

Fiscal Year
2023-2024

Watauga County Adopted Budget



Board of Commissioners

Larry Turnbow, Chairman

Charlie Wallin, Vice-Chairman

Todd Castle

Braxton Eggers

Ray Russell

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2023/2024

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 6th day of June, 2023, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SECTION I

GENERAL FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Ad Valorem Taxes	\$	43,566,817
Local Option Sales Taxes	\$	17,050,553
Other Taxes	\$	1,004,000
Intergovernmental Revenues	\$	7,823,725
Permits and Fees	\$	769,297
Recreation Programs	\$	1,597,099
Sales and Services	\$	654,417
Miscellaneous Revenues	\$	727,125
Transfer From Capital Reserve Fund	\$	20,980,150
Appropriations of Fund Balance		
Register of Deeds Automation and Enhancement Fund	\$	-
Total Revenues - General Fund	\$	94,173,182

B. Expenditures Authorized:

General Government

Governing Body	\$	67,960
Administration	\$	630,765
Finance	\$	492,295
Tax Administration	\$	1,176,328
Tax Revaluation	\$	382,150
License Plate Agency	\$	299,017
Legal Services	\$	116,000
Court Facilities	\$	2,000
Elections	\$	525,488
Register of Deeds	\$	659,203
General Administration	\$	1,632,777
Information Technology	\$	1,243,929
Maintenance	\$	1,930,963
Public Buildings	\$	3,536,699
Total	\$	12,695,573

Public Safety

Sheriff	\$	6,653,788
Detention Center	\$	3,065,165
Emergency Services	\$	4,743,469
Emergency Management	\$	1,913,190
Planning and Inspections	\$	902,605
Emergency Medical Services	\$	2,764,741
Animal Care and Control	\$	232,287
Total	\$	20,275,246

Environmental Protection

Cooperative Extension Service	\$	347,393
Soil and Water Conservation	\$	168,468
Total	\$	515,861

Transportation

Transportation	\$	77,495
Total	\$	77,495

Economic/Physical Development

Economic Development Commission	\$	124,000
Special Appropriations	\$	605,955
Total	\$	729,955

Human Services

Public Health	\$	1,000,000
Mental Health	\$	171,194
Project on Aging	\$	1,710,878
Veteran's Service	\$	157,719
Total	\$	3,039,791

STATE OF NORTH CAROLINA
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Education	Watauga County Board of Education	\$	16,530,597
	Caldwell Community College & Technical Institute	\$	1,097,913
	Total	\$	17,628,510
Cultural and Recreational	Library	\$	776,045
	Recreation	\$	2,190,244
	Total	\$	2,966,289
Transfers to Other Funds	Transfer to Public Assistance Fund	\$	2,141,293
	Transfer to Capital Projects Fund	\$	24,852,562
	Transfer to Debt Service Fund	\$	9,250,607
	Total	\$	36,244,462
Total Expenditures - General Fund		\$	94,173,182

SECTION II

PUBLIC ASSISTANCE FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Fund Balance Appropriation		\$	3,626,427
Federal and State Allocations		\$	11,500
Miscellaneous Revenue		\$	2,141,293
Transfer from General Fund		\$	829,626
Fund Balance Appropriation		\$	829,626

Total Revenues - Public Assistance Fund		\$	6,608,846
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B. Expenditures Authorized:

Administration		\$	4,740,779
Child Support Enforcement		\$	200,438
Programs		\$	1,667,629

Total Expenditures - Public Assistance Fund		\$	6,608,846
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SECTION III

CAPITAL PROJECTS FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Transfer from General Fund		\$	8,889,550
Fund Balance Appropriation		\$	20,980,150

Total Revenues - Capital Projects Fund		\$	29,869,700
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B. Expenditures Authorized:

Watauga County Schools CIPs		\$	5,517,050
County CIP		\$	3,372,500
Transfer to General Fund		\$	20,980,150

Total Expenditures - Capital Projects Fund		\$	29,869,700
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SECTION IV

FEDERAL EQUITABLE SHARING FUND (SHERIFF'S OFFICE)

A. Revenues Anticipated:

SOURCE

AMOUNT

Federal Equitable Sharing Funds		\$	11,900
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Total Revenues - Federal Equitable Sharing Fund		\$	11,900
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B. Expenditures Authorized:

Operations		\$	11,900
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Total Expenditures - Federal Equitable Sharing Fund		\$	11,900
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STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2023/2024

SECTION V

STATE SUBSTANCE ABUSE TAX FUND (SHERIFF'S OFFICE)

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Controlled Substance Tax	\$ 25,500
	Interest	\$ 100
	Total Revenues - State Substance Abuse Tax Fund	\$ 25,600
<i>B. Expenditures Authorized:</i>		
	Operations	\$ 25,600
	Total Expenditures - State Substance Abuse Tax Fund	\$ 25,600

SECTION VI

EMERGENCY TELEPHONE SURCHARGE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Emergency Telephone Surcharge	\$ 461,716
	Total Revenues - Emergency Telephone Surcharge Fund	\$ 461,716
<i>B. Expenditures Authorized:</i>		
	Implemental Functions	\$ 5,000
	Software	\$ 40,444
	Employee Training	\$ 14,884
	Telephone	\$ 47,088
	Hardware	\$ 238,800
	Furniture	\$ 115,500
	Total Expenditures - Emergency Telephone Surcharge	\$ 461,716

SECTION VII

RURAL FIRE SERVICE DISTRICT FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Beech Mtn. Rural Fire Service District	\$ 2,303
	Boone Rural Fire Service District	\$ 1,367,749
	Cove Creek Rural Fire Service District	\$ 312
	Foscoe Rural Fire Service District	\$ 111,682
	Shawneehaw Rural Fire Service District	\$ 8,610
	Total Revenues - Rural Fire Service Districts Fund	\$ 1,490,656
<i>B. Expenditures Authorized:</i>		
	Beech Mtn. Rural Fire Service District	\$ 2,303
	Boone Rural Fire Service District	\$ 1,367,749
	Cove Creek Rural Fire Service District	\$ 312
	Foscoe Rural Fire Service District	\$ 111,682
	Shawneehaw Rural Fire Service District	\$ 8,610
	Total Expenditures - Rural Fire Service Districts Fund	\$ 1,490,656

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

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SECTION VIII

FIRE TAX DISTRICTS FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Beaver Dam Fire Department	\$ 145,110
Blowing Rock Fire District	\$ 703,586
Cove Creek Fire District	\$ 367,910
Creston Fire Department	\$ 7,678
Deep Gap Fire District	\$ 282,656
Fall Creek Fire Department	\$ 13,209
Foscoe Fire District	\$ 681,180
Meat Camp Fire Department	\$ 324,507
Shawneehaw Fire District	\$ 160,020
Stewart Simmons Fire District	\$ 360,091
Todd Fire District	\$ 79,006
Zionville Fire District	\$ 165,838
Total Revenues - Fire Districts Fund	\$ 3,290,791

B. Expenditures Authorized:

Beaver Dam Fire Department	\$ 145,110
Blowing Rock Fire District	\$ 703,586
Cove Creek Fire District	\$ 367,910
Creston Fire Department	\$ 7,678
Deep Gap Fire District	\$ 282,656
Fall Creek Fire Department	\$ 13,209
Foscoe Fire District	\$ 681,180
Meat Camp Fire Department	\$ 324,507
Shawneehaw Fire District	\$ 160,020
Stewart Simmons Fire District	\$ 360,091
Todd Fire District	\$ 79,006
Zionville Fire District	\$ 165,838
Total Expenditures - Fire Districts Fund	\$ 3,290,791

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

SECTION IX

OCCUPANCY TAX FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Occupancy Tax	\$ 4,006,000
Total Revenues - Occupancy Tax Fund	\$ 4,006,000

B. Expenditures Authorized:

Tax Collection Fees	\$ -
Watauga District U TDA	\$ 4,006,000
Total Expenditures - Occupancy Tax Fund	\$ 4,006,000

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

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<u>SECTION X</u>	<u>DEBT SERVICE</u>		<u>AMOUNT</u>
A. Revenues Anticipated:	<u>SOURCE</u>		
	Transfer from General Fund	\$	9,250,607
	Total Revenues - Debt Service Fund	\$	9,250,607
B. Expenditures Authorized:	Debt Service-Education	\$	7,334,207
	Debt Service-Other	\$	1,916,400
	Total Expenditures - Debt Service Fund	\$	9,250,607
<u>SECTION XI</u>	<u>SOLID WASTE ENTERPRISE FUND</u>		
A. Revenues Anticipated:	<u>SOURCE</u>		<u>AMOUNT</u>
	Intergovernmental Revenues	\$	153,800
	Charges for Services	\$	6,604,882
	Miscellaneous Revenues	\$	12,975
	Fund Balance Appropriated	\$	887,243
	Total Revenues - Solid Waste Enterprise Fund	\$	7,658,900
B. Expenditures Authorized:	Sanitation Department	\$	7,519,105
	Recycling	\$	139,795
	Total Expenditures - Solid Waste Enterprise Fund	\$	7,658,900
<u>SECTION XII</u>	<u>REPRESENTATIVE PAYEE FUND</u>		
A. Revenues Anticipated:	<u>SOURCE</u>		<u>AMOUNT</u>
	Trust	\$	116,008
	Total Revenues - Representative Fund	\$	116,008
B. Expenditures Authorized:	Payee	\$	116,008
	Total Expenditures - Representative Fund	\$	116,008
<u>SECTION XIII</u>	<u>FINES AND FORFEITURES FUND</u>		
A. Revenues Anticipated:	<u>SOURCE</u>		<u>AMOUNT</u>
	Penalties, fines and forfeitures	\$	200,000
	Total Revenues - Fines and Forfeitures	\$	200,000
B. Expenditures Authorized:	Board of Education Fines and Forfeitures	\$	200,000
	Total Expenditures - Fines and Forfeitures	\$	200,000
<u>SECTION XIV</u>	<u>DEED OF TRUST FUND</u>		
A. Revenues Anticipated:	<u>SOURCE</u>		<u>AMOUNT</u>
	Register of Dees Permits and Fees	\$	70,000
	Total Revenues - Deed of Trust Fund	\$	70,000
B. Expenditures Authorized:	Payment of fees to the State of N.C.	\$	(70,000)
	Total Expenditures - Deed of Trust Fund	\$	(70,000)

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

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
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FISCAL YEAR 2023/2024

SECTION XV

COUNTY TAX RATE ESTABLISHED

An ad valorem tax rate of 31.8 cents per \$100 at full valuation is hereby established as the official tax rate for Watauga County for the fiscal year 2023/24. This rate is based on a total base valuation of 13,867,544,933.

SECTION XVI

COUNTY FIRE DISTRICT TAX RATES ESTABLISHED

Ad valorem tax rates as listed below per \$100 at full valuation is hereby established as the official tax rates for Watauga County Fire Protection Districts for the fiscal year 2023/24. This rate is based on the estimated taxable property situated in each district.

<u>Fire District</u>	<u>Property Values</u>	<u>Tax Rate Per</u> <u>\$100 of Value</u>
Beech Mountain Rural	\$5,344,469	\$ 0.05
Blowing Rock Rural	\$1,545,216,111	\$ 0.05
Boone Rural	\$2,229,705,817	\$ 0.06
Cove Creek	\$680,656,280	\$ 0.05
Cove Creek Special	\$648,300	\$ 0.05
Deep Gap	\$541,550,320	\$ 0.05
Foscoe	\$1,352,332,250	\$ 0.05
Foscoe Special	\$220,904,120	\$ 0.05
Meat Camp	\$325,043,570	\$ 0.05
Northwest Watauga	\$337,973,893	\$ 0.05
Shawneehaw	\$312,884,124	\$ 0.05
Shawneehaw Special	\$16,789,090	\$ 0.05
Stewart Simmons	\$431,865,456	\$ 0.085
Todd	\$88,325,006	\$ 0.07
Zionville	\$299,872,490	\$ 0.05

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2023/2024

SECTION XVII

SOLID WASTE FEES ESTABLISHED

Commercial Solid Waste	\$59.00 per ton
Construction and Demolition Waste	\$59.00 per ton
Land-Clearing Inert Debris	\$59.00 per ton
RO Cont. Disposal Fee	\$59.00 per ton
Mixed Recycling	\$59.00 per ton
Coarse-Ground Mulch	\$0 per ton
Passenger Vehicle Minimum	\$9
Solid Waste Fee (per residence County-wide)	\$102.87 per year

SECTION XVIII

SOLID WASTE COLLECTION AND DELIVERY FEES ESTABLISHED

Boone - Per Lift (Zone - 607)	Industrial	\$	150.00
	Commercial	\$	34.65
	Recycling	\$	34.65
Extended 607 - Per Lift (Zone - Linear Mile)	Industrial	\$	187.50
	Commercial	\$	43.95
	Recycling	\$	43.95

SECTION XIX

PLANNING, INSPECTIONS FEES ESTABLISHED

Building Permit	\$.30 per square foot heated space \$.15 per square foot unheated space
Modular Home	\$300.00 plus \$.15 per square foot for basement
Mobile Home	\$75.00 single wide / \$100 double wide
Penalty for building without permit	Double building permit fees. May be subject to additional trip fees as necessary
Alteration Permit	\$75.00
Sign Permit	\$50.00 on premise / \$100.00 for billboard
Trip Fee	\$75.00
Remodel Permit	\$75 per trade
Grading Permit	\$150.00 per acre or part thereof; Individual home site less than 1 acre exempt
Floodplain Development Permit	\$150.00
Compliance and Review <i>(For all ordinances not specifically named in fee schedule)</i>	\$40.00 per permit / \$100.00 per site plan \$300.00 appeals, conditional use permits, variances \$400.00 amendments
Subdivision Plat/Manufactured Home Park Fees	\$30.00 per lot or building as applicable
Wireless Communication Tower Site	\$750.00
Wireless Co-location Permit	\$150.00
Wind Energy Systems	\$150 small / \$750 large
Sexually Oriented Business Permit	\$1,000.00
Administrative Fees for Refunds	\$30.00 plus \$75.00 per inspection done

SECTION XX

FIRE CODE FEES AND PENALTIES ESTABLISHED

<u>Special User Permits for Specific Times:</u>	
Fireworks - Public Display	\$25.00
Tents and Air Structures (30 day maximum)	\$25.00
Temporary Kiosks or Merchandising Displays	\$25.00
Insecticide fogging or fumigation	\$25.00
<u>Explosive Materials/Blasting Permits:</u>	
Annually (1 Year)	\$400.00
48 Hours	\$40.00
<u>Special Assembly:</u>	
Gun show, craft show, etc	\$25.00
<u>Bowling Pin and Alley:</u>	
Resurfacing and Refinishing	\$25.00
<u>Any other Special Function Requiring Fire Prevention:</u>	
Bureau Inspection and Approval	\$25.00
Fire Report Copies	\$2.00
Annual Inspection Report	\$50.00
Inspection Report (non-annual)	\$50.00
Inspection Report (multi-tenant up to two buildings)	\$60.00
Inspection Report (multi-tenant up to three buildings)	\$70.00
Inspection Report (multi-tenant up to ten buildings)	\$100.00
Inspection Report (multi-tenant up to twenty buildings)	\$200.00
Inspection Report (multi-tenant over twenty buildings)	\$300.00
Carbon Monoxide Inspections	\$50.00

STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
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FISCAL YEAR 2023/2024

Existing Systems Tests:

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

SECTION XXI

BUDGET OFFICER

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

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

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

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

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

SECTION XXII

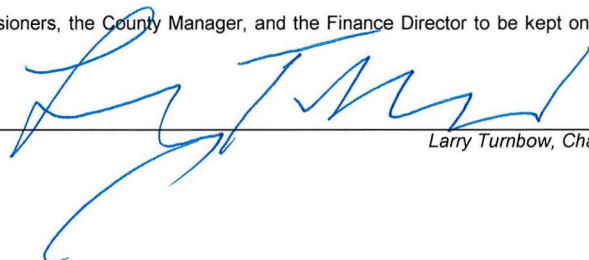
UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance shall be the basis of the financial plan for the Watauga County Government during the 2023/24 fiscal year. The Budget Officer shall administer the budget and he shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Finance Director shall establish and maintain records consistent with this ordinance and the appropriate statutes of the State of North Carolina.

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

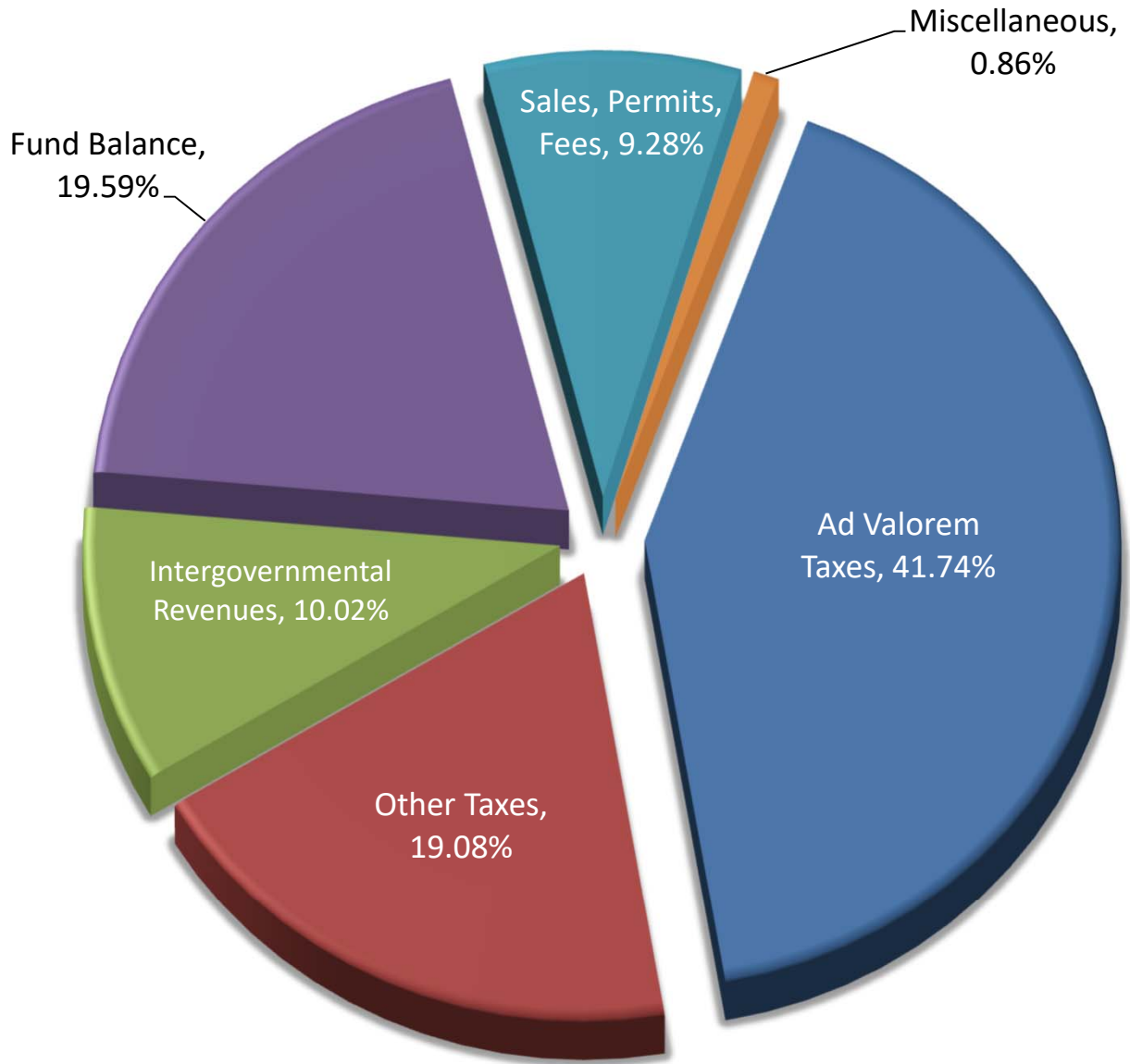
ATTEST:


