

Fiscal Year
2018-2019

Watauga County Adopted Budget



Board of Commissioners

John Welch, Chairman

Billy Kennedy, Vice-Chairman

Jimmy Hodges

Larry Turnbow

Perry Yates

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
BUDGET ORDINANCE
FISCAL YEAR 2018/19**

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 5th day of June, 2018, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

SECTION I

GENERAL FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Ad Valorem Taxes	\$31,837,000
Local Option Sales Taxes	\$12,120,000
Other Taxes	\$823,000
Intergovernmental Revenues	\$4,574,460
Permits and Fees	\$650,000
Recreation Programs	\$324,000
Sales and Services	\$789,360
Miscellaneous Revenues	\$500,710

Total Revenues - General Fund \$51,618,530

B. Expenditures Authorized:

General Government

Governing Body	\$62,085
Administration	\$431,795
Finance	\$448,305
Tax Administration	\$1,123,350
Tax Revaluation	\$50,000
License Plate Agency	\$203,395
Legal Services	\$85,000
Court Facilities	\$2,000
Elections	\$353,220
Register of Deeds	\$535,765
General Administration	\$1,033,240
Information Technology	\$912,475
Maintenance	\$1,363,395
Public Buildings	\$1,489,240
Total	<u><u>\$8,093,265</u></u>

Public Safety

Sheriff	\$4,309,520
Detention Center	\$2,291,060
Emergency Services	\$873,825
Emergency Management	\$1,601,200
Planning and Inspections	\$667,500
Emergency Medical Services	\$1,519,710
Animal Care and Control	\$136,060
Total	<u><u>\$11,398,875</u></u>

Environmental Protection

Cooperative Extension Service	\$252,680
Soil and Water Conservation	\$125,215
Total	<u><u>\$377,895</u></u>

Transportation

Transportation	\$67,495
Total	<u><u>\$67,495</u></u>

Economic/Physical Development

Economic Development Commission	\$71,000
Special Appropriations	\$465,605
Total	<u><u>\$536,605</u></u>

Human Services

Public Health	\$680,705
Mental Health	\$171,195
Project on Aging	\$1,393,040
Veteran's Service	\$122,510
Total	<u><u>\$2,367,450</u></u>

**STATE OF NORTH CAROLINA
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Education	Watauga County Board of Education Caldwell Community College & Technical Institute	\$14,307,455 <u>\$950,250</u>
	Total	<u>\$15,257,705</u>
Cultural and Recreational	Library Recreation	\$604,760 <u>\$1,108,105</u>
	Total	<u>\$1,712,865</u>
Transfers to Other Funds	Transfer to Public Assistance Fund Transfer to Capital Projects Fund Transfer to Debt Service Fund	\$1,396,655 <u>\$4,957,170</u> <u>\$5,452,550</u>
	Total	<u>\$11,806,375</u>
	Total Expenditures - General Fund	<u><u>\$51,618,530</u></u>

SECTION II

PUBLIC ASSISTANCE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Federal and State Allocations Miscellaneous Revenue Transfer from General Fund Fund Balance Appropriation	\$3,284,195 \$21,100 \$1,396,655 \$325,000
	Total Revenues - Public Assistance Fund	<u><u>\$5,026,950</u></u>
<i>B. Expenditures Authorized:</i>	Administration Child Support Enforcement Programs	\$3,268,420 \$211,850 \$1,546,680
	Total Expenditures - Public Assistance Fund	<u><u>\$5,026,950</u></u>

SECTION III

CAPITAL PROJECTS FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Transfer from General Fund	\$4,957,170
	Total Revenues - Capital Projects Fund	<u><u>\$4,957,170</u></u>
<i>B. Expenditures Authorized:</i>	Watauga County Schools CIPs County CIP	\$2,000,000 \$2,957,170
	Total Expenditures - Capital Projects Fund	<u><u>\$4,957,170</u></u>

SECTION IV

FEDERAL EQUITABLE SHARING FUND (SHERIFF'S OFFICE)

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Fund Balance Appropriation	\$3,320
	Total Revenues - Federal Equitable Sharing Fund	<u><u>\$3,320</u></u>
<i>B. Expenditures Authorized:</i>	Operations	\$3,320
	Total Expenditures - Federal Equitable Sharing Fund	<u><u>\$3,320</u></u>

**STATE OF NORTH CAROLINA
COUNTY OF WATAUGA
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FISCAL YEAR 2018/19**

SECTION V

STATE SUBSTANCE ABUSE TAX FUND (SHERIFF'S OFFICE)

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Controlled Substance Tax	\$32,000
	Fund Balance Appropriated	\$8,000
	Total Revenues - State Substance Abuse Tax Fund	<u><u>\$40,000</u></u>
 <i>B. Expenditures Authorized:</i>	Operations	\$40,000
	Total Expenditures - State Substance Abuse Tax Fund	<u><u>\$40,000</u></u>

SECTION VI

EMERGENCY TELEPHONE SURCHARGE FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Emergency Telephone Surcharge	\$326,565
	Total Revenues - Emergency Telephone Surcharge Fund	<u><u>\$326,565</u></u>
 <i>B. Expenditures Authorized:</i>	Implemental Functions	\$77,100
	Software	\$72,800
	Employee Training	\$6,045
	Telephone	\$99,620
	Hardware	\$71,000
	Total Expenditures - Emergency Telephone Surcharge Fund	<u><u>\$326,565</u></u>

SECTION VII

RURAL FIRE SERVICE DISTRICT FUND

<i>A. Revenues Anticipated:</i>	<u>SOURCE</u>	<u>AMOUNT</u>
	Beech Mtn Rural Fire Service District	\$1,800
	Boone Rural Fire Service District	\$940,500
	Cove Creek Rural Fire Service District	\$700
	Foscoe Rural Fire Service District	\$74,000
	Shawneehaw Rural Fire Service District	\$6,800
	Total Revenues - Rural Fire Service Districts Fund	<u><u>\$1,023,800</u></u>
 <i>B. Expenditures Authorized:</i>	Beech Mtn Rural Fire Service District	\$1,800
	Boone Rural Fire Service District	\$940,500
	Cove Creek Rural Fire Service District	\$700
	Foscoe Rural Fire Service District	\$74,000
	Shawneehaw Rural Fire Service District	\$6,800
	Total Expenditures - Rural Fire Service Districts Fund	<u><u>\$1,023,800</u></u>

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

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SECTION VIII

FIRE TAX DISTRICTS FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Beaver Dam Fire Department	\$115,000
Blowing Rock Fire District	\$495,000
Cove Creek Fire District	\$260,000
Creston Fire Department	\$6,900
Deep Gap Fire District	\$205,000
Fall Creek Fire Department	\$11,000
Foscoe Fire District	\$485,000
Meat Camp Fire Department	\$220,000
Shawneehaw Fire District	\$105,000
Stewart Simmons Fire District	\$220,000
Todd Fire District	\$67,000
Zionville Fire District	\$125,000
Total Revenues - Fire Districts Fund	<u><u>\$2,314,900</u></u>

B. Expenditures Authorized:

Beaver Dam Fire Department	\$115,000
Blowing Rock Fire District	\$495,000
Cove Creek Fire District	\$260,000
Creston Fire Department	\$6,900
Deep Gap Fire District	\$205,000
Fall Creek Fire Department	\$11,000
Foscoe Fire District	\$485,000
Meat Camp Fire Department	\$220,000
Shawneehaw Fire District	\$105,000
Stewart Simmons Fire District	\$220,000
Todd Fire District	\$67,000
Zionville Fire District	\$125,000
Total Expenditures - Fire Districts Fund	<u><u>\$2,314,900</u></u>

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

SECTION IX

OCCUPANCY TAX FUND

A. Revenues Anticipated:

<u>SOURCE</u>	<u>AMOUNT</u>
Occupancy Tax	\$1,500,000
Total Revenues - Occupancy Tax Fund	<u><u>\$1,500,000</u></u>

B. Expenditures Authorized:

Tax Collection Fees	\$25,000
Watauga District U TDA	\$1,475,000
Total Expenditures - Occupancy Tax Fund	<u><u>\$1,500,000</u></u>

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

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SECTION X

DEBT SERVICE

A. Revenues Anticipated:

SOURCE

AMOUNT

Federal Interest Credit on QSCB Loan	\$13,920
Transfer from General Fund	\$5,452,550
Total Revenues - Debt Service Fund	<u><u>\$5,466,470</u></u>

B. Expenditures Authorized:

Debt Service-Education	\$5,060,420
Debt Service-Other	\$406,050

Total Expenditures - Debt Service Fund	<u><u>\$5,466,470</u></u>
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SECTION XI

SOLID WASTE ENTERPRISE FUND

A. Revenues Anticipated:

SOURCE

AMOUNT

Intergovernmental Revenues	\$121,000
Charges for Services	\$4,849,845
Miscellaneous Revenues	\$38,700
Fund Balance Appropriated	\$98,520

Total Revenues - Solid Waste Enterprise Fund	<u><u>\$5,108,065</u></u>
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B. Expenditures Authorized:

Sanitation Department	\$4,985,140
Recycling	\$122,925

Total Expenditures - Solid Waste Enterprise Fund	<u><u>\$5,108,065</u></u>
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SECTION XII

COUNTY TAX RATE ESTABLISHED

An ad valorem tax rate of \$0.353 per \$100 at full valuation is hereby established as the official tax rate for Watauga County for the fiscal year 2018/19. This rate is based on a total base valuation of \$9,148,630,208.

SECTION XIII

COUNTY FIRE DISTRICT TAX RATES ESTABLISHED

Ad valorem tax rates as listed below per \$100 at full valuation is hereby established as the official tax rates for Watauga County Fire Protection Districts for the fiscal year 2018/19. This rate is based on the estimated taxable property situated in each district.

<u>Fire District</u>	<u>Property Values</u>	<u>Tax Rate Per \$100 of Value</u>
Beech Mountain Rural	\$3,187,280	\$ 0.05
Blowing Rock Rural	\$979,194,923	\$ 0.05
Boone Rural	\$1,862,584,394	\$ 0.06
Cove Creek	\$501,103,821	\$ 0.05
Cove Creek Special	\$11,427,608	\$ 0.05
Deep Gap	\$398,965,834	\$ 0.05
Foscoe	\$943,991,746	\$ 0.05
Foscoe Special	\$145,216,120	\$ 0.05
Meat Camp	\$449,525,434	\$ 0.05
Northwest Watauga	\$237,324,812	\$ 0.05
Shawneehaw	\$196,947,111	\$ 0.05
Shawneehaw Special	\$12,441,828	\$ 0.05
Stewart Simmons	\$440,307,830	\$ 0.085
Todd	\$127,394,517	\$ 0.07
Zionville	\$242,254,836	\$ 0.05

**STATE OF NORTH CAROLINA
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FISCAL YEAR 2018/19**

SECTION XIV

SOLID WASTE FEES ESTABLISHED

Commercial and Other Non-Residential Tipping Fees (includes scrap metal and demolitions)	\$53.00 per ton
Tipping amounts less than one ton will be charged a prorated portion of the fee	
Solid Waste Fee (per residence County-wide)	\$80.00 per year
Brush/Stump tipping fee	\$42.00 per ton
Tire trailer rental	\$150.00 per trailer

SECTION XV

PLANNING, INSPECTIONS FEES ESTABLISHED

Building Permit	\$.30 per square foot heated space \$.15 per square foot unheated space
Modular Home	\$300.00 plus \$.15 per square foot for basement
Mobile Home	\$75.00 single wide / \$100 double wide
Penalty for building without permit	Double building permit fees. May be subject to additional trip fees as necessary
Alteration Permit	\$75.00
Sign Permit	\$50.00 on premise / \$100.00 for billboard
Trip Fee	\$75.00
Grading permit	\$150.00 per acre or part thereof; Individual home site less than 1 acre exempt
Floodplain Development Permit	\$150.00
Compliance and Review (For all ordinances not specifically named in fee schedule)	\$40.00 per permit / \$100.00 per site plan \$300.00 appeals, conditional use permits, variances \$400.00 amendments
Subdivision Plat/Manufactured Home Park Fees	\$30.00 per lot or building as applicable
Wireless Communication Tower Site	\$750.00
Wireless Co-location Permit	\$150.00
Wind Energy Systems	\$150 small / \$750 large
Sexually Oriented Business Permit	\$1,000.00
Road Name Change	\$500.00
Administrative Fees for Refunds	\$30.00 plus \$75.00 per inspection done

SECTION XVI

FIRE CODE FEES AND PENALTIES ESTABLISHED

Special User Permits for Specific Times:

Fireworks - Public Display	\$25.00
Tents and Air Structures (30 day maximum)	\$25.00
Temporary kiosks or Merchandising Displays	\$25.00
Insecticide fogging or fumigation	\$25.00

Explosive Materials/Blasting Permits:

Annually (1 Year)	\$100.00
48 Hours	\$40.00

Special Assembly:

Gun show, craft show, etc	\$25.00
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Bowling Pin and Alley:

Resurfacing and Refinishing	\$25.00
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Any other Special Function Requiring Fire Prevention:

Bureau inspection and Approval	\$25.00
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Fire Report Copies

\$2.00

Existing Systems Tests:

Sprinkler Certification Test	\$25.00
Fire Alarm Testing	\$25.00
Standpipe Certification Test	\$25.00
Grease Removal Test	\$25.00
Fixed Fire Suppression Test	\$25.00
Day Care Inspection	\$25.00
Residential Custodial Care and Nursing Homes	\$25.00
Certification of Occupancy	\$25.00

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Underground Storage Tanks:

Removal (per tank)	\$30.00
New Installations (per tank)	\$50.00
Hydrant Installations - private contractors only	\$30.00
New Sprinkler Systems	0.05 per square foot
Sprinkler Renovations	\$50.00
Standpipes	\$30.00
New Alarm Systems	\$35.00
Alarm System Renovations	\$50.00
Fixed Fire Suppression Systems	\$35.00
Renovations to the Systems	\$25.00
Fire Marshall Fire Reports	\$5.00

SECTION XVII

BUDGET OFFICER

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

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

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

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

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


SECTION XVIII

UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance shall be the basis of the financial plan for the Watauga County Government during the 2018/19 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 Finance Director shall establish and maintain records consistent with this ordinance and the appropriate statutes of the State of North Carolina.

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

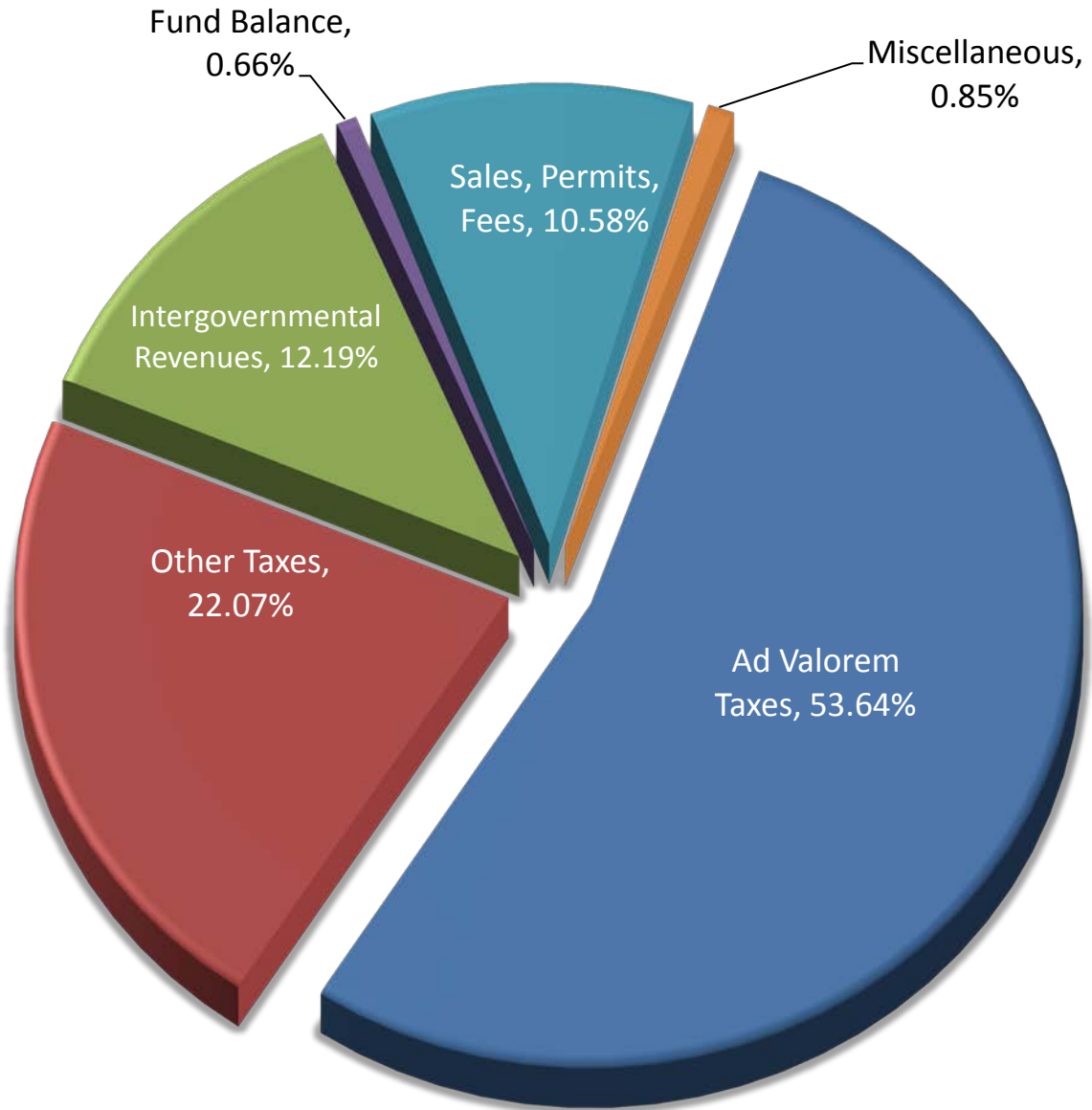
ATTEST:


Anita Fogle, Clerk to the Board

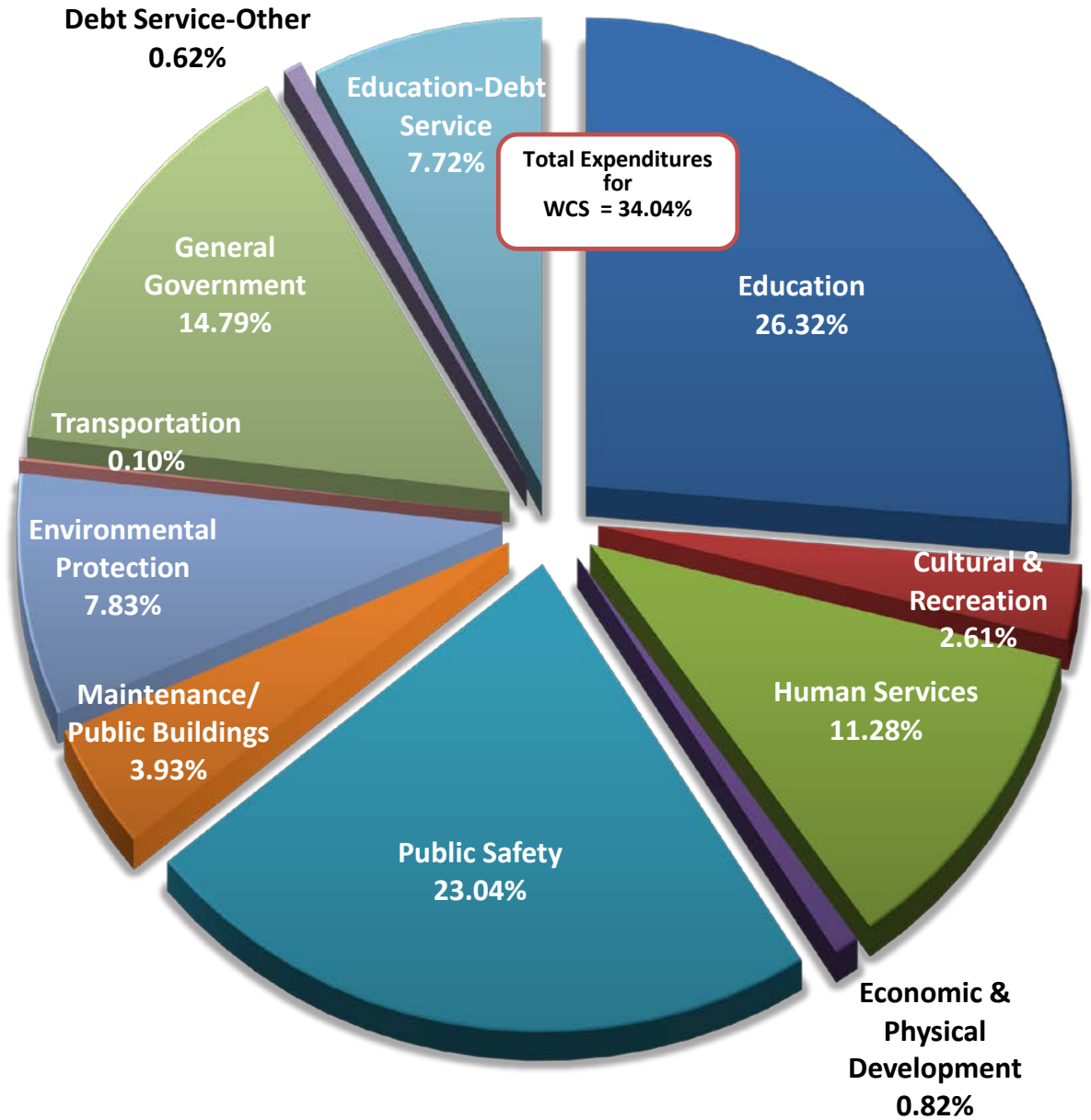

John Welch, Chairman



WATAUGA COUNTY REVENUES FISCAL YEAR 2018 - 2019



WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2018 - 2019



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GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
GENERAL FUND						
REVENUES						
TAXES AD VALOREM						
103100-318000	INTEREST ON DELINQUENT TAXES	-200,000	-150,000	-150,000	-145,000	-145,000
103100-318800	TAXES AD VALOREM-PRIOR YEARS	-450,000	-400,000	-300,000	-300,000	-300,000
103101-312010	TAXES AD VALOREM-CURRENT YEAR	-26,970,168	-30,998,475	-31,392,000	-31,392,000	-31,392,000
TOTAL TAXES AD VALOREM		-\$27,620,168	-\$31,548,475	-\$31,842,000	-\$31,837,000	-\$31,837,000
OTHER TAXES						
103200-323100	LOCAL OPTION SALES TAX-39	-5,503,190	-5,800,000	-5,850,000	-5,850,000	-5,850,000
103200-323200	LOCAL OPTION SALES TAX-40	-2,625,000	-2,800,000	-2,890,000	-2,890,000	-2,890,000
103200-323300	LOCAL OPTION SALES TAX-42	-2,940,000	-3,300,000	-3,380,000	-3,380,000	-3,380,000
103200-324000	EXCISE STAMPS	-360,000	-400,000	-420,000	-420,000	-420,000
103200-326100	FRANCHISE TAX	-320,000	-325,000	-325,000	-325,000	-325,000
103200-326600	ABC BOTTLE TAX	-22,000	-22,500	-23,000	-23,000	-23,000
103200-341401	GROSS RECEIPTS TAX-VEHICLES	-40,000	-44,000	-50,000	-50,000	-50,000
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	-2,500	-3,500	-5,000	-5,000	-5,000
TOTAL OTHER TAXES		-11,812,690	-12,695,000	-12,943,000	-12,943,000	-12,943,000
INTERGOVERNMENTAL REVENUES						
103300-332000	HOME & COMMUNITY BLOCK GRANT	-255,000	-255,000	-255,000	-255,000	-255,000
103300-332001	MEDICAID REIMBURSEMENTS	-73,000	-76,000	-76,000	-76,000	-76,000
103300-332002	USDA	-24,000	-24,000	-24,000	-24,000	-24,000
103300-332004	STATE SENIOR CENTER GRANT	-14,503	-14,586	0	0	0
103300-333000	NC DOJ JCPC GRANT	-114,285	-114,285	-114,285	-114,285	-114,285
103300-332006	SENIOR'S HEALTH INFO GRANT	-5,286	-2,492	0	0	0
103300-341400	NC DOT GRANTS FOR PUBLIC SAFETY	-25,000	0	0	0	0
103300-341702	TENNESSEE VALLEY AUTHORITY GRANT	0	0	-50,000	-50,000	-50,000
103300-342600	NC DEPT AG SPAY & NEUTER GRANT	-2,000	0	0	0	0
103300-343103	NC GCC GRANT	-14,916	0	0	0	0
103300-343107	US DOJ - BULLETPROOF VESTS	-3,000	-3,000	-3,000	-3,000	-3,000
103300-343116	NC GCC GRANT	-23,400	0	0	0	0
103300-343300	NC EMERGENCY MANAGEMENT GRANT	-35,000	-35,000	-35,000	-35,000	-35,000
103300-343301	FEMA GRANT	-215,874	-30,600	0	0	0
103300-343302	NC OSB GRANT	0	-50,000	0	0	0
103300-343303	NC DENR TRAIL GRANT	0	-50,000	-200,000	-200,000	-200,000
103300-343304	HMEP GRANT	0	-65,135	0	0	0
103300-343309	HOMELAND SECURITY GRANT	0	-1,000	0	0	-1,000
103300-343307	NC GENERAL ASSEMBLY	-100,000	0	0	0	0
103300-345000	NC DOT ROAP GRANT	-157,894	-157,894	0	0	0
103300-349600	NC DEPT AG SOIL & WATER GRANT	-3,600	-3,600	-3,600	-3,600	-3,600
103300-349601	NC DEPT AG CONSERVATION TECH	-22,000	-22,000	-25,000	-25,000	-25,000
103300-349909	NC LOTTERY FUNDS/ADM	-625,930	-534,324	-300,000	-300,000	-300,000
103300-358200	VETERANS SERVICE GRANT	-1,400	-1,400	-2,000	-2,000	-2,000
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	-575	-575	-575	-575	-575
103311-389915	SALES TAX AGREEMENTS WITH TOWNS	-1,405,000	-1,800,000	-1,800,000	-1,800,000	-1,800,000
103311-312006	OCCUPANCY TAX COLLECTION FEE	-22,000	-24,000	-25,000	-25,000	-25,000
103311-312009	DONATION FROM TDA	-60,000	0	0	0	0
103311-320000	PAYMENT IN LIEU OF TAXES	-20,000	-20,000	-20,000	-20,000	-20,000
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	-1,534,500	-1,400,000	-1,400,000	-1,400,000	-1,400,000
103311-332300	COURT FACILITIES FEES	-125,000	-125,000	-125,000	-125,000	-125,000
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	-110,771	-115,000	-115,000	-115,000	-115,000
TOTAL INTERGOVERNMENTAL REVENUES		-\$4,993,934	-\$4,924,891	-\$4,573,460	-\$4,573,460	-\$4,574,460

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PERMITS & FEES						
103341-341000	FIRE INSPECTION FEES	-5,000	-5,000	-5,000	-4,000	-4,000
103341-341801	REGISTER OF DEED FEES	-250,000	-250,000	-250,000	-250,000	-250,000
103341-341802	REGISTER OF DEEDS-10% FEES	-30,000	-30,000	-30,000	-30,000	-30,000
103341-343100	GUN PERMITS-SHERIFF	-3,500	-4,000	-4,000	-4,000	-4,000
103341-343101	CONCEALED WEAPONS-SHERIFF	-45,000	-46,000	-45,000	-45,000	-45,000
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	-3,000	-3,000	-3,000	-3,000	-3,000
103341-343103	SERVING CIVIL SUMMONS	-55,000	-50,000	-50,000	-43,000	-43,000
103341-343200	DETENTION CENTER & OFFICER FEES	-20,000	-22,000	-31,000	-31,000	-31,000
103341-343500	PLANNING & INSPECTION FEES	-230,000	-235,000	-240,000	-240,000	-240,000
TOTAL PERMITS & FEES		-\$641,500	-\$645,000	-\$658,000	-\$650,000	-\$650,000
RECREATION REVENUES						
103612-361220	AQUATICS	-83,000	-81,000	-81,000	-81,000	-81,000
103612-361250	ATHLETICS	-120,000	-110,000	-112,000	-112,000	-112,000
103612-361260	SPECIAL POPULATION PROGRAMS	-52,000	-50,000	-59,000	-59,000	-59,000
103612-361280	FUN IN THE SUN CAMP FEES	-54,000	-52,000	-51,000	-51,000	-51,000
103612-385502	SENIOR GAMES	-7,000	-7,000	-10,000	-10,000	-10,000
103612-386002	FACILITY RENTALS	-9,000	-9,000	-12,000	-10,000	-10,000
103612-389001	DONATIONS	-900	-1,000	-1,000	-1,000	-1,000
TOTAL RECREATION REVENUES		-\$325,900	-\$310,000	-\$326,000	-\$324,000	-\$324,000
SALES & SERVICES						
103835-332003	IN-HOME SERVICES	-11,500	-11,500	-11,500	-11,500	-11,500
103835-341300	TDA SERVICES FEES	-38,000	-25,000	-12,000	-12,000	-12,000
103835-341350	BLOWING ROCK COMMUNICATIONS FEE	-171,701	-175,135	-178,110	-178,110	-178,110
103835-341420	NC DMV FEES	-110,000	-112,000	-112,000	-112,000	-112,000
103835-341421	TAG OFFICE NOTARY FEES	-28,000	-30,000	-30,000	-30,000	-30,000
103835-341422	PASSPORT & PHOTO FEES	-12,000	-11,000	-11,000	-11,000	-11,000
103835-341700	ELECTIONS REVENUES	0	-27,000	0	0	0
103835-343201	REIMBURSEMENTS FOR INMATES	-13,000	-15,000	-14,000	-14,000	-14,000
103835-382000	SALE OF FIXED ASSETS	-35,000	-40,000	-40,000	-40,000	-40,000
103835-385506	CONTRACTED CLASS FEES	-1,000	-750	-750	-750	-750
103835-386000	RENTS	-360,000	-380,000	-380,000	-380,000	-380,000
TOTAL SALES & SERVICES		-\$780,201	-\$827,385	-\$789,360	-\$789,360	-\$789,360
MISCELLANEOUS REVENUES						
103831-349100	INTEREST ON INVESTMENTS	-70,000	-85,000	-170,000	-170,000	-170,000
103839-332005	EXXON GRANT	-4,085	-2,000	-2,000	-2,000	-2,000
103839-384000	DONATIONS	0	-2,400	0	0	0
103839-384003	DONATIONS-POA	-20,000	-20,000	-20,000	-20,000	-20,000
103839-389000	MISCELLANEOUS	-88,645	-87,355	-85,475	-85,475	-85,475
103839-389002	MEDICAL DIRECTOR COST SHARE	-12,000	-12,000	-12,000	-12,000	-12,000
103839-389003	INMATE SALES COMMISSIONS	-44,000	-50,000	-60,000	-60,000	-60,000
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	-65,625	-68,810	-73,070	-35,000	-35,000
103839-389966	INDIRECT COST REIMBURSEMENT	-103,960	-107,370	-116,235	-116,235	-116,235
TOTAL MISCELLANEOUS REVENUES		-\$408,315	-\$434,935	-\$538,780	-\$500,710	-\$500,710

GL ACCOUNT #	BOARD	BOARD	DEPARTMENT	MANAGER	BOARD	
	APPROVED FY 16-17	APPROVED FY 17-18	REQUESTED	RECOMMENDED	APPROVED	
			FY 18-19			
TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES						
103980-398121	TRANSFER FROM CAPITAL PROJECTS	-826,750	-845,000	0	0	0
TOTAL TRANSFER FROM OTHER FUNDS		-\$826,750	-\$845,000	\$0	\$0	\$0
FUND BALANCE APPROPRIATED						
103991-399100	FUND BALANCE APPROPRIATION	-3,422,569	-5,870,003	-33,934,138	0	0
103991-399102	CARRY FORWARD PROJECTS	-1,358,062	-639,004	0	0	0
103991-399103	FUND BAL APPROPRIATION FOR DEEDS	-71,875	-65,640	0	0	0
TOTAL FUND BALANCE APPROPRIATED		-\$4,852,506	-\$6,574,647	-\$33,934,138	\$0	\$0
TOTAL GENERAL FUND REVENUES		-\$52,261,964	-\$58,805,333	-\$85,604,738	-\$51,617,530	-\$51,618,530

GL ACCOUNT #		BOARD APPROVED FY 16-17	BOARD APPROVED FY 17-18	DEPARTMENT REQUESTED	MANAGER RECOMMENDED FY 18-19	BOARD APPROVED
EXPENDITURES						
GOVERNING BODY						
104110-412100	SALARIES-REGULAR	37,702	37,702	38,454	38,454	37,702
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY EXPENSE	4,077	4,077	4,140	4,140	4,077
104110-418600	WORKER'S COMPENSATION	150	150	150	150	150
104110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
104110-431100	TRAVEL-MILEAGE	500	500	500	500	500
104110-431200	TRAVEL-SUBSISTENCE	1,890	1,890	1,000	1,000	1,000
104110-437000	ADVERTISING	1,000	1,000	1,890	1,890	1,890
104110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000	1,000
104110-449900	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,500	1,500
TOTAL GOVERNING BODY		\$62,085	\$62,085	\$62,900	\$62,900	\$62,085
ADMINISTRATION						
104120-412100	SALARIES-REGULAR	251,270	281,215	296,717	308,590	308,590
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	4,800	4,800	6,000	6,000	6,000
104120-418100	SOCIAL SECURITY EXPENSE	20,562	25,768	24,294	23,900	23,900
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	19,020	20,393	24,294	23,900	23,900
104120-418300	HEALTH INSURANCE EXPENSE	35,500	38,400	40,000	40,000	40,000
104120-418600	WORKER'S COMPENSATION	815	827	850	850	850
104120-418900	OTHER FRINGE-401K	12,853	13,242	15,184	15,780	15,780
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	6,600	3,500	3,500	3,500	3,500
104120-431100	TRAVEL-MILEAGE	750	750	500	500	500
104120-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
104120-432500	POSTAGE	500	500	700	700	700
104120-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
104120-445300	INSURANCE-FIDELITY BOND	450	450	175	175	175
104120-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION		\$361,020	\$397,745	\$420,115	\$431,795	\$431,795

