

Fiscal Year  
2024-2025

# Watauga County Proposed Budget



Board of Commissioners

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# WATAUGA COUNTY

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## COUNTY MANAGER'S BUDGET MESSAGE

FY 2024-2025

May 1, 2024

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2024-2025 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 2024-2025 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 State continues to forecast budget surpluses. Fiscal Year 2024-2025 is expected to see a \$1 billion surplus. The County, with minimal success in Fiscal Year 2023-2024, will continue to lobby our local legislators requesting a portion of the State budget surplus to be allocated to Watauga County capital projects. This would be an appropriate use of the one-time allocations for nonrecurring expenses.

Governor Cooper in his Fiscal Year 2024-2025 recommended budget has declared 2024 as the Year of Public Schools. His budget proposes an 8.5% pay raise for teachers and also proposes a \$2.5 billion construction bond to provide a minimum of \$5 million per local education agency to keep schools safe and suited for learning.

The County's Social Services Department continues to monitor the impact of Medicaid Expansion. The County saw a slight reduction in our Medicaid Hold Harmless funds which was not associated with Medicaid Expansion. The decrease was attributable to the increase in Medicaid expenses and slowing of sales tax.

### Budget Highlights

- Maintains the property tax rate at \$0.318, second lowest in the State behind Macon County.
- School funding levels:
  - \$500,000 increase in current operations expenses.
  - \$450,000 for current capital.
  - \$5,598,300 in CIP set-aside.
- Bidding of the Emergency Services Center that will house the consolidated 911 dispatch center, medic base, and Emergency Management is scheduled for September 2024.
- \$50,000 for Work Force Housing.
- \$50,000 for future Library Expansion.
- Balanced budget with no General Fund balance appropriation.

At this time, it is unclear when, if at all, the Federal Reserve will begin rate cuts this year. Rate cuts will negatively impact the County's return on investments. Staff has prepared the budget considering current fiscal and economic conditions.

## **GENERAL FUND REVENUES**

The General Fund budget totals \$81,901,833, for Fiscal Year 2024-2025. The below details County revenue sources.

**Ad Valorem Taxes** – The property tax rate for FY 2024-2025 is recommended at the current rate of 31.8 cents per \$100 valuation. The total assessed value of \$14.4 billion will generate approximately \$45 million in revenue based on a collection rate of 98%. One penny at a 100% collection rate equals \$1,440,000.

Property tax revenue comprises 55.4% of the General Fund revenue. The County's current sales ratio is 81%. Sales ratios provide an indication as to how effectively property and buildings are assessed for tax purposes. The goal is to have a sales ratio as close to 100% as possible. This indicates that on average tax assessment values match the fair market value of property and buildings of the same or similar characteristics. A sales ratio above 100% indicates that on average the tax assessed value exceeds the fair market value of property. The County continues to work toward completion of the 2027 revaluation to ensure equity for property owners.

**Sales Tax** – Staff continues to monitor sales tax revenue to adequately project budget amounts. The economy still remains a concern and the potential impact it may have on sales tax revenue should the economy slow down.

Sales tax will continue to be distributed based on ad valorem basis. Sales tax is 25.87% of the General Fund revenue.

**State/Federal Shared Revenues** – Federal and State funding will remain constant. BREMCO and Skybest continue the broadband build out and are nearing completion of the county-wide project.

**Permits, Fees and Sales & Services** – Revenues generated by Register of Deeds, Planning and Inspections, and Parks and Recreation continue to rise with the growth in new construction, increased activity in the real estate market, and the Community Recreation Center.

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

**Investment Earnings** – The Federal Reserve has not indicated when, if at all, rate cuts will happen in the current year. The County has benefited the last two years with strong investment earnings. However, prior to those two years, investment earnings were significantly less. Staff has conservatively budgeted a small increase factoring possible rate reductions.

**Fund Balance Appropriations** – Staff is recommending \$50,000 be allocated from the DSS fund balance. No General Fund balance appropriations are budgeted.

**GENERAL FUND EXPENDITURES**

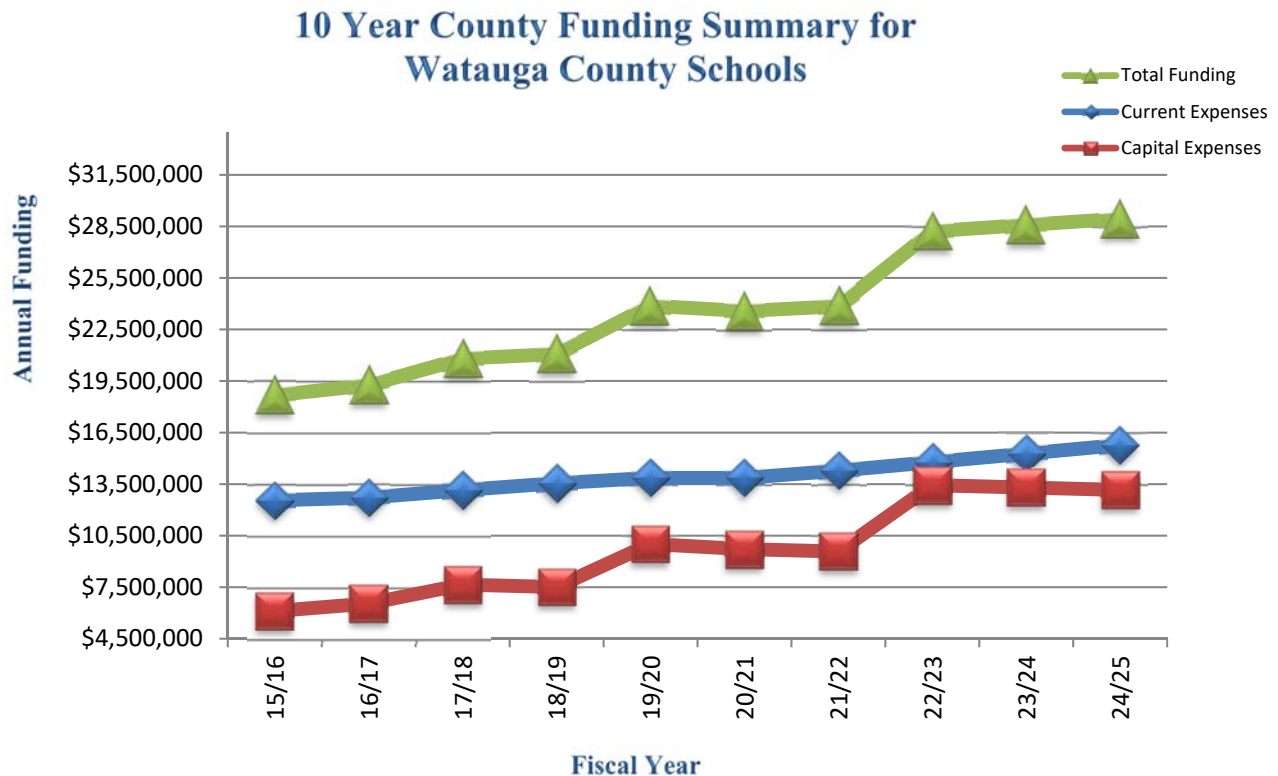
The recommended budget maintains current County services. Total County expenditures is \$81,901,833. Major expenditures are detailed below:

- \$500,000 increase in annual appropriations for the School System.
- \$1.9 million for pay and classification adjustments.
- \$806,334 additional funding for Social Services Department.
- \$30,000 additional funding for AppHealthCare.
- \$31,437 additional funding for CCC&TI.
- \$23,281 additional funding plus continued \$50,000 for future library expansion.
- \$50,000 for workforce housing.
- \$345,597 additional increase in Sheriffs' budget and \$199,140 increase in Detention budget.

**Education**

*Public Schools*

The allocation to Watauga County Schools totals \$22,128,897. Current operating costs are recommended at \$15,780,022, a \$500,000 increase. \$450,000 is recommended in current capital and lottery funds are budgeted at \$300,000.





The new Valle Crucis School is scheduled to be completed December 22, 2024. The Facilities Committee will continue to meet and prioritize school needs, facilities and also develop a funding plan to meet those needs.

*Community College*

Caldwell Community College and Technical Institute (CCC&TI) funding is recommended at \$1,129,350.

Human Services

*Social Services*

Recommended funding for the Department of Social Services is \$2,947,627. Two new vehicles are budgeted to replace older ones and to meet the demand for their use.

*Public Health*

Total funding appropriation for the Appalachian District Health Department is recommended at \$1,030,000, a 3% 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. Vaya Health is working to become the statewide administrator for the Children and Families Specialty Plan (CFSP) in collaboration with Partners Health Management. Vaya currently operates in nearly one third of the State's 100 counties and is invested in the well-being of North Carolinians.

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 \$6,964,873 were presented with \$341,680 budgeted. Below is a breakout of the projects funded.

- \$120,000 EMS Base 1 Roof
- \$80,000 Health Department HVAC
- \$53,680 West Annex
- \$12,000 Embankment Repair
- \$4,000 Wall Protection Panels

Information Technologies

The IT department will be upgrading network infrastructure, including the addition of redundancies. The Department will also be adding hardware and services to improve the connectivity of our vehicles. 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 \$345,597 for a total appropriation of \$6,999,385. Included is the purchase of eight (8) new Sheriff's vehicles with radios to replace aging vehicles and equipment. Overtime in the amount \$20,000 has been funded to assist in the retention of employees.

The Detention Center operational budget is estimated at \$3,264,306. Overtime in the amount \$20,000 has been funded to assist in the retention of employees.

*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 \$441,696 for the unit stationed there.

The total cost for ambulance service of \$2,315,322 will increase based on the CPI per the contract.

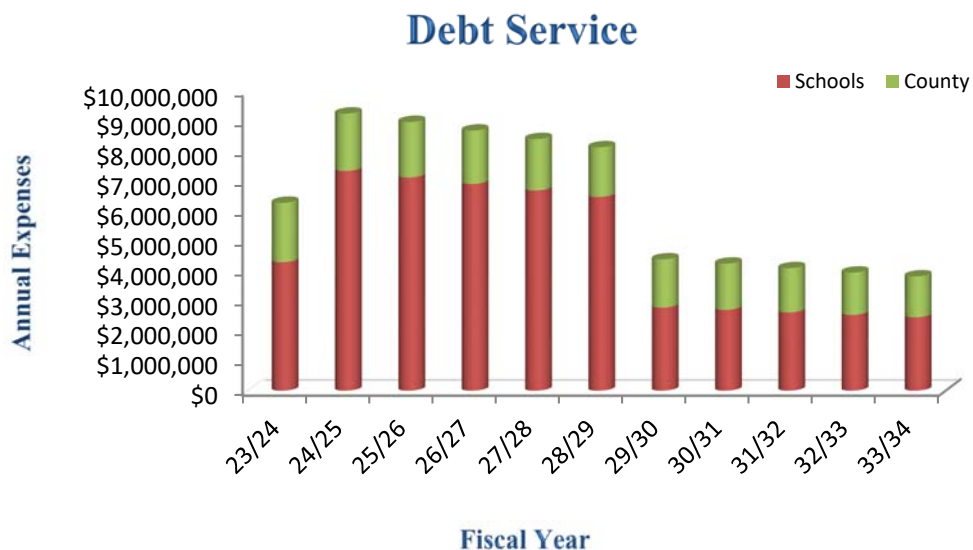
**Cultural & Recreation**

The Library is proposed at \$799,326 in current operations. \$60,308 is budgeted for maintenance and utilities of the facility, and are in addition to the \$799,326 operating expenditures. The \$50,000 set aside in the Capital Reserve account remains budgeted for future library needs.

The Community Recreation Center membership remains strong with over 5,200 members.

**Debt Service**

Debt service expenditures reflect the funding of existing financing. \$8,972,112 is budgeted for debt service. \$7,116,712, or 79.3% of that amount is for the school system. Below is a detailed breakout of the County's current debt.



**Human Resources**

A total of sixteen (16) reclassifications, eight (8) salary adjustments and eight (8) new positions were requested. Fourteen (14) of the reclassifications are recommended. Of the fourteen (14) recommended, twelve (12) have met the level II requirements per County policy. This includes two (2) Income Case workers, two (2) Telecommunicators, three (3) Deputies, three (3) Jailers, and two (2) Equipment Operators. The remaining recommended reclassifications are a Sanitation Office Clerk moving from part-time to full-time and a Sheriff's Admin Assistant I position converting to a Support Services Supervisor. One of the eight (8) new positions were recommended. One (1) Mechanic I for Sanitation.

The budget also includes the recommendations from the County Pay and Classification Plan commissioned by the Board. The Pay Plan recommendations will assist the County in retention and recruitment of current and future employees.

**SOLID WASTE (Enterprise Fund)**

Funding is recommended at \$7,028,786. The existing \$102.87 solid waste user fee will remain unchanged.

Transfer Station Improvements, Scale House Turning Lane, and Inbound Scale Equipment continue construction.

**CAPITAL PROJECTS**

The County received requests totaling \$46,014,670 for Fiscal Year 2024-2025 capital needs. \$11,870,800 is recommended for various county and school capital projects as detailed below:

- \$50,000 CCC&TI set-aside
- \$50,000 EDC set-aside
- \$50,000 Community Recreation Facilities
- \$50,000 Future Library Expansion
- \$50,000 Workforce Housing
- \$22,500 Potential Flood Mitigation
- \$100,000 Law Enforcement Future Expansion
- \$500,000 Facilities Maintenance
- \$1,200,000 Future County Facilities
- \$4,200,000 Emergency Communications
- \$5,598,300 Set-Aside for Future Long-Term School Capital Needs

**SUMMARY**

The annual retreat allowed the Board to provide guidance and direction in the preparation of the Fiscal Year 2024-2025 budget. The budget document presented for your review is made possible by the many hours of work, input, assistance, time, and commitment by elected officials, department heads, employees, and outside agencies. The Fiscal Year 2024-2025 budget will

change as the Board of Commissioners review the recommended budget, hold budget work sessions, and conduct a public hearing on the Manager's recommended budget.

Watauga County, as detailed in the recommended budget, continues to remain in sound financial health. Workforce retention and recruitment issues are still impacting County staffing levels; as evident by the applicant pool and the number of vacancies including the Finance Director position. The Fiscal Year 2024-2025 budget incorporates recommendations of the Pay Plan Study commissioned by the Board in Fiscal Year 2023-2024. The recommendations address starting salaries, some salary compression, and enhances recruitment and retention.

Staff remains cautious with regards to revenue and expenditure estimates in preparing the annual budget. The County will need to monitor the General Assembly to ensure new legislation is not enacted that may potentially impact County revenues and expenditures. The County is hopeful the North Carolina General Assembly will provide additional funding for school capital and mental health services. The Board is to be commended for governing in a pro-active manner and being vigilant in its approach to responsible financial planning while making needed improvements and investments in the future for all our citizens.

The development of the budget document for your consideration would not be possible without the input, assistance, time, and commitment of many people. I continue to appreciate the guidance and support of the Board. Misty Watson, former Finance Director, worked tirelessly to organize and produce the final budget document. This document in its complexity and detail could not happen without her attention to detail and accuracy. I appreciate the professionalism and support by all Watauga County employees who devote countless hours to this process annually among their other routine duties and responsibilities.