Anita Fogle, Clerk to the Board

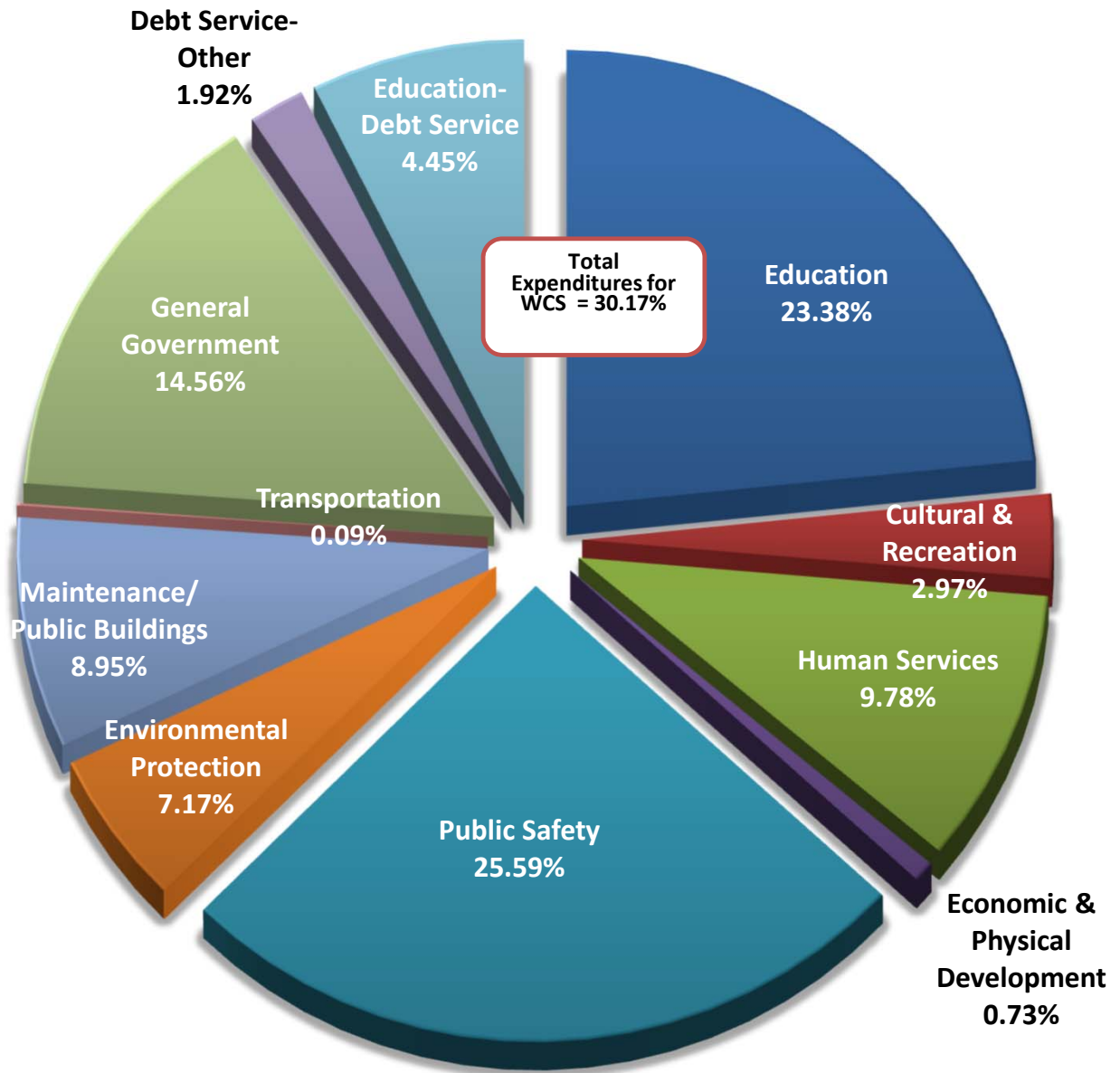


Larry Turnbow, Chairman

**WATAUGA COUNTY REVENUES
FISCAL YEAR 2023 - 2024**



WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2023 - 2024



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FY 2023/2024 Adopted Budget

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GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
GENERAL FUND						
REVENUES						
TAXES AD VALOREM						
103100-318000	INTEREST ON DELINQUENT TAXES	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
103100-318800	TAXES AD VALOREM-PRIOR YEARS	(275,000)	(250,000)	(250,000)	(250,000)	(250,000)
103101-312010	TAXES AD VALOREM-CURRENT YEAR	(37,892,926)	(42,369,702)	(43,216,817)	(43,216,817)	(43,216,817)
TOTAL TAXES AD VALOREM		(38,267,926)	(42,719,702)	(43,566,817)	(43,566,817)	(43,566,817)
OTHER TAXES						
103200-323100	LOCAL OPTION SALES TAX-39	(6,537,000)	(7,509,349)	(8,520,619)	(8,520,619)	(8,520,619)
103200-323200	LOCAL OPTION SALES TAX-40	(3,444,000)	(3,864,839)	(3,919,332)	(3,919,332)	(3,919,332)
103200-323300	LOCAL OPTION SALES TAX-42	(3,852,000)	(4,332,341)	(4,610,602)	(4,610,602)	(4,610,602)
103200-324000	EXCISE STAMPS	(450,000)	(500,000)	(800,000)	(800,000)	(800,000)
103200-326100	FRANCHISE TAX	(300,000)	(270,000)	(125,000)	(125,000)	(125,000)
103200-326600	ABC BOTTLE TAX	(22,000)	(23,000)	(24,000)	(24,000)	(24,000)
103200-341401	GROSS RECEIPTS TAX-VEHICLES	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL OTHER TAXES		(14,660,000)	(16,554,529)	(18,054,553)	(18,054,553)	(18,054,553)
INTERGOVERNMENTAL REVENUES						
103300-314702	BOARD OF ELECTIONS - CARES	-	-	-	-	-
103300-332000	HOME & COMMUNITY BLOCK GRANT	(294,548)	(280,000)	(280,000)	(280,000)	(280,000)
103300-332001	MEDICAID REIMBURSEMENTS	(96,000)	(96,000)	(96,000)	(96,000)	(96,000)
103300-332002	USDA	(24,000)	(22,000)	(22,000)	(22,000)	(22,000)
103300-332004	STATE SENIOR CENTER GRANT	-	-	-	-	-
103300-333000	NC DOJ JCPC GRANT	(139,176)	(139,176)	(139,176)	(139,176)	(139,176)
103300-332006	SENIOR'S HEALTH INFO GRANT	-	-	-	-	-
103300-332009	CARES FUNDING	-	-	-	-	-
103300-332101	ONE-STOP BONUSES GRANT	-	-	-	-	-
103300-343300	NC EMERGENCY MANAGEMENT GRANT	(38,904)	(50,313)	(38,904)	(38,904)	(38,904)
103300-343309	HOMELAND SECURITY GRANT	(30,000)	-	-	-	-
103300-343314	HAZMAT GRANT (TIER II)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
103300-343322	DPS - COVID -19 GRANT	-	-	-	-	-
103300-346000	CORONAVIRUS RELIEF FUNDS	-	-	-	-	-
103300-349601	NC DEPT AG CONSERVATION TECH	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
103300-349909	NC LOTTERY FUNDS/ADM	(300,000)	(600,000)	(800,000)	(800,000)	(800,000)
103300-351000	COOPERATIVE EXTENSION GRANT	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)
103300-358200	VETERANS SERVICE GRANT	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	(575)	(575)	(575)	(575)	(575)
103311-389915	SALES TAX AGREEMENTS WITH TOWNS	(1,800,000)	(2,000,000)	(2,300,000)	(2,300,000)	(2,300,000)
103311-312006	OCCUPANCY TAX COLLECTION FEE	(25,000)	(42,000)	(42,000)	(42,000)	(42,000)
103311-320000	PAYMENT IN LIEU OF TAXES	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	(1,800,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)
103311-332300	COURT FACILITIES FEES	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
103300-343153	ASU PURCHASE OF OLD HIGH SCHOOL	-	(800,000)	(800,000)	(800,000)	(800,000)
103311-341351	TOWN OF BEECH MOUNTAIN MEDICS FEE	-	(428,000)	(428,000)	(428,000)	(428,000)
103311-341352	TOWN OF BOONE CONSOLIDATED DISPATCH	-	(415,940)	(436,737)	(436,737)	(436,737)
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
TOTAL INTERGOVERNMENTAL REVENUES		(4,788,536)	(7,314,337)	(7,823,725)	(7,823,725)	(7,823,725)

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PERMITS & FEES						
103341-341000	FIRE INSPECTION FEES	(18,000)	(24,000)	(22,000)	(22,000)	(22,000)
103341-341801	REGISTER OF DEED FEES	(251,000)	(255,000)	(250,000)	(250,000)	(250,000)
103341-341802	REGISTER OF DEEDS-10% FEES	(29,000)	(29,000)	(26,000)	(26,000)	(26,000)
103341-343100	GUN PERMITS-SHERIFF	(5,600)	(4,800)	-	-	-
103341-343101	CONCEALED WEAPONS-SHERIFF	(47,000)	(58,000)	(50,000)	(40,000)	(40,000)
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	(4,200)	(4,200)	(4,000)	(2,000)	(2,000)
103341-343103	SERVING CIVIL SUMMONS	(27,000)	(35,000)	(32,000)	(32,000)	(32,000)
103341-343105	DV GUN STORAGE FEES	(100)	(100)	(1,000)	(1,000)	(1,000)
103341-343200	DETENTION CENTER & OFFICER FEES	(3,300)	(3,300)	(7,500)	(7,500)	(7,500)
103341-343500	PLANNING & INSPECTION FEES	(350,000)	(375,000)	(388,797)	(388,797)	(388,797)
TOTAL PERMITS & FEES		(735,200)	(788,400)	(781,297)	(769,297)	(769,297)
RECREATION REVENUES						
103612-361220	AQUATICS	(25,575)	(31,300)	(29,000)	(26,000)	(26,000)
103612-361221	PRIVATE SWIM LESSONS	-	(42,000)	(51,500)	(51,500)	(51,500)
103612-361250	ATHLETICS	(152,481)	(164,485)	(185,000)	(160,000)	(160,000)
103612-361260	SPECIAL POPULATION PROGRAMS	(138,400)	(144,150)	(179,075)	(160,000)	(160,000)
103612-361280	FUN IN THE SUN CAMP FEES	(44,510)	(47,475)	(50,000)	(50,000)	(50,000)
103612-385502	SENIOR GAMES	(7,500)	(5,000)	(5,000)	(5,000)	(5,000)
103612-386002	FACILITY RENTALS	(50,900)	(50,900)	(61,000)	(51,000)	(51,000)
103612-386005	PERSONAL TRAINER	(74,880)	(22,000)	(57,500)	(57,500)	(57,500)
103612-389001	DONATIONS	(1,000)	(1,000)	-	-	-
103612-370000	RECREATION CENTER MEMBERSHIPS	(420,000)	(850,000)	(950,000)	(931,500)	(1,036,099)
TOTAL RECREATION REVENUES		(915,246)	(1,358,310)	(1,568,075)	(1,492,500)	(1,597,099)
SALES & SERVICES						
103835-332003	IN-HOME SERVICES	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
103835-341300	TDA SERVICES FEES	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
103835-341420	NC DMV FEES	(112,000)	(112,000)	(112,000)	(112,000)	(112,000)
103835-341421	TAG OFFICE NOTARY FEES	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
103835-341422	PASSPORT & PHOTO FEES	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
103835-341700	ELECTIONS REVENUES	(45,000)	-	(40,000)	(40,000)	(40,000)
103835-343201	REIMBURSEMENTS FOR INMATES	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
103835-382000	SALE OF CAPITAL ASSETS	(10,000)	(10,000)	-	-	-
103835-385506	CONTRACTED CLASS FEES	(404)	(500)	(200)	(200)	(200)
103835-386000	RENTS	(380,000)	(380,000)	(400,717)	(400,717)	(400,717)
TOTAL SALES & SERVICES		(648,904)	(604,000)	(654,417)	(654,417)	(654,417)
MISCELLANEOUS REVENUES						
103831-349100	INTEREST ON INVESTMENTS	(50,000)	(55,000)	(55,000)	(55,000)	(55,000)
103839-332005	EXXON GRANT	-	-	-	-	-
103839-332100	COVID RESPONSE GRANT - BOE	-	-	-	-	-
103839-384003	DONATIONS-POA	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
103839-389000	MISCELLANEOUS	(90,000)	(89,355)	(95,000)	(95,000)	(95,000)
103839-389002	MEDICAL DIRECTOR COST SHARE	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
103839-389003	INMATE SALES COMMISSIONS	(19,000)	(30,000)	(18,000)	(18,000)	(18,000)
103839-389004	SRO REIMBURSEMENT	(171,811)	(173,781)	(270,173)	(270,173)	(270,173)
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	(45,000)	(15,000)	(15,000)	(15,000)	(15,000)
103839-389966	INDIRECT COST REIMBURSEMENT	(163,325)	(191,282)	(199,394)	(199,394)	(199,394)
103839-389990	WATAUGA HUMANE SOCIETY LOAN	(37,190)	(42,558)	(42,558)	(42,558)	(42,558)
TOTAL MISCELLANEOUS REVENUES		(608,326)	(628,976)	(727,125)	(727,125)	(727,125)

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES					
103980-398121 TRANSFER FROM CAPITAL PROJECTS	(1,944,109)	(6,564,260)	(40,067,670)	(20,980,150)	(20,980,150)
TOTAL TRANSFER FROM OTHER FUNDS	(1,944,109)	(6,564,260)	(40,067,670)	(20,980,150)	(20,980,150)
FUND BALANCE APPROPRIATED					
103991-399100 FUND BALANCE APPROPRIATION	-	-			
103991-399102 CARRY FORWARD PROJECTS	-	-			
103991-399103 FUND BAL APPROPRIATION FOR DEEDS	-	(46,626)			
TOTAL FUND BALANCE APPROPRIATED	-	(46,626)	-	-	-
TOTAL GENERAL FUND REVENUES	(62,568,247)	(76,579,140)	(111,925,603)	(94,068,583)	(94,173,182)

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
EXPENDITURES					
		(14,010,893)			
GOVERNING BODY					
104110-412100 SALARIES-REGULAR	37,702	39,587	41,962	41,962	42,383
104110-413000 TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266	13,266
104110-418100 SOCIAL SECURITY EXPENSE	4,168	4,228	4,228	4,228	4,270
104110-418600 WORKER'S COMPENSATION	150	150	150	150	150
104110-426000 OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
104110-431100 TRAVEL-MILEAGE	500	500	500	500	500
104110-431200 TRAVEL-SUBSISTENCE	1,890	1,890	1,890	1,890	1,890
104110-437000 ADVERTISING	1,000	1,000	1,000	1,000	1,000
104110-439500 EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
104110-449900 MISCELLANEOUS EXPENSE	1,500	2,500	2,500	2,500	2,500
TOTAL GOVERNING BODY	62,176	65,121	67,496	67,496	67,960
ADMINISTRATION					
104120-412100 SALARIES-REGULAR	331,291	407,509	435,359	435,359	439,713
104120-412801 CELL PHONE ALLOWANCE	960	960	960	960	960
104120-413000 VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000	6,000
104120-418100 SOCIAL SECURITY EXPENSE	27,060	32,601	34,829	34,829	35,177
104120-418200 LOCAL GOV'T RETIREMENT EXPENSE	38,696	51,509	55,029	55,029	55,580
104120-418300 HEALTH INSURANCE EXPENSE	54,000	54,000	56,000	56,000	56,000
104120-418600 WORKER'S COMPENSATION	1,000	1,000	1,000	1,000	1,000
104120-418900 OTHER FRINGE-401K	16,913	18,046	22,000	22,000	22,220
104120-418901 OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104120-426000 OFFICE SUPPLIES	3,500	3,500	3,500	3,500	3,500
104120-431100 TRAVEL-MILEAGE	500	500	500	500	500
104120-431200 TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
104120-432500 POSTAGE	1,076	1,000	1,000	1,000	1,000
104120-437000 ADVERTISING	2,000	2,000	2,000	2,000	2,000
104120-439500 EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
104120-445300 INSURANCE-FIDELITY BOND	175	175	175	175	175
104120-449100 DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION	490,111	585,740	625,292	625,292	630,765

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
FINANCE DEPT						
104130-412100	SALARIES-REGULAR	254,728	280,737	280,737	280,737	283,544
104130-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104130-418100	SOCIAL SECURITY EXPENSE	20,378	22,459	22,459	22,459	22,684
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	29,141	34,166	35,485	35,485	35,840
104130-418300	HEALTH INSURANCE EXPENSE	54,000	54,000	56,000	56,000	56,000
104130-418600	WORKER'S COMPENSATION	900	900	900	900	900
104130-418900	OTHER FRINGE-401K	12,784	14,085	14,085	14,085	14,177
104130-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104130-426000	OFFICE SUPPLIES	3,000	4,500	4,500	4,500	4,500
104130-431100	TRAVEL-MILEAGE	350	350	500	500	500
104130-431200	TRAVEL-SUBSISTENCE	1,000	1,000	2,000	2,000	2,000
104130-432500	POSTAGE	2,500	2,500	3,000	3,000	3,000
104130-434100	PRINTING	250	250	250	250	250
104130-439500	EMPLOYEE TRAINING	2,200	2,200	7,000	7,000	7,000
104130-445300	INSURANCE-FIDELITY BOND	450	450	450	450	450
104130-449100	DUES & SUBSCRIPTIONS	1,200	1,000	1,000	1,000	1,000
104130-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
104130-469100	PROFESSIONAL SERVICES-AUDIT	48,000	47,800	57,800	57,800	57,800
TOTAL FINANCE DEPT		433,531	469,047	488,816	488,816	492,295
TAX ADMINISTRATION						
104140-412100	SALARIES-REGULAR	677,458	558,344	624,980	579,752	585,550
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	54,197	44,668	49,998	46,380	46,844
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	77,501	67,950	78,997	73,281	74,013
104140-418300	HEALTH INSURANCE EXPENSE	175,500	135,000	152,647	138,770	138,770
104140-418600	WORKER'S COMPENSATION	6,500	6,500	6,500	6,500	6,500
104140-418900	OTHER FRINGE-401K	33,873	27,917	31,249	28,988	29,277
104140-418901	OTHER FRINGE-457	4,680	3,600	3,960	3,960	3,960
104140-425100	MOTOR FUELS & LUBRICANTS	2,000	2,000	750	750	750
104140-425200	TIRES	1,200	650			
104140-426000	OFFICE SUPPLIES	4,480	5,194	10,234	4,834	4,834
104140-431100	TRAVEL-MILEAGE	840	840	840	840	840
104140-431200	TRAVEL-SUBSISTENCE	416	-	-	-	-
104140-432500	POSTAGE	44,500	22,300	36,400	30,000	30,000
104140-434100	PRINTING	14,000	10,520	12,000	12,000	12,000
104140-434200	MOTOR VEHICLE BILLING EXPENSES	102,000	102,000	103,000	103,000	103,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	1,194	816	-	-	-
104140-437000	ADVERTISING	13,000	14,490	16,000	16,000	16,000
104140-439500	EMPLOYEE TRAINING	3,900	-	2,670	2,670	2,670
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	1,000	1,205	305	305	305
104140-451000	CAPITAL OUTLAY - EQUIPMENT	-	3,206	2,000	2,000	2,000
104140-467000	BOARD MEMBER FEES	2,000	2,000	1,000	1,000	1,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	6,000	7,500	7,500	7,500	7,500
104140-469500	CONTRACTED SERVICES	10,000	89,500	108,900	108,900	108,900
104140-469507	CONTRACTED BUSINESS AUDITS	6,000	-	-	-	-
TOTAL TAX ADMINISTRATION		1,243,854	1,107,815	1,251,546	1,169,044	1,176,328

