

Fiscal Year
2020-2021

Watauga County Proposed Budget



Board of Commissioners

John Welch, Chairman
Billy Kennedy, Vice-Chairman
Larry Turnbow
Charlie Wallin
Perry Yates



WATAUGA COUNTY

OFFICE OF THE
COUNTY MANAGER

Administration Building, Suite 205 – 814 West King Street – Boone, NC 28607 –
(828) 265-8000

TDD 1-800-735-2962 – Voice 1-800-735-8262 – FAX (828) 264-3230

COUNTY MANAGER'S BUDGET MESSAGE

FY 2020-2021

April 26, 2020

To the Watauga County Board of Commissioners:

The proposed Fiscal Year (FY) 2020-2021 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 2020-2021 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 and at the County Manager's Office.

The State of North Carolina is entering day forty-seven (47) of the COVID-19 pandemic. The pandemic has affected all North Carolinians and significantly impacted state and local budgets. On April 24, 2020 Governor Roy Cooper announced the recommendation of a budget plan to invest \$1.4 billion in emergency funds to help North Carolina respond to the COVID-19 pandemic. Funding for this proposal would come mainly from the state's share of the Federal CARES Act Coronavirus Relief Fund (CRF) and would be appropriated by the North Carolina General Assembly in its upcoming session.

The budget package is intended to fund immediate needs in three main areas:

- Public health and safety
- Continuity of operations for education and other state government services
- Assistance to small businesses and local governments

Governor Cooper and State Budget Director Charlie Perusse worked with state agencies, local governments, and other stakeholders to identify what immediate COVID-related needs were

Budget Highlights

- The current property tax rate remains at \$0.403.
- School Funding levels:
 - Maintain existing funding in current operational expenses.
 - \$450,000 for current capital.
 - \$500,000 CIP set aside.
- Phase III of a three (3) year recovery plan to keep the Appalachian District Health Department viable.
- Increased funding for enhanced ambulance service response.
- Balanced budget with no General Fund balance appropriation.

unmet by existing federal and commercial assistance to build a budget proposal that is responsive and responsible.

Key investments from this proposal include:

- \$75 million to support testing, tracing and trends analysis as well as have the Personal Protective Equipment needed to help North Carolina move into Phase 1 of easing restrictions;
- \$78 million for school nutrition to continue to serve as many as 500,000 meals a day to children who depend on these meals to meet basic nutrition needs typically met in school;
- \$75 million for rural and underserved communities and health care providers that are hit particularly hard by COVID-19;
- \$243 million for public schools to enhance remote learning and get ready for the next school year in a “new normal.” Funds are a joint request from DPI and the State Board of Education;
- \$52 million to the UNC system and private colleges to help with remote learning and COVID-19 impacts;
- \$300 million to assist local governments, distributed based partially on population and partially on acute need.

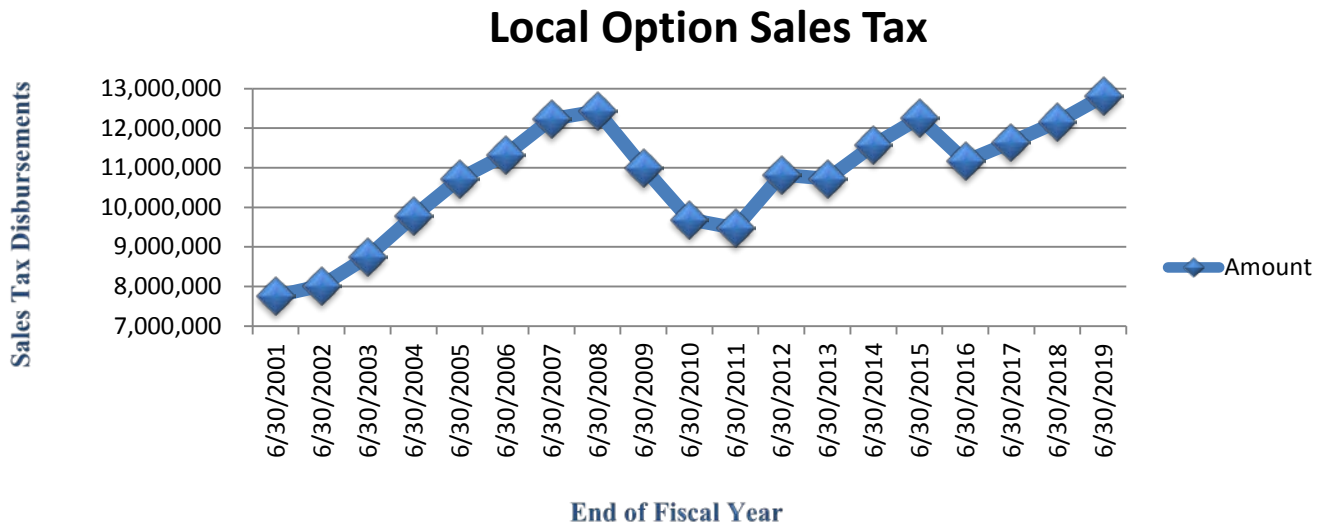
There are differences and similarities related to the Great Recession of 2008 and the current COVID-19 economic crisis. It remains to be seen whether the economic recovery will be V-shaped or U-shaped. The longer the economy stays shut down the less likely a V-shaped recovery will happen and prolonged economic distress will continue. County staff will continue to monitor the ongoing crisis and the potential for any financial relief from the Federal and State Governments.

GENERAL FUND REVENUES

The General Fund budget totals \$53,805,962, a \$6,093,934 decrease over the adopted Fiscal Year 2019-2020 budget. The decrease is primarily from the uncertainty of COVID-19 and its impact on local option sales tax, Medicaid Hold Harmless Funds, and sales and services. Capital project transfers total \$228,000 to continue emergency communications projects with updating equipment and towers.

Ad Valorem Taxes – The proposed budget is balanced with no increase in the property tax rate at 40.3 cents per \$100 valuation. The total assessed value of \$9.393 billion will generate approximately \$36.5 million in revenue based on a collection rate of 96.5%. The property tax collection rate was decreased to 96.5% from 98% in the previous year in light of the current pandemic. One penny at a 100% collection rate equals \$939,000. Property tax revenue comprises 68.6% of the General Fund revenue. Building permits are still being issued and commercial construction continues on several new developments. The County is preparing for the 2022 property reevaluation.

Sales Taxes – During the Great Recession of 2008, the County saw sales tax amounts decrease by over 23.72%. Below is a graph detailing nineteen (19) years of sales tax disbursements.



Staff is projecting a 24% decline from the previous fiscal year budget. Sales tax will continue to be distributed based on ad valorem basis. Sales tax is 17.6% of the General Fund revenue. Sales tax levels are budgeted conservatively below statewide averages in consideration of the ongoing crisis.

State/Federal Shared Revenues – Federal and state funding will be unpredictable due to COVID-19 and therefore have been budgeted lower. The hope is for the Federal and State Governments to provide financial relief to assist the County in weathering this economic downturn.

Permits, Fees and Sales & Services – Revenues generated by Register of Deeds, Planning and Inspections, Parks and Recreation, Sheriff’s Office, and the License Plate Agency have been modified to reflect the uncertain times.

Miscellaneous Revenues – Miscellaneous revenues includes \$99,667 in reimbursement from Watauga County School System and \$61,328 from Caldwell Community College for three school resource officers. Staff will follow closely the NC General Assembly’s decision regarding the continuation of these funds. Also included are sales tax refunds from purchases made by the County throughout the year in which sales tax was charged.

Investment Earnings – Earnings are expected to decrease in the current year due to declining interest rates. Unfortunately, this category in the budget will return to levels experienced during the Great Recession of 2008 and may take some time to return to a level that can be budgeted. Fiscal Year 2019-2020 amounted to \$250,000 and staff is forecasting \$37,500 for Fiscal Year 2020-2021.

Fund Balance Appropriations – No fund balance appropriations are budgeted in the Fiscal Year 2020-2021 budget.

GENERAL FUND EXPENDITURES

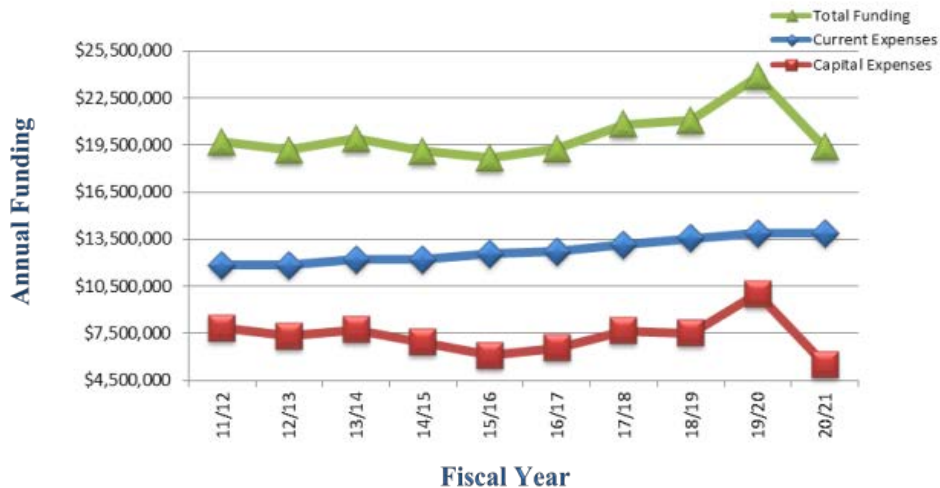
Total county expenditures decreased by \$6,093,934. The recommended budget maintains current county services. No increase was allotted to the school system for the upcoming fiscal year. The Appalachian District Health Department received a total increase of \$66,209 from the previous fiscal year.

Education

Public Schools

The allocation to Watauga County Schools totals \$15,114,674. The per-pupil funding for FY 2020-2021 is \$3,200. Current operating costs are recommended to remain flat at \$13,864,099. \$450,000 is recommended in current capital and lottery funds are budgeted at a flat \$300,000. The Schools' Capital Improvement Plan is scheduled to receive \$500,000 due to the uncertainty of County revenues. The additional funding of \$4,200,000 will be utilized to stabilize the projected short fall in revenues for fiscal year 2020-2021. The current CIP balance for the school system is \$8,299,291. These funds are to address the School System's comprehensive plan for current and future capital projects. In the event property for a new Valle Crucis elementary school is acquired, design fees would be allocated from the CIP reserve. The school facilities committee continues to meet and prioritize the overall needs with the available funding.

10 Year County Funding Summary for Watauga County Schools



Community College

Caldwell Community College and Technical Institute (CCC&TI) is recommended at \$1,000,279. Capital needs for CCC&TI will include paving, repairs and upgrades to existing facilities.

Human Services

The overall appropriation of county funding for the Department of Social Services is \$2,110,851, a decrease of 5.4% over the previous year. The State continues to provide 75% reimbursement for income case maintenance work related to Medicaid and food nutrition services. Staff continues to monitor the State's position regarding changes to the delivery of social services especially with the ongoing crisis.

Total funding appropriation for the Appalachian District Health Department is recommended at \$813,129, an 8.9% increase. The \$66,209 increase continues Phase III of a three (3) year recovery plan to keep the Appalachian District Health Department solvent. Staff is optimistic Appalachian District Health Department will receive additional funding from federal and state sources. However, the District will still need a substantial funding increase for its long-term viability. The COVID-19 pandemic has emphasized the importance of public health and the need for adequate funding from federal, state, and local partners. Staff has increased the contingency fund to cover the potential for upfront costs related to the handling and response to the COVID-19 crisis.

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

Maintenance of Facilities

Project requests totaling \$5,678,758 were presented with \$1,000,000 budgeted for critical roof replacements to the Human Services and Law Enforcement facilities.

Information Technologies

Technology funding includes mobile CAD for the Sheriff's Office. Mobile CAD will allow the Sheriff's Office to see first-hand what dispatchers are viewing on their screens. Situational awareness and employee safety will be increased. Also included are funds for a firewall for the County's server.

Public Safety

Sheriff's Office

The Sheriff's Office budget reflects an increase of \$45,328 for a total appropriation of \$4,861,498. Included is the purchase of eight (8) new Sheriff's vehicles with radios to replace aging vehicles and equipment. The number of vehicles scheduled to be replaced is consistent with the previous fiscal year. Also included are five (5) APX 8000 radios.

The Detention Center operational budget is estimated at \$2,397,055. The increase of \$40,599 is related to salary and benefit expenses.

Watauga Medics

Funding to increase the current nine (9) hour crew to a twenty-four (24) hour crew is requested. The total cost is \$303,230. This will bring the County to four (4) twenty-four hour and one (1) twelve-hour (12) crews.

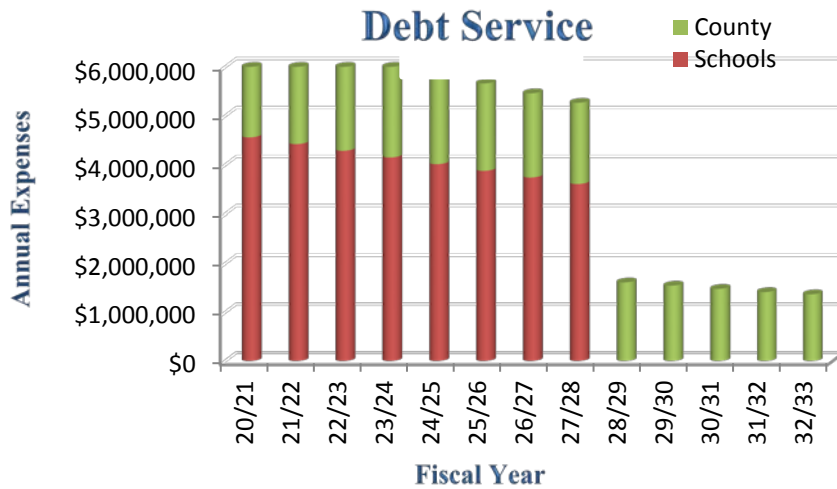
Cultural & Recreation

The Library is proposed flat at \$652,360.

Staff is working on the engineering and design of the new recreational facilities located adjacent to the new Community Recreation Center. The facilities will replace the previous tennis and basketball courts, and add two (2) pickle ball courts. The new Community Recreation Center is scheduled for completion at the end of May. The opening of the center will depend largely on what phase Watauga County is related to the Governor's reopening plan.

Debt Service

Debt service expenditures reflect the funding of existing financing. \$4,562,231 of the \$6,676,631 budgeted amount is for the school system. Below is a detailed breakout of the county's current debt.



Human Resources

A total of seven (7) new positions and twenty-eight (28) reclassifications were requested. Seventeen (17) of the twenty-eight (28) reclassifications are recommended. Of the seventeen (17) recommended, twelve (12) have met the level II requirements per County policy. Five (5) reclassifications are recommended for the Sheriff's Office, four (4) for Detention, two (2) for emergency communications, one (1) for Social Services and one (1) for maintenance. Three (3) of the new positions recommended include two (2) part-time custodians at the new Community Recreation Center and one (1) full-time nurse at Project on Aging. Four (4) reclassifications in the Solid Waste Department are recommended with no salary adjustments. No cost of living adjustment for County employees has been budgeted.

SOLID WASTE (Enterprise Fund)

Funding is recommended at \$6,523,700, a 3.4% decrease over last year. Staff has built in \$1,375,000 in capital funding for improvements to Innovation Drive, the storm water pond, the transfer station and to the trailer storage area. Also included are additional signage and striping,

a scale-turning lane, an inbound scale and an equipment storage facility. All of these improvements are necessary to increase the efficiency and safety of the facility operations.

CAPITAL PROJECTS

The county received requests totaling \$14,769,778 for Fiscal Year 2020-2021 capital needs. \$2,328,000 is recommended for various county and school capital projects as detailed below:

- \$500,000 set aside for future long-term school capital needs
- \$728,000 for emergency communications
- \$1,000,000 future maintenance and repairs
- \$50,000 CCC&TI set aside
- \$50,000 EDC set aside

The CIP is designed to enumerate priorities for the long-term maintenance and improvement of infrastructure and facilities provided to county residents and balance the fiscal impact on the tax rate. The \$1,000,000 allocation for maintenance is for the roof replacements at the Human Service and Law Enforcement Center. It is critical to complete these projects to avoid damage to the building envelope, as these are the oldest remaining roofs to be replaced.


SUMMARY

Governor Cooper has proposed a three (3) phased opening of North Carolina's economy over the next several months. He extended the Stay at Home order until May 8, 2020, which includes closure of restaurants and bars for dine-in services and closure of other close-contact businesses. The reason for the extension was that North Carolina has not yet seen a downward trajectory of those metrics needed to begin gradually lifting restrictions. Watauga's team is encouraged that our current numbers will meet the metrics required by the Governor to open up our economy in a measured and responsible manner ensuring the safety of our community.

