-412100	SALARIES-REGULAR	38,312	40,645	43,748	43,748	43,748
10-6126-412600	SALARIES-PART-TIME	25,375	26,500	29,800	29,800	29,800
10-6126-412801	CELLPHONE ALLOWANCE	0	0	0	0	0
10-6126-418100	SOCIAL SECURITY CONT.	5,095	5,372	5,883	5,883	5,883
10-6126-418200	RETIREMENT CONT.	1,916	2,032	2,187	2,187	2,187
10-6126-418300	HOSPITAL INS. EXPENSE	4,470	4,720	5,075	5,075	5,075
10-6126-418600	WORKER'S COMPENSATION	2,754	3,559	2,319	2,319	2,319
10-6126-418900	OTHER FRINGE -DEFERRED COMP.	1,916	2,032	2,187	2,187	2,187
10-6126-418901	OTHER FRINGE-\$30/MONTH	360	360	360	360	360
10-6126-429000	OTHER SUPPLIES	2,550	3,500	4,640	4,640	4,640
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	940	940	940	940	940
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	700	700	700	700
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	600	600	600	600
10-6126-431100	TRAVEL-MILEAGE	550	600	829	526	526
10-6126-431101	TRAVEL-CONTRACTED	1,220	1,220	1,641	1,641	1,641
10-6126-431200	TRAVEL-SUBSISTENCE	166	330	280	280	280
10-6126-434100	PRINTING	200	200	200	200	200
10-6126-439500	EMPLOYEE TRAINING	155	315	710	710	710
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	1,200	1,200	1,200	1,200	1,200
<b>TOTALS ARTS-SPECIAL POPULATIONS</b>		<b>\$88,479</b>	<b>\$94,825</b>	<b>\$103,299</b>	<b>\$102,996</b>	<b>\$102,996</b>



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<b>MAINTENANCE/FACILITIES</b>						
10-6127-425100	MOTOR FUELS AND LUBRICANTS	1,400	1,750	2,050	2,050	2,050
10-6127-425200	TIRES	0	0	0	0	0
10-6127-429000	OTHER SUPPLIES	4,300	4,300	4,300	4,300	4,300
10-6127-432100	TELEPHONE SERVICE	220	220	220	220	220
10-6127-435300	MAINT.& REPAIR-VEHICLES	2,000	2,000	2,000	2,000	2,000
10-6127-443900	RENT-EQUIPMENT	660	660	660	660	660
10-6127-451000	CAP OUTLAY - FURN & EQUIP	0	0	20,500	20,500	0
10-6127-459000	CAPITAL OUTLAY-OTHER	0	0	0	0	0
10-6127-469500	CONTRACTED SERVICES	2,000	2,000	2,000	2,000	2,000
<b>TOTALS MAINTENANCE/FACILITIES</b>		<b>\$10,580</b>	<b>\$10,930</b>	<b>\$31,730</b>	<b>\$31,730</b>	<b>\$11,230</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SPECIAL PROGRAMS</b>						
10-6128-412100	SALARIES-REGULAR	14,644	14,642	16,223	16,223	16,223
10-6128-412600	SALARIES-PART-TIME	37,996	38,220	38,220	38,220	38,220
10-6128-412801	CELLPHONE ALLOWANCE	240	240	240	240	240
10-6128-418100	SOCIAL SECURITY CONT.	4,211	4,229	4,355	4,355	4,355
10-6128-418200	RETIREMENT CONT.	732	732	811	811	811
10-6128-418300	HOSPITAL INS. EXPENSE	4,470	2,360	2,538	2,538	2,538
10-6128-418600	WORKER'S COMPENSATION	2,277	2,802	2,885	2,885	2,885
10-6128-418900	OTHER FRINGE -DEFERRED COMP.	732	732	811	811	811
10-6128-418901	OTHER FRINGE-\$30/MONTH	180	180	180	180	180
10-6128-429000	OTHER SUPPLIES	2,000	2,000	2,000	2,000	2,000
10-6128-431100	TRAVEL-MILEAGE	223	243	253	253	253
10-6128-431101	TRAVEL-CONTRACTED	1,631	1,661	2,500	2,500	2,500
10-6128-431200	TRAVEL-SUBSISTENCE	230	324	684	684	684
10-6128-434100	PRINTING	200	200	200	200	200
10-6128-439500	EMPLOYEE TRAINING	270	550	620	620	620
10-6128-469500	CONTRACTED SERVICES	2,000	2,000	2,575	2,600	2,600
<b>TOTALS SPECIAL PROGRAMS</b>		<b>\$72,036</b>	<b>\$71,115</b>	<b>\$75,095</b>	<b>\$75,120</b>	<b>\$75,120</b>

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<b>RECREATION SUMMARY</b>						
	RECREATION-ADMN.	180,587	187,271	242,217	199,247	238,247
	AQUATICS	223,582	249,267	244,906	210,955	222,965
	COVE CREEK GYM COMPLEX	3,555	3,569	4,074	4,134	4,134
	WATAUGA HIGH ATHLETIC COMPLEX	16,249	17,940	18,890	18,810	18,810
	ATHLETICS	286,700	293,873	314,240	306,768	306,768
	ARTS-SPECIAL POPULATIONS	88,479	94,825	103,299	102,996	102,996
	MAINTENANCE/FACILITIES	10,580	10,930	31,730	31,730	11,230
	SPECIAL PROGRAMS	72,036	71,115	75,095	75,120	75,120
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$881,768</b>	<b>\$928,790</b>	<b>\$1,034,451</b>	<b>\$949,760</b>	<b>\$980,270</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>TRANSFER TO OTHER FUNDS</b>						
10-9800-498013	TRAN. TO SCHOOL CAPITAL OUTLAY MAINTENANCE AND UPKEEP	745,215	832,360	891,593	650,404	650,404
10-9800-498014	TRAN. TO PUBLIC ASSIST.	2,653,619	2,447,158	2,138,086	2,138,957	2,143,957
10-9800-498021	TRAN. TO CAPITAL RESERVE FUND	1,675,000	1,656,000	1,656,000	1,656,000	1,656,000
10-9800-498021	TRAN. TO CAPITAL RESERVE FUND SCHOOL CONST. AND RENOVATION	2,522,858	2,744,700	4,478,700	3,928,700	3,903,700
10-9800-498025	TRAN. TO REVALUATION FUND	0	0	0	0	0
10-9800-498026	TRAN. TO E-911	0	0	0	0	0
10-9800-498030	TRAN TO DEBT SERVICE	959,835	1,798,405	1,590,265	1,486,807	1,486,807
10-9800-498031	TRAN. TO DEBT. SER./SCHOOL-SALES TAX 1992 SCHOOL BONDS	1,680,355	1,674,957	1,615,558	1,615,558	1,615,558
10-9800-498066	TRANS. TO S/W-SALES TAX	0	0	0	0	0
<b>TOTALS TRANSFER TO OTHER FUNDS</b>		<b>\$10,236,882</b>	<b>\$11,153,580</b>	<b>\$12,370,202</b>	<b>\$11,476,426</b>	<b>\$11,456,426</b>
<b>TOTALS GENERAL FUND EXPENDITURES</b>		<b>\$39,405,807</b>	<b>\$42,582,771</b>	<b>\$47,460,955</b>	<b>\$44,598,911</b>	<b>\$44,623,589</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SCHOOL CAPITAL OUTLAY-REVENUES</b>						
<b>TRANSFER FROM OTHER FUNDS</b>						
13-3980-398100	TRAN. FROM GENERAL FUND	-745,215	-832,360	-891,593	-650,404	-650,404
13-3980-398200	TRAN. FROM CAPITAL RESERVE	0	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>-\$745,215</b>	<b>-\$832,360</b>	<b>-\$891,593</b>	<b>-\$650,404</b>	<b>-\$650,404</b>
<b>TOTALS SCHOOL CAPITAL OUTLAY REVENUES</b>		<b>-\$745,215</b>	<b>-\$832,360</b>	<b>-\$891,593</b>	<b>-\$650,404</b>	<b>-\$650,404</b>
<b>SCHOOL CAPITAL OUTLAY EXPENDITURES</b>						
<b>SCHOOL CAPITAL OUTLAY</b>						
13-5912-459001	SCH.CAP.OUTLAY-LUMP SUM MAINTENANCE & UPKEEP	745,215	832,360	891,593	650,404	650,404