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
TAX REVALUATION						
104141-429000	OTHER SUPPLIES	500	1,000	1,000	1,000	1,000
104141-469500	CONTRACTED SERVICES	164,500	381,150	381,150	381,150	381,150
TOTAL TAX REVALUATION		165,000	382,150	382,150	382,150	382,150
LICENSE PLATE AGENCY						
104142-412100	SALARIES-REGULAR	174,343	183,430	188,735	188,735	190,622
104142-418100	SOCIAL SECURITY EXPENSE	13,947	14,674	15,099	15,099	15,250
104142-418200	RETIREMENT CONTRIBUTIONS	19,945	22,323	23,856	23,856	24,095
104142-418300	HOSPITAL INSURANCE EXPENSE	54,000	54,000	53,932	53,932	53,932
104142-418600	WORKER'S COMPENSATION	525	525	525	525	525
104142-418900	OTHER FRINGE-401K	8,717	9,171	9,437	9,437	9,531
104142-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104142-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
104142-431100	TRAVEL-MILEAGE	200	-	-	-	-
104142-432500	POSTAGE	1,500	1,500	1,500	1,500	1,500
104142-437000	ADVERTISING	-	-	250	250	250
104142-469500	CONTRACTED SERVICES-SHREDDING	816	872	872	872	872
TOTAL LICENSE PLATE AGENCY		276,433	288,935	296,646	296,646	299,017
LEGAL SERVICES						
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	80,000	100,000	115,000	115,000	115,000
TOTAL LEGAL SERVICES		81,000	101,000	116,000	116,000	116,000
COURT FACILITIES						
104160-439903	JURY COMMISSION EXPENSE	900	-	-	-	-
104160-449900	MISCELLANEOUS EXPENSE	2,000	2,000	2,000	2,000	2,000
TOTAL COURT FACILITIES		2,900	2,000	2,000	2,000	2,000

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
BOARD OF ELECTIONS						
104170-412100	SALARIES-REGULAR	141,073	147,329	194,935	194,935	196,884
104170-412600	SALARIES-PART-TIME	19,500	7,000	22,232	7,000	7,000
104170-412601	SALARIES-ONE STOP	81,160	52,662	65,180	57,624	57,624
104170-418100	SOCIAL SECURITY EXPENSE	19,339	16,559	22,588	20,765	20,921
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,139	17,930	35,689	32,808	33,055
104170-418300	HEALTH INSURANCE EXPENSE	40,500	40,500	53,784	53,784	53,784
104170-418600	WORKER'S COMPENSATION	1,209	1,035	1,209	1,209	1,209
104170-418900	OTHER FRINGE-401K	7,054	7,366	9,747	9,747	9,844
104170-418901	OTHER FRINGE-457	1,080	1,080	1,440	1,440	1,440
104170-426000	OFFICE SUPPLIES	7,975	6,750	7,500	7,500	7,500
104170-431100	TRAVEL-MILEAGE	1,000	1,000	2,450	1,500	1,500
104170-431200	TRAVEL-SUBSISTENCE	3,616	3,616	7,390	5,000	5,000
104170-432100	TELEPHONE SERVICE	55	55	93	93	93
104170-432500	POSTAGE	11,400	7,000	13,000	8,000	8,000
104170-434100	PRINTING	16,000	15,340	21,340	16,340	16,340
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	37,616	33,616	38,616	34,616	34,616
104170-437000	ADVERTISING	14,800	4,900	9,800	9,800	9,800
104170-439500	EMPLOYEE TRAINING	2,200	2,200	4,240	4,240	4,240
104170-441200	RENT-BUILDING	1,368	1,128	1,228	1,228	1,228
104170-449022	CARES ACT	-	-	-	-	-
104170-449050	COVID - 19 RESPONSE ACT	-	-	-	-	-
104170-449100	DUES & SUBSCRIPTIONS	210	210	210	210	210
104170-449900	MISCELLANEOUS EXPENSE	1,600	800	4,200	4,200	4,200
104170-467000	BOARD MEMBER FEES	15,000	15,000	15,000	15,000	15,000
104170-467001	ELECTION OFFICIALS	36,000	30,000	66,446	36,000	36,000
TOTAL BOARD OF ELECTIONS		475,894	413,076	598,316	523,039	525,488

REGISTER OF DEEDS						
104180-412100	SALARIES-REGULAR	357,460	355,816	418,746	379,443	383,237
104180-418100	SOCIAL SECURITY EXPENSE	28,597	28,465	33,500	30,355	30,659
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	40,893	43,303	52,929	47,962	48,441
104180-418300	HEALTH INSURANCE EXPENSE	94,500	94,500	109,576	95,879	95,879
104180-418600	WORKER'S COMPENSATION	1,358	1,352	1,590	1,590	1,590
104180-418900	OTHER FRINGE-401K	17,873	17,791	20,937	18,972	19,162
104180-418901	OTHER FRINGE-457	2,520	2,520	2,880	2,520	2,520
104180-426000	OFFICE SUPPLIES	13,350	19,990	20,000	20,000	20,000
104180-431100	TRAVEL-MILEAGE	1,200	1,200	1,500	1,500	1,500
104180-431200	TRAVEL-SUBSISTENCE	1,700	1,700	1,900	1,900	1,900
104180-432500	POSTAGE	2,000	2,000	2,200	2,200	2,200
104180-434100	PRINTING	1,500	1,500	2,300	1,800	1,800
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250	250
104180-437000	ADVERTISING			500	500	500
104180-439500	EMPLOYEE TRAINING	900	1,150	1,450	1,000	1,000
104180-444000	SERVICE & MAINTENANCE CONTRACT	38,589	38,589	40,589	40,589	40,589
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	460	480	550	550	550
104180-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	600	15,375			
104180-469500	CONTRACTED SERVICES	4,500	51,126	7,000	7,000	7,000
TOTAL REGISTER OF DEEDS		608,675	677,532	718,822	654,435	659,203

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
GENERAL ADMINISTRATION						
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	300,000	448,500	518,500	518,500	518,500
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	13,000	13,000	13,000	13,000	13,000
104199-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	15,000	40,000	40,000	40,000	40,000
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	22,000	22,000	22,000	22,000	22,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	204,713	219,131	318,021	318,021	318,021
104199-449100	DUES & SUBSCRIPTIONS	73,000	80,289	80,456	80,456	80,456
104199-449900	MISCELLANEOUS EXPENSE	36,000	36,000	36,000	36,000	36,000
104199-449901	WELLNESS PROGRAM	8,000	8,000	8,000	8,000	8,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	5,000	5,000	5,000	5,000	5,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	60,000	60,000	60,000	60,000	50,000
104199-469199	PROFESSIONAL SERVICES-OTHER	60,000	76,800	76,800	76,800	66,800
104199-469301	NEW RIVER SERVICE AUTHORITY	4,000	4,000	4,000	4,000	4,000
104199-469506	PARKING MANAGEMENT SERVICES	17,000	17,000	17,000	17,000	17,000
104199-499100	CONTINGENCY	475,000	475,000	475,000	475,000	450,000
TOTAL GENERAL ADMINISTRATION		1,296,713	1,508,720	1,677,777	1,677,777	1,632,777
INFORMATION TECHNOLOGY						
104210-412100	SALARIES-REGULAR	373,655	394,155	416,819	417,180	421,352
104210-412101	ON CALL			5,680	5,680	5,680
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	29,892	31,532	33,346	33,374	33,708
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	42,746	47,969	52,686	52,732	53,259
104210-418300	HEALTH INSURANCE EXPENSE	67,500	67,500	68,685	68,685	68,685
104210-418600	WORKER'S COMPENSATION	1,308	1,380	1,500	1,500	1,500
104210-418900	OTHER FRINGE-401K	18,683	19,708	20,841	20,859	21,068
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	37,500	25,500	36,565	30,000	30,000
104210-432100	TELEPHONE SERVICE	171	171	128	128	128
104210-432500	POSTAGE	75	50	50	50	50
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,000	5,000	5,000	5,000	5,000
104210-435201	CONTINUING COSTS-WSO EQUIPMENT	-	-			
104210-439501	EMPLOYEE TRAINING	-	1,900	1,900	1,900	1,900
104210-442201	PC SOFTWARE/LICENSES	32,125	11,500	10,765	10,765	10,765
104210-444000	SERVICE & MAINTENANCE CONTRACT	282,670	329,375	383,887	383,887	383,887
104210-452000	CAPITAL OUTLAY-EQUIPMENT	69,030	86,933	109,273	71,238	71,238
104210-469505	CONT SERVICES-INTERNET/FIBER	77,353	83,043	132,950	132,950	132,950
TOTAL INFORMATION TECHNOLOGIES		1,040,468	1,108,476	1,282,834	1,238,688	1,243,929

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
MAINTENANCE						
104260-412100	SALARIES-REGULAR	1,012,903	1,075,078	1,188,264	1,153,248	1,164,780
104260-412101	SALARIES-ON-CALL	5,570	5,849	5,570	5,570	5,570
104260-412600	SALARIES-PART-TIME	25,227	14,820	16,495	16,495	16,495
104260-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	6,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	83,736	87,900	96,826	94,025	94,948
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	116,857	131,914	152,986	146,475	147,932
104260-418300	HEALTH INSURANCE EXPENSE	310,500	318,000	357,162	343,425	343,425
104260-418600	WORKER'S COMPENSATION	35,000	35,000	35,000	35,000	35,000
104260-418900	OTHER FRINGE-401K	51,074	54,196	60,516	58,766	59,342
104260-418901	OTHER FRINGE-457	8,280	8,280	9,360	9,000	9,000
104260-421200	UNIFORMS	6,640	6,640	7,890	7,890	7,890
104260-425100	MOTOR FUELS & LUBRICANTS	11,000	17,700	17,000	17,000	17,000
104260-425200	TIRES	2,100	2,100	2,700	2,700	2,700
104260-426000	OFFICE SUPPLIES	1,000	1,000	1,100	1,100	1,100
104260-429000	OTHER SUPPLIES	3,815	5,515	1,500	1,500	1,500
104260-431100	TRAVEL-MILEAGE	250	350	350	350	350
104260-431200	TRAVEL-SUBSISTENCE	100	100	100	100	100
104260-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000	1,000
104260-432500	POSTAGE	100	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	4,750	6,450	6,450	6,450
104260-435300	MAINTENANCE & REPAIR-VEHICLES	3,100	4,950	5,500	5,500	5,500
104260-437000	ADVERTISING	1,200	1,200	1,200	1,200	1,200
104260-439500	EMPLOYEE TRAINING	500	1,000	4,100	4,100	4,100
104260-443900	RENT-EQUIPMENT	2,000	1,500	2,000	2,000	2,000
104260-449900	MISCELLANEOUS PROJECTS	37,100	-	-	-	-
104260-454000	CAPITAL OUTLAY-VEHICLES	76,980	-	-	-	-
104260-455000	CAPITAL OUTLAY-EQUIPMENT	23,225	-	-	-	-
TOTAL MAINTENANCE		1,826,737	1,782,422	1,979,649	1,916,473	1,930,963

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
PUBLIC BUILDINGS SUMMARY					
PUBLIC BUILDING-COURTHOUSE	127,675	305,955	430,425	430,425	430,425
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	32,255	36,380	34,345	34,345	34,345
PUBLIC BUILDING-ADMINISTRATION BUILDING	24,120	25,580	31,880	31,880	31,880
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	1,905	4,420	3,475	3,475	3,475
PUBLIC BUILDING-HANNAH	24,140	1,155	2,270	2,270	2,270
PUBLIC BUILDING-HEALTH DEPARTMENT	71,406	73,381	151,326	150,326	150,326
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	45,130	29,532	24,040	24,040	24,040
PUBLIC BUILDING-LIBRARY	96,275	54,463	277,562	200,562	200,562
PUBLIC BUILDING-RECORD STORAGE	8,318	7,373	8,579	8,579	8,579
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	18,181	73,306	23,733	23,733	23,733
PUBLIC BUILDING-PARKING LOTS	1,850	5,034,700	2,280	2,280	2,280
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	24,562	36,060	30,409	30,409	30,409
PUBLIC BUILDING-HUMAN SERVICES CENTER	759,871	238,299	1,376,066	964,591	964,591
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	221,707	18,865	24,310	24,310	24,310
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	675,185	182,001	362,865	362,865	362,865
PUBLIC BUILDING-RECREATION FIELDS/PARKS	51,881	89,213	391,814	401,155	401,155
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	49,667	20,888	24,253	24,253	24,253
PUBLIC BUILDING-BROOKSHIRE PARK	18,848	99,643	28,662	31,662	31,662
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	14,920	18,087	27,177	24,177	24,177
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	10,836	24,689	40,898	240,898	240,898
PUBLIC BUILDING-ROCKY KNOB PARK	13,635	36,865	27,337	27,337	27,337
PUBLIC BUILDING-RECREATION CENTER	423,681	429,707	480,002	489,567	489,567
PUBLIC BUILDING-STERLING CREEK PARK	850	3,100	2,710	2,710	2,710
PUBLIC BUILDING-GUY FORD RIVER ACCESS	850	4,100	850	850	850
SUMMARY OF PUBLIC BUILDINGS	2,717,748	6,847,762	3,807,268	3,536,699	3,536,699

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PUBLIC BUILDING-COURTHOUSE						
104261-421100	JANITORIAL SUPPLIES	9,280	4,785	6,550	6,550	6,550
104261-432100	TELEPHONE SERVICE	36,000	52,000	74,400	74,400	74,400
104261-433100	UTILITIES-ELECTRICITY	48,000	48,000	69,000	69,000	69,000
104261-433300	UTILITIES-NATURAL GAS	9,000	12,200	13,500	13,500	13,500
104261-433400	UTILITIES-WATER	3,500	3,500	3,800	3,800	3,800
104261-435100	MAINTENANCE & REPAIR-BUILDING	3,000	28,000	95,000	20,000	20,000
104261-435101	MAINTENANCE & REPAIR-GROUNDS	3,500	500	1,460	1,460	1,460
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,545	145,625	226,955	226,955	226,955
104261-444000	SERVICE & MAINTENANCE CONTRACT	6,030	6,220	6,700	6,700	6,700
104261-451000	CAPITAL OUTLAY - FURNITURE & EQUIP	-	2,125	-	-	-
104261-455000	OTHER EQUIPMENT	-	-	3,800	3,800	3,800
104261-458000	CAPITAL OUTLAY - BUILDING	-	-	-	-	-
104261-469500	CONTRACTED SERVICES	3,820	3,000	4,260	4,260	4,260
TOTAL PUBLIC BUILDING-COURTHOUSE		127,675	305,955	505,425	430,425	430,425
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING						
104262-421100	JANITORIAL SUPPLIES	2,500	2,000	1,500	1,500	1,500
104262-432100	TELEPHONE SERVICE	200	200	200	200	200
104262-433100	UTILITIES-ELECTRICITY	15,000	13,000	20,300	18,300	18,300
104262-433400	UTILITIES-WATER	1,600	1,600	1,600	1,600	1,600
104262-435100	MAINTENANCE & REPAIR-BUILDING	7,000	1,500	1,500	1,500	1,500
104262-435101	MAINTENANCE & REPAIR-GROUNDS	1,000	13,000	2,680	2,680	2,680
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	765	800	2,090	2,090	2,090
104262-444000	SERVICE & MAINTENANCE CONTRACT	2,690	2,780	3,075	3,075	3,075
104262-455000	OTHER EQUIPMENT	-	-	1,900	1,900	1,900
104262-469500	CONTRACTED SERVICES	1,500	1,500	1,500	1,500	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		32,255	36,380	36,345	34,345	34,345
PUBLIC BUILDING-ADMINISTRATION BUILDING						
104263-421100	JANITORIAL SUPPLIES	1,250	1,250	1,200	1,200	1,200
104263-433100	ELECTRICITY	12,000	12,500	17,700	17,700	17,700
104263-433300	NATURAL GAS	600	680	680	680	680
104263-433400	WATER	1,200	1,200	1,300	1,300	1,300
104263-435100	MAINTENANCE & REPAIR - BUILDING	1,000	750	26,000	1,000	1,000
104263-435101	MAINTENANCE & REPAIR - GROUNDS	500	1,700	1,730	1,730	1,730
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	2,905	2,905	3,775	3,000	3,000
104263-444000	SERVICE & MAINTENANCE CONTRACTS	2,865	2,970	3,070	3,070	3,070
104263-455000	OTHER EQUIPMENT	-	-	1,900	1,900	1,900
104263-469500	CONTRACTED SERVICES	1,800	1,625	300	300	300
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		24,120	25,580	57,655	31,880	31,880
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES						
104264-435100	MAINTENANCE & REPAIR-BUILDING	500	3,000	500	500	500
104264-435101	MAINTENANCE & REPAIR-GROUNDS	100	100	100	100	100
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,015	1,015	2,570	2,570	2,570
104264-444000	SERVICE & MAINTENANCE CONTRACT	290	305	305	305	305
TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES		1,905	4,420	3,475	3,475	3,475

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PUBLIC BUILDING-HANNAH						
104265-432100	TELEPHONE SERVICE	200	200	200	200	200
104265-435101	MAINTENANCE & REPAIR-GROUNDS	100	100	400,000	500	500
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,100	600	16,360	1,130	1,130
104265-444000	SERVICE & MAINTENANCE CONTRACT	240	255	440	440	440
104265-445102	INSURANCE-FLOOD	22,500	-			
TOTAL PUBLIC BUILDING-HANNAH		24,140	1,155	417,000	2,270	2,270
PUBLIC BUILDING-HEALTH DEPARTMENT						
104267-421100	JANITORIAL SUPPLIES	8,695	4,200	3,350	3,350	3,350
104267-432100	TELEPHONE	2,000	1,000	1,000	1,000	1,000
104267-433100	UTILITIES-ELECTRICITY	34,000	33,000	48,600	48,600	48,600
104267-433300	UTILITIES-PROPANE	11,500	14,900	23,800	23,800	23,800
104267-433400	UTILITIES-WATER	2,500	2,500	2,000	2,000	2,000
104267-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,500	52,000	52,000	52,000
104267-435101	MAINTENANCE & REPAIR-GROUNDS	925	2,800	3,900	3,400	3,400
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	3,000	3,605	3,105	3,105
104267-444000	SERVICE & MAINTENANCE CONTRACT	3,385	6,914	7,034	7,034	7,034
104267-455000	CAPITAL OUTLAY - EQUIPMENT	-	-	1,900	1,900	1,900
104267-469500	CONTRACTED SERVICES	3,901	3,567	4,137	4,137	4,137
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		71,406	73,381	151,326	150,326	150,326
PUBLIC BUILDING-WINKLER'S CREEK FACILITY						
104268-421100	JANITORIAL SUPPLIES	1,525	1,525	1,325	1,325	1,325
104268-432100	TELEPHONE	1,500	750	700	700	700
104268-433100	UTILITIES-ELECTRICITY	4,500	5,500	8,500	8,500	8,500
104268-433300	UTILITIES-PROPANE GAS	1,500	2,050	2,200	2,200	2,200
104268-433400	UTILITIES-WATER	1,100	1,100	1,500	1,500	1,500
104268-435100	MAINTENANCE & REPAIR-BUILDING	25,750	2,022	8,000	1,000	1,000
104268-435102	MAINTENANCE & REPAIR-GROUNDS	3,800	320	2,548	980	980
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,015	13,260	2,330	2,330	2,330
104268-444000	SERVICE & MAINTENANCE CONTRACT	240	505	505	505	505
104268-445102	INSURANCE-FLOOD	2,200	2,500	3,100	3,100	3,100
104268-455000	OTHER EQUIPMENT	-	-	1,900	1,900	1,900
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		45,130	29,532	32,608	24,040	24,040
PUBLIC BUILDING-LIBRARY						
104269-421100	JANITORIAL SUPPLIES	2,300	2,300	2,900	2,900	2,900
104269-433100	UTILITIES-ELECTRICITY	16,000	16,000	23,200	23,200	23,200
104269-433300	UTILITIES-PROPANE GAS	4,000	5,420	5,400	5,400	5,400
104269-433400	UTILITIES-WATER	1,500	1,500	1,300	1,300	1,300
104269-435100	MAINTENANCE & REPAIR-BUILDING	1,500	17,000	12,700	2,000	2,000
104269-435101	MAINTENANCE & REPAIR-GROUNDS	1,600	2,300	14,400	3,600	3,600
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	61,980	2,000	203,790	153,790	153,790
104269-444000	SERVICE & MAINTENANCE CONTRACT	3,395	3,525	3,680	3,680	3,680
104269-469500	CONTRACTED SERVICES	4,000	4,418	10,195	4,692	4,692
TOTAL PUBLIC BUILDING-LIBRARY		96,275	54,463	277,565	200,562	200,562

