

WATAUGA COUNTY

ADOPTED BUDGET

FISCAL YEAR 2012-2013



BOARD OF COMMISSIONERS

NATHAN A. MILLER, CHAIRMAN

VINCE GABLE, VICE-CHAIRMAN

DAVID BLUST

JIM DEAL

TIM FUTRELLE

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FY 2012/13**

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 19th day of June, 2012, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SEC. I

GENERAL FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
<u>Taxes, Ad Valorem</u>	
Taxes, FY 2012/13	\$26,730,605
Taxes, Prior Years	\$500,000
Tax Advertising & Interest	\$130,000
<u>Taxes, Other</u>	
1% Local Option Sales	\$4,959,375
1983-1/2% Local Option Sales	\$2,095,500
1986-1/2% Local Option Sales	\$2,511,215
Real Prop. Transfer Tax (Excise Stamps)	\$300,000
ABC 5 cents per Bottle	\$18,500
Privilege License Tax-Cable TV	\$335,000
Gross Receipts Tax-Vehicles	\$30,000
Gross Receipts-Heavy Equip.	\$6,500
<u>Intergovernmental Revenues</u>	
Payments in Lieu of Taxes	\$20,000
Court Facilities Fees	\$135,000
<u>Permits and Fees</u>	
Gun Permits	\$5,000
Serving Civil Summons	\$50,000
Jail & Officer's Fees	\$20,000
Drug Fees Awarded By Court	\$2,000
Gun Storage Fee-Domestic Violence	\$2,500
Inspection Fees	\$180,000
Register of Deeds Fees	\$280,000
Register of Deeds Fees-Supplemental 10% Fee	\$34,000
Fire Inspection Fees	\$3,000
Occupany Tax Collections Fee	\$18,000
Concealed Weapons permits	\$20,000
Concealed Weapons-Fingerprints	\$5,000
<u>Investment Earnings</u>	
Interest Earned on Investments	\$75,000
<u>Restricted Intergovernmental</u>	
Emergency Management Grant	\$30,000
Veterans Service Grant	\$1,400
Soil & Water Conservation Grant	\$3,600
Soil Technician Cost Share Program	\$24,000
Juvenile Crime Prevention Council Grant	\$111,170
Project on Aging	
-In Home Services (Social Services)	\$15,340
-HCCBG	\$261,640
-Medicaid Reimbursement & Fees	\$100,000
-Donations	\$18,000
-USDA	\$25,000
National Forest Service-Schools	\$575

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Functional Revenues

Recreation Program Revenues	
Facility Rentals	\$7,200
Aquatics	\$71,000
Athletics	\$130,000
Special Populations	\$40,000
Special Programs	\$28,000
Senior Games	\$6,000
Donations	\$1,000
Sales & Services	
TDA Financial Services	\$12,000
Blowing Rock Communications Fee	\$165,015
Sales of Tax Maps	\$750
Town Tax Accounts	\$101,700
NC DMV Fees	\$75,000
Passport Fees/Photos	\$13,000
Reimbursement for Prisoners	\$6,000
Tag Office Notary Fees	\$28,000
Data Processing	\$200
Sale of Fixed Assets	\$35,000
Election Revenues	\$500
Medical Fees-Inmates	\$4,000
Miscellaneous Revenues	
Other Miscellaneous Revenues	\$54,410
Rents	\$150,000
Inmate Phone Rev.	\$19,000
Sales Tax Hold Harmless -Medicaid Relief	\$675,000
911 Implementation/Addressing Fee	\$57,770
Medical Director	\$12,000
Appropriations of Fund Balance	
New Appropriations	\$650,000
Register of Deeds Enhancement Fund	\$28,463

**TOTAL REVENUES-
GENERAL FUND \$41,427,928**

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B. Expenditures Authorized

General Government

Governing Body	\$62,897
Administration	\$320,276
Finance	\$356,487
Tax Administration	\$1,154,249
Tax Revaluation	\$226,817
License Plate Agency	\$157,307
Legal Services	\$65,500
Court Facilities	\$1,500
Elections	\$321,692
Register of Deeds	\$473,060
General Administration	\$1,026,906
Information Technology	\$762,858
Total	\$4,929,549

General Services

Maintenance	\$994,513
Public Buildings	
- Courthouse	\$122,225
- East Annex - Rock Building	\$30,671
- Administration	\$25,225
- EMS	\$1,000
- Hannah	\$6,745
- NRSA Houses	\$2,500
- Health Department	\$54,156
- Appalcart	\$2,100
- Library	\$52,460
- Old CCC&TI	\$1,735
- Western Watauga Community Center	\$61,119
- Parking Lots	\$1,700
- West Annex	\$69,410
- Human Services Center	\$86,251
- Appalachian Enterprise Center	\$14,325
- Law Enforcement Center	\$206,730
- Old High School	\$650,000
- Recreation Administration Offices	\$2,000
- Aquatics Center	\$144,305
- Optimist/Maintenance Facility	\$35,576
- Fields/Parks	\$58,090
- Old Cove Creek School/Gym	\$16,635
- Brookshire Road Park	\$18,850
- Anne Marie Drive Fields	\$23,925
- Brookshire Soccer Complex	\$14,225
Total	\$2,696,471

Public Safety

Sheriff	\$3,231,768
Jail	\$1,973,736
Emergency Services	\$728,528
Emergency Management/Fire Protection	\$662,024
Planning & Inspections	\$571,528
Medical Examiner	\$25,000
Ambulance	\$985,520
Animal Care & Control	\$123,826
Forestry	\$53,635
Total	\$8,355,565

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<u>Economic & Physical Development</u>	Appalcart	\$67,495	
	Economic Development Commission	\$48,500	
	Cooperative Extension Service	\$246,191	
	Soil Conservation	\$123,655	
	Special Appropriations	\$405,131	
	Total	\$890,972	
<u>Human Services</u>	Public Health	\$568,183	
	Mental Health	\$221,194	
	Project on Aging	\$1,210,060	
	Veteran's Service	\$109,032	
		Total	\$2,108,469
<u>Education</u>	Watauga County Board of Education - Current Expense	\$12,180,620	
	Caldwell Community College & Technical Institute - Watauga Division - Current Expense	\$810,980	
		Total	\$12,991,600
<u>Cultural and Recreational</u>	Library	\$495,000	
	Recreation	\$885,532	
		Total	\$1,380,532
<u>Transfers to Other Funds</u>	Transfer to Public Assistance Fund	\$1,484,731	
	Transfer to Debt Service Fund	\$6,590,039	
		Total	\$8,074,770
Total Expenditures- General Fund		<u>\$41,427,928</u>	

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SEC. II

PUBLIC ASSISTANCE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Federal & State Grants	\$3,458,855
	Misc. Revenue	\$24,680
	Transfers from General Fund	\$1,484,731
	Interest Earned on Investments	\$63,485
	Total Revenues- Public Assistance Fund	<u>\$5,031,751</u>

<i>B. Expenditures Authorized:</i>	Administration	\$2,854,553
	Child Support Enforcement Programs	\$188,004
		\$1,989,194
	Total Expenditures- Public Assistance Fund	<u>\$5,031,751</u>

SEC. III

CAPITAL RESERVE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Appropriation of Fund Bal-School Debt Service	\$1,500,000
	Total Revenues- Capital Reserve Fund	<u>\$1,500,000</u>

<i>B. Expenditures Authorized:</i>	Transfer to Debt Service Fund	\$1,500,000
	Total Expenditures- Capital Reserve Fund	<u>\$1,500,000</u>

SEC. IV

FEDERAL SUBSTANCE ABUSE TAX FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Equitable Sharing Funds	\$14,000
	Total Revenues- Federal Substance Abuse Tax Fund	<u>\$14,000</u>

<i>B. Expenditures Authorized:</i>	Capital Outlay	\$14,000
	Total Expenditures- Federal Substance Abuse Tax Fund	<u>\$14,000</u>

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SEC. V

STATE SUBSTANCE ABUSE TAX FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Interest Earned on Investments	\$200
	Controlled Substance Tax	\$20,000
	Total Revenues- State Substance Abuse Tax Fund	<u>\$20,200</u>
<i>B. Expenditures Authorized:</i>	Operations	\$20,200
	Total Expenditures- State Substance Abuse Tax Fund	<u>\$20,200</u>

SEC. VI

EMERGENCY TELEPHONE SURCHARGE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Emergency Telephone Surcharge	\$251,533
	Fund Balance Appropriated	\$51,152
	Total Revenues- Emergency Telephone Surcharge Fund	<u>\$302,685</u>
<i>B. Expenditures Authorized:</i>	Implemental Functions	\$142,585
	Software	\$23,000
	Employee Training	\$5,100
	Furniture & Phone	\$113,000
	Hardware	\$19,000
	Total Expenditures- Emergency Telephone Surcharge Fund	<u>\$302,685</u>

SEC. VII

RURAL FIRE SERVICE DISTRICT FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Interest on Delinquent Taxes	\$3,785
	Prior Years-Boone Rural	\$25,000
	Prior Years-Foscoe Rural	\$1,250
	Prior Years-Shawneehaw Rural	\$90
	Prior Years-Beech Mtn Rural	\$30
	Taxes-Ad Valorem - 2012/13 Boone Rural	\$717,338
	Taxes-Ad Valorem - 2012/13 Foscoe Rural	\$66,422
	Taxes-Ad Valorem - 2012/13 Shawneehaw Rural	\$4,949
	Taxes-Ad Valorem - 2012/13 Cove Creek Rural	\$302
	Taxes-Ad Valorem - 2012/13 Beech Mtn. Rural	\$1,718
	Total Revenues- Rural Fire Serv. Dist. Fund	<u>\$820,884</u>
<i>B. Expenditures Authorized:</i>	Payable to Boone Rural Fire Service District	\$745,838
	Payable to Foscoe Rural Fire Service District	\$67,922
	Payable to Shawneehaw Rural Fire Service District	\$5,069
	Payable to Cove Creek Rural Fire Service District	\$302
	Payable to Beech Mtn. Rural Fire Service District	\$1,753
	Total Expenditures- Rural Fire Serv. Dist. Fund	<u>\$820,884</u>