Difficult, yet responsible decisions were made during the development of this budget to guide the County through these uncertain economic times. This budget is mainly a continuation budget with small funding amounts allocated to critical infrastructure and services. The attached budget is recommended for review and approval as a balanced budget considering the best estimates for expenditures and revenues. The document submitted may change as the budget process moves forward with the two (2) budget work sessions and a public hearing.

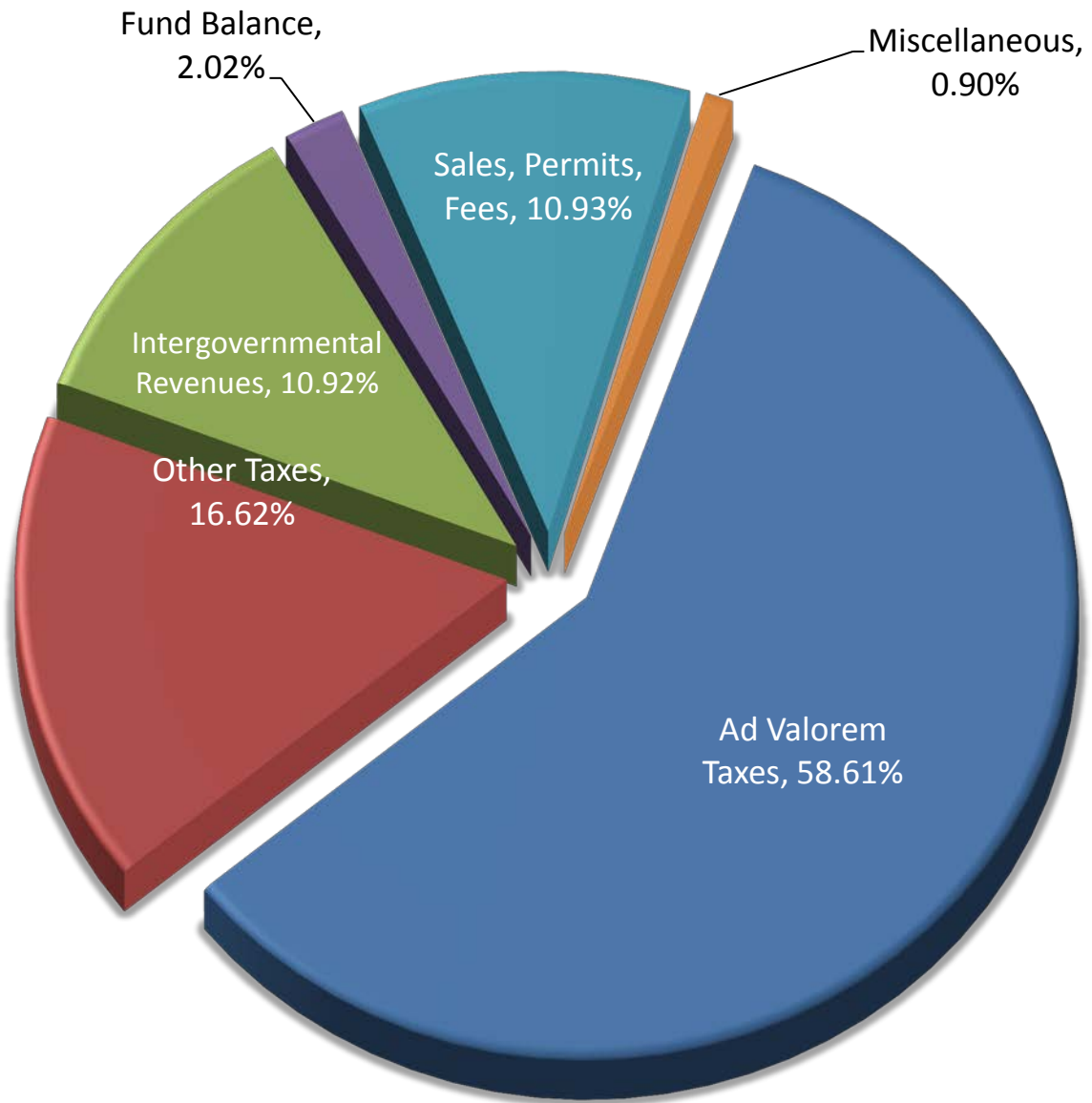
In conclusion, I would be remiss if I did not acknowledge the extraordinary cooperation we continue to receive from department heads and elected officials in putting together this year's budget as well as the specific work of Finance Director Misty Watson. This was the most challenging budget year in my nineteen (19) years of service to the County. Thank you for your continued support of our efforts.

Respectfully submitted,

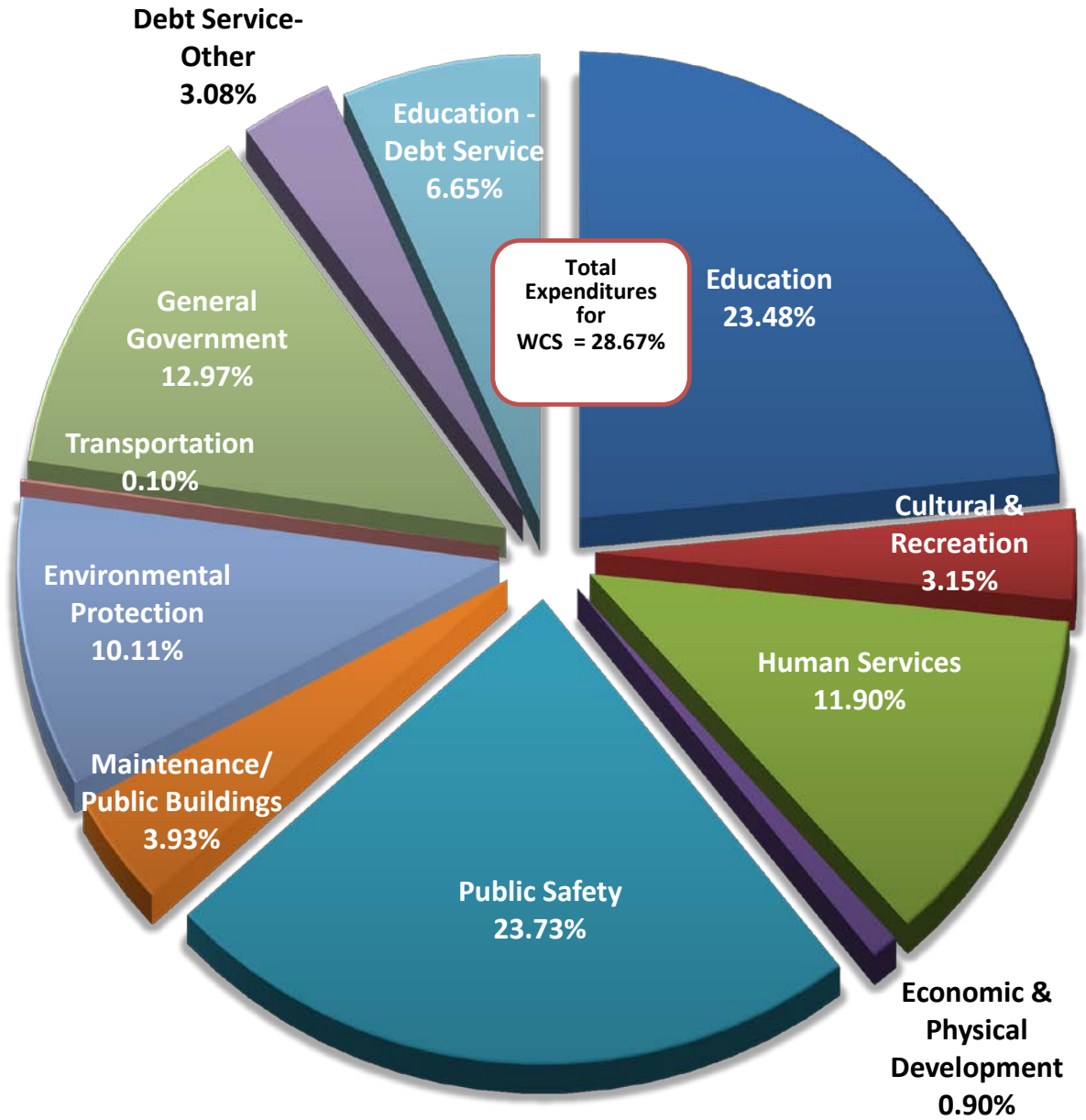


Deron T. Geouque
County Manager

WATAUGA COUNTY REVENUES FISCAL YEAR 2020 - 2021



**WATAUGA COUNTY EXPENDITURES
FISCAL YEAR 2020 - 2021**



Index

FY 2020/2021 Proposed Budget

General Fund Revenues.....	1- 3
General Fund Expenditures	4-27
Governing Body	4
Administration.....	4
Finance	5
Tax Administration	5
Tax Revaluation	6
License Plate Agency	6
Legal Services.....	6
Court Facilities	6
Elections	7
Register of Deeds.....	7
General Administration	8
Information Technologies	8
Maintenance.....	9
Public Buildings Summary	10
Public Buildings-Courthouse.....	11
Public Buildings-Rock Building.....	11
Public Buildings-Administration Building	11
Public Buildings-EMS	11
Public Buildings-Hannah	12
Public Buildings-Health Department	12
Public Buildings-Winkler’s Creek Facility	12
Public Buildings-Library	12
Public Buildings-Record Storage.....	13
Public Buildings-Western Watauga Community Center	13
Public Buildings-Parking Lots.....	13
Public Buildings-Ag Building	13
Public Buildings-Human Service Center	14
Public Buildings-Appalachian Enterprise Center	14
Public Buildings-Law Enforcement Center	14
Public Buildings-Recreation Administration.....	14
Public Buildings-Aquatics Center.....	15
Public Buildings-Optimist Facility	15
Public Buildings-Recreation Fields/Parks	15
Public Buildings-Old Cove Creek School/Gym.....	16
Public Buildings-Recreation Anne Marie Drive Fields	16
Public Buildings-Recreation Brookshire Park	16
Public Buildings-Recreation Brookshire Soccer Complex.....	16
Public Buildings-Rocky Knob.....	17
Public Buildings-Recreation Center	17
Public Buildings-Sterling Creek Park.....	17
Public Buildings-Guy Ford Road River Access.....	17
Sheriff’s Office	18
Detention Center	19
Emergency Services	19

General Fund Expenditures Continued

Emergency Management, A Division of Emergency Services	20
Planning & Inspections	21
Emergency Medical Services	21
Animal Care and Control	21
Transportation.....	22
Economic Development	22
Cooperative Extension.....	22
Soil and Water Conservation	22
Public Health.....	23
Mental Health.....	23
Project on Aging	23
Veteran’s Services	23
Special Appropriations	24
Other Outside Agency Appropriations	24
Public Schools Current Expense	24
Community College Current Expense.....	24
Library	25
Recreation Administration	25
Aquatics	25
Athletics.....	26
Arts-Special Populations.....	26
Fun In The Sun Camp.....	26
Transfers to Other Funds.....	27
Public Assistance Fund Revenues	28
Public Assistance Fund Expenditures	29-30
Capital Projects Fund Revenues & Expenditures.....	31
Federal Equitable Sharing Fund	33
Substance Abuse Tax Funds.....	32
E-911 Telephone Surcharge Fund.....	33
Special Fire District Fund	33
Fire Districts Fund Revenues & Expenditures.....	34
District U Occupancy Tax	35
Debt Service Fund	35
Solid Waste Fund Revenues.....	36
Solid Waste Fund Expenditures	37
Recycling	38

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	
		FY 18-19	FY 19-20	FY 20-21	
GENERAL FUND					
REVENUES					
TAXES AD VALOREM					
103100-318000	INTEREST ON DELINQUENT TAXES	(145,000)	(132,440)	(125,000)	(100,000)
103100-318800	TAXES AD VALOREM-PRIOR YEARS	(300,000)	(300,000)	(300,000)	(275,000)
103101-312010	TAXES AD VALOREM-CURRENT YEAR	(31,392,000)	(36,040,721)	(37,483,515)	(36,536,375)
TOTAL TAXES AD VALOREM		(31,837,000)	(36,473,161)	(37,908,515)	(36,911,375)
OTHER TAXES					
103200-323100	LOCAL OPTION SALES TAX-39	(5,850,000)	(5,873,800)	(4,464,088)	(4,464,088)
103200-323200	LOCAL OPTION SALES TAX-40	(2,890,000)	(3,095,000)	(2,352,200)	(2,352,200)
103200-323300	LOCAL OPTION SALES TAX-42	(3,466,400)	(3,461,200)	(2,630,512)	(2,630,512)
103200-324000	EXCISE STAMPS	(420,000)	(440,000)	(420,000)	(420,000)
103200-326100	FRANCHISE TAX	(325,000)	(320,000)	(300,000)	(300,000)
103200-326600	ABC BOTTLE TAX	(23,500)	(20,000)	(23,000)	(23,000)
103200-341401	GROSS RECEIPTS TAX-VEHICLES	(50,000)	(50,000)	(50,000)	(50,000)
103200-341406	GROSS RECEIPTS TAX-EQUIPMENT	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL OTHER TAXES		(13,029,900)	(13,265,000)	(10,244,800)	(10,244,800)
INTERGOVERNMENTAL REVENUES					
103300-332000	HOME & COMMUNITY BLOCK GRANT	(255,000)	(260,000)	(260,000)	(260,000)
103300-332001	MEDICAID REIMBURSEMENTS	(76,000)	(76,000)	(96,000)	(96,000)
103300-332002	USDA	(24,000)	(24,000)	(24,000)	(24,000)
103300-332004	STATE SENIOR CENTER GRANT	(14,257)	(14,098)	-	-
103300-333000	NC DOJ JCPC GRANT	(114,285)	(131,785)	(139,176)	(139,176)
103300-332006	SENIOR'S HEALTH INFO GRANT	(5,047)	(4,722)	-	-
103300-341702	TENNESSEE VALLEY AUTHORITY GRANT	(50,000)	-	-	-
103300-343107	US DOJ - BULLETPROOF VESTS	(3,000)	-	-	-
103300-343300	NC EMERGENCY MANAGEMENT GRANT	(35,000)	(38,524)	(38,904)	(38,904)
103300-343302	NC OSB GRANT	(50,000)	-	-	-
103300-343303	NC DENR TRAIL GRANT	(200,000)	-	-	-
103300-343309	HOMELAND SECURITY GRANT	(1,000)	-	(35,000)	(35,000)
103300-343314	HAZMAT GRANT (TIER II)	-	-	(1,000)	(1,000)
103300-343317	HOMELAND SECURITY GRANT PRIME MOVER	(61,500)	-	-	-
103300-343318	WESTERN WATAUGA CENTER GRANT	(30,000)	-	-	-
103300-345000	NC DOT ROAP GRANT	(157,297)	(184,459)	-	-
103300-349600	NC DEPT AG SOIL & WATER GRANT	(3,600)	-	-	-
103300-349601	NC DEPT AG CONSERVATION TECH	(25,000)	(25,000)	(24,000)	(24,000)
103300-349909	NC LOTTERY FUNDS/ADM	(520,793)	(330,000)	(300,000)	(300,000)
103300-358200	VETERANS SERVICE GRANT	(2,000)	-	(2,000)	(2,000)
103300-359110	PUBLIC SCHOOLS NAT FOREST SERVICE	(575)	(575)	(575)	(575)
103311-389915	SALES TAX AGREEMENTS WITH TOWNS	(1,800,000)	(1,800,000)	(1,368,000)	(1,368,000)
103311-312006	OCCUPANCY TAX COLLECTION FEE	(25,000)	(26,000)	(19,500)	(19,500)
103311-320000	PAYMENT IN LIEU OF TAXES	(20,000)	(20,000)	(20,000)	(20,000)
103311-323500	HOLD HARMLESS-MEDICAID RELIEF	(1,400,000)	(1,800,000)	(1,368,000)	(1,368,000)
103311-332300	COURT FACILITIES FEES	(125,000)	(90,000)	(90,000)	(90,000)
103311-341401	TOWN OF BOONE TAX COLLECTION FEE	(115,000)	(115,000)	(115,000)	(115,000)
103300-343319	TDA GUY FORD GRANT	-	(75,000)	-	-
103300-349606	SOIL AND WATER DWR GRANT	-	(18,001)	-	-
103311-312013	TDA DONATION ROCKY KNOB PLAYGROUND	-	(40,079)	-	-
103311-312014	ROCKY KNOB PLAYGROUND DONATION	-	(32,329)	-	-
TOTAL INTERGOVERNMENTAL REVENUES		(5,113,354)	(5,105,572)	(3,901,155)	(3,901,155)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED FY 20-21	RECOMMENDED
PERMITS & FEES					
103341-341000	FIRE INSPECTION FEES	(4,000)	(27,500)	(23,000)	(18,000)
103341-341801	REGISTER OF DEED FEES	(250,000)	(240,000)	(251,000)	(251,000)
103341-341802	REGISTER OF DEEDS-10% FEES	(30,000)	(28,000)	(29,000)	(29,000)
103341-343100	GUN PERMITS-SHERIFF	(4,000)	(4,000)	(3,000)	(3,000)
103341-343101	CONCEALED WEAPONS-SHERIFF	(45,000)	(45,000)	(42,000)	(42,000)
103341-343102	CONCEALED WEAPONS-FINGERPRINTS	(3,000)	(3,000)	(3,000)	(3,000)
103341-343103	SERVING CIVIL SUMMONS	(43,000)	(40,000)	(42,000)	(42,000)
103341-343105	DV GUN STORAGE FEES	-	(700)	(700)	(700)
103341-343200	DETENTION CENTER & OFFICER FEES	(31,000)	(32,000)	(30,000)	(21,000)
103341-343500	PLANNING & INSPECTION FEES	(240,000)	(290,000)	(300,000)	(290,000)
TOTAL PERMITS & FEES		(650,000)	(710,200)	(723,700)	(699,700)
RECREATION REVENUES					
103612-361220	AQUATICS	(81,000)	(21,833)	(43,500)	(43,500)
103612-361250	ATHLETICS	(112,000)	(97,000)	(160,858)	(160,858)
103612-361260	SPECIAL POPULATION PROGRAMS	(59,000)	(110,017)	(117,640)	(117,640)
103612-361280	FUN IN THE SUN CAMP FEES	(51,000)	(18,900)	(44,510)	(44,510)
103612-385502	SENIOR GAMES	(10,000)	(7,500)	(7,500)	(7,500)
103612-386002	FACILITY RENTALS	(10,000)	(24,333)	(35,900)	(35,900)
103612-389001	DONATIONS	(1,000)	(1,000)	(1,000)	(1,000)
103612-370000	RECREATION CENTER MEMBERSHIPS	-	(140,000)	(420,000)	(420,000)
TOTAL RECREATION REVENUES		(324,000)	(420,583)	(830,908)	(830,908)
SALES & SERVICES					
103835-332003	IN-HOME SERVICES	(11,500)	(11,500)	(11,500)	(11,500)
103835-341300	TDA SERVICES FEES	(12,000)	(12,000)	(12,000)	(12,000)
103835-341350	BLOWING ROCK COMMUNICATIONS FEE	(178,110)	(180,603)	-	-
103835-341420	NC DMV FEES	(112,000)	(112,000)	(112,000)	(112,000)
103835-341421	TAG OFFICE NOTARY FEES	(30,000)	(30,000)	(30,000)	(30,000)
103835-341422	PASSPORT & PHOTO FEES	(11,000)	(11,000)	(12,000)	(12,000)
103835-341700	ELECTIONS REVENUES	-	(63,122)	(100)	(100)
103835-343201	REIMBURSEMENTS FOR INMATES	(14,000)	(21,000)	(50,000)	(22,000)
103835-382000	SALE OF CAPITAL ASSETS	(40,000)	-	(10,000)	(10,000)
103835-385506	CONTRACTED CLASS FEES	(750)	(750)	(500)	(500)
103835-386000	RENTS	(380,000)	(380,000)	(191,960)	(191,960)
TOTAL SALES & SERVICES		(789,360)	(821,975)	(430,060)	(402,060)
MISCELLANEOUS REVENUES					
103831-349100	INTEREST ON INVESTMENTS	(170,000)	(250,000)	(37,500)	(37,500)
103839-332005	EXXON GRANT	(2,000)	(2,000)	(2,000)	(2,000)
103839-384000	DONATIONS	(331,000)	-	-	-
103839-384003	DONATIONS-POA	(20,000)	(20,000)	(20,000)	(20,000)
103839-389000	MISCELLANEOUS	(85,475)	(90,000)	(70,000)	(70,000)
103839-389002	MEDICAL DIRECTOR COST SHARE	(12,000)	(12,000)	(12,000)	(12,000)
103839-389003	INMATE SALES COMMISSIONS	(60,000)	(60,000)	(51,000)	(51,000)
103839-389004	SRO REIMBURSEMENT	-	(125,047)	(160,995)	(160,995)
103839-389911	911 IMPLEMENTATION/ADDRESSING FEE	(35,000)	(55,000)	(45,000)	(45,000)
103839-389966	INDIRECT COST REIMBURSEMENT	(116,235)	(147,809)	(146,911)	(146,911)
103839-389990	WATAUGA HUMANE SOCIETY LOAN	-	-	(42,558)	(42,558)
TOTAL MISCELLANEOUS REVENUES		(831,710)	(761,856)	(587,964)	(587,964)