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
PUBLIC BUILDING-RECORD STORAGE					
104271-432100 TELEPHONE	2,000	1,000	1,000	1,000	1,000
104271-433100 UTILITIES-ELECTRICITY	4,500	4,500	4,600	4,600	4,600
104271-435100 MAINTENANCE & REPAIR-BUILDING	250	250	500	500	500
104271-435101 MAINTENANCE & REPAIR-GROUNDS	200	200	500	500	500
104271-435200 MAINTENANCE & REPAIR-EQUIPMENT	300	300	5,795	795	795
104271-444000 SERVICE & MAINTENANCE CONTRACT	240	255	255	255	255
104271-469500 CONTRACTED SERVICES	828	868	929	929	929
TOTAL PUBLIC BUILDING-RECORD STORAGE	8,318	7,373	13,579	8,579	8,579
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
104272-421100 JANITORIAL SUPPLIES	1,425	1,425	1,375	1,375	1,375
104272-433100 UTILITIES-ELECTRICITY	8,500	8,000	10,000	10,000	10,000
104272-435100 MAINTENANCE & REPAIR-BUILDING	1,000	51,100	37,625	3,625	3,625
104272-435101 MAINTENANCE & REPAIR-GROUNDS	400	5,830	55,720	2,720	2,720
104272-435200 MAINTENANCE & REPAIR-EQUIPMENT	1,230	1,000	1,390	1,390	1,390
104272-444000 SERVICE & MAINTENANCE CONTRACT	240	255	255	255	255
104272-458000 CAPITAL OUTLAY - BUILDING	-	-	-	-	-
104272-469500 CONTRACTED SERVICES	5,386	5,696	4,368	4,368	4,368
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.	18,181	73,306	110,733	23,733	23,733
PUBLIC BUILDING-PARKING LOTS					
104273-421100 JANITORIAL SUPPLIES	300	300	300	300	300
104273-435101 MAINTENANCE & REPAIR-GROUNDS	1,550	800	1,980	1,980	1,980
104273-45800 CAPITAL OUTLAY - IMPROVEMENTS	-	5,033,600			
TOTAL PUBLIC BUILDING-PARKING LOTS	1,850	5,034,700	2,280	2,280	2,280
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
104274-421100 JANITORIAL SUPPLIES	2,000	2,000	1,350	1,350	1,350
104274-433100 UTILITIES-ELECTRICITY	12,500	12,000	16,500	16,500	16,500
104274-433300 UTILITIES-PROPANE GAS	1,200	2,050	2,050	2,050	2,050
104274-433400 UTILITIES-WATER	1,500	1,500	1,400	1,400	1,400
104274-435100 MAINTENANCE & REPAIR-BUILDING	2,000	1,500	155,280	1,500	1,500
104274-435101 MAINTENANCE & REPAIR-GROUNDS	750	1,200	2,920	2,920	2,920
104274-435200 MAINTENANCE & REPAIR-EQUIPMENT	1,690	13,190	1,750	1,750	1,750
104274-444000 SERVICE & MAINTENANCE CONTRACT	240	255	255	255	255
104274-469500 CONTRACTED SERVICES	2,682	2,365	2,684	2,684	2,684
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING	24,562	36,060	184,189	30,409	30,409

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PUBLIC BUILDING-HUMAN SERVICES CENTER						
104275-421100	JANITORIAL SUPPLIES	6,150	6,150	6,550	6,550	6,550
104275-433100	UTILITIES-ELECTRICITY	50,000	46,000	60,400	60,400	60,400
104275-433400	UTILITIES-WATER	8,000	6,000	6,000	6,000	6,000
104275-435100	MAINTENANCE & REPAIR-BUILDING	456,700	27,200	862,200	862,200	862,200
104275-435101	MAINTENANCE & REPAIR-GROUNDS	3,200	131,860	5,350	5,350	5,350
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	223,115	3,095	5,265	5,265	5,265
104275-444000	SERVICE & MAINTENANCE CONTRACT	7,370	7,445	7,545	7,545	7,545
104275-455000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	-	5,300	5,500	5,500	5,500
104275-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	-	-	411,125	-	-
104275-469500	CONTRACTED SERVICES	5,336	5,249	6,131	5,781	5,781
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		759,871	238,299	1,376,066	964,591	964,591
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER						
104276-421100	JANITORIAL SUPPLIES	875	875	625	625	625
104276-433100	UTILITIES-ELECTRICITY	15,500	15,500	20,700	20,700	20,700
104276-435100	MAINTENANCE & REPAIR-BUILDING	172,757	450	700	700	700
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	31,575	965	1,285	1,285	1,285
104276-469500	CONTRACTED SERVICES	1,000	1,075	1,000	1,000	1,000
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		221,707	18,865	24,310	24,310	24,310
PUBLIC BUILDING-LAW ENFORCEMENT CENTER						
104277-421100	JANITORIAL SUPPLIES	2,925	2,925	2,575	2,575	2,575
104277-432100	TELEPHONE-DATA SERVICE	2,000	2,000	2,000	2,000	2,000
104277-433100	UTILITIES-ELECTRICITY	59,000	59,000	90,000	90,000	90,000
104277-433200	UTILITIES-FUEL OIL	1,000	1,000	1,000	1,000	1,000
104277-433300	UTILITIES-PROPANE GAS	8,500	6,800	6,500	6,500	6,500
104277-433400	UTILITIES-WATER	51,000	45,000	43,000	43,000	43,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	353,000	18,700	170,753	162,753	162,753
104277-435101	MAINTENANCE & REPAIR-GROUNDS	18,000	3,700	8,600	8,600	8,600
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	152,780	16,805	32,005	17,005	17,005
104277-444000	SERVICE & MAINTENANCE CONTRACTS	4,310	4,470	4,495	4,495	4,495
104277-469500	CONTRACTED SERVICES	22,670	21,601	24,937	24,937	24,937
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		675,185	182,001	385,865	362,865	362,865
PUBLIC BUILDING-RECREATION FIELDS/PARKS						
104283-421100	JANITORIAL SUPPLIES	1,625	1,625	1,525	1,525	1,525
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	4,000	4,000	4,500	4,500	4,500
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	15,000	7,500	9,700	9,700	9,700
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,000	1,000	1,000
104283-433404	UTILITIES-WATER-COMPLEX	2,400	1,500	1,000	1,000	1,000
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	950	6,010	308,610	308,610	308,610
104283-435102	MAINTENANCE & REPAIR-PARKS	2,100	5,700	10,400	10,400	10,400
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	1,000	3,590	6,630	6,630	6,630
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	2,000	4,258	2,050	2,050	2,050
104283-435200	MAINTENANCE AGREEMENTS	2,000	2,000			
104283-457001	CAPITAL OUTLAY - MIDDLEFORK TRAIL GRANT	-	-			
104283-457003	CAPITAL OUTLAY - GUY FORD GRANT	-	-			
104283-457006	MIDDLEFORK GREENWAY	-	-			
104283-458000	CAPITAL OUTLAY - BUILDING	-	-			
104283-469500	CONTRACTED SERVICES	19,756	51,980	55,740	55,740	55,740
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		51,881	89,213	401,155	401,155	401,155

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM						
104284-421100	JANITORIAL SUPPLIES	500	500	675	675	675
104284-433101	UTILITIES-ELECTRICITY	4,000	4,000	5,000	5,000	5,000
104284-433300	UTILITIES-PROPANE GAS	2,500	5,000	5,250	5,250	5,250
104284-435101	MAINTENANCE & REPAIR-BUILDING	28,900	3,860	354,350	3,400	3,400
104284-435102	MAINTENANCE & REPAIR-GROUNDS	4,800	600	31,250	1,500	1,500
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	2,425	75	1,075	1,075	1,075
104284-469500	CONTRACTED SERVICES	6,542	6,853	7,353	7,353	7,353
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		49,667	20,888	404,953	24,253	24,253
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS						
104286-421100	JANITORIAL SUPPLIES	500	500	300	300	300
104286-433100	UTILITIES-ELECTRICITY	2,000	3,000	10,200	10,200	10,200
104286-435101	MAINTENANCE & REPAIR-GROUNDS	1,500	5,000	8,000	5,000	5,000
104286-469500	CONTRACTED SERVICES	10,920	9,587	14,677	8,677	8,677
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		14,920	18,087	33,177	24,177	24,177
PUBLIC BUILDING-BROOKSHIRE PARK						
104285-421100	JANITORIAL SUPPLIES	1,325	1,325	1,425	1,425	1,425
104285-433100	UTILITIES - ELECTRICITY	4,000	4,500	5,600	5,600	5,600
104285-433400	UTILITIES - WATER	1,100	1,000	1,100	1,100	1,100
104285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	3,500	3,500	3,500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	2,600	77,160	3,740	3,740	3,740
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	90	320	320	320
104285-445102	INSURANCE - FLOOD	1,300	1,500	1,800	1,800	1,800
104285-457007	PHASE II SOUTH FORK NEW RIVER	-	-	-	-	-
104285-469500	CONTRACTED SERVICES	7,423	13,568	14,177	14,177	14,177
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		18,848	99,643	31,662	31,662	31,662
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX						
104287-421100	JANITORIAL SUPPLIES	1,325	1,325	1,125	1,125	1,125
104287-433100	UTILITIES-ELECTRICITY	3,500	4,500	8,600	8,600	8,600
104287-433400	UTILITIES-WATER	1,000	1,200	1,100	1,100	1,100
104287-435100	MAINTENANCE & REPAIR-BUILDING	500	500	8,500	8,500	8,500
104287-435101	MAINTENANCE & REPAIR-GROUNDS	200	200	203,740	203,740	203,740
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,090	390	920	920	920
104287-469500	CONTRACTED SERVICES	3,221	16,574	19,913	16,913	16,913
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		10,836	24,689	243,898	240,898	240,898

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
PUBLIC BUILDING-ROCKY KNOB PARK						
104288-421100	JANITORIAL SUPPLIES	725	725	825	825	825
104288-433100	UTILITIES - ELECTRICITY	1,000	1,000	1,800	1,800	1,800
104288-433400	UTILITIES - WATER	1,000	1,000	1,300	1,300	1,300
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	500	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	500	12,000	500	500	500
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	910	440	1,035	1,035	1,035
104288-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	-	-	-	-	-
104288-469500	CONTRACTED SERVICES	9,000	21,200	21,377	21,377	21,377
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		13,635	36,865	27,337	27,337	27,337
PUBLIC BUILDING-RECREATION CENTER						
104289-421100	JANITORIAL SUPPLIES	18,500	18,000	27,517	27,517	27,517
104289-432100	TELEPHONE SERVICE	-	-	-	-	-
104289-433100	UTILITIES-ELECTRICITY	190,000	180,000	225,000	225,000	225,000
104289-433300	UTILITIES-OIL	1,000	1,000	1,000	1,000	1,000
104289-433300	UTILITIES-PROPANE GAS	100,000	101,700	106,000	106,000	106,000
104289-433400	UTILITIES-WATER	40,000	25,000	22,000	22,000	22,000
104289-435100	MAINTENANCE & REPAIR-BUILDING	3,000	9,000	17,800	14,300	14,300
104289-435101	MAINTENANCE & REPAIR-GROUNDS	8,500	23,350	30,190	5,190	5,190
104289-435200	MAINTENANCE & REPAIR-EQUIPMENT	8,580	5,630	21,055	9,055	9,055
104289-444000	SERVICE & MAINTENANCE CONTRACTS	26,948	38,970	38,899	38,899	38,899
104289-449900	MISCELLANEOUS EXPENSE	-	-	-	-	-
104289-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	9,200	9,200	9,200
104289-458003	CAPITAL OUTLAY - GROUNDS	-	-	-	-	-
104289-469500	CONTRACTED SERVICES	27,153	27,057	31,406	31,406	31,406
TOTAL PUBLIC BUILDING-RECREATION CENTER		423,681	429,707	530,067	489,567	489,567
PUBLIC BUILDING-STERLING CREEK PARK						
104290-421100	JANITORIAL SUPPLIES	350	350	200	200	200
104290-435101	MAINTENANCE & REPAIR-GROUNDS	500	800	900	900	900
104290-469500	CONTRACTED SERVICES	-	1,950	1,610	1,610	1,610
TOTAL PUBLIC BUILDING-STERLING CREEK PARK		850	3,100	2,710	2,710	2,710
PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS						
104291-421100	JANITORIAL SUPPLIES	350	350	350	350	350
104291-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500	500
104291-469500	CONTRACTED SERVICES	-	3,250	-	-	-
TOTAL PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS		850	4,100	850	850	850

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
SHERIFF'S OFFICE						
104310-412100	SALARIES-REGULAR	2,893,219	3,032,337	3,492,626	3,324,980	3,358,230
104310-412600	SALARIES - PART-TIME	-	-	-	-	-
104310-422102	OT/SHIFT DIFFERENTIAL			125,330	55,330	55,330
104310-412800	UNIFORM ALLOWANCE	5,500	5,500	4,955	4,955	4,955
104310-412801	CELLPHONE ALLOWANCE	7,680	4,800	7,680	3,362	3,362
104310-412900	DOG TRAINING ALLOWANCE	17,774	18,298	19,155	19,155	19,155
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	8,500	8,800	8,500	8,500	8,500
104310-413100	SEPARATION ALLOWANCE	46,000	45,000	46,000	46,000	46,000
104310-413300	SUPPLEMENTAL RETIREMENT	134,290	143,942	181,273	165,308	165,308
104310-418100	SOCIAL SECURITY EXPENSE	231,457	242,587	289,436	270,425	273,085
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	348,344	395,417	479,017	447,553	451,955
104310-418300	HEALTH INSURANCE EXPENSE	729,000	729,000	1,051,830	967,005	967,005
104310-418600	WORKER'S COMPENSATION	100,000	100,000	100,000	100,000	100,000
104310-418900	OTHER FRINGE-401K	10,986	9,105	10,000	10,000	10,000
104310-418901	OTHER FRINGE-457	19,440	19,440	22,680	20,160	20,160
104310-421200	UNIFORMS	25,000	29,000	35,000	35,000	35,000
104310-425100	MOTOR FUELS & LUBRICANTS	100,000	150,000	160,000	160,000	160,000
104310-425200	TIRES	20,000	20,000	30,000	20,000	20,000
104310-429000	OFFICE/OTHER SUPPLIES	16,000	18,500	23,000	18,500	18,500
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	4,000	6,700	14,000	6,700	6,700
104310-429002	DRUG DOG EXPENSES	8,000	8,000	8,000	8,000	8,000
104310-429201	PROGRAM SUPPLIES-DARE	5,500	5,500	6,000	6,000	6,000
104310-431100	TRAVEL-MILEAGE	200	200	200	200	200
104310-431200	TRAVEL-SUBSISTENCE	4,000	5,000	8,000	8,000	8,000
104310-432100	TELEPHONE SERVICE	20,000	40,000	40,000	20,000	20,000
104310-432500	POSTAGE	3,000	3,500	3,500	3,500	3,500
104310-434100	PRINTING	100	100	500	250	250
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,400	1,400	3,500	3,000	3,000
104310-435300	MAINTENANCE & REPAIR-VEHICLES	45,000	50,000	60,000	60,000	60,000
104310-437000	ADVERTISING	200	200	2,000	2,000	2,000
104310-439500	EMPLOYEE TRAINING	4,000	4,000	15,000	5,000	5,000
104310-439501	AMMUNITION & GUN EXPENSES	12,500	15,000	20,000	17,500	17,500
104310-439900	DRUG TESTING	400	2,500	5,000	5,000	5,000
104310-439901	CONCEALED WEAPON CARRY PERMITS	34,000	35,000	35,000	25,000	25,000
104310-444000	SERVICE & MAINTENANCE CONTRACT	38,552	44,696	99,200	83,949	83,949
104310-445300	INSURANCE-FIDELITY BOND	125	125	150	150	150
104310-447000	SEPARATION ALLOWANCE FUND	100,000	110,000	100,000	100,000	100,000
104310-449100	DUES & SUBSCRIPTIONS	1,000	2,500	4,500	2,500	2,500
104310-449900	MISCELLANEOUS EXPENSE	250	250	500	500	500
104310-449903	TACTICAL TEAM EXPENSE/SWAT	15,000	16,783	12,000	12,000	12,000
104310-449030	DPS - COVID -19 GRANT	-	-			
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	62,796	87,225	93,000	83,000	83,000
104310-454000	CAPITAL OUTLAY - VEHICLES	353,000	365,879	473,000	473,000	473,000
104310-456000	CAPITAL OUTLAY - <\$5,000			13,950	5,994	5,994
104310-469500	CONTRACTED SERVICES-LEGAL	6,000	6,000	25,000	6,000	6,000
TOTAL SHERIFF'S OFFICE		5,432,213	5,782,284	7,128,483	6,613,476	6,653,788