<b>TOTALS SCHOOL CAPITAL OUTLAY</b>		<b>\$745,215</b>	<b>\$832,360</b>	<b>\$891,593</b>	<b>\$650,404</b>	<b>\$650,404</b>
<b>TOTALS SCHOOL CAPITAL OUTLAY EXPENDITURES</b>		<b>\$745,215</b>	<b>\$832,360</b>	<b>\$891,593</b>	<b>\$650,404</b>	<b>\$650,404</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC ASSISTANCE FUND REVENUE</b>						
<b>OTHER TAXES</b>						
14-3200-321000	ANIMAL TAXES-DOG TAGS	-1,100	0	0	0	0
<b>TOTALS OTHER TAXES</b>		<b>-\$1,100</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERGOVERNMENTAL REVENUES</b>						
14-3300-345000	ELDERLY & HAND.TRAN.ASSISTANCE	-11,208	0	0	0	0
<b>TOTALS INTERGOVERNMENTAL REVENUES</b>		<b>-\$11,208</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COUNTY WELFARE ADMIN. PAYMENTS</b>						
14-3531-323000	ADMN. COST REIMB. FED./STATE	-1,617,229	-1,621,707	-1,627,226	-1,627,226	-1,627,226
<b>TOTALS COUNTY WELFARE ADMIN. PAYMENTS</b>		<b>-\$1,617,229</b>	<b>-\$1,621,707</b>	<b>-\$1,627,226</b>	<b>-\$1,627,226</b>	<b>-\$1,627,226</b>
<b>OTHER SERVICES</b>						
14-3537-353700	FRAUD INVESTIGATOR	-10,000	0	-10,000	0	0
14-3538-389000	HEALTH CHOICE APPLICATION FEES	-10,000	-5,000	-5,000	-5,000	-5,000
14-3583-344080	YOUTH SERVICES-LINK			-8,500	-8,500	-8,500
<b>TOTALS OTHER SERVICES</b>		<b>-\$20,000</b>	<b>-\$5,000</b>	<b>-\$23,500</b>	<b>-\$13,500</b>	<b>-\$13,500</b>
<b>IV-E FOSTER CARE</b>						
14-3541-323000	FEDERAL SHARED-RESTRICTED	-84,576	-169,276	-120,000	-120,000	-120,000
<b>TOTALS AFDC</b>		<b>-\$84,576</b>	<b>-\$169,276</b>	<b>-\$120,000</b>	<b>-\$120,000</b>	<b>-\$120,000</b>
<b>MEDICAL ASSIST. PROGRAMS</b>						
14-3545-354510	MEDICAID AT RISK	-95,000	-20,000	-35,000	-35,000	-35,000
<b>TOTALS WORK FIRST TANF</b>		<b>-\$95,000</b>	<b>-\$20,000</b>	<b>-\$35,000</b>	<b>-\$35,000</b>	<b>-\$35,000</b>
<b>FOOD STAMP CLAIMS COLLECTIONS</b>						
14-3546-323000	FOOD STAMP FRAUD COLLECTIONS	0	-15,158	-200	-200	-200
<b>TOTALS FOOD STAMP COLLECTIONS</b>		<b>\$0</b>	<b>-\$15,158</b>	<b>-\$200</b>	<b>-\$200</b>	<b>-\$200</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>ADOPTION ASSISTANCE</b>						
14-3547-323000	ADOP.ASSIST. VENDOR PAYMENTS	-14,355	-9,117	-20,000	-20,000	-20,000
14-3547-323001	FEDERAL INCENTIVE FUNDS	0	0	0	0	0
14-3547-354700	ADOPTION ASSESSMENT FEE	-500	-1,000	0	0	0
<b>TOTALS ADOPTION ASSISTANCE</b>		<b>-\$14,855</b>	<b>-\$10,117</b>	<b>-\$20,000</b>	<b>-\$20,000</b>	<b>-\$20,000</b>
<b>JUVENILE CRIME PREVENTION COUNCIL</b>						
14-3583-333000	STATE SHARED-RESTRICTED	-117,981	-117,981	-117,981	-117,981	-117,981
<b>TOTALS JUVENILE CRIME PREVENTION COUNCIL</b>		<b>-\$117,981</b>	<b>-\$117,981</b>	<b>-\$117,981</b>	<b>-\$117,981</b>	<b>-\$117,981</b>
<b>TITLE XX &amp; FSA DAYCARE</b>						
14-3585-323000	TITLE XX & FSA DAYCARE	-728,011	-801,732	-779,302	-779,302	-779,302
14-3585-323002	SMARTSTART DAYCARE	-75,000	-121,700	-71,700	-71,700	-71,700
<b>TOTALS TITLE XX &amp; FSA DAYCARE</b>		<b>-\$803,011</b>	<b>-\$923,432</b>	<b>-\$851,002</b>	<b>-\$851,002</b>	<b>-\$851,002</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
14-3831-349114	INTEREST EARNED ON INVESTMENTS	-12,000	-12,000	-7,500	-7,500	-7,500
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$12,000</b>	<b>-\$12,000</b>	<b>-\$7,500</b>	<b>-\$7,500</b>	<b>-\$7,500</b>
<b>MISC. REVENUES</b>						
14-3839-353100	MISC.REV.-DONATIONS-FOSTER CHILD	-6,000	0	0	0	0
14-3839-353101	MISC.REV.-DONATIONS-ADULT SERVICES	-2,500	0	0	0	0
14-3839-353102	MISC.REV.-DONATIONS-CHILD PROT.SER.	-2,000	0	0	0	0
14-3839-389000	OTHER	-6,587	-6,288	-9,181	-9,181	-9,181
<b>TOTALS MISC. REVENUES</b>		<b>-\$17,087</b>	<b>-\$6,288</b>	<b>-\$9,181.00</b>	<b>-\$9,181.00</b>	<b>-\$9,181.00</b>
<b>TRANSFER FROM OTHER FUNDS</b>						
14-3980-398010	TRANSFER FORM GENERAL FUND	-2,653,619	-2,447,158	-2,138,086	-2,138,957	-2,143,957
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>-\$2,653,619</b>	<b>-\$2,447,158</b>	<b>-\$2,138,086</b>	<b>-\$2,138,957</b>	<b>-\$2,143,957</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>FUND BALANCE APPROPRIATED</b>						
14-3991-399100	FUND BAL APPROP./ORIGINAL BUD.	-400,000	-507,390	-498,087	-433,428	-529,928
14-3991-399101	FUND BALANCE APPROP.-NEW	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>-\$400,000</b>	<b>-\$507,390</b>	<b>-\$498,087</b>	<b>-\$433,428</b>	<b>-\$529,928</b>
<b>TOTALS PUBLIC ASSISTANCE FUND REVENUES</b>		<b>-\$5,847,666</b>	<b>-\$5,855,507</b>	<b>-\$5,447,763</b>	<b>-\$5,373,975</b>	<b>-\$5,475,475</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>PUBLIC ASSISTANCE FUND EXPENDITURES</b>						
<b>ADMINISTRATION-DSS</b>						
14-5310-412100	SALARIES-REGULAR	1,757,097	1,838,528	1,989,812	1,957,367	1,957,367
14-5310-412101	SALARIES-ON CALL	5,600	5,600	5,600	5,600	5,600
14-5310-412600	SALARIES-PART-TIME	34,391	36,253	8,678	8,678	8,678
14-5310-418100	SOCIAL SECURITY CONT.	143,319	149,720	160,324	157,736	157,736
14-5310-418200	RETIREMENT CONT.	87,855	91,926	99,491	97,868	97,868
14-5310-418300	HOSPITAL INS. EXPENSE	212,325	231,280	251,213	246,138	246,138
14-5310-418600	WORKER'S COMPENSATION	25,284	32,174	40,081	39,147	39,147
14-5310-418900	OTHER FRINGE -DEFERRED COMP.	87,855	91,926	99,491	97,868	97,868
14-5310-418901	OTHER FRINGE-\$30/MONTH	17,100	17,640	18,360	17,460	17,460
14-5310-425100	MOTOR FUELS AND LUBRICANTS	3,000	3,000	3,500	3,500	3,500
	ACCOUNT RESEARCH	0	0	750	750	750
	SUBSTANCE ABUSE TESTING	0	0	750	750	750
14-5310-425200	TIRES	600	300	0	0	0
14-5310-425300	VEHICLE PARTS	500	500	0	0	0
14-5310-426000	OFFICE SUPPLIES	20,000	20,000	22,000	22,000	22,000
14-5310-431100	TRAVEL-MILEAGE	15,000	13,000	15,000	15,000	15,000