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
FINANCE DEPT						
104130-412100	SALARIES-REGULAR	244,580	266,023	266,025	276,670	276,670
104130-412801	CELL PHONE ALLOWANCE	480	480	480	480	480
104130-418100	SOCIAL SECURITY EXPENSE	19,570	22,945	21,285	22,135	22,135
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,099	19,475	21,285	22,135	22,135
104130-418300	HEALTH INSURANCE EXPENSE	44,375	48,000	50,000	50,000	50,000
104130-418600	WORKER'S COMPENSATION	808	835	900	900	900
104130-418900	OTHER FRINGE-401K	12,226	12,645	13,300	13,835	13,835
104130-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
104130-426000	OFFICE SUPPLIES	3,200	3,200	3,200	3,200	3,200
104130-431100	TRAVEL-MILEAGE	450	450	700	700	700
104130-431200	TRAVEL-SUBSISTENCE	800	800	800	800	800
104130-432500	POSTAGE	2,200	2,200	2,500	2,500	2,500
104130-434100	PRINTING	250	250	250	250	250
104130-439500	EMPLOYEE TRAINING	2,000	2,000	1,500	1,500	1,500
104130-445300	INSURANCE-FIDELITY BOND	450	450	450	450	450
104130-449100	DUES & SUBSCRIPTIONS	700	700	700	700	700
104130-449900	MISCELLANEOUS EXPENSE	250	250	250	250	250
104130-469100	PROFESSIONAL SERVICES-AUDIT	40,000	40,000	50,000	50,000	50,000
TOTAL FINANCE DEPT		\$392,238	\$422,503	\$435,425	\$448,305	\$448,305
TAX ADMINISTRATION						
104140-412100	SALARIES-REGULAR	635,873	672,650	631,530	656,800	656,800
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	50,870	57,298	50,525	52,545	52,545
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	47,055	49,680	50,525	52,545	52,545
104140-418300	HEALTH INSURANCE EXPENSE	124,250	144,000	140,000	140,000	140,000
104140-418600	WORKER'S COMPENSATION	7,630	7,745	6,950	7,225	7,225
104140-418900	OTHER FRINGE-401K	31,797	32,260	31,580	32,840	32,840
104140-418901	OTHER FRINGE-457	5,040	5,400	5,040	5,040	5,040
104140-425100	MOTOR FUELS & LUBRICANTS	5,500	4,000	4,000	3,000	3,000
104140-425200	TIRES	500	500	1,020	1,020	1,020
104140-426000	OFFICE SUPPLIES	4,000	5,000	6,840	5,000	5,000
104140-431100	TRAVEL-MILEAGE	1,500	1,500	720	720	720
104140-431200	TRAVEL-SUBSISTENCE	5,000	2,620	3,000	3,000	3,000
104140-432500	POSTAGE	25,000	23,189	30,000	25,000	25,000
104140-434100	PRINTING	13,000	13,000	13,500	13,000	13,000
104140-434200	MOTOR VEHICLE BILLING EXPENSES	75,000	85,000	85,000	90,000	90,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	3,500	1,811	1,000	1,000	1,000
104140-437000	ADVERTISING	11,000	10,000	11,000	11,000	11,000
104140-439500	EMPLOYEE TRAINING	20,000	2,500	1,500	1,500	1,500
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	500	500	500	500	500
104140-454000	CAPITAL OUTLAY-VEHICLES	47,650	25,000	0	0	0
104140-467000	BOARD MEMBER FEES	3,000	1,500	1,500	1,000	1,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	8,000	6,000	6,000	6,000	6,000
104140-469500	CONTRACTED SERVICES	2,000	3,880	7,880	7,000	7,000
104140-469507	CONTRACTED BUSINESS AUDITS	4,000	10,000	10,000	6,000	6,000
TOTAL TAX ADMINISTRATION		\$1,133,280	\$1,166,648	\$1,101,225	\$1,123,350	\$1,123,350

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
TAX REVALUATION						
104141-429000	OTHER SUPPLIES	500	500	500	500	500
104141-469500	CONTRACTED SERVICES	44,500	44,500	49,500	49,500	49,500
TOTAL TAX REVALUATION		\$45,000	\$45,000	\$50,000	\$50,000	\$50,000
LICENSE PLATE AGENCY						
104142-412100	SALARIES-REGULAR	109,753	114,341	114,440	119,020	119,020
104142-412600	SALARIES-PART-TIME	25,116	24,700	22,500	22,500	22,500
104142-418100	SOCIAL SECURITY EXPENSE	10,790	11,497	10,955	11,325	11,325
104142-418200	RETIREMENT CONTRIBUTIONS	8,123	8,580	9,155	9,525	9,525
104142-418300	HOSPITAL INSURANCE EXPENSE	26,625	28,800	30,000	30,000	30,000
104142-418600	WORKER'S COMPENSATION	472	475	450	475	475
104142-418900	OTHER FRINGE-DEFERRED COMP.	5,486	5,570	5,725	5,950	5,950
104142-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
104142-426000	OFFICE SUPPLIES	750	1,000	1,200	1,200	1,200
104142-431100	TRAVEL-MILEAGE	800	800	100	100	100
104142-431200	TRAVEL-SUBSISTENCE	200	200	0	0	0
104142-432500	POSTAGE	1,500	1,500	1,500	1,500	1,500
104142-437000	ADVERTISING	300	300	300	0	0
104140-439500	EMPLOYEE TRAINING	250	0	0	0	0
104142-469500	CONTRACTED SERVICES-SHREDDING	720	720	720	720	720
TOTAL LICENSE PLATE AGENCY		\$191,965	\$199,563	\$198,125	\$203,395	\$203,395
LEGAL SERVICES						
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	99,000	74,000	84,000	84,000	84,000
TOTAL LEGAL SERVICES		\$100,000	\$75,000	\$85,000	\$85,000	\$85,000
COURT FACILITIES						
104160-439903	JURY COMMISSION EXPENSE	0	900	0	0	0
104160-449900	MISCELLANEOUS EXPENSE	7,132	2,000	3,000	2,000	2,000
TOTAL COURT FACILITIES		\$7,132	\$2,900	\$3,000	\$2,000	\$2,000

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
BOARD OF ELECTIONS						
104170-412100	SALARIES-REGULAR	116,316	119,574	119,470	124,250	124,250
104170-412600	SALARIES-PART-TIME	8,628	5,000	6,352	5,000	5,000
104170-412601	SALARIES-ONE STOP	39,591	52,870	78,948	40,000	40,000
104170-418100	SOCIAL SECURITY EXPENSE	13,166	14,459	16,382	13,540	13,540
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,607	9,050	9,558	9,940	9,940
104170-418300	HEALTH INSURANCE EXPENSE	26,625	28,800	30,000	30,000	30,000
104170-418600	WORKER'S COMPENSATION	623	880	720	650	650
104170-418900	OTHER FRINGE-401K	5,816	5,875	5,975	6,215	6,215
104170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
104170-426000	OFFICE SUPPLIES	7,000	5,000	6,910	6,000	6,000
104170-431100	TRAVEL-MILEAGE	1,200	1,000	1,865	1,865	1,865
104170-431200	TRAVEL-SUBSISTENCE	3,332	4,500	6,780	6,780	6,780
104170-432100	TELEPHONE SERVICE	53	95	95	95	95
104170-432500	POSTAGE	12,000	9,000	12,000	9,000	9,000
104170-434100	PRINTING	15,609	27,805	14,280	14,280	14,280
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	31,189	35,115	33,320	33,320	33,320
104170-437000	ADVERTISING	2,000	6,500	2,400	2,400	2,400
104170-439500	EMPLOYEE TRAINING	2,250	2,250	3,845	3,845	3,845
104170-441200	RENT-BUILDING	540	1,040	730	680	680
104170-449100	DUES & SUBSCRIPTIONS	150	120	150	150	150
104170-449900	MISCELLANEOUS EXPENSE	650	400	300	300	300
104170-467000	BOARD MEMBER FEES	9,600	9,600	12,300	12,300	12,300
104170-467001	ELECTION OFFICIALS	29,930	24,935	31,530	31,530	31,530
TOTAL BOARD OF ELECTIONS		\$335,955	\$364,948	\$394,989	\$353,220	\$353,220
REGISTER OF DEEDS						
104180-412100	SALARIES-REGULAR	284,205	311,871	312,335	324,830	324,830
104180-418100	SOCIAL SECURITY EXPENSE	22,736	27,306	24,990	25,990	25,990
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	21,031	22,585	24,990	25,990	25,990
104180-418300	HEALTH INSURANCE EXPENSE	62,125	67,200	70,000	70,000	70,000
104180-418600	WORKER'S COMPENSATION	995	1,115	1,030	1,075	1,075
104180-418900	OTHER FRINGE-401K	14,210	14,665	12,600	13,225	13,225
104180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520	2,520
104180-426000	OFFICE SUPPLIES	11,700	12,000	11,500	10,000	10,000
104180-431100	TRAVEL-MILEAGE	1,200	1,000	1,200	1,200	1,200
104180-431200	TRAVEL-SUBSISTENCE	1,250	1,300	1,300	1,300	1,300
104180-432500	POSTAGE	3,000	3,000	3,000	3,000	3,000
104180-434100	PRINTING	1,366	1,200	1,200	1,200	1,200
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250	250
104180-439500	EMPLOYEE TRAINING	634	800	800	800	800
104180-444000	SERVICE & MAINTENANCE CONTRACT	39,333	38,590	38,590	38,590	38,590
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	660	660	910	910	910
104180-449900	MISCELLANEOUS EXPENSE	500	250	250	250	250
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	6,800	14,415	6,250	1,200	1,200
104180-469500	CONTRACTED SERVICES	31,150	17,700	13,260	13,260	13,260
TOTAL REGISTER OF DEEDS		\$505,840	\$538,602	\$527,150	\$535,765	\$535,765

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
GENERAL ADMINISTRATION						
104199-412101	PAY PLAN ADJUSTMENT ESTIMATE	0	90,533	0	0	0
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	660,887	209,000	220,000	220,000	220,000
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	18,500	13,000	13,000	13,000	13,000
104199-426000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000	3,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	3,500	6,000	6,000	6,000	6,000
104199-432500	POSTAGE	100	100	0	0	0
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	20,000	22,000	22,000	22,000	22,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	205,000	186,000	195,000	195,000	195,000
104199-449100	DUES & SUBSCRIPTIONS	45,000	46,500	50,000	50,000	50,000
104199-449900	MISCELLANEOUS EXPENSE	39,388	37,725	36,240	36,240	36,240
104199-449901	WELLNESS PROGRAM	9,500	7,000	7,000	7,000	7,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	6,000	6,000	6,000	6,000	6,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	20,000	50,000	50,000	50,000	50,000
104199-469199	PROFESSIONAL SERVICES-OTHER	85,700	146,913	60,000	60,000	60,000
104199-469301	NEW RIVER SERVICE AUTHORITY	8,443	0	0	0	0
104199-469506	PARKING MANAGEMENT SERVICES	12,000	14,000	17,000	17,000	17,000
104199-499100	CONTINGENCY	281,711	440,155	425,000	425,000	348,000
TOTAL GENERAL ADMINISTRATION		\$1,418,729	\$1,277,926	\$1,110,240	\$1,110,240	\$1,033,240

INFORMATION TECHNOLOGY

104210-412100	SALARIES-REGULAR	304,198	328,745	329,600	342,785	342,785
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	24,336	28,383	26,370	27,425	27,425
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	22,511	24,055	26,370	27,425	27,425
104210-418300	HEALTH INSURANCE EXPENSE	44,375	48,000	50,000	50,000	50,000
104210-418600	WORKER'S COMPENSATION	1,217	1,250	990	1,030	1,030
104210-418900	OTHER FRINGE-401K	15,210	15,620	16,480	17,140	17,140
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	32,960	44,590	20,750	20,750	20,750
104210-432100	TELEPHONE SERVICE	206	210	210	210	210
104210-432500	POSTAGE	50	50	0	0	0
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,000	3,500	3,000	3,000	3,000
104210-435201	CONTINUING COSTS-WSD EQUIPMENT	10,968	11,560	11,865	11,865	11,865
104210-437000	ADVERTISING	400	0	0	0	0
104210-439501	EMPLOYEE TRAINING	2,339	3,645	2,765	2,765	2,765
104210-442201	PC SOFTWARE/LICENSES	11,174	2,450	22,100	22,100	22,100
104210-444000	SERVICE & MAINTENANCE CONTRACT	256,719	234,160	243,565	243,565	243,565
104210-452000	CAPITAL OUTLAY-EQUIPMENT	179,814	68,350	73,600	73,600	73,600
104210-469505	CONT SERVICES-INTERNET/FIBER	37,653	60,420	66,055	66,055	66,055
TOTAL INFORMATION TECHNOLOGIES		\$950,890	\$877,748	\$896,480	\$912,475	\$912,475

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
MAINTENANCE						
104260-412100	SALARIES-REGULAR	674,671	724,378	744,245	774,015	774,015
104260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570	5,570
104260-412600	SALARIES-PART-TIME	34,620	28,300	9,385	9,385	9,385
104260-412801	CELLPHONE ALLOWANCE	480	480	5,760	480	480
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	6,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	57,429	62,621	61,220	63,360	63,360
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	50,560	55,395	60,465	62,610	62,610
104260-418300	HEALTH INSURANCE EXPENSE	159,750	182,400	200,000	200,000	200,000
104260-418600	WORKER'S COMPENSATION	34,457	37,385	35,200	36,435	36,435
104260-418900	OTHER FRINGE-401K	34,163	35,970	37,790	39,130	39,130
104260-418901	OTHER FRINGE-457	6,480	6,840	7,200	7,200	7,200
104260-421200	UNIFORMS	5,000	5,000	7,120	5,000	5,000
104260-425100	MOTOR FUELS & LUBRICANTS	8,300	12,000	12,000	10,000	10,000
104260-425200	TIRES	1,440	1,440	1,530	1,530	1,530
104260-426000	OFFICE SUPPLIES	1,250	1,250	1,250	1,250	1,250
104260-429000	OTHER SUPPLIES	1,686	1,500	810	810	810
104260-431100	TRAVEL-MILEAGE	300	100	300	100	100
104260-431200	TRAVEL-SUBSISTENCE	100	100	200	100	100
104260-432100	TELEPHONE SERVICE	1,500	1,500	1,500	1,500	1,500
104260-432500	POSTAGE	100	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,914	3,600	3,600	3,600	3,600
104260-435300	MAINTENANCE & REPAIR-VEHICLES	5,200	4,000	5,950	4,000	4,000
104260-437000	ADVERTISING	1,000	1,000	1,500	1,000	1,000
104260-439500	EMPLOYEE TRAINING	110	110	170	170	170
104260-443900	RENT-EQUIPMENT	1,000	1,000	6,500	1,000	1,000
104260-449900	MISCELLANEOUS PROJECTS	11,267	76,348	75,000	75,000	75,000
104260-454000	CAPITAL OUTLAY-VEHICLES	59,210	0	50,550	50,550	50,550
104260-455000	CAPITAL OUTLAY-EQUIPMENT	0	0	123,155	6,500	6,500
TOTAL MAINTENANCE		\$1,163,557	\$1,251,387	\$1,464,070	\$1,363,395	\$1,363,395

GL ACCOUNT #	BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
	FY 16-17	FY 17-18		FY 18-19	
PUBLIC BUILDINGS SUMMARY					
PUBLIC BUILDING-COURTHOUSE	148,645	169,870	230,561	161,030	161,030
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	48,380	184,670	347,990	39,535	39,535
PUBLIC BUILDING-ADMINISTRATION BUILDING	75,978	29,975	28,655	27,415	27,415
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	540,887	1,755	1,755	1,290	1,290
PUBLIC BUILDING-HANNAH	9,945	10,465	23,890	11,840	11,840
PUBLIC BUILDING-HEALTH DEPARTMENT	62,225	231,194	101,265	93,260	93,260
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	477,850	184,687	35,735	17,140	17,140
PUBLIC BUILDING-LIBRARY	43,030	51,105	158,565	59,865	59,865
PUBLIC BUILDING-RECORD STORAGE	11,570	9,885	11,280	10,215	10,215
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	25,430	23,790	43,335	25,890	25,890
PUBLIC BUILDING-PARKING LOTS	1,850	1,800	6,950	1,800	1,800
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	300,200	284,615	614,570	32,560	32,560
PUBLIC BUILDING-HUMAN SERVICES CENTER	124,355	113,395	124,650	116,170	116,170
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	23,875	18,735	19,675	18,100	18,100
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	307,264	240,154	234,630	188,110	188,110
PUBLIC BUILDING-RECREATION ADMINISTRATION	3,460	3,460	4,035	2,960	2,960
PUBLIC BUILDING-AQUATICS CENTER	144,750	148,785	151,825	147,775	147,775
PUBLIC BUILDING-OPTIMIST FACILITY	44,300	85,000	35,780	34,900	34,900
PUBLIC BUILDING-RECREATION FIELDS/PARKS	239,423	142,340	1,027,135	385,135	385,135
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	16,965	17,970	24,595	17,450	17,450
PUBLIC BUILDING-BROOKSHIRE PARK	58,365	19,725	26,125	19,350	19,350
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	23,500	33,180	238,450	30,000	30,000
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	25,062	19,039	25,155	19,200	19,200
PUBLIC BUILDING-ROCKY KNOB PARK	24,230	24,000	81,970	28,250	28,250
SUMMARY OF PUBLIC BUILDINGS	\$2,781,539	\$2,049,594	\$3,598,576	\$1,489,240	\$1,489,240

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-COURTHOUSE						
104261-421100	JANITORIAL SUPPLIES	4,285	4,285	4,635	4,635	4,635
104261-432100	TELEPHONE SERVICE	19,100	19,000	20,000	20,000	20,000
104261-433100	UTILITIES-ELECTRICITY	49,600	53,000	53,000	50,000	50,000
104261-433200	UTILITIES-FUEL OIL	2,000	0	0	0	0
104261-433300	UTILITIES-NATURAL GAS	11,500	12,000	12,000	10,000	10,000
104261-433400	UTILITIES-WATER	4,500	4,500	4,500	4,000	4,000
104261-435100	MAINTENANCE & REPAIR-BUILDING	33,290	55,000	71,925	11,250	11,250
104261-435101	MAINTENANCE & REPAIR-GROUNDS	800	2,800	6,800	6,800	6,800
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	7,555	5,360	45,380	45,380	45,380
104261-444000	SERVICE & MAINTENANCE CONTRACT	7,925	5,825	5,965	5,965	5,965
104261-458000	CAPITAL OUTLAY - BUILDING	3,000	3,000	0	0	0
104261-469500	CONTRACTED SERVICES	5,090	5,100	6,356	3,000	3,000
TOTAL PUBLIC BUILDING-COURTHOUSE		\$148,645	\$169,870	\$230,561	\$161,030	\$161,030
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING						
104262-421100	JANITORIAL SUPPLIES	2,440	2,440	1,830	1,830	1,830
104262-432100	TELEPHONE SERVICE	550	550	400	550	550
104262-433100	UTILITIES-ELECTRICITY	14,500	18,000	18,000	15,000	15,000
104262-433400	UTILITIES-WATER	1,700	1,700	1,700	1,700	1,700
104262-435100	MAINTENANCE & REPAIR-BUILDING	4,050	143,100	288,795	1,500	1,500
104262-435101	MAINTENANCE & REPAIR-GROUNDS	450	650	12,650	12,650	12,650
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,825	13,850	19,860	1,850	1,850
104262-444000	SERVICE & MAINTENANCE CONTRACT	2,865	2,880	2,955	2,955	2,955
104262-458000	CAPITAL OUTLAY - BUILDING	18,500	0	0	0	0
104262-469500	CONTRACTED SERVICES	1,500	1,500	1,800	1,500	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		\$48,380	\$184,670	\$347,990	\$39,535	\$39,535
PUBLIC BUILDING-ADMINISTRATION BUILDING						
104263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200	1,200
104263-433100	ELECTRICITY	12,000	11,500	11,500	11,500	11,500
104263-433300	NATURAL GAS	840	900	900	900	900
104263-433400	WATER	1,150	1,150	1,150	1,150	1,150
104263-435100	MAINTENANCE & REPAIR - BUILDING	11,423	4,025	5,300	5,300	5,300
104263-435101	MAINTENANCE & REPAIR - GROUNDS	650	650	1,850	650	650
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	43,955	5,675	1,940	1,900	1,900
104263-444000	SERVICE & MAINTENANCE CONTRACTS	2,735	2,850	2,915	2,915	2,915
104263-469500	CONTRACTED SERVICES	2,025	2,025	1,900	1,900	1,900
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		\$75,978	\$29,975	\$28,655	\$27,415	\$27,415
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES						
104264-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500	500
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,953	965	965	500	500
104264-444000	SERVICE & MAINTENANCE CONTRACT	288	290	290	290	290
104264-458000	CAPITAL OUTLAY - BUILDING	534,146	0	0	0	0
TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES		\$540,887	\$1,755	\$1,755	\$1,290	\$1,290