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
DETENTION CENTER						
104320-412100	SALARIES-REGULAR	1,265,650	1,328,297	1,412,105	1,368,961	1,382,651
104320-422102	SALARIES-SHIFT DIFFERENTIAL			97,581	57,581	57,581
104320-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104320-418100	SOCIAL SECURITY EXPENSE	96,822	106,264	120,775	114,123	115,219
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	144,790	161,654	190,824	180,315	182,045
104320-418300	HEALTH INSURANCE EXPENSE	364,500	364,500	400,302	400,302	400,302
104320-418600	WORKER'S COMPENSATION	45,000	45,000	45,000	45,000	45,000
104320-418900	OTHER FRINGE-401K	63,282	66,415	75,484	71,327	72,012
104320-418901	OTHER FRINGE-457	9,720	9,720	10,080	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	12,000	14,000	18,000	18,000	18,000
104320-421200	UNIFORMS	6,000	6,000	7,000	7,000	7,000
104320-422000	FOOD & PROVISIONS FOR INMATES	360,000	360,000	365,000	365,000	365,000
104320-423800	PRESCRIPTION DRUG PURCHASES	20,000	30,000	30,000	30,000	30,000
104320-429000	OTHER SUPPLIES	20,000	20,000	22,000	22,000	22,000
104320-431200	TRAVEL-SUBSISTENCE	500	200	1,000	1,000	1,000
104320-433100	TRAVEL-MILEAGE	500	500	500	500	500
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	15,000	20,000	20,000	20,000
104320-437000	ADVERTISING	250	300	2,000	2,000	2,000
104320-439500	EMPLOYEE TRAINING	1,000	1,000	5,000	5,000	5,000
104320-439900	DRUG TESTING	250	250	250	250	250
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	45,000	45,000	45,000	45,000	45,000
104320-449900	MISCELLANEOUS EXPENSE	250	250	500	500	500
104320-449902	BLOOD TESTS FOR INMATES	100	150	200	200	200
104320-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	5,700	12,850	12,850	12,850	12,850
104320-469102	PROFESSIONAL SERVICES-MEDICAL	150,000	237,944	245,376	245,376	245,376
104320-469501	CONTRACTED SERVICES-PLUMB/EMERG REP			20,000	-	-
104320-469500	CONTRACTED SERVICES	20,000	20,000	25,000	25,000	25,000
TOTAL DETENTION CENTER		2,647,274	2,846,254	3,172,788	3,047,965	3,065,165
EMERGENCY SERVICES						
104311-412100	SALARIES-REGULAR	722,713	967,638	1,059,724	1,038,557	1,048,943
104311-412101	SALARIES-NONREGULAR	24,000	24,000	20,000	20,000	20,000
104311-418100	SOCIAL SECURITY EXPENSE	59,737	77,411	86,378	84,685	85,515
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	82,678	117,762	136,477	133,802	135,114
104311-418300	HEALTH INSURANCE EXPENSE	202,500	283,500	303,324	288,880	288,880
104311-418600	WORKER'S COMPENSATION	2,493	3,338	3,670	3,670	3,670
104311-418900	OTHER FRINGE-401K	36,136	48,382	53,986	52,928	53,447
104311-418901	OTHER FRINGE-457	5,400	7,560	5,760	5,760	5,760
104311-421200	UNIFORMS	2,000	3,000	3,000	3,000	3,000
104311-425100	MOTOR FUELS	1,800	3,500	3,500	3,500	3,500
104311-429000	OTHER SUPPLIES	2,000	1,300	1,500	1,500	1,500
104311-429002	DCI LICENSES/FEES	1,500	2,400	2,440	2,440	2,440
104311-431100	TRAVEL-MILEAGE	200	200	400	400	400
104311-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
104311-432100	TELEPHONE SERVICE	24,480	35,000	35,000	35,000	35,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	30,000	45,000	50,000	50,000	50,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,000	1,000	1,000
104311-437000	ADVERTISING	500	500	500	500	500
104311-439500	EMPLOYEE TRAINING	500	750	2,000	2,000	2,000
104311-439900	DRUG TESTING	120	500	500	500	500
104311-449100	DUES & SUBSCRIPTIONS	1,100	1,100	1,300	1,300	1,300
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	247,352	100,000	1,245,533	1,000,000	1,000,000
104311-451008	CAPITAL OUTLAY - TOWERS	200,000	1,000,000	2,000,000	2,000,000	2,000,000
TOTAL EMERGENCY SERVICES		1,649,209	2,724,841	5,016,992	4,730,421	4,743,469

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
EMERGENCY MANAGEMENT						
104330-412100	SALARIES-REGULAR	204,577	168,426	318,398	260,180	262,782
104330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
104330-412600	SALARIES-FIRE INSPECTOR	7,100	7,100	7,100	7,100	7,100
104330-418100	SOCIAL SECURITY EXPENSE	17,380	13,920	26,485	21,828	22,046
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	24,041	21,175	41,847	34,488	34,817
104330-418300	HEALTH INSURANCE EXPENSE	54,000	40,500	67,620	54,096	54,096
104330-418600	WORKER'S COMPENSATION	4,888	4,888	4,888	4,888	4,888
104330-418900	OTHER FRINGE-401K	10,507	8,700	16,198	13,288	13,421
104330-418901	OTHER FRINGE-457	1,440	1,080	1,800	1,440	1,440
104330-421200	UNIFORMS	1,500	5,000	4,000	4,000	4,000
104330-425100	MOTOR FUELS & LUBRICANTS	7,000	8,000	10,000	10,000	10,000
104330-425200	TIRES	3,000	3,000	3,000	3,000	3,000
104330-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
104330-429000	OTHER SUPPLIES	2,500	1,797	9,500	3,500	3,500
104330-429001	OTHER SUPPLIES-FIRE PREVENTION	-	1,000	1,000	1,000	1,000
104330-431200	TRAVEL-SUBSISTENCE	2,100	2,100	2,100	2,100	2,100
104330-432100	TELEPHONE SERVICE	500	500	500	500	500
104330-432500	POSTAGE	300	400	400	400	400
104330-433100	UTILITIES-ELECTRICITY	600	600	600	600	600
104330-433300	UTILITIES-PROPANE GAS	1,000	1,000	1,000	1,000	1,000
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	10,000	10,000	10,000	10,000	10,000
104330-435300	MAINTENANCE & REPAIR-VEHICLES	2,200	3,000	6,000	3,500	3,500
104330-437000	ADVERTISING	240	200	200	200	200
104330-439500	EMPLOYEE TRAINING	3,200	3,200	3,200	3,200	3,200
104330-441100	RENT - LAND	3,090	3,200	3,200	3,200	3,200
104330-442200	SOFTWARE LICENSE-CODE RED	7,000	12,000	12,000	12,000	12,000
104330-449000	COVID -19 EXPENSES	-	-	-	-	-
104330-449001	CRF - WATAUGA COUNTY	-	-	-	-	-
104330-449003	CRF - TOWN OF BOONE	-	-	-	-	-
104330-449004	CRF - TOWN OF SEVEN DEVILS	-	-	-	-	-
104330-449005	CRF - TOWN OF BEECH MOUNTAIN	-	-	-	-	-
104330-449006	CRF - ARHS	-	-	-	-	-
104330-449007	CRF - SCHOOL SYSTEM	-	-	-	-	-
104330-449008	CRF - APP HEALTHCARE	-	-	-	-	-
104330-449100	DUES & SUBSCRIPTIONS	910	1,230	1,330	1,330	1,330
104330-449900	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000	1,000
104330-449901	HOMELAND SECURITY GRANT	30,000	-	-	-	-
104330-451000	CAPITAL OUTLAY-EQUIPMENT	30,000	33,550	-	-	-
104330-454000	CAPITAL OUTLAY-VEHICLES	53,888	-	70,617	-	-
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	11,000	11,000	11,000	11,000	11,000
104330-469901	FOSCOE	219,500	231,500	231,500	231,500	231,500
104330-469903	FALL CREEK	4,000	4,000	4,000	4,000	4,000
104330-469904	BEAVER DAM	43,000	45,500	45,500	45,500	45,500
104330-469905	BOONE	373,500	394,000	394,000	394,000	394,000
104330-469906	ZIONVILLE	49,000	51,500	51,500	51,500	51,500
104330-469907	COVE CREEK	101,000	106,500	106,500	106,500	106,500
104330-469908	STEWART SIMMONS	95,500	101,000	101,000	101,000	101,000
104330-469910	MEAT CAMP	87,500	92,500	92,500	92,500	92,500
104330-469911	TODD	26,000	27,500	27,500	27,500	27,500
104330-469912	BLOWING ROCK	198,000	209,000	209,000	209,000	209,000
104330-469913	SHAWNEEHAW	44,000	46,500	46,500	46,500	46,500
104330-469919	CRESTON	7,500	8,000	8,000	8,000	8,000
104330-469924	DEEP GAP	80,000	84,500	84,500	84,500	84,500
104330-469998	BEECH MTN.	19,000	20,500	20,500	20,500	20,500
104330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		1,861,031	1,808,636	2,076,053	1,909,908	1,913,190

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PLANNING & INSPECTIONS						
104350-412100	SALARIES-REGULAR	488,112	515,462	521,069	521,069	526,280
104350-412801	CELLPHONE ALLOWANCE	1,920	1,440	2,400	2,400	2,400
104350-418100	SOCIAL SECURITY EXPENSE	39,049	41,237	41,686	41,686	42,102
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	55,840	62,732	65,863	65,863	66,522
104350-418300	HEALTH INSURANCE EXPENSE	108,000	108,000	96,537	96,537	96,537
104350-418600	WORKER'S COMPENSATION	8,000	8,000	8,000	8,000	8,000
104350-418900	OTHER FRINGE-401K	24,405	25,773	26,053	26,053	26,314
104350-418901	OTHER FRINGE-457	2,880	2,880	2,800	2,800	2,800
104350-425100	MOTOR FUELS & LUBRICANTS	5,000	10,000	11,500	11,500	11,500
104350-425200	TIRES	1,300	1,400	1,600	1,600	1,600
104350-426000	OFFICE SUPPLIES	3,000	3,000	3,300	3,300	3,300
104350-431100	TRAVEL-MILEAGE	-	-	250	250	250
104350-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
104350-432500	POSTAGE	1,200	1,000	1,000	1,000	1,000
104350-435300	MAINTENANCE & REPAIR-VEHICLES	2,500	5,000	5,500	5,500	5,500
104350-437000	ADVERTISING	600	600	600	600	600
104350-439500	EMPLOYEE TRAINING	4,000	4,000	4,000	4,000	4,000
104350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	1,500	1,500	1,500
104350-449900	MISCELLANEOUS EXPENSE	900	900	900	900	900
104350-454000	CAPITAL OUTLAY-VEHICLES	-	-	28,789	-	-
104350-469500	CONTRACTED SERVICES	-	-	135,000	100,000	100,000
TOTAL PLANNING & INSPECTIONS		750,206	794,924	959,847	896,058	902,605
EMERGENCY MEDICAL SERVICES						
104370-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000	1,000
104370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000	2,000
104370-469100	PROFESSIONAL SERVICES-AUDIT	1,000	1,000	1,000	1,000	1,000
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	35,000	40,000	40,000	40,000	40,000
104370-469300	FORESTRY	51,886	54,460	88,307	88,307	88,307
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	36,000	36,000	36,000	36,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	1,586,171	2,240,735	2,446,434	2,446,434	2,446,434
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	100,000	100,000	150,000	150,000	150,000
TOTAL EMERGENCY MEDICAL SERVICES		1,874,383	2,475,195	2,764,741	2,764,741	2,764,741
ANIMAL CARE & CONTROL						
104380-412100	SALARIES-REGULAR	93,719	131,423	139,690	139,690	141,087
104380-412101	SALARIES-ON CALL	6,550	6,550	7,826	7,826	7,826
104380-412801	CELLPHONE ALLOWANCE	960	1,200	1,322	1,322	1,322
104380-418100	SOCIAL SECURITY EXPENSE	7,498	11,134	11,801	11,801	11,919
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,721	16,791	18,646	18,646	18,832
104380-418300	HEALTH INSURANCE EXPENSE	27,000	34,500	26,766	26,766	26,766
104380-418600	WORKER'S COMPENSATION	1,295	1,295	2,290	2,290	2,290
104380-418900	OTHER FRINGE-401K	4,686	6,899	7,376	7,376	7,450
104380-418901	OTHER FRINGE-457	720	1,080	1,080	1,080	1,080
104380-421200	UNIFORMS	850	850	650	650	650
104380-425100	MOTOR FUELS & LUBRICANTS	4,500	4,500	9,750	9,750	9,750
104380-425200	TIRES	800	800	400	400	400
104380-426000	OFFICE SUPPLIES	265	265	225	225	225
104380-429000	OTHER SUPPLIES	1,000	1,000	900	900	900
104380-432100	TRAVEL - SUBSISTENCE	500	500	150	150	150
104380-432100	TELEPHONE SERVICE	425	425	500	500	500
104380-432500	POSTAGE	325	325	165	165	165
104380-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	600	600	600
104380-437000	ADVERTISING	100	100	25	25	25
104380-439500	EMPLOYEE TRAINING	500	500	250	250	250
104380-449900	MISCELLANEOUS EXPENSE	300	300	100	100	100
TOTAL ANIMAL CARE & CONTROL		163,714	221,437	230,512	230,512	232,287

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
TRANSPORTATION						
104500-469300	GENERAL APPROPRIATION-APPALCART	67,495	77,495	77,495	77,495	77,495
104500-469843	RURAL GENERAL PUBLIC-APPALCART	-	-	-	-	-
104500-469844	EMPLOYMENT TRANSPORTATION	-	-	-	-	-
104500-469846	ELDERLY & DISABLED TRANSPORTATION	-	-	-	-	-
TOTAL TRANSPORTATION		67,495	77,495	77,495	77,495	77,495
ECONOMIC DEVELOPMENT						
104920-449900	CLEANING SERVICES	11,752	12,000	12,000	12,000	12,000
104920-449902	AEC OFFICE EXPENSES	18,000	12,000	12,000	12,000	12,000
104920-463000	GENERAL APPROPRIATION	60,000	100,000	100,000	100,000	100,000
TOTAL ECONOMIC DEVELOPMENT		89,752	124,000	124,000	124,000	124,000
COOPERATIVE EXTENSION						
104950-412100	SALARIES-REGULAR	193,308	200,824	229,898	229,898	229,898
104950-418100	SOCIAL SECURITY EXPENSE	14,788	15,363	17,587	17,587	17,587
104950-418200	STATE RETIREMENT CONTRIBUTION	42,242	43,877	51,845	51,845	51,845
104950-418300	HEALTH INSURANCE EXPENSE	21,416	26,596	27,861	27,861	27,861
104950-418500	UNEMPLOYMENT COMPENSATION	193	201	230	230	230
104950-418600	WORKER'S COMPENSATION	129	133	137	137	137
104950-429000	OTHER SUPPLIES	9,700	9,700	11,200	11,200	11,200
104950-433100	TRAVEL - MILEAGE	2,000	2,000	2,000	2,000	2,000
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200	1,200
104950-432500	POSTAGE	200	200	200	200	200
104950-449100	DUES & SUBSCRIPTIONS	1,665	1,665	1,865	1,865	1,865
104950-449900	MISCELLANEOUS EXPENSE	3,360	3,360	3,370	3,370	3,370
104950-449920	COOPERATIVE EXT GRANT	-	-	-	-	-
TOTAL COOPERATIVE EXTENSION		290,201	305,119	347,393	347,393	347,393
SOIL AND WATER CONSERVATION						
104960-412100	SALARIES-REGULAR	88,533	92,899	97,700	97,700	98,677
104960-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	7,083	7,432	7,816	7,816	7,894
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,128	11,306	12,349	12,349	12,473
104960-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	26,762	26,762	26,762
104960-418600	WORKER'S COMPENSATION	1,147	1,147	1,147	1,147	1,147
104960-418900	OTHER FRINGE-401K	4,427	4,645	4,885	4,885	4,934
104960-418901	OTHER FRINGE-457	720	720	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	1,000	1,750	2,000	2,000	2,000
104960-426000	OFFICE SUPPLIES	500	500	600	600	600
104960-429000	OTHER SUPPLIES	3,300	3,500	4,000	3,500	3,500
104960-431100	TRAVEL-MILEAGE	200	500	500	500	500
104960-431200	TRAVEL-SUBSISTENCE	1,500	2,000	2,500	2,500	2,500
104960-432100	TELEPHONE SERVICE	250	250	250	250	250
104960-432500	POSTAGE	100	100	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	250	250	250	250
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200	200
104960-439500	EMPLOYEE TRAINING	900	1,500	1,750	1,750	1,750
104960-449901	FARM PRESERVATION	300	300	350	350	350
104960-449902	BILL EDMISTEN FUND	-	-	381	381	381
104960-469853	SPECIAL ALLOCATION	-	1,800	4,000	3,000	3,000
TOTAL SOIL AND WATER CONSERVATION		147,968	158,929	168,740	167,240	168,468

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
PUBLIC HEALTH						
105110-463000	ANNUAL APPROPRIATION	879,342	945,555	1,011,768	1,000,000	1,000,000
TOTAL PUBLIC HEALTH		879,342	945,555	1,011,768	1,000,000	1,000,000
MENTAL HEALTH						
105210-463000	ANNUAL APPROPRIATION	171,194	171,194	171,194	171,194	171,194
TOTAL MENTAL HEALTH		171,194	171,194	171,194	171,194	171,194
PROJECT ON AGING						
105550-412100	SALARIES-REGULAR	882,577	925,509	949,520	949,520	959,015
105550-412101	SALARIES-NON REGULAR	25,000	28,000	30,000	30,000	30,000
105550-418100	SOCIAL SECURITY EXPENSE	72,606	76,281	78,362	78,362	79,121
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	100,967	112,634	87,667	87,667	88,517
105550-418300	HEALTH INSURANCE EXPENSE	244,500	244,500	244,500	244,500	244,500
105550-418600	WORKER'S COMPENSATION	27,227	28,605	29,386	29,386	29,386
105550-418900	OTHER FRINGE-401K	44,129	46,275	48,976	48,976	49,451
105550-418901	OTHER FRINGE-457	6,660	6,660	5,688	5,688	5,688
105550-422000	FOOD AND PROVISIONS	100,000	105,000	110,000	110,000	110,000
105550-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
105550-429200	PROGRAM SUPPLIES	25,000	25,000	25,000	25,000	25,000
105550-431100	TRAVEL-MILEAGE	28,000	25,000	25,000	25,000	25,000
105550-431300	TRAVEL-CLIENT TRANSPORT	28,000	20,000	20,000	20,000	20,000
105550-431500	TRAVEL-HOME DELIVERED MEALS	23,000	23,000	23,000	23,000	23,000
105550-432100	TELEPHONE SERVICE	8,000	8,000	8,000	8,000	8,000
105550-432500	POSTAGE	1,200	1,200	1,200	1,200	1,200
105550-434100	PRINTING	1,000	1,000	1,000	1,000	1,000
105550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
105550-437000	ADVERTISING	1,000	1,000	1,000	1,000	1,000
105550-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
105550-449100	DUES & SUBSCRIPTIONS	400	2,000	2,500	2,500	2,500
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000	2,000
TOTAL PROJECT ON AGING		1,627,766	1,688,164	1,699,299	1,699,299	1,710,878
VETERAN SERVICES						
105820-412100	SALARIES-REGULAR	90,456	96,197	94,463	99,806	100,804
105820-418100	SOCIAL SECURITY EXPENSE	7,236	7,696	7,557	7,984	8,064
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,348	11,707	11,940	12,615	12,742
105820-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	27,000	27,000	27,000
105820-418600	WORKER'S COMPENSATION	350	366	359	359	359
105820-418900	OTHER FRINGE-401K	4,523	4,810	4,723	4,723	4,770
105820-418901	OTHER FRINGE-457	720	720	720	720	720
105820-426000	OFFICE SUPPLIES	950	950	950	950	950
105820-431100	TRAVEL-MILEAGE	400	400	400	400	400
105820-431200	TRAVEL-SUBSISTENCE	1,025	1,025	1,025	1,025	1,025
105820-432500	POSTAGE	300	300	300	300	300
105820-439500	EMPLOYEE TRAINING	225	225	225	225	225
105820-449100	DUES & SUBSCRIPTIONS	360	360	360	360	360
TOTAL VETERAN SERVICES		143,893	151,756	150,022	156,468	157,719

GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER	BOARD
	APPROVED	APPROVED		RECOMMENDED	APPROVED
	FY 21-22	FY 22-23		FY 23-24	
SPECIAL APPROPRIATIONS					
105890-463102	APPALACHIAN THEATER	10,000	10,000	25,000	10,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	12,000	12,000
105890-463107	TOWN OF BLOWING ROCK SRO	-	-	82,100	-
105890-463154	TOWN OF BLOWING 24/7 AMBULANCE CREW	-	-	-	-
105890-463127	CHILDREN'S COUNCIL	50,000	50,000	228,000	50,000
105890-469811	CHILDREN'S PLAYHOUSE	6,131	7,000	7,000	7,000
105890-463155	CLUB 12 INC.	-	-	5,000	-
105890-463138	COMMUNITY CARE CLINIC	25,000	25,000	30,000	25,000
105890-463156	DANIEL BOONE NATIVE GARDENS	-	-	-	-
105890-463114	FOSCOE GRANDFATHER COMMUNITY CENTER	5,000	5,000	5,000	5,000
105890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	10,000	8,000
	HABITAT RESTORATION COALOTION			30,000	
105890-463135	HOSPITALITY HOUSE	10,000	10,000	15,000	10,000
105890-463136	HOSPITALITY HOUSE - WeCAN	3,000	3,000	5,000	3,000
105890-463137	HUNGER COALITION	10,000	10,000	10,000	10,000
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	18,000	10,000
105890-463140	OASIS	10,000	10,000	20,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	24,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	15,000	15,000
105890-463134	WAMY	5,000	5,000	50,000	5,000
105890-463104	WATAUGA COUNTY ARTS COUNCIL	10,000	10,000	12,000	10,000
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
105890-463450	HOSPICE CARE	-	50,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS		244,131	295,000	686,100	295,000
OTHER OUTSIDE AGENCY APPROPRIATIONS					
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	22,000	22,000	30,000	30,000
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	7,050	7,830	7,830	7,830
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	23,500	26,100	26,100	26,100
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	4,839	4,866	4,866	4,866
105890-463151	MOUNTAIN ALLIANCE - JCPC	16,130	16,220	16,220	16,220
105890-463148	JCPC TASK FORCE	500	3,832	3,832	3,832
105890-463142	PROJECT CHALLENGE - JCPC	49,108	48,441	48,441	48,441
105890-463143	PROJECT CHALLENGE - JCPC MATCH	14,732	14,532	14,532	14,532
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	88,124	94,645	101,176	101,176
105890-463144	WYN - JCPC	44,583	44,583	44,583	44,583
105890-463145	WYN - JCPC MATCH	13,375	13,375	13,375	13,375
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		290,903	296,424	310,955	310,955
PUBLIC SCHOOLS					
105911-463000	ANNUAL APPROPRIATION	14,280,022	14,780,022	15,749,147	15,280,022
105911-463001	CURRENT CAPITAL OUTLAY	450,000	450,000	750,000	450,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575
109800-498021	CAPITAL PROJECTS SET ASIDE	4,700,000	8,700,000	5,517,050	5,517,050
105911-4700XX	LOTTERY/ADM PROJECTS	300,000	600,000	800,000	800,000
TOTAL PUBLIC SCHOOLS		19,730,597	24,530,597	17,299,722	16,530,597
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE					
105921-463000	ANNUAL APPROPRIATION	950,279	997,793	1,047,913	1,047,913
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		1,000,279	1,047,793	1,097,913	1,097,913

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
LIBRARY						
106110-469300	GENERAL APPROPRIATION	699,960	741,660	776,045	776,045	776,045
TOTAL LIBRARY		699,960	741,660	776,045	776,045	776,045
RECREATION-ADMINISTRATION						
106120-412100	SALARIES-REGULAR	180,073	275,577	243,929	217,730	219,907
106120-412600	SALARIES - PART TIME	105,560	158,160	179,631	160,131	160,131
106120-412801	CELLPHONE ALLOWANCE	480	480	1,440	480	480
106120-418100	SOCIAL SECURITY EXPENSE	22,851	34,699	33,885	30,229	30,403
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,600	33,538	30,833	27,761	28,038
106120-418300	HEALTH INSURANCE EXPENSE	40,500	67,500	67,740	54,192	54,192
106120-418600	WORKER'S COMPENSATION	3,000	3,582	3,171	3,171	3,171
106120-418900	OTHER FRINGE-401K	9,004	13,779	12,196	10,887	10,995
106120-418901	OTHER FRINGE-457	1,080	1,800	1,440	1,440	1,440
106120-421200	UNIFORMS	846	918	1,000	1,000	1,000
106120-425100	MOTOR FUELS & LUBRICANTS	1,800	1,800	2,100	2,100	2,100
106120-425200	TIRES	500	1,000	1,000	1,000	1,000
106120-426000	OFFICE SUPPLIES	8,700	22,571	14,000	9,000	9,000
106120-429000	OTHER SUPPLIES	11,450	20,000	20,000	10,000	10,000
106120-431200	TRAVEL - SUBSISTENCE	1,000	914	1,000	1,000	1,000
106120-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000	1,000
106120-432500	POSTAGE	760	600	600	600	600
106120-434100	PRINTING	1,000	2,000	2,000	2,000	2,000
106120-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	280	2,000	2,000	2,000
106120-437000	ADVERTISING	800	1,295	1,000	1,000	1,000
106120-439500	EMPLOYEE TRAINING	400	445	500	500	500
106120-443900	RENT-EQUIPMENT	880	880	900	900	900
106120-449100	DUES & SUBSCRIPTIONS	630	630	650	650	650
106120-449900	SENIOR GAMES	7,500	7,563	15,200	15,200	15,200
106120-449901	MEMBERSHIP BUDGET	-	5,000	1,650	1,650	1,650
TOTAL RECREATION ADMINISTRATION		421,414	656,011	638,865	555,620	558,358
AQUATICS						
106121-412100	SALARIES-REGULAR	98,788	101,226	106,944	106,944	108,013
106121-412600	SALARIES-PART-TIME	207,618	273,300	305,670	305,670	305,670
106121-418100	SOCIAL SECURITY EXPENSE	24,513	29,962	33,009	33,009	33,095
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	11,301	12,319	13,518	13,635	13,772
106121-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	27,096	27,096	27,096
106121-418600	WORKER'S COMPENSATION	9,192	11,236	12,378	12,378	12,378
106121-418900	OTHER FRINGE-401K	4,939	5,061	5,347	5,347	5,401
106121-418901	OTHER FRINGE-457	720	720	720	720	720
106121-421200	UNIFORMS	1,000	3,940	750	750	750
106121-429000	OTHER SUPPLIES	22,067	19,483	6,700	6,700	6,700
106121-429005	POOL CHEMICALS	16,930	13,600	13,625	13,625	13,625
106121-431200	TRAVEL - SUBSISTENCE	810	2,650	700	700	700
106121-435200	MAINTENANCE AND REPAIRS - EQUIPMENT	-	8,000	21,800	18,800	18,800
106121-439500	EMPLOYEE TRAINING	4,390	-	400	400	400
TOTAL AQUATICS		429,268	508,497	548,657	545,775	547,120

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
FITNESS						
106124-412600	SALARIES-PART-TIME	102,240	80,000	121,602	121,602	121,602
106124-418100	SOCIAL SECURITY EXPENSE	8,179	6,400	6,400	6,400	6,400
106124-428200	RETIREMENT CONT			2,000	2,000	2,000
106124-418300	HEALTH INSURANCE EXPENSE			25	25	25
106124-418600	WORKER'S COMPENSATION	2,592	2,592	2,592	2,592	2,592
106124-418900	OTHER FRINGE-401K			800	800	800
106-124-418901	OTHER FRINGE-457			200	200	200
106124-429000	OTHER SUPPLIES	1,500	1,500	7,000	7,000	7,000
106124-421200	UNIFORMS	150	1,125	150	150	150
TOTAL FITNESS		114,661	91,617	140,769	140,769	140,769

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER	BOARD
		APPROVED	APPROVED		RECOMMENDED	APPROVED
		FY 21-22	FY 22-23		FY 23-24	
ATHLETICS						
106125-412100	SALARIES-REGULAR	104,305	103,975	158,273	158,273	159,856
106125-412600	SALARIES-PART-TIME	35,840	44,520	55,680	55,680	55,680
106125-412601	SALARIES-OFFICIALS	85,000	101,407	112,353	112,353	112,353
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	18,012	19,992	26,105	26,105	26,366
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,335	12,654	20,006	20,006	20,206
106125-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	33,000	33,000	33,000
106125-418600	WORKER'S COMPENSATION	6,979	7,747	10,115	10,115	10,115
106125-418900	OTHER FRINGE-401K	5,215	5,199	7,914	7,914	7,993
106125-418901	OTHER FRINGE-457	720	720	1,080	1,080	1,080
106125-429000	OTHER SUPPLIES	60,000	70,000	99,978	70,000	70,000
106125-429801	OTHER SUPPLIES-OFFICIALS	2,500	3,000	3,045	3,045	3,045
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	6,000	9,592	9,592	9,592	9,592
106125-429803	OTHER SUPPLIES-TENNIS	800	800	2,840	1,500	1,500
106125-431200	TRAVEL-SUBSISTENCE	600	600	600	600	600
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430	430
106125-434100	PRINTING	550	550	650	650	650
106125-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	200	200
106125-443900	RENT-EQUIPMENT	4,180	5,280	5,170	5,170	5,170
106125-449900	MISC-COACH CERTIFICATION TRAIN	1,500	1,500			
106125-451000	CAPITAL OUTLAY - EQUIPMENT	-	-			
106125-469401	SPECIAL EVENTS - OFFICIALS	-	10,000			
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,300	1,300	1,375	1,375	1,375
TOTAL ATHLETICS		372,706	428,706	550,646	518,528	520,650
ARTS-SPECIAL POPULATIONS						
106126-412100	SALARIES-REGULAR	67,154	75,180	81,703	81,703	82,520
106126-412600	SALARIES-PART-TIME	105,290	123,300	159,600	159,600	159,600
106126-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
106126-418100	SOCIAL SECURITY EXPENSE	13,796	15,878	19,304	19,304	19,497
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,682	9,149	10,327	10,327	10,430
106126-418300	HEALTH INSURANCE EXPENSE	13,500	13,500	11,000	11,000	11,000
106126-418600	WORKER'S COMPENSATION	3,440	3,970	4,826	4,826	4,826
106126-418900	OTHER FRINGE-401K	3,358	3,759	4,085	4,085	4,126
106126-418901	OTHER FRINGE-457	360	360	360	360	360
106126-429000	OTHER SUPPLIES	6,989	7,880	8,250	8,250	8,250
106126-429805	OTHER SUPPLIES-SPECIAL POPS	840	820	820	820	820
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	2,800	2,800	2,800	2,800	2,800
106126-431100	TRAVEL-MILEAGE	250	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	3,500	4,625	6,375	6,375	6,375
106126-431200	TRAVEL-SUBSISTENCE	388	388	388	388	388
106126-439500	EMPLOYEE TRAINING	585	585	755	755	755
106126-469509	CONTRACTED SERVICES-PROGRAMS	13,390	21,480	23,900	23,900	23,900
TOTAL ARTS-SPECIAL POPULATIONS		243,802	284,404	335,223	335,223	336,377
FUN IN THE SUN CAMP						
106128-412600	SALARIES-PART-TIME	50,540	60,480	67,200	67,200	67,200
106128-418100	SOCIAL SECURITY EXPENSE	4,043	4,838	4,838	4,838	4,838
106128-418600	WORKER'S COMPENSATION	2,022	2,022	2,022	2,022	2,022
106128-429000	OTHER SUPPLIES	3,410	3,650	3,650	3,650	3,650
106128-431100	TRAVEL-MILEAGE	250	250	250	250	250
106128-431101	TRAVEL-CONTRACTED	2,600	3,250	3,250	3,250	3,250
106128-439500	EMPLOYEE TRAINING	180	180	180	180	180
106128-469500	CONTRACTED SERVICES	5,580	5,580	5,580	5,580	5,580
TOTAL FUN IN THE SUN CAMP		68,625	80,250	86,970	86,970	86,970

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
TRANSFER TO OTHER FUNDS					
109800-498014 TRANSFER TO PUBLIC ASSISTANCE FUND	2,524,622	2,524,622	2,968,196	2,141,293	2,141,293
109800-498021 TRANSFER TO CAPITAL PROJECTS FUND	6,138,000	11,972,500	8,889,550	8,889,550	8,889,550
109800-498030 TRANSFER TO DEBT SERVICE	6,472,398	6,270,333	9,250,607	9,250,607	9,250,607
109800-498099 TRANSFER TO VC PROJECT FUND			15,963,012	15,963,012	15,963,012
TOTAL TRANSFER TO OTHER FUNDS	15,135,020	20,767,455	37,071,365	36,244,462	36,244,462
TOTAL GENERAL FUND EXPENDITURES	62,568,247	76,579,140	93,867,084	94,068,583	94,173,182

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED	
PUBLIC ASSISTANCE FUND						
REVENUES						
PROGRAM REVENUES						
143531-323000	ALLOCATIONS - FEDERAL & STATE	(2,907,565)	(2,780,170)	(2,981,319)	(2,981,319)	(2,985,301)
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	(869,151)	(731,110)	(304,763)	(304,763)	(304,763)
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	(15,417)	(16,947)	(18,189)	(18,189)	(18,189)
143541-323002	CHILD SUPPORT APPLICATION FEES	(500)	(500)	(500)	(500)	(500)
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
143545-354515	DMA TRANSPORTATION	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	(6,051)	(1,563)	(1,712)	(1,712)	(1,712)
143547-323001	STATE FOSTER CARE	(303,204)	(434,406)	(268,962)	(268,962)	(268,962)
143583-344080	YOUTH SERVICES-LINKS	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL PROGRAM REVENUES		(4,148,888)	(4,011,696)	(3,622,445)	(3,622,445)	(3,626,427)
MISCELLANEOUS REVENUES						
143831-349114	INTEREST EARNED ON INVESTMENTS	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
143538-389000	HEALTH CHOICE APPLICATION FEES	(5,540)	(5,388)	(5,000)	(5,000)	(5,000)
143839-389001	CSE EXCESS CLIENT PAYMENTS	(75)	(1,000)	(500)	(500)	(500)
143839-35310x	DONATIONS	(10,500)	(10,500)	(5,000)	(5,000)	(5,000)
TOTAL MISCELLANEOUS REVENUES		(17,115)	(17,888)	(11,500)	(11,500)	(11,500)
TRANSFER FROM OTHER FUNDS						
143980-398010	TRANSFER FROM GENERAL FUND	(2,524,622)	(2,524,622)	(2,968,196)	(2,141,293)	(2,141,293)
TOTAL TRANSFER FROM OTHER FUNDS		(2,524,622)	(2,524,622)	(2,968,196)	(2,141,293)	(2,141,293)
FUND BALANCE APPROPRIATED						
143991-399100	FUND BALANCE APPROPRIATED	-	(369,364)	-	(804,352)	(829,626)
TOTAL FUND BALANCE APPROPRIATED		-	(369,364)	-	(804,352)	(829,626)
TOTAL PUBLIC ASSISTANCE FUND REVENUES		(6,690,625)	(6,923,570)	(6,602,141)	(6,579,590)	(6,608,846)

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
EXPENDITURES						
ADMINISTRATION						
145310-412100	SALARIES-REGULAR	2,378,774	2,518,265	2,939,059	2,939,059	2,961,428
145310-412101	SALARIES-ON CALL	5,737	5,737	7,000	7,000	7,000
145310-418100	SOCIAL SECURITY EXPENSE	181,976	192,647	235,685	235,685	237,474
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	272,132	306,473	337,029	337,029	339,588
145310-418300	HEALTH INSURANCE EXPENSE	628,500	642,000	689,000	689,000	689,000
145310-418600	WORKER'S COMPENSATION	25,000	25,000	25,425	25,425	25,425
145310-418900	OTHER FRINGE-401K	118,939	125,913	147,303	147,303	148,421
145310-418901	OTHER FRINGE-457	16,920	17,100	19,080	19,080	19,080
145310-425100	MOTOR FUELS & LUBRICANTS	4,000	4,000	5,500	5,500	5,500
145310-425200	TIRES	1,000	1,500	1,500	1,500	1,500
145310-426000	OFFICE SUPPLIES	21,000	21,000	2,400	2,400	2,400
145310-431100	TRAVEL-MILEAGE	10,000	9,500	9,500	9,500	9,500
145310-431200	TRAVEL-SUBSISTENCE	5,100	5,100	5,500	5,500	5,500
145310-431300	CLIENT MEDICAL TRANSPORTATION	7,000	7,000	7,000	7,000	7,000
145310-432100	TELEPHONE SERVICE	16,000	16,000	17,000	17,000	17,000
145310-432500	POSTAGE	14,300	14,500	14,500	14,500	14,500
145310-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	3,500	5,000	5,000	5,000
145310-437000	ADVERTISING	1,000	2,000	2,000	2,000	2,000
145310-439500	EMPLOYEE TRAINING	1,500	1,500	2,000	2,000	2,000
145310-439902	IN-HOME SERVICES	11,497	11,497	11,497	11,497	11,497
145310-442201	PC SOFTWARE & LICENSES	33,233	47,839	36,215	36,215	36,215
145310-443900	RENT-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
145310-449100	DUES & SUBSCRIPTIONS	1,800	1,800	1,800	1,800	1,800
145310-449200	CARES - DSS	-	-	-	-	-
145310-449900	MISCELLANEOUS EXPENSE	5,680	5,680	11,500	11,500	11,500
145310-449902	FOSTER CHILDREN'S FUND	5,000	5,000	5,000	5,000	5,000
145310-449903	ADULT SERVICES FUND	500	500	500	500	500
145310-449904	CHILD PROTECTIVE SERVICES	5,000	5,000	5,000	5,000	5,000
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	20,159	9,525	6,700	6,700	6,700
145310-454000	CAPITAL OUTLAY - VEHICLE	25,060	-	40,000	-	-
145310-467000	BOARD MEMBER FEES	1,200	1,200	1,200	1,200	1,200
145310-469101	PROFESSIONAL SERVICES - LEGAL	110,000	175,000	250,000	125,000	125,000
145310-469102	PROFESSIONAL SERVICES - ACCT RESEARCH	1,500	1,500	1,500	1,500	1,500
145310-469103	SUBSTANCE ABUSE TESTING	15,000	15,000	15,000	15,000	15,000
145310-469104	CHILD SUPPORT CLIENT PAYMENTS	-	1,000	-	-	-
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	2,000	2,000	2,000	2,000	2,000
145310-469106	CHILD PROTECTIVE SERVICES	6,000	6,000	6,000	6,000	6,000
145310-469107	PROFESSIONAL FEES - COMPLIANCE AUDIT	-	-	-	-	-
145310-469108	MEDICAID RECOUPMENT	-	-	900	900	900
145310-469500	FOOD STAMP & EBT FEES	3,934	3,822	4,151	4,151	4,151
145310-469505	JUVENILE DETENTION	5,000	6,000	6,000	6,000	6,000
TOTAL ADMINISTRATION		3,964,941	4,218,598	4,877,944	4,712,944	4,740,779

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
CHILD SUPPORT ENFORCEMENT						
145370-412100	SALARIES - REGULAR	137,578	107,787	114,147	114,147	115,288
145370-418100	SOCIAL SECURITY EXPENSE	10,525	8,246	9,132	9,132	9,223
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	15,464	13,118	13,058	13,058	13,189
145370-418300	HEALTH INSURANCE EXPENSE	39,000	27,000	27,000	27,000	27,000
145370-418600	WORKER'S COMPENSATION	425	425	253	253	253
145370-418900	OTHER FRINGE-401K	6,879	5,389	5,707	5,707	5,764
145370-418901	OTHER FRINGE-457	1,080	720	720	720	720
145370-449901	COURT FEES	6,500	6,500	6,500	6,500	6,500
145370-469101	PROFESSIONAL SERVICES - LEGAL	20,000	20,000	20,000	20,000	20,000
145370-469102	SHERIFF'S FEES	1,500	1,500	1,500	1,500	1,500
145370-469500	CONTRACTED SERVICES	1,000	1,000	1,000	1,000	1,000
TOTAL CHILD SUPPORT ENFORCEMENT		239,951	191,685	199,018	199,018	200,438
PROGRAM EXPENDITURES						
145410-438800	CRISIS INTERVENTION PAYMENTS	196,232	127,995	137,193	137,193	137,193
145410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000	25,000
145410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000	16,000
145410-440002	LOW INCOME ENERGY ASST PROGRAM	196,232	193,043	218,116	218,116	218,116
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	1,035,936	869,268	347,244	347,244	347,244
145410-440005	FAMILY REUNIFICATION	23,171	12,828	14,101	14,101	14,101
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	204,966	178,142	128,023	128,023	128,023
145410-440200	SPECIAL ASSISTANCE - BLIND	3,506	3,722	3,892	3,892	3,892
145410-440300	ADOPTION ASSISTANCE IV-E	66,690	85,644	90,660	90,660	90,660
145410-440301	ADOPTION ASSISTANCE IV-B	51,808	54,656	61,269	61,269	61,269
145410-440500	UNDOCUMENTED CLIENTS			20,000	20,000	20,000
145410-440501	NON-MEDICAID ELIGIBILITY	25,000	20,000	30,000	30,000	30,000
145410-440503	GUARDIAN ASSIST IVE		9,331	5,429	5,429	5,429
145410-440504	GUARDIAN ASSIST STATE		5,598	6,282	6,282	6,282
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	591,192	852,060	504,420	504,420	504,420
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	20,000	30,000	30,000	30,000	30,000
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	5,000	5,000	5,000	5,000	5,000
TOTAL PROGRAM EXPENDITURES		2,485,733	2,513,287	1,667,629	1,667,629	1,667,629
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		6,690,625	6,923,570	6,744,590	6,579,590	6,608,846