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SEC. VIII

FIRE TAX DISTRICTS FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Interest on Delinquent Taxes	\$9,860
Prior Year Taxes - Foscoe	\$7,500
Ad Valorem Taxes 2012/13 Foscoe	\$444,235
Prior Year Taxes - Beaver Dam	\$2,000
Ad Valorem Taxes - 2012/13 Beaver Dam	\$104,258
Prior Year Taxes-Stewart Simmons	\$7,000
Ad Valorem Taxes-FY 2012/13 Stewart Simmons	\$141,187
Prior Year Taxes - Zionville	\$2,200
Ad Valorem Taxes - 2012/13 Zionville	\$102,071
Prior Year Taxes-Cove Creek	\$7,200
Ad Valorem Taxes - 2012/13 Cove Creek	\$212,871
Prior Year Taxes - Shawneehaw	\$3,000
Ad Valorem Taxes - 2012/13 Shawneehaw	\$88,287
Prior Year Taxes-Meat Camp	\$3,200
Ad Valorem Taxes-FY 2012/13 Meat Camp	\$196,452
Prior Year Taxes - Deep Gap	\$4,800
Ad Valorem Taxes - 2012/13 Deep Gap	\$168,453
Prior Year Taxes - Todd	\$800
Ad Valorem Taxes - 2012/13 Todd	\$61,017
Prior Year Taxes - Blowing Rock	\$7,500
Ad Valorem Taxes - 2012/13 Blowing Rock	\$454,021
Prior Year Taxes-Meat Camp/Creston	\$250
Ad Valorem Taxes-FY 2012/13 Meat Camp/Creston	\$2,498

**Total Revenues-
Fire Districts Fund** **\$2,030,661**

B. Expenditures Authorized:

Payable to Foscoe Fire District	\$453,435
Payable to Beaver Dam Fire District	\$106,988
Payable to Stewart Simmons Fire District	\$149,287
Payable to Zionville Fire District	\$105,121
Payable to Cove Creek	\$221,371
Payable to Shawneehaw Fire District	\$91,797
Payable to Meat Camp Fire District	\$200,452
Payable to Deep Gap Fire District	\$174,253
Payable to Todd Fire District	\$62,072
Payable to Blowing Rock Fire District	\$463,061
Payable to Creston Fire District	\$2,823

**Total Expenditures-
Fire Districts Fund** **\$2,030,661**

SEC. IX

Watauga District U TDA

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Occupancy Tax	\$800,000

**Total Revenues-
Watauga District U TDA** **\$800,000**

B. Expenditures Authorized:

Admn. Exp.-Occ. Tax Collections	\$18,000
Pay to Watauga Dist. U TDA	\$782,000

**Total Expenditures-
Watauga District U TDA** **\$800,000**

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SEC. X

DEBT SERVICE

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Transfer from General Fund	\$5,289,992
	Transfer from General Fund - Sales Tax -Schools	\$1,300,047
	Transfer from Cap. Reserve Fund	\$1,500,000
	Transfer from Solidwaste Fund	\$57,653
	Total Revenues- Debt Service Fund	<u>\$8,147,692</u>
<i>B. Expenditures Authorized:</i>	Debt Service-Education	\$7,392,045
	Debt Service-Other	\$755,647
	Total Expenditures- Debt Service Fund	<u>\$8,147,692</u>

SEC. XI

SOLID WASTE ENTERPRISE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Landfill/Greenbox User Fee Interest & Advertising	\$16,000
	Landfill Tipping Fees	\$1,300,000
	Landfill User Fees	\$1,783,000
	Green Box User Fees	\$492,000
	Tire Disposal Tax	\$45,000
	Solid Waste Disposal Tax	\$20,000
	Residential Tire Disposal	\$3,500
	White Goods	\$14,000
	Solid Waste Reduction Grant	\$14,200
	Dumpster Pickup	\$16,843
	Interest Earnings	\$5,000
	Rents	\$1,200
	Sale of Recycled Scrap	\$350,000
	Sale of Fixed Assets	\$30,000
	Total Revenues- Solid Waste Enterprise Fund	<u>\$4,090,743</u>
<i>B. Expenditures Authorized:</i>	Sanitation Department	\$3,812,794
	Recycling	\$150,687
	Debt Service	\$69,609
	Transfer to Debt Service Fund	\$57,653
	Total Expenditures- Solid Waste Enterprise Fund	<u>\$4,090,743</u>

SEC. XII

FOSCOE FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$910,971,500 and an established 97.53% collection rate, which does not exceed the collection rate experienced during the 2010/11 fiscal year.

SEC. XIII

DEEP GAP FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Deep Gap Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$352,560,200 and a 95.56% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

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SEC. XIV

BOONE RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Boone Rural Fire Service District for this fiscal year 2012/13. This rate is based on a total base valuation of \$1,481,490,400 and a 96.84% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XV

FOSCOE RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Rural Fire Service District for this fiscal year 2012/13. This rate is based on total base valuation of \$137,363,900 and a 96.71% collection rate which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XVI

COVE CREEK RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Rural Fire Service District for this fiscal year 2012/13. This rate is based on a total base valuation of \$583,700 and a 100% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XVII

SHAWNEEHAW RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Rural Fire Service District for this fiscal year 2012/13. This rate is based on a total base valuation of \$10,247,300 and a 96.6% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XVIII

BEECH MTN. RURAL FIRE SERVICE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beech Mountain Rural Fire Service District for this fiscal year 2012/13. This rate is based on a total base valuation of \$3,441,900 and a 99.83% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XIX

TODD FIRE DISTRICT TAX

An ad valorem tax rate of \$0.07 per \$100 at full valuation is hereby established as the official tax rate for the Todd Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$89,000,000 and a 97.94% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XX

BEAVER DAM FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beaver Dam Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$217,250,000 and a 95.98% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XXI

BLOWING ROCK RURAL FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Blowing Rock Rural Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$926,100,000 and a 98.05% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XXII

SHAWNEEHAW FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$183,587,800 and a 96.18% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XXIII

ZIONVILLE FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Zionville Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$215,136,300 and a 94.89% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

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SEC. XXIV

COVE CREEK FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$442,100,000 and a 96.30% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XXV

MEAT CAMP/CRESTON FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$405,599,700 and a 96.87% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp/Creston Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$9,639,500 and a 86.38% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XXVI

STEWART SIMMONS FIRE DISTRICT TAX

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Stewart Simmons Fire District for this fiscal year 2012/13. This rate is based on a total base valuation of \$298,114,300 and a 94.72% collection rate, which does not exceed the collection rate experienced in the 2010/11 fiscal year.

SEC. XXVII

COUNTY TAX RATE ESTABLISHED

An ad valorem tax rate of \$0.313 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for this fiscal year 2012/13. This rate is based on a total base valuation of \$8,795,190,000 and an estimated 97.10% collection rate, which does not exceed the collection rate experienced during the 2010/11 fiscal year.

SEC. XXVIII

SOLID WASTE FEES ESTABLISHED

Commercial & Other Non-Residential Tipping Fees - \$49 per ton (includes scrap metal & demolitions)
Waste amounts less than one ton will be charged a prorated fee of \$49 per ton
Residential Landfill Fee (per residence County-wide) - \$62 per year
Green Box Fee (per residence, non-municipal only) - \$25 per year
Brush/Stump tipping fee - \$42.00 ton
Small animal carcass disposal fee - \$5.00
Large animal carcass disposal fee - \$25.00
Tire trailer rental - \$75.00 per trailer drop

SEC. XXIX

PLANNING, INSPECTIONS FEES ESTABLISHED

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

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SEC. XXX

FIRE CODE FEES AND PENALTIES ESTABLISHED

Special User Permits for Specific Times:	
Fireworks-Public Display	\$25
Tents & Air Structures (30 day maximum)	\$25
Temporary kiosks or Merchandising Displays	\$25
Insecticide fogging or fumigation	\$25
Explosive Materials:	
Blasting Permits:	
Annually (1 Year)	\$100
48 Hours	\$40
Special Assembly:	
Gun show, craft show, etc	\$25
Bowling Pin & Alley:	
Resurfacing & Refinishing	\$25
Any other Special Function:	Requiring Fire Prevention
Bureau inspection & Approval	\$25
Special Test, Inspections and Services:	
Fire Report Copies	\$2
Existing Systems Tests:	
Sprinkler Certification Test	\$25
Fire Alarm Testing	\$25
Standpipe Cert. Test	\$25
Grease Removal Test	\$25
Fixed Fire Suppression Test	\$25
Day Care Inspection	\$25
Residential Custodial Care & Nursing Homes	\$25
Certification of Occupancy Inspections	\$25
Underground Storage Tanks:	
Removal (per tank)	\$30
New Installations (per tank)	\$50
Hydrant Installations:	
private contractors only	\$30
New Sprinkler Systems:	
Per square foot	\$0.05
Sprinkler Renovations	\$50
Standpipes	\$30
New Alarm Systems	\$35
Alarm System Renovations	\$50
Fixed Fire Suppression Systems	\$35
Renovations to the systems	\$25
Fire Marshall Fire Reports	\$5

SEC. XXXI

**SPECIAL AUTHORIZATION - COUNTY MANAGER AS
BUDGET OFFICER**

- A. The County Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The County Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board at the next regularly scheduled Board meeting.
- C. He may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers established in the budget document, may be accomplished without recourse to the Board.
- E. The County Manager (Budget Officer) shall be compensated \$4,119.23 salary on a bi-weekly basis for FY 2012/13.