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED RECOMMENDED FY 20-21
TRANSFER FROM OTHER FUNDS/OTHER FINANCING SOURCES				
103980-398121	TRANSFER FROM CAPITAL PROJECTS	(1,560,248)	(2,877,737)	(228,000) (228,000)
103910-331000	REFUNDING HIGH SCHOOL LOBS	-	(19,240,000)	- -
103910-391003				
TOTAL TRANSFER FROM OTHER FUNDS		(1,560,248)	(22,117,737)	(228,000) (228,000)
FUND BALANCE APPROPRIATED				
103991-399100	FUND BALANCE APPROPRIATION	(4,619,174)	(1,446,294)	(7,268,144) -
103991-399102	CARRY FORWARD PROJECTS	(1,090,178)	(987,031)	- -
103991-399103	FUND BAL APPROPRIATION FOR DEEDS	-	-	- -
TOTAL FUND BALANCE APPROPRIATED		(5,709,352)	(2,433,325)	(7,268,144) -
TOTAL GENERAL FUND REVENUES		(59,844,924)	(82,109,409)	(62,123,246) (53,805,962)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
				FY 20-21	
EXPENDITURES					
GOVERNING BODY					
104110-412100	SALARIES-REGULAR	37,702	37,702	37,702	37,702
104110-413000	TRAVEL ALLOWANCE	13,266	13,266	13,266	13,266
104110-418100	SOCIAL SECURITY EXPENSE	4,077	4,077	4,077	4,077
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	1,500	1,500	1,500	1,500
TOTAL GOVERNING BODY		62,085	62,085	62,085	62,085
ADMINISTRATION					
104120-412100	SALARIES-REGULAR	308,590	311,515	311,515	311,515
104120-412801	CELL PHONE ALLOWANCE	960	960	960	960
104120-413000	VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000
104120-418100	SOCIAL SECURITY EXPENSE	23,900	25,478	24,363	24,363
104120-418200	LOCAL GOV'T RETIREMENT EXPENSE	23,900	28,504	32,644	32,644
104120-418300	HEALTH INSURANCE EXPENSE	40,000	46,000	52,000	52,000
104120-418600	WORKER'S COMPENSATION	850	867	1,000	1,000
104120-418900	OTHER FRINGE-401K	15,780	15,924	15,924	15,924
104120-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104120-426000	OFFICE SUPPLIES	3,500	3,500	3,500	3,500
104120-431100	TRAVEL-MILEAGE	500	500	500	500
104120-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500
104120-432500	POSTAGE	700	700	700	700
104120-439500	EMPLOYEE TRAINING	2,000	5,840	2,000	2,000
104120-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104120-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000	2,000
TOTAL ADMINISTRATION		431,795	450,903	456,221	456,221

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
		FY 20-21			
FINANCE DEPT					
104130-412100	SALARIES-REGULAR	276,670	236,125	232,731	232,731
104130-412801	CELL PHONE ALLOWANCE	480	960	960	960
104130-418100	SOCIAL SECURITY EXPENSE	22,135	18,890	17,804	17,804
104130-418200	LOCAL GOV'T RETIREMENT EXPENSE	22,135	21,133	23,855	23,855
104130-418300	HEALTH INSURANCE EXPENSE	50,000	46,000	52,000	52,000
104130-418600	WORKER'S COMPENSATION	900	918	900	900
104130-418900	OTHER FRINGE-401K	13,835	11,806	11,685	11,685
104130-418901	OTHER FRINGE-457	1,800	1,440	1,440	1,440
104130-426000	OFFICE SUPPLIES	3,200	3,000	3,000	3,000
104130-431100	TRAVEL-MILEAGE	700	366	350	350
104130-431200	TRAVEL-SUBSISTENCE	800	1,000	1,000	1,000
104130-432500	POSTAGE	2,500	2,500	2,500	2,500
104130-434100	PRINTING	250	250	250	250
104130-439500	EMPLOYEE TRAINING	1,500	2,200	2,200	2,200
104130-445300	INSURANCE-FIDELITY BOND	450	450	450	450
104130-449100	DUES & SUBSCRIPTIONS	700	700	700	700
104130-449900	MISCELLANEOUS EXPENSE	250	250	250	250
104130-469100	PROFESSIONAL SERVICES-AUDIT	50,000	53,750	57,950	57,950
TOTAL FINANCE DEPT		448,305	401,738	410,025	410,025
TAX ADMINISTRATION					
104140-412100	SALARIES-REGULAR	656,800	652,991	654,612	654,612
104140-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440
104140-418100	SOCIAL SECURITY EXPENSE	52,545	52,239	50,078	50,078
104140-418200	LOCAL GOV'T RETIREMENT EXPENSE	52,545	58,541	67,098	67,098
104140-418300	HEALTH INSURANCE EXPENSE	140,000	161,000	182,000	182,000
104140-418600	WORKER'S COMPENSATION	7,225	7,832	6,500	6,500
104140-418900	OTHER FRINGE-401K	32,840	32,650	32,731	32,731
104140-418901	OTHER FRINGE-457	5,040	5,040	5,040	5,040
104140-425100	MOTOR FUELS & LUBRICANTS	3,000	2,500	2,000	2,000
104140-425200	TIRES	1,020	250	1,800	1,200
104140-426000	OFFICE SUPPLIES	5,000	5,000	5,000	2,000
104140-431100	TRAVEL-MILEAGE	720	1,590	1,400	1,400
104140-431200	TRAVEL-SUBSISTENCE	3,000	3,000	2,500	1,730
104140-432500	POSTAGE	25,000	30,000	34,000	30,000
104140-434100	PRINTING	13,000	14,000	14,000	14,000
104140-434200	MOTOR VEHICLE BILLING EXPENSES	90,000	90,000	90,000	90,000
104140-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	700	700	700
104140-437000	ADVERTISING	11,000	12,000	13,000	13,000
104140-439500	EMPLOYEE TRAINING	2,700	1,860	2,000	1,805
104140-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104140-449100	DUES & SUBSCRIPTIONS	500	840	1,000	1,000
104140-467000	BOARD MEMBER FEES	1,000	1,000	1,000	1,000
104140-469101	PROFESSIONAL SERVICES - LEGAL	6,000	6,000	6,000	6,000
104140-469500	CONTRACTED SERVICES	9,500	7,500	2,100	2,100
104140-469507	CONTRACTED BUSINESS AUDITS	2,300	5,570	6,000	6,000
TOTAL TAX ADMINISTRATION		1,123,350	1,153,718	1,182,174	1,173,609

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED RECOMMENDED FY 20-21
TAX REVALUATION				
104141-429000	OTHER SUPPLIES	500	500	500
104141-469500	CONTRACTED SERVICES	49,500	49,500	49,500
TOTAL TAX REVALUATION		50,000	50,000	50,000
LICENSE PLATE AGENCY				
104142-412100	SALARIES-REGULAR	119,020	156,431	149,962
104142-412600	SALARIES-PART-TIME	22,500	-	-
104142-418100	SOCIAL SECURITY EXPENSE	11,325	12,515	11,472
104142-418200	RETIREMENT CONTRIBUTIONS	9,525	14,001	15,371
104142-418300	HOSPITAL INSURANCE EXPENSE	30,000	46,000	52,000
104142-418600	WORKER'S COMPENSATION	475	547	525
104142-418900	OTHER FRINGE-401K	5,950	7,822	7,498
104142-418901	OTHER FRINGE-457	1,080	1,440	1,440
104142-426000	OFFICE SUPPLIES	1,200	1,000	1,000
104142-431100	TRAVEL-MILEAGE	100	-	-
104142-432500	POSTAGE	1,500	1,500	1,500
104142-437000	ADVERTISING	-	215	-
104142-469500	CONTRACTED SERVICES-SHREDDING	720	790	795
TOTAL LICENSE PLATE AGENCY		203,395	242,261	241,563
LEGAL SERVICES				
104150-431200	TRAVEL-SUBSISTENCE	1,000	1,000	1,000
104150-469101	PROFESSIONAL SERVICES - LEGAL	84,000	80,000	80,000
TOTAL LEGAL SERVICES		85,000	81,000	81,000
COURT FACILITIES				
104160-439903	JURY COMMISSION EXPENSE	-	900	-
104160-449900	MISCELLANEOUS EXPENSE	2,000	4,389	2,000
104160-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	-	-	30,000
104160-458000	CAPITAL OUTLAY - BUILDING	-	-	-
TOTAL COURT FACILITIES		2,000	5,289	32,000

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
		FY 20-21			
BOARD OF ELECTIONS					
104170-412100	SALARIES-REGULAR	124,250	125,942	125,922	125,922
104170-412600	SALARIES-PART-TIME	5,000	19,500	27,120	19,500
104170-412601	SALARIES-ONE STOP	40,000	97,640	74,104	66,229
104170-418100	SOCIAL SECURITY EXPENSE	13,540	19,447	16,191	16,191
104170-418200	LOCAL GOV'T RETIREMENT EXPENSE	9,940	11,272	12,907	12,907
104170-418300	HEALTH INSURANCE EXPENSE	30,000	34,500	39,000	39,000
104170-418600	WORKER'S COMPENSATION	650	1,215	1,149	1,058
104170-418900	OTHER FRINGE-401K	6,215	6,297	6,296	6,296
104170-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
104170-426000	OFFICE SUPPLIES	6,000	8,500	8,500	6,800
104170-431100	TRAVEL-MILEAGE	1,865	2,000	1,280	1,000
104170-431200	TRAVEL-SUBSISTENCE	6,780	7,000	3,616	3,616
104170-432100	TELEPHONE SERVICE	95	55	55	55
104170-432500	POSTAGE	9,000	10,000	12,000	11,400
104170-434100	PRINTING	14,280	26,280	14,229	14,229
104170-435200	MAINTENANCE & REPAIR-EQUIPMENT	33,320	40,000	37,616	37,616
104170-437000	ADVERTISING	2,400	13,000	5,000	5,000
104170-439500	EMPLOYEE TRAINING	3,845	4,000	2,131	2,131
104170-441200	RENT-BUILDING	680	1,048	3,828	828
104170-449100	DUES & SUBSCRIPTIONS	150	240	185	185
104170-449900	MISCELLANEOUS EXPENSE	300	400	1,600	1,200
104170-467000	BOARD MEMBER FEES	12,300	15,000	17,700	15,000
104170-467001	ELECTION OFFICIALS	31,530	32,000	37,840	34,500
TOTAL BOARD OF ELECTIONS		353,220	476,416	449,349	421,743
REGISTER OF DEEDS					
104180-412100	SALARIES-REGULAR	324,830	330,664	365,112	331,257
104180-418100	SOCIAL SECURITY EXPENSE	25,990	26,453	27,931	25,341
104180-418200	LOCAL GOV'T RETIREMENT EXPENSE	25,990	29,594	37,424	33,954
104180-418300	HEALTH INSURANCE EXPENSE	70,000	80,500	104,000	91,000
104180-418600	WORKER'S COMPENSATION	1,075	1,257	1,387	1,259
104180-418900	OTHER FRINGE-401K	13,225	16,533	19,351	17,557
104180-418901	OTHER FRINGE-457	2,520	2,520	2,880	2,520
104180-426000	OFFICE SUPPLIES	10,000	10,000	10,850	10,850
104180-431100	TRAVEL-MILEAGE	1,200	1,200	1,500	1,200
104180-431200	TRAVEL-SUBSISTENCE	1,300	1,500	1,800	1,500
104180-432500	POSTAGE	3,000	3,000	2,000	2,000
104180-434100	PRINTING	1,200	1,500	1,500	1,500
104180-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	250	250	250
104180-439500	EMPLOYEE TRAINING	800	900	1,200	900
104180-444000	SERVICE & MAINTENANCE CONTRACT	38,590	38,590	38,589	38,589
104180-445300	INSURANCE-FIDELITY BOND	175	175	175	175
104180-449100	DUES & SUBSCRIPTIONS	910	910	460	460
104180-449900	MISCELLANEOUS EXPENSE	250	250	250	250
104180-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	1,200	3,238	-	-
104180-456000	CAPITAL OUTLAY - <\$5,000	-	-	2,570	2,570
104180-469500	CONTRACTED SERVICES	13,260	2,900	3,000	3,000
TOTAL REGISTER OF DEEDS		535,765	551,934	622,229	566,132