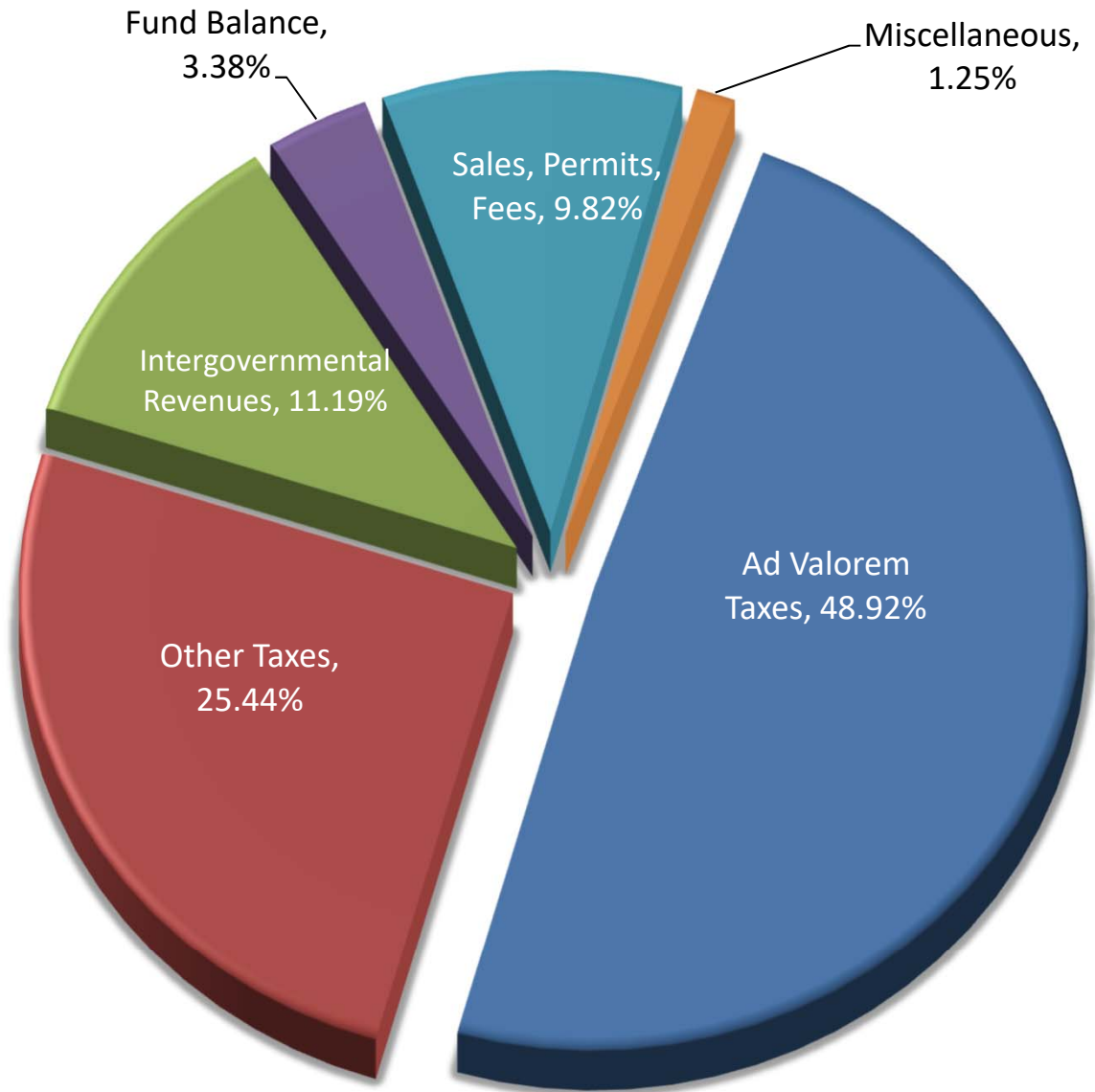
Respectfully submitted,



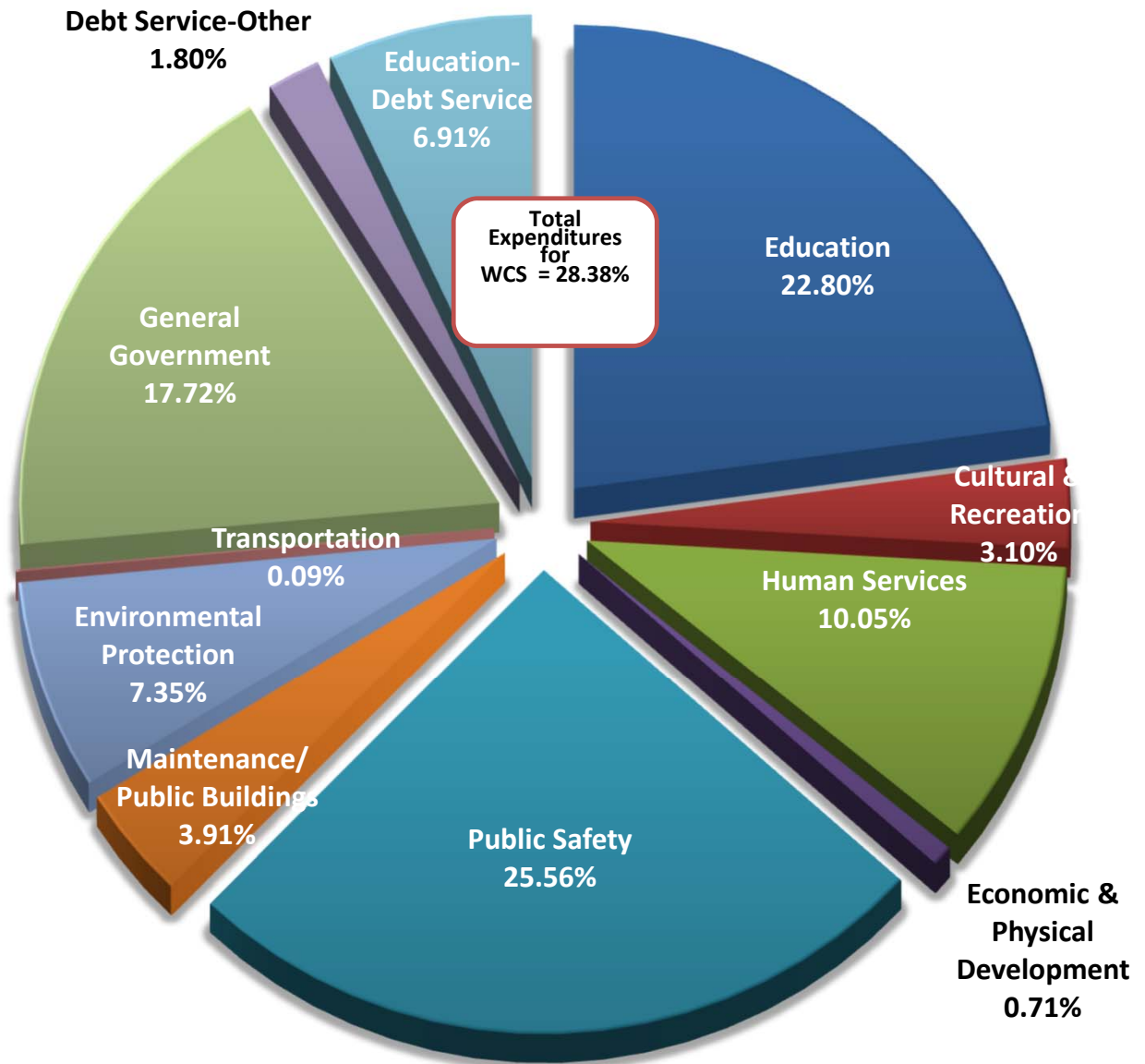
Deron T. Geouque  
County Manager



# WATAUGA COUNTY REVENUES FISCAL YEAR 2024 - 2025



# WATAUGA COUNTY EXPENDITURES FISCAL YEAR 2024- 2025



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GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>TAXES AD VALOREM</b>				
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	(42,369,702)	(43,216,817)	(45,018,982) (45,018,982)
<b>TOTAL TAXES AD VALOREM</b>		<b>(42,719,702)</b>	<b>(43,566,817)</b>	<b>(45,368,982) (45,368,982)</b>
<b>OTHER TAXES</b>				
103200-323100	LOCAL OPTION SALES TAX-39	(7,509,349)	(8,520,619)	(10,400,480) (10,400,480)
103200-323200	LOCAL OPTION SALES TAX-40	(3,864,839)	(3,919,332)	(4,914,517) (4,914,517)
103200-323300	LOCAL OPTION SALES TAX-42	(4,332,341)	(4,610,602)	(5,875,303) (5,875,303)
103200-324000	EXCISE STAMPS	(500,000)	(800,000)	(700,000) (700,000)
103200-326100	FRANCHISE TAX	(270,000)	(125,000)	(200,000) (200,000)
103200-326600	ABC BOTTLE TAX	(23,000)	(24,000)	(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)
<b>TOTAL OTHER TAXES</b>		<b>(16,554,529)</b>	<b>(18,054,553)</b>	<b>(22,170,300) (22,170,300)</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
103300-332000	HOME & COMMUNITY BLOCK GRANT	(280,000)	(280,000)	(300,000) (300,000)
103300-332001	MEDICAID REIMBURSEMENTS	(96,000)	(96,000)	(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	(50,313)	(38,904)	(38,904) (38,904)
103300-343314	HAZMAT GRANT (TIER II)	(1,000)	(1,000)	(2,500) (2,500)
103300-349601	NC DEPT AG CONSERVATION TECH	(24,000)	(24,000)	(24,000) (24,000)
103300-349909	NC LOTTERY FUNDS/ADM	(600,000)	(800,000)	(300,000) (300,000)
103300-351000	COOPERATIVE EXTENSION GRANT	(8,333)	(8,333)	(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	(2,000,000)	(2,300,000)	(2,300,000) (2,300,000)
103311-312006	OCCUPANCY TAX COLLECTION FEE	(42,000)	(42,000)	(44,000) (44,000)
103311-320000	PAYMENT IN LIEU OF TAXES	(20,000)	(20,000)	(20,000) (20,000)
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	(2,200,000)	(2,200,000)	(2,200,000) (2,200,000)
103311-332300	COURT FACILITIES FEES	(70,000)	(70,000)	(67,000) (67,000)
103300-343153	ASU PURCHASE OF OLD HIGH SCHOOL	(800,000)	(800,000)	(800,000) (800,000)
103311-341351	TOWN OF BEECH MOUNTAIN MEDICS FEE	(428,000)	(428,000)	(441,696) (441,696)
103311-341352	TOWN OF BOONE CONSOLIDATED DISPATCH	(415,940)	(436,737)	(452,896) (452,896)
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	(115,000)	(115,000)	(115,000) (115,000)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>(7,314,337)</b>	<b>(7,823,725)</b>	<b>(7,358,080) (7,358,080)</b>



GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>PERMITS &amp; FEES</b>				
103341-341000	FIRE INSPECTION FEES	(24,000)	(22,000)	(22,000) (22,000)
103341-341801	REGISTER OF DEED FEES	(255,000)	(250,000)	(240,000) (240,000)
103341-341802	REGISTER OF DEEDS-10% FEES	(29,000)	(26,000)	(24,000) (24,000)
103341-343100	GUN PERMITS-SHERIFF	(4,800)	-	(350) (350)
103341-343101	CONCEALED WEAPONS-SHERIFF	(58,000)	(40,000)	(33,000) (33,000)
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	(4,200)	(2,000)	(1,900) (1,900)
103341-343103	SERVING CIVIL SUMMONS	(35,000)	(32,000)	(33,000) (33,000)
103341-343105	DV GUN STORAGE FEES	(100)	(1,000)	(1,000) (1,000)
103341-343200	DETENTION CENTER & OFFICER FEES	(3,300)	(7,500)	(7,500) (7,500)
103341-343500	PLANNING & INSPECTION FEES	(375,000)	(388,797)	(400,000) (400,000)
<b>TOTAL PERMITS &amp; FEES</b>		<b>(788,400)</b>	<b>(769,297)</b>	<b>(762,750) (762,750)</b>
<b>RECREATION REVENUES</b>				
103612-361220	AQUATICS	(31,300)	(26,000)	(23,000) (23,000)
103612-361221	PRIVATE SWIM LESSONS	(42,000)	(51,500)	(42,000) (42,000)
103612-361250	ATHLETICS	(164,485)	(160,000)	(194,829) (194,829)
103612-361260	SPECIAL POPULATION PROGRAMS	(144,150)	(160,000)	(194,955) (194,955)
103612-361280	FUN IN THE SUN CAMP FEES	(47,475)	(50,000)	(46,500) (46,500)
103612-385502	SENIOR GAMES	(5,000)	(5,000)	(12,550) (12,550)
103612-386002	FACILITY RENTALS	(50,900)	(51,000)	(51,000) (51,000)
103612-386005	PERSONAL TRAINER	(22,000)	(57,500)	(60,000) (60,000)
103612-389001	DONATIONS	(1,000)	-	(2,000) (2,000)
103612-370000	RECREATION CENTER MEMBERSHIPS	(850,000)	(1,036,099)	(1,100,000) (1,100,000)
<b>TOTAL RECREATION REVENUES</b>		<b>(1,358,310)</b>	<b>(1,597,099)</b>	<b>(1,726,834) (1,726,834)</b>
<b>SALES &amp; SERVICES</b>				
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)	(30,000)	(35,000) (35,000)
103835-341422	PASSPORT & PHOTO FEES	(6,000)	(6,000)	- -
103835-341700	ELECTIONS REVENUES	-	(40,000)	- -
103835-343201	REIMBURSEMENTS FOR INMATES	(30,000)	(30,000)	(20,000) (20,000)
103835-382000	SALE OF CAPITAL ASSETS	(10,000)	-	(10,000) (10,000)
103835-385506	CONTRACTED CLASS FEES	(500)	(200)	(200) (200)
103835-386000	RENTS	(380,000)	(400,717)	(380,000) (380,000)
<b>TOTAL SALES &amp; SERVICES</b>		<b>(604,000)</b>	<b>(654,417)</b>	<b>(592,700) (592,700)</b>
<b>MISCELLANEOUS REVENUES</b>				
103831-349100	INTEREST ON INVESTMENTS	(55,000)	(55,000)	(150,000) (150,000)
103839-384003	DONATIONS-POA	(20,000)	(20,000)	(20,000) (20,000)
103839-389000	MISCELLANEOUS	(89,355)	(95,000)	(95,000) (92,781)
103839-389002	MEDICAL DIRECTOR COST SHARE	(12,000)	(12,000)	- -
103839-389003	INMATE SALES COMMISSIONS	(30,000)	(18,000)	(18,000) (18,000)
103839-389004	SRO REIMBURSEMENT	(173,781)	(270,173)	(279,015) (279,015)
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	(15,000)	(15,000)	(500) (500)
103839-389966	INDIRECT COST REIMBURSEMENT	(191,282)	(199,394)	(199,394) (199,394)
103839-389990	WATAUGA HUMANE SOCIETY LOAN	(42,558)	(42,558)	(42,558) (42,558)
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>(628,976)</b>	<b>(727,125)</b>	<b>(804,467) (802,248)</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER
	APPROVED FY 22-23	APPROVED FY 23-24	REQUESTED RECOMMENDED FY 24-25
<b>TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES</b>			
103980-398121 TRANSFER FROM CAPITAL PROJECTS	(6,564,260)	(20,980,150)	(3,119,939) (3,119,939)
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>	<b>(6,564,260)</b>	<b>(20,980,150)</b>	<b>(3,119,939) (3,119,939)</b>
<b>FUND BALANCE APPROPRIATED</b>			
103991-399100 FUND BALANCE APPROPRIATION	-	-	(12,390,829) -
103991-399102 CARRY FORWARD PROJECTS	-	-	- -
103991-399103 FUND BAL APPROPRIATION FOR DEEDS	(46,626)	-	- -
<b>TOTAL FUND BALANCE APPROPRIATED</b>	<b>(46,626)</b>	<b>-</b>	<b>(12,390,829) -</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>(76,579,140)</b>	<b>(94,173,183)</b>	<b>(94,294,881) (81,901,833)</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>EXPENDITURES</b>					
<b>GOVERNING BODY</b>					
104110-412100	SALARIES-REGULAR	39,587	42,384	42,172	42,172
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY EXPENSE	4,228	4,270	3,374	3,374
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	2,500	3,000	3,000
<b>TOTAL GOVERNING BODY</b>		<b>65,121</b>	<b>67,960</b>	<b>67,352</b>	<b>67,352</b>
<b>ADMINISTRATION</b>					
104120-412100	SALARIES-REGULAR	353,967	439,713	473,300	473,300
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	6,000	6,000	8,400	8,400
104120-418100	SOCIAL SECURITY EXPENSE	28,874	35,177	38,613	38,613
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	43,925	55,580	64,747	64,747
104120-418300	HEALTH INSURANCE EXPENSE	54,000	56,000	54,000	54,000
104120-418600	WORKER'S COMPENSATION	1,000	1,000	1,100	1,100
104120-418900	OTHER FRINGE-401K	18,046	22,220	23,665	23,665
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	3,500	3,500	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	2,000	2,700	2,700
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
<b>TOTAL ADMINISTRATION</b>		<b>520,887</b>	<b>630,765</b>	<b>681,100</b>	<b>681,100</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>FINANCE DEPT</b>					
104130-412100	SALARIES-REGULAR	280,737	283,544	380,645	380,645
104130-412801	CELL PHONE ALLOWANCE	960	960	960	960
104130-418100	SOCIAL SECURITY EXPENSE	22,459	22,684	30,528	30,528
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	34,166	35,840	52,072	52,072
104130-418300	HEALTH INSURANCE EXPENSE	54,000	56,000	67,500	67,500
104130-418600	WORKER'S COMPENSATION	900	900	900	900
104130-418900	OTHER FRINGE-401K	14,085	14,177	19,032	19,032
104130-418901	OTHER FRINGE-457	1,440	1,440	1,800	1,800
104130-426000	OFFICE SUPPLIES	4,500	4,500	4,500	4,500
104130-431100	TRAVEL-MILEAGE	350	500	500	500
104130-431200	TRAVEL-SUBSISTENCE	1,000	2,000	1,000	1,000
104130-432500	POSTAGE	2,500	3,000	3,000	3,000
104130-434100	PRINTING	250	250	500	500
104130-437000	ADVERTISING	-	-	1,000	1,000
104130-439500	EMPLOYEE TRAINING	2,200	7,000	2,200	2,200
104130-445300	INSURANCE-FIDELITY BOND	450	450	3,500	3,500
104130-449100	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000
104130-449900	MISCELLANEOUS EXPENSE	250	250	500	500
104130-469500	PROFESSIONAL SERVICES-AUDIT	47,800	57,800	59,200	59,200
<b>TOTAL FINANCE DEPT</b>		<b>469,047</b>	<b>492,295</b>	<b>630,337</b>	<b>630,337</b>
<b>TAX ADMINISTRATION</b>					
104140-412100	SALARIES-REGULAR	558,344	585,550	604,456	604,456
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	44,668	46,844	48,472	48,472
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	67,950	74,013	82,690	82,690
104140-418300	HEALTH INSURANCE EXPENSE	135,000	138,770	135,000	135,000
104140-418600	WORKER'S COMPENSATION	6,500	6,500	6,500	6,500
104140-418900	OTHER FRINGE-401K	27,917	29,277	30,223	30,223
104140-418901	OTHER FRINGE-457	3,600	3,960	3,600	3,600
104140-425100	MOTOR FUELS & LUBRICANTS	2,000	750	500	500
104140-425200	TIRES	650	-	800	800
104140-426000	OFFICE SUPPLIES	5,194	4,834	5,000	5,000
104140-431100	TRAVEL-MILEAGE	840	840	840	840
104140-431200	TRAVEL-SUBSISTENCE	-	-	540	540
104140-432500	POSTAGE	22,300	30,000	38,280	38,280
104140-434100	PRINTING	10,520	12,000	13,500	13,500
104140-434200	MOTOR VEHICLE BILLING EXPENSES	102,000	103,000	103,000	103,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	816	-	250	250
104140-437000	ADVERTISING	14,490	16,000	16,000	-
104140-439500	EMPLOYEE TRAINING	-	2,670	850	850
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	1,205	305	305	305
104140-451000	CAPITAL OUTLAY - EQUIPMENT	3,206	2,000	-	-
104140-467000	BOARD MEMBER FEES	2,000	1,000	1,000	1,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	7,500	7,500	7,500	7,500
104140-469500	CONTRACTED SERVICES	89,500	108,900	213,900	213,900
104140-469507	CONTRACTED BUSINESS AUDITS	-	-	2,600	2,600
<b>TOTAL TAX ADMINISTRATION</b>		<b>1,107,815</b>	<b>1,176,328</b>	<b>1,317,421</b>	<b>1,301,421</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>TAX REVALUATION</b>				
104141-429000	OTHER SUPPLIES	1,000	1,000	1,000
104141-469500	CONTRACTED SERVICES	381,150	381,150	381,150
<b>TOTAL TAX REVALUATION</b>		<b>382,150</b>	<b>382,150</b>	<b>382,150</b>
<b>LICENSE PLATE AGENCY</b>				
104142-412100	SALARIES-REGULAR	183,430	190,622	202,609
104142-418100	SOCIAL SECURITY EXPENSE	14,674	15,250	16,209
104142-418200	RETIREMENT CONTRIBUTIONS	22,323	24,095	27,717
104142-418300	HOSPITAL INSURANCE EXPENSE	54,000	53,932	54,000
104142-418600	WORKER'S COMPENSATION	525	525	525
104142-418900	OTHER FRINGE-401K	9,171	9,531	10,130
104142-418901	OTHER FRINGE-457	1,440	1,440	1,440
104142-426000	OFFICE SUPPLIES	1,000	1,000	814
104142-432500	POSTAGE	1,500	1,500	1,750
104142-437000	ADVERTISING	-	250	300
104142-469500	CONTRACTED SERVICES-SHREDDING	872	872	912
<b>TOTAL LICENSE PLATE AGENCY</b>		<b>288,935</b>	<b>299,017</b>	<b>316,406</b>
<b>LEGAL SERVICES</b>				
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	100,000	115,000	115,000
<b>TOTAL LEGAL SERVICES</b>		<b>101,000</b>	<b>116,000</b>	<b>116,000</b>
<b>COURT FACILITIES</b>				
104160-439903	JURY COMMISSION EXPENSE	-	-	-
104160-449900	MISCELLANEOUS EXPENSE	2,000	2,000	2,000
<b>TOTAL COURT FACILITIES</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>



GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>BOARD OF ELECTIONS</b>					
104170-412100	SALARIES-REGULAR	147,329	196,884	218,448	218,448
104170-412600	SALARIES-PART-TIME	7,000	7,000	10,032	7,000
104170-412601	SALARIES-ONE STOP	52,662	57,624	96,942	73,758
104170-418100	SOCIAL SECURITY EXPENSE	16,559	20,921	26,034	23,936
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	17,930	33,055	29,884	29,884
104170-418300	HEALTH INSURANCE EXPENSE	40,500	53,784	67,500	67,500
104170-418600	WORKER'S COMPENSATION	1,035	1,209	1,000	1,000
104170-418900	OTHER FRINGE-401K	7,366	9,844	10,922	10,922
104170-418901	OTHER FRINGE-457	1,080	1,440	1,800	1,800
104170-426000	OFFICE SUPPLIES	6,750	7,500	9,000	8,000
104170-431100	TRAVEL-MILEAGE	1,000	1,500	960	960
104170-431200	TRAVEL-SUBSISTENCE	3,616	5,000	5,148	5,000
104170-432100	TELEPHONE SERVICE	55	93	125	125
104170-432500	POSTAGE	7,000	8,000	9,000	8,500
104170-434100	PRINTING	15,340	16,340	16,500	16,500
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	33,616	34,616	34,116	34,116
104170-437000	ADVERTISING	4,900	9,800	4,900	4,900
104170-439500	EMPLOYEE TRAINING	2,200	4,240	2,915	2,915
104170-441200	RENT-BUILDING	1,128	1,228	1,228	1,228
104170-449100	DUES & SUBSCRIPTIONS	210	210	-	-
104170-449900	MISCELLANEOUS EXPENSE	800	4,200	1,800	1,800
104170-467000	BOARD MEMBER FEES	15,000	15,000	15,000	15,000
104170-467001	ELECTION OFFICIALS	30,000	36,000	48,573	44,813
<b>TOTAL BOARD OF ELECTIONS</b>		<b>413,076</b>	<b>525,488</b>	<b>611,827</b>	<b>578,105</b>

<b>REGISTER OF DEEDS</b>					
104180-412100	SALARIES-REGULAR	355,816	383,237	417,656	417,656
104180-418100	SOCIAL SECURITY EXPENSE	28,465	30,659	33,413	33,413
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	43,303	48,441	57,135	57,135
104180-418300	HEALTH INSURANCE EXPENSE	94,500	95,879	94,500	94,500
104180-418600	WORKER'S COMPENSATION	1,352	1,590	1,587	1,587
104180-418900	OTHER FRINGE-401K	17,791	19,162	20,883	20,883
104180-418901	OTHER FRINGE-457	2,520	2,520	2,520	2,520
104180-426000	OFFICE SUPPLIES	19,990	20,000	17,800	17,800
104180-431100	TRAVEL-MILEAGE	1,200	1,500	1,500	1,500
104180-431200	TRAVEL-SUBSISTENCE	1,700	1,900	1,900	1,900
104180-432500	POSTAGE	2,000	2,200	2,200	2,200
104180-434100	PRINTING	1,500	1,800	1,800	1,800
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250
104180-437000	ADVERTISING		500	500	500
104180-439500	EMPLOYEE TRAINING	1,150	1,000	1,500	1,500
104180-444000	SERVICE & MAINTENANCE CONTRACT	38,589	40,589	42,692	42,692
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	480	550	550	550
104180-449900	MISCELLANEOUS EXPENSE	250	250	400	400
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	15,375	-	6,061	6,061
104180-469500	CONTRACTED SERVICES	51,126	7,000	19,420	19,420
<b>TOTAL REGISTER OF DEEDS</b>		<b>677,532</b>	<b>659,202</b>	<b>724,442</b>	<b>724,442</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>GENERAL ADMINISTRATION</b>				
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	448,500	518,500	572,300
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	13,000	13,000	20,000
104199-426000	OFFICE SUPPLIES	4,000	4,000	4,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	40,000	40,000	50,000
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	22,000	22,000	15,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	219,131	318,021	330,000
104199-449100	DUES & SUBSCRIPTIONS	80,289	80,456	81,000
104199-449900	MISCELLANEOUS EXPENSE	36,000	36,000	36,000
104199-449901	WELLNESS PROGRAM	8,000	8,000	8,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	5,000	5,000	5,000
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	60,000	50,000	60,000
104199-469199	PROFESSIONAL SERVICES-OTHER	76,800	66,800	65,000
104199-469301	NEW RIVER SERVICE AUTHORITY	4,000	4,000	5,000
104199-469506	PARKING MANAGEMENT SERVICES	17,000	17,000	51,000
104199-499100	CONTINGENCY	475,000	450,000	450,000
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>1,508,720</b>	<b>1,632,777</b>	<b>1,752,300</b>

<b>INFORMATION TECHNOLOGY</b>				
104210-412100	SALARIES-REGULAR	394,155	421,352	419,930
104210-412101	ON CALL SALARIES	-	5,680	11,360
104210-412801	CELL PHONE ALLOWANCE	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	31,532	33,708	34,503
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	47,969	53,259	59,000
104210-418300	HEALTH INSURANCE EXPENSE	67,500	68,685	67,500
104210-418600	WORKER'S COMPENSATION	1,380	1,500	1,470
104210-418900	OTHER FRINGE-401K	19,708	21,068	21,565
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	25,500	30,000	29,971
104210-432100	TELEPHONE SERVICE	171	128	128
104210-432500	POSTAGE	50	50	50
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,000	5,000	5,000
104210-439501	EMPLOYEE TRAINING	1,900	1,900	1,900
104210-442201	PC SOFTWARE/LICENSES	11,500	10,765	11,322
104210-444000	SERVICE & MAINTENANCE CONTRACT	329,375	383,887	388,194
104210-452000	CAPITAL OUTLAY-EQUIPMENT	86,933	71,238	157,282
104210-469505	CONT SERVICES-INTERNET/FIBER	83,043	132,950	167,892
<b>TOTAL INFORMATION TECHNOLOGIES</b>		<b>1,108,476</b>	<b>1,243,930</b>	<b>1,379,827</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>MAINTENANCE</b>				
104260-412100	SALARIES-REGULAR	1,075,078	1,164,780	1,231,544
104260-412101	SALARIES-ON-CALL	5,849	5,570	11,360
104260-412600	SALARIES-PART-TIME	14,820	16,495	16,495
104260-412801	CELLPHONE ALLOWANCE	480	480	6,240
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	5,000
104260-418100	SOCIAL SECURITY EXPENSE	87,900	94,948	101,152
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	131,914	147,932	170,029
104260-418300	HEALTH INSURANCE EXPENSE	318,000	343,425	318,000
104260-418600	WORKER'S COMPENSATION	35,000	35,000	35,000
104260-418900	OTHER FRINGE-401K	54,196	59,342	62,145
104260-418901	OTHER FRINGE-457	8,280	9,000	8,280
104260-421200	UNIFORMS	6,640	7,890	7,890
104260-425100	MOTOR FUELS & LUBRICANTS	17,700	17,000	17,000
104260-425200	TIRES	2,100	2,700	800
104260-426000	OFFICE SUPPLIES	1,000	1,100	1,100
104260-429000	OTHER SUPPLIES	5,515	1,500	3,800
104260-431100	TRAVEL-MILEAGE	350	350	350
104260-431200	TRAVEL-SUBSISTENCE	100	100	100
104260-432100	TELEPHONE SERVICE	1,000	1,000	1,100
104260-432500	POSTAGE	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,750	6,450	7,350
104260-435300	MAINTENANCE & REPAIR-VEHICLES	4,950	5,500	9,500
104260-437000	ADVERTISING	1,200	1,200	1,200
104260-439500	EMPLOYEE TRAINING	1,000	4,100	4,100
104260-443900	RENT-EQUIPMENT	1,500	2,000	2,000
104260-449900	MISCELLANEOUS PROJECTS	-	-	75,000
104260-455000	CAPITAL OUTLAY-EQUIPMENT	-	-	110,463
<b>TOTAL MAINTENANCE</b>		<b>1,782,422</b>	<b>1,930,962</b>	<b>2,207,098</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 22-23	FY 23-24	FY 24-25	
<b>PUBLIC BUILDINGS SUMMARY</b>				
PUBLIC BUILDING-COURTHOUSE	305,955	430,425	337,840	206,640
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	36,380	34,345	51,615	47,715
PUBLIC BUILDING-ADMINISTRATION BUILDING	25,580	31,880	68,040	41,140
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	4,420	3,475	161,075	123,575
PUBLIC BUILDING-HANNAH	1,155	2,270	2,770	1,640
PUBLIC BUILDING-HEALTH DEPARTMENT	73,381	150,326	231,002	207,982
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	29,532	24,040	22,825	22,325
PUBLIC BUILDING-LIBRARY	54,463	200,562	84,358	60,308
PUBLIC BUILDING-RECORD STORAGE	7,373	8,579	9,489	9,489
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	73,306	23,733	57,067	35,067
PUBLIC BUILDING-PARKING LOTS	5,034,700	2,280	2,300	2,300
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	36,060	30,409	159,009	106,309
PUBLIC BUILDING-HUMAN SERVICES CENTER	238,299	964,591	112,816	97,596
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	18,865	24,310	24,855	24,855
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	182,001	362,865	434,547	233,547
PUBLIC BUILDING-RECREATION FIELDS/PARKS	89,213	401,155	112,099	111,279
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	20,888	24,253	44,278	24,278
PUBLIC BUILDING-BROOKSHIRE PARK	99,643	31,662	29,106	29,106
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	18,087	24,177	33,277	27,277
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	24,689	240,898	63,880	35,380
PUBLIC BUILDING-ROCKY KNOB PARK	36,865	27,337	26,277	26,277
PUBLIC BUILDING-RECREATION CENTER	429,707	489,567	535,329	518,879
PUBLIC BUILDING-STERLING CREEK PARK	3,100	2,710	4,685	4,685
PUBLIC BUILDING-GUY FORD RIVER ACCESS	4,100	850	800	800
PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS	-	-	2,350	2,350
<b>SUMMARY OF PUBLIC BUILDINGS</b>	<b>6,847,762</b>	<b>3,536,699</b>	<b>2,611,689</b>	<b>2,000,799</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>PUBLIC BUILDING-COURTHOUSE</b>					
104261-421100	JANITORIAL SUPPLIES	4,785	6,550	5,800	5,800
104261-432100	TELEPHONE SERVICE	52,000	74,400	73,000	73,000
104261-433100	UTILITIES-ELECTRICITY	48,000	69,000	76,000	76,000
104261-433300	UTILITIES-NATURAL GAS	12,200	13,500	12,000	12,000
104261-433400	UTILITIES-WATER	3,500	3,800	3,500	3,500
104261-435100	MAINTENANCE & REPAIR-BUILDING	28,000	20,000	81,500	3,500
104261-435101	MAINTENANCE & REPAIR-GROUNDS	500	1,460	2,000	1,500
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	145,625	226,955	70,280	18,280
104261-444000	SERVICE & MAINTENANCE CONTRACT	6,220	6,700	7,900	7,900
104261-451000	CAPITAL OUTLAY - FURNITURE & EQUIP	2,125	-	-	-
104261-455000	OTHER EQUIPMENT	-	3,800	-	-
104261-469500	CONTRACTED SERVICES	3,000	4,260	5,860	5,160
<b>TOTAL PUBLIC BUILDING-COURTHOUSE</b>		<b>305,955</b>	<b>430,425</b>	<b>337,840</b>	<b>206,640</b>
<b>PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING</b>					
104262-421100	JANITORIAL SUPPLIES	2,000	1,500	1,500	1,500
104262-432100	TELEPHONE SERVICE	200	200	200	200
104262-433100	UTILITIES-ELECTRICITY	13,000	18,300	22,800	22,800
104262-433400	UTILITIES-WATER	1,600	1,600	1,500	1,500
104262-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,500	3,500	1,000
104262-435101	MAINTENANCE & REPAIR-GROUNDS	13,000	2,680	2,000	1,500
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	800	2,090	14,815	14,315
104262-444000	SERVICE & MAINTENANCE CONTRACT	2,780	3,075	3,300	3,300
104262-455000	OTHER EQUIPMENT	-	1,900	-	-
104262-469500	CONTRACTED SERVICES	1,500	1,500	2,000	1,600
<b>TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING</b>		<b>36,380</b>	<b>34,345</b>	<b>51,615</b>	<b>47,715</b>
<b>PUBLIC BUILDING-ADMINISTRATION BUILDING</b>					
104263-421100	JANITORIAL SUPPLIES	1,250	1,200	1,200	1,200
104263-433100	ELECTRICITY	12,500	17,700	20,100	20,100
104263-433300	NATURAL GAS	680	680	600	600
104263-433400	WATER	1,200	1,300	1,200	1,200
104263-435100	MAINTENANCE & REPAIR - BUILDING	750	1,000	26,100	1,100
104263-435101	MAINTENANCE & REPAIR - GROUNDS	1,700	1,730	1,750	1,750
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	2,905	3,000	11,240	9,740
104263-444000	SERVICE & MAINTENANCE CONTRACTS	2,970	3,070	3,450	3,450
104263-455000	OTHER EQUIPMENT	-	1,900	-	-
104263-469500	CONTRACTED SERVICES	1,625	300	2,400	2,000
<b>TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING</b>		<b>25,580</b>	<b>31,880</b>	<b>68,040</b>	<b>41,140</b>
<b>PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES</b>					
104264-435100	MAINTENANCE & REPAIR-BUILDING	3,000	500	157,500	120,500
104264-435101	MAINTENANCE & REPAIR-GROUNDS	100	100	100	100
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,015	2,570	2,570	2,070
104264-444000	SERVICE & MAINTENANCE CONTRACT	305	305	905	905
<b>TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES</b>		<b>4,420</b>	<b>3,475</b>	<b>161,075</b>	<b>123,575</b>



GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>PUBLIC BUILDING-HANNAH</b>				
104265-432100	TELEPHONE SERVICE	200	200	200
104265-435101	MAINTENANCE & REPAIR-GROUNDS	100	500	1,000
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	600	1,130	1,130
104265-444000	SERVICE & MAINTENANCE CONTRACT	255	440	440
104265-445102	INSURANCE-FLOOD	-	-	-
<b>TOTAL PUBLIC BUILDING-HANNAH</b>		<b>1,155</b>	<b>2,270</b>	<b>2,770</b>
<b>PUBLIC BUILDING-HEALTH DEPARTMENT</b>				
104267-421100	JANITORIAL SUPPLIES	4,200	3,350	3,500
104267-432100	TELEPHONE	1,000	1,000	800
104267-433100	UTILITIES-ELECTRICITY	33,000	48,600	61,000
104267-433300	UTILITIES-PROPANE	14,900	23,800	20,000
104267-433400	UTILITIES-WATER	2,500	2,000	2,000
104267-435100	MAINTENANCE & REPAIR-BUILDING	1,500	52,000	31,500
104267-435101	MAINTENANCE & REPAIR-GROUNDS	2,800	3,400	4,750
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	3,105	93,585
104267-444000	SERVICE & MAINTENANCE CONTRACT	6,914	7,034	8,230
104267-455000	CAPITAL OUTLAY - EQUIPMENT	-	1,900	-
104267-469500	CONTRACTED SERVICES	3,567	4,137	5,637
<b>TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT</b>		<b>73,381</b>	<b>150,326</b>	<b>231,002</b>
<b>PUBLIC BUILDING-WINKLER'S CREEK FACILITY</b>				
104268-421100	JANITORIAL SUPPLIES	1,525	1,325	1,200
104268-432100	TELEPHONE	750	700	700
104268-433100	UTILITIES-ELECTRICITY	5,500	8,500	8,500
104268-433300	UTILITIES-PROPANE GAS	2,050	2,200	2,000
104268-433400	UTILITIES-WATER	1,100	1,500	1,500
104268-435100	MAINTENANCE & REPAIR-BUILDING	2,022	1,000	1,300
104268-435102	MAINTENANCE & REPAIR-GROUNDS	320	980	1,000
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	13,260	2,330	2,545
104268-444000	SERVICE & MAINTENANCE CONTRACT	505	505	480
104268-445102	INSURANCE-FLOOD	2,500	3,100	3,600
104268-455000	OTHER EQUIPMENT	-	1,900	-
<b>TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY</b>		<b>29,532</b>	<b>24,040</b>	<b>22,825</b>
<b>PUBLIC BUILDING-LIBRARY</b>				
104269-421100	JANITORIAL SUPPLIES	2,300	2,900	3,400
104269-433100	UTILITIES-ELECTRICITY	16,000	23,200	26,300
104269-433300	UTILITIES-PROPANE GAS	5,420	5,400	4,000
104269-433400	UTILITIES-WATER	1,500	1,300	1,300
104269-435100	MAINTENANCE & REPAIR-BUILDING	17,000	2,000	8,000
104269-435101	MAINTENANCE & REPAIR-GROUNDS	2,300	3,600	17,450
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,000	153,790	8,805
104269-444000	SERVICE & MAINTENANCE CONTRACT	3,525	3,680	4,910
104269-469500	CONTRACTED SERVICES	4,418	4,692	10,193
<b>TOTAL PUBLIC BUILDING-LIBRARY</b>		<b>54,463</b>	<b>200,562</b>	<b>84,358</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>PUBLIC BUILDING-RECORD STORAGE</b>					
104271-432100	TELEPHONE	1,000	1,000	900	900
104271-433100	UTILITIES-ELECTRICITY	4,500	4,600	5,600	5,600
104271-435100	MAINTENANCE & REPAIR-BUILDING	250	500	500	500
104271-435101	MAINTENANCE & REPAIR-GROUNDS	200	500	500	500
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	300	795	800	800
104271-444000	SERVICE & MAINTENANCE CONTRACT	255	255	260	260
104271-469500	CONTRACTED SERVICES	868	929	929	929
<b>TOTAL PUBLIC BUILDING-RECORD STORAGE</b>		<b>7,373</b>	<b>8,579</b>	<b>9,489</b>	<b>9,489</b>
<b>PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER</b>					
104272-421100	JANITORIAL SUPPLIES	1,425	1,375	1,000	1,000
104272-433100	UTILITIES-ELECTRICITY	8,000	10,000	10,700	10,700
104272-435100	MAINTENANCE & REPAIR-BUILDING	51,100	3,625	23,700	1,700
104272-435101	MAINTENANCE & REPAIR-GROUNDS	5,830	2,720	2,550	2,550
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	1,390	9,885	9,885
104272-444000	SERVICE & MAINTENANCE CONTRACT	255	255	2,864	2,864
104272-469500	CONTRACTED SERVICES	5,696	4,368	6,368	6,368
<b>TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.</b>		<b>73,306</b>	<b>23,733</b>	<b>57,067</b>	<b>35,067</b>
<b>PUBLIC BUILDING-PARKING LOTS</b>					
104273-421100	JANITORIAL SUPPLIES	300	300	300	300
104273-435101	MAINTENANCE & REPAIR-GROUNDS	800	1,980	2,000	2,000
104273-45800	CAPITAL OUTLAY - IMPROVEMENTS	5,033,600	-	-	-
<b>TOTAL PUBLIC BUILDING-PARKING LOTS</b>		<b>5,034,700</b>	<b>2,280</b>	<b>2,300</b>	<b>2,300</b>
<b>PUBLIC BUILDING-WEST ANNEX/AG BUILDING</b>					
104274-421100	JANITORIAL SUPPLIES	2,000	1,350	1,200	1,200
104274-433100	UTILITIES-ELECTRICITY	12,000	16,500	17,400	17,400
104274-433300	UTILITIES-PROPANE GAS	2,050	2,050	1,800	1,800
104274-433400	UTILITIES-WATER	1,500	1,400	1,400	1,400
104274-435100	MAINTENANCE & REPAIR-BUILDING	1,500	1,500	81,680	54,930
104274-435101	MAINTENANCE & REPAIR-GROUNDS	1,200	2,920	41,000	19,000
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	13,190	1,750	4,745	1,245
104274-444000	SERVICE & MAINTENANCE CONTRACT	255	255	450	450
104274-445102	INSURANCE FLOOD	-	-	5,700	5,700
104274-469500	CONTRACTED SERVICES	2,365	2,684	3,634	3,184
<b>TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING</b>		<b>36,060</b>	<b>30,409</b>	<b>159,009</b>	<b>106,309</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>PUBLIC BUILDING-HUMAN SERVICES CENTER</b>					
104275-421100	JANITORIAL SUPPLIES	6,150	6,550	4,000	4,000
104275-433100	UTILITIES-ELECTRICITY	46,000	60,400	62,000	62,000
104275-433400	UTILITIES-WATER	6,000	6,000	6,000	6,000
104275-435100	MAINTENANCE & REPAIR-BUILDING	27,200	862,200	4,000	4,000
104275-435101	MAINTENANCE & REPAIR-GROUNDS	131,860	5,350	8,750	3,000
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,095	5,265	9,915	7,500
104275-444000	SERVICE & MAINTENANCE CONTRACT	7,445	7,545	10,920	8,415
104275-455000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	5,300	5,500	-	-
104275-455000	CAPITAL OUTLAY - EQUIPMENT	-	-	3,600	-
104275-469500	CONTRACTED SERVICES	5,249	5,781	3,631	2,681
<b>TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER</b>		<b>238,299</b>	<b>964,591</b>	<b>112,816</b>	<b>97,596</b>
<b>PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER</b>					
104276-421100	JANITORIAL SUPPLIES	875	625	400	400
104276-433100	UTILITIES-ELECTRICITY	15,500	20,700	21,000	21,000
104276-435100	MAINTENANCE & REPAIR-BUILDING	450	700	700	700
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	965	1,285	1,755	1,755
104276-469500	CONTRACTED SERVICES	1,075	1,000	1,000	1,000
<b>TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER</b>		<b>18,865</b>	<b>24,310</b>	<b>24,855</b>	<b>24,855</b>
<b>PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>					
104277-421100	JANITORIAL SUPPLIES	2,925	2,575	2,100	2,100
104277-432100	TELEPHONE-DATA SERVICE	2,000	2,000	1,900	1,900
104277-433100	UTILITIES-ELECTRICITY	59,000	90,000	109,200	109,200
104277-433200	UTILITIES-FUEL OIL	1,000	1,000	1,000	1,000
104277-433300	UTILITIES-PROPANE GAS	6,800	6,500	16,000	16,000
104277-433400	UTILITIES-WATER	45,000	43,000	41,000	41,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	18,700	162,753	205,500	5,500
104277-435101	MAINTENANCE & REPAIR-GROUNDS	3,700	8,600	6,900	6,900
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	16,805	17,005	22,590	21,590
104277-444000	SERVICE & MAINTENANCE CONTRACTS	4,470	4,495	4,720	4,720
104277-469500	CONTRACTED SERVICES	21,601	24,937	23,637	23,637
<b>TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER</b>		<b>182,001</b>	<b>362,865</b>	<b>434,547</b>	<b>233,547</b>
<b>PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>					
104283-421100	JANITORIAL SUPPLIES	1,625	1,525	1,000	1,000
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	4,000	4,500	4,500	4,500
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	7,500	9,700	9,400	9,400
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,000	1,000	1,000
104283-433404	UTILITIES-WATER-COMPLEX	1,500	1,000	900	900
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	6,010	308,610	17,000	17,000
104283-435102	MAINTENANCE & REPAIR-PARKS	5,700	10,400	9,700	9,000
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	3,590	6,630	7,120	7,000
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	4,258	2,050	1,550	1,550
104283-435200	MAINTENANCE AGREEMENTS	2,000	-	-	-
104283-469500	CONTRACTED SERVICES	51,980	55,740	59,929	59,929
<b>TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS</b>		<b>89,213</b>	<b>401,155</b>	<b>112,099</b>	<b>111,279</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM</b>					
104284-421100	JANITORIAL SUPPLIES	500	675	500	500
104284-433101	UTILITIES-ELECTRICITY	4,000	5,000	6,000	6,000
104284-433300	UTILITIES-PROPANE GAS	5,000	5,250	4,000	4,000
104284-435101	MAINTENANCE & REPAIR-BUILDING	3,860	3,400	10,150	3,900
104284-435102	MAINTENANCE & REPAIR-GROUNDS	600	1,500	15,200	1,700
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	75	1,075	1,075	825
104284-469500	CONTRACTED SERVICES	6,853	7,353	7,353	7,353
<b>TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM</b>		<b>20,888</b>	<b>24,253</b>	<b>44,278</b>	<b>24,278</b>
<b>PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>					
104286-421100	JANITORIAL SUPPLIES	500	300	300	300
104286-433100	UTILITIES-ELECTRICITY	3,000	10,200	10,000	10,000
104286-435101	MAINTENANCE & REPAIR-GROUNDS	5,000	5,000	8,300	8,300
104286-469500	CONTRACTED SERVICES	9,587	8,677	14,677	8,677
<b>TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS</b>		<b>18,087</b>	<b>24,177</b>	<b>33,277</b>	<b>27,277</b>
<b>PUBLIC BUILDING-BROOKSHIRE PARK</b>					
104285-421100	JANITORIAL SUPPLIES	1,325	1,425	1,000	1,000
104285-433100	UTILITIES - ELECTRICITY	4,500	5,600	5,000	5,000
104285-433400	UTILITIES - WATER	1,000	1,100	1,800	1,800
104285-435100	MAINTENANCE & REPAIR-BUILDING	500	3,500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	77,160	3,740	3,800	3,800
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	90	320	620	620
104285-445102	INSURANCE - FLOOD	1,500	1,800	2,100	2,100
104285-469500	CONTRACTED SERVICES	13,568	14,177	14,286	14,286
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE PARK</b>		<b>99,643</b>	<b>31,662</b>	<b>29,106</b>	<b>29,106</b>
<b>PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>					
104287-421100	JANITORIAL SUPPLIES	1,325	1,125	1,000	1,000
104287-433100	UTILITIES-ELECTRICITY	4,500	8,600	5,000	5,000
104287-433400	UTILITIES-WATER	1,200	1,100	1,300	1,300
104287-435100	MAINTENANCE & REPAIR-BUILDING	500	8,500	800	800
104287-435101	MAINTENANCE & REPAIR-GROUNDS	200	203,740	34,700	6,200
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	390	920	920	920
104287-469500	CONTRACTED SERVICES	16,574	16,913	20,160	20,160
<b>TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX</b>		<b>24,689</b>	<b>240,898</b>	<b>63,880</b>	<b>35,380</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>PUBLIC BUILDING-ROCKY KNOB PARK</b>					
104288-421100	JANITORIAL SUPPLIES	725	825	600	600
104288-433100	UTILITIES - ELECTRICITY	1,000	1,800	1,000	1,000
104288-433400	UTILITIES - WATER	1,000	1,300	1,100	1,100
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	12,000	500	500	500
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	440	1,035	1,020	1,020
104288-469500	CONTRACTED SERVICES	21,200	21,377	21,557	21,557
<b>TOTAL PUBLIC BUILDING-ROCKY KNOB PARK</b>		<b>36,865</b>	<b>27,337</b>	<b>26,277</b>	<b>26,277</b>
<b>PUBLIC BUILDING-RECREATION CENTER</b>					
104289-421100	JANITORIAL SUPPLIES	18,000	27,517	30,200	30,200
104289-433100	UTILITIES-ELECTRICITY	180,000	225,000	263,000	263,000
104289-433300	UTILITIES-OIL	1,000	1,000	1,000	1,000
104289-433300	UTILITIES-PROPANE GAS	101,700	106,000	90,000	90,000
104289-433400	UTILITIES-WATER	25,000	22,000	25,000	25,000
104289-435100	MAINTENANCE & REPAIR-BUILDING	9,000	14,300	14,800	13,300
104289-435101	MAINTENANCE & REPAIR-GROUNDS	23,350	5,190	7,700	7,250
104289-435200	MAINTENANCE & REPAIR-EQUIPMENT	5,630	9,055	21,672	16,672
104289-444000	SERVICE & MAINTENANCE CONTRACTS	38,970	38,899	49,051	40,051
104289-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	9,200	-	-
104289-469500	CONTRACTED SERVICES	27,057	31,406	32,906	32,406
<b>TOTAL PUBLIC BUILDING-RECREATION CENTER</b>		<b>429,707</b>	<b>489,567</b>	<b>535,329</b>	<b>518,879</b>
<b>PUBLIC BUILDING-STERLING CREEK PARK</b>					
104290-421100	JANITORIAL SUPPLIES	350	200	200	200
104290-435101	MAINTENANCE & REPAIR-GROUNDS	800	900	500	500
104290-469500	CONTRACTED SERVICES	1,950	1,610	3,985	3,985
<b>TOTAL PUBLIC BUILDING-STERLING CREEK PARK</b>		<b>3,100</b>	<b>2,710</b>	<b>4,685</b>	<b>4,685</b>
<b>PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS</b>					
104291-421100	JANITORIAL SUPPLIES	350	350	300	300
104291-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	500	500
104291-469500	CONTRACTED SERVICES	3,250	-	-	-
<b>TOTAL PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS</b>		<b>4,100</b>	<b>850</b>	<b>800</b>	<b>800</b>
<b>PUBLIC BUILDING-VALLE CRUCIS RIVER ACCESS</b>					
104291-421100	JANITORIAL SUPPLIES	-	-	100	100
104291-435101	MAINTENANCE & REPAIR-GROUNDS	-	-	500	500
104291-469500	CONTRACTED SERVICES	-	-	1,750	1,750
<b>TOTAL PUBLIC BUILDING-VALLE CRUCIS RIVER ACCES</b>		<b>-</b>	<b>-</b>	<b>2,350</b>	<b>2,350</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>SHERIFF'S OFFICE</b>					
104310-412100	SALARIES-REGULAR	3,032,337	3,358,230	3,866,724	3,688,399
104310-XXXXX	OVERTIME	-	-	25,000	20,000
104310-422102	SHIFT DIFFERENTIAL	-	55,330	60,000	55,330
104310-412800	UNIFORM ALLOWANCE	5,500	4,955	5,500	5,000
104310-412801	CELLPHONE ALLOWANCE	4,800	3,362	12,000	12,000
104310-412900	DOG TRAINING ALLOWANCE	18,298	19,155	23,662	23,662
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	8,800	8,500	8,500	8,500
104310-413100	SEPARATION ALLOWANCE	45,000	46,000	57,200	57,200
104310-413300	SUPPLEMENTAL RETIREMENT	143,942	165,308	188,769	179,370
104310-418100	SOCIAL SECURITY EXPENSE	242,587	273,085	324,007	308,927
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	395,417	451,955	597,898	569,624
104310-418300	HEALTH INSURANCE EXPENSE	729,000	967,005	810,000	769,500
104310-418600	WORKER'S COMPENSATION	100,000	100,000	100,000	100,000
104310-418900	OTHER FRINGE-401K	9,105	10,000	10,000	10,000
104310-418901	OTHER FRINGE-457	19,440	20,160	21,600	20,520
104310-421200	UNIFORMS	29,000	35,000	40,000	35,000
104310-425100	MOTOR FUELS & LUBRICANTS	150,000	160,000	165,000	165,000
104310-425200	TIRES	20,000	20,000	20,000	20,000
104310-429000	OFFICE/OTHER SUPPLIES	18,500	18,500	20,000	18,500
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	6,700	6,700	7,000	6,000
104310-429002	DRUG DOG EXPENSES	8,000	8,000	14,000	8,000
104310-429201	PROGRAM SUPPLIES-DARE	5,500	6,000	6,000	5,200
104310-431100	TRAVEL-MILEAGE	200	200	200	200
104310-431200	TRAVEL-SUBSISTENCE	5,000	8,000	12,000	9,000
104310-432100	TELEPHONE SERVICE	40,000	20,000	15,000	13,500
104310-432500	POSTAGE	3,500	3,500	3,500	3,500
104310-434100	PRINTING	100	250	250	250
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,400	3,000	3,000	1,500
104310-435300	MAINTENANCE & REPAIR-VEHICLES	50,000	60,000	70,000	65,000
104310-437000	ADVERTISING	200	2,000	2,000	2,000
104310-439500	EMPLOYEE TRAINING	4,000	5,000	15,000	8,000
104310-439501	AMMUNITION & GUN EXPENSES	15,000	17,500	25,000	20,000
104310-439900	DRUG TESTING	2,500	5,000	5,000	4,000
104310-439901	CONCEALED WEAPON CARRY PERMITS	35,000	25,000	25,000	25,000
104310-441100	RENT	-	-	5,400	5,400
104310-444000	SERVICE & MAINTENANCE CONTRACT	44,696	83,949	88,000	67,688
104310-445300	INSURANCE-FIDELITY BOND	125	150	150	150
104310-447000	SEPARATION ALLOWANCE FUND	110,000	100,000	165,200	165,200
104310-449100	DUES & SUBSCRIPTIONS	2,500	2,500	6,000	2,500
104310-449900	MISCELLANEOUS EXPENSE	250	500	4,500	1,000
104310-449903	TACTICAL TEAM EXPENSE/SWAT	16,783	12,000	20,000	12,000
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	87,225	83,000	75,000	36,766
104310-454000	CAPITAL OUTLAY - VEHICLES	365,879	473,000	480,000	465,000
104310-456000	CAPITAL OUTLAY - <\$5,000	-	5,994	5,000	-
104310-469500	CONTRACTED SERVICES-LEGAL	6,000	6,000	25,000	6,000
<b>TOTAL SHERIFF'S OFFICE</b>		<b>5,782,284</b>	<b>6,653,788</b>	<b>7,433,060</b>	<b>6,999,385</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>DETENTION CENTER</b>				
104320-412100	SALARIES-REGULAR	1,328,297	1,382,651	1,495,094
104320-422102	SHIFT DIFFERENTIAL	-	57,581	60,000
104320-XXXXX	OVERTIME	-	-	25,000
104320-412801	CELL PHONE ALLOWANCE	960	960	960
104320-418100	SOCIAL SECURITY EXPENSE	106,264	115,219	126,484
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	161,654	182,045	216,157
104320-418300	HEALTH INSURANCE EXPENSE	364,500	400,302	364,500
104320-418600	WORKER'S COMPENSATION	45,000	45,000	45,000
104320-418900	OTHER FRINGE-401K	66,415	72,012	79,005
104320-418901	OTHER FRINGE-457	9,720	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	14,000	18,000	20,000
104320-421200	UNIFORMS	6,000	7,000	9,000
104320-422000	FOOD & PROVISIONS FOR INMATES	360,000	365,000	380,000
104320-423800	PRESCRIPTION DRUG PURCHASES	30,000	30,000	30,000
104320-429000	OTHER SUPPLIES	20,000	22,000	23,000
104320-431200	TRAVEL-SUBSISTENCE	200	1,000	500
104320-433100	TRAVEL-MILEAGE	500	500	1,000
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	15,000	20,000	23,000
104320-437000	ADVERTISING	300	2,000	2,000
104320-439500	EMPLOYEE TRAINING	1,000	5,000	5,000
104320-439900	DRUG TESTING	250	250	750
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	45,000	45,000	45,000
104320-449900	MISCELLANEOUS EXPENSE	250	500	1,000
104320-449902	BLOOD TESTS FOR INMATES	150	200	200
104320-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	12,850	12,850	60,000
104320-469102	PROFESSIONAL SERVICES-MEDICAL	237,944	245,376	283,876
104320-469500	CONTRACTED SERVICES	20,000	25,000	40,000
<b>TOTAL DETENTION CENTER</b>		<b>2,846,254</b>	<b>3,065,166</b>	<b>3,346,246</b>
<b>EMERGENCY SERVICES</b>				
104311-412100	SALARIES-REGULAR	967,638	1,048,943	1,213,174
104311-412101	SALARIES-NONREGULAR	24,000	20,000	20,000
104311-418100	SOCIAL SECURITY EXPENSE	77,411	85,515	98,654
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	117,762	135,114	165,962
104311-418300	HEALTH INSURANCE EXPENSE	283,500	288,880	297,000
104311-418600	WORKER'S COMPENSATION	3,338	3,670	4,113
104311-418900	OTHER FRINGE-401K	48,382	53,447	60,659
104311-418901	OTHER FRINGE-457	7,560	5,760	7,920
104311-421200	UNIFORMS	3,000	3,000	3,000
104311-425100	MOTOR FUELS	3,500	3,500	3,500
104311-429000	OTHER SUPPLIES	1,300	1,500	1,500
104311-429002	DCI LICENSES/FEES	2,400	2,440	2,400
104311-431100	TRAVEL-MILEAGE	200	400	400
104311-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000
104311-432100	TELEPHONE SERVICE	35,000	35,000	10,000
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	45,000	50,000	50,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,000
104311-437000	ADVERTISING	500	500	500
104311-439500	EMPLOYEE TRAINING	750	2,000	2,000
104311-439900	DRUG TESTING	500	500	500
104311-449100	DUES & SUBSCRIPTIONS	1,100	1,300	1,300
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	100,000	1,000,000	1,800,000
104311-451008	CAPITAL OUTLAY - TOWERS	1,000,000	2,000,000	10,195,777
<b>TOTAL EMERGENCY SERVICES</b>		<b>2,724,841</b>	<b>4,743,469</b>	<b>13,940,359</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>EMERGENCY MANAGEMENT</b>					
104330-412100	SALARIES-REGULAR	168,426	262,782	262,619	208,585
104330-412101	SALARIES-ON CALL	5,570	5,570	11,360	11,360
104330-412600	SALARIES-FIRE INSPECTOR	7,100	7,100	7,946	7,946
104330-418100	SOCIAL SECURITY EXPENSE	13,920	22,046	22,554	18,231
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	21,175	34,817	37,480	30,089
104330-418300	HEALTH INSURANCE EXPENSE	40,500	54,096	54,000	40,500
104330-418600	WORKER'S COMPENSATION	4,888	4,888	4,888	4,888
104330-418900	OTHER FRINGE-401K	8,700	13,421	13,699	10,997
104330-418901	OTHER FRINGE-457	1,080	1,440	1,440	1,080
104330-421200	UNIFORMS	5,000	4,000	6,000	6,000
104330-425100	MOTOR FUELS & LUBRICANTS	8,000	10,000	10,000	9,000
104330-425200	TIRES	3,000	3,000	3,000	2,000
104330-426000	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
104330-429000	OTHER SUPPLIES	1,797	3,500	3,500	3,500
104330-429001	OTHER SUPPLIES-FIRE PREVENTION	1,000	1,000	1,000	500
104330-429003	OTHER SUPPLIES-HAZMAT	-	-	100	-
104330-431200	TRAVEL-SUBSISTENCE	2,100	2,100	2,100	2,000
104330-432100	TELEPHONE SERVICE	500	500	500	-
104330-432500	POSTAGE	400	400	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	10,000	10,000	9,000
104330-435300	MAINTENANCE & REPAIR-VEHICLES	3,000	3,500	6,000	4,500
104330-437000	ADVERTISING	200	200	200	100
104330-439500	EMPLOYEE TRAINING	3,200	3,200	3,200	1,200
104330-441100	RENT - LAND	3,200	3,200	3,500	3,500
104330-442200	SOFTWARE LICENSE-CODE RED	12,000	12,000	12,000	12,000
104330-449100	DUES & SUBSCRIPTIONS	1,230	1,330	1,230	1,230
104330-449900	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	500
104330-451000	CAPITAL OUTLAY-EQUIPMENT	33,550	-	-	-
104330-454000	CAPITAL OUTLAY-VEHICLES	-	-	81,220	70,097
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	11,000	11,000	15,000	15,000
104330-469901	FOSCOE	231,500	231,500	228,000	228,000
104330-469903	FALL CREEK	4,000	4,000	3,850	3,850
104330-469904	BEAVER DAM	45,500	45,500	41,500	41,500
104330-469905	BOONE	394,000	394,000	401,500	401,500
104330-469906	ZIONVILLE	51,500	51,500	48,000	48,000
104330-469907	COVE CREEK	106,500	106,500	107,000	107,000
104330-469908	STEWART SIMMONS	101,000	101,000	107,000	107,000
104330-469910	MEAT CAMP	92,500	92,500	96,500	96,500
104330-469911	TODD	27,500	27,500	22,500	22,500
104330-469912	BLOWING ROCK	209,000	209,000	203,000	203,000
104330-469913	SHAWNEEHAW	46,500	46,500	48,000	48,000
104330-469919	CRESTON	8,000	8,000	5,000	5,000
104330-469924	DEEP GAP	84,500	84,500	82,500	82,500
104330-469998	BEECH MTN.	20,500	20,500	20,500	20,500
104330-469999	SEVEN DEVILS	12,000	12,000	12,000	12,000
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>1,808,636</b>	<b>1,913,190</b>	<b>2,005,286</b>	<b>1,903,553</b>



GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>PLANNING &amp; INSPECTIONS</b>					
104350-412100	SALARIES-REGULAR	515,462	526,280	553,732	553,732
104350-412801	CELLPHONE ALLOWANCE	1,440	2,400	2,400	2,400
104350-418100	SOCIAL SECURITY EXPENSE	41,237	42,102	44,491	44,491
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	62,732	66,522	75,751	75,751
104350-418300	HEALTH INSURANCE EXPENSE	108,000	96,537	108,000	108,000
104350-418600	WORKER'S COMPENSATION	8,000	8,000	8,700	8,700
104350-418900	OTHER FRINGE-401K	25,773	26,314	27,687	27,687
104350-418901	OTHER FRINGE-457	2,880	2,800	2,880	2,880
104350-425100	MOTOR FUELS & LUBRICANTS	10,000	11,500	9,500	8,000
104350-425200	TIRES	1,400	1,600	1,800	1,600
104350-426000	OFFICE SUPPLIES	3,000	3,300	4,500	4,500
104350-431100	TRAVEL-MILEAGE	-	250	350	300
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	5,000	5,500	7,000	6,000
104350-437000	ADVERTISING	600	600	600	600
104350-439500	EMPLOYEE TRAINING	4,000	4,000	8,000	4,000
104350-449100	DUES & SUBSCRIPTIONS	2,000	1,500	1,500	1,500
104350-449900	MISCELLANEOUS EXPENSE	900	900	1,000	900
104350-454000	CAPITAL OUTLAY-VEHICLES	-	-	29,361	-
104350-469500	CONTRACTED SERVICES		100,000	35,800	800
<b>TOTAL PLANNING &amp; INSPECTIONS</b>		<b>794,924</b>	<b>902,605</b>	<b>925,552</b>	<b>854,341</b>
<b>EMERGENCY MEDICAL SERVICES</b>					
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	1,000	-	-
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	40,000	40,000	40,000	40,000
104370-469300	FORESTRY	54,460	88,307	132,067	132,067
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	36,000	36,000	31,111	31,111
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	2,240,735	2,446,434	2,454,205	2,454,205
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	100,000	150,000	150,000	150,000
<b>TOTAL EMERGENCY MEDICAL SERVICES</b>		<b>2,475,195</b>	<b>2,764,741</b>	<b>2,810,383</b>	<b>2,810,383</b>
<b>ANIMAL CARE &amp; CONTROL</b>					
104380-412100	SALARIES-REGULAR	131,423	141,087	151,153	145,629
104380-412101	SALARIES-ON CALL	6,550	7,826	11,360	11,360
104380-412801	CELLPHONE ALLOWANCE	1,200	1,322	1,440	1,440
104380-418100	SOCIAL SECURITY EXPENSE	11,134	11,919	13,116	12,674
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,791	18,832	20,678	19,922
104380-418300	HEALTH INSURANCE EXPENSE	34,500	26,766	27,000	27,000
104380-418600	WORKER'S COMPENSATION	1,295	2,290	1,364	1,364
104380-418900	OTHER FRINGE-401K	6,899	7,450	7,558	7,281
104380-418901	OTHER FRINGE-457	1,080	1,080	900	900
104380-421200	UNIFORMS	850	650	1,000	1,000
104380-425100	MOTOR FUELS & LUBRICANTS	4,500	9,750	9,750	7,000
104380-425200	TIRES	800	400	800	800
104380-426000	OFFICE SUPPLIES	265	225	200	150
104380-429000	OTHER SUPPLIES	1,000	900	1,000	750
104380-432100	TRAVEL - SUBSISTENCE	500	150	150	-
104380-432100	TELEPHONE SERVICE	425	500	500	500
104380-434100	PRINTING	-	-	125	-
104380-432500	POSTAGE	325	165	165	100
104380-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	600	1,000	600
104380-437000	ADVERTISING	100	25	50	-
104380-439500	EMPLOYEE TRAINING	500	250	250	-
104380-449900	MISCELLANEOUS EXPENSE	300	100	100	100
<b>TOTAL ANIMAL CARE &amp; CONTROL</b>		<b>221,437</b>	<b>232,287</b>	<b>249,659</b>	<b>238,570</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>TRANSPORTATION</b>					
104500-469300	GENERAL APPROPRIATION-APPALCART	77,495	77,495	81,370	79,820
<b>TOTAL TRANSPORTATION</b>		<b>77,495</b>	<b>77,495</b>	<b>81,370</b>	<b>79,820</b>
<b>ECONOMIC DEVELOPMENT</b>					
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	100,000	100,000
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>
<b>COOPERATIVE EXTENSION</b>					
104950-412100	SALARIES-REGULAR	200,824	229,898	239,419	239,419
104950-418100	SOCIAL SECURITY EXPENSE	15,363	17,587	18,316	18,316
104950-418200	STATE RETIREMENT CONTRIBUTION	43,877	51,845	58,088	58,088
104950-418300	HEALTH INSURANCE EXPENSE	26,596	27,861	32,976	32,976
104950-418500	UNEMPLOYMENT COMPENSATION	201	230	239	239
104950-418600	WORKER'S COMPENSATION	133	137	144	144
104950-429000	OTHER SUPPLIES	9,700	11,200	11,200	11,200
104950-433100	TRAVEL - MILEAGE	2,000	2,000	3,000	3,000
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200	1,200
104950-432500	POSTAGE	200	200	200	200
104950-449100	DUES & SUBSCRIPTIONS	1,665	1,865	2,183	2,183
104950-449900	MISCELLANEOUS EXPENSE	3,360	3,370	3,870	3,870
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>305,119</b>	<b>347,393</b>	<b>370,835</b>	<b>370,835</b>
<b>SOIL AND WATER CONSERVATION</b>					
104960-412100	SALARIES-REGULAR	92,899	98,677	104,659	104,659
104960-412801	CELLPHONE ALLOWANCE	480	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	7,432	7,894	8,411	8,411
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	11,306	12,473	14,317	14,317
104960-418300	HEALTH INSURANCE EXPENSE	27,000	26,762	27,000	27,000
104960-418600	WORKER'S COMPENSATION	1,147	1,147	1,147	1,147
104960-418900	OTHER FRINGE-401K	4,645	4,934	5,233	5,233
104960-418901	OTHER FRINGE-457	720	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	1,750	2,000	2,000	2,000
104960-425200	TIRES	650	-	-	-
104960-426000	OFFICE SUPPLIES	500	600	600	600
104960-429000	OTHER SUPPLIES	3,500	3,500	4,000	4,000
104960-431100	TRAVEL-MILEAGE	500	500	500	500
104960-431200	TRAVEL-SUBSISTENCE	2,000	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	250	750	750
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200	200
104960-439500	EMPLOYEE TRAINING	1,500	1,750	1,750	1,750
104960-449901	FARM PRESERVATION	300	350	350	350
104960-449902	BILL EDMISTEN FUND	-	381	381	381
104960-469853	SPECIAL ALLOCATION	1,800	3,000	4,000	3,000
<b>TOTAL SOIL AND WATER CONSERVATION</b>		<b>158,929</b>	<b>168,468</b>	<b>179,348</b>	<b>178,348</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>PUBLIC HEALTH</b>				
105110-463000	ANNUAL APPROPRIATION	945,555	1,000,000	1,044,850 1,030,000
<b>TOTAL PUBLIC HEALTH</b>		<b>945,555</b>	<b>1,000,000</b>	<b>1,044,850 1,030,000</b>
<b>MENTAL HEALTH</b>				
105210-463000	ANNUAL APPROPRIATION	171,194	171,194	171,794 171,794
<b>TOTAL MENTAL HEALTH</b>		<b>171,194</b>	<b>171,194</b>	<b>171,794 171,794</b>
<b>PROJECT ON AGING</b>				
105550-412100	SALARIES-REGULAR	925,509	959,015	1,025,962 1,025,962
105550-412101	SALARIES-NON REGULAR	28,000	30,000	31,000 31,000
105550-418100	SOCIAL SECURITY EXPENSE	76,281	79,121	84,557 84,557
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	112,634	88,517	140,352 140,352
105550-418300	HEALTH INSURANCE EXPENSE	244,500	244,500	252,000 252,000
105550-418600	WORKER'S COMPENSATION	28,605	29,386	31,709 31,709
105550-418900	OTHER FRINGE-401K	46,275	49,451	51,298 51,298
105550-418901	OTHER FRINGE-457	6,660	5,688	6,660 6,660
105550-422000	FOOD AND PROVISIONS	105,000	110,000	115,000 115,000
105550-426000	OFFICE SUPPLIES	4,000	4,000	4,000 3,500
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	20,000	22,000 22,000
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	1,000 1,000
105550-439500	EMPLOYEE TRAINING	1,000	1,000	1,000 1,000
105550-449100	DUES & SUBSCRIPTIONS	2,000	2,500	2,500 2,500
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000 2,000
<b>TOTAL PROJECT ON AGING</b>		<b>1,688,164</b>	<b>1,710,878</b>	<b>1,855,738 1,855,238</b>
<b>VETERAN SERVICES</b>				
105820-412100	SALARIES-REGULAR	96,197	100,804	108,762 108,762
105820-418100	SOCIAL SECURITY EXPENSE	7,696	8,064	8,701 8,701
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	11,707	12,742	14,879 14,879
105820-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	27,000 27,000
105820-418600	WORKER'S COMPENSATION	366	359	413 413
105820-418900	OTHER FRINGE-401K	4,810	4,770	5,438 5,438
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	1,025	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
<b>TOTAL VETERAN SERVICES</b>		<b>151,756</b>	<b>157,719</b>	<b>169,473 169,473</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>SPECIAL APPROPRIATIONS</b>					
105890-463102	APPALACHIAN THEATER	10,000	10,000	20,000	10,000
	EARLY CHILDHOOD ED AND DEVELOP - BOONE				
105890-XXXXXX	AREA CHAMBER OF COMERCE EDC	-	-	75,000	-
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	12,000	12,000
105890-463107	TOWN OF BLOWING ROCK SRO	-	-	93,900	-
105890-463127	CHILDREN'S COUNCIL	50,000	50,000	50,000	50,000
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	5,000	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	10,000	10,000
105890-469851	MEDIATION AND RESTORATIVE JUSTICE CTR	-	-	5,000	-
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	12,000	10,000
105890-463140	OASIS	10,000	10,000	30,000	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	20,000	5,000
105890-463104	WATAUGA COUNTY ARTS COUNCIL	10,000	10,000	12,000	10,000
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
105890-463450	HOSPICE CARE	50,000	50,000	50,000	50,000
<b>TOTAL SPECIAL APPROPRIATIONS</b>		<b>295,000</b>	<b>295,000</b>	<b>531,900</b>	<b>295,000</b>
<b>OTHER OUTSIDE AGENCY APPROPRIATIONS</b>					
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	22,000	30,000	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	4,866	5,266	5,266
105890-463151	MOUNTAIN ALLIANCE - JCPC	16,220	16,220	17,552	17,552
105890-463148	JCPC TASK FORCE	3,832	3,832	500	500
105890-463142	PROJECT CHALLENGE - JCPC	48,441	48,441	50,000	50,000
105890-463143	PROJECT CHALLENGE - JCPC MATCH	14,532	14,532	15,000	15,000
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	94,645	101,176	104,616	104,616
105890-463144	WYN - JCPC	44,583	44,583	45,024	45,024
105890-463145	WYN - JCPC MATCH	13,375	13,375	13,507	13,507
<b>TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS</b>		<b>296,424</b>	<b>310,955</b>	<b>310,395</b>	<b>310,395</b>
<b>PUBLIC SCHOOLS</b>					
105911-463000	ANNUAL APPROPRIATION	14,780,022	15,280,022	16,659,312	15,780,022
105911-463001	CURRENT CAPITAL OUTLAY	450,000	450,000	450,000	450,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575
109800-498021	CAPITAL PROJECTS SET ASIDE	8,700,000	5,517,050	6,980,000	5,598,300
105911-4700XX	LOTTERY/ADM PROJECTS	600,000	800,000	300,000	300,000
<b>TOTAL PUBLIC SCHOOLS</b>		<b>24,530,597</b>	<b>22,047,647</b>	<b>24,389,887</b>	<b>22,128,897</b>
<b>CALDWELL COMMUNITY COLLEGE &amp; TECHNICAL INSTITUTE</b>					
105921-463000	ANNUAL APPROPRIATION	997,793	1,047,913	1,139,032	1,079,350
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000
<b>TOTAL CALDWELL COMM COLLEGE &amp; TECHNICAL INSTITUTE</b>		<b>1,047,793</b>	<b>1,097,913</b>	<b>1,189,032</b>	<b>1,129,350</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>LIBRARY</b>				
106110-469300	GENERAL APPROPRIATION	741,660	776,045	818,990 799,326
<b>TOTAL LIBRARY</b>		<b>741,660</b>	<b>776,045</b>	<b>818,990 799,326</b>
<b>RECREATION-ADMINISTRATION</b>				
106120-412100	SALARIES-REGULAR	275,577	219,907	301,297 242,239
106120-412600	SALARIES - PART TIME	158,160	160,131	208,364 208,364
106120-412801	CELLPHONE ALLOWANCE	480	480	1,440 480
106120-418100	SOCIAL SECURITY EXPENSE	34,699	30,403	40,888 36,087
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	33,538	28,038	41,217 33,138
106120-418300	HEALTH INSURANCE EXPENSE	67,500	54,192	67,500 54,000
106120-418600	WORKER'S COMPENSATION	3,582	3,171	3,917 3,149
106120-418900	OTHER FRINGE-401K	13,779	10,995	15,065 12,112
106120-418901	OTHER FRINGE-457	1,800	1,440	1,800 1,440
106120-421200	UNIFORMS	918	1,000	1,590 1,200
106120-425100	MOTOR FUELS & LUBRICANTS	1,800	2,100	2,100 2,100
106120-425200	TIRES	1,000	1,000	1,000 1,000
106120-426000	OFFICE SUPPLIES	22,571	9,000	9,160 9,000
106120-429000	OTHER SUPPLIES	20,000	10,000	9,500 9,000
106120-431200	TRAVEL - SUBSISTENCE	914	1,000	1,577 1,000
106120-432100	TELEPHONE SERVICE	1,000	1,000	500 250
106120-432500	POSTAGE	600	600	200 200
106120-434100	PRINTING	2,000	2,000	1,500 1,000
106120-435300	MAINTENANCE & REPAIR-VEHICLES	280	2,000	2,000 1,000
106120-437000	ADVERTISING	1,295	1,000	1,550 1,550
106120-439500	EMPLOYEE TRAINING	445	500	1,000 500
106120-443900	RENT-EQUIPMENT	880	900	2,185 2,185
106120-449100	DUES & SUBSCRIPTIONS	630	650	3,413 3,413
106120-449900	SENIOR GAMES	7,563	15,200	16,200 12,550
106120-449901	MEMBERSHIP BUDGET	5,000	1,650	1,650 1,650
<b>TOTAL RECREATION ADMINISTRATION</b>		<b>656,011</b>	<b>558,357</b>	<b>736,613 638,607</b>
<b>AQUATICS</b>				
106121-412100	SALARIES-REGULAR	101,226	108,013	113,807 113,807
106121-412600	SALARIES-PART-TIME	273,300	305,670	319,504 319,504
106121-418100	SOCIAL SECURITY EXPENSE	29,962	33,095	34,665 34,665
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,319	13,772	15,569 15,569
106121-418300	HEALTH INSURANCE EXPENSE	27,000	27,096	27,000 27,000
106121-418600	WORKER'S COMPENSATION	11,236	12,378	12,999 12,999
106121-418900	OTHER FRINGE-401K	5,061	5,401	5,690 5,690
106121-418901	OTHER FRINGE-457	720	720	720 720
106121-421200	UNIFORMS	3,940	750	1,957 1,957
106121-429000	OTHER SUPPLIES	19,483	6,700	13,000 10,000
106121-429005	POOL CHEMICALS	13,600	13,625	24,303 14,000
106121-431200	TRAVEL - SUBSISTENCE	2,650	700	750 750
106121-435200	MAINTENANCE AND REPAIRS - EQUIPMENT	8,000	18,800	18,800 18,800
106121-439500	EMPLOYEE TRAINING	-	400	6,090 4,465
<b>TOTAL AQUATICS</b>		<b>508,497</b>	<b>547,120</b>	<b>594,854 579,926</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>FITNESS</b>					
106124-412600	SALARIES-PART-TIME	80,000	121,602	109,497	109,497
106124-418100	SOCIAL SECURITY EXPENSE	6,400	6,400	8,760	8,760
106124-428200	RETIREMENT CONTRIBUTION	-	2,000	4,120	4,120
106124-418300	HEALTH INSURANCE EXPENSE	-	25	7,500	7,500
106124-418600	WORKER'S COMPENSATION	2,592	2,592	2,592	1,767
106124-418900	OTHER FRINGE - 401K	-	800	1,506	1,506
106124-418901	OTHER FRINGE - 457	-	200	360	360
106124-429000	OTHER SUPPLIES	1,500	7,000	5,142	4,820
106124-421200	UNIFORMS	1,125	150	750	150
106124-429000	MAINTENANCE & REPAIRS	-	-	6,550	6,550
106124-439500	EMPLOYEE TRAINING	-	-	280	280
<b>TOTAL FITNESS</b>		<b>91,617</b>	<b>140,769</b>	<b>147,057</b>	<b>145,310</b>
<b>ATHLETICS</b>					
106125-412100	SALARIES-REGULAR	103,975	159,856	172,446	172,446
106125-412600	SALARIES-PART-TIME	44,520	55,680	81,636	81,636
106125-412601	SALARIES-OFFICIALS	101,407	112,353	169,395	169,395
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
106125-418100	SOCIAL SECURITY EXPENSE	19,992	26,366	33,878	33,878
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	12,654	20,206	23,591	23,591
106125-418300	HEALTH INSURANCE EXPENSE	27,000	33,000	40,500	40,500
106125-418600	WORKER'S COMPENSATION	7,747	10,115	13,128	13,128
106125-418900	OTHER FRINGE-401K	5,199	7,993	8,622	8,622
106125-418901	OTHER FRINGE-457	720	1,080	1,080	1,080
106125-429000	OTHER SUPPLIES	70,000	70,000	76,761	70,000
106125-429801	OTHER SUPPLIES-OFFICIALS	3,000	3,045	7,641	4,000
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	9,592	9,592	9,421	9,421
106125-429803	OTHER SUPPLIES-TENNIS	800	1,500	2,767	800
106125-431200	TRAVEL-SUBSISTENCE	600	600	1,266	500
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430	430
106125-434100	PRINTING	550	650	650	100
106125-439500	EMPLOYEE TRAINING	1,000	200	450	450
106125-443900	RENT-EQUIPMENT	5,280	5,170	4,190	4,190
106125-449900	MISC-COACH CERTIFICATION TRAIN	1,500	-	-	-
106125-469401	SPECIAL EVENTS - OFFICIALS	10,000	-	-	-
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,300	1,375	1,375	1,375
<b>TOTAL ATHLETICS</b>		<b>428,706</b>	<b>520,651</b>	<b>650,667</b>	<b>636,982</b>
<b>ARTS-SPECIAL POPULATIONS</b>					
106126-412100	SALARIES-REGULAR	75,180	82,520	73,185	73,185
106126-412600	SALARIES-PART-TIME	123,300	159,600	169,920	169,920
106126-412801	CELLPHONE ALLOWANCE	480	480	480	480
106126-418100	SOCIAL SECURITY EXPENSE	15,878	19,497	19,487	19,487
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,149	10,430	10,012	10,012
106126-418300	HEALTH INSURANCE EXPENSE	13,500	11,000	13,500	13,500
106126-418600	WORKER'S COMPENSATION	3,970	4,826	4,862	4,862
106126-418900	OTHER FRINGE-401K	3,759	4,126	3,659	3,659
106126-418901	OTHER FRINGE-457	360	360	360	360
106126-429000	OTHER SUPPLIES	7,880	8,250	9,000	8,250
106126-429805	OTHER SUPPLIES-SPECIAL POPS	820	820	900	820
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	2,800	2,800	3,000	2,800
106126-431100	TRAVEL-MILEAGE	250	250	250	250
106126-431101	TRAVEL-CONTRACTED	4,625	6,375	6,525	6,525
106126-431200	TRAVEL-SUBSISTENCE	388	388	500	500
106126-439500	EMPLOYEE TRAINING	585	755	900	900
106126-469509	CONTRACTED SERVICES-PROGRAMS	21,480	23,900	21,730	21,730
<b>TOTAL ARTS-SPECIAL POPULATIONS</b>		<b>284,404</b>	<b>336,377</b>	<b>338,270</b>	<b>337,240</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>FUN IN THE SUN CAMP</b>					
106128-412600	SALARIES-PART-TIME	60,480	67,200	46,620	46,620
106128-418100	SOCIAL SECURITY EXPENSE	4,838	4,838	3,730	3,730
106128-418600	WORKER'S COMPENSATION	2,022	2,022	2,022	2,022
106128-429000	OTHER SUPPLIES	3,650	3,650	2,375	2,375
106128-431100	TRAVEL-MILEAGE	250	250	80	80
106128-431101	TRAVEL-CONTRACTED	3,250	3,250	1,500	1,500
106128-439500	EMPLOYEE TRAINING	180	180	300	300
106128-469500	CONTRACTED SERVICES	5,580	5,580	5,256	5,256
<b>TOTAL FUN IN THE SUN CAMP</b>		<b>80,250</b>	<b>86,970</b>	<b>61,883</b>	<b>61,883</b>
<b>TRANSFER TO OTHER FUNDS</b>					
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	2,524,622	2,141,293	3,154,518	2,947,627
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	11,972,500	8,889,550	11,870,800	11,870,800
109800-498030	TRANSFER TO DEBT SERVICE	6,270,333	9,250,607	8,972,112	8,972,112
109800-498099	TRANSFER TO VC PROJECT FUND		15,963,012	-	-
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>20,767,455</b>	<b>36,244,462</b>	<b>23,997,430</b>	<b>23,790,539</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>76,579,140</b>	<b>94,173,182</b>	<b>94,294,881</b>	<b>81,901,833</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER		
	APPROVED	APPROVED	REQUESTED RECOMMENDED		
	FY 22-23	FY 23-24	FY 24-25		
<b>PUBLIC ASSISTANCE FUND</b>					
<b>REVENUES</b>					
<b>PROGRAM REVENUES</b>					
143531-323000	ALLOCATIONS - FEDERAL & STATE	(2,780,170)	(2,985,301)	(3,301,334)	(3,247,142)
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	(731,110)	(304,763)	(437,163)	(437,163)
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	(16,947)	(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)	(7,000)	(7,000)
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	(1,563)	(1,712)	(10,089)	(10,089)
143547-323001	STATE FOSTER CARE	(434,406)	(268,962)	(421,404)	(250,000)
143583-344080	YOUTH SERVICES-LINKS	(25,000)	(25,000)	(25,000)	(25,000)
<b>TOTAL PROGRAM REVENUES</b>		<b>(4,011,696)</b>	<b>(3,626,427)</b>	<b>(4,235,679)</b>	<b>(4,010,083)</b>
<b>MISCELLANEOUS REVENUES</b>					
143831-349114	INTEREST EARNED ON INVESTMENTS	(1,000)	(1,000)	(1,000)	(1,000)
143538-389000	HEALTH CHOICE APPLICATION FEES	(5,388)	(5,000)	-	-
143839-389001	CSE EXCESS CLIENT PAYMENTS	(1,000)	(500)	-	-
143839-389006	HCWD FEES	-	-	(50)	(50)
143839-35310x	DONATIONS	(10,500)	(5,000)	(10,500)	(10,500)
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>(17,888)</b>	<b>(11,500)</b>	<b>(11,550)</b>	<b>(11,550)</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
143980-398010	TRANSFER FROM GENERAL FUND	(2,524,622)	(2,141,293)	(3,154,518)	(2,947,627)
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>		<b>(2,524,622)</b>	<b>(2,141,293)</b>	<b>(3,154,518)</b>	<b>(2,947,627)</b>
<b>FUND BALANCE APPROPRIATED</b>					
143991-399100	FUND BALANCE APPROPRIATED	(369,364)	(829,626)	(50,000)	(50,000)
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>(369,364)</b>	<b>(829,626)</b>	<b>(50,000)</b>	<b>(50,000)</b>
<b>TOTAL PUBLIC ASSISTANCE FUND REVENUES</b>		<b>(6,923,570)</b>	<b>(6,608,846)</b>	<b>(7,451,747)</b>	<b>(7,019,260)</b>



GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>EXPENDITURES</b>				
<b>ADMINISTRATION</b>				
145310-412100	SALARIES-REGULAR	2,518,265	2,961,428	2,995,162 2,946,152
145310-412101	SALARIES-ON CALL	5,737	7,000	10,400 10,400
145310-418100	SOCIAL SECURITY EXPENSE	192,647	237,474	229,925 226,176
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	306,473	339,588	411,161 404,456
145310-418300	HEALTH INSURANCE EXPENSE	642,000	689,000	682,500 669,000
145310-418600	WORKER'S COMPENSATION	25,000	25,425	25,000 25,000
145310-418900	OTHER FRINGE-401K	125,913	148,421	150,278 147,828
145310-418901	OTHER FRINGE-457	17,100	19,080	18,180 17,820
145310-425100	MOTOR FUELS & LUBRICANTS	4,000	5,500	7,000 5,500
145310-425200	TIRES	1,500	1,500	2,500 1,500
145310-426000	OFFICE SUPPLIES	21,000	2,400	25,358 25,000
145310-431100	TRAVEL-MILEAGE	9,500	9,500	10,037 4,000
145310-431200	TRAVEL-SUBSISTENCE	5,100	5,500	5,811 4,000
145310-431300	CLIENT MEDICAL TRANSPORTATION	7,000	7,000	7,000 2,000
145310-432100	TELEPHONE SERVICE	16,000	17,000	17,500 17,000
145310-432500	POSTAGE	14,500	14,500	15,000 14,000
145310-435300	MAINTENANCE & REPAIR-VEHICLES	3,500	5,000	6,250 5,000
145310-437000	ADVERTISING	2,000	2,000	2,000 1,000
145310-439500	EMPLOYEE TRAINING	1,500	2,000	2,500 1,500
145310-439902	IN-HOME SERVICES	11,497	11,497	11,497 11,497
145310-442201	PC SOFTWARE & LICENSES	47,839	36,215	49,698 49,698
145310-443900	RENT-EQUIPMENT	1,500	1,500	1,500 1,500
145310-449100	DUES & SUBSCRIPTIONS	1,800	1,800	1,800 1,507
145310-449900	MISCELLANEOUS EXPENSE	5,680	11,500	10,492 5,992
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	9,525	6,700	24,469 15,463
145310-454000	CAPITAL OUTLAY - VEHICLE	-	-	50,000 50,000
145310-467000	BOARD MEMBER FEES	1,200	1,200	1,200 1,200
145310-469101	PROFESSIONAL SERVICES - LEGAL	175,000	125,000	150,000 150,000
145310-469102	PROFESSIONAL SERVICES - ACCT RESEARCH	1,500	1,500	1,500 1,000
145310-469103	SUBSTANCE ABUSE TESTING	15,000	15,000	15,000 7,500
145310-469104	CHILD SUPPORT CLIENT PAYMENTS	1,000	-	- -
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	2,000	2,000	2,500 1,500
145310-469106	CHILD PROTECTIVE SERVICES	6,000	6,000	6,000 1,500
145310-469108	MEDICAID RECOUPMENT	-	900	7,000 900
145310-469500	FOOD STAMP & EBT FEES	3,822	4,151	4,562 4,562
145310-469505	JUVENILE DETENTION	6,000	6,000	6,000 3,500
<b>TOTAL ADMINISTRATION</b>		<b>4,218,598</b>	<b>4,740,779</b>	<b>4,977,280 4,845,151</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>CHILD SUPPORT ENFORCEMENT</b>					
145370-412100	SALARIES - REGULAR	107,787	115,288	125,401	125,401
145370-418100	SOCIAL SECURITY EXPENSE	8,246	9,223	9,593	9,593
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	13,118	13,189	17,155	17,155
145370-418300	HEALTH INSURANCE EXPENSE	27,000	27,000	27,000	27,000
145370-418600	WORKER'S COMPENSATION	425	253	425	425
145370-418900	OTHER FRINGE-401K	5,389	5,764	6,270	6,270
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	25,000	20,000
145370-469102	SHERIFF'S FEES	1,500	1,500	1,500	750
145370-469500	CONTRACTED SERVICES	1,000	1,000	1,000	600
<b>TOTAL CHILD SUPPORT ENFORCEMENT</b>		<b>191,685</b>	<b>200,437</b>	<b>220,564</b>	<b>214,414</b>
<b>PROGRAM EXPENDITURES</b>					
145410-438800	CRISIS INTERVENTION PAYMENTS	127,995	137,193	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	193,043	218,116	261,886	261,886
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	869,268	347,244	516,072	516,072
145410-440005	FAMILY REUNIFICATION	12,828	14,101	12,082	12,082
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	178,142	128,023	125,653	125,653
145410-440200	SPECIAL ASSISTANCE - BLIND	3,722	3,892	4,000	4,000
145410-440300	ADOPTION ASSISTANCE IV-E	85,644	90,660	123,071	123,071
145410-440301	ADOPTION ASSISTANCE IV-B	54,656	61,269	84,396	84,396
145410-440500	UNDOCUMENTED CLIENTS	-	20,000	20,000	20,000
145410-440501	NON-MEDICAID ELIGIBILITY	20,000	30,000	35,000	35,000
145410-440503	GUARDIAN ASSIST IVE	-	5,429	4,725	4,725
145410-440504	GUARDIAN ASSIST STATE	-	6,282	7,086	7,086
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	852,060	504,420	794,208	500,000
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,000	30,000	30,000	30,000
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	5,000	5,000	5,000	5,000
145410-440503	GUARDIANSHIP ASSISTANCE IVE	9,331	-	-	-
145410-440504	GUARDIANSHIP ASSISTANCE STATE	5,598	-	-	-
<b>TOTAL PROGRAM EXPENDITURES</b>		<b>2,513,287</b>	<b>1,667,629</b>	<b>2,253,903</b>	<b>1,959,695</b>
<b>TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES</b>		<b>6,923,570</b>	<b>6,608,845</b>	<b>7,451,747</b>	<b>7,019,260</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>CAPITAL PROJECT FUND</b>				
<b>REVENUES</b>				
213980-398100	TRANSFER FROM GENERAL FUND	(11,972,500)	(8,889,550)	(11,870,800) (11,870,800)
213991-399101	FUND BALANCE APPROPRIATION	(6,564,260)	(20,980,150)	(3,119,939) (3,119,939)
<b>TOTAL REVENUES</b>		<b>(18,536,760)</b>	<b>(29,869,700)</b>	<b>(14,990,739) (14,990,739)</b>
<b>EXPENDITURES</b>				
<b>TRANSFER TO OTHER FUNDS</b>				
219800-498010	TRANSFER TO GENERAL FUND	6,564,260	20,980,150	3,119,939 3,119,939
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>6,564,260</b>	<b>20,980,150</b>	<b>3,119,939 3,119,939</b>
<b>FUTURE PROJECT FUNDING</b>				
219930-441101	FUTURE COUNTY FACILITIES	1,200,000	1,200,000	1,200,000 1,200,000
219930-441701	FACILITIES MAINTENANCE	500,000	500,000	500,000 500,000
219930-443200	LEC FUTURE EXPANSION	100,000	100,000	100,000 100,000
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	50,000	50,000	50,000 50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	500,000	500,000	500,000 500,000
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	8,200,000	5,017,050	5,098,300 5,098,300
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	50,000 50,000
219930-461100	EMERGENCY COMMUNICATIONS	1,300,000	1,300,000	4,200,000 4,200,000
219330-461101	LIBRARY EXPANSION	-	50,000	50,000 50,000
219930-461200	COMMUNITY RECREATION FACILITIES	50,000	50,000	50,000 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
<b>TOTAL FUTURE PROJECT FUNDING</b>		<b>11,972,500</b>	<b>8,889,550</b>	<b>11,870,800 11,870,800</b>
<b>TOTAL EXPENDITURES</b>		<b>18,536,760</b>	<b>29,869,700</b>	<b>14,990,739 14,990,739</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER
	APPROVED	APPROVED	REQUESTED RECOMMENDED
	FY 22-23	FY 23-24	FY 24-25