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-HANNAH						
104265-432100	TELEPHONE SERVICE	205	210	200	200	200
104265-435101	MAINTENANCE & REPAIR-GROUNDS	0	0	12,000	0	0
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	400	450	400	400
104265-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240	240
104265-445102	INSURANCE-FLOOD	9,000	9,615	11,000	11,000	11,000
TOTAL PUBLIC BUILDING-HANNAH		\$9,945	\$10,465	\$23,890	\$11,840	\$11,840
PUBLIC BUILDING-HEALTH DEPARTMENT						
104267-421100	JANITORIAL SUPPLIES	3,780	4,755	4,200	4,200	4,200
104267-432100	TELEPHONE	415	415	550	415	415
104267-433100	UTILITIES-ELECTRICITY	26,900	29,000	29,000	29,000	29,000
104267-433300	UTILITIES-PROPANE	10,300	7,850	10,000	10,000	10,000
104267-433400	UTILITIES-WATER	2,000	2,900	2,900	2,900	2,900
104267-435100	MAINTENANCE & REPAIR-BUILDING	2,000	1,500	8,770	8,770	8,770
104267-435101	MAINTENANCE & REPAIR-GROUNDS	1,000	1,800	14,535	14,500	14,500
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,445	4,500	11,540	4,500	4,500
104267-444000	SERVICE & MAINTENANCE CONTRACT	2,385	2,400	2,875	2,875	2,875
104267-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	172,074	12,100	12,100	12,100
104267-469500	CONTRACTED SERVICES	4,000	4,000	4,795	4,000	4,000
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		\$62,225	\$231,194	\$101,265	\$93,260	\$93,260
PUBLIC BUILDING-WINKLER'S CREEK FACILITY						
104268-421100	JANITORIAL SUPPLIES	0	2,775	1,800	1,800	1,800
104268-432100	TELEPHONE	1,540	1,701	2,000	2,000	2,000
104268-433100	UTILITIES-ELECTRICITY	6,800	9,600	6,000	4,000	4,000
104268-433300	UTILITIES-PROPANE GAS	1,500	4,500	3,000	2,000	2,000
104268-433400	UTILITIES-WATER	1,200	1,500	1,500	1,500	1,500
104268-435100	MAINTENANCE & REPAIR-BUILDING	1,500	2,500	16,500	1,500	1,500
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	0	2,735	2,595	2,000	2,000
104268-444000	SERVICE & MAINTENANCE CONTRACT	240	455	240	240	240
104268-445102	INSURANCE-FLOOD	3,000	1,799	2,100	2,100	2,100
104268-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	462,070	157,122	0	0	0
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		\$477,850	\$184,687	\$35,735	\$17,140	\$17,140
PUBLIC BUILDING-LIBRARY						
104269-421100	JANITORIAL SUPPLIES	2,000	1,900	2,400	2,000	2,000
104269-433100	UTILITIES-ELECTRICITY	19,580	20,000	20,000	17,000	17,000
104269-433300	UTILITIES-PROPANE GAS	3,500	3,500	3,500	3,500	3,500
104269-433400	UTILITIES-WATER	1,400	1,400	1,500	1,500	1,500
104269-433900	UTILITIES-DUMPSTER PICK-UP	1,072	1,150	1,400	1,200	1,200
104269-435100	MAINTENANCE & REPAIR-BUILDING	1,800	1,800	98,020	4,660	4,660
104269-435101	MAINTENANCE & REPAIR-GROUNDS	2,200	2,200	21,425	19,925	19,925
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,690	11,170	2,090	2,000	2,000
104269-444000	SERVICE & MAINTENANCE CONTRACT	3,785	3,985	4,080	4,080	4,080
104269-469500	CONTRACTED SERVICES	4,003	4,000	4,150	4,000	4,000
TOTAL PUBLIC BUILDING-LIBRARY		\$43,030	\$51,105	\$158,565	\$59,865	\$59,865

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-RECORD STORAGE						
104271-432100	TELEPHONE	3,100	3,500	3,500	3,500	3,500
104271-433100	UTILITIES-ELECTRICITY	7,200	4,670	5,785	5,000	5,000
104271-435100	MAINTENANCE & REPAIR-BUILDING	250	250	250	250	250
104271-435101	MAINTENANCE & REPAIR-GROUNDS	0	200	200	200	200
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	0	525	525	525	525
104271-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240	240
104271-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	0	0	0	0	0
104271-469500	CONTRACTED SERVICES	780	500	780	500	500
TOTAL PUBLIC BUILDING-RECORD STORAGE		\$11,570	\$9,885	\$11,280	\$10,215	\$10,215
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER						
104272-421100	JANITORIAL SUPPLIES	1,600	1,600	1,600	1,600	1,600
104272-433100	UTILITIES-ELECTRICITY	8,300	7,500	8,500	8,500	8,500
104272-433200	UTILITIES-FUEL OIL	4,500	4,500	4,500	2,000	2,000
104272-435100	MAINTENANCE & REPAIR-BUILDING	2,340	1,500	15,400	1,500	1,500
104272-435101	MAINTENANCE & REPAIR-GROUNDS	2,300	2,300	6,650	6,350	6,350
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,650	1,650	1,780	1,200	1,200
104272-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240	240
104272-469500	CONTRACTED SERVICES	4,500	4,500	4,665	4,500	4,500
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		\$25,430	\$23,790	\$43,335	\$25,890	\$25,890
PUBLIC BUILDING-PARKING LOTS						
104273-421100	JANITORIAL SUPPLIES	300	300	300	300	300
104273-435101	MAINTENANCE & REPAIR-GROUNDS	1,550	1,500	6,650	1,500	1,500
TOTAL PUBLIC BUILDING-PARKING LOTS		\$1,850	\$1,800	\$6,950	\$1,800	\$1,800
PUBLIC BUILDING-WEST ANNEX/AG BUILDING						
104274-421100	JANITORIAL SUPPLIES	2,200	2,100	2,900	2,900	2,900
104274-433100	UTILITIES-ELECTRICITY	16,800	15,000	15,000	15,000	15,000
104274-433300	UTILITIES-PROPANE GAS	1,700	1,700	1,700	1,500	1,500
104274-433400	UTILITIES-WATER	1,400	1,400	1,400	1,400	1,400
104274-435100	MAINTENANCE & REPAIR-BUILDING	207,500	193,700	65,295	6,520	6,520
104274-435101	MAINTENANCE & REPAIR-GROUNDS	1,700	1,500	87,200	1,500	1,500
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	61,625	66,475	1,600	1,500	1,500
104274-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240	240
104274-458000	CAPITAL OUTLAY - IMPROVEMENTS	4,500	0	436,670	0	0
104274-469500	CONTRACTED SERVICES	2,535	2,500	2,565	2,000	2,000
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		\$300,200	\$284,615	\$614,570	\$32,560	\$32,560

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-HUMAN SERVICES CENTER						
104275-421100	JANITORIAL SUPPLIES	5,600	9,900	9,315	9,315	9,315
104275-433100	UTILITIES-ELECTRICITY	47,000	48,000	48,000	45,000	45,000
104275-433400	UTILITIES-WATER	5,200	5,200	7,500	6,000	6,000
104275-435100	MAINTENANCE & REPAIR-BUILDING	8,300	3,000	12,155	10,655	10,655
104275-435101	MAINTENANCE & REPAIR-GROUNDS	3,700	29,495	29,795	29,000	29,000
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	11,005	3,000	3,675	3,000	3,000
104275-444000	SERVICE & MAINTENANCE CONTRACT	6,855	7,000	7,160	7,200	7,200
104275-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	30,695	1,800	0	0	0
104275-469500	CONTRACTED SERVICES	6,000	6,000	7,050	6,000	6,000
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		\$124,355	\$113,395	\$124,650	\$116,170	\$116,170
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER						
104276-421100	JANITORIAL SUPPLIES	850	850	850	850	850
104276-433100	UTILITIES-ELECTRICITY	15,640	15,500	15,500	14,000	14,000
104276-435100	MAINTENANCE & REPAIR-BUILDING	6,000	1,000	1,890	1,890	1,890
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,025	1,025	1,075	1,000	1,000
104276-469500	CONTRACTED SERVICES	360	360	360	360	360
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		\$23,875	\$18,735	\$19,675	\$18,100	\$18,100
PUBLIC BUILDING-LAW ENFORCEMENT CENTER						
104277-421100	JANITORIAL SUPPLIES	3,965	2,900	3,700	3,700	3,700
104277-432100	TELEPHONE-DATA SERVICE	1,590	1,600	1,600	1,600	1,600
104277-433100	UTILITIES-ELECTRICITY	57,000	62,000	62,000	60,000	60,000
104277-433300	UTILITIES-PROPANE GAS	11,400	10,000	10,000	7,500	7,500
104277-433400	UTILITIES-WATER	60,000	50,000	50,000	50,000	50,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	38,400	8,000	24,140	9,140	9,140
104277-435101	MAINTENANCE & REPAIR-GROUNDS	5,700	5,000	17,800	17,800	17,800
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	50,804	11,224	36,550	14,000	14,000
104277-444000	SERVICE & MAINTENANCE CONTRACTS	2,215	6,730	6,370	6,370	6,370
104277-451000	CAPITAL OUTLAY - EQUIPMENT	5,670	62,700	0	0	0
104277-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	50,520	0	0	0	0
104277-469500	CONTRACTED SERVICES	20,000	20,000	22,470	18,000	18,000
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		\$307,264	\$240,154	\$234,630	\$188,110	\$188,110
PUBLIC BUILDING-RECREATION ADMINISTRATION						
104280-421100	JANITORIAL SUPPLIES	500	500	500	500	500
104280-435100	MAINTENANCE & REPAIR-BUILDING	1,000	1,000	1,000	500	500
104280-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	500	1,075	500	500
104280-444000	SERVICE & MAINTENANCE CONTRACTS	1,200	1,200	1,200	1,200	1,200
104280-469500	CONTRACTED SERVICES	260	260	260	260	260
TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION		\$3,460	\$3,460	\$4,035	\$2,960	\$2,960

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-AQUATICS CENTER						
104281-421100	JANITORIAL SUPPLIES	2,800	2,800	2,800	2,800	2,800
104281-433100	UTILITIES-ELECTRICITY	19,230	20,000	20,000	20,000	20,000
104281-433300	UTILITIES-NATURAL GAS	27,350	30,000	30,000	30,000	30,000
104281-433400	UTILITIES-WATER	11,000	11,000	12,500	12,500	12,500
104281-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,000	1,300	500	500
104281-435101	MAINTENANCE & REPAIR-GROUNDS	3,000	3,000	4,250	2,500	2,500
104281-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,000	1,915	1,905	405	405
104281-449900	POOL PERMIT	600	600	600	600	600
104281-458000	CAPITAL OUTLAY - BUILDING	71,000	75,000	75,000	75,000	75,000
104281-469500	CONTRACTED SERVICES	3,270	3,470	3,470	3,470	3,470
TOTAL PUBLIC BUILDING-AQUATICS CENTER		\$144,750	\$148,785	\$151,825	\$147,775	\$147,775
PUBLIC BUILDING-OPTIMIST FACILITY						
104282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000	1,000
104282-433101	UTILITIES-ELECTRICITY	1,500	1,500	1,500	1,500	1,500
104282-433300	UTILITIES-PROPANE GAS	1,400	2,000	2,200	2,000	2,000
104282-433401	UTILITIES-WATER	1,400	1,000	1,300	1,300	1,300
104282-435100	MAINTENANCE & REPAIR-BUILDING	700	500	500	500	500
104282-435101	MAINTENANCE & REPAIR-GROUNDS	14,545	5,100	5,280	5,100	5,100
104282-435200	MAINTENANCE & REPAIR-EQUIPMENT	700	700	800	500	500
104282-441200	RENT-BUILDING	18,000	18,000	18,000	18,000	18,000
104282-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	50,000	0	0	0
104282-469500	CONTRACTED SERVICES	5,055	5,200	5,200	5,000	5,000
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		\$44,300	\$85,000	\$35,780	\$34,900	\$34,900
PUBLIC BUILDING-RECREATION FIELDS/PARKS						
104283-421100	JANITORIAL SUPPLIES	1,600	1,600	2,000	1,600	1,600
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	5,000	5,000	5,000	5,000	5,000
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	1,200	1,200	1,200	1,200	1,200
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050	1,050
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	6,700	7,000	302,930	6,500	6,500
104283-435102	MAINTENANCE & REPAIR-PARKS	4,200	4,200	16,700	5,700	5,700
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	11,723	12,773	2,000	2,000	2,000
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	8,600	8,600	4,450	4,450	4,450
104283-435200	MAINTENANCE AGREEMENTS	2,000	2,000	2,000	2,000	2,000
104283-457001	CAPITAL OUTLAY - MIDDLEFORK TRAIL GRANT	0	11,282	200,000	200,000	200,000
104283-457003	CAPITAL OUTLAY - GUY FORD GRANT	0	50,000	50,000	50,000	50,000
104283-458000	CAPITAL OUTLAY - BUILDING	0	0	402,170	68,000	68,000
104283-469500	CONTRACTED SERVICES	197,350	37,635	37,635	37,635	37,635
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		\$239,423	\$142,340	\$1,027,135	\$385,135	\$385,135

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM						
104284-421100	JANITORIAL SUPPLIES	850	850	850	500	500
104284-433101	UTILITIES-ELECTRICITY	4,000	4,000	4,000	4,000	4,000
104284-433300	UTILITIES-PROPANE GAS	2,240	2,500	3,000	2,500	2,500
104284-435101	MAINTENANCE & REPAIR-BUILDING	2,260	3,000	8,900	3,000	3,000
104284-435102	MAINTENANCE & REPAIR-GROUNDS	1,200	1,200	1,300	1,200	1,200
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	250	250	375	250	250
104284-469500	CONTRACTED SERVICES	6,165	6,170	6,170	6,000	6,000
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		\$16,965	\$17,970	\$24,595	\$17,450	\$17,450
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS						
104286-421100	JANITORIAL SUPPLIES	700	700	700	500	500
104286-433100	UTILITIES-ELECTRICITY	2,800	2,500	2,500	2,000	2,000
104286-435101	MAINTENANCE & REPAIR-GROUNDS	12,000	20,000	21,100	20,000	20,000
104286-457002	CAPITAL OUTLAY - LEASEHOLD IMPROVEMENTS	0	0	204,170	0	0
104286-469500	CONTRACTED SERVICES	8,000	9,980	9,980	7,500	7,500
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		\$23,500	\$33,180	\$238,450	\$30,000	\$30,000
PUBLIC BUILDING-BROOKSHIRE PARK						
104285-421100	JANITORIAL SUPPLIES	1,000	1,075	1,075	1,000	1,000
104285-433100	UTILITIES - ELECTRICITY	4,350	4,800	6,000	4,800	4,800
104285-433400	UTILITIES - WATER	1,450	1,550	1,550	1,550	1,550
104285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	3,150	3,200	8,200	3,000	3,000
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	400	400	600	300	300
104285-445102	INSURANCE - FLOOD	1,200	1,200	1,200	1,200	1,200
104285-457003	CAPITAL OUTLAY - UNDERPASS PROJECT	39,315	0	0	0	0
104285-469500	CONTRACTED SERVICES	7,000	7,000	7,000	7,000	7,000
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		\$58,365	\$19,725	\$26,125	\$19,350	\$19,350
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX						
104287-421100	JANITORIAL SUPPLIES	1,300	1,300	1,300	1,300	1,300
104287-433100	UTILITIES-ELECTRICITY	3,500	3,200	3,600	3,200	3,200
104287-433400	UTILITIES-WATER	1,200	1,200	1,200	1,200	1,200
104287-435100	MAINTENANCE & REPAIR-BUILDING	500	500	4,500	500	500
104287-435101	MAINTENANCE & REPAIR-GROUNDS	1,200	700	9,000	8,500	8,500
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,500	1,900	1,900	1,000	1,000
104587-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	10,347	6,679	0	0	0
104287-469500	CONTRACTED SERVICES	3,515	3,560	3,655	3,500	3,500
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		\$25,062	\$19,039	\$25,155	\$19,200	\$19,200