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
GENERAL ADMINISTRATION					
104199-418300	RETIREE HEALTH INSURANCE EXPENSE	220,000	222,000	247,500	247,500
104199-418500	UNEMPLOYMENT CONTRIBUTIONS	13,000	13,000	13,000	13,000
104199-426000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
104199-429004	CREDIT CARD ACCEPTANCE FEES	6,000	6,000	10,000	10,000
104199-435200	MAINTENANCE & REPAIR-EQUIPMENT	22,000	22,000	22,000	22,000
104199-445100	GENERAL LIABILITY & PROPERTY INS	195,000	215,000	220,000	220,000
104199-449100	DUES & SUBSCRIPTIONS	50,000	50,000	56,695	50,000
104199-449900	MISCELLANEOUS EXPENSE	587,640	36,000	36,000	36,000
104199-449901	WELLNESS PROGRAM	7,000	8,000	8,000	8,000
104199-449903	EMPLOYMENT VERIFICATION EXPENSES	6,000	6,000	5,000	5,000
104199-457000	CAPITAL OUTLAY - LAND	752,041	-	-	-
104199-457001	CAPITAL OUTLAY - MIDDLEFORK LAND	331,000	-	-	-
104199-469103	PROFESSIONAL SERVICES-ARCHITECT	16,900	55,490	50,000	50,000
104199-469199	PROFESSIONAL SERVICES-OTHER	64,586	285,767	60,000	60,000
104199-469301	NEW RIVER SERVICE AUTHORITY	5,655	4,000	4,000	4,000
104199-469506	PARKING MANAGEMENT SERVICES	17,000	17,000	17,000	17,000
104199-499100	CONTINGENCY	199,300	373,384	950,000	950,000
104199-457008	CAPITAL OUTLAY - VALLE LANDING	-	375,000	-	-
104199-469150	HUMANE SOCIETY LOAN	-	367,129	-	-
104199-470000	HIGH SCHOOL REFUNDING LOBS	-	19,055,720	-	-
TOTAL GENERAL ADMINISTRATION		2,496,122	21,114,490	1,702,195	1,695,500

INFORMATION TECHNOLOGY					
104210-412100	SALARIES-REGULAR	342,785	349,369	349,270	349,270
104210-412801	CELL PHONE ALLOWANCE	960	960	960	960
104210-418100	SOCIAL SECURITY EXPENSE	27,425	27,950	26,719	26,719
104210-418200	LOCAL GOV'T RETIREMENT EXPENSE	27,425	31,269	35,800	35,800
104210-418300	HEALTH INSURANCE EXPENSE	50,000	57,500	65,000	65,000
104210-418600	WORKER'S COMPENSATION	1,030	1,223	1,222	1,222
104210-418900	OTHER FRINGE-401K	17,140	17,468	17,464	17,464
104210-418901	OTHER FRINGE-457	1,800	1,800	1,800	1,800
104210-429000	OTHER SUPPLIES	20,750	34,275	31,750	31,750
104210-432100	TELEPHONE SERVICE	210	171	171	171
104210-432500	POSTAGE	-	100	100	100
104210-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	3,000	5,000	4,000
104210-435201	CONTINUING COSTS-WSO EQUIPMENT	11,865	13,440	13,920	13,920
104210-437000	ADVERTISING	-	-	-	-
104210-439501	EMPLOYEE TRAINING	22,450	36,890	950	950
104210-442201	PC SOFTWARE/LICENSES	44,360	78,398	52,630	52,630
104210-444000	SERVICE & MAINTENANCE CONTRACT	244,831	251,871	268,492	268,492
104210-452000	CAPITAL OUTLAY-EQUIPMENT	115,800	127,664	71,500	71,500
104210-469505	CONT SERVICES-INTERNET/FIBER	66,055	71,527	77,035	77,035
TOTAL INFORMATION TECHNOLOGIES		997,886	1,104,875	1,019,783	1,018,783

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
MAINTENANCE					
104260-412100	SALARIES-REGULAR	774,015	794,357	820,832	820,832
104260-412101	SALARIES-ON-CALL	5,570	5,570	5,570	5,570
104260-412600	SALARIES-PART-TIME	9,385	9,674	52,001	52,001
104260-412801	CELLPHONE ALLOWANCE	480	480	11,040	480
104260-413000	TRAVEL ALLOWANCE	3,000	3,000	3,000	3,000
104260-418100	SOCIAL SECURITY EXPENSE	63,360	65,008	68,272	68,272
104260-418200	LOCAL GOV'T RETIREMENT EXPENSE	62,610	71,862	87,060	87,060
104260-418300	HEALTH INSURANCE EXPENSE	200,000	237,667	293,000	293,000
104260-418600	WORKER'S COMPENSATION	36,435	34,129	35,873	35,873
104260-418900	OTHER FRINGE-401K	39,130	40,146	41,470	41,470
104260-418901	OTHER FRINGE-457	7,200	7,440	7,920	7,920
104260-421200	UNIFORMS	5,000	5,945	6,640	6,500
104260-425100	MOTOR FUELS & LUBRICANTS	12,400	11,000	11,500	11,000
104260-425200	TIRES	2,330	5,120	2,040	2,040
104260-426000	OFFICE SUPPLIES	950	1,000	1,000	1,000
104260-429000	OTHER SUPPLIES	2,010	1,500	2,000	1,500
104260-431100	TRAVEL-MILEAGE	100	200	250	200
104260-431200	TRAVEL-SUBSISTENCE	-	100	100	100
104260-432100	TELEPHONE SERVICE	1,500	1,000	1,000	1,000
104260-432500	POSTAGE	100	100	100	100
104260-435200	MAINTENANCE & REPAIR-EQUIPMENT	7,500	4,000	4,000	4,000
104260-435300	MAINTENANCE & REPAIR-VEHICLES	2,800	4,000	4,050	3,000
104260-437000	ADVERTISING	2,590	4,250	1,200	1,200
104260-439500	EMPLOYEE TRAINING	170	200	300	200
104260-443900	RENT-EQUIPMENT	200	1,000	1,000	250
104260-449900	MISCELLANEOUS PROJECTS	10,736	50,440	1,208	1,208
104260-454000	CAPITAL OUTLAY-VEHICLES	50,550	-	-	-
104260-455000	CAPITAL OUTLAY-EQUIPMENT	11,000	-	-	-
104260-456000	CAPITAL OUTLAY <\$2,000	-	1,999	-	-
TOTAL MAINTENANCE		1,311,121	1,361,187	1,462,426	1,448,776

GL ACCOUNT #	BOARD	BOARD	MANAGER	
	APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
			FY 20-21	
PUBLIC BUILDINGS SUMMARY				
PUBLIC BUILDING-COURTHOUSE	211,175	895,409	188,798	124,510
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING	233,161	261,085	213,250	45,250
PUBLIC BUILDING-ADMINISTRATION BUILDING	48,361	271,369	25,405	24,705
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES	2,390	1,590	1,910	1,910
PUBLIC BUILDING-HANNAH	13,340	15,440	19,540	17,540
PUBLIC BUILDING-HEALTH DEPARTMENT	86,524	71,802	115,043	86,557
PUBLIC BUILDING-WINKLER'S CREEK FACILITY	22,215	24,340	17,570	16,515
PUBLIC BUILDING-LIBRARY	47,920	40,402	50,520	37,770
PUBLIC BUILDING-RECORD STORAGE	10,590	11,018	15,018	15,018
PUBLIC BUILDING-WESTERN WATAUGA COMM CTR	50,090	46,932	27,068	19,168
PUBLIC BUILDING-PARKING LOTS	1,700	103,800	5,800	5,800
PUBLIC BUILDING-WEST ANNEX/AG BUILDING	35,510	431,836	129,154	25,331
PUBLIC BUILDING-HUMAN SERVICES CENTER	94,386	91,650	1,674,627	113,898
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CTR	18,225	19,150	222,707	20,150
PUBLIC BUILDING-LAW ENFORCEMENT CENTER	224,683	200,051	194,766	179,266
PUBLIC BUILDING-RECREATION ADMINISTRATION	1,695	-	-	-
PUBLIC BUILDING-AQUATICS CENTER	115,024	-	-	-
PUBLIC BUILDING-OPTIMIST FACILITY	51,557	35,952	30,713	12,713
PUBLIC BUILDING-RECREATION FIELDS/PARKS	752,180	1,424,398	71,856	49,556
PUBLIC BUILDING-COVE CREEK SCHOOL/GYM	17,050	18,951	17,626	17,626
PUBLIC BUILDING-BROOKSHIRE PARK	36,200	11,886	16,032	16,032
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS	63,980	196,020	13,195	13,195
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX	13,200	11,886	10,652	10,652
PUBLIC BUILDING-ROCKY KNOB PARK	15,250	92,422	13,645	13,645
PUBLIC BUILDING-RECREATION CENTER	-	302,442	374,340	374,340
PUBLIC BUILDING-STERLING CREEK PARK	-	4,400	850	850
PUBLIC BUILDING-GUY FORD RIVER ACCESS	-	4,400	850	850
SUMMARY OF PUBLIC BUILDINGS	2,166,406	4,588,631	3,450,935	1,242,847

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
PUBLIC BUILDING-COURTHOUSE					
104261-421100	JANITORIAL SUPPLIES	4,635	4,785	4,785	4,785
104261-432100	TELEPHONE SERVICE	24,000	23,000	37,000	37,000
104261-433100	UTILITIES-ELECTRICITY	50,000	50,500	50,500	50,500
104261-433300	UTILITIES-NATURAL GAS	10,000	11,000	10,000	10,000
104261-433400	UTILITIES-WATER	4,000	4,500	3,500	3,500
104261-435100	MAINTENANCE & REPAIR-BUILDING	61,250	675,909	62,900	3,000
104261-435101	MAINTENANCE & REPAIR-GROUNDS	1,000	4,100	200	200
104261-435200	MAINTENANCE & REPAIR-EQUIPMENT	48,180	62,970	7,545	5,545
104261-444000	SERVICE & MAINTENANCE CONTRACT	6,310	5,800	5,980	5,980
104261-458000	CAPITAL OUTLAY - BUILDING	-	49,245	-	-
104261-469500	CONTRACTED SERVICES	1,800	3,600	6,388	4,000
TOTAL PUBLIC BUILDING-COURTHOUSE		211,175	895,409	188,798	124,510
PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING					
104262-421100	JANITORIAL SUPPLIES	1,830	2,450	2,500	2,500
104262-432100	TELEPHONE SERVICE	200	500	300	300
104262-433100	UTILITIES-ELECTRICITY	14,825	15,000	16,300	16,300
104262-433400	UTILITIES-WATER	1,300	1,800	1,600	1,600
104262-435100	MAINTENANCE & REPAIR-BUILDING	196,051	229,000	7,000	1,500
104262-435101	MAINTENANCE & REPAIR-GROUNDS	12,650	6,800	1,000	1,000
104262-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,850	1,270	17,770	17,770
104262-444000	SERVICE & MAINTENANCE CONTRACT	2,955	2,765	2,780	2,780
104262-458000	CAPITAL OUTLAY - BUILDING	-	-	162,000	-
104262-469500	CONTRACTED SERVICES	1,500	1,500	2,000	1,500
TOTAL PUBLIC BUILDING-EAST ANNEX/ROCK BUILDING		233,161	261,085	213,250	45,250
PUBLIC BUILDING-ADMINISTRATION BUILDING					
104263-421100	JANITORIAL SUPPLIES	1,200	1,250	1,250	1,250
104263-433100	ELECTRICITY	11,500	12,000	12,700	12,700
104263-433300	NATURAL GAS	725	900	700	700
104263-433400	WATER	1,150	1,150	1,100	1,100
104263-435100	MAINTENANCE & REPAIR - BUILDING	5,300	243,060	1,000	1,000
104263-435101	MAINTENANCE & REPAIR - GROUNDS	650	2,950	300	300
104263-435200	MAINTENANCE & REPAIR - EQUIPMENT	22,696	7,144	2,915	2,915
104263-444000	SERVICE & MAINTENANCE CONTRACTS	3,240	2,915	2,840	2,840
104263-469500	CONTRACTED SERVICES	1,900	-	2,600	1,900
TOTAL PUBLIC BUILDING-ADMINISTRATION BUILDING		48,361	271,369	25,405	24,705
PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES					
104264-435100	MAINTENANCE & REPAIR-BUILDING	1,600	500	500	500
104264-435101	MAINTENANCE & REPAIR-GROUNDS	-	100	100	100
104264-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	700	1,020	1,020
104264-444000	SERVICE & MAINTENANCE CONTRACT	290	290	290	290
TOTAL PUBLIC BUILDING-EMERGENCY MEDICAL SERVICES		2,390	1,590	1,910	1,910

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED FY 20-21
PUBLIC BUILDING-HANNAH					
104265-432100	TELEPHONE SERVICE	200	200	200	200
104265-435200	MAINTENANCE & REPAIR-EQUIPMENT	950	1,000	1,100	1,100
104265-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240
104265-445102	INSURANCE-FLOOD	11,950	14,000	18,000	16,000
TOTAL PUBLIC BUILDING-HANNAH		13,340	15,440	19,540	17,540
PUBLIC BUILDING-HEALTH DEPARTMENT					
104267-421100	JANITORIAL SUPPLIES	2,900	4,200	4,200	4,200
104267-432100	TELEPHONE	5,945	6,000	4,000	4,000
104267-433100	UTILITIES-ELECTRICITY	32,900	31,000	35,800	35,800
104267-433300	UTILITIES-PROPANE	10,000	11,500	11,500	11,500
104267-433400	UTILITIES-WATER	2,650	2,900	2,500	2,500
104267-435100	MAINTENANCE & REPAIR-BUILDING	8,770	1,500	2,000	1,500
104267-435101	MAINTENANCE & REPAIR-GROUNDS	964	2,500	12,536	300
104267-435200	MAINTENANCE & REPAIR-EQUIPMENT	4,500	4,500	21,630	19,130
104267-444000	SERVICE & MAINTENANCE CONTRACT	2,875	3,202	3,281	3,281
104267-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	12,100	-	-	-
104267-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	-	7,584	-
104267-456000	CAPITAL OUTLAY - <\$5,000	-	-	4,866	-
104267-469500	CONTRACTED SERVICES	2,920	4,500	5,146	4,346
TOTAL PUBLIC BUILDING-HEALTH DEPARTMENT		86,524	71,802	115,043	86,557
PUBLIC BUILDING-WINKLER'S CREEK FACILITY					
104268-421100	JANITORIAL SUPPLIES	600	1,500	1,525	1,525
104268-432100	TELEPHONE	2,000	2,500	2,800	2,800
104268-433100	UTILITIES-ELECTRICITY	4,000	4,100	4,500	4,500
104268-433300	UTILITIES-PROPANE GAS	2,000	2,000	1,500	1,500
104268-433400	UTILITIES-WATER	825	1,200	1,000	1,000
104268-435100	MAINTENANCE & REPAIR-BUILDING	1,500	850	1,000	750
104268-435102	MAINTENANCE & REPAIR-GROUNDS	-	100	300	100
104268-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,000	2,000	2,605	2,000
104268-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240
104268-445102	INSURANCE-FLOOD	2,100	2,100	2,100	2,100
104268-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	6,950	6,950	-	-
104268-456000	CAPITAL OUTLAY <\$5,000	-	800	-	-
TOTAL PUBLIC BUILDING-WINKLER'S CREEK FACILITY		22,215	24,340	17,570	16,515
PUBLIC BUILDING-LIBRARY					
104269-421100	JANITORIAL SUPPLIES	2,000	2,300	2,300	2,300
104269-433100	UTILITIES-ELECTRICITY	17,000	17,000	18,200	18,200
104269-433300	UTILITIES-PROPANE GAS	3,500	4,000	3,500	3,500
104269-433400	UTILITIES-WATER	1,375	1,500	1,500	1,500
104269-433900	UTILITIES-DUMPSTER PICK-UP	1,200	1,600	-	-
104269-435100	MAINTENANCE & REPAIR-BUILDING	4,660	1,500	1,800	1,500
104269-435101	MAINTENANCE & REPAIR-GROUNDS	8,605	2,750	9,923	500
104269-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,500	2,135	1,500
104269-444000	SERVICE & MAINTENANCE CONTRACT	4,080	4,252	4,770	4,770
104269-469500	CONTRACTED SERVICES	4,000	4,000	6,392	4,000
TOTAL PUBLIC BUILDING-LIBRARY		47,920	40,402	50,520	37,770