**FEDERAL EQUITABLE SHARING FUND**

**REVENUES**

223317-343109	FEDERAL EQUITABLE SHARING FUNDS	(11,900)	(11,900)	(23,000)	(23,000)
223991-399101	FUND BALANCE APPROPRIATION	-	-	-	-
<b>TOTAL REVENUES</b>		<b>(11,900)</b>	<b>(11,900)</b>	<b>(23,000)</b>	<b>(23,000)</b>

**EXPENDITURES**

224310-431200	TRAVEL-SUBSISTENCE	2,000	2,000	1,000	1,000
224310-439500	EMPLOYEE TRAINING	-	2,500	4,000	4,000
224310-444000	SERVICE & MAINTENANCE	2,500	-	-	-
224310-451000	CAPITAL OUTLAY - EQUIPMENT	7,400	7,400	8,000	8,000
224310-454000	CAPITAL OUTLAY - VEHICLE	-	-	10,000	10,000
<b>TOTAL EXPENDITURES</b>		<b>11,900</b>	<b>11,900</b>	<b>23,000</b>	<b>23,000</b>

**STATE SUBSTANCE ABUSE TAX FUND**

**REVENUES**

233317-343109	STATE RESTRICTED REVENUE	(24,650)	(25,500)	(18,350)	(18,350)
233317-349100	INTEREST EARNED	(100)	(100)	-	-
233991-399101	FUND BALANCE APPROPRIATION	-	-	(22,300)	-
<b>TOTAL REVENUES</b>		<b>(24,750)</b>	<b>(25,600)</b>	<b>(40,650)</b>	<b>(18,350)</b>

**EXPENDITURES**

234310-412801	CELLPHONE ALLOWANCE	5,250	5,250	5,250	3,000
234310-423800	UNDERCOVER DRUG PURCHASE	5,000	10,000	15,000	10,000
234310-429000	OTHER SUPPLIES	5,000	7,000	6,000	2,000
234310-431200	TRAVEL-SUBSISTENCE	1,500	-	2,000	-
234310-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	1,000
234310-444000	SERVICE & MAINTENANCE CONTRACTS	4,000	-	5,200	1,000
234310-449100	DUES & SUBSCRIPTIONS	2,000	1,350	4,000	1,350
234310-451000	CAPITAL OUTLAY - EQUIPMENT	-	-	1,200	-
<b>TOTAL EXPENDITURES</b>		<b>24,750</b>	<b>25,600</b>	<b>40,650</b>	<b>18,350</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>EMERGENCY TELEPHONE SURCHARGE FUND</b>				
<b>REVENUES</b>				
263255-360126	EMERGENCY TELEPHONE SURCHARGE	(471,606)	(461,716)	(226,133) (226,133)
263991-399101	FUND BALANCE APPROPRIATION	-	-	(313,470) (313,470)
<b>TOTAL REVENUES</b>		<b>(471,606)</b>	<b>(461,716)</b>	<b>(539,603) (539,603)</b>

<b>EXPENDITURES</b>				
264330-421000	IMPLEMENTAL FUNCTIONS	10,000	5,000	5,000 5,000
264330-422000	SOFTWARE	52,505	40,444	43,715 43,715
264330-423000	EMPLOYEE TRAINING	13,864	14,884	14,884 14,884
264330-424000	TELEPHONE	340,900	47,088	46,534 46,534
264330-425000	HARDWARE	49,337	238,800	250,670 250,670
264330-426000	FURNITURE	5,000	115,500	178,800 178,800
<b>TOTAL EXPENDITURES</b>		<b>471,606</b>	<b>461,716</b>	<b>539,603 539,603</b>

<b>FIRE SERVICE DISTRICT FUNDS</b>				
<b>REVENUES</b>				
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	(1,341,543)	(1,357,749)	(1,414,620) (1,414,620)
243102-312101	CURRENT YEAR TAXES FOSCOE	(109,175)	(110,482)	(111,563) (111,563)
243102-312105	CURRENT YEAR TAXES BEECH MTN	(2,671)	(2,303)	(2,762) (2,762)
243102-312107	CURRENT YEAR TAXES COVE CREEK	(303)	(312)	(319) (319)
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(8,368)	(8,460)	(8,447) (8,447)
<b>TOTAL REVENUES</b>		<b>(1,473,410)</b>	<b>(1,490,656)</b>	<b>(1,549,061) (1,549,061)</b>