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SEC. XXXII

RESTRICTIONS - COUNTY MANAGER (BUDGET OFFICER)

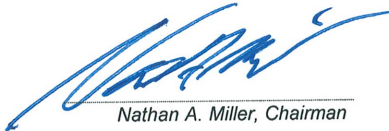
- A. The interfund transfers of monies, except as noted in XXXII (paragraphs C and D), shall be accomplished by Board authorization only.
- B. Salary increases shall be granted in accordance with the official pay plan of Watauga County, duly adopted by the Board of Commissioners.
- C. Utilization of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

SEC. XXXIII

UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance and the Budget Document shall be the basis of the financial plan for the Watauga County Government during the 2012/13 fiscal year. The Budget Officer shall administer the budget, and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

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


Nathan A. Miller, Chairman

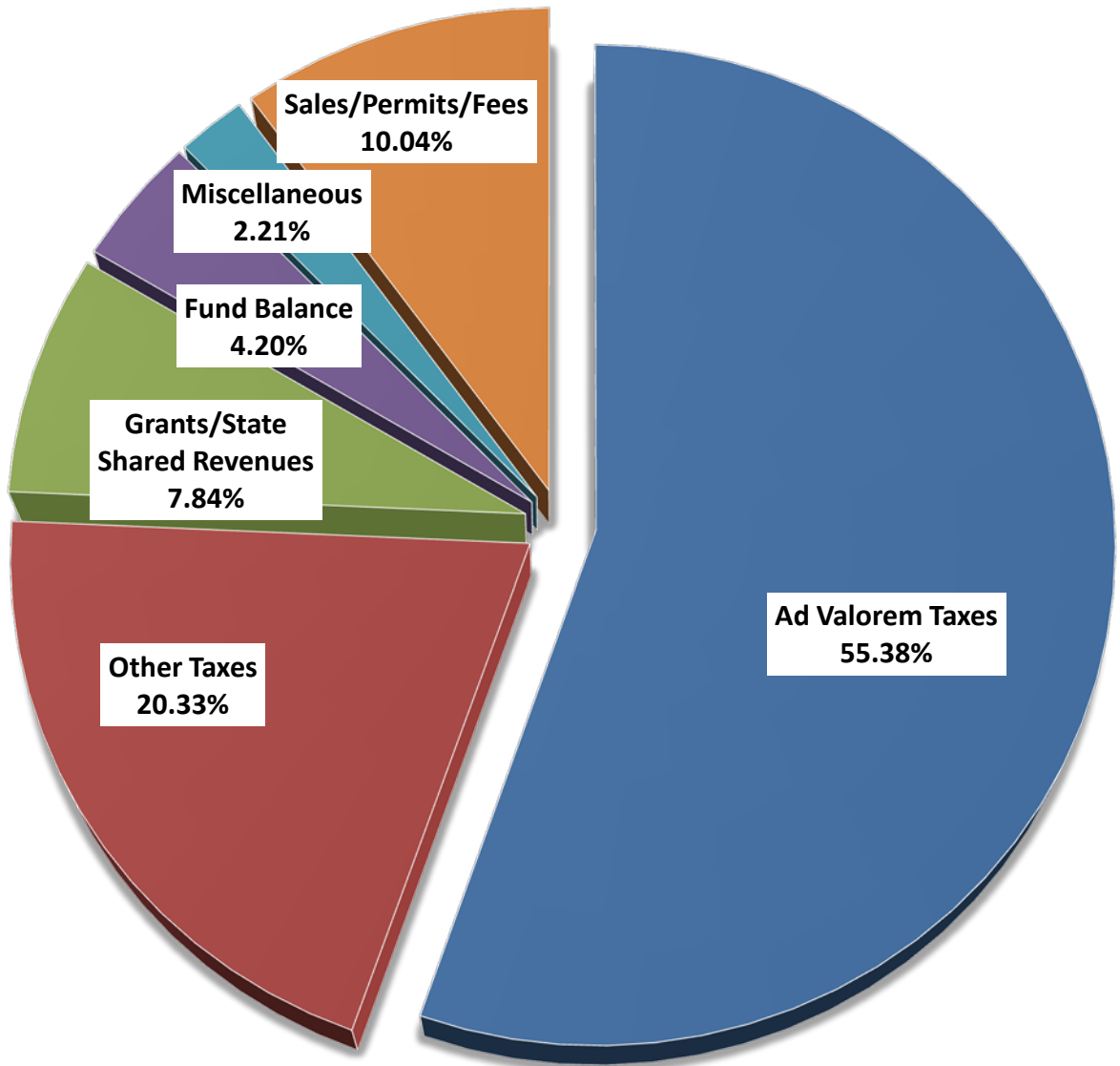
ATTEST:


Anita Fogle, Clerk to the Board

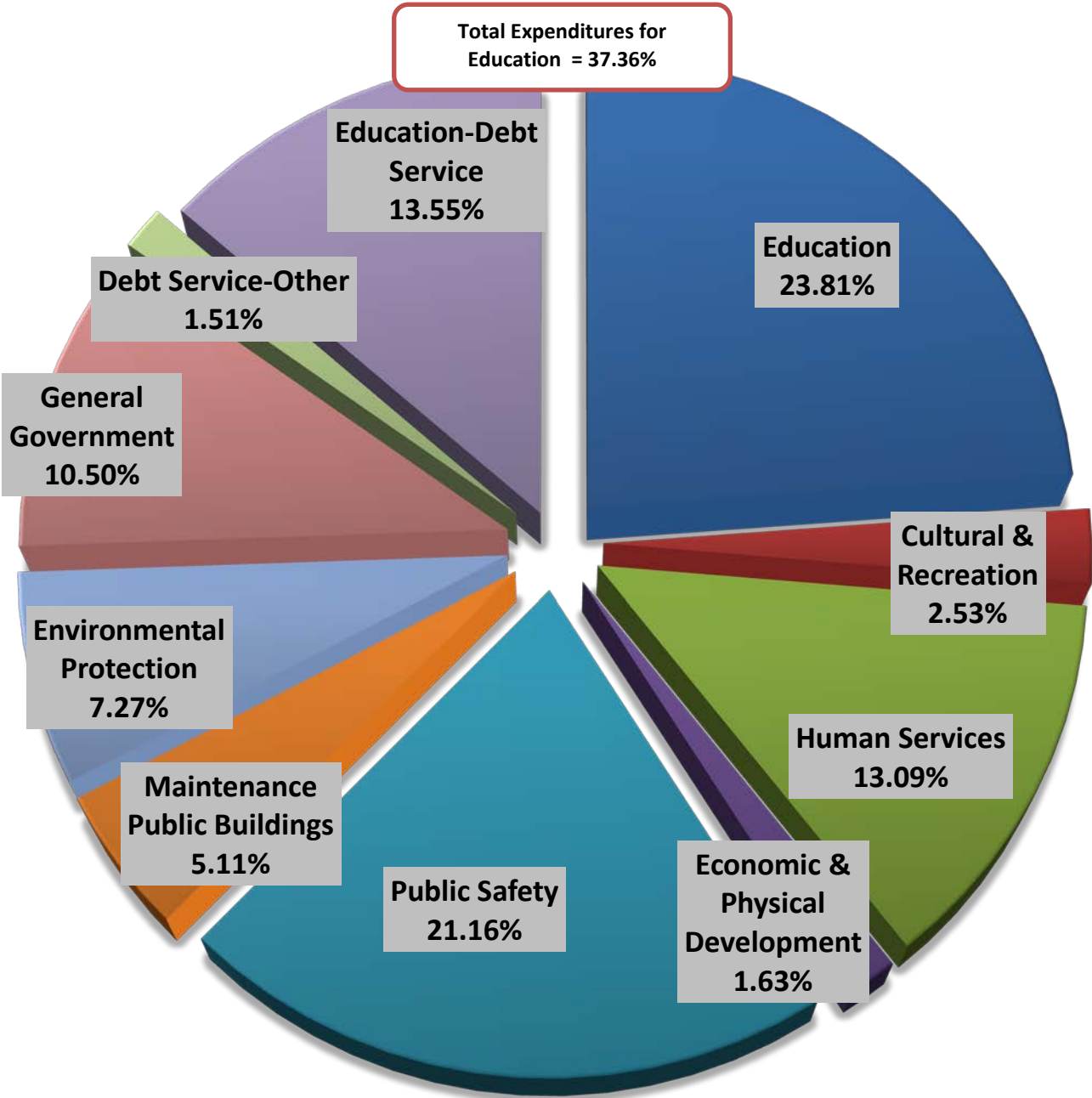
(SEAL)