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
				FY 20-21	
PUBLIC BUILDING-RECORD STORAGE					
104271-432100	TELEPHONE	3,500	4,000	4,000	4,000
104271-433100	UTILITIES-ELECTRICITY	3,375	5,000	3,500	3,500
104271-435100	MAINTENANCE & REPAIR-BUILDING	2,250	250	250	250
104271-435101	MAINTENANCE & REPAIR-GROUNDS	200	200	200	200
104271-435200	MAINTENANCE & REPAIR-EQUIPMENT	525	525	6,025	6,025
104271-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240
104271-469500	CONTRACTED SERVICES	500	803	803	803
TOTAL PUBLIC BUILDING-RECORD STORAGE		10,590	11,018	15,018	15,018
PUBLIC BUILDING-WESTERN WATAUGA COMMUNITY CENTER					
104272-421100	JANITORIAL SUPPLIES	1,600	1,425	1,425	1,425
104272-433100	UTILITIES-ELECTRICITY	8,500	9,500	9,200	9,200
104272-433200	UTILITIES-FUEL OIL	2,000	2,500	-	-
104272-435100	MAINTENANCE & REPAIR-BUILDING	1,500	800	4,300	1,000
104272-435101	MAINTENANCE & REPAIR-GROUNDS	550	2,300	4,650	300
104272-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,200	1,780	1,730	1,480
104272-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240
104272-458000	CAPITAL OUTLAY - BUILDING	30,000	22,864	-	-
104272-469500	CONTRACTED SERVICES	4,500	5,523	5,523	5,523
TOTAL PUBLIC BUILDING-WESTERN WATAUGA COMM. CTR.		50,090	46,932	27,068	19,168
PUBLIC BUILDING-PARKING LOTS					
104273-421100	JANITORIAL SUPPLIES	200	300	300	300
104273-435101	MAINTENANCE & REPAIR-GROUNDS	1,500	3,500	5,500	5,500
104273-45800	CAPITAL OUTLAY BLDG IMPROVEMENTS	-	100,000	-	-
TOTAL PUBLIC BUILDING-PARKING LOTS		1,700	103,800	5,800	5,800
PUBLIC BUILDING-WEST ANNEX/AG BUILDING					
104274-421100	JANITORIAL SUPPLIES	2,900	2,100	2,150	2,000
104274-433100	UTILITIES-ELECTRICITY	10,800	14,000	13,500	13,500
104274-433300	UTILITIES-PROPANE GAS	1,150	1,500	1,200	1,200
104274-433400	UTILITIES-WATER	1,400	1,600	1,500	1,500
104274-435100	MAINTENANCE & REPAIR-BUILDING	6,520	6,000	61,173	2,000
104274-435101	MAINTENANCE & REPAIR-GROUNDS	9,350	402,600	32,500	500
104274-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,150	1,100	13,695	1,695
104274-444000	SERVICE & MAINTENANCE CONTRACT	240	240	240	240
104274-469500	CONTRACTED SERVICES	2,000	2,696	3,196	2,696
TOTAL PUBLIC BUILDING-WEST ANNEX/AG BUILDING		35,510	431,836	129,154	25,331

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED FY 20-21	RECOMMENDED
PUBLIC BUILDING-HUMAN SERVICES CENTER					
104275-421100	JANITORIAL SUPPLIES	9,315	6,150	6,150	6,150
104275-433100	UTILITIES-ELECTRICITY	50,200	53,000	54,000	54,000
104275-433400	UTILITIES-WATER	6,000	7,500	8,000	8,000
104275-435100	MAINTENANCE & REPAIR-BUILDING	10,655	3,000	966,768	3,000
104275-435101	MAINTENANCE & REPAIR-GROUNDS	1,236	5,000	26,292	26,292
104275-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,000	7,244	224,595	3,000
104275-444000	SERVICE & MAINTENANCE CONTRACT	7,200	7,440	7,456	7,456
104275-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	-	-	373,750	-
104275-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	780	-	-	-
104275-469500	CONTRACTED SERVICES	6,000	2,316	7,616	6,000
TOTAL PUBLIC BUILDING-HUMAN SERVICES CENTER		94,386	91,650	1,674,627	113,898
PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER					
104276-421100	JANITORIAL SUPPLIES	750	875	875	875
104276-433100	UTILITIES-ELECTRICITY	13,125	14,000	15,000	15,000
104276-435100	MAINTENANCE & REPAIR-BUILDING	1,890	1,200	173,257	1,200
104276-435200	MAINTENANCE & REPAIR-EQUIPMENT	2,100	1,575	31,575	1,575
104276-469500	CONTRACTED SERVICES	360	1,500	2,000	1,500
TOTAL PUBLIC BUILDING-APPALACHIAN ENTERPRISE CENTER		18,225	19,150	222,707	20,150
PUBLIC BUILDING-LAW ENFORCEMENT CENTER					
104277-421100	JANITORIAL SUPPLIES	2,900	2,900	2,925	2,925
104277-432100	TELEPHONE-DATA SERVICE	1,600	1,700	1,900	1,900
104277-433100	UTILITIES-ELECTRICITY	59,160	62,500	61,000	61,000
104277-433200	UTILITIES-FUEL OIL	840	1,000	1,000	1,000
104277-433300	UTILITIES-PROPANE GAS	9,035	9,500	8,500	8,500
104277-433400	UTILITIES-WATER	47,500	50,000	51,000	51,000
104277-435100	MAINTENANCE & REPAIR-BUILDING	9,140	5,500	15,000	9,500
104277-435101	MAINTENANCE & REPAIR-GROUNDS	4,065	6,300	500	500
104277-435200	MAINTENANCE & REPAIR-EQUIPMENT	42,220	39,605	25,880	16,880
104277-444000	SERVICE & MAINTENANCE CONTRACTS	6,370	4,085	4,100	4,100
104277-451000	CAPITAL OUTLAY - EQUIPMENT	24,453	-	-	-
104277-469500	CONTRACTED SERVICES	17,400	16,961	22,961	21,961
TOTAL PUBLIC BUILDING-LAW ENFORCEMENT CENTER		224,683	200,051	194,766	179,266
PUBLIC BUILDING-RECREATION ADMINISTRATION					
104280-421100	JANITORIAL SUPPLIES	220	-	-	-
104280-435100	MAINTENANCE & REPAIR-BUILDING	160	-	-	-
104280-435200	MAINTENANCE & REPAIR-EQUIPMENT	115	-	-	-
104280-444000	SERVICE & MAINTENANCE CONTRACTS	1,200	-	-	-
104280-469500	CONTRACTED SERVICES	-	-	-	-
TOTAL PUBLIC BUILDING-RECREATION ADMINISTRATION		1,695	-	-	-

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
PUBLIC BUILDING-AQUATICS CENTER					
104281-421100	JANITORIAL SUPPLIES	2,100	-	-	-
104281-433100	UTILITIES-ELECTRICITY	19,000	-	-	-
104281-433300	UTILITIES-NATURAL GAS	29,500	-	-	-
104281-433400	UTILITIES-WATER	11,700	-	-	-
104281-435100	MAINTENANCE & REPAIR-BUILDING	500	-	-	-
104281-435101	MAINTENANCE & REPAIR-GROUNDS	1,000	-	-	-
104281-435200	MAINTENANCE & REPAIR-EQUIPMENT	3,290	-	-	-
104281-449900	POOL PERMIT	600	-	-	-
104281-458000	CAPITAL OUTLAY - BUILDING	44,364	-	-	-
104281-469500	CONTRACTED SERVICES	2,970	-	-	-
TOTAL PUBLIC BUILDING-AQUATICS CENTER		115,024	-	-	-
PUBLIC BUILDING-OPTIMIST FACILITY					
104282-421100	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,000
104282-433101	UTILITIES-ELECTRICITY	1,500	1,500	2,300	2,300
104282-433300	UTILITIES-PROPANE GAS	2,000	2,200	1,800	1,800
104282-433401	UTILITIES-WATER	1,200	1,300	1,100	1,100
104282-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104282-435101	MAINTENANCE & REPAIR-GROUNDS	5,800	5,280	500	500
104282-435200	MAINTENANCE & REPAIR-EQUIPMENT	500	800	800	800
104282-441200	RENT-BUILDING	18,000	18,000	18,000	-
104282-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	16,057	-	-	-
104282-469500	CONTRACTED SERVICES	5,000	5,372	4,713	4,713
TOTAL PUBLIC BUILDING-OPTIMIST FACILITY		51,557	35,952	30,713	12,713
PUBLIC BUILDING-RECREATION FIELDS/PARKS					
104283-421100	JANITORIAL SUPPLIES	1,400	1,600	1,625	1,625
104283-433101	UTILITIES-ELECTRICITY-INDUSTRIAL FIELDS	3,925	5,000	4,000	4,000
104283-433103	UTILITIES-ELECTRICITY-COMPLEX	3,000	600	1,200	1,200
104283-433401	UTILITIES-WATER-INDUSTRIAL FIELDS	1,050	1,050	1,050	1,050
104283-435101	MAINTENANCE & REPAIR-INDUSTRIAL FIELDS	54,620	7,260	500	500
104283-435102	MAINTENANCE & REPAIR-PARKS	2,380	3,700	23,300	1,000
104283-435103	MAINTENANCE & REPAIR-COMPLEX FIELDS	3,510	1,002,000	2,000	2,000
104283-435104	MAINTENANCE & REPAIR-WATAUGA GORGE	4,450	3,648	2,000	2,000
104283-435200	MAINTENANCE AGREEMENTS	2,000	2,000	2,000	2,000
104283-457001	CAPITAL OUTLAY - MIDDLEFORK TRAIL GRANT	337,000	200,000	-	-
104283-457003	CAPITAL OUTLAY - GUY FORD GRANT	147,965	109,646	-	-
104283-457004	CAPITAL OUTLAY - IND FIELD DUGOUT	34,170	-	-	-
104283-457006	MIDDLEFORK GREENWAY	50,000	49,415	-	-
104283-458000	CAPITAL OUTLAY - BUILDING	69,075	-	15,000	15,000
104283-469500	CONTRACTED SERVICES	37,635	38,479	19,181	19,181
TOTAL PUBLIC BUILDING-RECREATION FIELDS/PARKS		752,180	1,424,398	71,856	49,556

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM					
104284-421100	JANITORIAL SUPPLIES	500	500	500	500
104284-433101	UTILITIES-ELECTRICITY	4,000	4,800	4,200	4,200
104284-433300	UTILITIES-PROPANE GAS	2,100	2,500	2,000	2,000
104284-435101	MAINTENANCE & REPAIR-BUILDING	3,000	3,125	3,900	3,900
104284-435102	MAINTENANCE & REPAIR-GROUNDS	1,200	1,300	300	300
104284-435201	MAINTENANCE & REPAIR-EQUIPMENT	250	375	375	375
104284-469500	CONTRACTED SERVICES	6,000	6,351	6,351	6,351
TOTAL PUBLIC BUILDING-OLD COVE CREEK SCHOOL GYM		17,050	18,951	17,626	17,626
PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS					
104286-421100	JANITORIAL SUPPLIES	200	500	500	500
104286-433100	UTILITIES-ELECTRICITY	1,500	2,000	2,000	2,000
104286-435101	MAINTENANCE & REPAIR-GROUNDS	20,610	33,325	500	500
104286-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	34,170	150,000	-	-
104286-469500	CONTRACTED SERVICES	7,500	10,195	10,195	10,195
TOTAL PUBLIC BUILDING-ANNE MARIE DRIVE FIELDS		63,980	196,020	13,195	13,195
PUBLIC BUILDING-BROOKSHIRE PARK					
104285-421100	JANITORIAL SUPPLIES	1,000	1,000	1,325	1,325
104285-433100	UTILITIES - ELECTRICITY	3,800	4,800	3,500	3,500
104285-433400	UTILITIES - WATER	1,100	1,550	1,100	1,100
104285-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104285-435101	MAINTENANCE & REPAIR-GROUNDS	1,300	3,000	55,500	500
104285-435200	MAINTENANCE & REPAIR-EQUIPMENT	300	400	600	600
104285-445102	INSURANCE - FLOOD	1,200	1,300	1,300	1,300
104285-457001	CAPITAL OUTLAY - LAND IMPROVEMENTS	20,000	-	-	-
104285-469500	CONTRACTED SERVICES	7,000	7,207	7,207	7,207
TOTAL PUBLIC BUILDING-BROOKSHIRE PARK		36,200	19,757	71,032	16,032
PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX					
104287-421100	JANITORIAL SUPPLIES	1,300	1,300	1,325	1,325
104287-433100	UTILITIES-ELECTRICITY	3,200	3,400	3,400	3,400
104287-433400	UTILITIES-WATER	1,200	1,200	1,000	1,000
104287-435100	MAINTENANCE & REPAIR-BUILDING	500	500	500	500
104287-435101	MAINTENANCE & REPAIR-GROUNDS	500	500	200	200
104287-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,000	1,200	1,100	1,100
104287-469500	CONTRACTED SERVICES	5,500	3,786	3,127	3,127
TOTAL PUBLIC BUILDING-BROOKSHIRE SOCCER COMPLEX		13,200	11,886	10,652	10,652

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
PUBLIC BUILDING-ROCKY KNOB PARK					
104288-421100	JANITORIAL SUPPLIES	500	500	725	725
104288-433100	UTILITIES - ELECTRICITY	661	2,000	1,000	1,000
104288-433400	UTILITIES - WATER	1,000	1,000	1,000	1,000
104288-435100	MAINTENANCE & REPAIR-BUILDINGS	500	500	500	500
104288-435101	MAINTENANCE & REPAIR-GROUNDS	-	500	500	500
104288-435200	MAINTENANCE & REPAIR-EQUIPMENT	250	500	920	920
104288-451000	CAPITAL OUTLAY - EQUIPMENT	-	72,408	-	-
104288-469500	CONTRACTED SERVICES	12,339	15,014	9,000	9,000
TOTAL PUBLIC BUILDING-ROCKY KNOB PARK		15,250	92,422	13,645	13,645
PUBLIC BUILDING-RECREATION CENTER					
104289-421100	JANITORIAL SUPPLIES	-	11,558	18,500	18,500
104289-432100	TELEPHONE SERVICE	-	-	12,000	12,000
104289-433100	UTILITIES-ELECTRICITY	-	63,333	190,000	190,000
104289-433300	UTILITIES-PROPANE GAS	-	16,667	50,000	50,000
104289-433400	UTILITIES-WATER	-	13,333	40,000	40,000
104289-435100	MAINTENANCE & REPAIR-BUILDING	-	1,967	5,300	5,300
104289-435101	MAINTENANCE & REPAIR-GROUNDS	-	1,583	4,750	4,750
104289-435200	MAINTENANCE & REPAIR-EQUIPMENT	-	3,675	3,675	3,675
104289-444000	SERVICE & MAINTENANCE CONTRACTS	-	28,315	28,315	28,315
104289-449900	MISCELLANEOUS EXPENSE	-	600	600	600
104289-455000	CAPITAL OUTLAY - OTHER EQUIPMENT	-	22,430	-	-
104289-456000	CAPITAL OUTLAY <\$5,000	-	31,914	-	-
104289-458000	CAPITAL OUTLAY - BUILDING IMPROVEMENTS	-	75,000	-	-
104289-458003	CAPITAL OUTLAY - GROUNDS	33,100	26,410	-	-
104289-469500	CONTRACTED SERVICES	-	5,657	21,200	21,200
TOTAL PUBLIC BUILDING-RECREATION CENTER		33,100	302,442	374,340	374,340
PUBLIC BUILDING-STERLING CREEK PARK					
104290-421100	JANITORIAL SUPPLIES	-	2,000	350	350
104290-435101	MAINTENANCE & REPAIR-GROUNDS	-	1,650	500	500
104290-469500	CONTRACTED SERVICES	-	750	-	-
TOTAL PUBLIC BUILDING-STERLING CREEK PARK		-	4,400	850	850
PUBLIC BUILDING-GUY FORD ROAD RIVER ACCESS					
104291-421100	JANITORIAL SUPPLIES	-	2,000	350	350
104291-435101	MAINTENANCE & REPAIR-GROUNDS	-	1,650	500	500
104291-469500	CONTRACTED SERVICES	-	750	-	-
TOTAL PUBLIC BUILDING-STERLING CREEK PARK		-	4,400	850	850

