

Fiscal Year  
2025-2026

# Watauga County Proposed Budget



**Board of Commissioners**

**Braxton Eggers, Chairman**  
**Todd Castle, Vice-Chairman**  
**Emily Greene**  
**Tim Hodges**  
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# WATAUGA COUNTY

OFFICE OF THE  
COUNTY MANAGER

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## COUNTY MANAGER'S BUDGET MESSAGE

FY 2025-2026

May 6, 2025

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2025-2026 Budget for Watauga County, North Carolina, has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statute §159-8). The budget identifies revenue and expenditure estimates for FY 2025-2026 and continues to provide necessary services to the citizens of the county. The budget was developed based on the goals and priorities set by the Watauga County Board of Commissioners at their annual retreat. A copy of this document will be available for public inspection on the County's website, public libraries and at the County Manager's Office.

The County continues the long road to recovery from Hurricane Helene. Great progress has been made with regards to road right-of-way debris removal. Private property and water way debris removal have begun and will be completed by the end of June.

There were over 1,000 homes damaged by the hurricane. Approximately 148 homes were destroyed and 470 had major damage and the remaining suffered minor damage. Over \$20,000,000 has been awarded in Individual Assistance (IA) to our residents as of 04-14-2025. Of the 6,999 valid registrations, 6,181 were referred to Individual Assistance (IA) where 4,482 have been found eligible so far for Housing Assistance (HA) and/or Other Needs Assistance (ONA).

### Budget Highlights

- Maintains the property tax rate at \$0.318, third lowest in the State behind Macon and Moore Counties.
- School funding levels:
  - \$621,561 increase in current operations expenses.
  - \$130,000 for 2 nurses' positions.
  - \$130,000 for Phase II of teacher supplements.
  - \$25,000 for National Board certifications.
  - \$950,000 for current capital.
  - \$5,179,550 in CIP set-aside.
- \$785,000 for an additional 24-hour ambulance crew.
- \$546,769 increase for the Sheriff's Office.
- The Emergency Services Center construction has commenced and is scheduled for completion in late 2026.
- \$50,000 for future Library Expansion.
- \$50,000 for the Heritage Museum.
- Balanced budget with no General Fund balance appropriation.

The County will be reviewing and approving the feasibility study for the Old Cove Creek facility. This facility was the hardest hit out of all County facilities. The current estimate for repair is \$1.5 million, with staff working with our insurance company, Hagerty (Disaster Recovery Team) and

FEMA to complete the project. Staff is working to ensure the \$1.5 million is covered by insurance and FEMA. The remaining County facilities weathered the hurricane well with minimal to no damage. Watauga was fortunate compared to other counties but will continue to deal with hurricane related issues for the next several years.

Governor Stein's budget calls for a \$4 billion bond to modernize old and outdated school buildings. The bond could provide much needed financial support for our current schools and would advance the County's CIP. His budget proposal also raises starting teacher pay to the highest in the Southeast. These recommendations could substantially impact the County's budget both positively and negatively.

Staff has prepared the budget considering current fiscal and economic conditions. Sales tax and property tax revenues will continue to be monitored to ensure appropriate budgeted amounts. Forecasting of County revenue will continue to be difficult at best as the recovery process continues.

## GENERAL FUND REVENUES

The General Fund budget totals \$87,826,458, for Fiscal Year 2025-2026. The below details County revenue sources.

**Ad Valorem Taxes** – The property tax rate for FY 2025-2026 is recommended at the current rate of 31.8 cents per \$100 valuation. The total assessed value of \$14.6 billion will generate approximately \$45.7 million in revenue based on a collection rate of 98%. One penny at a 100% collection rate equals \$1,465,000.

Property tax revenue comprises 52.4% of the General Fund revenue. The County's current sales ratio is 69.6%. The ratio indicates a significant difference in what properties are selling for versus the County valuation. Work on the 2027 revaluation continues with values to be effective January 1, 2027.

**Sales Tax** – Sales tax will continue to be distributed based on ad valorem basis. Hurricane Helene impacted sales tax revenues for the County. Detailed below are sales tax numbers prior to and after the Hurricane.

	FY 2025	FY 2024	Amount +/-	Percentage +/-
January received in February and paid in April	1,602,614	1,555,462	47,152	3.03%
December received in January and paid in March	1,916,755	1,850,013	66,742	3.61%
November received in December and paid in February	1,853,428	1,938,166	(84,738)	-4.37%
October received in November paid in January	1,553,551	1,620,436	(66,885)	-4.13%
September received in October and paid in December	1,735,742	1,793,068	(57,326)	-3.20%
August received in September and paid in November	2,079,250	1,902,911	176,339	9.27%

July received in August and paid  
in October

1,811,272

1,959,327

(148,055)

-7.56%

Sales tax is 24.1% of the General Fund revenue. As evidenced in the above sales tax information, the fluctuating percentages demonstrate the volatility of sales tax revenue; confirming the County's conservative budgeting approach for sales tax revenue. Staff will continue to monitor current sales tax revenue to ensure budgeted amount due to the impact of Hurricane Helene.

**State/Federal Shared Revenues** – Federal and State funding will remain constant. BREMCO has completed the backbone fiber while Skybest continues completion of the customer network system. SkyBest Communications, LLC was awarded through the Completing Access to Broadband (CAB) program and will provide high-speed internet access to 178 homes and businesses (67.94% of the county's 262 eligible locations). Of the 178, 144 were unserved and the remaining 34 were underserved. The total award was \$1,749,652.65, with the cost per service at \$9,829.51. Without the award, these areas would more than likely have remained unserved or underserved due to the cost.

**Permits, Fees and Sales & Services** – Revenues generated by Register of Deeds, Planning and Inspections, and Parks and Recreation will continue to remain constant.

**Miscellaneous Revenues** – No changes are projected in this category. Staff anticipates the continuation of these funds.

**Investment Earnings** – rates continue to be uncertain with the current economic conditions. Staff have made minor increases to reflect the uncertainty.

**Fund Balance Appropriations** – Staff is recommending \$288,596 be allocated from the DSS fund balance for one-time capital expenses. The allocation will still leave the DSS Fund Balance with ample funding to cover any unanticipated expenses that may arise. No General Fund balance appropriations are budgeted.

## GENERAL FUND EXPENDITURES

The recommended budget maintains current County services. Total County expenditures are \$87,286,458. Major expenditures are detailed below:

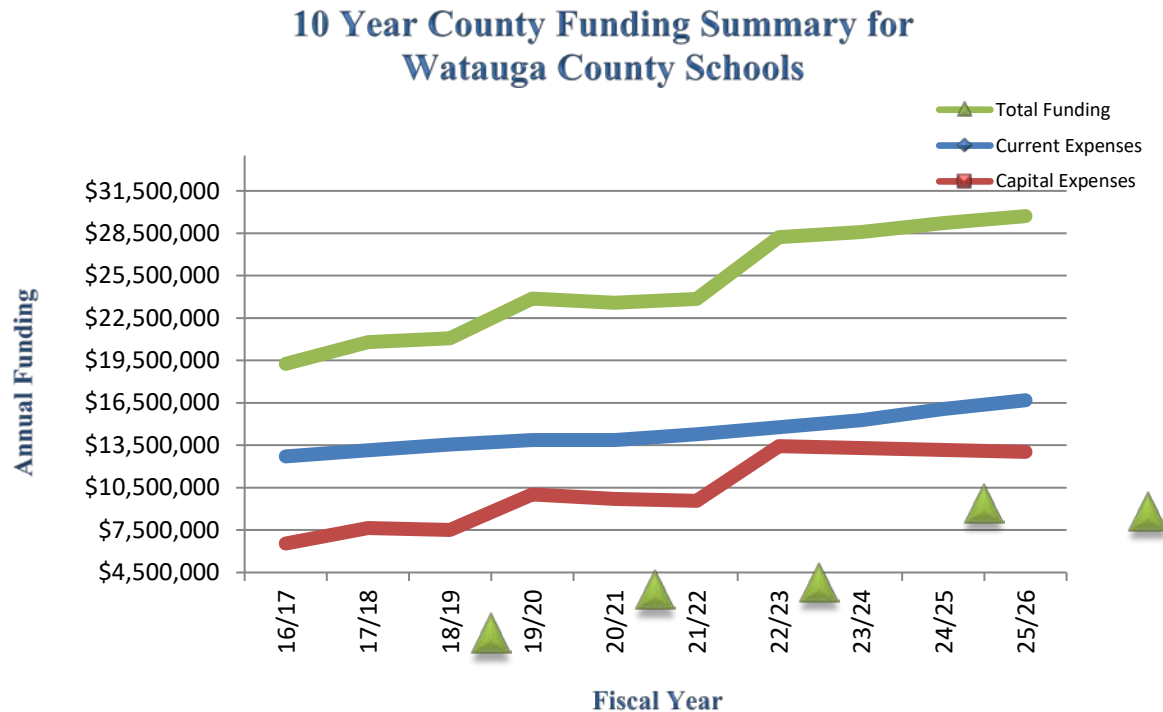
- \$621,561 increase in annual appropriations for the School System.
- \$785,000 for an additional 24-hour medic crew.
- \$50,000 additional funding for AppHealthCare.
- \$110,000 additional funding for CCC&TI.
- \$27,485 additional funding plus continued funding of \$50,000 for future library expansion.
- \$546,769 additional increase in Sheriffs' budget and \$110,314 increase in Detention budget.
- \$4,700,000 in additional funding for Emergency Communications expansion.



## Education

### *Public Schools*

The allocation to Watauga County Schools totals \$23,116,708. Current operating costs are recommended at \$16,686,583, a \$621,561 increase. \$950,000 is recommended in current capital and lottery funds are budgeted at \$300,000. \$5,179,550 has been set aside for long-term capital.



The new Valle Crucis School is scheduled to be completed July 2025. The Facilities Committee will continue to meet and prioritize school needs, facilities and develop a funding plan to meet those needs.

### *Community College*

Caldwell Community College and Technical Institute (CCC&TI) funding is recommended at \$1,239,350. A significant portion of the increase is \$50,000 for the opening of the new Watauga Occupation Extension building.

## Human Services

### *Social Services*

Recommended funding for the Department of Social Services is \$2,825,133. The allocation maintains current service levels.

### *Public Health*

Total funding appropriation for the Appalachian District Health Department is recommended at \$1,080,000, a 4.9% increase. Appalachian District Health Department continues to oversee the County's opioid program.

### *Mental Health*

Vaya Health funding is proposed at the current level of \$171,194.

The County continues working with our partners to maximize the use of the opioids funding and provide the most benefit to the community.

### Maintenance of Facilities

Project requests totaling \$1,865,370 were presented with \$198,611 budgeted. Of the \$1,865,370 requested, \$1.2 million has been designated in the FEMA special revenue fund to rebuild the Old Cove Creek School facility. Below is a breakout of the projects funded.

- \$60,000 Board of Elections Warehouse Renovations
- \$35,000 Western Watauga Community Center Renovations
- \$25,000 Clerk of Court Renovations
- \$67,311 Seal and stripe various County building/parking lots

### Information Technologies

The IT department will be further improving our disaster recovery posture and redundancies, upgrading the phone system for Social Services, and working on several projects for the new EMS facility. Staff will continue with the normal replacement schedule for computers and servers.

### Public Safety

#### *Sheriff's Office*

The Sheriff's Office budget reflects an increase of \$546,769 for a total appropriation of \$7,546,154. Included is the purchase of eight (8) new Sheriff's vehicles with radios to replace aging vehicles and equipment. Overtime in the amount of \$20,000 will continue to be funded. One (1) new position, a Sex Offender Compliance Officer, and twelve (12) reclassifications for Detective and Sergeant positions have been recommended to provide in the assistance of employee retention.

The Detention Center operational budget is estimated at \$3,374,620. Overtime in the amount of \$20,000 is continued to be funded.

#### *Watauga Medics*

Total number of crews serving Watauga County is five (5) twenty-four (24) hour and one (1) twelve (12) hour crews. The total includes one (1) twenty-four (24) hour unit stationed in Beech Mountain. Beech Mountain will pay the County \$454,063 for the unit stationed there. Funds for

an additional twenty-four (24) hour crew have been budgeted for the upcoming 911 Center/Medic Base completion.

The total cost for ambulance service will increase based on the CPI per the contract and an additional 24-hour crew, totaling \$3,239,205.

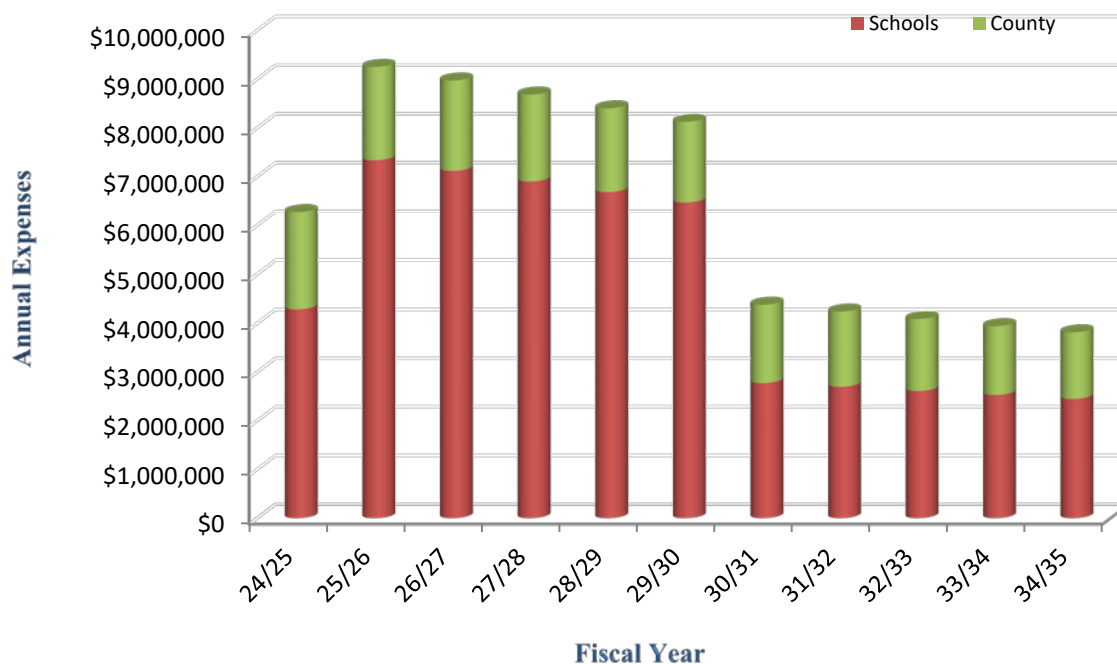
### Cultural & Recreation

The Library is proposed at \$846,475 in current operations. \$56,675 is budgeted for maintenance and utilities of the facility, and are in addition to the \$846,475 operating expenditures. The \$50,000 set aside in the Capital Reserve Account remains budgeted for future library needs.

### Debt Service

Debt service expenditures reflect the funding of existing financing. \$8,683,016 is budgeted for debt service. \$6,898,865, or 79.5% of that amount is for the school system. Below is a detailed breakout of the County's current debt.

### Debt Service



### Human Resources

A total of twenty-seven (27) reclassifications, seven (7) salary adjustments and eight (8) new positions were requested. Twenty-three (23) of the reclassifications are recommended. Of the twenty-three (23) recommended, ten (10) have met the level II requirements per County policy. This includes two (2) Income Maintenance Caseworkers, two (2) Telecommunicators, two (2) Deputies, two (2) Jailers, one (1) Register of Deeds, and one (1) Tax Collector. The remaining recommended reclassifications are one (1) Tax Mapping/PUV position and twelve (12) Detective and Sergeant positions with the Sheriff's Office. A total of 8 new positions were requested with

two (2) recommended. Of the two (2) recommended, one (1) is an Assistant Fire Marshal and one (1) a Sex Offender Compliance Officer. Seven (7) salary adjustments were requested with (5) being recommended. One (1) in Emergency Services, two (2) in Board of Elections, one (1) in Finance and one (1) in the Sheriff's Office.

### **SOLID WASTE (Enterprise Fund)**

Funding is recommended at \$7,649,716. The existing solid waste user fee of \$102.87 is recommended to increase to \$115. The increase is necessary to cover contract increases for hauling and disposal of the County's solid waste.

Transfer Station Improvements, Scale House Turning Lane, and Inbound Scale Equipment are scheduled for completion in the FY 2025-2026 budget.

### **CAPITAL PROJECTS**

The County received requests totaling \$33,039,704 for Fiscal Year 2025-2026 capital needs. \$9,052,050 is recommended for various County and school capital projects as detailed below:

- \$50,000 CCC&TI set-aside
- \$50,000 EDC set-aside
- \$100,000 Community Recreation Facilities
- \$50,000 Future Library Expansion
- \$22,500 Potential Flood Mitigation
- \$100,000 Law Enforcement Future Expansion
- \$500,000 Facilities Maintenance
- \$1,200,000 Future County Facilities
- \$1,800,000 Emergency Communications
- \$5,179,550 Set-Aside for Future Long-Term School Capital Needs

### **SUMMARY**

Watauga County continues to recover from the devastating effects of Hurricane Helene. The County is working with our federal, state, and local partners. Staff will continue to monitor the Federal and State budgets to determine possible impacts on the County budget. Right-of-Way, Waterway, and Private Property Debris removal are still ongoing and are scheduled to be completed by late summer. The Emergency Watershed Protection (EWP) program is underway and does have the potential to impact the County's budget. Currently, EWP reimburses at 100% of construction costs and an additional 10% of the construction costs toward technical assistance.

Staff has created a project fund to track FEMA expenses and reimbursements. A total of \$1,604,510 has been established with \$895,477.60 coming from the NC Cash Flow Loan and \$709,033 re-appropriated from FY 2024 and 2025 budgeted funds. These funds will be used for cash flow purposes during the reimbursement process from FEMA and the County's insurance.