14-5310-431200	TRAVEL-SUBSISTENCE	7,500	5,000	5,500	5,500	5,500
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	100,000	120,000	100,000	100,000	100,000
14-5310-432100	TELEPHONE SERVICE	16,000	16,000	17,000	17,000	17,000
14-5310-432500	POSTAGE	11,000	13,000	13,000	13,000	13,000
14-5310-435200	MAINT.& REPAIR-EQUIPMENT	1,000	1,000	1,000	1,000	1,000
14-5310-435300	MAINT.& REPAIR-VEHICLES	2,000	1,500	1,500	1,500	1,500
14-5310-437000	ADVERTISING	350	350	350	350	350
14-5310-439500	EMPLOYEE TRAINING	2,000	1,000	2,500	2,500	2,500
14-5310-439902	PUR.SER.-IN-HOME STATE	15,339	15,339	15,339	15,339	15,339
14-5310-443900	RENT-EQUIPMENT	3,000	2,000	1,200	1,200	1,200
14-5310-449100	DUES AND SUBSCRIPTIONS	1,200	1,200	1,200	1,200	1,200
14-5310-449900	MISC.-EXPENSE	2,000	2,000	3,000	2,000	2,000
14-5310-449901	MISC.EXP.-FOOD STAMPS	2,000	2,000	2,000	2,000	2,000

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14-5310-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	40,000	34,080	34,080	34,080
14-5310-454000	CAPITAL OUTLAY-VEHICLES	19,000	0	0	0	0
14-5310-467000	BOARD MEMBER FEES	1,250	1,250	1,250	1,250	1,250
14-5310-469101	PROFESSIONAL SER.-LEGAL	40,000	40,000	40,000	40,000	40,000
14-5310-469500	CONT.SER.-FOOD STAMPS	10,000	12,500	8,000	8,000	8,000
14-5310-469505	CONT.SERVICES-JUVENILE DETENTION	25,000	20,000	20,000	20,000	20,000
14-5310-469515	CONT. SERVICES-COMPUTER LEASE	40,000	20,000	20,000	20,000	20,000
14-5310-469845	ELDERLY & HAND. TRAN. GRANT	11,208	11,208	0	0	0
<b>TOTALS ADMINISTRATION-DSS</b>		<b>\$2,719,773</b>	<b>\$2,857,194</b>	<b>\$3,001,969</b>	<b>\$2,955,781</b>	<b>\$2,955,781</b>
<b>SPECIAL ADULT DAYCARE</b>						
14-5350-440900	PURCHASES ADULT DAYCARE	41,143	41,143	41,144	41,144	41,144
<b>TOTALS SPECIAL ADULT DAYCARE</b>		<b>\$41,143</b>	<b>\$41,143</b>	<b>\$41,144</b>	<b>\$41,144</b>	<b>\$41,144</b>
<b>SPECIAL ASSISTANCE</b>						
14-5385-440100	SPEC.ASSIST.-AGED & DISABLED	161,832	161,832	197,097	197,097	197,097
14-5385-440200	SPECIAL ASSISTANCE-DISABLED	0	0	0	0	0
14-5385-440201	SP.ASSIST.STER.FAM.PLAN.	0	0	0	0	0
<b>TOTALS SPECIAL ASSISTANCE</b>		<b>\$161,832</b>	<b>\$161,832</b>	<b>\$197,097</b>	<b>\$197,097</b>	<b>\$197,097</b>
<b>ADOPTION ASSISTANCE</b>						
14-5390-440300	ADOPTION ASSISTANCE IV-E	60,000	60,000	82,000	82,000	82,000
14-5390-440301	ADOPTION ASSISTANCE/IV-B	2,000	1,500	2,000	2,000	2,000
<b>TOTALS ADOPTION ASSISTANCE</b>		<b>\$62,000</b>	<b>\$61,500</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>\$84,000</b>
<b>TANF-TEMP.ASSISTANCE TO NEEDY FAMILIES</b>						
14-5410-440000	WORK 1ST -MAINT. OF EFFORT	25,000	25,000	25,000	25,000	25,000
14-5410-440001	WF-EMERGENCY ASSIST.	10,000	10,000	10,000	10,000	10,000
14-5410-440002	WORK 1ST DIVERSION ASSISTANCE	0	0	0	0	0
14-5410-440003	IV-E FC STD. & MAXIMUM	185,000	118,194	160,000	160,000	235,000
14-5410-440004	DOMESTIC VIOLENCE	6,587	8,980	9,181	9,181	9,181

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14-5410-440801	IV-E FC CLOTHING & OTHER	18,000	18,000	18,000	18,000	18,000
14-5410-440802	LINKS	0	0	8,500	0	8,500
<b>TOTALS TANF-TEMP. ASSISTANCE TO NEEDY FAMILIES</b>		<b>\$244,587</b>	<b>\$180,174</b>	<b>\$230,681</b>	<b>\$222,181</b>	<b>\$305,681</b>
<b>STATE FOSTER CARE</b>						
14-5430-440800	STATE FOSTER STANDARD	10,000	6,000	6,000	6,000	6,000
14-5430-440801	SFC-CLOTHING & OTHER	1,000	13,000	0	0	13,000
<b>TOTALS STATE FOSTER CARE</b>		<b>\$11,000</b>	<b>\$19,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$19,000</b>
<b>MEDICAL ASSISTANCE</b>						
14-5451-440400	MEDICAID	1,556,677	1,335,124	736,580	736,580	736,580
<b>TOTALS MEDICAL ASSISTANCE</b>		<b>\$1,556,677</b>	<b>\$1,335,124</b>	<b>\$736,580</b>	<b>\$736,580</b>	<b>\$736,580</b>
<b>SPECIAL ASSISTANCE/BLIND</b>						
14-5460-440500	SPECIAL ASSISTANCE-BLIND	9,600	9,600	9,601	9,601	9,601
<b>TOTALS SPECIAL ASSISTANCE/BLIND</b>		<b>\$9,600</b>	<b>\$9,600</b>	<b>\$9,601</b>	<b>\$9,601</b>	<b>\$9,601</b>
<b>CIP-ENERGY ASSISTANCE</b>						
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	47,322	49,937	48,663	48,663	48,663
<b>TOTALS CIP-ENERGY ASSISTANCE</b>		<b>\$47,322</b>	<b>\$49,937</b>	<b>\$48,663</b>	<b>\$48,663</b>	<b>\$48,663</b>
<b>CHILD DAY CARE</b>						
14-5850-440900	PUR. DAY CARE TITLE XX/FSA	728,011	801,732	779,302	779,302	779,302
14-5850-440901	SMARTSTART	75,000	121,700	71,700	71,700	71,700
<b>TOTALS CHILD DAY CARE</b>		<b>\$803,011</b>	<b>\$923,432</b>	<b>\$851,002</b>	<b>\$851,002</b>	<b>\$851,002</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SPECIAL APPROPRIATIONS</b>						
14-5890-463100	HOSPITALITY HOUSE-CO. ALLOC	6,500	9,475	11,975	9,475	9,475
14-5890-463101	OASIS-COUNTY ALLOCATION	9,500	10,000	10,000	10,000	10,000
14-5890-463102	HUNGER COALITION	11,500	12,500	15,000	12,500	12,500
14-5890-463103	COMMUNITY CARE CLINIC	0	5,600	30,000	10,600	15,600
14-5890-463118	BLOWING ROCK SENIOR DAYCARE	5,100	5,100	5,100	5,100	5,100
14-5890-469803	PROJECT CHALLENGE-JCPC	27,967	27,967	28,975	28,975	28,975
14-5890-469804	PROJECT CHALLENGE-JCPC CO.MATCH	8,390	8,390	8,693	8,693	8,693
14-5890-469809	WAT.YOUTH NETWORK-JCPC	52,602	45,909	47,560	47,560	47,560
14-5890-469810	WAT.YOUTH NETWORK-JCPC CO.MATCH	15,781	13,773	14,268	14,268	14,268
14-5890-469811	B.RIDGE DISPUTE SET.CTR.-JCPC	12,578	11,578	12,000	12,000	12,000
14-5890-469812	B.RIDGE DIS.SET.CTR.-CO.MATCH	3,773	3,473	3,600	3,600	3,600
14-5890-469813	JCPC TASK FORCE	2,681	2,681	1,500	1,500	1,500
14-5890-469814	RAINBOW CTR.-JCPC	22,153	25,846	25,846	25,846	25,846
14-5890-469815	RAINBOW CTR.-CO.MATCH	6,446	7,754	7,754	7,754	7,754
14-5890-469816	PSYCHOLOGICAL SER.TO JUV.COURT	0	4,000	2,100	2,100	2,100
14-5890-469817	PSY.SER.JUV.COURT-JCPC-CO.MATCH	0	1,200	630	630	630