**WATAUGA COUNTY REVENUES
FY 2012-2013**



WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2012-2013



Index

FY 2012/13 Adopted Budget

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GENERAL FUND REVENUES						
TAXES AD VALOREM						
10-3100-318000	INTEREST ON DELINQUENT TAXES	-125,000	-130,000	-130,000	-130,000	-130,000
10-3100-318800	TAXES AD VALOREM-PRIOR YEARS.	-400,000	-450,000	-500,000	-500,000	-500,000
10-3101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,444,685	-26,482,085	-26,730,605	-26,730,605	-26,730,605
TOTAL TAXES AD VALOREM		-\$26,969,685	-\$27,062,085	-\$27,360,605	-\$27,360,605	-\$27,360,605
OTHER TAXES						
10-3200-323100	1% LOCAL OPTION SALES TAX-39	-5,337,935	-4,732,000	-4,959,375	-4,959,375	-4,959,375
10-3200-323200	1/2% LOCAL OPTION SALES TAX-40	-1,894,227	-1,874,500	-2,095,500	-2,095,500	-2,095,500
10-3200-323300	1/2% LOCAL OPTION SALES TAX-42	-1,867,053	-2,650,000	-2,511,215	-2,511,215	-2,511,215
10-3300-353100	HOLD HARMLESS-MEDICAID RELIEF	-350,000	-465,000	-675,000	-675,000	-675,000
10-3200-324000	REAL PROP.TRANS./EXCISE STAMPS	-320,000	-300,000	-300,000	-300,000	-300,000
10-3200-326100	CABLE TV FRANCHISE TAX	-325,000	-350,000	-325,000	-325,000	-335,000
10-3200-326600	ABC BOTTLE TAX	-15,000	-18,500	-18,500	-18,500	-18,500
10-3200-341401	GROSS RECEIPTS TAX	-30,000	-30,000	-30,000	-30,000	-30,000
10-3414-341406	GROSS RECEIPTS-HEAVY EQUIPMENT	-7,500	-7,500	-6,500	-6,500	-6,500
10-3270-312006	OCCUPANCY TAX COLLECTION ADMIN FEE	-17,500	-17,500	-18,000	-18,000	-18,000
TOTAL OTHER TAXES		-10,164,215	-10,445,000	-10,939,090	-10,939,090	-10,949,090
INTERGOVERNMENTAL REVENUES						
10-3300-343106	DOMESTIC VIOLENCE-NCDCCPS	-47,062	-10,145	0	0	0
10-3300-343107	USDOJ - BULLETPROOF VESTS	0	-3,250	0	0	0
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-30,000	-30,000	-30,000	-30,000	-30,000
10-3300-349600	SOIL & WATER STATE GRANT	-3,800	-3,600	-3,600	-3,600	-3,600
10-3300-349601	SOIL CONSERVATION TECH COST SHARE	-25,000	-24,000	-24,000	-24,000	-24,000
10-3300-358200	VETERANS SERVICE GRANT	-2,000	0	-1,400	-1,400	-1,400
10-3300-333000	JPCP STATE GRANT FUNDS	0	0	-111,170	-111,170	-111,170
10-3300-359110	PUBLIC.SCHOOLS NAT.FOREST SERVICE	-500	-575	-575	-575	-575
10-3315-332300	COURT FACILITIES FEES	-133,400	-133,400	-135,000	-135,000	-135,000
10-3311-320000	PAYMENT IN LIEU OF TAXES	-13,000	-20,000	-20,000	-20,000	-20,000
TOTAL INTERGOVERNMENTAL REVENUES		-\$254,762	-\$224,970	-\$325,745	-\$325,745	-\$325,745

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
MISCELLANEOUS REVENUES						
10-3839-386000	RENTS	-62,000	-62,000	-150,000	-150,000	-150,000
10-3839-389000	OTHER	-25,000	-40,000	-54,883	-54,883	-54,410
10-3839-389001	COPY REVENUE-REG.OF DEEDS	-7,000	-7,000	0	0	0
10-3839-389002	MISC. REVENUE-MEDICAL DIRECTOR	-12,000	-12,000	-12,000	-12,000	-12,000
10-3839-389003	INMATE PHONE COMMISSION	-10,000	-13,000	-19,000	-19,000	-19,000
10-3432-343202	MEDICAL FEES-INMATES	-5,000	-2,500	-4,000	-4,000	-4,000
10-3839-389911	911 IMPLEMENTATION/ADDRESSING FEE	0	-57,585	-57,770	-57,770	-57,770
10-3831-349100	INTEREST ON INVESTMENTS	-100,000	-100,000	-75,000	-75,000	-75,000
TOTAL MISCELLANEOUS REVENUES		-\$221,000	-\$294,085	-\$372,653	-\$372,653	-\$372,180
TRANSFER FROM OTHER FUNDS						
10-3980-398000	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
10-3980-398121	TRAN. FROM CAPITAL PROJECTS	-69,825	-620,000	0	0	0
TOTAL TRANSFER FROM OTHER FUNDS		-\$69,825	-\$620,000	\$0	\$0	\$0
FUND BALANCE APPROPRIATED						
10-3991-399100	FUND BAL APPROP/ORIGINAL BUDGET	-981,573	-1,994,812	-16,032,739	-622,471	-650,000
10-3991-399100	FUND BAL APPROP/DEBT SERVICE PLAN	0	-4,139,370	0	0	0
10-3991-399103	FUND BAL APPROP/ROD ENHANCEMENT	-79,686	-68,655	-28,463	-28,463	-28,463
TOTAL FUND BALANCE APPROPRIATED		-\$1,061,259	-\$6,202,837	-\$16,061,202	-\$650,934	-\$678,463
TOTAL GENERAL FUND REVENUES		-\$40,465,405	-\$46,494,896	-\$56,821,590	-\$41,390,872	-\$41,427,928

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
TAX ADMINISTRATION						
10-4140-412100	SALARIES-REGULAR	754,244	731,032	692,833	692,833	687,833
10-4140-412600	SALARIES-PART-TIME	6,000	6,000	28,000	26,000	26,000
10-4140-412801	CELLPHONE ALLOWANCE	2,880	2,880	2,880	1,920	1,920
10-4140-418100	SOCIAL SECURITY EXPENSE	60,340	59,193	57,897	57,660	57,260
10-4140-418200	LOCAL GOV'T RETIREMENT EXPENSE	49,026	51,903	48,498	48,498	48,148
10-4140-418300	HEALTH INSURANCE EXPENSE	115,855	116,400	111,750	111,750	111,750
10-4140-418600	WORKER'S COMPENSATION	7,651	7,399	7,000	7,000	7,000
10-4140-418900	OTHER FRINGE-401K	37,712	36,552	34,786	34,738	34,488
10-4140-418901	OTHER FRINGE-457	6,120	5,760	5,400	5,400	5,400
10-4140-425100	MOTOR FUELS AND LUBRICANTS	9,000	7,000	10,200	8,000	8,000
10-4140-425200	TIRES	750	750	750	750	750
10-4140-426000	OFFICE SUPPLIES	7,000	5,000	5,000	4,500	4,500
10-4140-427000	PURCHASES FOR RESALE	970	500	500	500	500
10-4140-431100	TRAVEL-MILEAGE	2,500	2,500	3,000	2,500	2,500
10-4140-431200	TRAVEL-SUBSISTENCE	4,650	3,000	4,600	4,000	4,000
10-4140-432500	POSTAGE	51,578	55,000	67,000	55,000	55,000
10-4140-434100	PRINTING	30,364	37,500	62,000	52,000	52,000
10-4140-435200	MAINT.& REPAIR-EQUIPMENT	2,000	1,000	0	0	0
10-4140-435300	MAINT.& REPAIR-VEHICLES	2,500	1,500	1,500	1,500	1,500
10-4140-437000	ADVERTISING	7,500	7,000	7,000	7,000	7,000
10-4140-439500	EMPLOYEE TRAINING	7,550	3,500	3,500	3,500	3,500
10-4140-445300	INSURANCE-FIDELITY BONDS	450	450	450	450	450
10-4140-449100	DUES AND SUBSCRIPTIONS	2,000	1,000	1,000	1,000	1,000
10-4140-449900	MISC.-EXPENSE	750	750	750	750	750
10-4140-451000	CAPITAL OUTLAY-FURN & EQUIPMENT	0	0	41,000	0	0
10-4140-467000	BOARD MEMBER FEES	3,750	4,000	3,000	3,000	3,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
10-4140-469101	PROFESSIONAL SER.-LEGAL	10,000	12,000	12,000	8,000	8,000
10-4140-469500	CONTRACTED SERVICES	7,500	7,500	7,500	6,000	6,000
10-4140-469505	CONT. SERVICES - SCANNING	0	4,000	10,000	4,000	4,000
10-4140-469507	CONT.SER.-BUS.AUDIT	7,500	0	12,000	12,000	12,000
TOTAL TAX ADMINISTRATION		\$1,198,140	\$1,171,069	\$1,241,794	\$1,160,249	\$1,154,249
TAX REVALUATION						
10-4141-412100	SALARIES-REGULAR	32,676	33,656	41,297	41,297	41,297
10-4141-412600	SALARIES-PART-TIME	15,000	0	40,000	40,000	40,000
10-4141-418100	SOCIAL SECURITY EXPENSE	3,814	2,692	6,504	6,504	6,504
10-4141-418200	RETIREMENT-CONT.	2,124	2,390	2,891	2,891	2,891
10-4141-418300	HEALTH INSURANCE EXPENSE	6,815	7,275	7,450	7,450	7,450
10-4141-418600	WORKER'S COMPENSATION	477	101	250	250	250
10-4141-418900	OTHER FRINGE-DEFERRED COMP	1,634	1,683	2,065	2,065	2,065
10-4141-418901	OTHER FRINGE-457	360	360	360	360	360
10-4141-429000	OTHER SUPPLIES	3,500	1,500	10,500	4,500	4,500
10-4141-431100	TRAVEL-MILEAGE	500	500	500	500	500
10-4141-432100	TELEPHONE SERVICE	500	500	500	500	500
10-4141-437000	ADVERTISING	500	250	500	500	500
10-4141-469500	CONTRACTED SERVICES	16,000	0	120,000	120,000	120,000
TOTAL TAX REVALUATION		\$83,900	\$50,907	\$232,817	\$226,817	\$226,817