Although this document is termed the “Manager’s Recommended Budget,” it is the result of multiple meetings and discussions by the Budget Staff with County Elected Officials and Department Heads, as well as the leaders of other organizations and entities that receive funding from the County. The attached budget is recommended for review and approval as a balanced budget realizing the best available estimates of new and current revenues.

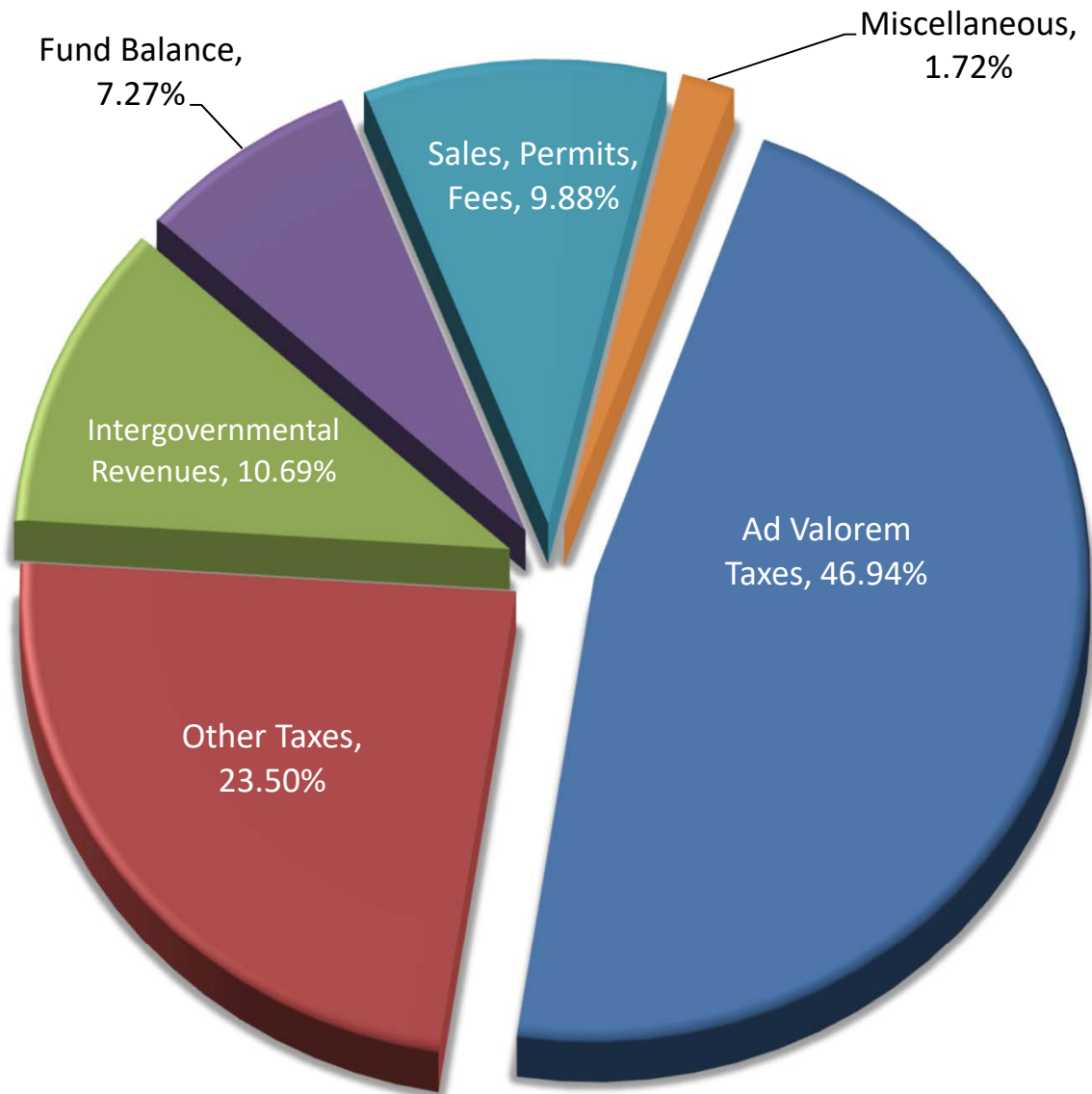
It is an honor to serve as County Manager and to have an active, engaging, and supportive Board along with the many dedicated and hardworking employees of this County. We are all truly fortunate to live and work in such a remarkable place as Watauga County.

Respectfully submitted,



Deron T. Geouque  
County Manager

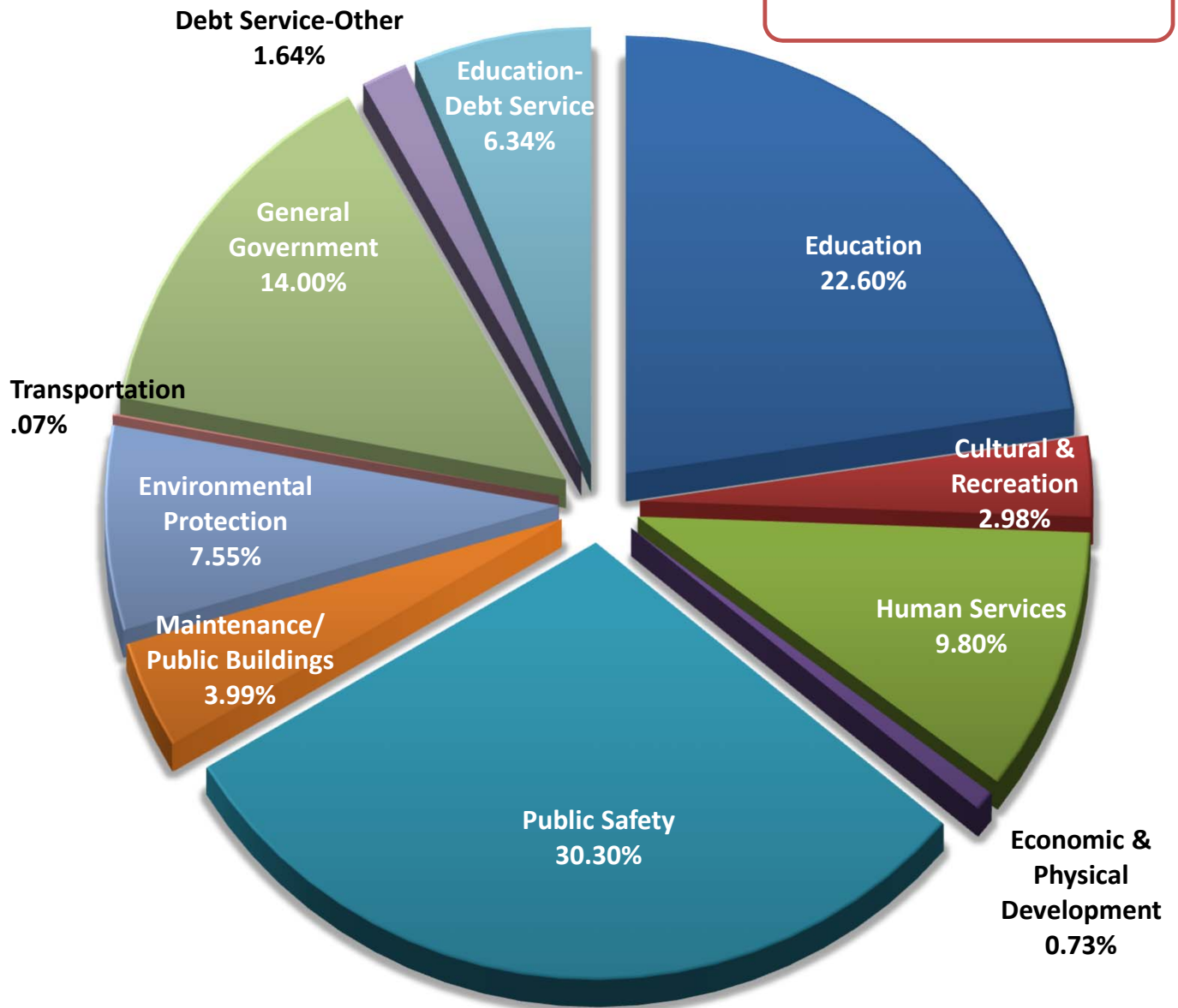
## WATAUGA COUNTY REVENUES FISCAL YEAR 2025 - 2026



# WATAUGA COUNTY EXPENDITURES

## FISCAL YEAR 2025-2026

Total Expenditures for  
WCS = 27.58%



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GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
GENERAL FUND					
REVENUES					
TAXES AD VALOREM					
103100-318000	INTEREST ON DELINQUENT TAXES	(100,000)	(100,000)	(100,000)	(100,000)
103100-318800	TAXES AD VALOREM-PRIOR YEARS	(250,000)	(250,000)	(250,000)	(250,000)
103101-312010	TAXES AD VALOREM-CURRENT YEAR	(43,216,817)	(45,018,982)	(45,666,817)	(45,666,817)
TOTAL TAXES AD VALOREM		(43,566,817)	(45,368,982)	(46,016,817)	(46,016,817)
OTHER TAXES					
103200-323100	LOCAL OPTION SALES TAX-39	(8,520,619)	(10,400,480)	(10,400,480)	(10,400,480)
103200-323200	LOCAL OPTION SALES TAX-40	(3,919,332)	(4,914,517)	(4,914,517)	(4,914,517)
103200-323300	LOCAL OPTION SALES TAX-42	(4,610,602)	(5,875,303)	(5,875,303)	(5,875,303)
103200-324000	EXCISE STAMPS	(800,000)	(700,000)	(875,000)	(875,000)
103200-326100	FRANCHISE TAX	(125,000)	(200,000)	(180,000)	(180,000)
103200-326600	ABC BOTTLE TAX	(24,000)	(25,000)	(25,000)	(25,000)
103200-341401	GROSS RECEIPTS TAX-VEHICLES	(50,000)	(50,000)	(50,000)	(50,000)
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL OTHER TAXES		(18,054,553)	(22,170,300)	(22,325,300)	(22,325,300)
INTERGOVERNMENTAL REVENUES					
103300-332000	HOME & COMMUNITY BLOCK GRANT	(280,000)	(300,000)	(300,000)	(300,000)
103300-332001	MEDICAID REIMBURSEMENTS	(96,000)	(80,000)	(80,000)	(80,000)
103300-332002	USDA	(22,000)	(22,000)	(22,000)	(22,000)
103300-333000	NC DOJ JCPC GRANT	(139,176)	(139,176)	(139,176)	(139,176)
103300-343300	NC EMERGENCY MANAGEMENT GRANT	(38,904)	(38,904)	(20,625)	(20,625)
103300-343314	HAZMAT GRANT (TIER II)	(1,000)	(2,500)	-	-
103300-349601	NC DEPT AG CONSERVATION TECH	(24,000)	(24,000)	(24,000)	(24,000)
103300-349909	NC LOTTERY FUNDS/ADM	(800,000)	(300,000)	(300,000)	(300,000)
103300-351000	COOPERATIVE EXTENSION GRANT	(8,333)	(8,333)	-	-
103300-358200	VETERANS SERVICE GRANT	(2,000)	(2,000)	(2,000)	(2,000)
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	(575)	(575)	(575)	(575)
103311-389915	SALES TAX AGREEMENTS WITH TOWNS	(2,300,000)	(2,382,264)	(2,300,000)	(2,300,000)
103311-312006	OCCUPANCY TAX COLLECTION FEE	(42,000)	(44,000)	(42,000)	(42,000)
103311-320000	PAYMENT IN LIEU OF TAXES	(20,000)	(20,000)	(20,000)	(20,000)
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	(2,200,000)	(2,282,265)	(2,350,000)	(2,350,000)
103311-332300	COURT FACILITIES FEES	(70,000)	(67,000)	(64,000)	(64,000)
103300-343153	ASU PURCHASE OF OLD HIGH SCHOOL	(800,000)	(800,000)	(800,000)	(800,000)
103311-341351	TOWN OF BEECH MOUNTAIN MEDICS FEE	(428,000)	(441,696)	(454,063)	(454,063)
103311-341352	TOWN OF BOONE CONSOLIDATED DISPATCH	(436,737)	(452,896)	(465,577)	(465,577)
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	(115,000)	(115,000)	(115,000)	(115,000)
TOTAL INTERGOVERNMENTAL REVENUES		(7,823,725)	(7,522,609)	(7,499,016)	(7,499,016)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PERMITS & FEES					
103341-341000	FIRE INSPECTION FEES	(22,000)	(22,000)	(26,000)	(26,000)
103341-341801	REGISTER OF DEED FEES	(250,000)	(240,000)	(240,000)	(240,000)
103341-341802	REGISTER OF DEEDS-10% FEES	(26,000)	(24,000)	(24,000)	(24,000)
103341-343100	GUN PERMITS-SHERIFF	-	(350)	-	-
103341-343101	CONCEALED WEAPONS-SHERIFF	(40,000)	(33,000)	(23,000)	(23,000)
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	(2,000)	(1,900)	(1,900)	(1,900)
103341-343103	SERVING CIVIL SUMMONS	(32,000)	(33,000)	(36,000)	(36,000)
103341-343105	DV GUN STORAGE FEES	(1,000)	(1,000)	(500)	(500)
103341-343200	DETENTION CENTER & OFFICER FEES	(7,500)	(7,500)	(7,000)	(7,000)
103341-343500	PLANNING & INSPECTION FEES	(388,797)	(400,000)	(400,000)	(400,000)
TOTAL PERMITS & FEES		(769,297)	(762,750)	(758,400)	(758,400)
RECREATION REVENUES					
103612-361220	AQUATICS	(26,000)	(23,000)	(34,000)	(34,000)
103612-361221	PRIVATE SWIM LESSONS	(51,500)	(42,000)	(42,000)	(12,000)
103612-361250	ATHLETICS	(160,000)	(194,829)	(238,751)	(238,751)
103612-361260	SPECIAL POPULATION PROGRAMS	(160,000)	(194,955)	(157,355)	(157,355)
103612-361280	FUN IN THE SUN CAMP FEES	(50,000)	(46,500)	(45,750)	(45,750)
103612-385502	SENIOR GAMES	(5,000)	(12,550)	(12,550)	(12,550)
103612-386002	FACILITY RENTALS	(51,000)	(51,000)	(46,000)	(46,000)
103612-386005	PERSONAL TRAINER	(57,500)	(60,000)	(63,500)	(63,500)
103612-389001	DONATIONS	-	(2,000)	(1,000)	(1,000)
103612-370000	RECREATION CENTER MEMBERSHIPS	(1,036,099)	(1,100,000)	(1,100,000)	(1,100,000)
TOTAL RECREATION REVENUES		(1,597,099)	(1,726,834)	(1,740,906)	(1,710,906)
SALES & SERVICES					
103835-332003	IN-HOME SERVICES	(11,500)	(11,500)	(11,500)	(11,500)
103835-341300	TDA SERVICES FEES	(24,000)	(24,000)	(24,000)	(24,000)
103835-341420	NC DMV FEES	(112,000)	(112,000)	(112,000)	(112,000)
103835-341421	TAG OFFICE NOTARY FEES	(30,000)	(35,000)	(40,000)	(40,000)
103835-341422	PASSPORT & PHOTO FEES	(6,000)	-	(5,000)	(5,000)
103835-341700	ELECTIONS REVENUES	(40,000)	-	(40,000)	(40,000)
103835-343201	REIMBURSEMENTS FOR INMATES	(30,000)	(20,000)	(5,600)	(5,600)
103835-382000	SALE OF CAPITAL ASSETS	-	(10,000)	-	-
103835-385506	CONTRACTED CLASS FEES	(200)	(200)	(200)	(200)
103835-386000	RENTS	(400,717)	(380,000)	(380,000)	(380,000)
TOTAL SALES & SERVICES		(654,417)	(592,700)	(618,300)	(618,300)
MISCELLANEOUS REVENUES					
103831-349100	INTEREST ON INVESTMENTS	(55,000)	(150,000)	(500,000)	(500,000)
103839-384003	DONATIONS-POA	(20,000)	(20,000)	(20,000)	(20,000)
103839-389000	MISCELLANEOUS	(95,000)	(92,781)	(95,000)	(95,000)
103839-389002	MEDICAL DIRECTOR COST SHARE	(12,000)	-	-	-
103839-389003	INMATE SALES COMMISSIONS	(18,000)	(18,000)	(31,000)	(31,000)
103839-389004	SRO REIMBURSEMENT	(270,173)	(279,015)	(349,099)	(349,099)
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	(15,000)	(500)	-	-
103839-389966	INDIRECT COST REIMBURSEMENT	(199,394)	(199,394)	(232,751)	(232,751)
103839-389990	WATAUGA HUMANE SOCIETY LOAN	(42,558)	(42,558)	(42,558)	(42,558)
TOTAL MISCELLANEOUS REVENUES		(727,125)	(802,248)	(1,270,408)	(1,270,408)

GL ACCOUNT #	BOARD	BOARD	MANAGER		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 23-24	FY 24-25	FY 25-26		
TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES					
103980-398121	TRANSFER FROM CAPITAL PROJECTS	(20,980,150)	(3,119,939)	(7,627,311)	(7,627,311)
TOTAL TRANSFER FROM OTHER FUNDS		(20,980,150)	(3,119,939)	(7,627,311)	(7,627,311)
FUND BALANCE APPROPRIATED					
103991-399100	FUND BALANCE APPROPRIATION	-	-	(27,753,911)	-
103991-399102	CARRY FORWARD PROJECTS	-	-	-	-
TOTAL FUND BALANCE APPROPRIATED		-	-	(27,753,911)	-
TOTAL GENERAL FUND REVENUES		(94,173,183)	(82,066,362)	(115,610,369)	(87,826,458)