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED	
CAPITAL PROJECT FUND						
REVENUES						
213980-398100	TRANSFER FROM GENERAL FUND	(6,138,000)	(11,972,500)	(8,889,550)	(8,889,550)	(8,889,550)
213991-399101	FUND BALANCE APPROPRIATION	(1,944,109)	(5,430,710)	(46,014,670)	(20,980,150)	(20,980,150)
TOTAL REVENUES		(8,082,109)	(17,403,210)	(54,904,220)	(29,869,700)	(29,869,700)
EXPENDITURES						
TRANSFER TO OTHER FUNDS						
219800-498010	TRANSFER TO GENERAL FUND	1,944,109	5,430,710	40,067,670	20,980,150	20,980,150
TOTAL TRANSFER TO OTHER FUNDS		1,944,109	5,430,710	40,067,670	20,980,150	20,980,150
FUTURE PROJECT FUNDING						
219930-441101	FUTURE COUNTY FACILITIES	-	1,200,000	3,437,250	1,200,000	1,200,000
219930-441701	FACILITIES MAINTENANCE	738,000	500,000	1,820,970	500,000	500,000
219930-443200	LEC FUTURE EXPANSION	-	100,000	438,000	100,000	100,000
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	50,000	50,000	3,575,000	50,000	50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	500,000	500,000	500,000	500,000	500,000
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	4,200,000	8,200,000	6,041,000	5,017,050	5,017,050
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	1,184,000	50,000	50,000
219930-461100	EMERGENCY COMMUNICATIONS	550,000	1,300,000	13,900,000	1,300,000	1,300,000
219930-461101	LIBRARY EXPANSION			14,305,000	50,000	50,000
219930-461200	COMMUNITY RECREATION FACILITIES	50,000	50,000	740,950	50,000	50,000
	Workforce Housing	-	-	50,000	50,000	50,000
219930-461301	POTENTIAL FLOOD MITIGATION	-	22,500	22,500	22,500	22,500
TOTAL FUTURE PROJECT FUNDING		6,138,000	11,972,500	46,014,670	8,889,550	8,889,550
TOTAL EXPENDITURES		8,082,109	17,403,210	86,082,340	29,869,700	29,869,700

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
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FEDERAL EQUITABLE SHARING FUND

REVENUES						
223317-343109	FEDERAL EQUITABLE SHARING FUNDS	(6,500)	(11,900)	(66,000)	(11,900)	(11,900)
223991-399101	FUND BALANCE APPROPRIATION	-	-			
TOTAL REVENUES		(6,500)	(11,900)	(66,000)	(11,900)	(11,900)

EXPENDITURES						
224310-431200	TRAVEL-SUBSISTENCE	1,000	2,000	2,000	2,000	2,000
224310-439500	EMPLOYEE TRAINING	2,000	-	5,000	2,500	2,500
224310-444000	SERVICE & MAINTENANCE	3,500	2,500			
224310-451000	CAPITAL OUTLAY - EQUIPMENT	-	7,400	49,000	7,400	7,400
224310-454000	CAPITAL OUTLAY - VEHICLE	-	-	10,000	-	-
TOTAL EXPENDITURES		6,500	11,900	66,000	11,900	11,900

STATE SUBSTANCE ABUSE TAX FUND

REVENUES						
233317-343109	STATE RESTRICTED REVENUE	(32,315)	(24,650)	(25,500)	(25,500)	(25,500)
233317-349100	INTEREST EARNED	(100)	(100)	(100)	(100)	(100)
233991-399101	FUND BALANCE APPROPRIATION	(2,335)	-			
TOTAL REVENUES		(34,750)	(24,750)	(25,600)	(25,600)	(25,600)

EXPENDITURES						
234310-412801	CELLPHONE ALLOWANCE	5,250	5,250	5,250	5,250	5,250
234310-423800	UNDERCOVER DRUG PURCHASE	15,000	5,000	10,000	10,000	10,000
234310-429000	OTHER SUPPLIES	6,000	5,000	7,000	7,000	7,000
234310-431200	TRAVEL-SUBSISTENCE	1,500	1,500	-	-	-
234310-439500	EMPLOYEE TRAINING	1,000	2,000	2,000	2,000	2,000
234310-444000	SERVICE & MAINTENANCE CONTRACTS	4,000	4,000			
234310-449100	DUES & SUBSCRIPTIONS	2,000	2,000	1,350	1,350	1,350
TOTAL EXPENDITURES		34,750	24,750	25,600	25,600	25,600

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
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EMERGENCY TELEPHONE SURCHARGE FUND

REVENUES						
263255-360126	EMERGENCY TELEPHONE SURCHARGE	(352,754)	(471,606)	(461,716)	(461,716)	(461,716)
263991-399101	FUND BALANCE APPROPRIATION	(95,696)	-	-	-	-
TOTAL REVENUES		(448,450)	(471,606)	(461,716)	(461,716)	(461,716)

EXPENDITURES						
264330-421000	IMPLEMENTAL FUNCTIONS	-	10,000	5,000	5,000	5,000
264330-422000	SOFTWARE	82,795	52,505	40,444	40,444	40,444
264330-423000	EMPLOYEE TRAINING	8,000	13,864	14,884	14,884	14,884
264330-424000	TELEPHONE	103,731	340,900	47,088	47,088	47,088
264330-425000	HARDWARE	253,924	49,337	238,800	238,800	238,800
264330-426000	FURNITURE	-	5,000	115,500	115,500	115,500
TOTAL EXPENDITURES		448,450	471,606	461,716	461,716	461,716

FIRE SERVICE DISTRICT FUNDS

REVENUES						
243100-312000	PRIOR YEARS TAXES BOONE	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
243100-312001	PRIOR YEARS TAXES FOSCOE	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(100)	(100)	(100)	(100)	(100)
243100-318000	INTEREST ON DEL TAXES BOONE	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
243100-318001	INTEREST ON DEL TAXES FOSCOE	(200)	(200)	(200)	(200)	(200)
243100-318005	INTEREST ON DEL TAXES BEECH MTN	-	-	-	-	-
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	(50)	(50)	(50)	(50)	(50)
243102-312100	CURRENT YEAR TAXES BOONE	(943,000)	(1,341,543)	(1,357,749)	(1,357,749)	(1,357,749)
243102-312101	CURRENT YEAR TAXES FOSCOE	(75,400)	(109,175)	(110,482)	(110,482)	(110,482)
243102-312105	CURRENT YEAR TAXES BEECH MTN	(1,900)	(2,671)	(2,303)	(2,303)	(2,303)
243102-312107	CURRENT YEAR TAXES COVE CREEK	(300)	(303)	(312)	(312)	(312)
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(6,200)	(8,368)	(8,460)	(8,460)	(8,460)
TOTAL REVENUES		(1,038,150)	(1,473,410)	(1,490,656)	(1,490,656)	(1,490,656)

EXPENDITURES						
244340-469905	BOONE	953,000	1,351,543	1,367,749	1,367,749	1,367,749
244340-469901	FOSCOE	76,600	110,375	111,682	111,682	111,682
244340-469998	BEECH MTN	1,900	2,671	2,303	2,303	2,303
244340-469907	COVE CREEK	300	303	312	312	312
244340-469908	SHAWNEEHAW	6,350	8,518	8,610	8,610	8,610
TOTAL EXPENDITURES		1,038,150	1,473,410	1,490,656	1,490,656	1,490,656

GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER	BOARD
	APPROVED	APPROVED		RECOMMENDED	APPROVED
	FY 21-22	FY 22-23		FY 23-24	

FIRE DISTRICT FUNDS

REVENUES						
283100-311001	INTEREST ON TAXES FOSCOE	(1,200)	(1,400)	(1,400)	(1,400)	(1,400)
283100-311003	INTEREST ON TAXES FALL CREEK	(50)	(20)	(20)	(20)	(20)
283100-311004	INTEREST ON TAXES BEAVER DAM	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
283100-311005	INTEREST ON TAXES STEWART SIMMONS	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
283100-311006	INTEREST ON TAXES ZIONVILLE	(750)	(750)	(750)	(750)	(750)
283100-311007	INTEREST ON TAXES COVE CREEK	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
283100-311008	INTEREST ON TAXES SHAWNEEHAW	(500)	(500)	(500)	(500)	(500)
283100-311009	INTEREST ON TAXES MEAT CAMP	(1,500)	(1,600)	(1,600)	(1,600)	(1,600)
283100-311010	INTEREST ON TAXES DEEP GAP	(500)	(800)	(800)	(800)	(800)
283100-311011	INTEREST ON TAXES TODD	(200)	(300)	(300)	(300)	(300)
283100-311012	INTEREST ON TAXES BLOWING ROCK	(1,000)	(1,800)	(1,800)	(1,800)	(1,800)
283100-311019	INTEREST ON TAXES CRESTON	(50)	(50)	(50)	(50)	(50)
283100-312001	PRIOR YEARS TAXES FOSCOE	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)
283100-312003	PRIOR YEARS TAXES FALL CREEK	(50)	(10)	(10)	(10)	(10)
283100-312004	PRIOR YEARS TAXES BEAVER DAM	(4,000)	(1,800)	(1,800)	(1,800)	(1,800)
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	(1,000)	(2,400)	(2,400)	(2,400)	(2,400)
283100-312006	PRIOR YEARS TAXES ZIONVILLE	(1,200)	(1,600)	(1,600)	(1,600)	(1,600)
283100-312007	PRIOR YEARS TAXES COVE CREEK	(2,000)	(4,000)	(4,000)	(4,000)	(4,000)
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(1,000)	(800)	(800)	(800)	(800)
283100-312009	PRIOR YEARS TAXES MEAT CAMP	(3,000)	(4,000)	(4,000)	(4,000)	(4,000)
283100-312010	PRIOR YEARS TAXES DEEP GAP	(1,000)	(2,200)	(2,200)	(2,200)	(2,200)
283100-312011	PRIOR YEARS TAXES TODD	(1,000)	(600)	(600)	(600)	(600)
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	(3,500)	(2,800)	(2,800)	(2,800)	(2,800)
283100-312019	PRIOR YEARS TAXES CRESTON	(100)	(120)	(120)	(120)	(120)
283102-312101	CURRENT YEAR TAXES FOSCOE	(484,000)	(664,969)	(676,780)	(676,780)	(676,780)
283102-312103	CURRENT YEAR TAXES FALL CREEK	(9,200)	(13,114)	(13,179)	(13,179)	(13,179)
283102-312104	CURRENT YEAR TAXES BEAVER DAM	(104,000)	(155,586)	(142,310)	(142,310)	(142,310)
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	(268,000)	(389,616)	(356,691)	(356,691)	(356,691)
283102-312106	CURRENT YEAR TAXES ZIONVILLE	(120,000)	(160,236)	(163,488)	(163,488)	(163,488)
283102-312107	CURRENT YEAR TAXES COVE CREEK	(250,000)	(337,043)	(362,410)	(362,410)	(362,410)
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(107,000)	(154,407)	(158,720)	(158,720)	(158,720)
283102-312109	CURRENT YEAR TAXES MEAT CAMP	(217,000)	(313,879)	(318,907)	(318,907)	(318,907)
283102-312110	CURRENT YEAR TAXES DEEP GAP	(200,000)	(273,466)	(279,656)	(279,656)	(279,656)
283102-312111	CURRENT YEAR TAXES TODD	(65,000)	(76,504)	(78,106)	(78,106)	(78,106)
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	(509,000)	(692,612)	(698,986)	(698,986)	(698,986)
283102-312119	CURRENT YEAR TAXES CRESTON	(5,500)	(7,449)	(7,508)	(7,508)	(7,508)
TOTAL REVENUES		(2,370,800)	(3,272,931)	(3,290,791)	(3,290,791)	(3,290,791)

EXPENDITURES						
284340-469901	FOSCOE	490,200	669,369	681,180	681,180	681,180
284340-469903	FALL CREEK	9,300	13,144	13,209	13,209	13,209
284340-469904	BEAVER DAM	109,000	158,386	145,110	145,110	145,110
284340-469905	STEWART SIMMONS	270,000	393,016	360,091	360,091	360,091
284340-469906	ZIONVILLE	121,950	162,586	165,838	165,838	165,838
284340-469907	COVE CREEK	253,500	342,543	367,910	367,910	367,910
284340-469908	SHAWNEEHAW	108,500	155,707	160,020	160,020	160,020
284340-469909	MEAT CAMP	221,500	319,479	324,507	324,507	324,507
284340-469910	DEEP GAP	201,500	276,466	282,656	282,656	282,656
284340-469911	TODD	66,200	77,404	79,006	79,006	79,006
284340-469912	BLOWING ROCK	513,500	697,212	703,586	703,586	703,586
284340-469919	CRESTON	5,650	7,619	7,678	7,678	7,678
TOTAL EXPENDITURES		2,370,800	3,272,931	3,290,791	3,290,791	3,290,791

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
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OCCUPANCY TAX FUND

REVENUES						
293270-312009	OCCUPANCY TAX	(2,400,000)	(3,200,000)	(4,006,000)	(4,006,000)	(4,006,000)
TOTAL REVENUES		(2,400,000)	(3,200,000)	(4,006,000)	(4,006,000)	(4,006,000)

EXPENDITURES						
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	34,000	42,000	42,000	42,000	
294140-469900	WATAUGA COUNTY DISTRICT U TDA	2,366,000	3,158,000	3,964,000	3,964,000	4,006,000
TOTAL EXPENDITURES		2,400,000	3,200,000	4,006,000	4,006,000	4,006,000

DEBT SERVICE FUND

REVENUES						
303980-398100	TRANSFER FROM GENERAL FUND	(6,472,398)	(6,270,333)	(9,250,607)	(9,250,607)	(9,250,607)
TOTAL REVENUES		(6,472,398)	(6,270,333)	(9,250,607)	(9,250,607)	(9,250,607)

EXPENDITURES						
309100-471002	INTEREST-NEW HIGH SCHOOL	743,998	567,933	481,257	481,257	481,257
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,680,000	3,720,000	3,670,000	3,670,000	3,670,000
309100-477001	INTEREST - RECREATION CENTER	728,400	662,400	596,400	596,400	596,400
309100-477002	PRINCIPAL-PRINCIPAL CENTER	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000
309100-478001	INTEREST - VC SCHOOL			1,557,950	1,557,950	1,557,950
309100-478002	PRINCIPAL - VC SCHOOL			1,625,000	1,625,000	1,625,000
TOTAL EXPENDITURES		6,472,398	6,270,333	9,250,607	9,250,607	9,250,607

GL ACCOUNT #	BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED	
SOLID WASTE ENTERPRISE FUND						
REVENUES						
INTERGOVERNMENTAL REVENUES						
663200-327500	SCRAP TIRE DISPOSAL TAX	(72,800)	(76,250)	(90,000)	(90,000)	(90,000)
663200-327600	WHITE GOODS DISPOSAL TAX	(24,000)	(27,000)	(28,000)	(28,000)	(28,000)
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	(28,500)	(30,900)	(32,000)	(32,000)	(32,000)
663200-327501	SCRAP TIRE GRANT	-	(675)	-	-	-
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	(4,000)	(3,200)	(3,800)	(3,800)	(3,800)
TOTAL INTERGOVERNMENTAL REVENUES		(129,300)	(138,025)	(153,800)	(153,800)	(153,800)
SERVICE REVENUES						
663740-318001	SOLID WASTE TIPPING FEE INTEREST	(4,000)	(5,500)	(9,000)	(9,000)	(9,000)
663740-350000	SOLID WASTE TIPPING FEES	(2,508,000)	(2,608,500)	(2,632,000)	(2,632,000)	(2,632,000)
663740-350202	DUMPSTER PICK-UP BUSINESSES	(59,000)	(159,500)	(394,600)	(394,600)	(394,600)
663740-350001	SOLID WASTE FEES-CURRENT YEAR	(2,584,000)	(2,624,230)	(3,397,282)	(3,397,282)	(3,397,282)
663740-350002	SOLID WASTE FEES-PRIOR YEARS					
663740-350201	DUMPSTER PICK-UP SCHOOLS	(17,600)	(17,500)	(18,000)	(18,000)	(18,000)
663740-350300	SOLID WASTE FEES INTEREST	(22,300)	(19,900)	(19,000)	(19,000)	(19,000)
663740-381000	SALE OF RECYCLED SCRAP	(150,000)	(248,750)	(135,000)	(135,000)	(135,000)
663740-382000	SALE OF FIXED ASSETS	(25,000)	(35,000)	-	-	-
TOTAL SERVICE REVENUES		(5,369,900)	(5,718,880)	(6,604,882)	(6,604,882)	(6,604,882)
MISCELLANEOUS REVENUES						
663740-386000	RENTS	(1,000)	(975)	(975)	(975)	(975)
663831-349166	INTEREST ON INVESTMENTS	(7,500)	(8,000)	(10,000)	(10,000)	(10,000)
663839-389000	GAS TO ENERGY REBATES	(5,550)	(2,000)	-	-	-
663839-389004	MISCELLANEOUS	(721)	(1,000)	(2,000)	(2,000)	(2,000)
TOTAL MISCELLANEOUS REVENUES		(14,771)	(11,975)	(12,975)	(12,975)	(12,975)
FUND BALANCE APPROPRIATED						
663991-399100	FUND BALANCE APPROPRIATED	-	(575,000)	(921,494)	(869,049)	(887,243)
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-	-	-	-	-
TOTAL FUND BALANCE APPROPRIATED		-	(575,000)	(921,494)	(869,049)	(887,243)
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		(5,513,971)	(6,443,880)	(7,693,151)	(7,640,706)	(7,658,900)