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PUBLIC BUILDING-ROCKY KNOB PARK						
104288-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	500	500
104288-433100	UTILITIES - ELECTRICITY	1,200	1,000	2,000	2,000	2,000
104288-433400	UTILITIES - WATER	1,300	1,000	1,000	1,000	1,000
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	800	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	5,250	5,680	62,000	12,000	12,000
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	0	0	650	250	250
104288-469500	CONTRACTED SERVICES	14,680	14,820	14,820	12,000	12,000
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		\$24,230	\$24,000	\$81,970	\$28,250	\$28,250
SHERIFF'S OFFICE						
104310-412100	SALARIES-REGULAR	2,092,814	2,304,013	2,405,395	2,405,185	2,382,185
104310-412800	UNIFORM ALLOWANCE	4,950	4,950	4,400	4,400	4,400
104310-412801	CELLPHONE ALLOWANCE	10,560	10,560	9,120	9,120	9,120
104310-412900	DOG TRAINING ALLOWANCE	10,349	10,825	11,895	12,375	12,375
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	0	5,705	6,000	6,000	6,000
104310-413100	SEPARATION ALLOWANCE	13,283	35,460	37,300	37,300	37,300
104310-413300	SUPPLEMENTAL RETIREMENT	94,096	99,030	111,845	107,330	107,330
104310-418100	SOCIAL SECURITY EXPENSE	170,556	210,655	197,930	197,950	197,950
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	161,649	176,890	205,855	197,895	197,895
104310-418300	HEALTH INSURANCE EXPENSE	434,875	464,695	510,000	490,000	490,000
104310-418600	WORKER'S COMPENSATION	81,413	81,435	84,190	84,185	84,185
104310-418900	OTHER FRINGE-401K	7,497	8,125	8,425	8,310	8,310
104310-418901	OTHER FRINGE-457	17,640	17,640	18,360	17,640	17,640
104310-421200	UNIFORMS	23,600	21,000	23,000	21,000	21,000
104310-423800	DRUG PURCHASES	5,000	5,000	10,000	0	0
104310-425100	MOTOR FUELS & LUBRICANTS	125,345	98,245	135,000	110,000	110,000
104310-425200	TIRES	16,000	17,000	18,000	18,000	18,000
104310-429000	OFFICE/OTHER SUPPLIES	14,500	16,000	23,000	16,000	16,000
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	4,368	4,500	5,000	3,000	3,000
104310-429002	DRUG DOG EXPENSES	3,000	5,400	5,000	3,000	3,000
104310-429201	PROGRAM SUPPLIES-DARE	5,000	5,000	6,000	5,000	5,000
104310-431100	TRAVEL-MILEAGE	100	100	100	100	100
104310-431200	TRAVEL-SUBSISTENCE	3,230	4,755	5,000	3,000	3,000
104310-432100	TELEPHONE SERVICE	14,000	14,000	14,000	14,000	14,000
104310-432500	POSTAGE	4,200	4,200	4,500	4,200	4,200
104310-434100	PRINTING	250	250	1,000	1,000	1,000
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,000	1,500	1,500	1,500	1,500
104310-435300	MAINTENANCE & REPAIR-VEHICLES	44,000	40,000	44,000	40,000	40,000
104310-437000	ADVERTISING	500	500	1,500	500	500
104310-439500	EMPLOYEE TRAINING	3,000	3,000	6,000	3,000	3,000
104310-439501	AMMUNITION & GUN EXPENSES	11,500	12,500	12,500	12,500	12,500
104310-439900	DRUG TESTING	250	250	250	250	250
104310-439901	CONCEALED WEAPON CARRY PERMITS	26,550	27,500	31,000	31,000	31,000
104310-444000	SERVICE & MAINTENANCE CONTRACT	14,100	28,000	35,000	19,505	19,505
104310-445300	INSURANCE-FIDELITY BOND	125	125	125	125	125
104310-447000	SEPARATION ALLOWANCE FUND	54,000	74,000	95,000	95,000	95,000
104310-449100	DUES & SUBSCRIPTIONS	1,800	1,800	1,800	1,500	1,500
104310-449900	MISCELLANEOUS EXPENSE	1,075	250	500	250	250
104310-449901	NC GCC GRANT FOR RIFLES	12,600	0	0	0	0
104310-449903	TACTICAL TEAM EXPENSE/SWAT	2,500	4,900	15,000	2,500	2,500
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	178,582	42,000	25,000	0	0
104310-454000	CAPITAL OUTLAY - VEHICLES	369,353	235,000	318,115	238,900	238,900
104310-469500	CONTRACTED SERVICES-LEGAL	7,500	10,000	10,000	10,000	10,000
104310-499100	SRO CONTINGENCY	0	0	0	0	100,000
TOTAL SHERIFF'S OFFICE		\$4,047,710	\$4,106,758	\$4,457,605	\$4,232,520	\$4,309,520

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
DETENTION CENTER						
104320-412100	SALARIES-REGULAR	1,004,599	1,084,464	1,187,850	1,127,410	1,127,410
104320-412801	CELL PHONE ALLOWANCE	480	480	480	480	480
104320-418100	SOCIAL SECURITY EXPENSE	80,368	94,113	95,030	90,195	90,195
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	74,340	79,050	95,030	90,195	90,195
104320-418300	HEALTH INSURANCE EXPENSE	239,625	259,200	320,000	270,000	270,000
104320-418600	WORKER'S COMPENSATION	42,193	46,195	42,765	40,590	40,590
104320-418900	OTHER FRINGE-401K	50,230	51,330	59,395	56,370	56,370
104320-418901	OTHER FRINGE-457	9,720	9,720	11,520	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	11,690	14,000	17,000	14,000	14,000
104320-421200	UNIFORMS	5,400	8,400	8,500	6,000	6,000
104320-422000	FOOD & PROVISIONS FOR INMATES	354,500	332,000	350,000	340,000	340,000
104320-423800	PRESCRIPTION DRUG PURCHASES	18,500	16,000	17,000	16,000	16,000
104320-429000	OTHER SUPPLIES	19,430	20,000	25,000	20,000	20,000
104320-431200	TRAVEL-SUBSISTENCE	1,310	1,000	1,000	1,000	1,000
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	13,000	13,000	14,000	13,000	13,000
104320-439500	EMPLOYEE TRAINING	500	500	500	500	500
104320-439900	DRUG TESTING	250	250	250	250	250
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	28,300	32,000	35,000	35,000	35,000
104320-449900	MISCELLANEOUS EXPENSE	300	250	250	250	250
104320-449902	BLOOD TESTS FOR INMATES	100	100	100	100	100
104320-454000	CAPITAL OUTLAY - VEHICLES	38,800	0	0	0	0
104320-469102	PROFESSIONAL SERVICES-MEDICAL	170,000	158,000	160,000	150,000	150,000
104320-469500	CONTRACTED SERVICES	10,000	10,000	12,000	10,000	10,000
TOTAL DETENTION CENTER		\$2,173,635	\$2,230,052	\$2,452,670	\$2,291,060	\$2,291,060
EMERGENCY SERVICES						
104311-412100	SALARIES-REGULAR	537,076	563,556	560,165	582,575	582,575
104311-412801	CELL PHONE ALLOWANCE	960	960	960	960	960
104311-418100	SOCIAL SECURITY EXPENSE	42,966	47,146	44,815	46,610	46,610
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	38,847	41,605	44,815	46,005	46,005
104311-418300	HEALTH INSURANCE EXPENSE	115,375	124,800	130,000	130,000	130,000
104311-418600	WORKER'S COMPENSATION	1,988	2,025	1,965	2,040	2,040
104311-418900	OTHER FRINGE-401K	26,248	27,015	27,635	28,755	28,755
104311-418901	OTHER FRINGE-457	4,680	4,680	4,680	4,680	4,680
104311-421200	UNIFORMS	500	500	1,000	500	500
104311-425100	MOTOR FUELS	865	1,000	1,000	1,000	1,000
104311-429000	OTHER SUPPLIES	1,425	1,000	1,000	1,000	1,000
104311-429002	DCI LICENSES/FEES	1,200	1,200	1,200	1,200	1,200
104311-431200	TRAVEL-SUBSISTENCE	250	250	1,920	250	250
104311-432100	TELEPHONE SERVICE	15,285	16,000	16,000	16,000	16,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,500	8,720	22,165	10,000	10,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	1,560	1,500	1,500	1,500	1,500
104311-437000	ADVERTISING	190	250	500	500	500
104311-439500	EMPLOYEE TRAINING	190	0	250	0	0
104311-439900	DRUG TESTING	100	100	100	100	100
104311-444000	SERVICE & MAINTENANCE CONTRACTS	4,040	0	0	0	0
104311-449100	DUES & SUBSCRIPTIONS	70	150	150	150	150
104311-449900	MISCELLANEOUS EXPENSE	15	0	0	0	0
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	0	66,740	0	0	0
104311-454000	CAPITAL OUTLAY - VEHICLE	0	0	0	0	0
TOTAL EMERGENCY SERVICES		\$803,330	\$909,197	\$861,820	\$873,825	\$873,825

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
EMERGENCY MANAGEMENT						
104330-412100	SALARIES-REGULAR	187,673	187,289	190,075	197,680	197,680
104330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
104330-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
104330-418100	SOCIAL SECURITY EXPENSE	15,461	16,728	15,655	16,260	16,260
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	14,300	14,065	15,655	16,260	16,260
104330-418300	HEALTH INSURANCE EXPENSE	35,500	38,400	40,000	40,000	40,000
104330-418600	WORKER'S COMPENSATION	4,831	5,115	4,300	4,470	4,470
104330-418900	OTHER FRINGE-401K	9,660	9,135	9,785	10,165	10,165
104330-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440	1,440
104330-421200	UNIFORMS	3,460	3,496	1,515	1,515	1,515
104330-425100	MOTOR FUELS & LUBRICANTS	4,540	5,500	7,000	7,000	7,000
104330-425200	TIRES	615	2,000	2,720	2,720	2,720
104330-426000	OFFICE SUPPLIES	870	1,000	1,000	1,000	1,000
104330-429000	OTHER SUPPLIES	2,340	1,000	4,660	1,000	1,000
104330-429001	OTHER SUPPLIES-NON 911	145	1,500	1,500	1,000	1,000
104330-431200	TRAVEL-SUBSISTENCE	1,310	3,680	2,100	2,100	2,100
104330-432100	TELEPHONE SERVICE	700	700	700	700	700
104330-432500	POSTAGE	370	1,000	500	500	500
104330-433100	UTILITIES-ELECTRICITY	500	500	500	500	500
104330-433300	UTILITIES-PROPANE GAS	250	500	1,000	500	500
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	23,570	24,800	18,210	18,210	18,210
104330-435201	MAINTENANCE & REPAIR - SMOKE HOUSE	180	250	0	0	0
104330-435300	MAINTENANCE & REPAIR-VEHICLES	1,520	3,000	2,000	2,000	2,000
104330-437000	ADVERTISING	1,090	0	240	240	240
104330-439500	EMPLOYEE TRAINING	900	1,375	875	875	875
104330-441100	RENT	3,000	3,090	3,245	3,245	3,245
104330-442200	SOFTWARE LICENSE-CODE RED	10,500	10,000	9,500	9,500	9,500
104330-449100	DUES & SUBSCRIPTIONS	928	955	1,565	955	955
104330-449900	MISCELLANEOUS EXPENSE	550	1,500	5,180	3,700	3,700
104330-449901	HOMELAND SECURITY GRANT	0	1,000	1,000	0	1,000
104330-449906	HMEP GRANT	0	65,135	0	0	0
104330-449999	FEMA GRANT	215,874	30,600	0	0	0
104330-451000	CAPITAL OUTLAY-EQUIPMENT	18,652	0	0	0	0
104330-454000	CAPITAL OUTLAY-VEHICLES	23,650	0	94,655	34,655	34,655
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	8,400	8,400	7,700	7,700	7,700
104330-469901	FOSCOE	206,001	208,000	208,000	208,000	208,000
104330-469903	FALL CREEK	3,300	3,700	3,800	3,800	3,800
104330-469904	BEAVER DAM	42,001	42,500	43,000	43,000	43,000
104330-469905	BOONE	296,001	300,000	300,000	300,000	300,000
104330-469906	ZIONVILLE	41,758	47,000	47,000	47,000	47,000
104330-469907	COVE CREEK	94,502	96,000	96,000	96,000	96,000
104330-469908	STEWART SIMMONS	56,066	48,500	51,000	51,000	51,000
104330-469910	MEAT CAMP	84,001	86,000	86,000	86,000	86,000
104330-469911	TODD	24,214	25,000	26,000	26,000	26,000
104330-469912	BLOWING ROCK	181,000	184,500	184,500	184,500	184,500
104330-469913	SHAWNEEHAW	40,000	42,000	43,500	43,500	43,500
104330-469919	CRESTON	8,000	8,000	8,000	8,000	8,000
104330-469924	DEEP GAP	75,023	76,300	78,000	78,000	78,000
104330-469998	BEECH MTN.	20,500	20,500	20,500	20,500	20,500
104330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		\$1,784,156	\$1,650,163	\$1,658,585	\$1,600,200	\$1,601,200

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
PLANNING & INSPECTIONS						
104350-412100	SALARIES-REGULAR	439,107	447,705	439,900	457,495	457,495
104350-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,920	1,920	1,920
104350-418100	SOCIAL SECURITY EXPENSE	35,246	37,185	35,195	36,600	36,600
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	32,494	33,715	35,195	36,600	36,600
104350-418300	HEALTH INSURANCE EXPENSE	71,000	76,800	80,000	80,000	80,000
104350-418600	WORKER'S COMPENSATION	9,223	9,415	8,000	8,330	8,330
104350-418900	OTHER FRINGE-401K	21,955	21,895	21,995	22,875	22,875
104350-418901	OTHER FRINGE-457	2,880	2,880	2,880	2,880	2,880
104350-425100	MOTOR FUELS & LUBRICANTS	4,500	4,500	4,500	4,500	4,500
104350-425200	TIRES	0	2,500	1,300	1,300	1,300
104350-426000	OFFICE SUPPLIES	1,500	1,500	2,800	2,800	2,800
104350-431200	TRAVEL-SUBSISTENCE	400	400	400	400	400
104350-432500	POSTAGE	1,200	1,500	1,500	1,500	1,500
104350-435300	MAINTENANCE & REPAIR-VEHICLES	2,500	1,500	1,500	1,500	1,500
104350-437000	ADVERTISING	229	500	300	300	300
104350-439500	EMPLOYEE TRAINING	1,990	2,000	3,500	3,500	3,500
104350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000	2,000
104350-449900	MISCELLANEOUS EXPENSE	781	2,000	3,000	3,000	3,000
104350-454000	CAPITAL OUTLAY-VEHICLES	48,650	25,000	0	0	0
TOTAL PLANNING & INSPECTIONS		\$677,095	\$674,435	\$645,885	\$667,500	\$667,500
EMERGENCY MEDICAL SERVICES						
104370-432100	TELEPHONE SERVICE	3,000	2,100	2,000	2,000	2,000
104370-433100	UTILITIES-ELECTRICITY	2,200	2,200	2,000	2,000	2,000
104370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	700	700	700
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	30,000	30,000	35,000	35,000	35,000
104370-469300	FORESTRY	57,850	45,290	50,510	50,510	50,510
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000	24,000	24,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	980,000	1,202,500	1,230,000	1,230,000	1,230,000
104370-469502	CONTRACTED SERV-AVERY COUNTY	69,000	70,000	73,500	73,500	73,500
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	140,000	70,000	70,000
104370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	32,000	32,000	32,000
TOTAL EMERGENCY MEDICAL SERVICES		\$1,268,750	\$1,478,790	\$1,589,710	\$1,519,710	\$1,519,710

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
ANIMAL CARE & CONTROL						
104380-412100	SALARIES-REGULAR	73,825	76,102	76,185	79,235	79,235
104380-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
104380-412801	CELLPHONE ALLOWANCE	960	960	960	960	960
104380-418100	SOCIAL SECURITY EXPENSE	5,906	6,327	6,540	6,785	6,785
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,463	6,145	6,540	6,785	6,785
104380-418300	HEALTH INSURANCE EXPENSE	17,750	19,200	20,000	20,000	20,000
104380-418600	WORKER'S COMPENSATION	1,324	1,340	1,145	1,190	1,190
104380-418900	OTHER FRINGE-401K	3,692	3,715	3,430	3,565	3,565
104380-418901	OTHER FRINGE-457	720	720	720	720	720
104380-421200	UNIFORMS	950	1,000	1,000	1,000	1,000
104380-425100	MOTOR FUELS & LUBRICANTS	5,050	5,400	5,400	5,000	5,000
104380-425200	TIRES	1,240	1,250	1,800	1,250	1,250
104380-426000	OFFICE SUPPLIES	250	350	350	350	350
104380-429000	OTHER SUPPLIES	1,850	1,650	1,200	1,200	1,200
104380-432100	TELEPHONE SERVICE	600	600	600	500	500
104380-432500	POSTAGE	350	350	350	350	350
104380-434100	PRINTING	200	200	200	0	0
104380-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,000	1,000	1,000
104380-439500	EMPLOYEE TRAINING	200	500	500	500	500
104380-449900	MISCELLANEOUS EXPENSE	100	100	100	100	100
104380-449902	SPAY/NEUTER GRANT	2,000	0	0	0	0
104380-454000	CAPITAL OUTLAY-VEHICLES	0	30,000	0	0	0
TOTAL ANIMAL CARE & CONTROL		\$129,000	\$162,479	\$133,590	\$136,060	\$136,060
TRANSPORTATION						
104500-469300	GENERAL APPROPRIATION-APPALCART	67,495	67,495	67,495	67,495	67,495
104500-469843	RURAL GENERAL PUBLIC-APPALCART	83,208	83,208	0	0	0
104500-469844	EMPLOYMENT TRANSPORTATION	13,551	13,551	0	0	0
104500-469846	ELDERLY & DISABLED TRANSPORTATION	61,135	61,135	0	0	0
TOTAL TRANSPORTATION		\$225,389	\$225,389	\$67,495	\$67,495	\$67,495
ECONOMIC DEVELOPMENT						
104920-449900	CLEANING SERVICES	9,660	11,100	11,000	11,000	11,000
104920-449902	AEC OFFICE EXPENSES	11,000	10,000	10,000	10,000	10,000
104920-463000	GENERAL APPROPRIATION	76,179	57,354	50,000	50,000	50,000
TOTAL ECONOMIC DEVELOPMENT		\$96,839	\$78,454	\$71,000	\$71,000	\$71,000