		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
GL ACCOUNT #		FY 23-24	FY 24-25	FY 25-26	
EXPENDITURES					
GOVERNING BODY					
104110-412100	SALARIES-REGULAR	42,384	42,172	56,908	56,908
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY EXPENSE	4,270	3,374	5,614	5,614
104110-418600	WORKER'S COMPENSATION	150	150	150	150
104110-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
104110-431100	TRAVEL-MILEAGE	500	500	500	500
104110-431200	TRAVEL-SUBSISTENCE	1,890	1,890	1,890	1,890
104110-437000	ADVERTISING	1,000	1,000	1,000	1,000
104110-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
104110-449900	MISCELLANEOUS EXPENSE	2,500	3,000	3,000	3,000
TOTAL GOVERNING BODY		67,960	67,352	84,328	84,328
ADMINISTRATION					
104120-412100	SALARIES-REGULAR	439,713	473,300	496,965	496,965
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	6,000	8,400	8,400	8,400
104120-418100	SOCIAL SECURITY EXPENSE	35,177	38,613	40,506	40,506
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	55,580	64,747	73,063	73,063
104120-418300	HEALTH INSURANCE EXPENSE	56,000	54,000	56,000	56,000
104120-418600	WORKER'S COMPENSATION	1,000	1,100	1,100	1,100
104120-418900	OTHER FRINGE-401K	22,220	23,665	25,316	25,316
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	3,500	5,000	5,000	5,000
104120-431100	TRAVEL-MILEAGE	500	500	500	500
104120-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500
104120-432500	POSTAGE	1,000	1,000	1,000	1,000
104120-437000	ADVERTISING	2,000	2,700	2,500	2,500
104120-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000
104120-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104120-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION		630,765	681,100	718,425	718,425

		BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	MANAGER REQUESTED FY 25-26	MANAGER RECOMMENDED FY 25-26
GL ACCOUNT #					
FINANCE DEPT					
104130-412100	SALARIES-REGULAR	283,544	380,645	397,040	397,040
104130-412801	CELL PHONE ALLOWANCE	960	960	960	960
104130-418100	SOCIAL SECURITY EXPENSE	22,684	30,528	31,763	31,763
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	35,840	52,072	57,293	57,293
104130-418300	HEALTH INSURANCE EXPENSE	56,000	67,500	70,000	70,000
104130-418600	WORKER'S COMPENSATION	900	900	900	900
104130-418900	OTHER FRINGE-401K	14,177	19,032	19,852	19,852
104130-418901	OTHER FRINGE-457	1,440	1,800	1,800	1,800
104130-426000	OFFICE SUPPLIES	4,500	4,500	4,500	4,500
104130-431100	TRAVEL-MILEAGE	500	500	1,000	1,000
104130-431200	TRAVEL-SUBSISTENCE	2,000	1,000	2,000	2,000
104130-432500	POSTAGE	3,000	3,000	3,000	3,000
104130-434100	PRINTING	250	500	500	500
104130-437000	ADVERTISING	-	1,000	1,000	1,000
104130-439500	EMPLOYEE TRAINING	7,000	2,200	5,000	5,000
104130-445300	INSURANCE-FIDELITY BOND	450	3,500	3,500	3,500
104130-449100	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000
104130-449900	MISCELLANEOUS EXPENSE	250	500	500	500
104130-469500	PROFESSIONAL SERVICES-AUDIT	57,800	59,200	60,600	60,600
TOTAL FINANCE DEPT		492,295	630,337	662,208	662,208
TAX ADMINISTRATION					
104140-412100	SALARIES-REGULAR	585,550	604,456	631,253	582,243
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	46,844	48,472	50,500	46,579
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	74,013	82,690	91,090	84,018
104140-418300	HEALTH INSURANCE EXPENSE	138,770	135,000	140,000	126,000
104140-418600	WORKER'S COMPENSATION	6,500	6,500	6,500	6,500
104140-418900	OTHER FRINGE-401K	29,277	30,223	31,563	29,112
104140-418901	OTHER FRINGE-457	3,960	3,600	3,600	3,240
104140-425100	MOTOR FUELS & LUBRICANTS	750	500	1,300	500
104140-425200	TIRES	-	800	-	-
104140-426000	OFFICE SUPPLIES	4,834	5,000	6,640	6,640
104140-431100	TRAVEL-MILEAGE	840	840	840	840
104140-431200	TRAVEL-SUBSISTENCE	-	540	4,500	4,000
104140-432500	POSTAGE	30,000	38,280	42,340	42,340
104140-434100	PRINTING	12,000	13,500	13,500	13,500
104140-434200	MOTOR VEHICLE BILLING EXPENSES	103,000	103,000	103,000	103,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	-	250	500	500
104140-437000	ADVERTISING	16,000	16,000	6,000	6,000
104140-439500	EMPLOYEE TRAINING	2,670	850	3,500	3,000
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	305	305	305	305
104140-451000	CAPITAL OUTLAY - EQUIPMENT	2,000	-	-	-
104140-467000	BOARD MEMBER FEES	1,000	1,000	1,000	1,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	7,500	7,500	7,500	7,500
104140-469500	CONTRACTED SERVICES	108,900	213,900	338,100	338,100
104140-469507	CONTRACTED BUSINESS AUDITS	-	2,600	26,000	26,000
TOTAL TAX ADMINISTRATION		1,176,328	1,317,421	1,511,146	1,432,532



		BOARD	BOARD	MANAGER	
GL ACCOUNT #		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
TAX REVALUATION					
104141-429000	OTHER SUPPLIES	1,000	1,000	1,000	1,000
104141-469500	CONTRACTED SERVICES	381,150	381,150	381,150	381,150
TOTAL TAX REVALUATION		382,150	382,150	382,150	382,150
LICENSE PLATE AGENCY					
104142-412100	SALARIES-REGULAR	190,622	202,609	212,739	212,739
104142-418100	SOCIAL SECURITY EXPENSE	15,250	16,209	17,019	17,019
104142-418200	RETIREMENT CONTRIBUTIONS	24,095	27,717	30,698	30,698
104142-418300	HOSPITAL INSURANCE EXPENSE	53,932	54,000	56,000	56,000
104142-418600	WORKER'S COMPENSATION	525	525	525	525
104142-418900	OTHER FRINGE-401K	9,531	10,130	10,637	10,637
104142-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104142-426000	OFFICE SUPPLIES	1,000	814	1,035	1,000
104142-431100	TRAVEL-MILEAGE	-	-	100	100
104142-431200	TRAVEL-SUBSISTENCE	-	-	1,000	1,000
104142-432500	POSTAGE	1,500	1,500	1,500	1,500
104140-439500	EMPLOYEE TRAINING	-	-	500	500
104142-437000	ADVERTISING	250	250	250	250
104142-469500	CONTRACTED SERVICES-SHREDDING	872	912	984	984
TOTAL LICENSE PLATE AGENCY		299,017	316,106	334,427	334,392
LEGAL SERVICES					
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	115,000	115,000	175,000	175,000
TOTAL LEGAL SERVICES		116,000	116,000	176,000	176,000
COURT FACILITIES					
104160-449900	MISCELLANEOUS EXPENSE	2,000	2,000	2,000	2,000
TOTAL COURT FACILITIES		2,000	2,000	2,000	2,000

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
BOARD OF ELECTIONS					
104170-412100	SALARIES-REGULAR	196,884	218,448	254,259	236,015
104170-412600	SALARIES-PART-TIME	7,000	7,000	26,064	7,000
104170-412601	SALARIES-ONE STOP	57,624	73,758	75,944	75,944
104170-418100	SOCIAL SECURITY EXPENSE	20,921	23,936	28,501	25,517
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	33,055	29,884	36,690	34,057
104170-418300	HEALTH INSURANCE EXPENSE	53,784	67,500	70,000	70,000
104170-418600	WORKER'S COMPENSATION	1,209	1,000	1,000	1,000
104170-418900	OTHER FRINGE-401K	9,844	10,922	12,713	11,801
104170-418901	OTHER FRINGE-457	1,440	1,800	1,800	1,800
104170-426000	OFFICE SUPPLIES	7,500	8,000	9,000	8,000
104170-431100	TRAVEL-MILEAGE	1,500	960	2,450	960
104170-431200	TRAVEL-SUBSISTENCE	5,000	5,000	4,554	4,554
104170-432100	TELEPHONE SERVICE	93	125	97	97
104170-432500	POSTAGE	8,000	8,500	8,000	8,000
104170-434100	PRINTING	16,340	16,500	22,140	22,140
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	34,616	34,116	40,647	40,647
104170-437000	ADVERTISING	9,800	4,900	9,800	9,800
104170-439500	EMPLOYEE TRAINING	4,240	2,915	2,700	2,700
104170-441200	RENT-BUILDING	1,228	1,228	1,228	1,228
104170-449100	DUES & SUBSCRIPTIONS	210	-	235	235
104170-449900	MISCELLANEOUS EXPENSE	4,200	1,800	5,400	5,400
104170-467000	BOARD MEMBER FEES	15,000	15,000	15,000	15,000
104170-467001	ELECTION OFFICIALS	36,000	44,813	63,807	45,000
TOTAL BOARD OF ELECTIONS		525,488	578,105	692,029	626,895
REGISTER OF DEEDS					
104180-412100	SALARIES-REGULAR	383,237	417,656	435,071	435,071
104180-418100	SOCIAL SECURITY EXPENSE	30,659	33,413	34,806	34,806
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	48,441	57,135	62,781	62,781
104180-418300	HEALTH INSURANCE EXPENSE	95,879	94,500	98,000	98,000
104180-418600	WORKER'S COMPENSATION	1,590	1,587	1,653	1,653
104180-418900	OTHER FRINGE-401K	19,162	20,883	21,754	21,754
104180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
104180-426000	OFFICE SUPPLIES	20,000	17,800	16,000	16,000
104180-431100	TRAVEL-MILEAGE	1,500	1,500	1,500	1,100
104180-431200	TRAVEL-SUBSISTENCE	1,900	1,900	1,900	1,600
104180-432500	POSTAGE	2,200	2,200	2,000	2,000
104180-434100	PRINTING	1,800	1,800	1,800	1,800
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250
104180-437000	ADVERTISING	500	500	-	-
104180-439500	EMPLOYEE TRAINING	1,000	1,500	1,500	1,500
104180-444000	SERVICE & MAINTENANCE CONTRACT	40,589	42,692	42,692	42,692
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	550	550	400	400
104180-449900	MISCELLANEOUS EXPENSE	250	400	400	400
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	-	6,061	290	290
104180-469500	CONTRACTED SERVICES	7,000	19,420	26,515	26,515
TOTAL REGISTER OF DEEDS		659,202	724,442	752,007	751,307

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
GENERAL ADMINISTRATION					
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	518,500	543,300	294,072	294,072
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	13,000	20,000	20,000	20,000
104199-426000	OFFICE SUPPLIES	4,000	4,000	6,000	6,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	40,000	50,000	50,000	50,000
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	22,000	10,000	10,000	10,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	318,021	359,000	400,000	400,000
104199-449100	DUES & SUBSCRIPTIONS	80,456	81,000	81,000	81,000
104199-449900	MISCELLANEOUS EXPENSE	36,000	36,000	36,000	36,000
104199-449901	WELLNESS PROGRAM	8,000	8,000	8,000	8,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	5,000	5,000	5,000	5,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	50,000	45,000	40,000	40,000
104199-469199	PROFESSIONAL SERVICES-OTHER	66,800	45,000	40,000	40,000
104199-469301	NEW RIVER SERVICE AUTHORITY	4,000	5,000	5,000	5,000
104199-469506	PARKING MANAGEMENT SERVICES	17,000	51,000	51,000	51,000
104199-499100	CONTINGENCY	450,000	360,000	450,000	450,000
TOTAL GENERAL ADMINISTRATION		1,632,777	1,622,300	1,496,072	1,496,072
INFORMATION TECHNOLOGY					
104210-412100	SALARIES-REGULAR	421,352	419,930	441,379	441,379
104210-412101	ON CALL SALARIES	5,680	11,360	11,360	11,360
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	33,708	34,504	36,219	36,219
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	53,259	59,001	63,691	63,691
104210-418300	HEALTH INSURANCE EXPENSE	68,685	67,500	70,000	70,000
104210-418600	WORKER'S COMPENSATION	1,500	1,470	1,470	1,470
104210-418900	OTHER FRINGE-401K	21,068	21,565	22,069	22,069
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	30,000	28,700	24,650	24,650
104210-432100	TELEPHONE SERVICE	128	128	200	200
104210-432500	POSTAGE	50	50	50	50
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,000	5,000	5,000	5,000
104210-439501	EMPLOYEE TRAINING	1,900	1,900	-	-
104210-442201	PC SOFTWARE/LICENSES	10,765	11,322	30,890	19,010
104210-444000	SERVICE & MAINTENANCE CONTRACT	383,887	388,194	509,960	509,960
104210-452000	CAPITAL OUTLAY-EQUIPMENT	71,238	135,069	195,226	41,277
104210-469505	CONT SERVICES-INTERNET/FIBER	132,950	166,932	171,491	171,491
TOTAL INFORMATION TECHNOLOGIES		1,243,930	1,355,385	1,586,415	1,420,586

		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
GL ACCOUNT #		FY 23-24	FY 24-25	FY 25-26	
MAINTENANCE					
104260-412100	SALARIES-REGULAR	1,164,780	1,231,544	1,293,403	1,293,403
104260-412101	SALARIES-ON-CALL	5,570	11,360	11,360	11,360
104260-412600	SALARIES-PART-TIME	16,495	16,495	16,648	16,648
104260-412801	CELLPHONE ALLOWANCE	480	6,240	6,720	6,720
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	94,948	100,992	105,953	105,953
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	147,932	170,029	188,710	188,710
104260-418300	HEALTH INSURANCE EXPENSE	343,425	318,000	330,000	330,000
104260-418600	WORKER'S COMPENSATION	35,000	35,000	35,000	35,000
104260-418900	OTHER FRINGE-401K	59,342	62,145	65,388	65,388
104260-418901	OTHER FRINGE-457	9,000	8,280	8,640	8,640
104260-421200	UNIFORMS	7,890	7,890	9,060	7,890
104260-425100	MOTOR FUELS & LUBRICANTS	17,000	17,000	16,000	16,000
104260-425200	TIRES	2,700	800	6,000	4,500
104260-426000	OFFICE SUPPLIES	1,100	1,100	2,600	2,600
104260-429000	OTHER SUPPLIES	1,500	3,000	3,850	3,000
104260-431100	TRAVEL-MILEAGE	350	350	350	350
104260-431200	TRAVEL-SUBSISTENCE	100	100	100	100
104260-432100	TELEPHONE SERVICE	1,000	1,100	1,100	1,100
104260-432500	POSTAGE	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	6,450	6,500	7,550	6,500
104260-435300	MAINTENANCE & REPAIR-VEHICLES	5,500	6,000	13,000	10,000
104260-437000	ADVERTISING	1,200	1,200	1,200	1,200
104260-439500	EMPLOYEE TRAINING	4,100	4,100	3,500	3,500
104260-443900	RENT-EQUIPMENT	2,000	2,000	3,500	2,000
104260-449900	MISCELLANEOUS PROJECTS	-	3,000	3,700	3,700
104260-454000	CAPITAL OUTLAY-VEHICLES	-	-	94,834	69,418
104260-455000	CAPITAL OUTLAY-EQUIPMENT	-	13,703	215,174	91,479
TOTAL MAINTENANCE		1,930,962	2,031,028	2,446,440	2,288,259

GL ACCOUNT #	BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	MANAGER REQUESTED FY 25-26	MANAGER RECOMMENDED FY 25-26
<b>PUBLIC BUILDINGS SUMMARY</b>				
PUBLIC BUILDING-COURTHOUSE	430,425	206,640	326,492	239,500
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	34,345	47,715	35,090	32,000
PUBLIC BUILDING-ADMINISTRATION BUILDING	31,880	41,140	206,360	31,390
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	3,475	123,575	3,475	2,975
PUBLIC BUILDING-HANNAH	2,270	1,640	6,200	200
PUBLIC BUILDING-HEALTH DEPARTMENT	150,326	207,982	163,954	114,255
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	24,040	22,325	32,059	24,125
PUBLIC BUILDING-LIBRARY	200,562	60,308	93,571	56,675
PUBLIC BUILDING-RECORD STORAGE	8,579	9,489	9,916	9,916
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	23,733	35,067	65,759	63,054
PUBLIC BUILDING-PARKING LOTS	2,280	2,300	7,811	7,811
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	30,409	106,309	101,519	93,495
PUBLIC BUILDING-HUMAN SERVICES CENTER	964,591	97,596	112,222	106,778
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	24,310	24,855	26,850	26,850
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	362,865	233,547	234,374	230,568
PUBLIC BUILDING-RECREATION FIELDS/PARKS	401,155	111,279	105,782	104,862
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	24,253	24,278	1,228,041	21,791
PUBLIC BUILDING-BROOKSHIRE PARK	31,662	29,106	29,757	28,757
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	24,177	27,277	98,529	33,529
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	240,898	35,380	89,282	63,132
PUBLIC BUILDING-ROCKY KNOB PARK	27,337	26,277	26,382	26,382
PUBLIC BUILDING-RECREATION CENTER	489,567	518,879	473,772	454,908
PUBLIC BUILDING-STERLING CREEK PARK	2,710	4,685	3,285	3,285
PUBLIC BUILDING-GUY FORD RIVER ACCESS	850	800	800	800
PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS	-	2,350	2,350	2,350
PUBLIC BUILDING-NEW 911 BUILDING	-	-	271,630	271,630
<b>SUMMARY OF PUBLIC BUILDINGS</b>	<b>3,536,699</b>	<b>2,000,799</b>	<b>3,755,262</b>	<b>2,051,018</b>



GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER
		APPROVED	APPROVED		RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PUBLIC BUILDING-COURTHOUSE					
104261-421100	JANITORIAL SUPPLIES	6,550	5,800	6,900	5,800
104261-432100	TELEPHONE SERVICE	74,400	73,000	96,500	96,500
104261-433100	UTILITIES-ELECTRICITY	69,000	76,000	65,000	65,000
104261-433300	UTILITIES-NATURAL GAS	13,500	12,000	8,300	8,300
104261-433400	UTILITIES-WATER	3,800	3,500	6,500	6,500
104261-435100	MAINTENANCE & REPAIR-BUILDING	20,000	3,500	112,700	27,700
104261-435101	MAINTENANCE & REPAIR-GROUNDS	1,460	1,500	4,500	4,500
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	226,955	18,280	8,195	8,000
104261-444000	SERVICE & MAINTENANCE CONTRACT	6,700	7,900	12,200	12,200
104261-455000	OTHER EQUIPMENT	3,800	-	-	-
104261-469500	CONTRACTED SERVICES	4,260	5,160	5,697	5,000
TOTAL PUBLIC BUILDING-COURTHOUSE		430,425	206,640	326,492	239,500
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING					
104262-421100	JANITORIAL SUPPLIES	1,500	1,500	1,500	1,500
104262-432100	TELEPHONE SERVICE	200	200	200	200
104262-433100	UTILITIES-ELECTRICITY	18,300	22,800	20,000	20,000
104262-433400	UTILITIES-WATER	1,600	1,500	1,600	1,600
104262-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,000	2,000	1,000
104262-435101	MAINTENANCE & REPAIR-GROUNDS	2,680	1,500	2,000	1,250
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,090	14,315	2,090	1,500
104262-444000	SERVICE & MAINTENANCE CONTRACT	3,075	3,300	3,350	3,350
104262-455000	OTHER EQUIPMENT	1,900	-	-	-
104262-469500	CONTRACTED SERVICES	1,500	1,600	2,350	1,600
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		34,345	47,715	35,090	32,000
PUBLIC BUILDING-ADMINISTRATION BUILDING					
104263-421100	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,200
104263-433100	ELECTRICITY	17,700	20,100	17,000	17,000
104263-433300	NATURAL GAS	680	600	1,050	1,050
104263-433400	WATER	1,300	1,200	1,300	1,300
104263-435100	MAINTENANCE & REPAIR - BUILDING	1,000	1,100	171,100	1,100
104263-435101	MAINTENANCE & REPAIR - GROUNDS	1,730	1,750	2,200	2,200
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	3,000	9,740	3,740	2,490
104263-444000	SERVICE & MAINTENANCE CONTRACTS	3,070	3,450	6,570	3,550
104263-455000	OTHER EQUIPMENT	1,900	-	-	-
104263-469500	CONTRACTED SERVICES	300	2,000	2,200	1,500
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		31,880	41,140	206,360	31,390
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES					
104264-435100	MAINTENANCE & REPAIR-BUILDING	500	120,500	500	500
104264-435101	MAINTENANCE & REPAIR-GROUNDS	100	100	100	100
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,570	2,070	2,570	2,070
104264-444000	SERVICE & MAINTENANCE CONTRACT	305	905	305	305
TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES		3,475	123,575	3,475	2,975

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PUBLIC BUILDING-HANNAH					
104265-432100	TELEPHONE SERVICE	200	200	200	200
104265-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	6,000	-
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,130	500	-	-
104265-444000	SERVICE & MAINTENANCE CONTRACT	440	440	-	-
TOTAL PUBLIC BUILDING-HANNAH		2,270	1,640	6,200	200
PUBLIC BUILDING-HEALTH DEPARTMENT					
104267-421100	JANITORIAL SUPPLIES	3,350	3,500	4,500	4,000
104267-432100	TELEPHONE	1,000	800	800	800
104267-433100	UTILITIES-ELECTRICITY	48,600	61,000	53,000	53,000
104267-433300	UTILITIES-PROPANE	23,800	20,000	15,700	15,700
104267-433400	UTILITIES-WATER	2,000	2,000	2,500	2,500
104267-435100	MAINTENANCE & REPAIR-BUILDING	52,000	20,000	49,000	1,750
104267-435101	MAINTENANCE & REPAIR-GROUNDS	3,400	4,750	19,064	19,064
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,105	82,565	4,860	3,860
104267-444000	SERVICE & MAINTENANCE CONTRACT	7,034	8,230	8,581	8,581
104267-455000	CAPITAL OUTLAY - EQUIPMENT	1,900	-	-	-
104267-469500	CONTRACTED SERVICES	4,137	5,137	5,949	5,000
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		150,326	207,982	163,954	114,255
PUBLIC BUILDING-WINKLER'S CREEK FACILITY					
104268-421100	JANITORIAL SUPPLIES	1,325	1,200	1,200	1,200
104268-432100	TELEPHONE	700	700	700	700
104268-433100	UTILITIES-ELECTRICITY	8,500	8,500	8,000	8,000
104268-433300	UTILITIES-PROPANE GAS	2,200	2,000	1,600	1,600
104268-433400	UTILITIES-WATER	1,500	1,500	1,600	1,600
104268-435100	MAINTENANCE & REPAIR-BUILDING	1,000	1,300	7,609	1,300
104268-435102	MAINTENANCE & REPAIR-GROUNDS	980	1,000	2,500	2,500
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,330	2,045	3,170	2,045
104268-444000	SERVICE & MAINTENANCE CONTRACT	505	480	480	480
104268-445102	INSURANCE-FLOOD	3,100	3,600	4,200	4,200
104268-455000	OTHER EQUIPMENT	1,900	-	-	-
104268-469500	CONTRACTED SERVICES	-	-	1,000	500
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		24,040	22,325	32,059	24,125
PUBLIC BUILDING-LIBRARY					
104269-421100	JANITORIAL SUPPLIES	2,900	3,400	2,300	2,300
104269-433100	UTILITIES-ELECTRICITY	23,200	26,300	23,000	23,000
104269-433300	UTILITIES-PROPANE GAS	5,400	4,000	3,500	3,500
104269-433400	UTILITIES-WATER	1,300	1,300	1,400	1,400
104269-435100	MAINTENANCE & REPAIR-BUILDING	2,000	1,500	12,150	2,000
104269-435101	MAINTENANCE & REPAIR-GROUNDS	3,600	4,250	31,670	8,170
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	153,790	7,805	4,805	4,305
104269-444000	SERVICE & MAINTENANCE CONTRACT	3,680	4,910	5,500	5,500
104269-469500	CONTRACTED SERVICES	4,692	6,843	9,246	6,500
TOTAL PUBLIC BUILDING-LIBRARY		200,562	60,308	93,571	56,675

		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
GL ACCOUNT #		FY 23-24	FY 24-25	FY 25-26	
PUBLIC BUILDING-RECORD STORAGE					
104271-432100	TELEPHONE	1,000	900	900	900
104271-433100	UTILITIES-ELECTRICITY	4,600	5,600	6,000	6,000
104271-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104271-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	795	800	800	800
104271-444000	SERVICE & MAINTENANCE CONTRACT	255	260	260	260
104271-469500	CONTRACTED SERVICES	929	929	956	956
TOTAL PUBLIC BUILDING-RECORD STORAGE		8,579	9,489	9,916	9,916
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
104272-421100	JANITORIAL SUPPLIES	1,375	1,000	1,000	1,000
104272-433100	UTILITIES-ELECTRICITY	10,000	10,700	9,500	9,500
104272-435100	MAINTENANCE & REPAIR-BUILDING	3,625	1,700	37,700	37,700
104272-435101	MAINTENANCE & REPAIR-GROUNDS	2,720	2,550	5,600	5,600
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,390	9,885	1,410	1,200
104272-444000	SERVICE & MAINTENANCE CONTRACT	255	2,864	3,054	3,054
104272-469500	CONTRACTED SERVICES	4,368	6,368	7,495	5,000
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		23,733	35,067	65,759	63,054
PUBLIC BUILDING-PARKING LOTS					
104273-421100	JANITORIAL SUPPLIES	300	300	300	300
104273-433100	UTILITIES-ELECTRICITY	-	-	2,500	2,500
104273-435101	MAINTENANCE & REPAIR-GROUNDS	1,980	2,000	2,536	2,536
104273-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	-	2,025	2,025
104273-444000	SERVICE & MAINTENANCE CONTRACT	-	-	450	450
TOTAL PUBLIC BUILDING-PARKING LOTS		2,280	2,300	7,811	7,811
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
104274-421100	JANITORIAL SUPPLIES	1,350	1,200	1,200	1,200
104274-433100	UTILITIES-ELECTRICITY	16,500	17,400	16,000	16,000
104274-433300	UTILITIES-PROPANE GAS	2,050	1,800	1,500	1,500
104274-433400	UTILITIES-WATER	1,400	1,400	1,600	1,600
104274-435100	MAINTENANCE & REPAIR-BUILDING	1,500	54,930	67,700	61,000
104274-435101	MAINTENANCE & REPAIR-GROUNDS	2,920	19,000	7,500	7,500
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,750	1,245	1,595	1,245
104274-444000	SERVICE & MAINTENANCE CONTRACT	255	450	450	450
104274-445102	INSURANCE FLOOD	-	5,700	-	-
104274-469500	CONTRACTED SERVICES	2,684	3,184	3,974	3,000
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		30,409	106,309	101,519	93,495

		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
GL ACCOUNT #		FY 23-24	FY 24-25	FY 25-26	
PUBLIC BUILDING-HUMAN SERVICES CENTER					
104275-421100	JANITORIAL SUPPLIES	6,550	4,000	4,600	4,500
104275-433100	UTILITIES-ELECTRICITY	60,400	62,000	54,000	54,000
104275-433400	UTILITIES-WATER	6,000	6,000	5,500	5,500
104275-435100	MAINTENANCE & REPAIR-BUILDING	862,200	4,000	3,500	3,000
104275-435101	MAINTENANCE & REPAIR-GROUNDS	5,350	3,000	21,558	21,558
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,265	7,500	4,985	4,250
104275-444000	SERVICE & MAINTENANCE CONTRACT	7,545	8,415	10,970	10,970
104275-455000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	5,500	-	-	-
104275-469500	CONTRACTED SERVICES	5,781	2,681	7,109	3,000
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		964,591	97,596	112,222	106,778
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER					
104276-421100	JANITORIAL SUPPLIES	625	400	200	200
104276-433100	UTILITIES-ELECTRICITY	20,700	21,000	23,000	23,000
104276-435100	MAINTENANCE & REPAIR-BUILDING	700	700	700	700
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,285	1,755	1,750	1,750
104276-469500	CONTRACTED SERVICES	1,000	1,000	1,200	1,200
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		24,310	24,855	26,850	26,850
PUBLIC BUILDING-LAW ENFORCEMENT CENTER					
104277-421100	JANITORIAL SUPPLIES	2,575	2,100	2,100	2,100
104277-432100	TELEPHONE-DATA SERVICE	2,000	1,900	1,900	1,900
104277-433100	UTILITIES-ELECTRICITY	90,000	109,200	97,000	97,000
104277-433200	UTILITIES-FUEL OIL	1,000	1,000	1,000	1,000
104277-433300	UTILITIES-PROPANE GAS	6,500	16,000	21,500	21,500
104277-433400	UTILITIES-WATER	43,000	41,000	44,000	44,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	162,753	5,500	5,500	5,000
104277-435101	MAINTENANCE & REPAIR-GROUNDS	8,600	6,900	11,833	11,833
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	17,005	21,590	18,765	18,765
104277-444000	SERVICE & MAINTENANCE CONTRACTS	4,495	4,720	4,970	4,970
104277-469500	CONTRACTED SERVICES	24,937	23,637	25,806	22,500
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		362,865	233,547	234,374	230,568
PUBLIC BUILDING-RECREATION FIELDS/PARKS					
104283-421100	JANITORIAL SUPPLIES	1,525	1,000	1,300	1,000
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	4,500	4,500	4,000	4,000
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	9,700	9,400	8,500	8,500
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,000	1,000	1,100	1,100
104283-433404	UTILITIES-WATER-COMPLEX	1,000	900	1,000	1,000
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	308,610	17,000	10,000	10,000
104283-435102	MAINTENANCE & REPAIR-PARKS	10,400	9,000	8,500	8,000
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	6,630	7,000	7,120	7,000
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	2,050	1,550	3,650	3,650
104283-469500	CONTRACTED SERVICES	55,740	59,929	60,612	60,612
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		401,155	111,279	105,782	104,862

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM					
104284-421100	JANITORIAL SUPPLIES	675	500	700	700
104284-433101	UTILITIES-ELECTRICITY	5,000	6,000	3,600	3,600
104284-433300	UTILITIES-PROPANE GAS	5,250	4,000	4,700	4,700
104284-435101	MAINTENANCE & REPAIR-BUILDING	3,400	3,900	10,200	3,950
104284-435102	MAINTENANCE & REPAIR-GROUNDS	1,500	1,700	700	700
104284-435199	HURRICANE HELENE REPAIRS	-	-	1,200,000	-
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	1,075	825	575	575
104284-469500	CONTRACTED SERVICES	7,353	7,353	7,566	7,566
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		24,253	24,278	1,228,041	21,791
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS					
104286-421100	JANITORIAL SUPPLIES	300	300	300	300
104286-433100	UTILITIES-ELECTRICITY	10,200	10,000	10,000	10,000
104286-435101	MAINTENANCE & REPAIR-GROUNDS	5,000	8,300	8,300	8,300
104286-457002	CAPITAL OUTLAY - LEASEHOLD IMPROVEMENTS			65,000	-
104286-469500	CONTRACTED SERVICES	8,677	8,677	14,929	14,929
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		24,177	27,277	98,529	33,529
PUBLIC BUILDING-BROOKSHIRE PARK					
104285-421100	JANITORIAL SUPPLIES	1,425	1,000	1,400	1,200
104285-433100	UTILITIES - ELECTRICITY	5,600	5,000	5,000	5,000
104285-433400	UTILITIES - WATER	1,100	1,800	1,400	1,400
104285-435100	MAINTENANCE & REPAIR-BUILDING	3,500	500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	3,740	3,800	3,800	3,000
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	320	620	620	620
104285-445102	INSURANCE - FLOOD	1,800	2,100	2,400	2,400
104285-469500	CONTRACTED SERVICES	14,177	14,286	14,637	14,637
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		31,662	29,106	29,757	28,757
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX					
104287-421100	JANITORIAL SUPPLIES	1,125	1,000	1,000	1,000
104287-433100	UTILITIES-ELECTRICITY	8,600	5,000	5,000	5,000
104287-433400	UTILITIES-WATER	1,100	1,300	1,600	1,600
104287-435100	MAINTENANCE & REPAIR-BUILDING	8,500	800	800	800
104287-435101	MAINTENANCE & REPAIR-GROUNDS	203,740	6,200	58,700	32,700
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	920	920	1,070	920
104287-469500	CONTRACTED SERVICES	16,913	20,160	21,112	21,112
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		240,898	35,380	89,282	63,132

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PUBLIC BUILDING-ROCKY KNOB PARK					
104288-421100	JANITORIAL SUPPLIES	825	600	600	600
104288-433100	UTILITIES - ELECTRICITY	1,800	1,000	1,000	1,000
104288-433400	UTILITIES - WATER	1,300	1,100	1,000	1,000
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,035	1,020	1,045	1,045
104288-469500	CONTRACTED SERVICES	21,377	21,557	21,737	21,737
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		27,337	26,277	26,382	26,382
PUBLIC BUILDING-RECREATION CENTER					
104289-421100	JANITORIAL SUPPLIES	27,517	30,200	30,370	30,370
104289-433100	UTILITIES-ELECTRICITY	225,000	263,000	228,000	228,000
104289-433300	UTILITIES-OIL	1,000	1,000	1,000	1,000
104289-433300	UTILITIES-PROPANE GAS	106,000	90,000	75,000	65,000
104289-433400	UTILITIES-WATER	22,000	25,000	28,000	28,000
104289-435100	MAINTENANCE & REPAIR-BUILDING	14,300	13,300	12,000	11,000
104289-435101	MAINTENANCE & REPAIR-GROUNDS	5,190	7,250	8,400	7,250
104289-435200	MAINTENANCE & REPAIR-EQUIPMENT	9,055	16,672	14,885	12,500
104289-444000	SERVICE & MAINTENANCE CONTRACTS	38,899	40,051	42,288	42,288
104289-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	9,200	-		
104289-469500	CONTRACTED SERVICES	31,406	32,406	33,829	29,500
TOTAL PUBLIC BUILDING-RECREATION CENTER		489,567	518,879	473,772	454,908
PUBLIC BUILDING-STERLING CREEK PARK					
104290-421100	JANITORIAL SUPPLIES	200	200	200	200
104290-435101	MAINTENANCE & REPAIR-GROUNDS	900	500	500	500
104290-469500	CONTRACTED SERVICES	1,610	3,985	2,585	2,585
TOTAL PUBLIC BUILDING-STERLING CREEK PARK		2,710	4,685	3,285	3,285
PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS					
104291-421100	JANITORIAL SUPPLIES	350	300	300	300
104291-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500
104291-469500	CONTRACTED SERVICES	-	-		
TOTAL PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS		850	800	800	800
PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS					
104293-421100	JANITORIAL SUPPLIES	-	100	100	100
104293-435101	MAINTENANCE & REPAIR-GROUNDS	-	500	500	500
104293-469500	CONTRACTED SERVICES	-	1,750	1,750	1,750
TOTAL PUBLIC BUILDING-VALLE CRUCIS RIVER ACCES		-	2,350	2,350	2,350
PUBLIC BUILDING-NEW 911 BUILDING					
104294-432100	TELEPHONE SERVICE	-	-	1,900	1,900
104294-433100	UTILITIES-ELECTRICITY	-	-	25,000	25,000
104294-433300	UTILITIES-OIL	-	-	5,000	5,000
104294-433300	UTILITIES-PROPANE GAS	-	-	9,000	9,000
104294-433400	UTILITIES-WATER	-	-	7,000	7,000
104294-435100	MAINTENANCE & REPAIR-BUILDING	-	-	18,500	18,500
104294-435101	MAINTENANCE & REPAIR-GROUNDS	-	-	3,000	3,000
104294-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	-	7,500	7,500
104294-444000	SERVICE & MAINTENANCE CONTRACTS	-	-	6,450	6,450
104294-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	15,000	15,000
104294-456000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	12,080	12,080
104294-469500	CONTRACTED SERVICES	-	-	161,200	161,200
TOTAL PUBLIC BUILDING-NEW 911 BUILDING		-	-	271,630	271,630