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
BOARD OF ELECTIONS						
10-4170-412100	SALARIES-REGULAR	111,275	114,613	116,905	116,905	116,905
10-4170-412600	SALARIES-PART-TIME	29,783	21,000	49,020	45,177	49,020
10-4170-418100	SOCIAL SECURITY EXPENSE	11,285	10,849	13,274	12,967	13,274
10-4170-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,233	8,138	8,183	8,183	8,183
10-4170-418300	HEALTH INSURANCE EXPENSE	20,445	21,825	22,350	22,350	22,350
10-4170-418600	WORKER'S COMPENSATION	423	407	650	650	650
10-4170-418900	OTHER FRINGE-401K	5,564	5,731	5,845	5,845	5,845
10-4170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	4,000	4,200	8,000	4,000	4,000
10-4170-431100	TRAVEL-MILEAGE	2,000	800	2,585	800	1,885
10-4170-431200	TRAVEL-SUBSISTENCE	3,500	1,845	6,170	1,845	5,400
10-4170-432100	TELEPHONE SERVICE	500	1,500	1,500	300	300
10-4170-432500	POSTAGE	7,000	8,000	9,000	9,000	9,000
10-4170-434100	PRINTING	20,000	24,440	26,900	26,900	26,900
10-4170-435200	MAINT.& REPAIR-EQUIPMENT	30,373	8,000	42,539	10,000	10,000
10-4170-437000	ADVERTISING	938	3,000	1,045	1,045	1,045
10-4170-439500	EMPLOYEE TRAINING	1,100	1,100	3,100	1,100	1,100
10-4170-441200	RENT-BUILDING	750	900	950	950	950
10-4170-449100	DUES AND SUBSCRIPTIONS	250	250	529	250	250
10-4170-449900	MISC.-EXPENSE	500	500	600	500	500
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	33,268	33,455	36,012	33,455	33,455
TOTAL BOARD OF ELECTIONS		\$300,867	\$281,233	\$365,837	\$312,902	\$321,692

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
GENERAL ADMINISTRATION						
10-4199-412101	SALARIES-PAY FOR PERFORMANCE	0	0	0	0	0
10-4199-418300	RETIREE HEALTH INSURANCE EXPENSE	112,776	112,776	112,776	112,776	112,776
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	30,000	40,000	45,000	45,000	45,000
10-4199-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
10-4199-432500	POSTAGE	30	30	20	20	20
10-4199-435200	MAINT.& REPAIR-EQUIPMENT	17,500	15,000	15,000	15,000	15,000
10-4199-445100	GENERAL LIABILITY & PROPERTY INS	275,000	260,000	250,000	250,000	250,000
10-4199-445101	INSURANCE-DEDUCTIBLE	5,000	5,000	0	0	0
10-4199-449100	DUES AND SUBSCRIPTIONS	37,000	40,000	40,000	40,000	40,000
10-4199-449900	MISC.-EXPENSE	37,500	37,500	37,500	36,650	36,650
10-4199-449901	WELLNESS PROGRAM	5,000	5,000	5,000	5,000	5,000
10-4199-449903	BLOOD BORNE PATHOGENS	1,500	1,500	1,000	1,000	1,000
10-4199-469103	PROFESSIONAL SERVICES-ARCHITECT	25,000	25,000	25,000	25,000	17,460
10-4199-469199	PROFESSIONAL SERVICES-OTHER	100,000	50,000	40,000	40,000	40,000
10-4199-469506	PARKING MANAGEMENT SERVICES	10,000	10,000	10,000	10,000	10,000
10-4199-499100	CONTINGENCY	405,108	735,630	450,000	450,000	450,000
10-4199-499103	HUMANE SOCIETY BLDG AGREEMENT	0	400,000	0	0	0
TOTAL GENERAL ADMINISTRATION		\$1,065,414	\$1,741,436	\$1,035,296	\$1,034,446	\$1,026,906

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
PUBLIC BUILDING-COURTHOUSE						
10-4261-421100	JANITORIAL SUPPLIES	3,100	3,300	7,600	3,500	3,500
10-4261-432100	TELEPHONE SERVICE	18,500	15,000	15,000	15,000	15,000
10-4261-433100	UTILITIES-ELECTRICITY	49,350	45,000	50,000	53,000	53,000
10-4261-433200	UTILITIES-FUEL OIL	3,750	0	8,500	4,000	4,000
104261-433300	UTILITIES-NATURAL GAS	12,000	10,000	10,000	10,000	10,000
10-4261-433400	UTILITIES-WATER	4,040	4,000	4,000	4,000	4,000
10-4261-433900	UTILITIES-DUMPSTER PICK-UP	1,092	0	0	0	0
10-4261-435100	MAINT & REPAIR-BUILDING	10,500	3,000	4,100	2,000	2,000
10-4261-435101	MAINT & REPAIR-GROUNDS	1,900	1,600	9,200	1,700	1,700
10-4261-435200	MAINT & REPAIR-EQUIPMENT	6,700	1,700	3,825	2,325	2,325
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	7,588	7,588	8,510	8,510	8,510
10-4261-458000	CAPITAL OUTLAY-BUILDING IMPROVEMENT	0	0	47,603	12,000	12,000
10-4261-469500	CONTRACTED SERVICES	3,615	6,190	6,190	6,190	6,190
TOTAL PUBLIC BUILDING-COURTHOUSE		\$122,135	\$97,378	\$174,528	\$122,225	\$122,225
PUBLIC BUILDING-ROCK BUILDING						
10-4262-421100	JANITORIAL SUPPLIES	2,500	2,300	2,400	2,400	2,400
10-4262-432100	TELEPHONE SERVICE	220	220	1,300	500	500
10-4262-433100	UTILITIES-ELECTRICITY	13,650	15,000	18,000	18,000	18,000
10-4262-433400	UTILITIES-WATER	1,440	1,440	1,440	1,440	1,440
10-4262-435100	MAINT & REPAIR-BUILDING	750	8,000	28,860	1,300	1,300
10-4262-435101	MAINT & REPAIR-GROUNDS	250	250	650	650	650
10-4262-435200	MAINT & REPAIR-EQUIPMENT	1,500	700	1,650	1,650	1,650
10-4262-444000	SERVICE & MAINTENANCE CONTRACT	2,565	2,515	2,931	2,931	2,931
10-4262-469500	CONTRACTED SERVICES	400	1,800	1,800	1,800	1,800
TOTAL PUBLIC BUILDING-ROCK BUILDING		\$23,275	\$32,225	\$59,031	\$30,671	\$30,671

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

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

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

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

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

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

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

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

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

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

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PUBLIC BUILDING-BROOKSHIRE PARK						
10-4285-421100	JANITORIAL SUPPLIES	775	775	825	825	825
10-4285-433100	UTILITIES - ELECTRICITY	6,510	5,500	5,500	5,500	5,500
10-4285-433400	UTILITIES - WATER	1,008	1,000	1,000	1,000	1,000
10-4285-435100	MAINT & REPAIR - BUILDING	500	0	500	500	500
10-4285-435101	MAINT & REPAIR - GROUNDS	1,500	3,220	3,150	3,150	3,150
10-4285-435200	MAINT & REPAIRS - EQUIPMENT	600	100	600	600	600
10-4285-445102	INSURANCE-FLOOD	0	0	625	625	625
10-4285-469500	CONTRACTED SERVICES	6,650	6,650	6,650	6,650	6,650
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		\$17,543	\$17,245	\$18,850	\$18,850	\$18,850
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX						
10-4287-421100	JANITORIAL SUPPLIES	500	804	1,000	1,000	1,000
10-4287-433100	UTILITIES-ELECTRICITY	17,282	4,000	16,000	4,000	4,000
10-4287-433400	UTILITIES-WATER	3,600	1,200	2,400	1,200	1,200
10-4287-435100	MAINT & REPAIR - BUILDING	500	250	0	0	0
10-4287-435101	MAINT & REPAIR - GROUNDS	4,300	2,110	1,200	1,200	1,200
10-4287-435200	MAINT & REPAIRS - EQUIPMENT	1,500	3,450	3,950	3,950	3,950
10-4287-449900	MISCELLANEOUS EXPENSE	4,500	0	0	0	0
10-4287-469500	CONTRACTED SERVICES	20,775	11,445	2,875	2,875	2,875
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		\$52,957	\$23,259	\$27,425	\$14,225	\$14,225
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS						
10-4286-421100	JANITORIAL SUPPLIES	500	500	500	500	500
10-4286-433100	UTILITIES-ELECTRICITY	12,310	5,000	4,000	4,000	4,000
10-4286-435101	MAINT & REPAIR - GROUNDS	5,000	4,000	12,000	10,000	10,000
10-4286-435200	MAINT & REPAIRS - EQUIPMENT	500	0	0	0	0
10-4286-469500	CONTRACTED SERVICES	6,925	9,425	9,425	9,425	9,425
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		\$25,235	\$18,925	\$25,925	\$23,925	\$23,925