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
COOPERATIVE EXTENSION						
104950-412100	SALARIES-REGULAR	188,814	170,745	194,165	174,065	174,065
104950-418100	SOCIAL SECURITY EXPENSE	14,443	13,065	14,855	13,925	13,925
104950-418200	STATE RETIREMENT CONTRIBUTION	29,259	28,045	34,125	25,830	25,830
104950-418300	HEALTH INSURANCE EXPENSE	22,960	20,565	24,140	24,135	24,135
104950-418500	UNEMPLOYMENT COMPENSATION	189	170	195	175	175
104950-418600	WORKER'S COMPENSATION	119	125	125	125	125
104950-429000	OTHER SUPPLIES	8,617	7,820	10,406	8,000	8,000
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200	1,200
104950-432500	POSTAGE	200	200	200	200	200
104950-444000	SERVICE & MAINTENANCE CONTRACT	500	500	500	0	0
104950-449100	DUES & SUBSCRIPTIONS	1,664	1,665	1,894	1,665	1,665
104950-449900	MISCELLANEOUS EXPENSE	3,360	3,360	3,360	3,360	3,360
TOTAL COOPERATIVE EXTENSION		\$271,325	\$247,460	\$285,165	\$252,680	\$252,680
SOIL AND WATER CONSERVATION						
104960-412100	SALARIES-REGULAR	67,416	73,532	73,825	76,780	76,780
104960-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	5,393	6,403	5,905	6,145	6,145
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,989	5,345	5,905	6,145	6,145
104960-418300	HEALTH INSURANCE EXPENSE	17,750	19,200	20,000	20,000	20,000
104960-418600	WORKER'S COMPENSATION	1,079	1,110	1,110	1,155	1,155
104960-418900	OTHER FRINGE-401K	3,371	3,475	3,690	3,840	3,840
104960-418901	OTHER FRINGE-457	720	720	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	1,500	1,000	1,000	1,000	1,000
104960-426000	OFFICE SUPPLIES	500	500	500	500	500
104960-429000	OTHER SUPPLIES	3,300	3,300	3,300	3,300	3,300
104960-429001	TREE SALES/RAIN BARRELS	4,513	4,403	0	0	0
104960-429002	NO TILL DRILL EXPENSES	3,924	3,830	0	0	0
104960-431100	TRAVEL-MILEAGE	200	200	200	200	200
104960-431200	TRAVEL-SUBSISTENCE	1,982	2,000	2,000	1,200	1,200
104960-432100	TELEPHONE SERVICE	500	500	500	250	250
104960-432500	POSTAGE	100	100	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	200	200	200	200
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200	200
104960-439500	EMPLOYEE TRAINING	900	900	900	900	900
104960-449901	FARM PRESERVATION	300	300	300	300	300
104960-449902	BILL EDMISTEN FUND	1,155	1,155	0	0	0
104960-454000	CAPITAL OUTLAY-VEHICLES	25,225	0	0	0	0
104960-469853	SPECIAL ALLOCATION	2,671	3,114	1,800	1,800	1,800
TOTAL SOIL AND WATER CONSERVATION		\$148,368	\$131,967	\$122,635	\$125,215	\$125,215
PUBLIC HEALTH						
105110-463000	ANNUAL APPROPRIATION	585,228	614,490	680,705	680,705	680,705
TOTAL PUBLIC HEALTH		\$585,228	\$614,490	\$680,705	\$680,705	\$680,705

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
MENTAL HEALTH						
105210-463000	ANNUAL APPROPRIATION	171,194	171,195	171,195	171,195	171,195
TOTAL MENTAL HEALTH		\$171,194	\$171,195	\$171,195	\$171,195	\$171,195
PROJECT ON AGING						
105550-412100	SALARIES-REGULAR	671,827	738,359	739,070	768,635	768,635
105550-412101	SALARIES-NON REGULAR	29,500	23,750	23,750	24,065	24,065
105550-418100	SOCIAL SECURITY EXPENSE	55,626	67,603	61,025	63,420	63,420
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	49,715	52,835	59,125	61,490	61,490
105550-418300	HEALTH INSURANCE EXPENSE	165,725	179,100	186,500	186,500	186,500
105550-418600	WORKER'S COMPENSATION	20,860	21,300	17,545	18,235	18,235
105550-418900	OTHER FRINGE-401K	33,592	34,310	36,955	38,435	38,435
105550-418901	OTHER FRINGE-457	6,660	6,660	6,660	6,660	6,660
105550-422000	FOOD AND PROVISIONS	95,000	95,000	95,000	95,000	95,000
105550-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
105550-429200	PROGRAM SUPPLIES	26,734	25,000	25,000	25,000	25,000
105550-431100	TRAVEL-MILEAGE	27,500	28,000	28,000	28,000	28,000
105550-431200	TRAVEL-SUBSISTENCE	500	0	0	0	0
105550-431300	TRAVEL-CLIENT TRANSPORT	33,000	33,000	33,000	33,000	33,000
105550-431500	TRAVEL-HOME DELIVERED MEALS	23,000	23,000	23,000	23,000	23,000
105550-432100	TELEPHONE SERVICE	8,000	8,000	8,000	8,000	8,000
105550-432500	POSTAGE	1,200	1,200	1,200	1,200	1,200
105550-434100	PRINTING	1,000	1,000	1,000	1,000	1,000
105550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500	1,500
105550-437000	ADVERTISING	500	500	500	500	500
105550-439500	EMPLOYEE TRAINING	750	750	1,000	1,000	1,000
105550-449100	DUES & SUBSCRIPTIONS	400	400	400	400	400
105550-449900	SENIOR CENTER GRANT	3,769	14,586	0	0	0
105550-449901	SENIOR HEALTH INFORMATION PROGRAM	5,286	3,795	0	0	0
105550-449902	EXXON GRANT	4,085	5,662	2,000	2,000	2,000
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000	2,000
TOTAL PROJECT ON AGING		\$1,271,729	\$1,371,310	\$1,356,230	\$1,393,040	\$1,393,040
VETERAN SERVICES						
105820-412100	SALARIES-REGULAR	73,770	77,870	78,095	81,220	81,220
105820-418100	SOCIAL SECURITY EXPENSE	5,902	6,469	6,250	6,500	6,500
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,460	5,850	6,250	6,500	6,500
105820-418300	HEALTH INSURANCE EXPENSE	17,750	19,200	20,000	20,000	20,000
105820-418600	WORKER'S COMPENSATION	280	290	235	245	245
105820-418900	OTHER FRINGE-401K	3,688	3,800	3,905	4,065	4,065
105820-418901	OTHER FRINGE-457	720	720	720	720	720
105820-426000	OFFICE SUPPLIES	1,100	950	950	950	950
105820-431100	TRAVEL-MILEAGE	450	600	500	500	500
105820-431200	TRAVEL-SUBSISTENCE	925	925	1,025	1,025	1,025
105820-432500	POSTAGE	300	300	300	300	300
105820-439500	EMPLOYEE TRAINING	280	255	225	225	225
105820-449100	DUES & SUBSCRIPTIONS	205	230	260	260	260
TOTAL VETERAN SERVICES		\$110,830	\$117,459	\$118,715	\$122,510	\$122,510

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
SPECIAL APPROPRIATIONS						
105890-463102	APPALACHIAN THEATER	10,000	35,000	10,000	10,000	10,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	83,390	12,000	12,000
105890-463127	CHILDREN'S COUNCIL	1,500	2,500	87,000	25,000	25,000
105890-469811	CHILDREN'S PLAYHOUSE	1,223	2,500	5,000	2,500	2,500
105890-463138	COMMUNITY CARE CLINIC	17,000	25,000	25,000	25,000	25,000
105890-463114	FOSCOE GRANDFATHER COMMUNITY CENTER	5,000	5,000	5,000	5,000	5,000
105890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	10,000	8,000	8,000
105890-463135	HOSPITALITY HOUSE	10,000	10,000	13,500	10,000	10,000
105890-463136	HOSPITALITY HOUSE - WeCAN	2,500	2,500	4,632	2,500	2,500
105890-463137	HUNGER COALITION	8,500	8,500	21,000	8,500	9,315
105890-469851	MEDIATION AND RESTORATIVE JUSTICE CTR	0	0	20,000	0	0
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	17,000	10,000	10,000
105890-463140	OASIS	10,000	10,000	10,000	10,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	22,000	22,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	20,000	15,000	15,000
105890-463153	VETERAN'S MEMORIAL	25,000	0	0	0	0
105890-463134	WAMY	2,500	2,500	5,000	2,500	2,500
105890-463104	WATAUGA COUNTY ARTS COUNCIL	8,800	8,800	12,000	8,800	8,800
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000	33,000
105890-463141	WYN	1,500	1,500	0	0	0
TOTAL SPECIAL APPROPRIATIONS		\$203,523	\$213,800	\$403,522	\$209,800	\$210,615
OTHER OUTSIDE AGENCY APPROPRIATIONS						
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	22,000	22,500	23,000	23,000	23,000
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	3,225	1,800	1,615	1,615	1,615
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	10,750	5,990	5,375	5,375	5,375
105890-463150	CROSSNORE SCHOOL - JCPC MATCH	4,820	1,491	3,530	3,530	3,530
105890-463149	CROSSNORE SCHOOL - JCPC	14,777	4,969	11,770	11,770	11,770
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	0	1,500	1,800	1,800	1,800
105890-463151	MOUNTAIN ALLIANCE - JCPC	0	5,000	6,000	6,000	6,000
105890-463148	JCPC TASK FORCE	4,318	4,500	1,500	1,500	1,500
105890-463142	PROJECT CHALLENGE - JCPC	42,595	46,301	46,390	46,390	46,390
105890-463143	PROJECT CHALLENGE - JCPC MATCH	12,780	13,892	13,920	13,920	13,920
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	81,482	82,460	83,865	83,865	83,865
105890-463144	WYN - JCPC	42,475	47,525	43,250	43,250	43,250
105890-463145	WYN - JCPC MATCH	12,743	15,307	12,975	12,975	12,975
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		\$251,965	\$253,235	\$254,990	\$254,990	\$254,990
PUBLIC SCHOOLS						
105911-463000	ANNUAL APPROPRIATION	12,713,137	13,156,880	13,884,060	13,460,290	13,460,290
105911-463001	CURRENT CAPITAL OUTLAY	300,000	450,000	450,000	450,000	450,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575	575
105911-499100	COLA CONTINGENCY	0	0	96,590	96,590	96,590
109800-498021	CAPITAL PROJECTS SET ASIDE	928,688	2,000,000	1,758,190	2,000,000	2,000,000
105911-4700XX	LOTTERY/ADM PROJECTS	1,452,680	1,354,325	280,000	300,000	300,000
TOTAL PUBLIC SCHOOLS		\$15,395,080	\$16,961,780	\$16,469,415	\$16,307,455	\$16,307,455

GL ACCOUNT #		BOARD APPROVED FY 16-17	BOARD APPROVED FY 17-18	DEPARTMENT REQUESTED	MANAGER RECOMMENDED FY 18-19	BOARD APPROVED
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE						
105921-463000	ANNUAL APPROPRIATION	866,960	874,895	900,250	900,250	900,250
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000	50,000
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		\$916,960	\$924,895	\$950,250	\$950,250	\$950,250
LIBRARY						
106110-469300	GENERAL APPROPRIATION	540,308	557,160	604,760	604,760	604,760
TOTAL LIBRARY		\$540,308	\$557,160	\$604,760	\$604,760	\$604,760
RECREATION-ADMINISTRATION						
106120-412100	SALARIES-REGULAR	151,154	168,461	169,095	175,860	175,860
106120-412801	CELLPHONE ALLOWANCE	480	480	480	480	480
106120-418100	SOCIAL SECURITY EXPENSE	12,092	15,030	13,530	14,070	14,070
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	11,185	12,030	13,530	14,070	14,070
106120-418300	HEALTH INSURANCE EXPENSE	26,625	28,800	30,000	30,000	30,000
106120-418600	WORKER'S COMPENSATION	2,268	2,345	2,200	2,285	2,285
106120-418900	OTHER FRINGE-401K	7,557	7,810	8,455	8,795	8,795
106120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
106120-425100	MOTOR FUELS & LUBRICANTS	2,000	1,800	1,800	1,800	1,800
106120-425200	TIRES	845	740	740	740	740
106120-426000	OFFICE SUPPLIES	6,000	7,000	7,400	7,000	7,000
106120-429000	OTHER SUPPLIES	6,750	6,000	7,375	6,000	6,000
106120-432100	TELEPHONE SERVICE	2,150	2,150	2,150	2,150	2,150
106120-432500	POSTAGE	1,229	1,180	1,100	1,100	1,100
106120-435300	MAINTENANCE & REPAIR-VEHICLES	1,800	1,800	1,000	1,000	1,000
106120-437000	ADVERTISING	400	400	450	450	450
106120-439500	EMPLOYEE TRAINING	0	350	1,910	1,910	1,910
106120-443900	RENT-EQUIPMENT	880	880	880	880	880
106120-449100	DUES & SUBSCRIPTIONS	700	700	630	630	630
106120-449900	SENIOR GAMES	12,578	13,615	11,185	10,000	10,000
106120-454000	CAPITAL OUTLAY-VEHICLES	46,270	26,000	0	0	0
TOTAL RECREATION ADMINISTRATION		\$294,043	\$298,651	\$274,990	\$280,300	\$280,300
AQUATICS						
106121-412100	SALARIES-REGULAR	82,258	91,170	91,235	94,885	94,885
106121-412600	SALARIES-PART-TIME	76,669	73,810	73,780	73,780	73,780
106121-418100	SOCIAL SECURITY EXPENSE	12,714	14,079	13,200	13,495	13,495
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	6,087	6,490	7,300	7,590	7,590
106121-418300	HEALTH INSURANCE EXPENSE	17,750	19,200	20,000	20,000	20,000
106121-418600	WORKER'S COMPENSATION	4,768	5,535	4,125	4,220	4,220
106121-418900	OTHER FRINGE-401K	4,114	4,215	4,565	4,745	4,745
106121-418901	OTHER FRINGE-457	720	720	720	720	720
106121-421200	UNIFORMS	600	600	600	600	600
106121-429000	OTHER SUPPLIES	12,500	12,650	12,650	12,650	12,650
106121-432100	TELEPHONE SERVICE	650	650	650	650	650
106121-439500	EMPLOYEE TRAINING	600	600	600	600	600
TOTAL AQUATICS		\$219,430	\$229,719	\$229,425	\$233,935	\$233,935

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
ATHLETICS						
106125-412100	SALARIES-REGULAR	121,661	132,215	130,070	135,275	135,275
106125-412600	SALARIES-PART-TIME	22,000	22,000	26,520	25,000	25,000
106125-412601	SALARIES-OFFICIALS	55,000	60,000	69,750	65,000	65,000
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	15,893	17,953	18,110	18,025	18,025
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,003	9,685	10,405	10,825	10,825
106125-418300	HEALTH INSURANCE EXPENSE	26,625	28,800	30,000	30,000	30,000
106125-418600	WORKER'S COMPENSATION	6,955	7,275	4,755	4,730	4,730
106125-418900	OTHER FRINGE-401K	6,083	6,290	6,505	6,765	6,765
106125-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
106125-429000	OTHER SUPPLIES	50,810	45,000	51,220	50,000	50,000
106125-429801	OTHER SUPPLIES-OFFICIALS	2,000	2,000	3,780	2,000	2,000
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	5,955	5,920	7,420	6,000	6,000
106125-429803	OTHER SUPPLIES-TENNIS	1,500	1,500	2,210	1,500	1,500
106125-431200	TRAVEL-SUBSISTENCE	0	1,250	1,800	1,000	1,000
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430	430
106125-434100	PRINTING	500	500	725	500	500
106125-439500	EMPLOYEE TRAINING	0	150	1,220	150	150
106125-443900	RENT-EQUIPMENT	4,200	4,200	4,200	4,200	4,200
106125-449900	MISC-COACH CERTIFICATION TRAIN	2,000	2,000	3,000	2,000	2,000
106125-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	3,200	0	3,400	3,400	3,400
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,575	1,575	1,575	1,200	1,200
TOTAL ATHLETICS		\$337,910	\$351,263	\$379,615	\$370,520	\$370,520
ARTS-SPECIAL POPULATIONS						
106126-412100	SALARIES-REGULAR	52,003	59,343	59,500	61,885	61,885
106126-412600	SALARIES-PART-TIME	35,500	36,000	46,150	40,000	40,000
106126-412801	CELLPHONE ALLOWANCE	0	480	480	480	480
106126-418100	SOCIAL SECURITY EXPENSE	7,000	8,360	8,450	8,150	8,150
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,848	4,130	4,760	4,950	4,950
106126-418300	HEALTH INSURANCE EXPENSE	8,875	9,600	10,000	10,000	10,000
106126-418600	WORKER'S COMPENSATION	1,314	1,340	2,115	2,040	2,040
106126-418900	OTHER FRINGE-401K	2,600	2,680	2,975	3,095	3,095
106126-418901	OTHER FRINGE-457	360	360	360	360	360
106126-429000	OTHER SUPPLIES	3,750	3,960	3,460	3,460	3,460
106126-429805	OTHER SUPPLIES-SPECIAL POPS	800	840	840	840	840
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	700	700	800	800	800
106126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	1,000	1,000	0	0	0
106126-431100	TRAVEL-MILEAGE	250	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	2,000	2,000	2,000	2,000	2,000
106126-439500	EMPLOYEE TRAINING	120	120	930	650	650
106126-469509	CONTRACTED SERVICES-PROGRAMS	2,200	2,200	7,240	7,240	7,240
TOTAL ARTS-SPECIAL POPULATIONS		\$122,320	\$133,363	\$150,310	\$146,200	\$146,200