GL ACCOUNT #	SHERIFF'S OFFICE	BOARD	BOARD	MANAGER
		APPROVED FY 23-24	APPROVED FY 24-25	REQUESTED RECOMMENDED FY 25-26
104310-412100	SALARIES-REGULAR	3,358,230	3,688,399	4,215,565
104310-412105	OVERTIME	-	20,000	20,000
104310-XXXXX	STIPENDS	-	-	81,850
104310-422102	SHIFT DIFFERENTIAL	55,330	55,330	60,000
104310-412800	UNIFORM ALLOWANCE	4,955	5,000	5,500
104310-412801	CELLPHONE ALLOWANCE	3,362	12,000	12,000
104310-412900	DOG TRAINING ALLOWANCE	19,155	23,662	23,748
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	8,500	8,500	8,500
104310-413100	SEPARATION ALLOWANCE	46,000	57,200	46,000
104310-413300	SUPPLEMENTAL RETIREMENT	165,308	179,370	210,778
104310-418100	SOCIAL SECURITY EXPENSE	273,085	308,927	353,493
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	451,955	569,624	708,754
104310-418300	HEALTH INSURANCE EXPENSE	967,005	769,500	854,000
104310-418600	WORKER'S COMPENSATION	100,000	100,000	100,000
104310-418900	OTHER FRINGE-401K	10,000	10,000	10,000
104310-418901	OTHER FRINGE-457	20,160	20,520	21,960
104310-421200	UNIFORMS	35,000	35,000	35,000
104310-425100	MOTOR FUELS & LUBRICANTS	160,000	165,000	175,000
104310-425200	TIRES	20,000	20,000	20,000
104310-XXXXX	FALLEN OFFICERS	-	-	3,000
104310-429000	OFFICE/OTHER SUPPLIES	18,500	18,500	20,000
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	6,700	6,000	6,000
104310-429002	DRUG DOG EXPENSES	8,000	8,000	8,000
104310-429201	PROGRAM SUPPLIES-DARE	6,000	5,200	7,000
104310-431100	TRAVEL-MILEAGE	200	200	-
104310-431200	TRAVEL-SUBSISTENCE	8,000	9,000	12,000
104310-432100	TELEPHONE SERVICE	20,000	13,500	14,000
104310-432500	POSTAGE	3,500	3,500	3,500
104310-434100	PRINTING	250	250	250
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	1,500	1,500
104310-435300	MAINTENANCE & REPAIR-VEHICLES	60,000	65,000	75,000
104310-437000	ADVERTISING	2,000	2,000	2,000
104310-439500	EMPLOYEE TRAINING	5,000	8,000	38,000
104310-439501	AMMUNITION & GUN EXPENSES	17,500	20,000	30,000
104310-439900	DRUG TESTING	5,000	4,000	7,000
104310-439901	CONCEALED WEAPON CARRY PERMITS	25,000	25,000	25,000
104310-441100	RENT	-	5,400	5,700
104310-444000	SERVICE & MAINTENANCE CONTRACT	83,949	67,688	59,000
104310-445300	INSURANCE-FIDELITY BOND	150	150	150
104310-447000	SEPARATION ALLOWANCE FUND	100,000	165,200	185,000
104310-449100	DUES & SUBSCRIPTIONS	2,500	2,500	15,000
104310-449900	MISCELLANEOUS EXPENSE	500	1,000	1,000
104310-449903	TACTICAL TEAM EXPENSE/SWAT	12,000	12,000	17,000
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	83,000	36,766	184,000
104310-454000	CAPITAL OUTLAY - VEHICLES	473,000	465,000	450,000
104310-456000	CAPITAL OUTLAY - <\$5,000	5,994	-	-
104310-469500	CONTRACTED SERVICES-LEGAL	6,000	6,000	22,000
TOTAL SHERIFF'S OFFICE		6,653,788	6,999,385	8,153,248
				7,546,154

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
DETENTION CENTER					
104320-412100	SALARIES-REGULAR	1,382,651	1,495,094	1,565,706	1,565,706
104320-422102	SHIFT DIFFERENTIAL	57,581	57,581	60,000	57,581
104320-412105	OVERTIME	-	20,000	20,000	20,000
104320-412801	CELL PHONE ALLOWANCE	960	960	960	960
104320-418100	SOCIAL SECURITY EXPENSE	115,219	125,891	131,656	131,463
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	182,045	215,142	237,475	237,126
104320-418300	HEALTH INSURANCE EXPENSE	400,302	364,500	378,000	378,000
104320-418600	WORKER'S COMPENSATION	45,000	45,000	45,000	45,000
104320-418900	OTHER FRINGE-401K	72,012	78,634	82,285	82,164
104320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	18,000	15,000	20,000	15,000
104320-421200	UNIFORMS	7,000	8,000	10,000	8,000
104320-422000	FOOD & PROVISIONS FOR INMATES	365,000	365,000	405,000	380,000
104320-423800	PRESCRIPTION DRUG PURCHASES	30,000	25,000	35,000	35,000
104320-429000	OTHER SUPPLIES	22,000	20,000	25,000	20,000
104320-431200	TRAVEL-SUBSISTENCE	1,000	-	-	-
104320-433100	TRAVEL-MILEAGE	500	-	-	-
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	20,000	20,000	22,000	20,000
104320-437000	ADVERTISING	2,000	1,200	1,500	1,200
104320-439500	EMPLOYEE TRAINING	5,000	2,000	2,000	2,000
104320-439900	DRUG TESTING	250	750	2,000	2,000
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	45,000	35,000	35,000	35,000
104320-449900	MISCELLANEOUS EXPENSE	500	500	500	500
104320-449902	BLOOD TESTS FOR INMATES	200	200	200	200
104320-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	12,850	50,259	3,000	3,000
104320-469102	PROFESSIONAL SERVICES-MEDICAL	245,376	283,876	305,000	305,000
104320-469500	CONTRACTED SERVICES	25,000	25,000	25,000	20,000
TOTAL DETENTION CENTER		3,065,166	3,264,306	3,422,002	3,374,620
EMERGENCY SERVICES					
104311-412100	SALARIES-REGULAR	1,048,943	1,153,707	1,203,068	1,143,495
104311-412101	SALARIES-NONREGULAR	20,000	20,000	20,000	15,000
104311-418100	SOCIAL SECURITY EXPENSE	85,515	93,897	97,845	92,680
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	135,114	157,827	173,603	165,006
104311-418300	HEALTH INSURANCE EXPENSE	288,880	283,500	294,000	280,000
104311-418600	WORKER'S COMPENSATION	3,670	3,908	4,151	3,945
104311-418900	OTHER FRINGE-401K	53,447	57,685	60,153	57,175
104311-418901	OTHER FRINGE-457	5,760	7,560	7,560	7,200
104311-421200	UNIFORMS	3,000	3,000	3,000	3,000
104311-425100	MOTOR FUELS	3,500	3,500	3,500	3,500
104311-429000	OTHER SUPPLIES	1,500	1,500	1,500	1,500
104311-429002	DCI LICENSES/FEES	2,440	2,400	2,400	2,400
104311-431100	TRAVEL-MILEAGE	400	300	300	300
104311-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000	1,000
104311-432100	TELEPHONE SERVICE	35,000	10,000	10,000	10,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	50,000	49,000	52,000	52,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	750	750	750
104311-437000	ADVERTISING	500	250	250	250
104311-439500	EMPLOYEE TRAINING	2,000	500	1,000	1,000
104311-439900	DRUG TESTING	500	150	150	150
104311-449100	DUES & SUBSCRIPTIONS	1,300	1,200	1,200	1,200
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	1,000,000	1,800,000	6,500,000	6,500,000
104311-451008	CAPITAL OUTLAY - TOWERS	2,000,000	1,000,000	1,000,000	1,000,000
TOTAL EMERGENCY SERVICES		4,743,469	4,651,634	9,437,430	9,341,551

		BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	REQUESTED FY 25-26	MANAGER RECOMMENDED FY 25-26
GL ACCOUNT #					
EMERGENCY MANAGEMENT					
104330-412100	SALARIES-REGULAR	262,782	208,585	303,712	303,712
104330-412101	SALARIES-ON CALL	5,570	11,360	11,360	11,360
104330-412600	SALARIES-FIRE INSPECTOR	7,100	7,946	8,345	-
104330-418100	SOCIAL SECURITY EXPENSE	22,046	18,231	25,873	25,206
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	34,817	30,089	45,465	45,465
104330-418300	HEALTH INSURANCE EXPENSE	54,096	40,500	70,000	70,000
104330-418600	WORKER'S COMPENSATION	4,888	4,888	4,888	4,888
104330-418900	OTHER FRINGE-401K	13,421	10,997	15,754	15,754
104330-418901	OTHER FRINGE-457	1,440	1,080	1,800	1,800
104330-421200	UNIFORMS	4,000	6,000	6,000	6,000
104330-425100	MOTOR FUELS & LUBRICANTS	10,000	9,000	9,000	8,000
104330-425200	TIRES	3,000	2,000	2,000	1,800
104330-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
104330-429000	OTHER SUPPLIES	3,500	3,500	5,000	5,000
104330-429001	OTHER SUPPLIES-FIRE PREVENTION	1,000	500	500	500
104330-429003	OTHER SUPPLIES-HAZMAT	-	-	-	-
104330-431200	TRAVEL-SUBSISTENCE	2,100	2,000	2,000	2,000
104330-432100	TELEPHONE SERVICE	500	-	3,400	3,400
104330-432500	POSTAGE	400	300	300	300
104330-433100	UTILITIES-ELECTRICITY	600	600	600	600
104330-433300	UTILITIES-PROPANE GAS	1,000	1,000	1,000	1,000
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	10,000	9,000	10,000	10,000
104330-435300	MAINTENANCE & REPAIR-VEHICLES	3,500	4,500	6,000	6,000
104330-437000	ADVERTISING	200	100	100	100
104330-439500	EMPLOYEE TRAINING	3,200	1,200	3,000	3,000
104330-441100	RENT - LAND	3,200	3,500	3,650	3,650
104330-442200	SOFTWARE LICENSE-CODE RED	12,000	12,000	12,000	12,000
104330-449100	DUES & SUBSCRIPTIONS	1,330	1,230	1,230	1,230
104330-449900	MISCELLANEOUS EXPENSE	1,000	500	750	750
104330-451000	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-
104330-454000	CAPITAL OUTLAY-VEHICLES	-	70,097	95,500	95,500
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	11,000	15,000	15,000	15,000
104330-469901	FOSCOE	231,500	228,000	311,000	311,000
104330-469903	FALL CREEK	4,000	3,850	5,200	5,200
104330-469904	BEAVER DAM	45,500	41,500	57,000	57,000
104330-469905	BOONE	394,000	401,500	545,000	545,000
104330-469906	ZIONVILLE	51,500	48,000	66,000	66,000
104330-469907	COVE CREEK	106,500	107,000	145,000	145,000
104330-469908	STEWART SIMMONS	101,000	107,000	147,000	147,000
104330-469910	MEAT CAMP	92,500	96,500	131,000	131,000
104330-469911	TODD	27,500	22,500	31,000	31,000
104330-469912	BLOWING ROCK	209,000	203,000	277,000	277,000
104330-469913	SHAWNEEHAW	46,500	48,000	66,000	66,000
104330-469919	CRESTON	8,000	5,000	7,000	7,000
104330-469924	DEEP GAP	84,500	82,500	112,000	112,000
104330-469998	BEECH MTN.	20,500	20,500	19,000	19,000
104330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000
TOTAL EMERGENCY MANAGEMENT		1,913,190	1,903,553	2,596,427	2,586,215

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PLANNING & INSPECTIONS					
104350-412100	SALARIES-REGULAR	526,280	553,732	578,141	578,141
104350-412801	CELLPHONE ALLOWANCE	2,400	2,400	1,920	1,920
104350-418100	SOCIAL SECURITY EXPENSE	42,102	44,491	46,251	46,251
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	66,522	75,751	83,426	83,426
104350-418300	HEALTH INSURANCE EXPENSE	96,537	108,000	112,000	112,000
104350-418600	WORKER'S COMPENSATION	8,000	8,700	8,700	8,700
104350-418900	OTHER FRINGE-401K	26,314	27,687	28,907	28,907
104350-418901	OTHER FRINGE-457	2,800	2,880	2,880	2,880
104350-425100	MOTOR FUELS & LUBRICANTS	11,500	8,000	7,200	6,800
104350-425200	TIRES	1,600	1,600	2,000	2,000
104350-426000	OFFICE SUPPLIES	3,300	4,500	5,600	5,600
104350-431100	TRAVEL-MILEAGE	250	300	200	200
104350-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500
104350-432500	POSTAGE	1,000	1,000	1,000	1,000
104350-435300	MAINTENANCE & REPAIR-VEHICLES	5,500	6,000	6,000	4,000
104350-437000	ADVERTISING	600	600	600	600
104350-439500	EMPLOYEE TRAINING	4,000	4,000	4,000	4,000
104350-449100	DUES & SUBSCRIPTIONS	1,500	1,500	3,000	3,000
104350-449900	MISCELLANEOUS EXPENSE	900	900	900	800
104350-469500	CONTRACTED SERVICES	100,000	800	800	800
TOTAL PLANNING & INSPECTIONS		902,605	854,341	895,025	892,525
EMERGENCY MEDICAL SERVICES					
104370-432100	TELEPHONE SERVICE	1,000	1,000	1,000	1,000
104370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000	2,000
104370-469100	PROFESSIONAL SERVICES-AUDIT	1,000	-	1,500	1,500
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	40,000	40,000	40,000	40,000
104370-469300	FORESTRY	88,307	132,067	148,710	132,067
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	36,000	31,111	45,000	45,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	2,446,434	2,454,205	3,239,205	3,239,205
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	150,000	150,000	150,000	150,000
TOTAL EMERGENCY MEDICAL SERVICES		2,764,741	2,810,383	3,627,415	3,610,772
ANIMAL CARE & CONTROL					
104380-412100	SALARIES-REGULAR	141,087	145,629	152,935	152,935
104380-412101	SALARIES-ON CALL	7,826	11,360	11,360	11,360
104380-412801	CELLPHONE ALLOWANCE	1,322	1,440	1,440	1,440
104380-418100	SOCIAL SECURITY EXPENSE	11,919	12,674	13,144	13,144
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	18,832	19,922	22,069	22,069
104380-418300	HEALTH INSURANCE EXPENSE	26,766	27,000	28,000	28,000
104380-418600	WORKER'S COMPENSATION	2,290	1,364	1,364	1,364
104380-418900	OTHER FRINGE-401K	7,450	7,281	7,647	7,647
104380-418901	OTHER FRINGE-457	1,080	900	900	900
104380-421200	UNIFORMS	650	1,000	1,000	1,000
104380-425100	MOTOR FUELS & LUBRICANTS	9,750	7,000	7,000	7,000
104380-425200	TIRES	400	800	800	800
104380-426000	OFFICE SUPPLIES	225	150	200	200
104380-429000	OTHER SUPPLIES	900	750	750	750
104380-432100	TRAVEL - SUBSISTENCE	150	-	-	-
104380-432100	TELEPHONE SERVICE	500	500	500	500
104380-434100	PRINTING	-	-	100	100
104380-432500	POSTAGE	165	100	400	400
104380-435300	MAINTENANCE & REPAIR-VEHICLES	600	600	600	600
104380-437000	ADVERTISING	25	-	-	-
104380-439500	EMPLOYEE TRAINING	250	-	500	500
104380-449900	MISCELLANEOUS EXPENSE	100	100	200	200
TOTAL ANIMAL CARE & CONTROL		232,287	238,570	250,909	250,909