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

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
EMERGENCY SERVICES						
10-4311-412100	SALARIES-REGULAR	336,365	353,785	480,377	480,377	480,377
10-4311-412801	CELL PHONE ALLOWANCE	0	0	960	960	480
10-4311-418100	SOCIAL SECURITY EXPENSE	26,909	28,303	38,507	38,507	38,469
10-4311-418200	LOCAL GOV'T RETIREMENT EXPENSE	21,864	26,534	33,694	33,694	33,660
10-4311-418300	HEALTH INSURANCE EXPENSE	68,150	72,750	96,850	96,850	96,850
10-4311-418600	WORKER'S COMPENSATION	1,009	1,061	1,444	1,444	1,444
10-4311-418900	OTHER FRINGE-401K	16,818	17,689	24,067	24,067	24,043
10-4311-418901	OTHER FRINGE-457	3,600	3,600	4,680	4,680	4,680
10-4311-421200	UNIFORMS	1,200	800	1,500	1,500	1,500
10-4311-425100	MOTOR FUELS	0	0	3,500	3,500	3,500
10-4311-429000	OTHER SUPPLIES	1,700	1,200	1,500	1,500	1,500
10-4311-429002	DCI LICENSES/FEES	4,900	4,900	1,500	1,500	1,500
10-4311-431100	TRAVEL-MILEAGE	800	500	500	500	500
10-4311-431200	TRAVEL-SUBSISTENCE	1,200	750	900	900	900
10-4311-432100	TELEPHONE SERVICE	15,750	15,750	15,750	15,750	15,750
10-4311-435300	MAINT.& REPAIR-VEHICLES	0	0	2,000	2,000	2,000
10-4311-435200	MAINT.& REPAIR-EQUIPMENT	500	500	10,000	10,000	10,000
10-4311-439500	EMPLOYEE TRAINING	1,000	1,000	1,300	1,300	1,300
10-4311-439900	DRUG TESTING	125	125	125	125	125
10-4311-444000	SERVICE & MAINT. CONTRACTS	4,674	7,500	7,500	7,500	7,500
10-4311-449100	DUES AND SUBSCRIPTIONS	260	200	200	200	200
10-4311-449900	MISC.-EXPENSE	200	200	250	250	250
10-4311-451000	CAPITAL OUTLAY - FURN & EQUIP	0	0	2,000	2,000	2,000
TOTAL EMERGENCY SERVICES		\$507,024	\$537,147	\$729,104	\$729,104	\$728,528

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
MEDICAL EXAMINER						
10-4360-469102	PROF.SERVICES-MEDICAL EXAMINERS	25,000	25,000	25,000	25,000	25,000
TOTAL MEDICAL EXAMINER		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
AMBULANCE & RESCUE SQUADS						
10-4370-432100	TELEPHONE SERVICE	1,700	1,700	1,700	1,700	1,700
10-4370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000	2,000
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	600	700	700	700	700
10-4370-469500	CONTRACTED SER.-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000	24,000
10-4370-469501	CONTRACTED SER.-WAT.MEDICS INC.	755,939	764,125	789,120	789,120	789,120
10-4370-469502	CONTRACTED SERV-AVERY COUNTY	60,000	63,000	66,000	66,000	66,000
10-4370-469503	CONT.SERV.-WAT.RESCUE SQUAD	70,000	70,000	85,000	70,000	70,000
10-4370-469504	CONT.SERV.-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000	32,000
TOTAL AMBULANCE & RESCUE SQUADS		\$946,239	\$957,525	\$1,000,520	\$985,520	\$985,520

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
COOPERATIVE EXTENSION						
10-4950-412100	SALARIES-REGULAR	173,522	173,101	179,674	174,502	174,502
10-4950-418100	SOCIAL SECURITY EXPENSE	13,234	13,191	13,694	13,349	13,349
10-4950-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,848	18,789	23,177	22,481	22,481
10-4950-418300	HEALTH INSURANCE EXPENSE	18,979	19,928	19,989	19,989	19,989
10-4950-418500	UNEMPLOYMENT COMPENSATION	0	0	1,235	1,235	1,235
10-4950-418600	WORKER'S COMPENSATION	184	200	190	190	190
10-4950-429000	OTHER SUPPLIES	7,500	7,500	7,500	7,500	7,500
10-4950-431100	TRAVEL-MILEAGE	1,000	500	500	0	0
10-4950-431101	TRAVEL-OUTSIDE COUNTY	240	240	250	0	0
10-4950-431200	TRAVEL-SUBSISTENCE-OUT OF COUNTY	345	345	345	0	0
10-4950-432100	TELEPHONE SERVICE	1,500	1,300	1,200	1,200	1,200
10-4950-432500	POSTAGE	200	200	200	200	200
10-4950-435200	MAINT.& REPAIR-EQUIPMENT	1,700	0	0	0	0
10-4950-439500	EMPLOYEE TRAINING	310	310	315	0	0
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	1,120	709	709	500	500
10-4950-449100	DUES AND SUBSCRIPTIONS	2,111	2,111	2,019	2,020	2,020
10-4950-449900	MISC EXPENSE	1,500	1,500	3,024	3,025	3,025
TOTAL COOPERATIVE EXTENSION		\$242,293	\$239,924	\$254,021	\$246,191	\$246,191

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

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

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
10-5890-463142	PROJECT CHALLENGE-JCPC	35,303	35,653	37,497	37,497	37,497
10-5890-463143	PROJECT CHALLENGE-JCPC CO.MATCH	10,591	10,696	11,249	11,249	11,249
10-5890-463144	WYN-JCPC	42,278	42,278	44,973	44,973	44,973
10-5890-463145	WYN-JCPC CO.MATCH	12,683	12,683	13,492	13,492	13,492
10-5890-463146	BLUE RIDGE MEDIATION CTR.-JCPC	11,400	11,400	11,400	11,400	11,400
10-5890-463147	BLUE RIDGE MEDIATION CTR.-CO.MATCH	3,420	3,420	3,420	3,420	3,420
10-5890-463148	JCPC TASK FORCE	750	400	300	300	300
14-5890-469814	BARIUM SPRINGS - JCPC	24,554	24,554	0	0	0
14-5890-469815	BARIUM SPRINGS-CO.MATCH	7,366	7,366	0	0	0
10-5890-463149	CROSSNORE SCHOOL - JCPC	0	0	17,000	17,000	17,000
10-5890-463150	CROSSNORE SCHOOL - CO. MATCH	0	0	5,100	5,100	5,100
14-5890-469818	JCPC GANG VIOLENCE PREVENTION GRT	45,000	0	0	0	0
TOTAL SPECIAL APPROPRIATIONS		\$426,270	\$438,650	\$617,910	\$408,631	\$405,131

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
PUBLIC SCHOOLS-CURRENT EXPENSE						
10-5911-463000	ANNUAL APPROPRIATION	10,815,679	11,839,645	11,839,645	11,839,645	11,839,645
10-5911-459001	CURRENT CAPITAL OUTLAY	576,909	321,574	419,800	321,574	340,400
10-5911-469801	ED GRANT NATL. FOREST RECEIPTS	500	575	575	575	575
TOTAL PUBLIC SCHOOLS-CURRENT EXPENSE		\$11,393,088	\$12,161,794	\$12,260,020	\$12,161,794	\$12,180,620
COMM. COLLEGE-CURRENT OPERATIONS						
10-5921-459001	CAP.OUTLAY-LUMP SUM	0	10,000	50,000	10,000	10,000
10-5921-463000	ANNUAL APPROPRIATION	790,851	800,980	807,390	800,980	800,980
TOTAL COMM. COLLEGE-CURR.OPERATIONS		\$790,851	\$810,980	\$857,390	\$810,980	\$810,980
LIBRARY						
10-6110-469300	GENERAL APPROPRIATION	495,000	495,000	546,000	495,000	495,000
TOTAL LIBRARY		\$495,000	\$495,000	\$546,000	\$495,000	\$495,000

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
ARTS-SPECIAL POPULATIONS						
10-6126-412100	SALARIES-REGULAR	43,748	45,060	45,961	45,961	45,961
10-6126-412600	SALARIES-PART-TIME	29,060	32,985	33,095	32,985	32,985
10-6126-418100	SOCIAL SECURITY EXPENSE	5,825	6,244	6,324	6,316	6,316
10-6126-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,844	3,199	3,217	3,217	3,217
10-6126-418300	HEALTH INSURANCE EXPENSE	6,815	7,275	7,450	7,450	7,450
10-6126-418600	WORKER'S COMPENSATION	2,364	1,561	1,561	1,561	1,561
10-6126-418900	OTHER FRINGE-401K	2,187	2,253	2,298	2,298	2,298
10-6126-418901	OTHER FRINGE-457	360	360	360	360	360
10-6126-429000	OTHER SUPPLIES	4,240	4,240	4,640	4,240	4,240
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	626	840	840	840	840
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	700	1,200	700	700
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	600	600	600	600	600
10-6126-431100	TRAVEL-MILEAGE	416	250	250	250	250
10-6126-431101	TRAVEL-CONTRACTED	2,276	2,276	2,673	2,673	2,673
10-6126-434100	PRINTING	100	0	200	0	0
10-6126-439500	EMPLOYEE TRAINING	120	120	120	120	120
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	1,613	1,600	2,100	2,100	2,100
TOTAL ARTS-SPECIAL POPULATIONS		\$103,894	\$109,563	\$112,889	\$111,671	\$111,671
MAINTENANCE/FACILITIES						
10-6127-425100	MOTOR FUELS AND LUBRICANTS	2,300	2,700	4,925	3,500	3,500
10-6127-425200	TIRES	0	0	1,400	1,400	1,400
10-6127-429000	OTHER SUPPLIES	6,200	6,000	6,555	6,000	6,000
10-6127-432100	TELEPHONE SERVICE	220	220	220	220	220
10-6127-435300	MAINT.& REPAIR-VEHICLES	2,000	1,800	1,800	1,800	1,800
10-6127-443900	RENT-EQUIPMENT	660	660	0	0	0
10-6127-469500	CONTRACTED SERVICES	2,000	2,000	2,000	2,000	2,000
TOTAL MAINTENANCE/FACILITIES		\$13,380	\$13,380	\$16,900	\$14,920	\$14,920