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
FUN IN THE SUN CAMP						
106128-412600	SALARIES-PART-TIME	52,440	52,000	57,500	57,500	57,500
106128-418100	SOCIAL SECURITY EXPENSE	4,195	4,160	4,600	4,600	4,600
106128-418600	WORKER'S COMPENSATION	2,255	1,820	2,300	2,300	2,300
106128-429000	OTHER SUPPLIES	2,250	2,500	2,500	2,500	2,500
106128-431100	TRAVEL-MILEAGE	250	250	250	250	250
106128-431101	TRAVEL-CONTRACTED	2,600	2,600	2,600	2,600	2,600
106128-439500	EMPLOYEE TRAINING	1,030	1,030	1,200	1,200	1,200
106128-469500	CONTRACTED SERVICES	2,655	2,655	6,200	6,200	6,200
TOTAL FUN IN THE SUN CAMP		\$67,675	\$67,015	\$77,150	\$77,150	\$77,150
TRANSFER TO OTHER FUNDS						
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	1,720,372	1,473,285	1,538,735	1,396,655	1,396,655
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	3,935,370	5,137,680	35,556,916	4,957,170	4,957,170
109800-498030	TRANSFER TO DEBT SERVICE	5,971,888	5,805,625	5,452,550	5,452,550	5,452,550
109800-498099	TRANSFER TO CAPITAL PROJECT	0	5,496,615	0	0	0
TOTAL TRANSFER TO OTHER FUNDS		\$11,627,630	\$17,913,205	\$42,548,201	\$11,806,375	\$11,806,375
TOTAL GENERAL FUND EXPENDITURES		\$52,261,964	\$58,805,333	\$85,604,738	\$51,617,530	\$51,618,530

GL ACCOUNT #	BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
	FY 16-17	FY 17-18		FY 18-19	

PUBLIC ASSISTANCE FUND

REVENUES

PROGRAM REVENUES

143300-343300	ADOPTION PROMOTION GRANT	-21,600	-2,288	-25,000	0	0
143531-323000	ALLOCATIONS - FEDERAL & STATE	-2,554,541	-2,578,700	-2,670,185	-2,708,725	-2,708,725
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	-515,898	-401,850	-705,975	-402,310	-402,310
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	-15,218	-15,220	-15,415	-15,415	-15,415
143541-323002	CHILD SUPPORT APPLICATION FEES	-575	-250	-500	-500	-500
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	-12,870	-12,540	-12,540	-12,540	-12,540
143545-354515	DMA TRANSPORTATION	-116,000	-116,000	-116,000	-10,000	-10,000
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	-6,202	-9,260	-9,705	-9,705	-9,705
143547-323001	STATE FOSTER CARE	-176,040	-175,000	-163,360	-100,000	-100,000
143583-344080	YOUTH SERVICES-LINKS	-25,000	-25,000	-25,000	-25,000	-25,000
143585-323000	TITLE XX & FSA DAYCARE	-680,100	-615,144	0	0	0
143585-323002	SMARTSTART DAYCARE	-121,776	-141,776	0	0	0
TOTAL PROGRAM REVENUES		-\$4,245,820	-\$4,093,028	-\$3,743,680	-\$3,284,195	-\$3,284,195

MISCELLANEOUS REVENUES

143831-349114	INTEREST EARNED ON INVESTMENTS	0	-1,500	-3,000	-3,000	-3,000
143538-389000	HEALTH CHOICE APPLICATION FEES	-8,485	-9,000	-6,200	-6,200	-6,200
143538-389001	CSE EXCESS CLIENT PAYMENTS	0	0	-1,200	-1,200	-1,200
143839-35310x	DONATIONS	-15,584	-18,090	-10,700	-10,700	-10,700
TOTAL MISCELLANEOUS REVENUES		-\$24,069	-\$28,590	-\$21,100	-\$21,100	-\$21,100

TRANSFER FROM OTHER FUNDS

143980-398010	TRANSFER FROM GENERAL FUND	-1,720,372	-1,473,285	-1,538,735	-1,396,655	-1,396,655
TOTAL TRANSFER FROM OTHER FUNDS		-\$1,720,372	-\$1,473,285	-\$1,538,735	-\$1,396,655	-\$1,396,655

FUND BALANCE APPROPRIATED

143991-399100	FUND BALANCE APPROPRIATED	0	-325,000	0	-325,000	-325,000
TOTAL FUND BALANCE APPROPRIATED		\$0	-\$325,000	\$0	-\$325,000	-\$325,000

TOTAL PUBLIC ASSISTANCE FUND REVENUES		-\$5,990,261	-\$5,919,903	-\$5,303,515	-\$5,026,950	-\$5,026,950
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GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
EXPENDITURES						
ADMINISTRATION						
145310-412100	SALARIES-REGULAR	1,860,900	1,910,040	1,961,255	2,039,705	2,039,705
145310-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570	5,570
145310-412600	SALARIES-PART-TIME	12,000	0	0	0	0
145310-418100	SOCIAL SECURITY EXPENSE	150,278	153,250	157,345	163,625	163,625
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	138,118	147,505	157,345	163,625	163,625
145310-418300	HEALTH INSURANCE EXPENSE	386,575	427,700	445,500	445,500	445,500
145310-418600	WORKER'S COMPENSATION	22,729	22,920	22,000	22,600	22,600
145310-418900	OTHER FRINGE-401K	93,324	95,500	98,340	102,265	102,265
145310-418901	OTHER FRINGE-457	15,660	16,020	16,020	16,020	16,020
145310-425100	MOTOR FUELS & LUBRICANTS	4,500	4,000	4,000	4,000	4,000
145310-425200	TIRES	750	750	750	750	750
145310-426000	OFFICE SUPPLIES	23,000	21,000	21,000	21,000	21,000
145310-431100	TRAVEL-MILEAGE	17,000	15,000	16,500	15,000	15,000
145310-431200	TRAVEL-SUBSISTENCE	4,500	4,500	7,000	4,500	4,500
145310-431300	CLIENT MEDICAL TRANSPORTATION	116,000	116,000	116,000	10,000	10,000
145310-432100	TELEPHONE SERVICE	14,500	14,000	14,000	14,000	14,000
145310-432500	POSTAGE	15,000	13,000	13,000	13,000	13,000
145310-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	2,000	2,000	2,000	2,000
145310-437000	ADVERTISING	950	950	1,100	1,100	1,100
145310-439500	EMPLOYEE TRAINING	550	550	1,500	1,000	1,000
145310-439902	IN-HOME SERVICES	11,499	11,500	11,497	11,500	11,500
145310-442201	PC SOFTWARE & LICENSES	47,096	52,000	36,220	36,220	36,220
145310-443900	RENT-EQUIPMENT	1,700	1,000	1,000	1,000	1,000
145310-449100	DUES & SUBSCRIPTIONS	1,207	1,210	1,450	1,210	1,210
145310-449900	MISCELLANEOUS EXPENSE	9,000	6,000	12,558	4,550	4,550
145310-449902	FOSTER CHILDREN'S FUND	7,241	8,265	5,000	5,000	5,000
145310-449903	ADULT SERVICES FUND	2,731	3,175	700	700	700
145310-449904	CHILD PROTECTIVE SERVICES	5,612	6,650	5,000	5,000	5,000
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	9,131	7,700	16,085	3,200	3,200
145310-454000	CAPITAL OUTLAY - VEHICLE	0	25,000	25,000	25,000	25,000
145310-467000	BOARD MEMBER FEES	1,000	1,000	1,100	1,000	1,000
145310-469101	PROFESSIONAL SERVICES - LEGAL	129,000	100,000	100,000	100,000	100,000
145310-469102	ACCOUNT RESEARCH FEES	1,500	1,500	2,850	2,850	2,850
145310-469103	SUBSTANCE ABUSE TESTING	6,850	6,000	5,000	5,000	5,000
145310-469104	CSE CLIENT OVERPAYMENTS	0	0	1,200	1,200	1,200
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	4,000	2,500	2,000	2,000	2,000
145310-469106	CHILD PROTECTIVE SERVICES	8,000	6,000	6,000	6,000	6,000
145310-469500	FOOD STAMP & EBT FEES	5,288	5,075	5,230	5,230	5,230
145310-469505	JUVENILE DETENTION	10,000	7,500	6,500	6,500	6,500
TOTAL ADMINISTRATION		\$3,144,759	\$3,222,330	\$3,304,615	\$3,268,420	\$3,268,420

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18		FY 18-19	
CHILD SUPPORT ENFORCEMENT						
145370-412100	SALARIES - REGULAR	112,581	115,960	120,305	125,115	125,115
145370-418100	SOCIAL SECURITY EXPENSE	9,006	9,280	9,625	10,010	10,010
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	8,330	8,930	9,625	10,010	10,010
145370-418300	HEALTH INSURANCE EXPENSE	26,625	28,800	30,000	30,000	30,000
145370-418600	WORKER'S COMPENSATION	394	405	380	400	400
145370-418900	OTHER FRINGE-401K	5,629	5,795	6,015	6,255	6,255
145370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080	1,080
145370-449901	COURT FEES	8,520	7,000	7,000	7,000	7,000
145370-469101	PROFESSIONAL SERVICES - LEGAL	24,000	19,000	19,000	19,000	19,000
145370-469102	SHERIFF'S FEES	2,000	1,500	1,750	1,750	1,750
145370-469500	CONTRACTED SERVICES	1,000	1,000	1,230	1,230	1,230
TOTAL CHILD SUPPORT ENFORCEMENT		\$199,165	\$198,750	\$206,010	\$211,850	\$211,850
PROGRAM EXPENDITURES						
145410-438800	CRISIS INTERVENTION PAYMENTS	178,155	173,610	173,285	173,285	173,285
145410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000	25,000
145410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000	16,000
145410-440002	LOW INCOME ENERGY ASST PROGRAM	178,155	173,610	173,285	173,285	173,285
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	642,674	500,000	666,215	500,000	500,000
145410-440005	FAMILY REUNIFICATION	15,161	14,980	25,795	25,795	25,795
145410-440006	ADOPTION PROMOTION FUNDS	21,600	2,288	25,000	0	0
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	221,809	225,230	220,845	220,845	220,845
145410-440200	SPECIAL ASSISTANCE - BLIND	3,419	3,475	3,760	3,760	3,760
145410-440300	ADOPTION ASSISTANCE IV-E	45,228	51,985	51,900	51,900	51,900
145410-440301	ADOPTION ASSISTANCE IV-B	65,885	69,225	73,310	73,310	73,310
145410-440500	UNDOCUMENTED CLIENTS	63,795	75,000	0	25,000	25,000
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	306,080	350,000	276,995	200,000	200,000
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,500	30,500	30,500	30,500	30,500
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	6,000	6,000	6,000	3,000	3,000
145850-440900	TITLE XX & FSA DAYCARE	680,100	615,144	0	0	0
145850-440901	SMARTSTART	121,776	141,776	0	0	0
TOTAL PROGRAM EXPENDITURES		\$2,646,337	\$2,498,823	\$1,792,890	\$1,546,680	\$1,546,680
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		\$5,990,261	\$5,919,903	\$5,303,515	\$5,026,950	\$5,026,950

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
CAPITAL PROJECT FUND						
REVENUES						
213980-398100	TRANSFER FROM GENERAL FUND	-3,935,370	-5,137,680	-35,556,916	-4,957,170	-4,957,170
213991-399101	FUND BALANCE APPROPRIATION	-826,750	-10,845,000	0	0	0
TOTAL REVENUES		-\$4,762,120	-\$15,982,680	-\$35,556,916	-\$4,957,170	-\$4,957,170

EXPENDITURES						
TRANSFER TO OTHER FUNDS						
219800-498010	TRANSFER TO GENERAL FUND	826,750	845,000	0	0	0
219800-498099	TRANSFER TO CAPITAL PROJECTS	0	10,000,000	0	0	0
TOTAL TRANSFER TO OTHER FUNDS		\$826,750	\$10,845,000	\$0	\$0	\$0

FUTURE PROJECT FUNDING						
219930-441700	ELECTIONS-VOTING MACHINES	0	0	98,320	0	0
219930-441101	FUTURE COUNTY FACILITIES	0	0	3,633,984	0	0
219930-441101	FACILITIES RENOVATIONS	0	0	1,353,700	0	0
219930-441401	EASTERN COMMUNITY CENTER	0	0	460,000	0	0
219930-441701	FACILITES MAINTENANCE	315,500	146,400	300,000	208,990	208,990
219930-443200	LAW ENFORCEMENT CENTER	0	0	773,700	0	0
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	0	0	5,075,000	50,000	50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	706,682	714,205	1,876,189	500,000	500,000
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	0	1,500,000	0	1,500,000	1,500,000
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	50,000	50,000	50,000
219930-461100	EMERGENCY COMMUNICATIONS	250,000	250,000	1,000,000	250,000	250,000
219930-461101	LIBRARY EXPANSION	0	0	318,780	0	0
219930-461200	COMMUNITY RECREATION FACILITIES	2,384,500	2,477,075	20,000,000	2,398,180	2,398,180
219930-461205	RECREATION RENOVATION/UPGRADES	0	0	617,243	0	0
TOTAL FUTURE PROJECT FUNDING		\$3,706,682	\$5,137,680	\$35,556,916	\$4,957,170	\$4,957,170
TOTAL EXPENDITURES		\$4,533,432	\$15,982,680	\$35,556,916	\$4,957,170	\$4,957,170

GL ACCOUNT #	BOARD APPROVED FY 16-17	BOARD APPROVED FY 17-18	DEPARTMENT REQUESTED	MANAGER RECOMMENDED FY 18-19	BOARD APPROVED
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FEDERAL EQUITABLE SHARING FUND

REVENUES

223317-343109	FEDERAL EQUITABLE SHARING FUNDS	-3,990	0	-3,320	0	0
223991-399101	FUND BALANCE APPROPRIATION	0	-6,250	0	-3,320	-3,320
TOTAL REVENUES		-\$3,990	-\$6,250	-\$3,320	-\$3,320	-\$3,320

EXPENDITURES

224310-444000	SERVICE & MAINTENANCE	3,990	6,250	3,320	3,320	3,320
224310-454000	CAPITAL OUTLAY - VEHICLES	0	0	0	0	0
TOTAL EXPENDITURES		\$3,990	\$6,250	\$3,320	\$3,320	\$3,320

STATE SUBSTANCE ABUSE TAX FUND

REVENUES

233317-343109	STATE RESTRICTED REVENUE	-24,580	-30,000	-32,000	-32,000	-32,000
233991-399101	FUND BALANCE APPROPRIATION	-30,000	-11,200	-11,500	-8,000	-8,000
TOTAL REVENUES		-\$54,580	-\$41,200	-\$43,500	-\$40,000	-\$40,000

EXPENDITURES

234310-412801	CELLPHONE ALLOWANCE	5,250	5,250	5,300	5,250	5,250
234310-423800	UNDERCOVER DRUG PURCHASE	2,000	5,000	15,000	15,000	15,000
234310-429000	OTHER SUPPLIES	2,500	6,800	5,000	4,800	4,800
234310-431200	TRAVEL-SUBSISTENCE	505	700	700	700	700
234310-435200	MAINTENANCE & REPAIR EQUIPMENT	500	500	500	500	500
234310-435300	MAINTENANCE & REPAIR VEHICLE	8,850	9,950	10,000	8,000	8,000
234310-439500	EMPLOYEE TRAINING	145	1,500	1,500	500	500
234310-444000	SERVICE & MAINTENANCE CONTRACTS	2,850	2,900	3,000	2,850	2,850
234310-449100	DUES & SUBSCRIPTIONS	1,980	2,400	2,500	2,400	2,400
234310-451000	CAPITAL OUTLAY - EQUIPMENT	0	6,200	0	0	0
234310-454000	CAPITAL OUTLAY - VEHICLES	30,000	0	0	0	0
TOTAL EXPENDITURES		\$54,580	\$41,200	\$43,500	\$40,000	\$40,000

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
EMERGENCY TELEPHONE SURCHARGE FUND						
REVENUES						
263255-360126	EMERGENCY TELEPHONE SURCHARGE	-320,369	-369,150	-326,565	-326,565	-326,565
263991-399101	FUND BALANCE APPROPRIATION	-34,826	0	0	0	0
263991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-1,250	0	0	0	0
TOTAL REVENUES		-\$356,445	-\$369,150	-\$326,565	-\$326,565	-\$326,565

EXPENDITURES						
264330-421000	IMPLEMENTAL FUNCTIONS	69,583	77,585	77,100	77,100	77,100
264330-422000	SOFTWARE	49,619	87,125	72,800	72,800	72,800
264330-423000	EMPLOYEE TRAINING	4,347	10,925	6,045	6,045	6,045
264330-424000	TELEPHONE	72,849	93,300	99,620	99,620	99,620
264330-425000	HARDWARE	98,548	95,215	71,000	71,000	71,000
264330-426000	FURNITURE	61,499	5,000	0	0	0
TOTAL EXPENDITURES		\$356,445	\$369,150	\$326,565	\$326,565	\$326,565

FIRE SERVICE DISTRICT FUNDS						
REVENUES						
243100-312000	PRIOR YEARS TAXES BOONE	-26,000	-32,000	-32,500	-32,500	-32,500
243100-312001	PRIOR YEARS TAXES FOSCOE	-2,500	-2,500	-3,100	-3,100	-3,100
243100-312005	PRIOR YEARS TAXES BEECH MTN	-86	-100	-100	-100	-100
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-200	-500	-500	-500	-500
243100-318000	INTEREST ON DEL TAXES BOONE	-5,000	-7,000	-8,000	-8,000	-8,000
243100-318001	INTEREST ON DEL TAXES FOSCOE	-575	-600	-900	-900	-900
243100-318005	INTEREST ON DEL TAXES BEECH MTN	-50	-75	-100	-100	-100
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	-100	-200	-200	-200	-200
243102-312100	CURRENT YEAR TAXES BOONE	-906,685	-899,890	-900,000	-900,000	-900,000
243102-312101	CURRENT YEAR TAXES FOSCOE	-69,405	-69,605	-70,000	-70,000	-70,000
243102-312105	CURRENT YEAR TAXES BEECH MTN	-1,860	-1,545	-1,600	-1,600	-1,600
243102-312107	CURRENT YEAR TAXES COVE CREEK	-15,825	-325	-700	-700	-700
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-6,474	-6,220	-6,100	-6,100	-6,100
TOTAL REVENUES		-\$1,034,760	-\$1,020,560	-\$1,023,800	-\$1,023,800	-\$1,023,800