14-5890-469821	MOUNTAIN ALLIANCE-JCPC	0	0	0	0	0
14-5890-469822	MOUNTAIN ALLIANCE	0	15,000	15,000	15,000	15,000
14-5890-469855	WeCAN	2,750	3,025	3,025	3,025	3,025
14-5890-469856	WYN-COUNTY ALLOCATION	3,000	3,300	6,500	3,300	3,300
<b>TOTALS SPECIAL APPROPRIATIONS</b>		<b>\$190,721</b>	<b>\$216,571</b>	<b>\$249,526</b>	<b>\$221,926</b>	<b>\$226,926</b>
<b>TOTALS PUBLIC ASSISTANCE FUND EXPENDITURES</b>		<b>\$5,847,666</b>	<b>\$5,855,507</b>	<b>\$5,456,263</b>	<b>\$5,373,975</b>	<b>\$5,475,475</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>CAPITAL RESERVE FUND (REVENUES)</b>						
<b>CAPITAL RESERVE FUND</b>						
21-3612-384000	TOWN OF BOONE/ANNE MARIE	0	-45,000	-45,000	-45,000	-45,000
<b>TOTAL CAPITAL RESERVE FUND</b>		<b>\$0</b>	<b>-\$45,000</b>	<b>-45,000</b>	<b>-45,000</b>	<b>-45,000</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
21-3831-349121	INT EARNED-CAPITAL RESERVE	-40,000	-40,000	-30,000	-30,000	-30,000
<b>TOTAL INTEREST EARNED ON INVESTMENTS</b>		<b>-\$40,000</b>	<b>-\$40,000</b>	<b>-30,000</b>	<b>-30,000</b>	<b>-30,000</b>
<b>TRANSFER FROM OTHER FUNDS</b>						
21-3980-398100	TRAN.FROM GENERAL FUND	-4,197,858	-4,400,700	-6,134,700	-5,584,700	-5,559,700
21-3980-398115	TRANSFER FROM CDBG	0	0	0	0	0
21-3980-398116	TRANSFER FROM INDUSTRIAL PARK	0	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>-\$4,197,858</b>	<b>-\$4,400,700</b>	<b>-6,134,700</b>	<b>-5,584,700</b>	<b>-5,559,700</b>
<b>FUND BALANCE APPROPRIATED</b>						
21-3991-399100	FUND BAL APPROP./ORIGINAL BUD.	-344,072	-257,326	0	-176,644	-176,644
21-3991-399100	FUND BAL APROP.-SCHOOL DEBT SERVICE	0	0	0	-4,979,001	-4,979,001
21-3991-399101	FUND BALANCE APPROP.-NEW	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>-\$344,072</b>	<b>-\$257,326</b>	<b>\$0</b>	<b>-\$5,155,645</b>	<b>-\$5,155,645</b>
<b>TOTALS CAPITAL RESERVE FUND REVENUES</b>		<b>-\$4,581,930</b>	<b>-\$4,743,026</b>	<b>-\$6,209,700</b>	<b>-\$10,815,345</b>	<b>-\$10,790,345</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>CAPITAL RESERVE FUND EXPENDITURES</b>						
<b>TRANSFER TO OTHER FUNDS</b>						
21-9800-498010	TRAN. TO GEN. FUND	0	0	0	496,644	496,644
21-9800-498013	TRANS. TO SCHOOL CAPITAL OUTLAY	0	0	0	0	0
21-9800-498030	TRAN TO DEBT SERVICE	344,072	257,326	0	4,979,001	4,979,001
<b>TOTALS TRANSFER TO OTHER FUNDS</b>		<b>\$344,072</b>	<b>\$257,326</b>	<b>\$0</b>	<b>\$5,475,645</b>	<b>\$5,475,645</b>
<b>FUTURE PROJECT FUNDING</b>						
21-9930-441440	AERIAL MAPPING	0	0	25,000	25,000	25,000
21-9930-441101	FUTURE COUNTY BUILDINGS	0	321,000	200,000	200,000	200,000
21-9930-441401	EASTERN COMMUNITY CENTER	0	25,000	25,000	25,000	25,000
21-9930-441701	SKATEPARK-PHASE 2	0	25,000	25,000	25,000	0
21-9930-442100	DATA PROCESSING	225,000	175,000	200,000	100,000	100,000
21-9930-442610	COURTHOUSE	0	0	100,000	0	0
21-9930-442611	COURTHOUSE PARKING/LOT/DECK	200,000	0	0	0	0
21-9930-442620	EAST ANNEX RENOVATIONS	140,000	40,000	40,000	40,000	40,000
21-9930-443200	LEC/JAIL	0	0	100,000	0	0
21-9930-443800	ANIMAL CONTROL	60,000	60,000	60,000	60,000	60,000
21-9930-449210	ECONOMIC DEV./BROOKSHIRE PROP.	175,000	175,000	175,000	150,000	150,000
21-9930-459121	WATAUGA CO.HIGH SCHOOL FACILITIES	2,522,858	2,744,700	3,964,700	3,964,700	3,964,700
21-9930-459122	WATAUGA CO.SCHOOL -CIP	290,000	250,000	250,000	200,000	200,000
21-9930-459210	CALDWELL COMM. COLLEGE	200,000	125,000	275,000	0	0
21-9930-461100	EMERGENCY COMMUNICATIONS	200,000	300,000	300,000	200,000	200,000
21-9930-461200	COMMUNITY RECREATION FACILITIES	125,000	100,000	300,000	250,000	250,000
21-9930-461201	FUTURE PARK DEVELOPMENT	100,000	100,000	100,000	100,000	100,000
	TOT LOTS	0	0	50,000	0	0
21-9930-461203	RECREATION-TOB-ANNE MARIE DR.	0	45,000	45,000	0	0
<b>TOTALS FUTURE PROJECT FUNDING</b>		<b>\$4,237,858</b>	<b>\$4,485,700</b>	<b>\$6,209,700</b>	<b>\$5,339,700</b>	<b>\$5,314,700</b>
<b>TOTALS CAPITAL RESERVE FUND EXPENDITURES</b>		<b>\$4,581,930</b>	<b>\$4,743,026</b>	<b>\$6,209,700</b>	<b>\$10,815,345</b>	<b>\$10,790,345</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SUBSTANCE ABUSE TAX FUND</b>						
<b>CONTROLLED SUBSTANCE TAX</b>						
23-3317-343109	SHERIFF - RESTRICTED REVENUE	-26,645	-26,645	-26,645	-26,645	-26,645
<b>TOTAL CONTROLLED SUBSTANCE TAX</b>		<b>-\$26,645</b>	<b>-\$26,645</b>	<b>-\$26,645</b>	<b>-\$26,645</b>	<b>-\$26,645</b>
<b>DRUG FUNDS MONIES</b>						
23-3839-389002	CONT SUBSTANCE DIST -FEDERAL	0	0	0	0	0
<b>TOTAL DRUG FUNDS MONIES</b>		<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SUBSTANCE ABUSE TAX FUND REVENUES</b>		<b>-\$26,645</b>	<b>-\$26,645</b>	<b>-\$26,645</b>	<b>-\$26,645</b>	<b>-\$26,645</b>
<b>SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>						
23-4310-423800	UNDERCOVER DRUG PURCHASES	0	0	0	0	0
23-4310-429000	OTHER SUPPLIES	8,195	18,195	18,195	18,195	18,195
23-4310-449100	DUES & SUBSCRIPTIONS	50	50	50	50	50
23-4310-449901	CONT SUBSTANCE - RESTRICTED	0	0	0	0	0
23-4310-451000	CAP OUTLAY - FURN & EQUIP	8,400	8,400	8,400	8,400	8,400
23-4310-454000	CAP OUTLAY - VEHICLES	0	0	0	0	0
23-4310-455000	CAPITAL OUTLAY-OTHER EQUIP	0	0	0	0	0
23-9800-498010	TRANSFER TO GENERAL FUND	10,000	0	0	0	0
<b>TOTAL SUBSTANCE ABUSE TAX FUND EXPENDITURES</b>		<b>\$26,645</b>	<b>\$26,645</b>	<b>\$26,645</b>	<b>\$26,645</b>	<b>\$26,645</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>RURAL FIRE DISTRICTS FUND REVENUE</b>						
<b>TAXES AD VALOREM F/Y 2000-2099</b>						
24-3101-312003	TAXES AD VALOREM FY 2003-04	0	0	0	0	0
24-3101-312004	TAXES AD VALOREM FY 2004-05	-5,000	0	0	0	0
24-3101-312005	TAXES AD VALOREM FY 2005-06	0	-5,000	0	0	0
24-3101-312006	TAXES AD VALOREM FY 2006-07	-264,355	0	0	0	0