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
SPECIAL PROGRAMS						
10-6128-412100	SALARIES-REGULAR	16,223	16,710	17,044	17,044	17,044
10-6128-412600	SALARIES-PART-TIME	38,410	28,000	24,120	24,120	24,120
10-6128-412801	CELLPHONE ALLOWANCE	240	240	240	240	240
10-6128-418100	SOCIAL SECURITY EXPENSE	4,390	3,596	3,293	3,293	3,293
10-6128-418200	LOCAL GOV'T RETIREMENT EXPENSE	1,054	1,186	1,193	1,193	1,193
10-6128-418300	HEALTH INSURANCE EXPENSE	3,408	3,638	3,725	3,725	3,725
10-6128-418600	WORKER'S COMPENSATION	1,235	1,349	1,200	1,200	1,200
10-6128-418900	OTHER FRINGE-401K	811	836	852	852	852
10-6128-418901	OTHER FRINGE-457	180	180	180	180	180
10-6128-429000	OTHER SUPPLIES	2,000	2,000	2,000	1,800	1,800
10-6128-431100	TRAVEL-MILEAGE	250	250	250	250	250
10-6128-431101	TRAVEL-CONTRACTED	2,581	2,300	2,300	2,300	2,300
10-6128-434100	PRINTING	0	0	100	0	0
10-6128-439500	EMPLOYEE TRAINING	180	120	120	120	120
10-6128-469500	CONTRACTED SERVICES	2,950	2,575	1,800	1,800	1,800
TOTAL SPECIAL PROGRAMS		\$73,912	\$62,980	\$58,417	\$58,117	\$58,117
RECREATION SUMMARY						
	RECREATION-ADMN	203,574	201,631	264,764	207,635	207,635
	AQUATICS	218,526	218,258	213,228	173,205	173,205
	COVE CREEK GYM COMPLEX	5,600	3,695	3,707	3,695	3,695
	WATAUGA HIGH ATHLETIC COMPLEX	19,755	17,259	19,478	17,478	17,478
	ATHLETICS	297,026	296,743	315,378	298,811	298,811
	ARTS-SPECIAL POPULATIONS	103,894	109,563	112,889	111,671	111,671
	MAINTENANCE/FACILITIES	13,380	13,380	16,900	14,920	14,920
	SPECIAL PROGRAMS	73,912	62,980	58,417	58,117	58,117
TOTAL PARKS & RECREATION		\$935,667	\$923,509	\$1,004,761	\$885,532	\$885,532

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
TRANSFER TO OTHER FUNDS						
10-9800-498013	TRAN. TO SCHOOL CAPITAL OUTLAY	576,909	0	0	0	0
10-9800-498014	TRAN. TO PUBLIC ASSIST.	1,589,845	1,794,654	1,551,456	1,484,731	1,484,731
10-9800-498021	TRAN. TO CAPITAL PROJECTS FUND	0	4,139,370	13,520,277	0	0
10-9800-498030	TRAN TO DEBT SERVICE	6,157,351	6,978,747	5,289,992	5,289,992	5,289,992
10-9800-498031	TRAN.TO DEBT SERVICE-SALES TAX 1992 SCHOOL BONDS	1,517,727	1,417,618	1,300,047	1,300,047	1,300,047
TOTAL TRANSFER TO OTHER FUNDS		\$9,841,832	\$14,330,389	\$21,661,772	\$8,074,770	\$8,074,770
TOTAL GENERAL FUND EXPENDITURES		\$40,465,405	\$46,494,896	\$56,821,590	\$41,390,872	\$41,427,928

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

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

PUBLIC ASSISTANCE FUND EXPENDITURES

ADMINISTRATION-DSS

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
PROGRAM EXPENDITURES						
14-5385-440100	SPEC.ASSIST.-AGED & DISABLED	259,336	264,144	290,000	282,057	282,057
14-5390-440300	ADOPTION ASSISTANCE IV-E	72,000	45,091	43,654	43,654	43,654
14-5390-440301	ADOPTION ASSISTANCE IV-B	18,500	36,438	19,962	19,962	19,962
14-5410-440000	WORK FIRST -MAINT. OF EFFORT	25,000	25,000	25,000	25,000	25,000
14-5410-440001	WORK FIRST-EMERGENCY ASSIST.	16,000	16,000	16,000	16,000	16,000
14-5410-440002	LOW INCOME ENERGY ASST PROGRAM			48,360	48,360	48,360
14-5410-440003	IV-E FC STD. & MAXIMUM	175,836	228,480	69,852	69,852	69,852
14-5410-440004	DOMESTIC VIOLENCE	11,777	10,125	0	0	0
14-5410-440801	IV-E FC CLOTHING & OTHER	20,000	17,000	17,250	17,250	17,250
14-5410-440802	SPECIAL LINKS	3,425	10,000	5,000	5,000	5,000
14-5410-440803	ALLOCATED LINKS	0	3,425	3,425	3,425	3,425
14-5430-440800	STATE FOSTER STANDARD	184,944	298,848	307,792	307,792	307,792
14-5430-440801	SFC-CLOTHING & OTHER	500	500	500	500	500
14-5451-440400	MEDICAID	0	17,000	5,100	5,100	5,100
14-5460-440500	SPECIAL ASSISTANCE-BLIND	5,996	6,000	4,000	4,000	4,000
14-5480-438800	CRISIS PAYMENTS TO CLIENTS	194,839	76,445	157,131	157,131	157,131
14-5850-440900	PUR. DAY CARE TITLE XX/FSA	882,542	819,997	842,335	842,335	842,335
14-5850-440901	SMARTSTART	86,350	86,350	141,776	141,776	141,776
TOTAL PROGRAM EXPENDITURES		\$1,957,045	\$1,960,843	\$1,997,137	\$1,989,194	\$1,989,194
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		\$5,531,912	\$5,532,149	\$5,098,476	\$5,031,751	\$5,031,751

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
CAPITAL PROJECTS FUND REVENUES						
21-3980-398100	TRAN.FROM GENERAL FUND	0	-4,139,370	-13,520,277	0	0
21-3991-399100	FUND BALANCE APPROPRIATED	-69,825	-620,000	0	0	0
21-3991-399100	FUND BAL APROP.-SCHOOL DEBT SERVICE	-129,028	-54,304	-1,500,000	-1,500,000	-1,500,000
TOTAL CAPITAL PROJECTS FUND REVENUES		-\$198,853	-\$4,813,674	-\$15,020,277	-\$1,500,000	-\$1,500,000
CAPITAL PROJECTS FUND EXPENDITURES						
TRANSFER TO OTHER FUNDS						
21-9800-498010	TRAN. TO GEN. FUND	69,825	620,000	0	0	0
21-9800-498030	TRAN TO DEBT SERVICE	129,028	54,304	1,500,000	1,500,000	1,500,000
TOTAL TRANSFER TO OTHER FUNDS		\$198,853	\$674,304	\$1,500,000	\$1,500,000	\$1,500,000
FUTURE PROJECT FUNDING						
21-9930-441101	FUTURE COUNTY BUILDING	0	0	828,460	0	0
21-9930-441101	FACILITIES/MAINTENANCE RENOVATIONS	0	0	550,000	0	0
21-9930-441401	EASTERN COMMUNITY CENTER	0	0	0	0	0
21-9930-441700	ELECTIONS-VOTING EQUIPMENT	0	0	100,000	0	0
21-9930-441701	ASPHALT MAINTENANCE	0	0	195,201	0	0
21-9930-442100	DATA PROCESSING	0	0	106,725	0	0
21-9930-442620	ROCK BUILDING RENOVATIONS	0	0	0	0	0
21-9930-443200	LAW ENFORCEMENT CENTER/JAIL	0	0	120,000	0	0
21-9930-449210	ECONOMIC DEV./COMMERCE PARK	0	0	6,000,000	0	0
21-9930-459122	WATAUGA CO SCHOOLS CIP	0	0	1,052,000	0	0
21-9930-459123	DEBT SERVICE PLAN	0	4,139,370	0	0	0
21-9930-459210	CALDWELL COMM. COLLEGE	0	0	500,000	0	0
21-9930-461100	EMERGENCY COMMUNICATIONS	0	0	250,000	0	0
21-9930-461101	LIBRARY EXPANSION	0	0	226,380	0	0
21-9930-461200	COMMUNITY RECREATION FACILITIES	0	0	2,500,000	0	0
21-9930-461202	RECREATION-POOL RENOVATIONS	0	0	587,151	0	0
21-9930-461205	RECREATION FIELD RENOVATION/UPGRADES	0	0	504,360	0	0
TOTAL FUTURE PROJECT FUNDING		\$0	\$4,139,370	\$13,520,277	\$0	\$0
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		\$198,853	\$4,813,674	\$15,020,277	\$1,500,000	\$1,500,000