EXPENDITURES						
244340-469905	BOONE	937,685	938,890	940,500	940,500	940,500
244340-469901	FOSCOE	72,480	72,705	74,000	74,000	74,000
244340-469998	BEECH MTN	1,996	1,720	1,800	1,800	1,800
244340-469907	COVE CREEK	15,825	325	700	700	700
244340-469908	SHAWNEEHAW	6,774	6,920	6,800	6,800	6,800
TOTAL EXPENDITURES		\$1,034,760	\$1,020,560	\$1,023,800	\$1,023,800	\$1,023,800

GL ACCOUNT #	BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
	FY 16-17	FY 17-18		FY 18-19	

FIRE DISTRICT FUNDS

REVENUES

283100-311001	INTEREST ON TAXES FOSCOE	-2,300	-3,500	-3,500	-3,500	-3,500
283100-311003	INTEREST ON TAXES FALL CREEK	-150	-150	-150	-150	-150
283100-311004	INTEREST ON TAXES BEAVER DAM	-1,250	-1,300	-2,000	-2,000	-2,000
283100-311005	INTEREST ON TAXES STEWART SIMMONS	-1,125	-1,125	-3,500	-3,500	-3,500
283100-311006	INTEREST ON TAXES ZIONVILLE	-1,200	-1,500	-2,500	-2,500	-2,500
283100-311007	INTEREST ON TAXES COVE CREEK	-2,700	-4,000	-4,000	-4,000	-4,000
283100-311008	INTEREST ON TAXES SHAWNEEHAW	-500	-500	-2,500	-2,500	-2,500
283100-311009	INTEREST ON TAXES MEAT CAMP	-1,700	-1,800	-1,800	-1,800	-1,800
283100-311010	INTEREST ON TAXES DEEP GAP	-2,100	-4,000	-4,000	-4,000	-4,000
283100-311011	INTEREST ON TAXES TODD	-300	-800	-850	-850	-850
283100-311012	INTEREST ON TAXES BLOWING ROCK	-4,200	-6,500	-6,500	-6,500	-6,500
283100-311019	INTEREST ON TAXES CRESTON	-300	-300	-300	-300	-300
283100-312001	PRIOR YEARS TAXES FOSCOE	-8,500	-11,000	-11,500	-11,500	-11,500
283100-312003	PRIOR YEARS TAXES FALL CREEK	-800	-1,200	-1,805	-1,805	-1,805
283100-312004	PRIOR YEARS TAXES BEAVER DAM	-4,200	-5,200	-7,500	-7,500	-7,500
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	-3,500	-4,100	-10,000	-10,000	-10,000
283100-312006	PRIOR YEARS TAXES ZIONVILLE	-4,000	-6,200	-8,250	-8,250	-8,250
283100-312007	PRIOR YEARS TAXES COVE CREEK	-11,500	-15,500	-16,250	-16,250	-16,250
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	-2,500	-3,500	-5,500	-5,500	-5,500
283100-312009	PRIOR YEARS TAXES MEAT CAMP	-8,000	-10,000	-10,000	-10,000	-10,000
283100-312010	PRIOR YEARS TAXES DEEP GAP	-6,800	-8,600	-8,600	-8,600	-8,600
283100-312011	PRIOR YEARS TAXES TODD	-1,500	-2,400	-2,900	-2,900	-2,900
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	-15,500	-23,000	-24,500	-24,500	-24,500
283100-312019	PRIOR YEARS TAXES CRESTON	-850	-900	-900	-900	-900
283102-312101	CURRENT YEAR TAXES FOSCOE	-469,733	-464,445	-470,000	-470,000	-470,000
283102-312103	CURRENT YEAR TAXES FALL CREEK	-9,028	-9,045	-9,045	-9,045	-9,045
283102-312104	CURRENT YEAR TAXES BEAVER DAM	-106,097	-105,150	-105,500	-105,500	-105,500
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	-127,248	-205,220	-206,500	-206,500	-206,500
283102-312106	CURRENT YEAR TAXES ZIONVILLE	-115,635	-113,390	-114,250	-114,250	-114,250
283102-312107	CURRENT YEAR TAXES COVE CREEK	-247,630	-239,720	-239,750	-239,750	-239,750
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	-96,535	-95,520	-97,000	-97,000	-97,000
283102-312109	CURRENT YEAR TAXES MEAT CAMP	-208,936	-208,620	-208,200	-208,200	-208,200
283102-312110	CURRENT YEAR TAXES DEEP GAP	-190,089	-191,195	-192,400	-192,400	-192,400
283102-312111	CURRENT YEAR TAXES TODD	-64,679	-63,180	-63,250	-63,250	-63,250
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	-464,639	-463,375	-464,000	-464,000	-464,000
283102-312119	CURRENT YEAR TAXES CRESTON	-5,615	-5,710	-5,700	-5,700	-5,700

TOTAL REVENUES		-\$2,191,339	-\$2,281,645	-\$2,314,900	-\$2,314,900	-\$2,314,900
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EXPENDITURES

284340-469901	FOSCOE	480,533	478,945	485,000	485,000	485,000
284340-469903	FALL CREEK	9,978	10,395	11,000	11,000	11,000
284340-469904	BEAVER DAM	111,547	111,650	115,000	115,000	115,000
284340-469905	STEWART SIMMONS	131,873	210,445	220,000	220,000	220,000
284340-469906	ZIONVILLE	120,835	121,090	125,000	125,000	125,000
284340-469907	COVE CREEK	261,830	259,220	260,000	260,000	260,000
284340-469908	SHAWNEEHAW	99,535	99,520	105,000	105,000	105,000
284340-469909	MEAT CAMP	218,636	220,420	220,000	220,000	220,000
284340-469910	DEEP GAP	198,989	203,795	205,000	205,000	205,000
284340-469911	TODD	66,479	66,380	67,000	67,000	67,000
284340-469912	BLOWING ROCK	484,339	492,875	495,000	495,000	495,000
284340-469919	CRESTON	6,765	6,910	6,900	6,900	6,900

TOTAL EXPENDITURES		\$2,191,339	\$2,281,645	\$2,314,900	\$2,314,900	\$2,314,900
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GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18		FY 18-19	
OCCUPANCY TAX FUND						
REVENUES						
293270-312009	OCCUPANCY TAX	-1,525,000	-1,400,000	-1,500,000	-1,500,000	-1,500,000
TOTAL REVENUES		-\$1,525,000	-\$1,400,000	-\$1,500,000	-\$1,500,000	-\$1,500,000

EXPENDITURES						
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	25,250	24,000	25,000	25,000	25,000
294140-469900	WATAUGA COUNTY DISTRICT U TDA	1,499,750	1,376,000	1,475,000	1,475,000	1,475,000
TOTAL EXPENDITURES		\$1,525,000	\$1,400,000	\$1,500,000	\$1,500,000	\$1,500,000

DEBT SERVICE FUND						
REVENUES						
303839-389000	FEDERAL INTEREST CREDIT ON QSCB LOAN	-27,750	-20,880	-13,920	-13,920	-13,920
303980-398100	TRANSFER FROM GENERAL FUND	-5,971,888	-5,805,625	-5,452,550	-5,452,550	-5,452,550
TOTAL REVENUES		-\$5,999,638	-\$5,826,505	-\$5,466,470	-\$5,466,470	-\$5,466,470

EXPENDITURES						
309100-471002	INTEREST-NEW HIGH SCHOOL	1,830,025	1,695,625	1,561,425	1,561,425	1,561,425
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,360,000	3,355,000	3,355,000	3,355,000	3,355,000
309100-472101	PRINCIPAL-QSCB	129,028	129,028	129,028	129,028	129,028
309100-472102	INTEREST-QSCB	29,935	22,451	14,967	14,967	14,967
309100-473001	PRINCIPAL-ECONOMIC INCENTIVE	260,000	260,000	65,000	65,000	65,000
309100-474001	INTEREST-ECONOMIC INCENTIVE	28,967	13,518	966	966	966
309100-475921	PRINCIPAL-LAW ENFORCEMENT CENTER	333,333	333,333	333,333	333,333	333,333
309100-475922	INTEREST-LAW ENFORCEMENT CENTER	28,350	17,550	6,751	6,751	6,751
TOTAL EXPENDITURES		\$5,999,638	\$5,826,505	\$5,466,470	\$5,466,470	\$5,466,470

GL ACCOUNT #		BOARD APPROVED FY 16-17	BOARD APPROVED FY 17-18	DEPARTMENT REQUESTED	MANAGER RECOMMENDED FY 18-19	BOARD APPROVED
SOLID WASTE ENTERPRISE FUND						
REVENUES						
INTERGOVERNMENTAL REVENUES						
663200-327500	SCRAP TIRE DISPOSAL TAX	-63,000	-67,000	-70,000	-70,000	-70,000
663200-327600	WHITE GOODS DISPOSAL TAX	-15,000	-16,000	-20,000	-20,000	-20,000
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	-23,000	-25,000	-27,000	-27,000	-27,000
663300-347210	RECYCLING GRANT	0	0	0	0	0
663300-347220	RECYCLING GRANT	-20,680	-10,000	0	0	0
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	-5,000	-4,000	-4,000	-4,000	-4,000
663332-385501	GRANT MATCH-WATAUGA CO. SCHOOLS	-5,791	-2,000	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		-\$132,471	-\$124,000	-\$121,000	-\$121,000	-\$121,000
SERVICE REVENUES						
663740-318001	SOLID WASTE TIPPING FEE INTEREST	-1,800	-3,000	-3,000	-3,000	-3,000
663740-350000	SOLID WASTE TIPPING FEES	-1,525,000	-1,750,000	-1,900,000	-1,900,000	-1,900,000
663740-350001	SOLID WASTE FEES-CURRENT YEAR	-2,450,000	-2,475,000	-2,500,000	-2,500,000	-2,500,000
663740-350002	SOLID WASTE FEES-PRIOR YEARS	-53,000	0	0	0	0
663740-350201	DUMPSTER PICK-UP SCHOOLS	-16,843	-16,845	-16,845	-16,845	-16,845
663740-350300	SOLID WASTE FEES INTEREST	-15,000	-15,000	-20,000	-20,000	-20,000
663740-381000	SALE OF RECYCLED SCRAP	-200,000	-360,000	-350,000	-375,000	-375,000
663740-382000	SALE OF FIXED ASSETS	-50,000	-45,000	-35,000	-35,000	-35,000
TOTAL SERVICE REVENUES		-\$4,311,643	-\$4,664,845	-\$4,824,845	-\$4,849,845	-\$4,849,845
MISCELLANEOUS REVENUES						
663740-386000	RENTS	-1,200	-1,200	-1,200	-1,200	-1,200
663831-349166	INTEREST ON INVESTMENTS	-10,000	-15,000	-35,000	-35,000	-35,000
663839-389000	GAS TO ENERGY REBATES	-8,000	-5,000	-5,000	-2,500	-2,500
TOTAL MISCELLANEOUS REVENUES		-\$19,200	-\$21,200	-\$41,200	-\$38,700	-\$38,700
FUND BALANCE APPROPRIATED						
663991-399100	FUND BALANCE APPROPRIATED	-65,956	0	-90,670	-98,520	-98,520
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-49,068	-32,225	0	0	0
TOTAL FUND BALANCE APPROPRIATED		-\$115,024	-\$32,225	-\$90,670	-\$98,520	-\$98,520
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		-\$4,578,338	-\$4,842,270	-\$5,077,715	-\$5,108,065	-\$5,108,065

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
EXPENDITURES						
SOLID WASTE OPERATIONS						
667420-412100	SALARIES-REGULAR	891,811	945,905	953,425	991,565	991,565
667420-412101	SALARIES-NON-REGULAR	24,000	25,000	27,000	27,000	27,000
667420-412801	CELLPHONE ALLOWANCE	960	960	480	480	480
667420-418100	SOCIAL SECURITY EXPENSE	73,265	77,675	78,435	81,485	81,485
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	65,994	72,835	76,275	79,325	79,325
667420-418300	HEALTH INSURANCE EXPENSE	173,750	171,000	201,500	201,500	201,500
667420-418400	RETIREE INSURANCE/OPEB	0	61,800	50,000	50,000	50,000
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	3,000	3,000	3,000	3,000	3,000
667420-418600	WORKER'S COMPENSATION	49,454	52,420	39,220	40,745	40,745
667420-418900	OTHER FRINGE-401K	44,591	47,295	47,670	49,580	49,580
667420-418901	OTHER FRINGE-457	9,000	8,820	8,820	8,820	8,820
667420-421200	UNIFORMS	9,500	9,500	9,000	9,000	9,000
667420-425100	MOTOR FUELS & LUBRICANTS	61,000	100,000	100,000	85,000	85,000
667420-425200	TIRES	27,000	29,075	32,500	32,500	32,500
667420-426000	OFFICE SUPPLIES	3,800	3,200	3,500	3,500	3,500
667420-429000	OTHER SUPPLIES	37,200	35,000	35,500	35,500	35,500
667420-429004	CREDIT CARD ACCEPTANCE FEES	3,000	7,000	7,000	7,000	7,000
667420-431100	TRAVEL-MILEAGE	200	200	200	200	200
667420-431200	TRAVEL-SUBSISTENCE	1,000	1,000	600	600	600
667420-432100	TELEPHONE SERVICE	8,000	8,500	8,700	8,700	8,700
667420-432500	POSTAGE	3,000	3,000	3,200	3,000	3,000
667420-433100	UTILITIES-ELECTRICITY	35,000	35,000	35,000	35,000	35,000
667420-433300	UTILITIES-PROPANE	10,000	8,000	8,000	8,000	8,000
667420-433400	UTILITIES-WATER	9,000	11,000	11,000	11,000	11,000
667420-434100	PRINTING	750	750	750	750	750
667420-435100	MAINTENANCE & REPAIR-BUILDING	25,000	101,000	180,000	180,000	180,000
667420-435101	MAINTENANCE & REPAIR-GROUNDS	55,000	84,025	82,800	82,800	82,800
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	32,000	40,000	40,000	40,000	40,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	46,000	38,000	42,000	42,000	42,000
667420-435301	ONGOING GAS TO ENERGY COSTS	30,000	30,900	30,000	30,000	30,000
667420-437000	ADVERTISING	500	500	1,000	1,000	1,000
667420-439500	EMPLOYEE TRAINING	300	300	1,200	1,200	1,200
667420-441100	RENT - LAND	17,500	17,500	18,000	18,000	18,000
667420-444000	SERVICE & MAINTENANCE CONTRACTS	1,000	13,800	3,095	3,095	3,095
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	17,000	21,000	18,000	18,000	18,000
667420-449900	MISCELLANEOUS EXPENSE	8,675	9,200	2,850	2,850	2,850
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	50,000	45,000	40,000	40,000	40,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	3,000	3,000	5,000	3,500	3,500
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	114,270	110,115	120,000	120,000	120,000
667420-454000	CAPITAL OUTLAY - VEHICLES	295,000	58,390	133,000	133,000	133,000
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	0	142,750	266,445	266,445	266,445
667420-469199	PROFESSIONAL SERVICES-OTHER	68,664	60,000	60,000	60,000	60,000
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	49,000	45,000	60,000	60,000	60,000
667420-469567	CONTRACTED SERVICES-TUB GRINDER	96,404	110,000	100,000	100,000	100,000
667420-469568	CONTRACTED SERVICES-WASTE HAULING	1,825,000	1,819,970	1,900,000	1,900,000	1,900,000
667420-469569	NC SOLID WASTE SURCHARGE	95,000	105,000	110,000	110,000	110,000
TOTAL SOLID WASTE OPERATIONS		\$4,373,588	\$4,573,385	\$4,954,165	\$4,985,140	\$4,985,140

GL ACCOUNT #		BOARD	BOARD	DEPARTMENT	MANAGER	BOARD
		APPROVED	APPROVED	REQUESTED	RECOMMENDED	APPROVED
		FY 16-17	FY 17-18	FY 18-19		
RECYCLING OPERATIONS						
667421-412100	SALARIES-REGULAR	32,569	37,150	36,835	38,305	38,305
667421-418100	SOCIAL SECURITY EXPENSE	2,605	2,975	2,950	3,065	3,065
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	2,410	2,860	2,950	3,065	3,065
667421-418300	HEALTH INSURANCE EXPENSE	8,875	9,600	10,000	10,000	10,000
667421-418600	WORKER'S COMPENSATION	115	130	110	115	115
667421-418900	OTHER FRINGE-401K	1,628	1,860	1,845	1,915	1,915
667421-418901	OTHER FRINGE-457	360	360	360	360	360
667421-426000	OFFICE SUPPLIES	200	200	200	200	200
667421-429001	RECYCLING SUPPLIES	24,680	25,600	27,900	26,000	26,000
667421-429002	RECYCLING GRANT	25,791	0	0	0	0
667421-429003	ELECTRONICS RECYCLING	18,000	18,000	15,000	15,000	15,000
667421-431100	TRAVEL-MILEAGE	200	200	0	0	0
667421-431200	TRAVEL-SUBSISTENCE	300	600	0	0	0
667421-439500	EMPLOYEE TRAINING	517	350	0	0	0
667421-449900	MISC OTHER	250	0	500	0	0
667421-454000	CAPITAL OUTLAY - VEHICLES	60,000	157,000	0	0	0
667421-455002	CAPITAL OUTLAY - EQUIPMENT	26,250	12,000	24,900	24,900	24,900
TOTAL RECYCLING OPERATIONS EXPENDITURES		\$204,750	\$268,885	\$123,550	\$122,925	\$122,925
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		\$4,578,338	\$4,842,270	\$5,077,715	\$5,108,065	\$5,108,065
WATAUGA COUNTY NET BUDGET TOTAL		\$66,075,367	\$67,737,291	\$99,673,238	\$65,578,395	\$65,579,395



**Watauga County Adopted Budget
Fiscal Year 2018-2019**

Adopted June 5, 2018