24-3101-312007	TAXES BOONE FY 2007-08 tax rate = 2 cents 98% collection	0	-277,410	-5,000	-5,000	-5,000
24-3101-312701	TAXES FOSCOE FY 2007-08	0	-59,841	0	0	0
24-3101-312707	TAXES-COVE CREEK FY 2007-08	0	-248	0	0	0
24-3101-312708	TAXES-SHAWNEEHAW-FY 2007-08	0	-4450	0	0	0
24-3101-311005	TAXES-BEECH MTN.-FY 2007-08	0	-1343	0	0	0
24-3101-312008	TAXES BOONE FY 2008/09	0	0	-547,491	-547,491	-547,491
24-3101-312801	TAXES FOSCOE-FY 08/09	0	0	-61,304	-61,304	-61,304
24-3101-312807	TAXES-COVE CREEK FY 08/09	0	0	-284	-284	-284
24-3101-312808	TAXES-SHAWNEEHAW- FY 08/09	0	0	-4,333	-4,333	-4,333
24-3101-311805	TAXES-BEECH MTN.-FY 08/09	0	0	-1,551	-1,551	-1,551
<b>TOTALS TAXES AD VALOREM F/Y 2000-2099</b>		<b>-\$269,355</b>	<b>-\$348,292</b>	<b>-\$619,963</b>	<b>-\$619,963</b>	<b>-\$619,963</b>
<b>TOTALS RURAL FIRE DIST. REVENUES</b>		<b>-\$269,355</b>	<b>-\$348,292</b>	<b>-\$619,963</b>	<b>-\$619,963</b>	<b>-\$619,963</b>
<b>RURAL FIRE DIST. EXPENDITURES</b>						
<b>FIRE PROTECTION</b>						
24-4340-469901	PAY.TO FIRE DIST.-FOSCOE	0	59,841	61,304	61,304	61,304
24-4340-469905	PAY.TO FIRE DIST.-BOONE	269,355	282,410	552,491	552,491	552,491
24-4340-469907	PAY. TO COVE CREEK	0	248	284	284	284
24-4340-469908	PAY. TO SHAWNEEHAW	0	4,450	4,333	4,333	4,333
24-4340-469998	PAY. TO BEECH MTN.	0	1,343	1,551	1,551	1,551
<b>TOTALS FIRE PROTECTION</b>		<b>\$269,355</b>	<b>\$348,292</b>	<b>\$619,963</b>	<b>\$619,963</b>	<b>\$619,963</b>
<b>TOTALS RURAL FIRE DIST. EXPENDITURES</b>		<b>\$269,355</b>	<b>\$348,292</b>	<b>\$619,963</b>	<b>\$619,963</b>	<b>\$619,963</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>E-911 TELEPHONE SURCHARGE FUND REVENUE</b>						
<b>911 CHARGES</b>						
26-3255-360026	E-911 TELEPHONE SURCHARGE	-270,000	-270,000	-400,000	-400,000	-400,000
26-3255-360126	E-911 WIRELESS SURCHARGE	-95,000	-95,000	0	0	0
<b>TOTALS 911 CHARGES</b>		<b>-\$365,000</b>	<b>-\$365,000</b>	<b>-\$400,000</b>	<b>-\$400,000</b>	<b>-\$400,000</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
26-3831-349126	INT.EARNED - E-911	-5,000	-5,000	-1,587	0	0
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$1,587</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>						
26-3991-399101	FUND BALANCE APPROP.-NEW	0	0	0	0	0
26-3991-399102	FUND BAL.APPROP.-PR.YR.ENCUMB.	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS E-911 PHONE SURCHARGE FUND REVENUE</b>		<b>-\$370,000</b>	<b>-\$370,000</b>	<b>-\$401,587</b>	<b>-\$400,000</b>	<b>-\$400,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>E-911 TELEPHONE SURCHARGE FUND EXPENDITURES</b>						
<b>E-911 TELEPHONE SURCHARGE</b>						
26-4330-412100	SALARIES-REGULAR	53,086	51,764	55,367	55,367	39,662
26-4330-412600	SALARIES-PART-TIME	0	0	0	0	0
26-4330-412801	CELLPHONE ALLOWANCE	960	760	960	960	480
26-4330-418100	SOCIAL SECURITY CONT.	4,247	4,141	4,429	4,429	3,173
26-4330-418200	RETIREMENT CONT.	2,654	2,588	2,649	2,649	1,983
26-4330-418300	HOSPITAL INS. EXPENSE	7,823	7,402	8,120	8,120	5,075
26-4330-418600	WORKER'S COMPENSATION	2,356	2,588	1,938	1,938	1,582
26-4330-418900	OTHER FRINGE -DEFERRED COMP.	2,654	2,588	2,768	2,768	1,983
26-4330-418901	OTHER FRINGE-\$30/MONTH	630	576	576	576	360
26-4330-425100	MOTOR FUELS AND LUBRICANTS	500	500	0	0	0
26-4330-426000	OFFICE SUPPLIES	0	50	100	100	100
26-4330-429000	OTHER SUPPLIES	500	500	6,900	8,500	8,500
26-4330-431200	TRAVEL-SUBSISTENCE	250	250	3,000	3,000	3,000
26-4330-432100	TELEPHONE SERVICE	0	0	0	0	0
26-4330-434100	PRINTING	2,500	12,000	7,000	7,000	7,000
26-4330-435200	MAINT.& REPAIR-EQUIPMENT	40,000	50,000	45,000	45,000	45,000
26-4330-435202	M&R-EQUIP.-E-911 EQUIP.	95,000	100,000	110,000	110,000	110,000
26-4330-435203	MAINT. & REPAIR-SIGNS	25,000	30,000	25,000	25,000	0
26-4330-439500	EMPLOYEE TRAINING	200	400	5,000	5,000	5,000
26-4330-449100	DUES & SUBSCRIPTIONS	75	75	75	75	75
26-4330-449900	MISC.-EXPENSE	19392	19,311	83,205	81,618	81,618
26-4330-449901	MISC.-B. ROCK GRANT MATCH	0	600	0	0	0
26-4330-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
26-4330-452000	CAP.OUTLAY-DATA PROC.EQUIP.	0	17,600	27,500	25,900	25,900
26-4330-469500	CONTRACTED SERVICES	11,000	11,000	12,000	12,000	12,000
26-4330-475026	PROJECT RESERVES	6,173	0	0	0	47,509
<b>TOTALS E-911 TELEPHONE SURCHARGE</b>		<b>\$275,000</b>	<b>\$314,693</b>	<b>\$401,587</b>	<b>\$400,000</b>	<b>\$400,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>E-911 WIRELESS</b>						
26-4331-475026	PROJECT RESERVES	95,000	55,307	0	0	0
<b>TOTALS DEBT SERVICE</b>		<b>\$95,000</b>	<b>\$55,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER TO OTHER FUNDS</b>						
26-9800-498010	TRAN. TO GEN. FUND	0	0	0	0	0
<b>TOTALS TRANSFER TO OTHER FUNDS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS E-911 TELEPHONE SUR. FUND EXPENDITURES</b>		<b>\$370,000</b>	<b>\$370,000</b>	<b>\$401,587</b>	<b>\$400,000</b>	<b>\$400,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>FIRE DISTRICTS FUND REVENUE</b>						
<b>TAXES AD VALOREM F/Y 2000-2099</b>						
28-3101-312501	TAXES AD VALOREM 05/06 FOSC	-2,500	0	0	0	0
28-3101-312504	TAXES AD VALOREM 05/06 B DAM	-1,500	0	0	0	0
28-3101-312505	TAXES AD VALOREM 05/06 S SIM	-1,000	0	0	0	0
28-3101-312506	TAXES AD VALOREM 05/06 ZION	-3,500	0	0	0	0
28-3101-312507	TAXES AD VALOREM 05/06 C CRK	-3,000	0	0	0	0
28-3101-312508	TAXES AD VALOREM 05/06 SHWN	-1,500	0	0	0	0
28-3101-312509	TAXES AD VALOREM 05/06 M CMP	-2,000	0	0	0	0
28-3101-312510	TAXES AD VALOREM 05/06 D GAP	-2,000	0	0	0	0
28-3101-312511	TAXES AD VALOREM 05/06 TODD	-1,000	0	0	0	0
28-3101-312512	TAXES AD VALOREM 05/06 B RCK	-1,500	0	0	0	0
28-3101-312519	TAXES AD VALOREM 05/06 CRSTN	-200	0	0	0	0
28-3101-312601	TAXES AD VALOREM 06/07 FOSC	-359,396	-2,500	0	0	0