<b>EXPENDITURES</b>				
244340-469905	BOONE	1,351,543	1,367,749	1,424,620 1,424,620
244340-469901	FOSCOE	110,375	111,682	112,763 112,763
244340-469998	BEECH MTN	2,671	2,303	2,762 2,762
244340-469907	COVE CREEK	303	312	319 319
244340-469908	SHAWNEEHAW	8,518	8,610	8,597 8,597
<b>TOTAL EXPENDITURES</b>		<b>1,473,410</b>	<b>1,490,656</b>	<b>1,549,061 1,549,061</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>FIRE DISTRICT FUNDS</b>				
<b>REVENUES</b>				
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	(664,969)	(676,780)	(692,611) (692,611)
283102-312103	CURRENT YEAR TAXES FALL CREEK	(13,114)	(13,179)	(13,669) (13,669)
283102-312104	CURRENT YEAR TAXES BEAVER DAM	(155,586)	(142,310)	(147,950) (147,950)
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	(389,616)	(356,691)	(427,958) (427,958)
283102-312106	CURRENT YEAR TAXES ZIONVILLE	(160,236)	(163,488)	(169,740) (169,740)
283102-312107	CURRENT YEAR TAXES COVE CREEK	(337,043)	(362,410)	(375,087) (375,087)
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(154,407)	(158,720)	(170,940) (170,940)
283102-312109	CURRENT YEAR TAXES MEAT CAMP	(313,879)	(318,907)	(343,344) (343,344)
283102-312110	CURRENT YEAR TAXES DEEP GAP	(273,466)	(279,656)	(294,421) (294,421)
283102-312111	CURRENT YEAR TAXES TODD	(76,504)	(78,106)	(83,336) (83,336)
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	(692,612)	(698,986)	(724,529) (724,529)
283102-312119	CURRENT YEAR TAXES CRESTON	(7,449)	(7,508)	(7,262) (7,262)
<b>TOTAL REVENUES</b>		<b>(3,272,931)</b>	<b>(3,290,791)</b>	<b>(3,484,897) (3,484,897)</b>
<b>EXPENDITURES</b>				
284340-469901	FOSCOE	669,369	681,180	697,011 697,011
284340-469903	FALL CREEK	13,144	13,209	13,699 13,699
284340-469904	BEAVER DAM	158,386	145,110	150,750 150,750
284340-469905	STEWART SIMMONS	393,016	360,091	431,358 431,358
284340-469906	ZIONVILLE	162,586	165,838	172,090 172,090
284340-469907	COVE CREEK	342,543	367,910	380,587 380,587
284340-469908	SHAWNEEHAW	155,707	160,020	172,240 172,240
284340-469909	MEAT CAMP	319,479	324,507	348,944 348,944
284340-469910	DEEP GAP	276,466	282,656	297,421 297,421
284340-469911	TODD	77,404	79,006	84,236 84,236
284340-469912	BLOWING ROCK	697,212	703,586	729,129 729,129
284340-469919	CRESTON	7,619	7,678	7,432 7,432
<b>TOTAL EXPENDITURES</b>		<b>3,272,931</b>	<b>3,290,791</b>	<b>3,484,897 3,484,897</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER
	APPROVED	APPROVED	REQUESTED RECOMMENDED
	FY 22-23	FY 23-24	FY 24-25

**OCCUPANCY TAX FUND**

<b>REVENUES</b>					
293270-312009	OCCUPANCY TAX	(3,200,000)	(4,006,000)	(4,000,000)	(4,000,000)
<b>TOTAL REVENUES</b>		<b>(3,200,000)</b>	<b>(4,006,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>

<b>EXPENDITURES</b>					
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	42,000	42,000	40,000	40,000
294140-469900	WATAUGA COUNTY DISTRICT U TDA	3,158,000	3,964,000	3,960,000	3,960,000
<b>TOTAL EXPENDITURES</b>		<b>3,200,000</b>	<b>4,006,000</b>	<b>4,000,000</b>	<b>4,000,000</b>

**DEBT SERVICE FUND**

<b>REVENUES</b>					
303980-398100	TRANSFER FROM GENERAL FUND	(6,270,333)	(9,250,607)	(8,972,112)	(8,972,112)
<b>TOTAL REVENUES</b>		<b>(6,270,333)</b>	<b>(9,250,607)</b>	<b>(8,972,112)</b>	<b>(8,972,112)</b>

<b>EXPENDITURES</b>					
309100-471002	INTEREST-NEW HIGH SCHOOL	567,933	481,257	395,012	395,012
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,720,000	3,670,000	3,620,000	3,620,000
309100-477001	INTEREST - RECREATION CENTER	662,400	596,400	530,400	530,400
309100-477002	PRINCIPAL-RECREATION CENTER	1,320,000	1,320,000	1,325,000	1,325,000
309100-478001	INTEREST - VALLE CRUCIS SCHOOL	-	1,557,950	1,476,700	1,476,700
309100-478002	PRINCIPAL - VALLE CRUCIS SCHOOL	-	1,625,000	1,625,000	1,625,000
<b>TOTAL EXPENDITURES</b>		<b>6,270,333</b>	<b>9,250,607</b>	<b>8,972,112</b>	<b>8,972,112</b>

GL ACCOUNT #	BOARD	BOARD	MANAGER		
	APPROVED	APPROVED	REQUESTED RECOMMENDED		
	FY 22-23	FY 23-24	FY 24-25		
<b>SOLID WASTE ENTERPRISE FUND</b>					
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL REVENUES</b>					
663200-327500	SCRAP TIRE DISPOSAL TAX	(76,250)	(90,000)	(95,000)	(95,000)
663200-327600	WHITE GOODS DISPOSAL TAX	(27,000)	(28,000)	(28,000)	(28,000)
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	(30,900)	(32,000)	(32,000)	(32,000)
663200-327501	SCRAP TIRE GRANT	(675)	-	-	-
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	(3,200)	(3,800)	(3,800)	(3,800)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>(138,025)</b>	<b>(153,800)</b>	<b>(158,800)</b>	<b>(158,800)</b>
<b>SERVICE REVENUES</b>					
663740-318001	SOLID WASTE TIPPING FEE INTEREST	(5,500)	(9,000)	(10,500)	(10,500)
663740-350000	SOLID WASTE TIPPING FEES	(2,608,500)	(2,632,000)	(2,744,000)	(2,744,000)
663740-350202	DUMPSTER PICK-UP BUSINESSES	(159,500)	(394,600)	(362,831)	(362,831)
663740-350001	SOLID WASTE FEES-CURRENT YEAR	(2,624,230)	(3,397,282)	(3,978,600)	(3,410,655)
663740-350201	DUMPSTER PICK-UP SCHOOLS	(17,500)	(18,000)	(18,000)	(18,000)
663740-350300	SOLID WASTE FEES INTEREST	(19,900)	(19,000)	(19,000)	(19,000)
663740-381000	SALE OF RECYCLED SCRAP	(248,750)	(135,000)	(250,000)	(250,000)
663740-382000	SALE OF FIXED ASSETS	(35,000)	-	-	-
<b>TOTAL SERVICE REVENUES</b>		<b>(5,718,880)</b>	<b>(6,604,882)</b>	<b>(7,382,931)</b>	<b>(6,814,986)</b>
<b>MISCELLANEOUS REVENUES</b>					
663740-386000	RENTS	(975)	(975)	(3,000)	(3,000)
663831-349166	INTEREST ON INVESTMENTS	(8,000)	(10,000)	(50,000)	(50,000)
663839-389000	GAS TO ENERGY REBATES	(2,000)	-	-	-
663839-389004	MISCELLANEOUS	(1,000)	(2,000)	(2,000)	(2,000)
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>(11,975)</b>	<b>(12,975)</b>	<b>(55,000)</b>	<b>(55,000)</b>
<b>FUND BALANCE APPROPRIATED</b>					
663991-399100	FUND BALANCE APPROPRIATED	(575,000)	(887,242)	-	-
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	-	-	-	-
<b>TOTAL FUND BALANCE APPROPRIATED</b>		<b>(575,000)</b>	<b>(887,242)</b>	<b>-</b>	<b>-</b>
<b>TOTAL SOLID WASTE ENTERPRISE FUND REVENUES</b>		<b>(6,443,880)</b>	<b>(7,658,899)</b>	<b>(7,596,731)</b>	<b>(7,028,786)</b>



GL ACCOUNT #	BOARD	BOARD	MANAGER		
	APPROVED	APPROVED	REQUESTED	RECOMMENDED	
	FY 22-23	FY 23-24	FY 24-25		
<b>EXPENDITURES</b>					
<b>SOLID WASTE OPERATIONS</b>					
667420-412100	SALARIES-REGULAR	1,283,828	1,410,189	1,562,245	1,549,261
667420-412101	SALARIES-NON-REGULAR	12,480	16,550	15,000	15,000
667420-412801	CELLPHONE ALLOWANCE	960	550	960	960
667420-418100	SOCIAL SECURITY EXPENSE	102,706	114,139	126,180	125,218
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	156,242	181,909	213,715	211,939
667420-418300	HEALTH INSURANCE EXPENSE	210,000	146,980	243,000	243,000
667420-418400	RETIREE INSURANCE/OPEB	70,000	72,100	70,000	70,000
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	1,500	1,500	-	-
667420-418600	WORKER'S COMPENSATION	46,945	55,900	46,000	46,000
667420-418900	OTHER FRINGE-401K	64,191	71,337	78,112	77,463
667420-418901	OTHER FRINGE-457	9,900	9,900	6,840	6,840
667420-421200	UNIFORMS	8,000	9,500	15,000	15,000
667420-425100	MOTOR FUELS & LUBRICANTS	111,718	208,000	208,000	208,000
667420-425200	TIRES	61,000	32,000	46,530	40,000
667420-426000	OFFICE SUPPLIES	3,500	3,600	4,000	4,000
667420-429000	OTHER SUPPLIES	67,241	45,500	48,000	46,000
667420-429001	RECYCLING SUPPLIES	3,000	-	-	-
667420-429004	CREDIT CARD ACCEPTANCE FEES	15,725	18,200	22,000	22,000
667420-431100	TRAVEL-MILEAGE	1,000	950	600	500
667420-431200	TRAVEL-SUBSISTENCE	1,000	-	-	-
667420-432100	TELEPHONE SERVICE	10,000	5,650	7,000	6,000
667420-432500	POSTAGE	6,250	4,920	4,900	3,500
667420-433100	UTILITIES-ELECTRICITY	42,000	43,200	47,000	47,000
667420-433300	UTILITIES-PROPANE	11,000	6,850	22,000	15,000
667420-433400	UTILITIES-WATER	14,000	16,600	18,000	17,000
667420-434100	PRINTING	1,750	-	-	-
667420-435100	MAINTENANCE & REPAIR-BUILDING	89,000	37,400	55,000	55,000
667420-435101	MAINTENANCE & REPAIR-GROUNDS	48,500	86,100	90,000	60,000
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	81,000	180,000	103,831	99,387
667420-435300	MAINTENANCE & REPAIR-VEHICLES	40,000	95,000	80,000	70,000
667420-435301	ONGOING GAS TO ENERGY COSTS	12,750	68,400	-	-
667420-437000	ADVERTISING	2,950	2,700	2,700	1,500
667420-439500	EMPLOYEE TRAINING	1,200	550	-	-
667420-441100	RENT - LAND	18,350	18,350	18,350	18,350
667420-444000	SERVICE & MAINTENANCE CONTRACTS	16,000	17,900	355,000	355,000
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	16,000	21,500	26,000	26,000
667420-449900	MISCELLANEOUS EXPENSE	6,500	20	4,000	4,000
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	42,750	30,000	36,000	36,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	5,000	7,900	15,000	15,000
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	191,582	155,000	199,394	199,394
667420-454000	CAPITAL OUTLAY - VEHICLES	-	-	95,000	-
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	415,000	341,330	329,000	-
667420-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	160,000	1,006,000	-	-
667420-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	-	-	140,000	95,000
667420-469198	POSTCLOSURE COSTS	39,000	39,000	39,000	39,000
667420-469199	PROFESSIONAL SERVICES-OTHER	100,000	85,000	85,000	85,000
667420-469505	CONTRACTED SERVICES - INTERNET	9,000	5,830	6,000	6,000
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	98,000	101,100	112,900	100,000
667420-469567	CONTRACTED SERVICES-TUB GRINDER	7,500	-	-	-
667420-469568	CONTRACTED SERVICES-WASTE HAULING	2,498,000	2,632,000	2,744,000	2,744,000
667420-469569	NC SOLID WASTE SURCHARGE	110,500	112,000	112,000	112,000
<b>TOTAL SOLID WASTE OPERATIONS</b>		<b>6,324,518</b>	<b>7,519,104</b>	<b>7,453,257</b>	<b>6,890,312</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25	
<b>RECYCLING OPERATIONS</b>					
667421-412100	SALARIES-REGULAR	48,250	51,644	53,051	53,051
667421-412801	CELLPHONE ALLOWANCE	480	435	286	286
667421-418100	SOCIAL SECURITY EXPENSE	3,860	4,132	4,244	4,244
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	5,872	5,959	7,257	7,257
667421-418300	HEALTH INSURANCE EXPENSE	13,500	13,317	13,500	13,500
667421-418600	WORKER'S COMPENSATION	127	182	123	123
667421-418900	OTHER FRINGE-401K	2,413	2,582	2,653	2,653
667421-418901	OTHER FRINGE-457	360	360	360	360
667421-426000	OFFICE SUPPLIES	200	54	-	-
667421-429001	RECYCLING SUPPLIES	31,500	51,400	50,000	45,000
667421-429003	ELECTRONICS RECYCLING	12,000	9,500	12,000	12,000
667421-431100	TRAVEL-MILEAGE	-	-	-	-
667421-431200	TRAVEL-SUBSISTENCE	50	230	-	-
667421-439500	EMPLOYEE TRAINING	500	-	-	-
667421-449900	MISC OTHER	250	-	-	-
<b>TOTAL RECYCLING OPERATIONS EXPENDITURES</b>		<b>119,362</b>	<b>139,795</b>	<b>143,474</b>	<b>138,474</b>
<b>TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES</b>		<b>6,443,880</b>	<b>7,658,899</b>	<b>7,596,731</b>	<b>7,028,786</b>

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 22-23	FY 23-24	FY 24-25
<b>REPRESENTATIVE PAYEE FUND</b>				
<b>REVENUES</b>				
753212-369119	REPRESENTATIVE 119	(9,996)	-	-
753212-369142	REPRESENTATIVE 142	(11,604)	(12,612)	(13,008)
753212-369158	REPRESENTATIVE 158	(10,092)	(10,968)	-
753212-369163	REPRESENTATIVE 163	(9,132)	(11,208)	(11,556)
753212-369168	REPRESENTATIVE 168	(10,140)	(11,208)	(11,556)
753212-369173	REPRESENTATIVE 173	(17,237)	-	-
753212-369214	REPRESENTATIVE 214	(8,645)	(7,764)	(7,248)
753212-369215	REPRESENTATIVE 215	(10,332)	(9,288)	(11,556)
753212-369216	REPRESENTATIVE 216	(10,332)	(11,208)	(10,424)
753212-369221	REPRESENTATIVE 221	(10,332)	-	-
753212-369223	REPRESENTATIVE 223	(6,728)	(7,312)	(7,544)
753212-369224	REPRESENTATIVE 224	-	(10,968)	(11,316)
753212-369225	REPRESENTATIVE 225	-	(12,504)	(12,912)
753212-369226	REPRESENTATIVE 226	-	(10,968)	(11,316)
<b>TOTAL REVENUES</b>		<b>(114,570)</b>	<b>(116,008)</b>	<b>(108,436)</b>

<b>EXPENDITURES</b>				
754400-469119	REPRESENTATIVE 119	9,996	-	-
754400-469142	REPRESENTATIVE 142	11,604	12,612	13,008
754400-469158	REPRESENTATIVE 158	10,092	10,968	-
754400-469163	REPRESENTATIVE 163	9,132	11,208	11,556
754400-469168	REPRESENTATIVE 168	10,140	11,208	11,556
754400-469173	REPRESENTATIVE 173	17,237	-	-
754400-469214	REPRESENTATIVE 214	8,645	7,764	7,248
754400-469215	REPRESENTATIVE 215	10,332	9,288	11,556
754400-469216	REPRESENTATIVE 216	10,332	11,208	10,424
754400-469221	REPRESENTATIVE 221	10,332	-	-
754400-469223	REPRESENTATIVE 223	6,728	7,312	7,544
754400-469224	REPRESENTATIVE 224	-	10,968	11,316
754400-469225	REPRESENTATIVE 225	-	12,504	12,912
754400-469226	REPRESENTATIVE 226	-	10,968	11,316
<b>TOTAL EXPENDITURES</b>		<b>114,570</b>	<b>116,008</b>	<b>108,436</b>

<b>FINES AND FORFEITURES FUND</b>				
<b>REVENUES</b>				
31389-395123	PENALTIES, FINES AND FORFEITURES	(230,000)	(200,000)	(240,000)
<b>TOTAL REVENUES</b>		<b>(230,000)</b>	<b>(200,000)</b>	<b>(240,000)</b>
<b>EXPENDITURES</b>				
315911-463200	BOARD OF ED. FINES & FORFEITURES	230,000	200,000	240,000
<b>TOTAL EXPENDITURES</b>		<b>230,000</b>	<b>200,000</b>	<b>240,000</b>

<b>DEED OF TRUST FUND</b>				
<b>REVENUES</b>				
323341-395124	REGISTER OF DEEDS PERMITS AND FEES	(75,000)	(70,000)	(75,000)
<b>TOTAL REVENUES</b>		<b>(75,000)</b>	<b>(70,000)</b>	<b>(75,000)</b>

**EXPENDITURES**

GL ACCOUNT #	BOARD	BOARD	MANAGER
	APPROVED	APPROVED	REQUESTED RECOMMENDED
	FY 22-23	FY 23-24	FY 24-25
324180-463210 PAYMENT OF FEES TO THE STATE OF N.C.	75,000	70,000	75,000 75,000
<b>TOTAL EXPENDITURES</b>	<b>75,000</b>	<b>70,000</b>	<b>75,000 75,000</b>
<b>WATAUGA COUNTY NET BUDGET TOTAL</b>	<b>95,876,565</b>	<b>115,702,304</b>	<b>116,249,488 103,040,599</b>