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED	APPROVED	REQUESTED RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21
SHERIFF'S OFFICE				
104310-412100	SALARIES-REGULAR	2,382,185	2,455,981	2,517,167 2,464,432
104310-412101	SALARIES - SRO CALDWELL & SCHOOL	-	85,647	88,123 88,123
104310-412800	UNIFORM ALLOWANCE	4,400	4,400	5,500 5,500
104310-412801	CELLPHONE ALLOWANCE	9,120	8,640	9,968 9,968
104310-412900	DOG TRAINING ALLOWANCE	12,375	12,850	14,523 14,523
104310-413000	SHERIFF'S SUPPLEMENTAL PENSION	6,000	6,000	5,000 5,000
104310-413100	SEPARATION ALLOWANCE	37,300	44,000	45,000 45,000
104310-413300	SUPPLEMENTAL RETIREMENT	107,330	119,000	130,264 127,628
104310-418100	SOCIAL SECURITY EXPENSE	197,950	208,299	205,041 201,007
104310-418200	LOCAL GOV'T RETIREMENT EXPENSE	197,895	246,538	283,977 278,228
104310-418300	HEALTH INSURANCE EXPENSE	490,000	598,000	689,000 689,000
104310-418600	WORKER'S COMPENSATION	84,185	101,665	100,000 100,000
104310-418900	OTHER FRINGE-401K	8,310	8,645	7,771 7,771
104310-418901	OTHER FRINGE-457	17,640	18,720	19,080 19,080
104310-421200	UNIFORMS	20,000	24,399	30,000 25,000
104310-423800	DRUG PURCHASES	-	-	- -
104310-425100	MOTOR FUELS & LUBRICANTS	110,000	118,933	130,000 100,000
104310-425200	TIRES	17,000	18,000	33,000 20,000
104310-429000	OFFICE/OTHER SUPPLIES	20,300	14,500	20,000 16,000
104310-429001	OFFICE/OTHER SUPPLIES ADMIN	2,900	3,500	8,000 3,000
104310-429002	DRUG DOG EXPENSES	7,400	5,000	13,400 8,000
104310-429201	PROGRAM SUPPLIES-DARE	5,000	5,000	6,000 5,000
104310-431100	TRAVEL-MILEAGE	200	200	500 200
104310-431200	TRAVEL-SUBSISTENCE	3,000	4,000	6,000 4,000
104310-432100	TELEPHONE SERVICE	14,000	17,000	44,000 20,000
104310-432500	POSTAGE	4,200	4,200	4,000 4,000
104310-434100	PRINTING	1,000	500	500 100
104310-435200	MAINTENANCE & REPAIR-EQUIPMENT	1,500	1,000	1,400 1,400
104310-435300	MAINTENANCE & REPAIR-VEHICLES	40,000	45,000	55,000 40,000
104310-437000	ADVERTISING	-	300	500 100
104310-439500	EMPLOYEE TRAINING	3,000	5,500	7,600 3,000
104310-439501	AMMUNITION & GUN EXPENSES	10,000	10,000	12,500 12,500
104310-439900	DRUG TESTING	250	250	700 450
104310-439901	CONCEALED WEAPON CARRY PERMITS	31,000	30,000	30,000 30,000
104310-444000	SERVICE & MAINTENANCE CONTRACT	19,505	25,000	28,000 27,810
104310-445300	INSURANCE-FIDELITY BOND	125	125	125 125
104310-447000	SEPARATION ALLOWANCE FUND	95,000	95,000	95,000 95,000
104310-449100	DUES & SUBSCRIPTIONS	1,500	1,500	1,500 1,000
104310-449900	MISCELLANEOUS EXPENSE	250	250	1,000 250
104310-449901	NC GCC GRANT FOR RIFLES	-	-	- -
104310-449903	TACTICAL TEAM EXPENSE/SWAT	4,900	17,202	15,000 5,000
104310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	-	74,947	71,000 40,250
104310-454000	CAPITAL OUTLAY - VEHICLES	238,900	369,979	340,700 335,558
104310-456000	CAPITAL OUTLAY - <\$5,000	-	-	15,000 2,495
104310-469500	CONTRACTED SERVICES-LEGAL	8,700	6,500	19,000 6,000
104310-499100	SRO CONTINGENCY	100,000	-	- -
TOTAL SHERIFF'S OFFICE		4,314,320	4,816,170	5,109,839 4,861,498

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
				FY 20-21	
DETENTION CENTER					
104320-412100	SALARIES-REGULAR	1,127,410	1,106,917	1,135,512	1,101,322
104320-412801	CELL PHONE ALLOWANCE	480	480	480	480
104320-418100	SOCIAL SECURITY EXPENSE	90,195	88,553	86,867	84,251
104320-418200	LOCAL GOV'T RETIREMENT EXPENSE	90,195	99,069	116,390	112,866
104320-418300	HEALTH INSURANCE EXPENSE	270,000	310,500	364,000	351,000
104320-418600	WORKER'S COMPENSATION	40,590	49,811	45,000	45,000
104320-418900	OTHER FRINGE-401K	56,370	55,346	56,776	55,066
104320-418901	OTHER FRINGE-457	9,720	9,720	9,720	9,720
104320-421100	JANITORIAL SUPPLIES	13,166	13,500	15,000	11,500
104320-421200	UNIFORMS	6,000	7,000	8,500	6,000
104320-422000	FOOD & PROVISIONS FOR INMATES	340,000	350,000	360,000	360,000
104320-423800	PRESCRIPTION DRUG PURCHASES	16,000	16,000	17,000	17,000
104320-429000	OTHER SUPPLIES	20,000	20,500	22,000	20,000
104320-431200	TRAVEL-SUBSISTENCE	1,000	500	500	250
104320-433100	TRAVEL-MILEAGE	834	1,000	1,200	1,000
104320-435200	MAINTENANCE & REPAIR-EQUIPMENT	13,000	13,000	15,000	15,000
104320-437000	ADVERTISING	-	500	500	250
104320-439500	EMPLOYEE TRAINING	500	500	1,000	750
104320-439900	DRUG TESTING	250	250	250	250
104320-445400	CATASTROPHIC INSURANCE FOR INMATES	35,000	45,000	45,000	45,000
104320-449900	MISCELLANEOUS EXPENSE	250	250	2,000	250
104320-449902	BLOOD TESTS FOR INMATES	100	100	100	100
104320-451000	CAPITAL OUTLAY - FURNITURE AND EQUIP	-	8,000	-	-
104320-469102	PROFESSIONAL SERVICES-MEDICAL	150,000	150,000	150,000	150,000
104320-469500	CONTRACTED SERVICES	10,000	10,000	10,000	10,000
TOTAL DETENTION CENTER		2,291,060	2,356,496	2,462,795	2,397,055

EMERGENCY SERVICES					
104311-412100	SALARIES-REGULAR	582,575	609,727	593,955	593,955
104311-412101	SALARIES-NONREGULAR	-	9,550	24,000	24,000
104311-412801	CELL PHONE ALLOWANCE	960	480	-	-
104311-418100	SOCIAL SECURITY EXPENSE	46,610	48,778	47,274	47,274
104311-418200	LOCAL GOV'T RETIREMENT EXPENSE	46,005	54,571	60,880	60,880
104311-418300	HEALTH INSURANCE EXPENSE	130,000	161,000	182,000	182,000
104311-418600	WORKER'S COMPENSATION	2,040	2,104	2,000	2,000
104311-418900	OTHER FRINGE-401K	28,755	30,486	29,698	29,698
104311-418901	OTHER FRINGE-457	4,680	5,040	5,040	5,040
104311-421200	UNIFORMS	500	1,000	2,000	1,500
104311-425100	MOTOR FUELS	1,000	1,400	1,800	1,800
104311-429000	OTHER SUPPLIES	1,000	1,000	1,000	1,000
104311-429002	DCI LICENSES/FEES	1,200	1,500	1,200	1,200
104311-431100	TRAVEL-MILEAGE	-	200	200	200
104311-431200	TRAVEL-SUBSISTENCE	250	250	1,000	1,000
104311-432100	TELEPHONE SERVICE	16,000	16,000	24,480	24,480
104311-435200	MAINTENANCE & REPAIR-EQUIPMENT	14,359	23,120	30,000	30,000
104311-435300	MAINTENANCE & REPAIR-VEHICLES	1,500	1,380	1,500	500
104311-437000	ADVERTISING	500	500	500	500
104311-439500	EMPLOYEE TRAINING	-	500	500	500
104311-439900	DRUG TESTING	100	120	120	120
104311-449100	DUES & SUBSCRIPTIONS	150	1,000	1,000	1,000
104311-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	5,000	100,000	112,500	112,500
104311-451008	CAPITAL OUTLAY - TOWERS	25,498	-	100,000	100,000
TOTAL EMERGENCY SERVICES		908,682	1,069,706	1,222,647	1,221,147

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
EMERGENCY MANAGEMENT					
104330-412100	SALARIES-REGULAR	197,680	186,374	204,547	192,210
104330-412101	SALARIES-ON CALL	5,570	5,570	5,570	5,570
104330-412801	CELLPHONE ALLOWANCE	1,440	960	-	-
104330-418100	SOCIAL SECURITY EXPENSE	16,260	15,356	16,074	15,130
104330-418200	LOCAL GOV'T RETIREMENT EXPENSE	16,260	17,179	21,537	20,272
104330-418300	HEALTH INSURANCE EXPENSE	40,000	46,000	52,000	52,000
104330-418600	WORKER'S COMPENSATION	4,470	4,319	4,200	4,200
104330-418900	OTHER FRINGE-401K	10,165	9,597	10,506	9,889
104330-418901	OTHER FRINGE-457	1,440	1,440	1,440	1,440
104330-421200	UNIFORMS	1,515	1,500	1,800	1,500
104330-425100	MOTOR FUELS & LUBRICANTS	7,000	9,000	9,000	7,000
104330-425200	TIRES	1,720	4,200	3,400	3,400
104330-426000	OFFICE SUPPLIES	1,000	1,000	1,800	1,000
104330-429000	OTHER SUPPLIES	1,000	2,000	3,000	2,000
104330-429001	OTHER SUPPLIES-FIRE PREVENTION	200	-	5,000	-
104330-431200	TRAVEL-SUBSISTENCE	2,100	2,100	3,000	2,100
104330-432100	TELEPHONE SERVICE	700	700	1,660	1,460
104330-432500	POSTAGE	500	300	500	300
104330-433100	UTILITIES-ELECTRICITY	500	500	500	500
104330-433300	UTILITIES-PROPANE GAS	500	500	500	500
104330-435200	MAINTENANCE & REPAIR-EQUIPMENT	20,010	10,000	12,000	10,000
104330-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	2,000	4,000	2,200
104330-437000	ADVERTISING	240	240	240	240
104330-439500	EMPLOYEE TRAINING	875	1,000	3,200	3,200
104330-441100	RENT - LAND	3,245	3,097	10,090	3,090
104330-442200	SOFTWARE LICENSE-CODE RED	9,500	7,000	7,000	7,000
104330-449100	DUES & SUBSCRIPTIONS	955	1,200	745	715
104330-449900	MISCELLANEOUS EXPENSE	3,700	12,200	3,000	1,000
104330-449901	HOMELAND SECURITY GRANT	1,000	-	35,000	35,000
104330-451000	CAPITAL OUTLAY-EQUIPMENT	-	2,826	33,000	28,000
104330-454000	CAPITAL OUTLAY-VEHICLES	96,155	33,000	-	-
104330-469100	PROFESSIONAL SERV - FIRE DEPT REPORTS	7,700	8,400	11,000	11,000
104330-469901	FOSCOE	208,000	199,500	167,053	167,053
104330-469903	FALL CREEK	3,800	3,500	2,822	2,822
104330-469904	BEAVER DAM	43,000	40,000	32,800	32,800
104330-469905	BOONE	355,000	345,000	286,813	286,813
104330-469906	ZIONVILLE	47,000	44,500	36,996	36,996
104330-469907	COVE CREEK	96,000	94,500	76,661	76,661
104330-469908	STEWART SIMMONS	81,000	81,000	69,796	69,796
104330-469910	MEAT CAMP	86,000	80,000	67,126	67,126
104330-469911	TODD	26,000	23,500	19,451	19,451
104330-469912	BLOWING ROCK	184,500	179,500	149,509	149,509
104330-469913	SHAWNEEHAW	43,500	38,000	32,419	32,419
104330-469919	CRESTON	8,400	7,500	5,721	5,721
104330-469924	DEEP GAP	78,000	73,000	60,643	60,643
104330-469998	BEECH MTN.	21,500	19,500	14,493	14,493
104330-469999	SEVEN DEVILS	12,000	12,000	9,154	9,154
TOTAL EMERGENCY MANAGEMENT		1,749,100	1,630,558	1,496,766	1,453,373

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED RECOMMENDED FY 20-21
PLANNING & INSPECTIONS				
104350-412100	SALARIES-REGULAR	457,495	454,388	444,728 435,733
104350-412801	CELLPHONE ALLOWANCE	1,920	1,920	1,920 1,920
104350-418100	SOCIAL SECURITY EXPENSE	36,600	36,351	34,022 33,334
104350-418200	LOCAL GOV'T RETIREMENT EXPENSE	36,600	40,668	45,585 44,663
104350-418300	HEALTH INSURANCE EXPENSE	80,000	92,000	104,000 104,000
104350-418600	WORKER'S COMPENSATION	8,330	8,700	8,500 8,500
104350-418900	OTHER FRINGE-401K	22,875	22,719	22,236 21,787
104350-418901	OTHER FRINGE-457	2,880	2,880	2,880 2,880
104350-425100	MOTOR FUELS & LUBRICANTS	4,500	5,000	5,000 5,000
104350-425200	TIRES	1,680	1,300	1,300 1,300
104350-426000	OFFICE SUPPLIES	2,800	3,000	3,500 3,000
104350-431200	TRAVEL-SUBSISTENCE	550	1,300	2,500 1,500
104350-432500	POSTAGE	1,500	1,000	1,500 1,500
104350-435300	MAINTENANCE & REPAIR-VEHICLES	1,120	1,500	1,500 1,500
104350-437000	ADVERTISING	300	500	600 600
104350-439500	EMPLOYEE TRAINING	3,350	2,600	4,000 4,000
104350-449100	DUES & SUBSCRIPTIONS	2,000	2,000	2,000 2,000
104350-449900	MISCELLANEOUS EXPENSE	3,000	1,800	900 900
TOTAL PLANNING & INSPECTIONS		667,500	679,626	686,671 674,117
EMERGENCY MEDICAL SERVICES				
104370-432100	TELEPHONE SERVICE	2,000	2,000	1,000 1,000
104370-433100	UTILITIES-ELECTRICITY	2,000	2,000	2,000 2,000
104370-469100	PROFESSIONAL SERVICES-AUDIT	700	700	1,000 1,000
104370-469102	PROF.SERVICES-MEDICAL EXAMINERS	35,000	35,000	35,000 35,000
104370-469300	FORESTRY	50,510	52,217	52,323 52,323
104370-469500	CONTRACTED SERV-MEDICAL DIRECTOR	24,000	24,000	24,000 24,000
104370-469501	CONTRACTED SERV-WATAUGA MEDICS	1,230,000	1,250,110	1,577,079 1,577,079
104370-469502	CONTRACTED SERV-AVERY COUNTY	73,500	75,044	73,326 73,326
104370-469503	CONTRACTED SERV-WAT. RESCUE SQUAD	70,000	70,000	70,000 70,000
104370-469504	CONTRACTED SERV-BLOWING ROCK RESCUE	32,000	32,000	- -
TOTAL EMERGENCY MEDICAL SERVICES		1,519,710	1,543,071	1,835,728 1,835,728
ANIMAL CARE & CONTROL				
104380-412100	SALARIES-REGULAR	79,235	81,075	80,909 80,909
104380-412101	SALARIES-ON CALL	5,570	6,550	6,550 6,550
104380-412801	CELLPHONE ALLOWANCE	960	1,129	960 960
104380-418100	SOCIAL SECURITY EXPENSE	6,785	7,010	6,691 6,691
104380-418200	LOCAL GOV'T RETIREMENT EXPENSE	6,785	7,843	8,965 8,965
104380-418300	HEALTH INSURANCE EXPENSE	20,000	23,000	26,000 26,000
104380-418600	WORKER'S COMPENSATION	1,190	1,297	1,295 1,295
104380-418900	OTHER FRINGE-401K	3,565	4,054	4,045 4,045
104380-418901	OTHER FRINGE-457	720	720	720 720
104380-421200	UNIFORMS	1,000	965	1,000 850
104380-425100	MOTOR FUELS & LUBRICANTS	5,000	4,335	4,800 4,500
104380-425200	TIRES	1,250	715	1,250 800
104380-426000	OFFICE SUPPLIES	350	265	265 265
104380-429000	OTHER SUPPLIES	1,200	1,015	1,000 1,000
104380-431100	TRAVEL - MILEAGE	-	-	100 -
104380-432100	TRAVEL - SUBSISTENCE	-	500	500 500
104380-432100	TELEPHONE SERVICE	500	425	425 425
104380-432500	POSTAGE	350	325	325 325
104380-434100	PRINTING	-	30	200 -
104380-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,100	1,000 1,000
104380-437000	ADVERTISING	-	20	100 100
104380-439500	EMPLOYEE TRAINING	500	500	1,050 500
104380-449900	MISCELLANEOUS EXPENSE	100	100	100 -
104380-449902	SPAY/NEUTER GRANT	-	281	300 300
TOTAL ANIMAL CARE & CONTROL		136,060	143,254	148,550 146,700