28-3101-312604	TAXES AD VALOREM 06/07 B DAM	-91,182	-1,500	0	0	0
28-3101-312605	TAXES AD VALOREM 06/07 S SIM	-76,110	-1,000	0	0	0
28-3101-312606	TAXES AD VALOREM 06/07 ZION	-90,569	-3,500	0	0	0
28-3101-312607	TAXES AD VALOREM 06/07 C CRK	-177,835	-3,000	0	0	0
28-3101-312608	TAXES AD VALOREM 06/07 SHWN	-70,285	-1,500	0	0	0
28-3101-312609	TAXES AD VALOREM 06/07 M CMP	-103,983	-2,000	0	0	0
28-3101-312610	TAXES AD VALOREM 06/07 D GAP	-89,636	-2,000	0	0	0
28-3101-312611	TAXES AD VALOREM 06/07 TODD	-33,789	-1,000	0	0	0
28-3101-312612	TAXES AD VALOREM 06/07 B RCK	-238,195	-1,500	0	0	0
28-3101-312619	TAXES AD VALOREM 06/07 CRSTN	-3,177	-200	0	0	0
28-3101-312701	TAXES AD VALOREM 07/08 FOSCOE	0	-397,947	-2,500	-2,500	-2,500
28-3101-312704	TAXES AD VALOREM 07/08 B.DAM	0	-96,908	-1,500	-1,500	-1,500
28-3101-312705	TAXES AD VALOREM 07/08 S.SIMMONS	0	-196,936	-1,000	-1,000	-1,000
28-3101-312706	TAXES AD VALOREM 07/08 ZIONVILLE	0	-96,967	-3,500	-3,500	-3,500
28-3101--312707	TAXES AD VAOLOREM 07/08 C.CREEK	0	-190,120	-3,000	-3,000	-3,000
28-3101-312708	TAXES AD VALOREM 07/08 SHAWNEEHAW	0	-79,209	-1,500	-1,500	-1,500
28-3101-312709	TAXES AD VALOREM 07/08 M. CAMP	0	-110,572	-2,000	-2,000	-2,000

<b>GL ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR BUDGET 2006-07</b>	<b>BOARD APPROVED 2007-08</b>	<b>RECOMMENDED/ REQUESTED FY 08-09</b>	<b>ADMN RECOMMEND FY 08-09</b>	<b>BOARD APPROVED FY 08-09</b>
28-3101-312710	TAXES AD VALOREM 07/08 D GAP	0	-158,365	-2,000	-2,000	-2,000
28-3101-312711	TAXES AD VALOREM 07/08 TODD	0	-37,037	-1,000	-1,000	-1,000
28-3101-312712	TAXES AD VALOREM 07/08 B.ROCK	0	-247,159	-1,500	-1,500	-1,500
28-3101-312719	TAXES AD VALOREM 07/08 CRESTON	0	-3,199	-200	-200	-200
28-3101-312801	TAXES AD VALOREM-FOSCOE FY 08/09	0	0	-417,033	-417,033	-417,033
28-3101-312804	TAXES AD VALOREM 08/09 B.DAM	0	0	-101,346	-101,346	-101,346
28-3101-312805	TAXES AD VALOREM 08/09 S.SIMMONS	0	0	-198,176	-198,176	-198,176
28-3101-312806	TAXES AD VALOREM 08/09 ZIONVILLE	0	0	-99,295	-99,295	-99,295
28-3101-312807	TAXES AD VALOREM 08/09 C.CREEK	0	0	-199,098	-199,098	-199,098
28-3101-312808	TAXES AD VALOREM 08/09SHAWNEEHAW	0	0	-81,965	-81,965	-81,965
28-3101-312809	TAXES AD VALOREM 08/09 M. CAMP	0	0	-114,189	-114,189	-114,189
28-3101-312810	TAXES AD VALOREM 08/09D GAP	0	0	-163,368	-163,368	-163,368
28-3101-312811	TAXES AD VALOREM 08/09 TODD	0	0	-39,271	-39,271	-39,271
28-3101-312812	TAXES AD VALOREM 08/09 B.ROCK	0	0	-259,499	-259,499	-432,498
28-3101-312819	TAXES AD VALOREM 08/09 CRESTON	0	0	-2,797	-2,797	-2,797
<b>TOTALS TAXES AD VALOREM F/Y 2000-2099</b>		<b>-\$1,353,857</b>	<b>-\$1,634,119</b>	<b>-\$1,695,737</b>	<b>-\$1,695,737</b>	<b>-\$1,868,736</b>
<b>TOTALS FIRE DISTRICTS FUND REVENUE</b>		<b>-\$1,353,857</b>	<b>-\$1,634,119</b>	<b>-\$1,695,737</b>	<b>-\$1,695,737</b>	<b>-\$1,868,736</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>FIRE DISTRICTS FUND EXPENDITURES</b>						
<b>FIRE PROTECTION</b>						
28-4340-469901	PAY. TO FIRE DIST.-FOSCOE	361,896	400,447	419,533	419,533	419,533
28-4340-469904	PAY. TO FIRE DIST.-BEAVER DAM	92,682	98,408	102,846	102,846	102,846
28-4340-469905	PAY.TO FIRE DIST.-ST.SIMMONS	77,110	197,936	199,176	199,176	199,176
28-4340-469906	PAY. TO FIRE DIST.-ZIONVILLE	94,069	100,467	102,795	102,795	102,795
28-4340-469907	PAY. TO FIRE DIST.-COVE CREEK	180,835	193,120	202,098	202,098	202,098
28-4340-469908	PAY. TO FIRE DIST. SHAWNEEHAW	71,785	80,709	83,465	83,465	83,465
28-4340-469909	PAY. TO FIRE DIST.-MEAT CAMP	105,983	112,572	116,189	116,189	116,189
28-4340-469910	PAY. TO FIRE DIST.-DEEP GAP tax rate increase from 3 to 5 cents	91,636	160,365	165,368	165,368	165,368
28-4340-469911	PAY. TO FIRE DIST.-TODD	34,789	38,037	40,271	40,271	40,271
28-4340-469912	PAY.TO FIRE DIST.-BLOWING ROCK	239,695	248,659	260,999	260,999	433,998
28-4340-469919	PAY.TO MEAT CAMP/CRESTON	3,377	3,399	2,997	2,997	2,997
<b>TOTALS FIRE PROTECTION</b>		<b>\$1,353,857</b>	<b>\$1,634,119</b>	<b>\$1,695,737</b>	<b>\$1,695,737</b>	<b>\$1,868,736</b>
<b>TOTALS FIRE DISTRICT FUND EXPENDITURES</b>		<b>\$1,353,857</b>	<b>\$1,634,119</b>	<b>\$1,695,737</b>	<b>\$1,695,737</b>	<b>\$1,868,736</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>DEBT SERVICE FUND REVENUE</b>						
<b>INTEREST EARNED ON INVESTMENTS</b>						
30-3831-349130	INT.EARNED-DEBT SERVICE	-5,000	-5,000	-5,000	-5,000	-5,000
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>
<b>TRANSFER FROM OTHER FUNDS</b>						
30-3980-398100	TRAN.FROM GENERAL FUND	-959,835	-1,798,405	-1,590,265	-1,486,807	-1,486,807
30-3980-398101	TRAN.FROM G.F.-SALES TAX	-1,680,355	-1,674,957	-1,615,558	-1,615,558	-1,615,558
30-3980-398200	TRANSFER FROM CAPITAL RESERVE	-344,072	-257,326	0	0	0
30-3980-398201	TRANSFER FROM CAPITAL RESERVE	0	-2,744,700	-4,979,001	-4,979,001	-4,979,001
30-3980-398166	TRANSFER FROM SOLIDWASTE FUND	-142,700	-81,948	-78,470	-78,470	-78,470
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>-\$3,126,962</b>	<b>-\$6,557,336</b>	<b>-\$8,263,294</b>	<b>-\$8,159,836</b>	<b>-\$8,159,836</b>
<b>FUND BALANCE APPROPRIATED</b>						
30-3991-399100	FUND BAL APPROP./ORIGINAL BUD.	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS DEBT SERVICE FUND REVENUES</b>		<b>-\$3,131,962</b>	<b>-\$6,562,336</b>	<b>-\$8,268,294</b>	<b>-\$8,164,836</b>	<b>-\$8,164,836</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>DEBT SERVICE FUND EXPENDITURES</b>						
<b>DEBT SERVICE</b>						
30-9100-471001	BOND PRIN.-SCHOOLS/REFUNDING	1,385,000	1,365,000	1,350,000	1,350,000	1,350,000
30-9100-471002	INT.-NEW HIGH SCHOOL	0	257,326	2,729,001	2,729,001	2,729,001
30-9100-472001	BOND INT.-SCHOOLS/REFUNDING	438,055	391,905	344,028	344,028	344,028