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER
		APPROVED FY 23-24	APPROVED FY 24-25		RECOMMENDED
		FY 25-26			
TRANSPORTATION					
104500-469300	GENERAL APPROPRIATION-APPALCART	77,495	79,820	82,215	82,215
TOTAL TRANSPORTATION		77,495	79,820	82,215	82,215
ECONOMIC DEVELOPMENT					
104920-449900	CLEANING SERVICES	12,000	12,000	12,000	12,000
104920-449902	AEC OFFICE EXPENSES	12,000	12,000	12,000	12,000
104920-463000	GENERAL APPROPRIATION	100,000	100,000	100,240	100,240
TOTAL ECONOMIC DEVELOPMENT		124,000	124,000	124,240	124,240
COOPERATIVE EXTENSION					
104950-412100	SALARIES-REGULAR	229,898	239,419	247,244	247,244
104950-418100	SOCIAL SECURITY EXPENSE	17,587	18,316	18,914	18,914
104950-418200	STATE RETIREMENT CONTRIBUTION	51,845	58,088	57,345	57,345
104950-418300	HEALTH INSURANCE EXPENSE	27,861	32,976	33,832	33,832
104950-418500	UNEMPLOYMENT COMPENSATION	230	239	247	247
104950-418600	WORKER'S COMPENSATION	137	144	144	144
104950-429000	OTHER SUPPLIES	11,200	11,200	12,200	12,200
104950-433100	TRAVEL - MILEAGE	2,000	3,000	4,000	3,000
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	800
104950-432500	POSTAGE	200	200	200	200
104950-449100	DUES & SUBSCRIPTIONS	1,865	2,183	2,616	2,616
104950-449900	MISCELLANEOUS EXPENSE	3,370	3,870	3,870	3,870
TOTAL COOPERATIVE EXTENSION		347,393	370,835	381,812	380,412
SOIL AND WATER CONSERVATION					
104960-412100	SALARIES-REGULAR	98,677	104,659	172,449	109,897
104960-412801	CELLPHONE ALLOWANCE	480	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	7,894	8,411	13,796	8,792
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,473	14,317	24,884	15,858
104960-418300	HEALTH INSURANCE EXPENSE	26,762	27,000	42,000	28,000
104960-418600	WORKER'S COMPENSATION	1,147	1,147	1,147	1,147
104960-418900	OTHER FRINGE-401K	4,934	5,233	8,622	5,495
104960-418901	OTHER FRINGE-457	720	720	1,080	720
104960-425100	MOTOR FUELS & LUBRICANTS	2,000	2,000	2,000	2,000
104960-425200	TIRES	-	-	-	-
104960-426000	OFFICE SUPPLIES	600	600	625	600
104960-429000	OTHER SUPPLIES	3,500	4,000	4,625	4,000
104960-431100	TRAVEL-MILEAGE	500	500	575	500
104960-431200	TRAVEL-SUBSISTENCE	2,500	2,500	2,500	2,500
104960-432100	TELEPHONE SERVICE	250	250	250	250
104960-432500	POSTAGE	100	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	750	750	750
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200
104960-439500	EMPLOYEE TRAINING	1,750	1,750	2,000	2,000
104960-449901	FARM PRESERVATION	350	350	375	350
104960-449902	BILL EDMISTEN FUND	381	381	2,721	-
104960-469853	SPECIAL ALLOCATION	3,000	3,000	3,500	3,000
TOTAL SOIL AND WATER CONSERVATION		168,468	178,348	284,679	186,639

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
PUBLIC HEALTH					
105110-463000	ANNUAL APPROPRIATION	1,000,000	1,030,000	1,080,000	1,080,000
TOTAL PUBLIC HEALTH		1,000,000	1,030,000	1,080,000	1,080,000
MENTAL HEALTH					
105210-463000	ANNUAL APPROPRIATION	171,194	171,794	171,794	171,794
TOTAL MENTAL HEALTH		171,194	171,794	171,794	171,794
PROJECT ON AGING					
105550-412100	SALARIES-REGULAR	959,015	1,025,962	1,072,200	1,072,200
105550-412101	SALARIES-NON REGULAR	30,000	31,000	32,108	32,108
105550-418100	SOCIAL SECURITY EXPENSE	79,121	84,557	88,345	88,345
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	88,517	140,352	154,718	154,718
105550-418300	HEALTH INSURANCE EXPENSE	244,500	252,000	262,000	262,000
105550-418600	WORKER'S COMPENSATION	29,386	31,709	33,129	33,129
105550-418900	OTHER FRINGE-401K	49,451	51,298	53,610	53,610
105550-418901	OTHER FRINGE-457	5,688	6,660	6,660	6,660
105550-422000	FOOD AND PROVISIONS	110,000	115,000	120,000	120,000
105550-426000	OFFICE SUPPLIES	4,000	3,500	4,000	4,000
105550-429200	PROGRAM SUPPLIES	25,000	25,000	25,000	25,000
105550-431100	TRAVEL-MILEAGE	25,000	25,000	25,000	25,000
105550-431300	TRAVEL-CLIENT TRANSPORT	20,000	22,000	25,000	25,000
105550-431500	TRAVEL-HOME DELIVERED MEALS	23,000	23,000	23,000	23,000
105550-432100	TELEPHONE SERVICE	8,000	8,000	8,000	8,000
105550-432500	POSTAGE	1,200	1,200	1,200	1,200
105550-434100	PRINTING	1,000	1,000	1,000	1,000
105550-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	1,500	1,500
105550-437000	ADVERTISING	1,000	1,000	1,500	1,500
105550-439500	EMPLOYEE TRAINING	1,000	1,000	1,500	1,500
105550-449100	DUES & SUBSCRIPTIONS	2,500	2,500	2,500	2,500
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000
TOTAL PROJECT ON AGING		1,710,878	1,855,238	1,943,970	1,943,970
VETERAN SERVICES					
105820-412100	SALARIES-REGULAR	100,804	108,762	114,203	114,203
105820-418100	SOCIAL SECURITY EXPENSE	8,064	8,701	9,136	9,136
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,742	14,879	16,480	16,480
105820-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	28,000	28,000
105820-418600	WORKER'S COMPENSATION	359	413	434	434
105820-418900	OTHER FRINGE-401K	4,770	5,438	5,710	5,710
105820-418901	OTHER FRINGE-457	720	720	720	720
105820-426000	OFFICE SUPPLIES	950	950	950	950
105820-431100	TRAVEL-MILEAGE	400	400	400	400
105820-431200	TRAVEL-SUBSISTENCE	1,025	1,325	1,325	1,325
105820-432500	POSTAGE	300	300	300	300
105820-439500	EMPLOYEE TRAINING	225	225	225	225
105820-449100	DUES & SUBSCRIPTIONS	360	360	360	360
TOTAL VETERAN SERVICES		157,719	169,473	178,243	178,243

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
SPECIAL APPROPRIATIONS					
105890-463102	APPALACHIAN THEATER	10,000	10,000	20,000	10,000
105890-463112	EARLY CHILDHOOD ED AND DEVELOP - BOONE AREA CHAMBER OF COMERCE EDC	-	30,000	60,000	60,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	12,000	12,000
105890-XXXXXX	WATAUGA HERITAGE MUSEUM BUDGET	-	-	50,000	50,000
105890-463127	CHILDREN'S COUNCIL	50,000	30,000	-	-
105890-469811	CHILDREN'S PLAYHOUSE	7,000	7,000	7,000	7,000
105890-463138	COMMUNITY CARE CLINIC	25,000	25,000	30,000	25,000
105890-463114	FOSCOE GRANDFATHER COMMUNITY CENTER	5,000	5,000	15,000	5,000
105890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	10,000	8,000
105890-463135	HOSPITALITY HOUSE	10,000	10,000	15,000	10,000
105890-463136	HOSPITALITY HOUSE - WeCAN	3,000	3,000	5,000	3,000
105890-463137	HUNGER COALITION	10,000	10,000	25,000	10,000
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	12,000	10,000
105890-463140	OASIS	10,000	10,000	20,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	22,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	15,000	15,000
105890-463134	WAMY	5,000	5,000	10,000	5,000
105890-463104	WATAUGA COUNTY ARTS COUNCIL	10,000	10,000	30,000	10,000
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
105890-463450	HOSPICE CARE	50,000	50,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS		295,000	305,000	441,000	355,000
OTHER OUTSIDE AGENCY APPROPRIATIONS					
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	30,000	25,000	25,000	25,000
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	7,830	7,830	7,830	7,830
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	26,100	26,100	26,100	26,100
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	4,866	5,266	5,266	5,266
105890-463151	MOUNTAIN ALLIANCE - JCPC	16,220	17,552	17,552	17,552
105890-463148	JCPC TASK FORCE	3,832	500	500	500
105890-463142	PROJECT CHALLENGE - JCPC	48,441	50,000	50,000	50,000
105890-463143	PROJECT CHALLENGE - JCPC MATCH	14,532	15,000	15,000	15,000
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	101,176	104,616	107,754	107,754
105890-463144	WYN - JCPC	44,583	45,024	45,024	45,024
105890-463145	WYN - JCPC MATCH	13,375	13,507	13,507	13,507
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		310,955	310,395	313,533	313,533
PUBLIC SCHOOLS					
105911-463000	ANNUAL APPROPRIATION	15,280,022	15,780,022	16,401,583	16,401,583
105911-463003	SCHOOL NURSES	-	130,000	130,000	130,000
105911-463004	NATIONAL BOARD CERTIFICATIONS	-	25,000	25,000	25,000
105911-463005	SCHOOL PERSONNEL SUPPLEMENTS	-	130,000	130,000	130,000
105911-463001	CURRENT CAPITAL OUTLAY	450,000	450,000	950,000	950,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575
109800-498021	CAPITAL PROJECTS SET ASIDE	5,517,050	5,598,300	5,179,550	5,179,550
105911-4700XX	LOTTERY/ADM PROJECTS	800,000	300,000	300,000	300,000
TOTAL PUBLIC SCHOOLS		22,047,647	22,413,897	23,116,708	23,116,708
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE					
105921-463000	ANNUAL APPROPRIATION	1,047,913	1,079,350	1,218,425	1,189,350
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		1,097,913	1,129,350	1,268,425	1,239,350

		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
GL ACCOUNT #		FY 23-24	FY 24-25	FY 25-26	
LIBRARY					
106110-469300	GENERAL APPROPRIATION	776,045	818,990	846,475	846,475
TOTAL LIBRARY		776,045	818,990	846,475	846,475
RECREATION-ADMINISTRATION					
106120-412100	SALARIES-REGULAR	219,907	242,239	316,362	259,627
106120-412600	SALARIES - PART TIME	160,131	208,364	211,561	211,561
106120-412801	CELLPHONE ALLOWANCE	480	480	480	480
106120-418100	SOCIAL SECURITY EXPENSE	30,403	36,087	42,234	37,695
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	28,038	33,138	45,651	37,464
106120-418300	HEALTH INSURANCE EXPENSE	54,192	54,000	70,000	56,000
106120-418600	WORKER'S COMPENSATION	3,171	3,149	4,113	3,375
106120-418900	OTHER FRINGE-401K	10,995	12,112	15,818	12,981
106120-418901	OTHER FRINGE-457	1,440	1,440	1,880	1,440
106120-421200	UNIFORMS	1,000	1,200	1,770	1,200
106120-425100	MOTOR FUELS & LUBRICANTS	2,100	2,100	2,500	2,100
106120-425200	TIRES	1,000	1,000	1,500	1,500
106120-426000	OFFICE SUPPLIES	9,000	9,000	10,640	9,000
106120-429000	OTHER SUPPLIES	10,000	9,000	12,150	11,500
106120-431200	TRAVEL - SUBSISTENCE	1,000	1,000	893	500
106120-432100	TELEPHONE SERVICE	1,000	250	250	250
106120-432500	POSTAGE	600	200	200	200
106120-434100	PRINTING	2,000	1,000	1,000	1,000
106120-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	1,000	1,500	1,500
106120-437000	ADVERTISING	1,000	1,550	1,550	1,550
106120-439500	EMPLOYEE TRAINING	500	500	520	500
106120-443900	RENT-EQUIPMENT	900	2,185	2,500	2,500
106120-449100	DUES & SUBSCRIPTIONS	650	3,413	3,534	2,934
106120-449900	SENIOR GAMES	15,200	12,550	12,500	12,500
106120-449901	MEMBERSHIP BUDGET	1,650	1,650	1,900	1,650
TOTAL RECREATION ADMINISTRATION		558,357	638,607	763,006	671,007
AQUATICS					
106121-412100	SALARIES-REGULAR	108,013	113,807	119,497	119,497
106121-412600	SALARIES-PART-TIME	305,670	319,504	319,384	319,384
106121-418100	SOCIAL SECURITY EXPENSE	33,095	34,665	35,111	35,111
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	13,772	15,569	17,243	17,243
106121-418300	HEALTH INSURANCE EXPENSE	27,096	27,000	28,000	28,000
106121-418600	WORKER'S COMPENSATION	12,378	12,999	13,166	13,166
106121-418900	OTHER FRINGE-401K	5,401	5,690	5,975	5,975
106121-418901	OTHER FRINGE-457	720	720	720	720
106121-421200	UNIFORMS	750	1,957	2,104	1,900
106121-429000	OTHER SUPPLIES	6,700	10,000	10,880	9,000
106121-429005	POOL CHEMICALS	13,625	14,000	15,558	14,000
106121-431200	TRAVEL - SUBSISTENCE	700	750	1,500	750
106121-435200	MAINTENANCE AND REPAIRS - EQUIPMENT	18,800	18,800	18,800	18,000
106121-439500	EMPLOYEE TRAINING	400	4,465	5,830	4,000
106121-451000	CAPITAL OUTLAY	-	-	153,257	-
TOTAL AQUATICS		547,120	579,926	747,025	586,746



		BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	REQUESTED FY 25-26	MANAGER RECOMMENDED FY 25-26
GL ACCOUNT #					
FITNESS					
106124-412600	SALARIES-PART-TIME	121,602	109,497	118,285	118,285
106124-418100	SOCIAL SECURITY EXPENSE	6,400	8,760	9,463	9,463
106124-418200	RETIREMENT CONTRIBUTION	2,000	4,120	4,332	4,332
106124-418300	HEALTH INSURANCE EXPENSE	25	7,500	8,000	8,000
106124-418600	WORKER'S COMPENSATION	2,592	1,767	1,767	1,767
106124-418900	OTHER FRINGE - 401K	800	1,506	1,506	1,506
106124-418901	OTHER FRINGE - 457	200	360	-	-
106124-429000	OTHER SUPPLIES	7,000	4,820	1,000	1,000
106124-421200	UNIFORMS	150	150	250	250
106124-429000	MAINTENANCE & REPAIRS	-	6,550	7,500	1,500
106124-439500	EMPLOYEE TRAINING	-	280	280	280
106124-451000	CAPITAL OUTLAY - FURNITURE AND EQUIPMENT	-	-	5,800	5,800
TOTAL FITNESS		140,769	145,310	158,183	152,183
ATHLETICS					
106125-412100	SALARIES-REGULAR	159,856	172,446	181,069	181,069
106125-412600	SALARIES-PART-TIME	55,680	81,636	98,748	55,000
106125-412601	SALARIES-OFFICIALS	112,353	169,395	201,939	150,000
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	26,366	33,878	38,540	30,885
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	20,206	23,591	26,128	26,128
106125-418300	HEALTH INSURANCE EXPENSE	33,000	40,500	42,000	42,000
106125-418600	WORKER'S COMPENSATION	10,115	13,128	14,934	11,968
106125-418900	OTHER FRINGE-401K	7,993	8,622	9,053	9,053
106125-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
106125-429000	OTHER SUPPLIES	70,000	70,000	86,542	72,500
106125-429801	OTHER SUPPLIES-OFFICIALS	3,045	4,000	8,445	4,000
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	9,592	9,421	28,755	25,000
106125-429803	OTHER SUPPLIES-TENNIS	1,500	800	1,924	800
106125-431200	TRAVEL-SUBSISTENCE	600	500	422	400
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430
106125-434100	PRINTING	650	100	850	450
106125-439500	EMPLOYEE TRAINING	200	450	150	150
106125-443900	RENT-EQUIPMENT	5,170	4,190	4,660	4,660
106125-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	16,393	16,393
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,375	1,375	1,375	1,200
TOTAL ATHLETICS		520,651	636,982	764,877	634,606
ARTS-SPECIAL POPULATIONS					
106126-412100	SALARIES-REGULAR	82,520	73,185	76,844	76,844
106126-412600	SALARIES-PART-TIME	159,600	169,920	134,080	134,080
106126-412801	CELLPHONE ALLOWANCE	480	480	480	480
106126-418100	SOCIAL SECURITY EXPENSE	19,497	19,487	16,874	16,874
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,430	10,012	11,089	11,089
106126-418300	HEALTH INSURANCE EXPENSE	11,000	13,500	14,000	14,000
106126-418600	WORKER'S COMPENSATION	4,826	4,862	4,218	4,218
106126-418900	OTHER FRINGE-401K	4,126	3,659	3,842	3,842
106126-418901	OTHER FRINGE-457	360	360	360	360
106126-429000	OTHER SUPPLIES	8,250	8,250	7,250	7,250
106126-429805	OTHER SUPPLIES-SPECIAL POPS	820	820	1,500	1,000
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	2,800	2,800	2,800	2,000
106126-431100	TRAVEL-MILEAGE	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	6,375	6,525	4,775	4,775
106126-431200	TRAVEL-SUBSISTENCE	388	500	500	250
106126-439500	EMPLOYEE TRAINING	755	900	850	850
106126-469509	CONTRACTED SERVICES-PROGRAMS	23,900	21,730	19,050	15,000
TOTAL ARTS-SPECIAL POPULATIONS		336,377	337,240	298,762	293,162

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
FUN IN THE SUN CAMP					
106128-412600	SALARIES-PART-TIME	67,200	46,620	72,540	46,620
106128-418100	SOCIAL SECURITY EXPENSE	4,838	3,730	5,803	3,730
106128-418600	WORKER'S COMPENSATION	2,022	2,022	1,161	746
106128-429000	OTHER SUPPLIES	3,650	2,375	2,375	2,375
106128-431100	TRAVEL-MILEAGE	250	80	80	80
106128-431101	TRAVEL-CONTRACTED	3,250	1,500	1,500	1,500
106128-439500	EMPLOYEE TRAINING	180	300	300	300
106128-469500	CONTRACTED SERVICES	5,580	5,256	5,256	5,256
TOTAL FUN IN THE SUN CAMP		86,970	61,883	89,015	60,607
TRANSFER TO OTHER FUNDS					
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	2,141,293	2,947,627	3,031,872	2,825,133
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	8,889,550	11,841,136	33,039,704	9,052,050
109800-498030	TRANSFER TO DEBT SERVICE	9,250,607	8,972,112	8,683,016	8,683,016
109800-498099	TRANSFER TO VC PROJECT FUND	15,963,012	-	-	-
TOTAL TRANSFER TO OTHER FUNDS		36,244,462	23,760,875	44,754,592	20,560,199
TOTAL GENERAL FUND EXPENDITURES		94,173,182	82,066,362	115,610,369	87,826,458