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED RECOMMENDED FY 20-21
TRANSPORTATION				
104500-469300	GENERAL APPROPRIATION-APPALCART	67,495	67,495	67,495
104500-469843	RURAL GENERAL PUBLIC-APPALCART	82,611	97,481	-
104500-469844	EMPLOYMENT TRANSPORTATION	13,551	15,562	-
104500-469846	ELDERLY & DISABLED TRANSPORTATION	61,135	71,416	-
TOTAL TRANSPORTATION		224,792	251,954	67,495
ECONOMIC DEVELOPMENT				
104920-449900	CLEANING SERVICES	11,000	11,752	13,417
104920-449902	AEC OFFICE EXPENSES	10,000	18,000	18,000
104920-463000	GENERAL APPROPRIATION	229,139	121,813	60,000
TOTAL ECONOMIC DEVELOPMENT		250,139	151,565	91,417
COOPERATIVE EXTENSION				
104950-412100	SALARIES-REGULAR	174,065	193,365	193,308
104950-418100	SOCIAL SECURITY EXPENSE	13,925	14,792	14,788
104950-418200	STATE RETIREMENT CONTRIBUTION	25,830	37,065	38,520
104950-418300	HEALTH INSURANCE EXPENSE	24,135	21,912	22,278
104950-418500	UNEMPLOYMENT COMPENSATION	175	193	193
104950-418600	WORKER'S COMPENSATION	125	129	129
104950-429000	OTHER SUPPLIES	9,600	9,700	9,700
104950-433100	TRAVEL - MILEAGE	-	2,000	2,000
104950-432100	TELEPHONE SERVICE	1,200	1,200	1,200
104950-432500	POSTAGE	200	200	200
104950-449100	DUES & SUBSCRIPTIONS	1,665	1,665	1,665
104950-449900	MISCELLANEOUS EXPENSE	3,360	3,360	3,360
TOTAL COOPERATIVE EXTENSION		254,280	285,581	287,341
SOIL AND WATER CONSERVATION				
104960-412100	SALARIES-REGULAR	76,780	77,638	76,482
104960-412801	CELLPHONE ALLOWANCE	480	480	480
104960-418100	SOCIAL SECURITY EXPENSE	6,145	6,211	5,851
104960-418200	LOCAL GOV'T RETIREMENT EXPENSE	6,145	6,949	7,839
104960-418300	HEALTH INSURANCE EXPENSE	20,000	23,000	26,000
104960-418600	WORKER'S COMPENSATION	1,155	1,165	1,147
104960-418900	OTHER FRINGE-401K	3,840	3,882	3,824
104960-418901	OTHER FRINGE-457	720	720	720
104960-425100	MOTOR FUELS & LUBRICANTS	1,000	1,000	1,000
104960-426000	OFFICE SUPPLIES	500	500	500
104960-429000	OTHER SUPPLIES	3,300	3,300	3,300
104960-429001	TREE SALES/RAIN BARRELS	4,403	-	-
104960-429002	NO TILL DRILL EXPENSES	3,830	3,830	-
104960-431100	TRAVEL-MILEAGE	200	200	200
104960-431200	TRAVEL-SUBSISTENCE	1,200	1,500	1,500
104960-432100	TELEPHONE SERVICE	250	250	250
104960-432500	POSTAGE	100	100	100
104960-435200	MAINTENANCE & REPAIR-EQUIPMENT	200	200	200
104960-435300	MAINTENANCE & REPAIR-VEHICLES	200	200	200
104960-439500	EMPLOYEE TRAINING	900	900	900
104960-449901	FARM PRESERVATION	300	300	300
104960-449902	BILL EDMISTEN FUND	482	482	-
104960-449917	DWR GRANT	-	18,001	-
104960-469853	SPECIAL ALLOCATION	4,235	4,816	1,800
TOTAL SOIL AND WATER CONSERVATION		136,365	155,624	132,593

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
PUBLIC HEALTH					
105110-463000	ANNUAL APPROPRIATION	680,705	746,920	813,129	813,129
TOTAL PUBLIC HEALTH		680,705	746,920	813,129	813,129
MENTAL HEALTH					
105210-463000	ANNUAL APPROPRIATION	171,195	171,194	171,194	171,194
TOTAL MENTAL HEALTH		171,195	171,194	171,194	171,194
PROJECT ON AGING					
105550-412100	SALARIES-REGULAR	768,635	758,814	771,206	771,206
105550-412101	SALARIES-NON REGULAR	24,065	24,500	24,500	24,500
105550-418100	SOCIAL SECURITY EXPENSE	63,420	62,665	60,872	60,872
105550-418200	LOCAL GOV'T RETIREMENT EXPENSE	61,490	67,914	79,049	79,049
105550-418300	HEALTH INSURANCE EXPENSE	186,500	214,475	235,000	235,000
105550-418600	WORKER'S COMPENSATION	18,235	23,499	20,000	20,000
105550-418900	OTHER FRINGE-401K	38,435	37,941	38,560	38,560
105550-418901	OTHER FRINGE-457	6,660	6,660	6,660	6,660
105550-422000	FOOD AND PROVISIONS	95,000	97,000	100,000	100,000
105550-426000	OFFICE SUPPLIES	4,000	4,000	4,000	4,000
105550-429200	PROGRAM SUPPLIES	28,597	25,000	25,000	25,000
105550-431100	TRAVEL-MILEAGE	28,000	28,000	28,000	28,000
105550-431300	TRAVEL-CLIENT TRANSPORT	33,000	28,000	28,000	28,000
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	500	500	500	500
105550-439500	EMPLOYEE TRAINING	1,000	1,000	1,000	1,000
105550-449100	DUES & SUBSCRIPTIONS	400	400	400	400
105550-449900	SENIOR CENTER GRANT	14,257	14,098	-	-
105550-449901	SENIOR HEALTH INFORMATION PROGRAM	6,724	6,503	-	-
105550-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	-	8,421	-	-
105550-449902	EXXON GRANT	2,000	5,898	2,000	2,000
105550-469510	VOLUNTEER RECOGNITION	2,000	2,000	2,000	2,000
TOTAL PROJECT ON AGING		1,417,618	1,451,988	1,461,447	1,461,447
VETERAN SERVICES					
105820-412100	SALARIES-REGULAR	81,220	82,922	82,898	82,898
105820-418100	SOCIAL SECURITY EXPENSE	6,500	6,634	6,342	6,342
105820-418200	LOCAL GOV'T RETIREMENT EXPENSE	6,500	7,422	8,497	8,497
105820-418300	HEALTH INSURANCE EXPENSE	20,000	23,000	26,000	26,000
105820-418600	WORKER'S COMPENSATION	245	315	133	133
105820-418900	OTHER FRINGE-401K	4,065	4,146	4,145	4,145
105820-418901	OTHER FRINGE-457	720	720	720	720
105820-426000	OFFICE SUPPLIES	950	950	950	950
105820-431100	TRAVEL-MILEAGE	500	400	400	400
105820-431200	TRAVEL-SUBSISTENCE	1,025	1,025	1,025	1,025
105820-432500	POSTAGE	300	300	300	300
105820-439500	EMPLOYEE TRAINING	225	225	225	225
105820-449100	DUES & SUBSCRIPTIONS	260	360	360	360
TOTAL VETERAN SERVICES		122,510	128,419	131,995	131,995

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
SPECIAL APPROPRIATIONS					
105890-463102	APPALACHIAN THEATER	10,000	10,000	100,000	10,000
105890-463106	BLOWING ROCK PARKS & RECREATION	12,000	12,000	14,000	12,000
105890-463107	TOWN OF BLOWING ROCK SRO	-	-	64,700	-
105890-463127	CHILDREN'S COUNCIL	25,000	50,000	100,000	50,000
105890-469811	CHILDREN'S PLAYHOUSE	2,500	2,500	12,000	2,500
105890-463138	COMMUNITY CARE CLINIC	25,000	25,000	25,000	25,000
105890-463114	FOSCOE GRANDFATHER COMMUNITY CENTER	5,000	5,000	10,000	5,000
105890-463120	GREEN VALLEY COMMUNITY PARK	8,000	8,000	10,000	8,000
105890-463135	HOSPITALITY HOUSE	10,000	10,000	14,250	10,000
105890-463136	HOSPITALITY HOUSE - WeCAN	2,500	2,500	4,264	2,500
105890-463137	HUNGER COALITION	9,315	9,315	25,000	9,315
105890-469851	MEDIATION AND RESTORATIVE JUSTICE CTR	-	-	8,000	-
105890-463139	MOUNTAIN ALLIANCE	10,000	10,000	17,000	10,000
105890-463140	OASIS	10,000	10,000	10,000	10,000
105890-463110	SOUTHERN APP. HISTORICAL ASSOC.	22,000	22,000	25,000	22,000
105890-463119	VALLE CRUCIS COMMUNITY PARK	15,000	15,000	15,000	15,000
105890-463134	WAMY	2,500	2,500	10,000	2,500
105890-463104	WATAUGA COUNTY ARTS COUNCIL	8,800	8,800	12,000	8,800
105890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000
105890-469847	BLUE RIDGE CONSERVANCY	3,000	3,000	3,000	3,000
105890-469852	BLUE RIDGE WOMEN IN AGRICULTURE	-	-	3,000	-
TOTAL SPECIAL APPROPRIATIONS		213,615	238,615	515,214	238,615
OTHER OUTSIDE AGENCY APPROPRIATIONS					
105890-469848	BLUE RIDGE MEDIATION - ABC FUNDS	23,500	22,000	23,000	23,000
105890-463147	BLUE RIDGE MEDIATION CTR. - JCPC MATCH	1,615	2,950	6,924	6,924
105890-463146	BLUE RIDGE MEDIATION CTR. - JCPC	5,375	21,833	23,080	23,080
105890-463150	CROSSNORE SCHOOL - JCPC MATCH	-	2,648	3,213	3,213
105890-463149	CROSSNORE SCHOOL - JCPC	-	8,827	10,710	10,710
105890-463152	MOUNTAIN ALLIANCE - JCPC MATCH	2,400	2,350	3,724	3,724
105890-463151	MOUNTAIN ALLIANCE - JCPC	8,000	11,333	12,413	12,413
105890-463148	JCPC TASK FORCE	1,500	1,000	1,000	1,000
105890-463142	PROJECT CHALLENGE - JCPC	46,390	45,542	47,390	47,390
105890-463143	PROJECT CHALLENGE - JCPC MATCH	13,920	13,063	14,217	14,217
105890-463124	WATAUGA COUNTY HUMANE SOCIETY	83,865	85,036	86,822	86,822
105890-463144	WYN - JCPC	53,018	43,250	44,583	44,583
105890-463145	WYN - JCPC MATCH	15,907	12,975	13,375	13,375
TOTAL OTHER OUTSIDE AGENCY APPROPRIATIONS		255,490	272,807	290,451	290,451
PUBLIC SCHOOLS					
105911-463000	ANNUAL APPROPRIATION	13,460,290	13,664,099	14,662,847	13,864,099
105911-463001	CURRENT CAPITAL OUTLAY	450,000	450,000	450,000	450,000
105911-469801	ED GRANT NATL. FOREST RECEIPTS	575	575	575	575
105911-499100	COLA CONTINGENCY	96,590	200,000	-	-
109800-498021	CAPITAL PROJECTS SET ASIDE	2,000,000	4,700,000	4,700,000	500,000
105911-4700XX	LOTTERY/ADM PROJECTS	1,565,503	643,194	300,000	300,000
TOTAL PUBLIC SCHOOLS		17,572,958	19,657,868	20,113,422	15,114,674
CALDWELL COMMUNITY COLLEGE & TECHNICAL INSTITUTE					
105921-463000	ANNUAL APPROPRIATION	900,250	950,279	969,923	950,279
105921-463001	CURRENT CAPITAL OUTLAY	50,000	50,000	50,000	50,000
105921-459001	SCHOOL CAPITAL OUTLAY - LONG TERM	302,075	-	-	-
TOTAL CALDWELL COMM COLLEGE & TECHNICAL INSTITUTE		1,252,325	1,000,279	1,019,923	1,000,279

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
				FY 20-21	
LIBRARY					
106110-469300	GENERAL APPROPRIATION	604,760	652,360	729,240	652,360
TOTAL LIBRARY		604,760	652,360	729,240	652,360

RECREATION-ADMINISTRATION

106120-412100	SALARIES-REGULAR	175,860	178,855	178,755	178,755
106120-412600	SALARIES - PART TIME	-	34,793	160,350	160,350
106120-412801	CELLPHONE ALLOWANCE	480	480	480	480
106120-418100	SOCIAL SECURITY EXPENSE	14,070	17,695	25,942	25,942
106120-418200	LOCAL GOV'T RETIREMENT EXPENSE	14,070	16,034	18,305	18,305
106120-418300	HEALTH INSURANCE EXPENSE	30,000	34,500	39,000	39,000
106120-418600	WORKER'S COMPENSATION	2,285	3,010	3,000	3,000
106120-418900	OTHER FRINGE-401K	8,795	8,943	8,938	8,938
106120-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
106120-421200	UNIFORMS	-	450	792	792
106120-425100	MOTOR FUELS & LUBRICANTS	1,800	1,800	1,800	1,800
106120-425200	TIRES	740	740	500	500
106120-426000	OFFICE SUPPLIES	7,000	8,850	8,700	8,700
106120-429000	OTHER SUPPLIES	6,000	7,447	7,488	7,488
106120-431200	TRAVEL - SUBSISTENCE	-	1,000	1,000	1,000
106120-432100	TELEPHONE SERVICE	2,150	2,150	12,000	12,000
106120-432500	POSTAGE	1,100	1,200	925	925
106120-434100	PRINTING	-	2,000	1,000	1,000
106120-435300	MAINTENANCE & REPAIR-VEHICLES	1,000	1,000	1,000	1,000
106120-437000	ADVERTISING	450	800	800	800
106120-439500	EMPLOYEE TRAINING	475	698	400	400
106120-443900	RENT-EQUIPMENT	880	4,213	880	880
106120-449100	DUES & SUBSCRIPTIONS	630	630	630	630
106120-449900	SENIOR GAMES	16,708	14,208	7,500	7,500
106120-449901	MEMBERSHIP BUDGET	-	8,333	5,000	5,000
106120-454000	CAPITAL OUTLAY-VEHICLES	22,100	-	-	-
TOTAL RECREATION ADMINISTRATION		307,673	350,909	486,265	486,265

AQUATICS

106121-412100	SALARIES-REGULAR	94,885	76,316	88,500	88,500
106121-412600	SALARIES-PART-TIME	73,780	42,145	190,256	190,256
106121-418100	SOCIAL SECURITY EXPENSE	13,495	9,477	21,325	21,325
106121-418200	LOCAL GOV'T RETIREMENT EXPENSE	7,590	6,830	9,062	9,062
106121-418300	HEALTH INSURANCE EXPENSE	20,000	19,000	26,000	26,000
106121-418600	WORKER'S COMPENSATION	4,220	3,132	8,000	8,000
106121-418900	OTHER FRINGE-401K	4,745	3,816	4,425	4,425
106121-418901	OTHER FRINGE-457	720	720	720	720
106121-421200	UNIFORMS	126	-	822	822
106121-429000	OTHER SUPPLIES	7,650	10,786	25,969	23,469
106121-432100	TELEPHONE SERVICE	650	-	-	-
106121-431200	TRAVEL - SUBSISTENCE	-	-	1,159	390
106121-439500	EMPLOYEE TRAINING	-	-	2,590	2,480
TOTAL AQUATICS		227,861	172,222	378,828	375,449