30-9100-472002	PRINICPAL-NEW HIGH SCHOOL	0	3,250,000	2,250,000	2,250,000	2,250,000
30-9100-473001	PRINCIPAL-ECONOMIC INCENTIVE	0	0	310,000	230,342	230,342
30-9100-474001	INTEREST-ECONOMIC INCENTIVE	0	0	90,000	71,200	71,200
30-9100-475001	PRIN.-HUMAN SERVICES	222,003	233,774	246,170	246,170	246,170
30-9100-475002	PRIN.-E.ANNEX/HEALTH DEPT.	185,778	194,517	100,684	100,684	100,684
30-9100-475003	PRIN.-BROOKSHIRE ROAD	272,822	285,781	313,574	313,574	313,574
30-9100-475100	BOND-SERVICE CHARGES	1,000	1,000	1,000	1,000	1,000
30-9100-475921	PRIN.-LAW ENFORCEMENT CTR.	333,334	333,334	333,333	333,333	333,333
30-9100-475922	INT.-LAW ENFORCEMENT CTR.	136,350	125,550	120,150	120,150	120,150
30-9100-476001	INT.-HUMAN SERVICES	67,270	55,499	43,103	43,103	43,103
30-9100-476002	INT.-E.ANNEX/HEALTH DEPT.	19,100	10,359	1,754	1,754	1,754
30-9100-476003	INT.-BROOKSHIRE ROAD	71,250	58,291	30,497	30,497	30,497
<b>TOTALS DEBT SERVICE</b>		<b>\$3,131,962</b>	<b>\$6,562,336</b>	<b>\$8,263,294</b>	<b>\$8,164,836</b>	<b>\$8,164,836</b>
<b>TOTALS DEBT SERVICE FUND EXPENDITURES</b>		<b>\$3,131,962</b>	<b>\$6,562,336</b>	<b>\$8,263,294</b>	<b>\$8,164,836</b>	<b>\$8,164,836</b>



GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SOLIDWASTE ENTERPRISE FUND REVENUE</b>						
<b>OTHER TAXES</b>						
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-40,000	-43,000	-43,000	-43,000	-43,000
66-3200-327501	SCRAP TIRE DISPOSAL GRANT	0	0	0	0	0
66-3200-327502	RESIDENTIAL TIRE DISPOSAL	0	0	0	-2,000	-2,000
66-3200-327600	WHITE GOODS DISPOSAL TAX	-16,000	-16,000	-16,000	-16,000	-16,000
66-3200-327601	WHITE GOODS GRANT	0	0	0	0	0
<b>TOTALS OTHER TAXES</b>		<b>-\$56,000</b>	<b>-\$59,000</b>	<b>-\$59,000</b>	<b>-\$61,000</b>	<b>-\$61,000</b>
<b>LOCAL SHARED REVENUE</b>						
66-3332-385501	TOWN OF BOONE	0	0	0	0	0
<b>TOTALS LOCAL SHARED REVENUE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LANDFILL REVENUES</b>						
66-3740-318001	LANDFILL TIPPING FEE INT.	-14,000	-18,000	-16,000	-16,000	-16,000
66-3740-350000	LANDFILL TIPPING FEES	-1,300,000	-1,500,000	-1,560,000	-1,699,361	-1,699,361
66-3740-350001	LANDFILL USER FEES-CURR.YR.	-1,550,000	-1,580,000	-1,686,000	-1,730,833	-1,730,833
66-3740-350002	LANDFILL USER FEES-PR.YEARS	-27,000	-27,000	-23,000	-23,000	-23,000
66-3740-350003	STATE \$2.00/TON TIPPING FEE	0	-128,750	0	0	0
66-3740-350101	GREENBOX USER FEES-CURR.YR.	-435,000	-440,000	-460,000	-475,000	-475,000
66-3740-350102	GREENBOX USER FEES-PR.YR.	-10,000	-12,000	-12,000	-20,000	-20,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-22,000	-22,000	-16,843	-16,843	-16,843
66-3740-350202	DUMPSTER PICK-UP-CO.BLDG.	-5,272	-5,272	-6,383	-6,383	-6,383
66-3740-350300	LANDFILL & GREENBOX FEE INT.	0	-4,000	-4,000	-8,000	-8,000
66-3740-381000	SALE OF RECYCLED SCRAP	-135,000	-130,000	-160,000	-160,000	-160,000
66-3740-382000	SALE OF FIXED ASSETS	0	0	-10,000	-10,000	-10,000
<b>TOTALS LANDFILL REVENUES</b>		<b>-\$3,498,272</b>	<b>-\$3,867,022</b>	<b>-\$3,954,226</b>	<b>-\$4,165,420</b>	<b>-\$4,165,420</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
66-3831-349166	INT.EARNED-SOLIDWASTE FUND	-50,000	-55,293	-20,000	-20,000	-20,000
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$50,000</b>	<b>-\$55,293</b>	<b>-\$20,000</b>	<b>-\$20,000</b>	<b>-\$20,000</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>MISC. REVENUES</b>						
66-3839-389000	OTHER	0	0	0	0	0
<b>TOTALS MISC. REVENUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROCEEDS OF DEBT ISSUES</b>						
66-3910-391000	PROCEEDS OF LEASE PURCHASE	0	0	0	0	0
66-3910-391010	INTERFUND LOAN-GEN FUND	0	0	0	0	0
<b>TOTALS PROCEEDS OF DEBT ISSUES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER FROM OTHER FUNDS</b>						
66-3980-398101	TRAN.FROM G.F.-SALES TAX	0	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>FUND BALANCE APPROPRIATED</b>						
66-3991-399100	FUND BAL APPROP./ORIGINAL BUD.	-417,400	-563,480	-1,078,271	-548,245	-548,245
66-3991-399101	FUND BALANCE APPROP.-NEW	0	0	0	0	0
66-3991-399102	FUND BAL.APPROP.-PR.YR.ENCUMB.	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>-\$417,400</b>	<b>-\$563,480</b>	<b>-\$1,078,271</b>	<b>-\$548,245</b>	<b>-\$548,245</b>
<b>TOTALS SOLIDWASTE ENTERPRISE FUND REVENUES</b>		<b>-\$4,021,672</b>	<b>-\$4,544,795</b>	<b>-\$5,111,497</b>	<b>-\$4,794,665</b>	<b>-\$4,794,665</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>SOLIDWASTE ENTERPRISE FUND EXPENDITURES</b>						
<b>LANDFILL OPERATIONS</b>						
66-7420-412100	SALARIES-REGULAR	640,421	703,128	832,978	766,209	766,209
66-7420-412101	SALARIES-NON-REGULAR	0	12,000	12,075	12,075	12,075
66-7420-412100	SALARIES-CONTAINER SITES	0	0	0	0	0
66-7420-412801	CELLPHONE ALLOWANCE	600	672	672	672	672
66-7420-412802	WELLNESS ALLOWANCE	0	0	240	0	0
66-7420-418100	SOCIAL SECURITY CONT.	51,234	56,991	66,638	62,263	62,263
66-7420-418200	RETIREMENT CONT.	32,021	35,156	41,649	36,290	36,290
66-7420-418300	HOSPITAL INS. EXPENSE	70,145	79,768	96,818	86,668	86,668
66-7420-418600	WORKER'S COMPENSATION	32,521	37,196	52,061	48,643	48,643
66-7420-418900	OTHER FRINGE -DEFERRED COMP.	32,021	35,156	41,649	38,310	38,310
66-7420-418901	OTHER FRINGE-\$30/MONTH	8,550	9,144	9,684	8,964	8,964
66-7420-421200	UNIFORMS	6,904	8,000	8,200	8,200	8,200
66-7420-425100	MOTOR FUELS AND LUBRICANTS	70,000	75,000	105,000	105,000	105,000
66-7420-425200	TIRES	28,000	32,000	39,072	32,000	32,000
66-7420-425300	VEHICLE PARTS	12,000	10,000	10,000	10,000	10,000
66-7420-426000	OFFICE SUPPLIES	2,500	2,700	3,500	3,500	3,500
66-7420-429000	OTHER SUPPLIES	40,000	40,000	40,000	35,000	35,000
66-7420-290001	RECYCLING SUPPLIES & SIGNAGE	0	25,000	18,000	25,000	25,000