GL ACCOUNT #	BOARD	BOARD	MANAGER	BOARD		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED		
	FY 21-22	FY 22-23	FY 23-24			
EXPENDITURES						
SOLID WASTE OPERATIONS						
667420-412100	SALARIES-REGULAR	1,220,083	1,283,828	1,386,227	1,396,227	1,410,189
667420-412101	SALARIES-NON-REGULAR	-	12,480	16,550	16,550	16,550
667420-412801	CELLPHONE ALLOWANCE	960	960	550	550	550
667420-418100	SOCIAL SECURITY EXPENSE	97,607	102,706	112,222	113,022	114,139
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	139,578	156,242	178,854	180,129	181,909
667420-418300	HEALTH INSURANCE EXPENSE	210,000	210,000	212,000	146,980	146,980
667420-418400	RETIREE INSURANCE/OPEB	50,000	70,000	72,100	72,100	72,100
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	1,500	1,500	1,500	1,500	1,500
667420-418600	WORKER'S COMPENSATION	46,945	46,945	55,900	55,900	55,900
667420-418900	OTHER FRINGE-401K	61,004	64,191	70,139	70,639	71,337
667420-418901	OTHER FRINGE-457	9,900	9,900	9,900	9,900	9,900
667420-421200	UNIFORMS	8,740	8,000	9,500	9,500	9,500
667420-425100	MOTOR FUELS & LUBRICANTS	90,000	111,718	208,000	208,000	208,000
667420-425200	TIRES	32,500	61,000	32,000	32,000	32,000
667420-426000	OFFICE SUPPLIES	3,600	3,500	3,600	3,600	3,600
667420-429000	OTHER SUPPLIES	76,250	67,241	45,500	45,500	45,500
667420-429001	RECYCLING SUPPLIES	4,200	3,000	-	-	-
667420-429004	CREDIT CARD ACCEPTANCE FEES	10,000	15,725	18,200	18,200	18,200
667420-431100	TRAVEL-MILEAGE	1,000	1,000	950	950	950
667420-431200	TRAVEL-SUBSISTENCE	1,000	1,000	-	-	-
667420-432100	TELEPHONE SERVICE	12,000	10,000	5,650	5,650	5,650
667420-432500	POSTAGE	3,500	6,250	4,920	4,920	4,920
667420-433100	UTILITIES-ELECTRICITY	36,000	42,000	43,200	43,200	43,200
667420-433300	UTILITIES-PROPANE	7,000	11,000	6,850	6,850	6,850
667420-433400	UTILITIES-WATER	9,000	14,000	16,600	16,600	16,600
667420-434100	PRINTING	1,000	1,750	-	-	-
667420-435100	MAINTENANCE & REPAIR-BUILDING	120,000	89,000	37,400	37,400	37,400
667420-435101	MAINTENANCE & REPAIR-GROUNDS	70,000	48,500	86,100	86,100	86,100
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	35,000	81,000	180,000	180,000	180,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	40,000	40,000	95,000	95,000	95,000
667420-435301	ONGOING GAS TO ENERGY COSTS	20,000	12,750	68,400	68,400	68,400
667420-437000	ADVERTISING	1,000	2,950	2,700	2,700	2,700
667420-439500	EMPLOYEE TRAINING	900	1,200	550	550	550
667420-441100	RENT - LAND	20,000	18,350	18,350	18,350	18,350
667420-444000	SERVICE & MAINTENANCE CONTRACTS	5,000	16,000	17,900	17,900	17,900
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	18,000	16,000	21,500	21,500	21,500
667420-449900	MISCELLANEOUS EXPENSE	6,500	6,500	20	20	20
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	52,000	42,750	30,000	30,000	30,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	5,000	5,000	7,900	7,900	7,900
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	168,675	191,582	155,000	155,000	155,000
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	-	415,000	341,330	341,330	341,330
667420-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	60,000	160,000	1,006,000	1,006,000	1,006,000
667420-469198	POSTCLOSURE COSTS	23,255	39,000	39,000	39,000	39,000
667420-469199	PROFESSIONAL SERVICES-OTHER	60,000	100,000	85,000	85,000	85,000
667420-469505	CONTRACTED SERVICES - INTERNET	5,820	9,000	5,830	5,830	5,830
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	93,750	98,000	101,100	101,100	101,100
667420-469567	CONTRACTED SERVICES-TUB GRINDER	6,000	7,500	-	-	-
667420-469568	CONTRACTED SERVICES-WASTE HAULING	2,351,250	2,498,000	2,632,000	2,632,000	2,632,000
667420-469569	NC SOLID WASTE SURCHARGE	104,500	110,500	112,000	112,000	112,000
TOTAL SOLID WASTE OPERATIONS		5,400,017	6,324,518	7,553,992	7,501,547	7,519,105

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
RECYCLING OPERATIONS						
667421-412100	SALARIES-REGULAR	44,188	48,250	51,133	51,133	51,644
667421-412801	CELLPHONE ALLOWANCE	480	480	435	435	435
667421-418100	SOCIAL SECURITY EXPENSE	3,535	3,860	4,091	4,091	4,132
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,055	5,872	5,900	5,900	5,959
667421-418300	HEALTH INSURANCE EXPENSE	13,500	13,500	13,317	13,317	13,317
667421-418600	WORKER'S COMPENSATION	127	127	182	182	182
667421-418900	OTHER FRINGE-401K	2,209	2,413	2,557	2,557	2,582
667421-418901	OTHER FRINGE-457	360	360	360	360	360
667421-426000	OFFICE SUPPLIES	200	200	54	54	54
667421-429001	RECYCLING SUPPLIES	31,500	31,500	51,400	51,400	51,400
667421-429003	ELECTRONICS RECYCLING	12,000	12,000	9,500	9,500	9,500
667421-431100	TRAVEL-MILEAGE	-	-	-	-	-
667421-431200	TRAVEL-SUBSISTENCE	50	50	230	230	230
667421-439500	EMPLOYEE TRAINING	500	500			
667421-449900	MISC OTHER	250	250			
TOTAL RECYCLING OPERATIONS EXPENDITURES		113,954	119,362	139,159	139,159	139,795
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		5,513,971	6,443,880	7,693,151	7,640,706	7,658,900

GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER	BOARD
	APPROVED	APPROVED		RECOMMENDED	APPROVED
	FY 21-22	FY 22-23		FY 23-24	

REPRESENTATIVE PAYEE FUND

REVENUES

753212-369082	REPRESENTATIVE 082	(9,528)	-			
753212-369119	REPRESENTATIVE 119	(9,432)	(9,996)			
753212-369122	REPRESENTATIVE 122	(9,528)	-			
753212-369142	REPRESENTATIVE 142	(10,956)	(11,604)	(12,612)	(12,612)	(12,612)
753212-369158	REPRESENTATIVE 158	(9,528)	(10,092)	(10,968)	(10,968)	(10,968)
753212-369163	REPRESENTATIVE 163	(9,768)	(9,132)	(11,208)	(11,208)	(11,208)
753212-369168	REPRESENTATIVE 168	(9,768)	(10,140)	(11,208)	(11,208)	(11,208)
753212-369173	REPRESENTATIVE 173	(16,452)	(17,237)			
753212-369202	REPRESENTATIVE 202	(19,476)	-			
753212-369210	REPRESENTATIVE 210	(9,528)	-			
753212-369211	REPRESENTATIVE 211	(10,380)	-			
753212-369214	REPRESENTATIVE 214	(7,128)	(8,645)	(7,764)	(7,764)	(7,764)
753212-369215	REPRESENTATIVE 215	(9,768)	(10,332)	(9,288)	(9,288)	(9,288)
753212-369216	REPRESENTATIVE 216	(9,768)	(10,332)	(11,208)	(11,208)	(11,208)
753212-369220	REPRESENTATIVE 220	(9,528)	-			
753212-369221	REPRESENTATIVE 221	(9,768)	(10,332)			
753212-369223	REPRESENTATIVE 223	-	(6,728)	(7,312)	(7,312)	(7,312)
753212-369224	REPRESENTATIVE 224			(10,968)	(10,968)	(10,968)
753212-369225	REPRESENTATIVE 225			(12,504)	(12,504)	(12,504)
753212-369226	REPRESENTATIVE 226			(10,968)	(10,968)	(10,968)
TOTAL REVENUES		(170,304)	(114,570)	(116,008)	(116,008)	(116,008)

EXPENDITURES

754400-469082	REPRESENTATIVE 082	9,528	-	-	-	-
754400-469119	REPRESENTATIVE 119	9,432	9,996	-	-	-
754400-469122	REPRESENTATIVE 122	9,528	-	-	-	-
754400-469142	REPRESENTATIVE 142	10,956	11,604	12,612	12,612	12,612
754400-469158	REPRESENTATIVE 158	9,528	10,092	10,968	10,968	10,968
754400-469163	REPRESENTATIVE 163	9,768	9,132	11,208	11,208	11,208
754400-469168	REPRESENTATIVE 168	9,768	10,140	11,208	11,208	11,208
754400-469173	REPRESENTATIVE 173	16,452	17,237	-	-	-
754400-469202	REPRESENTATIVE 202	19,476	-	-	-	-
754400-469210	REPRESENTATIVE 210	9,528	-	-	-	-
754400-469211	REPRESENTATIVE 211	10,380	-	-	-	-
754400-469214	REPRESENTATIVE 214	7,128	8,645	7,764	7,764	7,764
754400-469215	REPRESENTATIVE 215	9,768	10,332	9,288	9,288	9,288
754400-469216	REPRESENTATIVE 216	9,768	10,332	11,208	11,208	11,208
754400-469220	REPRESENTATIVE 220	9,528	-	-	-	-
754400-469221	REPRESENTATIVE 221	9,768	10,332	-	-	-
754400-469223	REPRESENTATIVE 223	-	6,728	7,312	7,312	7,312
754400-469224	REPRESENTATIVE 224			10,968	10,968	10,968
754400-469225	REPRESENTATIVE 225			12,504	12,504	12,504
754400-469226	REPRESENTATIVE 226			10,968	10,968	10,968
TOTAL EXPENDITURES		170,304	114,570	116,008	116,008	116,008

GL ACCOUNT #		BOARD APPROVED FY 21-22	BOARD APPROVED FY 22-23	REQUESTED	MANAGER RECOMMENDED FY 23-24	BOARD APPROVED
FINES AND FORFEITURES FUND						
REVENUES						
313839-395123	PENALTIES, FINES AND FORFEITURES	(210,000)	(230,000)	(200,000)	(200,000)	(200,000)
TOTAL REVENUES		(210,000)	(230,000)	(200,000)	(200,000)	(200,000)
EXPENDITURES						
315911-463200	BOARD OF ED. FINES & FORFEITURES	210,000	230,000	200,000	200,000	200,000
TOTAL EXPENDITURES		210,000	230,000	200,000	200,000	200,000
DEED OF TRUST FUND						
REVENUES						
323341-395124	REGISTER OF DEEDS PERMITS AND FEES	(72,000)	(75,000)	(70,000)	(70,000)	(70,000)
TOTAL REVENUES		(72,000)	(75,000)	(70,000)	(70,000)	(70,000)
EXPENDITURES						
324180-463210	PAYMENT OF FEES TO THE STATE OF N.C.	72,000	75,000	70,000	(70,000)	(70,000)
TOTAL EXPENDITURES		72,000	75,000	70,000	(70,000)	(70,000)
WATAUGA COUNTY NET BUDGET TOTAL		78,717,175	78,717,175	152,188,520	115,680,257	115,832,306

**Watauga County
Capital Improvement Program
FY-2024**

**(Adopted)
6/22/2023**

GENERAL FUND	Planning Year 2023-2024	Planning Year 2024-2025	Planning Year 2025-2026	Planning Year 2026-2027	Planning Year 2027-2028	Planning Year 2028-2029	TOTAL
GENERAL GOVERNMENT							
Voting Machines	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
PUBLIC BUILDINGS							
Facilities Maintenance/Renovations	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Future County Facilities	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$7,200,000
Flood Mitigation	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000
PUBLIC SAFETY							
LEC Future Expansion	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Emergency Services and Communications	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$7,800,000
ECONOMIC/PHYSICAL DEVELOPMENT							
Commerce Park	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Water and Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Work Force Housing	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
CULTURAL & RECREATIONAL							
Community Facilities	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Future Facilities/Park Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Renovations and Upgrades	\$50,000	\$25,000	\$25,000	\$0	\$0	\$0	\$100,000
EDUCATION							
CCC&TI Campus Expansion	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
WC Schools - Future Needs	\$8,700,000	\$8,700,000	\$8,700,000	\$8,700,000	\$8,700,000	\$8,700,000	\$52,200,000
TOTALS	\$12,072,500	\$12,107,500	\$12,107,500	\$12,082,500	\$12,082,500	\$12,082,500	\$72,235,000

Effective 7/1/2023

	Grade	Minimum	Mid-Point	Maximum
Container Site Attendant	1	33,391	41,738	50,086
Cook I	1	33,391	41,738	50,086
Custodian I	1	33,391	41,738	50,086
Kitchen Assistant	1	33,391	41,738	50,086
Utility Worker	1	33,391	41,738	50,086
Custodian II	2	35,060	43,825	52,590
Processing Assistant III	2	35,060	43,825	52,590
Senior Center Assistant	2	35,060	43,825	52,590
Cook II	3	36,813	46,017	55,220
Data Entry Specialist	3	36,813	46,017	55,220
In-Home Aide	3	36,813	46,017	55,220
Motor Vehicle Valuation Specialist	3	36,813	46,017	55,220
Office Clerk	3	36,813	46,017	55,220
Public Works Technician	3	36,813	46,017	55,220
Recycling Truck Operator	3	36,813	46,017	55,220
Tax Listing Clerk	3	36,813	46,017	55,220
Assistant Custodian Crew Chief (PT Regular)	4	38,654	48,317	57,981
Deputy Register of Deeds I	4	38,654	48,317	57,981
Income Maintenance Caseworker I	4	38,654	48,317	57,981
Office Assistant	4	38,654	48,317	57,981
Program Assistant - Elections	4	38,654	48,317	57,981
Program Assistant - Planning	4	38,654	48,317	57,981
Program Assistant - Recreation	4	38,654	48,317	57,981
Sanitation Truck Operator	4	38,654	48,317	57,981
Tax Mapper I	4	38,654	48,317	57,981
Veterans Services Assistant	4	38,654	48,317	57,981
Custodian Crew Chief	5	40,586	50,733	60,879
Deputy Tax Collector I	5	40,586	50,733	60,879
Equipment Operator I	5	40,586	50,733	60,879
License Tag Specialist	5	40,586	50,733	60,879
Maintenance Technician I	5	40,586	50,733	60,879
Administrative Assistant I	6	42,615	53,269	63,923
Administrative Assistant I / DCI/TAC Coordinator	6	42,615	53,269	63,923
Animal Control Officer	6	42,615	53,269	63,923
Deputy Register Of Deeds II	6	42,615	53,269	63,923
Equipment Operator II	6	42,615	53,269	63,923
Finance Accounting Tech I	6	42,615	53,269	63,923
Income Maintenance Caseworker II	6	42,615	53,269	63,923
Jailer I	6	42,615	53,269	63,923
Manufactured Housing Specialist	6	42,615	53,269	63,923
Telecommunicator I	6	42,615	53,269	63,923
Deputy Tax Collector II	7	44,746	55,933	67,119
Emergency Management Technician I	7	44,746	55,933	67,119
Finance Accounting Tech II	7	44,746	55,933	67,119
Jailer II	7	44,746	55,933	67,119

Maintenance Mechanic II	7	44,746	55,933	67,119
Maintenance Technician II	7	44,746	55,933	67,119
Recycling Coordinator	7	44,746	55,933	67,119
Social Worker I	7	44,746	55,933	67,119
Telecommunicator II	7	44,746	55,933	67,119
Administrative Assistant II	8	46,983	58,729	70,475
Administrative Assistant II - Sheriff	8	46,983	58,729	70,475
Assistant Aquatics Director	8	46,983	58,729	70,475
Asst. Fire Marshal/Emergency Mngmt. Coord.	8	46,983	58,729	70,475
Business Property Appraiser II	8	46,983	58,729	70,475
Chief Animal Control Officer	8	46,983	58,729	70,475
Chief Deputy Register of Deeds	8	46,983	58,729	70,475
Child Services Enforcement Agent II	8	46,983	58,729	70,475
Conservation Technician	8	46,983	58,729	70,475
Deputy Sheriff I	8	46,983	58,729	70,475
Emergency Management Technician II	8	46,983	58,729	70,475
GIS Technician II	8	46,983	58,729	70,475
Income Maintenance Supervisor I	8	46,983	58,729	70,475
Land Records Specialist	8	46,983	58,729	70,475
Recreation Specialist I	8	46,983	58,729	70,475
Telecommunications Assistant Supervisor	8	46,983	58,729	70,475
Tax Appraiser I	8	46,983	58,729	70,475
Chief Finance Accounting Tech /Payroll	9	49,333	61,666	73,999
Deputy Sheriff II	9	49,333	61,666	73,999
E911 Addressing Technician	9	49,333	61,666	73,999
Jail Supervisor	9	49,333	61,666	73,999
Senior Center Director I	9	49,333	61,666	73,999
Aquatics Director	10	51,800	64,750	77,700
Assistant Athletic Director	10	51,800	64,750	77,700
Child Services Enforcement Supervisor I	10	51,800	64,750	77,700
Detective	10	51,800	64,750	77,700
Domestic Violence Officer	10	51,800	64,750	77,700
Home Delivered Meals Coordinator	10	51,800	64,750	77,700
License Tag Director	10	51,800	64,750	77,700
Maintenance Tech Crew Chief	10	51,800	64,750	77,700
Recreation Specialist II	10	51,800	64,750	77,700
Senior Center Director II	10	51,800	64,750	77,700
Social Worker II	10	51,800	64,750	77,700
Tax Appraiser II	10	51,800	64,750	77,700
Telecommunications Supervisor	10	51,800	64,750	77,700
Veteran Service Officer	10	51,800	64,750	77,700
Assistant Chief Jailer	11	54,389	67,986	81,584
Clerk to the Board	11	54,389	67,986	81,584
Code Enforcement Officer I	11	54,389	67,986	81,584
Deputy Sheriff-Sergeant	11	54,389	67,986	81,584
Deputy Sheriff-Sergeant-Civil	11	54,389	67,986	81,584
Emergency Mgmt Coord/Fire Marshal	11	54,389	67,986	81,584
Human Resources Coordinator	11	54,389	67,986	81,584
Maintenance Mechanic Crew Chief	11	54,389	67,986	81,584

Planner I	11	54,389	67,986	81,584
Planner/Development Coordinator	11	54,389	67,986	81,584
POA CAP Case Manager	11	54,389	67,986	81,584
Sergeant Detective	11	54,389	67,986	81,584
Assistant Communications Director	12	57,109	71,387	85,664
Athletic Director	12	57,109	71,387	85,664
Board of Elections Director	12	57,109	71,387	85,664
Code Enforcement Officer II	12	57,109	71,387	85,664
Information Systems Technician	12	57,109	71,387	85,664
RN/Cap Case Manager	12	57,109	71,387	85,664
Social Worker III	12	57,109	71,387	85,664
Appraisal Director/Re-evaluation Coordinator	13	59,965	74,956	89,947
Assistant Parks and Recreation Director	13	59,965	74,956	89,947
Code Enforcement Officer III	13	59,965	74,956	89,947
Deputy Sheriff-Lieutenant	13	59,965	74,956	89,947
In-Home Services Supervisor	13	59,965	74,956	89,947
Lieutenant-Civil	13	59,965	74,956	89,947
Planner II	13	59,965	74,956	89,947
Social Worker I/A/T	13	59,965	74,956	89,947
Tax Collections Director	13	59,965	74,956	89,947
Chief Code Enforcement Officer	14	62,963	78,704	94,444
Chief Detention Officer	14	62,963	78,704	94,444
PC/Network Specialist	14	62,963	78,704	94,444
Chief Detective Captain	15	66,111	82,638	99,166
Deputy Sheriff-Captain	15	66,111	82,638	99,166
Emergency Services Director	15	66,111	82,638	99,166
Human Resources Manager	15	66,111	82,638	99,166
Major - Chief Deputy	16	69,417	86,771	104,125
Parks and Recreation Director	16	69,417	86,771	104,125
Project on Aging Director	16	69,417	86,771	104,125
Register Of Deeds	16	69,417	86,771	104,125
Social Worker Supervisor III	16	69,417	86,771	104,125
	17	72,887	91,109	109,330
	18	76,532	95,665	114,798
	19	80,359	100,448	120,538
	20	84,377	105,471	126,565
Maintenance Director	21	88,595	110,744	132,893
Operations Services Director	21	88,595	110,744	132,893
	22	93,024	116,281	139,537
Planning & Inspections/EDC Director	23	97,676	122,095	146,514
Tax Administrator	23	97,676	122,095	146,514
County Sheriff	24	102,560	128,200	153,840
Finance Director	24	102,560	128,200	153,840
Information Technology Director	24	102,560	128,200	153,840
Social Services Director	25	107,688	134,609	161,531



Watauga County Adopted Budget Fiscal Year 2023-2024

Adopted June 22, 2023