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
FEDERAL EQUITABLE SHARING FUND						
FUND BALANCE APPROPRIATED						
22-3317-343109	FEDERAL EQUITABLE SHARING FUNDS	0	0	-25,000	-14,000	-14,000
22-3991-399101	FUND BAL APPROP./ORIGINAL BUD.	0	-43,000	-5,000	0	0
TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES		\$0	-\$43,000	-\$30,000	-\$14,000	-\$14,000
FEDERAL SUBSTANCE ABUSE TAX FUND EXPENDITURES						
22-4310-454000	CAPITAL OUTLAY - VEHICLES	0	43,000	30,000	14,000	14,000
TOTAL FEDERAL EQUITABLE SHARING FD EXPENDITURES		\$0	\$43,000	\$30,000	\$14,000	\$14,000
STATE SUBSTANCE ABUSE TAX FUND						
23-3317-343109	STATE RESTRICTED REVENUE	-29,000	-15,000	-26,000	-20,000	-20,000
23-3831-349100	INTEREST EARNED ON INVESTEMENTS	-550	-150	-150	-200	-200
23-3991-399101	FUND BAL APPROP./ORIGINAL BUD.	0	-8,920	-5,210	0	0
TOTAL STATE SUBSTANCE ABUSE TAX FUND REVENUES		-\$29,550	-\$24,070	-\$31,360	-\$20,200	-\$20,200
STATE SUBSTANCE ABUSE TAX FUND EXPENDITURES						
23-4310-412801	CELLPHONE ALLOWANCE	5,900	5,900	8,060	5,900	5,900
23-4310-429000	OTHER SUPPLIES	22,000	12,500	16,500	10,000	10,000
23-4310-431200	TRAVEL-SUBSISTENCE	500	500	1,500	500	500
23-4310-435300	MAINTENANCE & REPAIR VEHICLE	0	3,870	4,000	2,500	2,500
23-4310-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
23-4310-449100	DUES & SUBSCRIPTIONS	150	300	300	300	300
TOTAL STATE SUBSTANCE ABUSE TAX FD EXPENDITURES		\$29,550	\$24,070	\$31,360	\$20,200	\$20,200

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
EMERGENCY TELEPHONE SURCHARGE FUND REVENUE						
REVENUES						
26-3255-360126	EMERGENCY TELEPHONE SURCHARGE	-388,212	-306,518	-251,533	-251,533	-251,533
26-3831-349126	INTEREST EARNED	-2,000	0	0	0	0
26-3991-399101	FUND BALANCE APPROP.-NEW	-326,397	-298,749	-51,152	-51,152	-51,152
TOTAL EMERGENCY TELEPHONE SURCHARGE FUND REV.		-\$716,609	-\$605,267	-\$302,685	-\$302,685	-\$302,685

EMERGENCY TELEPHONE SURCHARGE FUND EXPENDITURES						
26-4330-421000	IMPLEMENTAL FUNCTIONS	118,709	110,000	142,585	142,585	142,585
26-4330-422000	SOFTWARE	45,000	36,500	23,000	23,000	23,000
26-4330-423000	EMPLOYEE TRAINING	5,500	4,000	5,100	5,100	5,100
26-4330-424000	TELEPHONE	115,200	86,788	113,000	113,000	113,000
26-4330-425000	HARDWARE	432,200	342,979	19,000	19,000	19,000
26-4330-426000	FURNITURE	0	25,000	0	0	0
TOTAL EMERGENCY TELEPHONE SUR. FD EXPENDITURES		\$716,609	\$605,267	\$302,685	\$302,685	\$302,685

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
RURAL FIRE DISTRICTS FUND REVENUE						
24-3100-318000	INTEREST ON DEL. TAXES BOONE	-3,100	-3,200	-3,500	-3,500	-3,500
24-3100-318001	INTEREST ON DEL. TAXES FOSCOE	-200	-200	-250	-250	-250
24-3100-318005	INTEREST ON DEL. TAXES BEECH MTN	-5	-5	-5	-5	-5
24-3100-318008	INTEREST ON DEL. TAXES SHAWNEEHAW	-30	-30	-30	-30	-30
24-3100-312000	PRIOR YEARS TAXES BOONE	-29,956	-21,500	-25,000	-25,000	-25,000
24-3100-312001	PRIOR YEARS TAXES FOSCOE	-912	-1,100	-1,250	-1,250	-1,250
24-3100-312005	PRIOR YEARS TAXES BEECH MTN	-28	-28	-30	-30	-30
24-3100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-133	-85	-90	-90	-90
24-3102-312100	CURRENT YEAR TAXES BOONE	-575,136	-567,371	-717,338	-717,338	-717,338
24-3102-312101	CURRENT YEAR TAXES FOSCOE	-66,166	-65,889	-66,422	-66,422	-66,422
24-3102-312105	CURRENT YEAR TAXES-BEECH MTN	-1,680	-1,719	-1,718	-1,718	-1,718
24-3102-312107	CURRENT YEAR TAXES-COVE CREEK	-292	-292	-292	-292	-302
24-3102-312108	CURRENT YEAR TAXES-SHAWNEEHAW	-4,976	-5,043	-4,949	-4,949	-4,949
TOTAL RURAL FIRE DIST. REVENUES		-\$682,614	-\$666,462	-\$820,874	-\$820,874	-\$820,884
RURAL FIRE DIST. EXPENDITURES						
24-4340-469901	PAYABLE TO FOSCOE	67,278	67,189	67,922	67,922	67,922
24-4340-469905	PAYABLE TO BOONE	608,192	592,071	745,838	745,838	745,838
24-4340-469907	PAYABLE TO COVE CREEK	292	292	292	292	302
24-4340-469908	PAYABLE TO SHAWNEEHAW	5,139	5,158	5,069	5,069	5,069
24-4340-469998	PAYABLE TO BEECH MTN	1,713	1,752	1,753	1,753	1,753
TOTAL RURAL FIRE DIST. EXPENDITURES		\$682,614	\$666,462	\$820,874	\$820,874	\$820,884

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

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

FIRE DISTRICTS FUND EXPENDITURES

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

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

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

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

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

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

GL ACCOUNT #	ACCOUNT DESCRIPTION	BOARD APPROVED FY 10-11	BOARD APPROVED FY 11-12	DEPARTMENT REQUESTED FY 12-13	ADMIN RECOMMENDED FY 12-13	BOARD APPROVED FY 12-13
RECYCLING OPERATIONS						
66-7421-412100	SALARIES-REGULAR	34,010	35,030	35,731	35,731	35,731
66-7421-418100	SOCIAL SECURITY EXPENSE	2,721	2,720	2,858	2,858	2,858
66-7421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,211	2,415	2,500	2,500	2,500
66-7421-418300	HEALTH INSURANCE EXPENSE	6,815	7,275	7,450	7,450	7,450
66-7421-418600	WORKER'S COMPENSATION	102	340	250	250	250
66-7421-418900	OTHER FRINGE-401K	1,701	1,701	1,787	1,787	1,787
66-7421-418901	OTHER FRINGE-457	360	360	360	360	360
66-7421-426000	OFFICE SUPPLIES	400	400	400	400	400
66-7421-429001	RECYCLING SUPPLIES	24,000	22,000	19,850	19,850	19,850
66-7421-431100	TRAVEL-MILEAGE	500	500	500	500	500
66-7421-431200	TRAVEL-SUBSISTENCE	500	500	200	200	200
66-7421-434100	PRINTING	500	500	300	300	300
66-7421-435100	REPAIRS & MAINTENANCE-BUILDING.	0	0	4,120	2,500	2,500
66-7421-439500	EMPLOYEE TRAINING	250	250	250	250	250
66-7421-449900	MISC OTHER	12,000	13,800	12,600	12,600	12,600
66-7421-455000	CAPITAL OUTLAY-OTHER EQUIPMENT	9,600	0	0	0	0
66-7421-455002	CAPITAL OUTLAY-OTHER EQUIP. >\$5,000	56,650	12,685	43,951	58,151	58,151
66-7421-457001	CAPITAL OUTLAY-LAND IMPROVEMENT	78,560	0	5,000	5,000	5,000
TOTAL RECYCLING OPERATIONS		\$230,880	\$100,476	\$138,107	\$150,687	\$150,687
DEBT SERVICE						
66-9100-475066	PRINCIPAL- TRASH TRUCK	45,600	66,701	68,589	68,589	68,589
66-9100-476066	INTEREST TRASH TRUCK	450	2,909	1,020	1,020	1,020
66-9800-498030	TRANSFER TO DEBT SERVICE FUND	67,535	60,410	57,653	57,653	57,653
TOTAL DEBT SERVICE		\$113,585	\$130,020	\$127,262	\$127,262	\$127,262
TOTAL SANITATION ENTERPRISE FUND EXPENDITURES		\$3,802,866	\$3,934,543	\$4,264,166	\$4,090,743	\$4,090,743
WATAUGA COUNTY NET BUDGET TOTAL		\$52,463,012	\$58,260,323	\$70,148,356	\$54,517,055	\$54,554,121

Watauga County
Capital Improvement Program
FY-2013

(Adopted)
6/19/2012

GENERAL FUND	Budget Year 2012-2013	Planning Year 2013-2014	Planning Year 2014-2015	Planning Year 2015-2016	Planning Year 2016-2017	Planning Year 2017-2018	TOTAL
GENERAL GOVERNMENT							
Intranet/Computerization	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Voting Machines	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Debt Service Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC BUILDINGS							
Asphalt Maintenance	\$0	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
Facilities Maintenance/Renovations	\$0	\$473,000	\$473,000	\$473,000	\$473,000	\$473,000	\$2,365,000
Future County Buildings	\$0	\$1,260,000	\$1,260,000	\$1,260,000	\$1,260,000	\$1,260,000	\$6,300,000
PUBLIC SAFETY							
LEC Future Expansion	\$0	\$142,600	\$142,600	\$142,600			\$427,800
Emergency Communications	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
EDUCATION							
CCC&TI Campus Expansion	\$0	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
WC Schools - Future Needs	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
ECONOMIC/PHYSICAL DEVELOPMENT							
Commerce Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water and Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Work Force Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CULTURAL & RECREATIONAL							
Community Facilities	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Future Facilities/Park Development	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,460,000	\$12,460,000
Facility Renovations and Upgrades	\$0	\$708,463	\$813,463	\$146,312	\$106,312	\$106,312	\$1,880,862
TOTALS	\$0	\$7,354,063	\$7,459,063	\$6,791,912	\$6,609,312	\$6,569,312	\$34,783,662