66-7420-431100	TRAVEL-MILEAGE	1,350	1,300	1,000	1,000	1,000
66-7420-431200	TRAVEL-SUBSISTENCE	1,500	1,500	2,000	2,000	2,000
66-7420-432100	TELEPHONE SERVICE	5,500	5,775	6,075	6,075	6,075
66-7420-432500	POSTAGE	1,600	1,700	1,700	1,700	1,700
66-7420-433100	UTILITIES-ELECTRICITY	45,000	48,000	48,000	48,000	48,000
66-7420-433300	UTILITIES-PROPANE	30,000	20,000	15,000	15,000	15,000
66-7420-433400	UTILITIES-WATER	7,000	5,000	5,500	5,500	5,500
66-7420-434100	PRINTING	700	500	1,500	1,500	1,500
66-7420-435100	MAINT. & REPAIR-BUILDINGS	12,000	12,000	12,000	12,000	12,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
66-7420-435101	MAINT. & REPAIR-GROUNDS	28,000	28,000	28,000	24,000	24,000
66-7420-435200	MAINT.& REPAIR-EQUIPMENT	33,790	35,000	35,000	35,000	35,000
66-7420-435300	MAINT.& REPAIR-VEHICLES	15,000	15,000	15,000	15,000	15,000
66-7420-437000	ADVERTISING	500	650	1,000	1,000	1,000
66-7420-439500	EMPLOYEE TRAINING	500	500	2,100	2,100	2,100
66-7420-439900	DRUG TESTING	250	250	250	250	250
66-7420-441100	RENT-LAND	12,756	12,756	13,256	13,256	13,256
66-7420-443900	RENT-EQUIPMENT	10,000	34,000	12,000	0	0
66-7420-449900	MISC.-EXPENSE	16,000	16,000	16,000	14,000	14,000
66-7420-449901	MISC.-OTHER	36,000	36,000	36,000	36,000	36,000
66-7420-449966	MISC.-SOLIDWASTE REDUCT.PROG.	0	5,000	5,000	0	0
66-7420-451000	CAPITAL OUTLAY-FURN. & EQUIP.	4,000	0	0	0	0
66-7420-454000	CAPITAL OUTLAY-VEHICLES	0	105,800	305,000	75,000	75,000
66-7420-455000	CAPITAL OUTLAY-OTHER EQUIP.	9,700	0	5,900	1,300	1,300
667420-455002	CAP OUTLAY OTHER EQUIP OVER \$5000	131,148	142,700	124,975	106,575	106,575
66-7420-457001	CAPITAL OUTLAY-LAND IMPROVE.	45,348	58,130	0	0	0
66-7420-457002	CAPITAL OUTLAY-CONT.SITES	0	0	0	0	0
66-7420-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	125,000	0	0	0	0
66-7420-459000	CAPITAL OUTLAY-OTHER	0	0	0	0	0
66-7420-469101	PROFESSIONAL SERVICES-BALER	0	0	0	0	0
66-7420-469199	PROFESSIONAL SERVICES-OTHER	45,000	45,000	50,000	50,000	50,000
66-7420-469500	CONTRACTED SERVICES-ADMIN.	0	0	0	0	0
66-7420-469505	CONT. SERVICES-INTERNET	0	0	0	0	0
66-7420-469566	CONT.SERVICES-TIRE REMOVAL	46,200	49,200	50,000	50,000	50,000
66-7420-469567	CONT.SERV.-TUB GRINDER	72,000	73,800	125,000	125,000	125,000
66-7420-469568	CONT.SER.-WASTE MANAGEMENT	2,017,200	2,237,664	2,349,600	2,408,210	2,408,210
66-7420-469569	NC \$2.00/TON LANDFILL SURCHARGE	0	128,750	110,000	110,000	110,000
66-7420-499306	LANDFILL CAPITAL RESERVES	0	0	0	0	0
<b>TOTALS LANDFILL OPERATIONS</b>		<b>\$3,779,959</b>	<b>\$4,281,886</b>	<b>\$4,755,092</b>	<b>\$4,438,260</b>	<b>\$4,438,260</b>

GL ACCOUNT #	ACCOUNT DESCRIPTION	PRIOR BUDGET 2006-07	BOARD APPROVED 2007-08	RECOMMENDED/ REQUESTED FY 08-09	ADMN RECOMMEND FY 08-09	BOARD APPROVED FY 08-09
<b>DEBT SERVICE</b>						
66-9100-471066	BOND PRIN.-BALER FACILITY	0	64,038	0	0	0
66-9100-472066	BOND INT.-BALER FACILITY	0	17,909	0	0	0
66-9100-473066	PRINCIPAL-EQUIP.& TRUCKS	93,105	95,550	73,305	73,305	73,305
66-9100-474066	INTEREST-EQUIP.& TRUCKS	5,908	3,464	955	955	955
66-9100-475066	PRIN.- TRASH TRUCK/EQUIP.-2008	0	0	189,778	189,778	189,778
66-9100-476066	INT. TRASH TRUCK/EQUIP.-2008	0	0	13,897	13,897	13,897
66-9100-477066	PRIN.-JOHN DEERE FRONT LOADER	0	0	0	0	0
66-9100-478066	INT.-JOHN DEERE FRONT LOADER	0	0	0	0	0
<b>TOTALS DEBT SERVICE</b>		<b>\$99,013</b>	<b>\$180,961</b>	<b>\$277,935</b>	<b>\$277,935</b>	<b>\$277,935</b>
<b>TRANSFER TO OTHER FUNDS</b>						
66-9800-498030	Transfer to Debt Service Fund (refunded solidwaste debt)	142,700	81,948	78,470	78,470	78,470
<b>TOTALS TRANSFER TO OTHER FUNDS</b>		<b>\$142,700</b>	<b>81,948</b>	<b>78,470</b>	<b>78,470</b>	<b>78,470</b>
<b>TOTALS SOLIDWAS` ENTERPRISE FUND EXPENDITURES</b>		<b>\$4,021,672</b>	<b>\$4,544,795</b>	<b>\$5,111,497</b>	<b>\$4,794,665</b>	<b>\$4,794,665</b>
<b>WATAUGA COUNTY NET BUDGET TOTALS</b>		<b>\$49,020,455</b>	<b>\$53,260,735</b>	<b>\$63,680,062</b>	<b>\$60,109,940</b>	<b>\$60,405,058</b>



**Watauga County  
Capital Improvement Program  
FY-2009**

**(Adopted)  
6/02/2008**

<b>GENERAL FUND</b>	Budget Year 2008-2009	Planning Year 2009-2010	Planning Year 2010-2011	Planning Year 2011-2012	Planning Year 2012-2013	Planning Year 2013-2014	TOTAL
<b>ECONOMIC/PHYSICAL DEVELOPMENT</b>							
Business Park (Brookshire Prop.)	\$150,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$1,025,000
<b>CULTURAL &amp; RECREATIONAL</b>							
Community Facilities	\$250,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$875,000
Future Park Development	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Eastern Community Center	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000
<b>SOLID WASTE ENTERPRISE FUND - ENVIRONMENTAL PROTECTION</b>							
Trash Truck Replacement	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$60,700	\$364,200
Ground Water Assessment Prg.*	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$270,000
Dump Truck				\$50,000	\$50,000	\$30,000	\$130,000
Rubber Tire Loader	\$72,800	\$72,800	\$72,800	\$72,800	\$72,800	\$72,800	\$436,800
Road Tractor	\$50,000	\$50,000	\$50,000				\$150,000
<b>GENERAL FUND TOTAL</b>	<b>\$6,504,965</b>	<b>\$7,014,965</b>	<b>\$7,014,965</b>	<b>\$5,984,215</b>	<b>\$5,959,215</b>	<b>\$5,984,215</b>	<b>\$38,462,540</b>
<b>S.W. ENTERPRISE FUND TOTAL</b>	<b>\$228,500</b>	<b>\$228,500</b>	<b>\$228,500</b>	<b>\$228,500</b>	<b>\$228,500</b>	<b>\$208,500</b>	<b>\$1,351,000</b>
<b>TOTALS</b>	<b>\$6,733,465</b>	<b>\$7,243,465</b>	<b>\$7,243,465</b>	<b>\$6,212,715</b>	<b>\$6,187,715</b>	<b>\$6,192,715</b>	<b>\$39,813,540</b>

<sup>1</sup> \$2,833,950 is generated by the \$0.0341 set aside which will be adjusted in future years for growth.

\*Solid Waste - Included in FY 08-09 Operating Budget