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER
		APPROVED FY 23-24	APPROVED FY 24-25		RECOMMENDED
					FY 25-26
PUBLIC ASSISTANCE FUND					
REVENUES					
PROGRAM REVENUES					
143531-323000	ALLOCATIONS - FEDERAL & STATE	(2,985,301)	(3,247,142)	(3,285,057)	(3,285,057)
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	(304,763)	(437,163)	(611,159)	(422,234)
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	(18,189)	(18,189)	(18,189)	(18,189)
143541-323002	CHILD SUPPORT APPLICATION FEES	(500)	(500)	(500)	(500)
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	(15,000)	(15,000)	(15,000)	(15,000)
143545-354515	DMA TRANSPORTATION	(7,000)	(7,000)	(2,000)	(2,000)
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	(1,712)	(10,089)	(10,089)	(10,089)
143547-323001	STATE FOSTER CARE	(268,962)	(250,000)	(300,828)	(197,050)
143583-344080	YOUTH SERVICES-LINKS	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL PROGRAM REVENUES		(3,626,427)	(4,010,083)	(4,267,822)	(3,975,119)
MISCELLANEOUS REVENUES					
143831-349114	INTEREST EARNED ON INVESTMENTS	(1,000)	(1,000)	(1,000)	(1,000)
143538-389000	HEALTH CHOICE APPLICATION FEES	(5,000)	-	-	-
143839-389001	CSE EXCESS CLIENT PAYMENTS	(500)	-	-	-
143839-389006	HCWD FEES	-	(50)	-	-
143839-35310x	DONATIONS	(5,000)	(10,500)	(10,500)	(10,500)
TOTAL MISCELLANEOUS REVENUES		(11,500)	(11,550)	(11,500)	(11,500)
TRANSFER FROM OTHER FUNDS					
143980-398010	TRANSFER FROM GENERAL FUND	(2,141,293)	(2,947,627)	(3,031,872)	(2,825,133)
TOTAL TRANSFER FROM OTHER FUNDS		(2,141,293)	(2,947,627)	(3,031,872)	(2,825,133)
FUND BALANCE APPROPRIATED					
143991-399100	FUND BALANCE APPROPRIATED	(829,626)	(50,000)	(288,596)	(288,596)
TOTAL FUND BALANCE APPROPRIATED		(829,626)	(50,000)	(288,596)	(288,596)
TOTAL PUBLIC ASSISTANCE FUND REVENUES		(6,608,846)	(7,019,260)	(7,599,790)	(7,100,348)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
EXPENDITURES					
ADMINISTRATION					
145310-412100	SALARIES-REGULAR	2,961,428	2,946,152	3,143,471	3,101,981
145310-412101	SALARIES-ON CALL	7,000	10,400	10,400	10,400
145310-418100	SOCIAL SECURITY EXPENSE	237,474	226,176	241,271	238,097
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	339,588	404,456	453,603	447,616
145310-418300	HEALTH INSURANCE EXPENSE	689,000	669,000	694,000	694,000
145310-418600	WORKER'S COMPENSATION	25,425	25,000	25,000	25,000
145310-418900	OTHER FRINGE-401K	148,421	147,828	157,694	155,619
145310-418901	OTHER FRINGE-457	19,080	17,820	17,820	17,820
145310-425100	MOTOR FUELS & LUBRICANTS	5,500	5,500	6,000	5,500
145310-425200	TIRES	1,500	1,500	2,000	1,500
145310-426000	OFFICE SUPPLIES	2,400	25,000	25,000	25,000
145310-431100	TRAVEL-MILEAGE	9,500	4,000	4,500	4,500
145310-431200	TRAVEL-SUBSISTENCE	5,500	4,000	4,000	3,000
145310-431300	CLIENT MEDICAL TRANSPORTATION	7,000	2,000	2,000	2,000
145310-432100	TELEPHONE SERVICE	17,000	17,000	17,000	17,000
145310-432500	POSTAGE	14,500	14,000	15,000	14,000
145310-435300	MAINTENANCE & REPAIR-VEHICLES	5,000	5,000	5,500	4,500
145310-437000	ADVERTISING	2,000	1,000	1,000	1,000
145310-439500	EMPLOYEE TRAINING	2,000	1,500	1,500	1,500
145310-439902	IN-HOME SERVICES	11,497	11,497	11,497	11,497
145310-442201	PC SOFTWARE & LICENSES	36,215	49,698	77,765	77,765
145310-443900	RENT-EQUIPMENT	1,500	1,500	1,800	1,800
145310-449100	DUES & SUBSCRIPTIONS	1,800	1,507	1,800	1,800
145310-449900	MISCELLANEOUS EXPENSE	11,500	5,992	15,300	15,300
145310-449902	FOSTER CHILDREN'S FUND	5,000	5,000	5,000	5,000
145310-449903	ADULT SERVICES FUND	500	500	500	500
145310-449904	CHILD PROTECTIVE SERVICES	5,000	5,000	5,000	5,000
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	6,700	15,463	21,130	21,130
145310-454000	CAPITAL OUTLAY - VEHICLE	-	50,000	-	-
145310-467000	BOARD MEMBER FEES	1,200	1,200	1,200	1,200
145310-469101	PROFESSIONAL SERVICES - LEGAL	125,000	150,000	150,000	145,000
145310-469102	PROFESSIONAL SERVICES - ACCT RESEARCH	1,500	1,000	1,000	1,000
145310-469103	SUBSTANCE ABUSE TESTING	15,000	7,500	8,000	7,500
145310-469104	CHILD SUPPORT CLIENT PAYMENTS	-	-	-	-
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	2,000	1,500	1,500	1,500
145310-469106	CHILD PROTECTIVE SERVICES	6,000	1,500	1,500	1,500
145310-469108	MEDICAID RECOUPMENT	900	900	1,000	-
145310-469500	FOOD STAMP & EBT FEES	4,151	4,562	4,562	4,562
145310-469505	JUVENILE DETENTION	6,000	3,500	3,500	3,500
TOTAL ADMINISTRATION		4,740,779	4,845,151	5,138,813	5,075,587

		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
GL ACCOUNT #		FY 23-24	FY 24-25	FY 25-26	
CHILD SUPPORT ENFORCEMENT					
145370-412100	SALARIES - REGULAR	115,288	125,401	131,671	131,671
145370-418100	SOCIAL SECURITY EXPENSE	9,223	9,593	10,073	10,073
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	13,189	17,155	19,000	19,000
145370-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	28,000	28,000
145370-418600	WORKER'S COMPENSATION	253	425	425	425
145370-418900	OTHER FRINGE-401K	5,764	6,270	6,584	6,584
145370-418901	OTHER FRINGE-457	720	720	720	720
145370-449901	COURT FEES	6,500	6,500	6,500	6,500
145370-469101	PROFESSIONAL SERVICES - LEGAL	20,000	20,000	20,000	20,000
145370-469102	SHERIFF'S FEES	1,500	750	750	750
145370-469500	CONTRACTED SERVICES	1,000	600	600	600
TOTAL CHILD SUPPORT ENFORCEMENT		200,437	214,414	224,323	224,323
PROGRAM EXPENDITURES					
145410-438800	CRISIS INTERVENTION PAYMENTS	137,193	164,724	164,724	164,724
145410-440000	WORK FIRST -MAINTENANCE OF EFFORT	25,000	25,000	25,000	25,000
145410-440001	WORK FIRST-EMERGENCY ASSISTANCE	16,000	16,000	16,000	16,000
145410-440002	LOW INCOME ENERGY ASST PROGRAM	218,116	261,886	261,886	261,886
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	347,244	516,072	723,720	500,000
145410-440005	FAMILY REUNIFICATION	14,101	12,082	11,672	11,672
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	128,023	125,653	125,653	125,653
145410-440200	SPECIAL ASSISTANCE - BLIND	3,892	4,000	4,100	4,100
145410-440300	ADOPTION ASSISTANCE IV-E	90,660	123,071	125,319	125,319
145410-440301	ADOPTION ASSISTANCE IV-B	61,269	84,396	74,028	74,028
145410-440500	UNDOCUMENTED CLIENTS	20,000	20,000	20,000	20,000
145410-440501	NON-MEDICAID ELIGIBILITY	30,000	35,000	35,000	35,000
145410-440503	GUARDIAN ASSIST IVE	5,429	4,725	7,744	7,744
145410-440504	GUARDIAN ASSIST STATE	6,282	7,086	9,312	9,312
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	504,420	500,000	572,496	375,000
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,000	30,000	30,000	15,000
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	5,000	5,000	5,000	5,000
TOTAL PROGRAM EXPENDITURES		1,667,629	1,959,695	2,236,654	1,800,438
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		6,608,845	7,019,260	7,599,790	7,100,348

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 23-24	APPROVED FY 24-25	REQUESTED FY 25-26 RECOMMENDED
CAPITAL PROJECT FUND				
REVENUES				
213980-398100	TRANSFER FROM GENERAL FUND	(8,889,550)	(11,841,136)	(33,039,704) (9,052,050)
213991-399101	FUND BALANCE APPROPRIATION	(20,980,150)	(3,119,939)	(7,627,311) (7,627,311)
TOTAL REVENUES		(29,869,700)	(14,961,075)	(40,667,015) (16,679,361)
EXPENDITURES				
TRANSFER TO OTHER FUNDS				
219800-498010	TRANSFER TO GENERAL FUND	20,980,150	3,119,939	7,627,311 7,627,311
TOTAL TRANSFER TO OTHER FUNDS		20,980,150	3,119,939	7,627,311 7,627,311
FUTURE PROJECT FUNDING				
219930-441101	FUTURE COUNTY FACILITIES	1,200,000	1,200,000	3,272,228 1,200,000
219930-44XXXX	VOTING MACHINES	-	-	400,000 -
219930-441401	EASTERN COMMUNITY CENTER	-	-	460,000 -
219930-441701	FACILITES MAINTENANCE	500,000	500,000	928,311 500,000
219930-443200	LEC FUTURE EXPANSION	100,000	100,000	138,000 100,000
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	50,000	40,000	50,000 50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	500,000	500,000	- -
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	5,017,050	5,098,300	5,323,000 5,179,550
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	209,215 50,000
219930-461100	EMERGENCY COMMUNICATIONS	1,300,000	4,200,000	7,900,000 1,800,000
219930-46XXXX	IMPOUND LOT CONVERSION	-	-	50,500 -
219330-461101	LIBRARY EXPANSION	50,000	30,336	13,895,000 50,000
219930-461200	COMMUNITY RECREATION FACILITIES	50,000	50,000	290,950 100,000
219930-46XXXX	FUTURE SATELITTE PARKS	-	-	50,000 -
219930-449213	WORKFORCE HOUSING	50,000	50,000	50,000 -
219930-461301	POTENTIAL FLOOD MITIGATION	22,500	22,500	22,500 22,500
TOTAL FUTURE PROJECT FUNDING		8,889,550	11,841,136	33,039,704 9,052,050
TOTAL EXPENDITURES		29,869,700	14,961,075	40,667,015 16,679,361

GL ACCOUNT #	BOARD	BOARD	MANAGER	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 23-24	FY 24-25	FY 25-26	
FEDERAL EQUITABLE SHARING FUND				

**REVENUES**

223317-343109	FEDERAL EQUITABLE SHARING FUNDS	(11,900)	(23,000)	(23,000)	(23,000)
<b>TOTAL REVENUES</b>		<b>(11,900)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>

**EXPENDITURES**

224310-431200	TRAVEL-SUBSISTENCE	2,000	1,000	800	800
224310-439500	EMPLOYEE TRAINING	2,500	4,000	3,000	3,000
224310-444000	SERVICE & MAINTENANCE	7,400	8,000	15,000	15,000
224310-449100	DUES AND SUBSCRIPTIONS	-	-	4,200	4,200
224310-454000	CAPITAL OUTLAY - VEHICLE	-	10,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>11,900</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>

**STATE SUBSTANCE ABUSE TAX FUND**

**REVENUES**

233317-343109	STATE RESTRICTED REVENUE	(25,500)	(18,350)	(24,000)	(24,000)
233317-349100	INTEREST EARNED	(100)	-	-	-
<b>TOTAL REVENUES</b>		<b>(25,600)</b>	<b>(18,350)</b>	<b>(24,000)</b>	<b>(24,000)</b>

**EXPENDITURES**

234310-412801	CELLPHONE ALLOWANCE	5,250	3,000	3,000	3,000
234310-423800	UNDERCOVER DRUG PURCHASE	10,000	10,000	10,000	10,000
234310-429000	OTHER SUPPLIES	7,000	2,000	2,450	2,450
234310-431200	TRAVEL-SUBSISTENCE	-	-	-	-
234310-439500	EMPLOYEE TRAINING	2,000	1,000	1,000	1,000
234310-444000	SERVICE & MAINTENANCE CONTRACTS	-	1,000	4,200	4,200
234310-449100	DUES & SUBSCRIPTIONS	1,350	1,350	1,350	1,350
234310-454000	CAPITAL OUTLAY - VEHICLES	-	-	2,000	2,000
<b>TOTAL EXPENDITURES</b>		<b>25,600</b>	<b>18,350</b>	<b>24,000</b>	<b>24,000</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 23-24	FY 24-25	FY 25-26	
EMERGENCY TELEPHONE SURCHARGE FUND				

**REVENUES**

263255-360126	EMERGENCY TELEPHONE SURCHARGE	(461,716)	(226,133)	(255,880)	(255,880)
263991-399101	FUND BALANCE APPROPRIATION	-	(313,470)	-	-
<b>TOTAL REVENUES</b>		<b>(461,716)</b>	<b>(539,603)</b>	<b>(255,880)</b>	<b>(255,880)</b>

**EXPENDITURES**

264330-421000	IMPLEMENTAL FUNCTIONS	5,000	5,000	500	500
264330-422000	SOFTWARE	40,444	43,715	45,515	45,515
264330-423000	EMPLOYEE TRAINING	14,884	14,884	16,660	16,660
264330-424000	TELEPHONE	47,088	46,534	46,584	46,584
264330-425000	HARDWARE	238,800	250,670	70,545	70,545
264330-426000	FURNITURE	115,500	178,800	76,076	76,076
<b>TOTAL EXPENDITURES</b>		<b>461,716</b>	<b>539,603</b>	<b>255,880</b>	<b>255,880</b>

**FIRE SERVICE DISTRICT FUNDS**

**REVENUES**

243100-312000	PRIOR YEARS TAXES BOONE	(7,000)	(7,000)	(7,000)	(7,000)
243100-312001	PRIOR YEARS TAXES FOSCOE	(1,000)	(1,000)	(1,000)	(1,000)
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(100)	(100)	(100)	(100)
243100-318000	INTEREST ON DEL TAXES BOONE	(3,000)	(3,000)	(3,000)	(3,000)
243100-318001	INTEREST ON DEL TAXES FOSCOE	(200)	(200)	(200)	(200)
243100-318005	INTEREST ON DEL TAXES BEECH MTN	-	-	-	-
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	(50)	(50)	(50)	(50)
243102-312100	CURRENT YEAR TAXES BOONE	(1,357,749)	(1,414,620)	(1,391,085)	(1,391,085)
243102-312101	CURRENT YEAR TAXES FOSCOE	(110,482)	(111,563)	(110,511)	(110,511)
243102-312105	CURRENT YEAR TAXES BEECH MTN	(2,303)	(2,762)	(2,914)	(2,914)
243102-312107	CURRENT YEAR TAXES COVE CREEK	(312)	(319)	(331)	(331)
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(8,460)	(8,447)	(8,769)	(8,769)
<b>TOTAL REVENUES</b>		<b>(1,490,656)</b>	<b>(1,549,061)</b>	<b>(1,524,960)</b>	<b>(1,524,960)</b>

**EXPENDITURES**

244340-469905	BOONE	1,367,749	1,424,620	1,401,085	1,401,085
244340-469901	FOSCOE	111,682	112,763	111,711	111,711
244340-469998	BEECH MTN	2,303	2,762	2,914	2,914
244340-469907	COVE CREEK	312	319	331	331
244340-469908	SHAWNEEHAW	8,610	8,597	8,919	8,919
<b>TOTAL EXPENDITURES</b>		<b>1,490,656</b>	<b>1,549,061</b>	<b>1,524,960</b>	<b>1,524,960</b>



GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
FIRE DISTRICT FUNDS					
REVENUES					
283100-311001	INTEREST ON TAXES FOSCOE	(1,400)	(1,400)	(1,400)	(1,400)
283100-311003	INTEREST ON TAXES FALL CREEK	(20)	(20)	(20)	(20)
283100-311004	INTEREST ON TAXES BEAVER DAM	(1,000)	(1,000)	(1,000)	(1,000)
283100-311005	INTEREST ON TAXES STEWART SIMMONS	(1,000)	(1,000)	(1,000)	(1,000)
283100-311006	INTEREST ON TAXES ZIONVILLE	(750)	(750)	(750)	(750)
283100-311007	INTEREST ON TAXES COVE CREEK	(1,500)	(1,500)	(1,500)	(1,500)
283100-311008	INTEREST ON TAXES SHAWNEEHAW	(500)	(500)	(500)	(500)
283100-311009	INTEREST ON TAXES MEAT CAMP	(1,600)	(1,600)	(1,600)	(1,600)
283100-311010	INTEREST ON TAXES DEEP GAP	(800)	(800)	(800)	(800)
283100-311011	INTEREST ON TAXES TODD	(300)	(300)	(300)	(300)
283100-311012	INTEREST ON TAXES BLOWING ROCK	(1,800)	(1,800)	(1,800)	(1,800)
283100-311019	INTEREST ON TAXES CRESTON	(50)	(50)	(50)	(50)
283100-312001	PRIOR YEARS TAXES FOSCOE	(3,000)	(3,000)	(3,000)	(3,000)
283100-312003	PRIOR YEARS TAXES FALL CREEK	(10)	(10)	(10)	(10)
283100-312004	PRIOR YEARS TAXES BEAVER DAM	(1,800)	(1,800)	(1,800)	(1,800)
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	(2,400)	(2,400)	(2,400)	(2,400)
283100-312006	PRIOR YEARS TAXES ZIONVILLE	(1,600)	(1,600)	(1,600)	(1,600)
283100-312007	PRIOR YEARS TAXES COVE CREEK	(4,000)	(4,000)	(4,000)	(4,000)
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(800)	(800)	(800)	(800)
283100-312009	PRIOR YEARS TAXES MEAT CAMP	(4,000)	(4,000)	(4,000)	(4,000)
283100-312010	PRIOR YEARS TAXES DEEP GAP	(2,200)	(2,200)	(2,200)	(2,200)
283100-312011	PRIOR YEARS TAXES TODD	(600)	(600)	(600)	(600)
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	(2,800)	(2,800)	(2,800)	(2,800)
283100-312019	PRIOR YEARS TAXES CRESTON	(120)	(120)	(120)	(120)
283102-312101	CURRENT YEAR TAXES FOSCOE	(676,780)	(692,611)	(717,112)	(717,112)
283102-312103	CURRENT YEAR TAXES FALL CREEK	(13,179)	(13,669)	(13,824)	(13,824)
283102-312104	CURRENT YEAR TAXES BEAVER DAM	(142,310)	(147,950)	(146,326)	(146,326)
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	(356,691)	(427,958)	(468,311)	(468,311)
283102-312106	CURRENT YEAR TAXES ZIONVILLE	(163,488)	(169,740)	(169,629)	(169,629)
283102-312107	CURRENT YEAR TAXES COVE CREEK	(362,410)	(375,087)	(350,978)	(350,978)
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(158,720)	(170,940)	(169,231)	(169,231)
283102-312109	CURRENT YEAR TAXES MEAT CAMP	(318,907)	(343,344)	(335,878)	(335,878)
283102-312110	CURRENT YEAR TAXES DEEP GAP	(279,656)	(294,421)	(292,500)	(292,500)
283102-312111	CURRENT YEAR TAXES TODD	(78,106)	(83,336)	(83,266)	(83,266)
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	(698,986)	(724,529)	(760,089)	(760,089)
283102-312119	CURRENT YEAR TAXES CRESTON	(7,508)	(7,262)	(7,070)	(7,070)
TOTAL REVENUES		(3,290,791)	(3,484,897)	(3,548,264)	(3,548,264)
EXPENDITURES					
284340-469901	FOSCOE	681,180	697,011	721,512	721,512
284340-469903	FALL CREEK	13,209	13,699	13,854	13,854
284340-469904	BEAVER DAM	145,110	150,750	149,126	149,126
284340-469905	STEWART SIMMONS	360,091	431,358	471,711	471,711
284340-469906	ZIONVILLE	165,838	172,090	171,979	171,979
284340-469907	COVE CREEK	367,910	380,587	356,478	356,478
284340-469908	SHAWNEEHAW	160,020	172,240	170,531	170,531
284340-469909	MEAT CAMP	324,507	348,944	341,478	341,478
284340-469910	DEEP GAP	282,656	297,421	295,500	295,500
284340-469911	TODD	79,006	84,236	84,166	84,166
284340-469912	BLOWING ROCK	703,586	729,129	764,689	764,689
284340-469919	CRESTON	7,678	7,432	7,240	7,240
TOTAL EXPENDITURES		3,290,791	3,484,897	3,548,264	3,548,264

		BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	REQUESTED FY 25-26	MANAGER RECOMMENDED FY 25-26
GL ACCOUNT #					
OCCUPANCY TAX FUND					
REVENUES					
293270-312009	OCCUPANCY TAX	(4,006,000)	(4,000,000)	(3,200,000)	(3,200,000)
TOTAL REVENUES		(4,006,000)	(4,000,000)	(3,200,000)	(3,200,000)
EXPENDITURES					
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	42,000	42,000	42,000	42,000
294140-469900	WATAUGA COUNTY DISTRICT U TDA	3,964,000	3,958,000	3,158,000	3,158,000
TOTAL EXPENDITURES		4,006,000	4,000,000	3,200,000	3,200,000
DEBT SERVICE FUND					
REVENUES					
303980-398100	TRANSFER FROM GENERAL FUND	(9,250,607)	(8,972,112)	(8,683,016)	(8,683,016)
TOTAL REVENUES		(9,250,607)	(8,972,112)	(8,683,016)	(8,683,016)
EXPENDITURES					
309100-471002	INTEREST-NEW HIGH SCHOOL	481,257	395,012	278,415	278,415
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,670,000	3,620,000	3,600,000	3,600,000
PRINCIPAL-HURRICANE HELENE CASH FLOW					
309100-472101	LOAN	-	-	1	1
309100-477001	INTEREST - RECREATION CENTER	596,400	530,400	464,150	464,150
309100-477002	PRINCIPAL-RECREATION CENTER	1,320,000	1,325,000	1,320,000	1,320,000
309100-478001	INTEREST - VALLE CRUCIS SCHOOL	1,557,950	1,476,700	1,395,450	1,395,450
309100-478002	PRINCIPAL - VALLE CRUCIS SCHOOL	1,625,000	1,625,000	1,625,000	1,625,000
TOTAL EXPENDITURES		9,250,607	8,972,112	8,683,016	8,683,016

GL ACCOUNT #		BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	REQUESTED	MANAGER RECOMMENDED
				FY 25-26	
SOLID WASTE ENTERPRISE FUND					
REVENUES					
INTERGOVERNMENTAL REVENUES					
663200-327500	SCRAP TIRE DISPOSAL TAX	(90,000)	(95,000)	(95,000)	(95,000)
663200-327600	WHITE GOODS DISPOSAL TAX	(28,000)	(28,000)	(28,000)	(28,000)
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	(32,000)	(32,000)	(33,000)	(33,000)
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	(3,800)	(3,800)	(500)	(500)
TOTAL INTERGOVERNMENTAL REVENUES		(153,800)	(158,800)	(156,500)	(156,500)
SERVICE REVENUES					
663740-318001	SOLID WASTE TIPPING FEE INTEREST	(9,000)	(10,500)	(10,000)	(10,000)
663740-350000	SOLID WASTE TIPPING FEES	(2,632,000)	(2,744,000)	(2,910,056)	(2,910,056)
663740-350202	DUMPSTER PICK-UP BUSINESSES	(394,600)	(362,831)	(377,500)	(377,500)
663740-350001	SOLID WASTE FEES-CURRENT YEAR	(3,397,282)	(3,410,655)	(3,779,360)	(3,779,360)
663740-350201	DUMPSTER PICK-UP SCHOOLS	(18,000)	(18,000)	(18,900)	(18,900)
663740-350300	SOLID WASTE FEES INTEREST	(19,000)	(19,000)	(15,000)	(15,000)
663740-381000	SALE OF RECYCLED SCRAP	(135,000)	(250,000)	(300,000)	(300,000)
TOTAL SERVICE REVENUES		(6,604,882)	(6,814,986)	(7,410,816)	(7,410,816)
MISCELLANEOUS REVENUES					
663740-386000	RENTS	(975)	(3,000)	(3,000)	(3,000)
663831-349166	INTEREST ON INVESTMENTS	(10,000)	(50,000)	(80,000)	(79,400)
663839-389004	MISCELLANEOUS	(2,000)	(2,000)	-	-
TOTAL MISCELLANEOUS REVENUES		(12,975)	(55,000)	(83,000)	(82,400)
FUND BALANCE APPROPRIATED					
663991-399100	FUND BALANCE APPROPRIATED	(887,242)	-	-	-
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-	-	-	-
TOTAL FUND BALANCE APPROPRIATED		(887,242)	-	-	-
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		(7,658,899)	(7,028,786)	(7,650,316)	(7,649,716)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
EXPENDITURES					
SOLID WASTE OPERATIONS					
667420-412100	SALARIES-REGULAR	1,410,189	1,549,261	1,627,323	1,627,323
667420-412101	SALARIES-NON-REGULAR	16,550	15,000	-	-
667420-412801	CELLPHONE ALLOWANCE	550	960	960	960
667420-418100	SOCIAL SECURITY EXPENSE	114,139	125,218	130,186	130,186
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	181,909	211,939	234,823	234,823
667420-418300	HEALTH INSURANCE EXPENSE	146,980	243,000	252,000	252,000
667420-418400	RETIREE INSURANCE/OPEB	72,100	70,000	70,000	70,000
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	1,500	-	-	-
667420-418600	WORKER'S COMPENSATION	55,900	46,000	46,000	46,000
667420-418900	OTHER FRINGE-401K	71,337	77,463	81,366	81,366
667420-418901	OTHER FRINGE-457	9,900	6,840	10,800	10,800
667420-421200	UNIFORMS	9,500	15,000	15,500	15,500
667420-425100	MOTOR FUELS & LUBRICANTS	208,000	208,000	200,000	200,000
667420-425200	TIRES	32,000	40,000	40,000	40,000
667420-426000	OFFICE SUPPLIES	3,600	4,000	4,000	4,000
667420-429000	OTHER SUPPLIES	45,500	46,000	46,000	46,000
667420-429001	RECYCLING SUPPLIES	-	-	-	-
667420-429004	CREDIT CARD ACCEPTANCE FEES	18,200	22,000	23,500	23,500
667420-431100	TRAVEL-MILEAGE	950	500	900	900
667420-431200	TRAVEL-SUBSISTENCE	-	-	1,000	1,000
667420-432100	TELEPHONE SERVICE	5,650	6,000	7,000	7,000
667420-432500	POSTAGE	4,920	3,500	3,400	3,400
667420-433100	UTILITIES-ELECTRICITY	43,200	47,000	48,000	48,000
667420-433300	UTILITIES-PROPANE	6,850	15,000	14,500	14,500
667420-433400	UTILITIES-WATER	16,600	17,000	16,000	16,000
667420-434100	PRINTING	-	-		
667420-435100	MAINTENANCE & REPAIR-BUILDING	37,400	55,000	75,000	75,000
667420-435101	MAINTENANCE & REPAIR-GROUNDS	86,100	60,000	90,000	90,000
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	180,000	99,387	110,000	110,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	95,000	70,000	65,000	65,000
667420-435301	ONGOING GAS TO ENERGY COSTS	68,400	-	-	-
667420-437000	ADVERTISING	2,700	1,500	1,600	1,600
667420-439500	EMPLOYEE TRAINING	550	-	3,801	3,801
667420-441100	RENT - LAND	18,350	18,350	19,000	19,000
667420-444000	SERVICE & MAINTENANCE CONTRACTS	17,900	355,000	400,000	400,000
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	21,500	26,000	27,810	27,810
667420-449900	MISCELLANEOUS EXPENSE	20	4,000	4,800	4,800
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	30,000	36,000	38,000	38,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	7,900	15,000	15,500	15,500
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	155,000	199,394	241,269	240,669
667420-454000	CAPITAL OUTLAY - VEHICLES	-	-	45,000	45,000
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	341,330	-	245,000	245,000
667420-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	1,006,000	-	200,000	200,000
667420-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	-	95,000	-	-
667420-469198	POSTCLOSURE COSTS	39,000	39,000	40,000	40,000
667420-469199	PROFESSIONAL SERVICES-OTHER	85,000	85,000	100,000	100,000
667420-469505	CONTRACTED SERVICES - INTERNET	5,830	6,000	6,500	6,500
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	101,100	100,000	115,000	115,000
667420-469568	CONTRACTED SERVICES-WASTE HAULING	2,632,000	2,744,000	2,677,000	2,677,000
667420-469569	NC SOLID WASTE SURCHARGE	112,000	112,000	112,500	112,500
TOTAL SOLID WASTE OPERATIONS		7,519,104	6,890,312	7,506,038	7,505,438

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 23-24	FY 24-25	FY 25-26	
RECYCLING OPERATIONS					
667421-412100	SALARIES-REGULAR	51,644	53,051	55,729	55,729
667421-412801	CELLPHONE ALLOWANCE	435	286	480	480
667421-418100	SOCIAL SECURITY EXPENSE	4,132	4,244	4,458	4,458
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,959	7,257	8,042	8,042
667421-418300	HEALTH INSURANCE EXPENSE	13,317	13,500	14,000	14,000
667421-418600	WORKER'S COMPENSATION	182	123	123	123
667421-418900	OTHER FRINGE-401K	2,582	2,653	2,786	2,786
667421-418901	OTHER FRINGE-457	360	360	360	360
667421-426000	OFFICE SUPPLIES	54	-	-	-
667421-429001	RECYCLING SUPPLIES	51,400	45,000	46,000	46,000
667421-429003	ELECTRONICS RECYCLING	9,500	12,000	12,000	12,000
667421-431100	TRAVEL-MILEAGE	-	-	300	300
667421-431200	TRAVEL-SUBSISTENCE	230	-	-	-
TOTAL RECYCLING OPERATIONS EXPENDITURES		139,795	138,474	144,278	144,278
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		7,658,899	7,028,786	7,650,316	7,649,716

GL ACCOUNT #		BOARD APPROVED FY 23-24	BOARD APPROVED FY 24-25	REQUESTED FY 25-26	MANAGER RECOMMENDED FY 25-26

<b>REPRESENTATIVE PAYEE FUND</b>
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**REVENUES**

753212-369142	REPRESENTATIVE 142	(12,612)	(13,008)	(13,344)	(13,344)
753212-369158	REPRESENTATIVE 158	(10,968)	-	-	-
753212-369163	REPRESENTATIVE 163	(11,208)	(11,556)	(11,844)	(11,844)
753212-369168	REPRESENTATIVE 168	(11,208)	(11,556)	(11,844)	(11,844)
753212-369214	REPRESENTATIVE 214	(7,764)	(7,248)	(8,208)	(8,208)
753212-369215	REPRESENTATIVE 215	(9,288)	(11,556)	-	-
753212-369216	REPRESENTATIVE 216	(11,208)	(10,424)	(10,684)	(10,684)
753212-369223	REPRESENTATIVE 223	(7,312)	(7,544)	(7,736)	(7,736)
753212-369224	REPRESENTATIVE 224	(10,968)	(11,316)	-	-
753212-369225	REPRESENTATIVE 225	(12,504)	(12,912)	(13,236)	(13,236)
753212-369226	REPRESENTATIVE 226	(10,968)	(11,316)	(1,608)	(1,608)
753212-369227	REPRESENTATIVE 227	-	-	(19,704)	(19,704)
753212-369229	REPRESENTATIVE 229	-	-	(360)	(360)
753212-369230	REPRESENTATIVE 230	-	-	(18,528)	(18,528)
753212-369231	REPRESENTATIVE 231	-	-	(29,340)	(29,340)
753212-369234	REPRESENTATIVE 234	-	-	(11,604)	(11,604)
753212-369235	REPRESENTATIVE 235	-	-	(11,604)	(11,604)
753212-369236	REPRESENTATIVE 236	-	-	(18,888)	(18,888)

<b>TOTAL REVENUES</b>		<b>(116,008)</b>	<b>(108,436)</b>	<b>(188,532)</b>	<b>(188,532)</b>
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**EXPENDITURES**

754400-469142	REPRESENTATIVE 142	12,612	13,008	13,344	13,344
754400-469158	REPRESENTATIVE 158	10,968	-	-	-
754400-469163	REPRESENTATIVE 163	11,208	11,556	11,844	11,844
754400-469168	REPRESENTATIVE 168	11,208	11,556	11,844	11,844
754400-469173	REPRESENTATIVE 173	-	-	-	-
754400-469214	REPRESENTATIVE 214	7,764	7,248	8,208	8,208
754400-469215	REPRESENTATIVE 215	9,288	11,556	-	-
754400-469216	REPRESENTATIVE 216	11,208	10,424	10,684	10,684
754400-469221	REPRESENTATIVE 221	-	-	-	-
754400-469223	REPRESENTATIVE 223	7,312	7,544	7,736	7,736
754400-469224	REPRESENTATIVE 224	10,968	11,316	-	-
754400-469225	REPRESENTATIVE 225	12,504	12,912	13,236	13,236
754400-469226	REPRESENTATIVE 226	10,968	11,316	1,608	1,608
754400-469227	REPRESENTATIVE 227	-	-	19,704	19,704
754400-469229	REPRESENTATIVE 229	-	-	360	360
754400-469230	REPRESENTATIVE 230	-	-	18,528	18,528
754400-469231	REPRESENTATIVE 231	-	-	29,340	29,340
754400-469234	REPRESENTATIVE 234	-	-	11,604	11,604
754400-469235	REPRESENTATIVE 235	-	-	11,604	11,604
754400-469236	REPRESENTATIVE 236	-	-	18,888	18,888

<b>TOTAL EXPENDITURES</b>		<b>116,008</b>	<b>108,436</b>	<b>188,532</b>	<b>188,532</b>
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<b>FINES AND FORFEITURES FUND</b>
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**REVENUES**

31389-395123	PENALTIES, FINES AND FORFEITURES	(200,000)	(240,000)	(240,000)	(240,000)
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<b>TOTAL REVENUES</b>		<b>(200,000)</b>	<b>(240,000)</b>	<b>(240,000)</b>	<b>(240,000)</b>
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**EXPENDITURES**

315911-463200	BOARD OF ED. FINES & FORFEITURES	200,000	240,000	240,000	240,000
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<b>TOTAL EXPENDITURES</b>		<b>200,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
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<b>DEED OF TRUST FUND</b>
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**REVENUES**

323341-395124	REGISTER OF DEEDS PERMITS AND FEES	(70,000)	(75,000)	(75,000)	(75,000)
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GL ACCOUNT #	BOARD	BOARD	REQUESTED	MANAGER
	APPROVED FY 23-24	APPROVED FY 24-25	FY 25-26	
<b>TOTAL REVENUES</b>	<b>(70,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>
<b>EXPENDITURES</b>				
324180-463210    PAYMENT OF FEES TO THE STATE OF N.C.	70,000	75,000	75,000	75,000
<b>TOTAL EXPENDITURES</b>	<b>70,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>WATAUGA COUNTY NET BUDGET TOTAL</b>	<b>115,702,304</b>	<b>103,205,128</b>	<b>136,908,239</b>	<b>108,831,025</b>