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED RECOMMENDED FY 20-21
ATHLETICS				
106125-412100	SALARIES-REGULAR	135,275	122,714	133,865 91,124
106125-412600	SALARIES-PART-TIME	25,000	26,000	61,160 50,360
106125-412601	SALARIES-OFFICIALS	65,000	70,000	90,287 85,000
106125-412801	CELLPHONE ALLOWANCE	1,440	1,440	1,440 1,440
106125-418100	SOCIAL SECURITY EXPENSE	18,025	18,435	21,826 17,326
106125-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,825	12,032	13,708 9,331
106125-418300	HEALTH INSURANCE EXPENSE	30,000	34,500	39,000 26,000
106125-418600	WORKER'S COMPENSATION	4,730	7,144	5,000 5,000
106125-418900	OTHER FRINGE-401K	6,765	6,722	6,693 4,556
106125-418901	OTHER FRINGE-457	1,080	1,080	1,080 1,080
106125-429000	OTHER SUPPLIES	50,000	51,274	62,270 57,270
106125-429801	OTHER SUPPLIES-OFFICIALS	2,000	2,500	3,780 2,500
106125-429802	OTHER SUPPLIES-LITTLE LEAGUE	6,000	6,000	6,800 6,000
106125-429803	OTHER SUPPLIES-TENNIS	1,500	1,500	995 500
106125-431200	TRAVEL-SUBSISTENCE	279	600	1,082 600
106125-432100	TELEPHONE SERVICE-CC GYM	430	430	430 430
106125-434100	PRINTING	500	725	550 550
106125-439500	EMPLOYEE TRAINING	150	150	2,175 1,000
106125-443900	RENT-EQUIPMENT	4,200	4,200	4,200 4,200
106125-449900	MISC-COACH CERTIFICATION TRAIN	2,000	2,000	1,500 1,500
106125-451000	CAPITAL OUTLAY-FURNITURE & EQUIPMENT	3,400	-	- -
106125-469508	CONTRACTED SERVICES-OFFICIALS	1,200	1,300	1,250 1,200
TOTAL ATHLETICS		369,799	370,746	459,091 366,967
ARTS-SPECIAL POPULATIONS				
106126-412100	SALARIES-REGULAR	61,885	63,059	63,151 63,151
106126-412600	SALARIES-PART-TIME	40,000	108,957	88,770 88,770
106126-412801	CELLPHONE ALLOWANCE	480	480	480 480
106126-418100	SOCIAL SECURITY EXPENSE	8,150	13,762	11,622 11,622
106126-418200	LOCAL GOV'T RETIREMENT EXPENSE	4,950	5,653	6,467 6,467
106126-418300	HEALTH INSURANCE EXPENSE	10,000	11,500	13,000 13,000
106126-418600	WORKER'S COMPENSATION	2,040	3,440	3,440 3,440
106126-418900	OTHER FRINGE-401K	3,095	3,153	3,158 3,158
106126-418901	OTHER FRINGE-457	360	360	360 360
106126-429000	OTHER SUPPLIES	3,460	7,934	5,922 5,922
106126-429805	OTHER SUPPLIES-SPECIAL POPS	840	840	840 840
106126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	800	800	1,000 1,000
106126-431100	TRAVEL-MILEAGE	250	250	250 250
106126-431101	TRAVEL-CONTRACTED	2,000	2,800	3,500 3,500
106126-431200	TRAVEL-SUBSISTENCE	-	-	665 390
106126-439500	EMPLOYEE TRAINING	650	475	575 575
106126-469509	CONTRACTED SERVICES-PROGRAMS	7,240	9,620	11,710 11,710
TOTAL ARTS-SPECIAL POPULATIONS		146,200	233,082	214,910 214,635
FUN IN THE SUN CAMP				
106128-412600	SALARIES-PART-TIME	57,500	39,080	57,460 47,860
106128-418100	SOCIAL SECURITY EXPENSE	4,600	3,126	4,597 3,661
106128-418600	WORKER'S COMPENSATION	2,300	1,563	2,298 1,914
106128-429000	OTHER SUPPLIES	2,500	2,500	3,000 2,907
106128-431100	TRAVEL-MILEAGE	250	250	250 250
106128-431101	TRAVEL-CONTRACTED	2,600	2,600	2,600 2,600
106128-439500	EMPLOYEE TRAINING	1,200	892	1,339 1,000
106128-469500	CONTRACTED SERVICES	6,199	4,680	6,370 6,160
TOTAL FUN IN THE SUN CAMP		77,149	54,691	77,914 66,352

GL ACCOUNT #	BOARD	BOARD	MANAGER		
	APPROVED	APPROVED	REQUESTED RECOMMENDED		
	FY 18-19	FY 19-20	FY 20-21		
TRANSFER TO OTHER FUNDS					
109800-498014	TRANSFER TO PUBLIC ASSISTANCE FUND	1,396,655	2,232,005	2,164,765	2,110,851
109800-498021	TRANSFER TO CAPITAL PROJECTS FUND	4,707,263	6,754,165	6,300,000	2,100,000
109800-498030	TRANSFER TO DEBT SERVICE	5,969,590	7,085,136	6,676,631	6,676,631
109800-498099	TRANSFER TO CAPITAL PROJECT	3,600,000	500,000	-	-
TOTAL TRANSFER TO OTHER FUNDS		15,673,508	16,571,306	15,141,396	10,887,482
TOTAL GENERAL FUND EXPENDITURES		59,844,924	82,109,409	62,123,246	53,805,962

GL ACCOUNT #	BOARD	BOARD	MANAGER	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 18-19	FY 19-20	FY 20-21	
PUBLIC ASSISTANCE FUND				
REVENUES				
PROGRAM REVENUES				
143300-343300	ADOPTION PROMOTION GRANT	(58,800)	-	-
143531-323000	ALLOCATIONS - FEDERAL & STATE	(2,773,975)	(2,638,876)	(2,760,444)
143541-323000	IV-E FOSTER CARE STANDARD & MAXIMUM	(405,653)	(572,439)	(386,249)
143541-323001	CHILD SUPPORT ENFORCEMENT INCENTIVES	(15,415)	(15,417)	(15,417)
143541-323002	CHILD SUPPORT APPLICATION FEES	(500)	(500)	(500)
143541-323003	CHILD SUPPORT SHARES/LEGAL FEES	(12,540)	(12,540)	(15,000)
143545-354515	DMA TRANSPORTATION	(10,000)	(10,000)	(10,000)
143547-323000	ADOPTION ASSISTANCE VENDOR PAYMENTS	(9,705)	(3,258)	(3,308)
143547-323001	STATE FOSTER CARE	(300,000)	(341,022)	(299,376)
143583-344080	YOUTH SERVICES-LINKS	(25,000)	(25,000)	(25,000)
TOTAL PROGRAM REVENUES		(3,611,588)	(3,619,052)	(3,515,294)
MISCELLANEOUS REVENUES				
143831-349114	INTEREST EARNED ON INVESTMENTS	(3,000)	(4,000)	(1,000)
143538-389000	HEALTH CHOICE APPLICATION FEES	(6,200)	(7,175)	(7,856)
143839-389001	CSE EXCESS CLIENT PAYMENTS	-	(100)	(75)
143839-35310x	DONATIONS	(11,900)	(10,500)	(10,500)
TOTAL MISCELLANEOUS REVENUES		(21,100)	(21,775)	(19,431)
TRANSFER FROM OTHER FUNDS				
143980-398010	TRANSFER FROM GENERAL FUND	(1,396,655)	(2,232,005)	(2,164,765)
TOTAL TRANSFER FROM OTHER FUNDS		(1,396,655)	(2,232,005)	(2,164,765)
FUND BALANCE APPROPRIATED				
143991-399100	FUND BALANCE APPROPRIATED	(559,948)	(28,563)	-
TOTAL FUND BALANCE APPROPRIATED		(559,948)	(28,563)	-
TOTAL PUBLIC ASSISTANCE FUND REVENUES		(5,589,291)	(5,901,395)	(5,699,490)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
		FY 20-21			
EXPENDITURES					
ADMINISTRATION					
145310-412100	SALARIES-REGULAR	2,039,705	2,070,028	2,101,280	2,062,709
145310-412101	SALARIES-ON CALL	5,570	5,570	5,737	5,737
145310-412600	SALARIES-PART-TIME	-	-	-	-
145310-418100	SOCIAL SECURITY EXPENSE	163,625	158,357	161,187	158,236
145310-418200	LOCAL GOV'T RETIREMENT EXPENSE	163,625	185,267	215,171	211,221
145310-418300	HEALTH INSURANCE EXPENSE	445,500	529,000	565,500	565,500
145310-418600	WORKER'S COMPENSATION	22,600	25,811	25,000	25,000
145310-418900	OTHER FRINGE-401K	102,265	103,501	105,064	103,135
145310-418901	OTHER FRINGE-457	16,020	16,560	16,920	16,560
145310-425100	MOTOR FUELS & LUBRICANTS	4,000	4,000	4,000	4,000
145310-425200	TIRES	-	750	1,000	1,000
145310-426000	OFFICE SUPPLIES	21,000	21,000	28,000	21,000
145310-431100	TRAVEL-MILEAGE	11,900	15,000	15,000	10,000
145310-431200	TRAVEL-SUBSISTENCE	4,500	4,500	5,100	5,100
145310-431300	CLIENT MEDICAL TRANSPORTATION	10,000	10,000	10,000	7,000
145310-432100	TELEPHONE SERVICE	14,000	15,000	16,000	16,000
145310-432500	POSTAGE	14,600	13,000	14,300	14,300
145310-435300	MAINTENANCE & REPAIR-VEHICLES	2,000	2,000	2,000	2,000
145310-437000	ADVERTISING	1,100	1,100	2,000	1,000
145310-439500	EMPLOYEE TRAINING	1,000	1,000	2,800	1,500
145310-439902	IN-HOME SERVICES	11,500	11,500	11,497	11,497
145310-442201	PC SOFTWARE & LICENSES	33,820	39,694	45,946	45,946
145310-443900	RENT-EQUIPMENT	1,000	1,500	1,500	1,500
145310-449100	DUES & SUBSCRIPTIONS	1,210	1,300	1,630	1,630
145310-449900	MISCELLANEOUS EXPENSE	4,550	4,550	5,490	5,490
145310-449902	FOSTER CHILDREN'S FUND	6,314	7,245	5,000	5,000
145310-449903	ADULT SERVICES FUND	3,542	3,327	500	500
145310-449904	CHILD PROTECTIVE SERVICES	5,595	6,881	5,000	5,000
145310-451000	CAPITAL OUTLAY - FURNITURE & EQUIPMENT	5,600	4,205	9,800	5,000
145310-454000	CAPITAL OUTLAY - VEHICLE	25,000	-	-	-
145310-456000	CAPITAL OUTLAY - <\$5,000	-	-	-	2,250
145310-467000	BOARD MEMBER FEES	1,000	1,000	1,500	1,200
145310-469101	PROFESSIONAL SERVICES - LEGAL	155,000	130,000	130,000	110,000
145310-469102	PROFESSIONAL SERVICES - ACCT RESEARCH	2,850	1,500	1,500	1,500
145310-469103	SUBSTANCE ABUSE TESTING	8,800	5,000	15,000	15,000
145310-469104	CSE CLIENT OVERPAYMENTS	1,200	-	-	-
145310-469105	ADULT PROTECTIVE SERVICE COURT FEES	2,000	2,000	2,000	2,000
145310-469106	CHILD PROTECTIVE SERVICES	6,000	6,000	6,000	6,000
145310-469107	PROFESSIONAL FEES - COMPLIANCE AUDIT	-	7,000	-	-
145310-469500	FOOD STAMP & EBT FEES	5,230	4,666	3,025	3,025
145310-469505	JUVENILE DETENTION	6,500	6,000	6,000	6,000
TOTAL ADMINISTRATION		3,329,721	3,424,812	3,547,447	3,459,536

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
		FY 20-21			
CHILD SUPPORT ENFORCEMENT					
145370-412100	SALARIES - REGULAR	125,115	127,926	127,897	127,897
145370-418100	SOCIAL SECURITY EXPENSE	10,010	10,234	9,784	9,784
145370-418200	LOCAL GOV'T RETIREMENT EXPENSE	10,010	11,449	13,109	13,109
145370-418300	HEALTH INSURANCE EXPENSE	30,000	34,500	39,000	39,000
145370-418600	WORKER'S COMPENSATION	400	496	425	425
145370-418900	OTHER FRINGE-401K	6,255	6,396	6,395	6,395
145370-418901	OTHER FRINGE-457	1,080	1,080	1,080	1,080
145370-449901	COURT FEES	10,000	6,500	6,500	6,500
145370-469101	PROFESSIONAL SERVICES - LEGAL	25,000	25,000	25,000	20,000
145370-469102	SHERIFF'S FEES	1,600	1,800	1,800	1,800
145370-469500	CONTRACTED SERVICES	630	1,100	1,100	1,100
TOTAL CHILD SUPPORT ENFORCEMENT		220,100	226,481	232,090	227,090
PROGRAM EXPENDITURES					
145410-438800	CRISIS INTERVENTION PAYMENTS	215,180	180,963	191,545	191,545
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	165,180	180,963	191,545	191,545
145410-440003	IV-E FOSTER CARE BOARD PAYMENTS	504,000	703,212	481,776	481,776
145410-440005	FAMILY REUNIFICATION	25,795	16,274	16,274	16,274
145410-440006	ADOPTION PROMOTION FUNDS	58,800	20,654	-	-
145410-440100	SPECIAL ASSISTANCE - AGED & DISABLED	220,845	215,192	200,649	200,649
145410-440200	SPECIAL ASSISTANCE - BLIND	3,760	4,150	4,000	4,000
145410-440300	ADOPTION ASSISTANCE IV-E	51,900	47,771	59,108	59,108
145410-440301	ADOPTION ASSISTANCE IV-B	73,310	77,379	54,804	54,804
145410-440500	UNDOCUMENTED CLIENTS	21,200	-	-	-
145410-440501	NON-MEDICAID ELIGIBILITY	-	25,000	25,000	25,000
145410-440800	STATE FOSTER CARE BOARD PAYMENTS	600,000	682,044	598,752	598,752
145410-440801	IV-E FOSTER CARE CLOTHING & OTHER	30,500	30,500	30,500	19,000
145410-440802	SPECIAL LINKS	25,000	25,000	25,000	25,000
145410-440803	ALLOCATED LINKS	3,000	-	-	-
TOTAL PROGRAM EXPENDITURES		2,039,470	2,250,102	1,919,953	1,908,453
TOTAL PUBLIC ASSISTANCE FUND EXPENDITURES		5,589,291	5,901,395	5,699,490	5,595,079

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER
		APPROVED	APPROVED		RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
CAPITAL PROJECT FUND					
REVENUES					
213980-398100	TRANSFER FROM GENERAL FUND	(5,224,303)	(6,754,165)	(6,300,000)	(2,100,000)
213991-399101	FUND BALANCE APPROPRIATION	(1,555,248)	(2,877,737)	(228,000)	(228,000)
TOTAL REVENUES		(6,779,551)	(9,631,902)	(6,528,000)	(2,328,000)
EXPENDITURES					
TRANSFER TO OTHER FUNDS					
219800-498010	TRANSFER TO GENERAL FUND	1,560,248	2,877,737	228,000	228,000
TOTAL TRANSFER TO OTHER FUNDS		1,560,248	2,877,737	228,000	228,000
FUTURE PROJECT FUNDING					
219930-441701	FACILITIES MAINTENANCE	208,990	1,000,000	1,000,000	1,000,000
219930-449210	ECONOMIC DEVELOPMENT COMMISSION	50,000	50,000	50,000	50,000
219930-459122	WATAUGA COUNTY SCHOOLS CIP	767,133	704,165	500,000	500,000
219930-459121	WATAUGA COUNTY SCHOOLS LONG TERM CIP	1,500,000	4,200,000	4,200,000	-
219930-459210	CALDWELL COMMUNITY COLLEGE	50,000	50,000	50,000	50,000
219930-461100	EMERGENCY COMMUNICATIONS	245,000	500,000	500,000	500,000
219930-461200	COMMUNITY RECREATION FACILITIES	2,398,180	250,000	-	-
219930-461205	RECREATION RENOVATION/UPGRADES	-	-	-	-
TOTAL FUTURE PROJECT FUNDING		5,219,303	6,754,165	6,300,000	2,100,000
TOTAL EXPENDITURES		6,779,551	9,631,902	6,528,000	2,328,000

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER
		APPROVED	APPROVED		RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	

FEDERAL EQUITABLE SHARING FUND

REVENUES					
223317-343109	FEDERAL EQUITABLE SHARING FUNDS	-	-	(7,000)	(7,000)
223991-399101	FUND BALANCE APPROPRIATION	(3,320)	(8,700)	-	-
TOTAL REVENUES		(3,320)	(8,700)	(7,000)	(7,000)

EXPENDITURES					
224310-431200	TRAVEL-SUBSISTENCE	-	-	1,500	1,500
224310-439500	EMPLOYEE TRAINING	-	2,000	2,000	2,000
224310-444000	SERVICE & MAINTENANCE	3,320	3,500	3,500	3,500
224310-451000	CAPITAL OUTLAY - EQUIPMENT	-	3,200	-	-
TOTAL EXPENDITURES		3,320	8,700	7,000	7,000

STATE SUBSTANCE ABUSE TAX FUND

REVENUES					
233317-343109	STATE RESTRICTED REVENUE	(32,000)	(25,000)	(41,650)	(36,650)
233317-349100	INTEREST EARNED	-	(100)	(100)	(100)
233991-399101	FUND BALANCE APPROPRIATION	(14,500)	(9,350)	-	-
TOTAL REVENUES		(46,500)	(34,450)	(41,750)	(36,750)

EXPENDITURES					
234310-412801	CELLPHONE ALLOWANCE	5,250	5,250	5,250	5,250
234310-423800	UNDERCOVER DRUG PURCHASE	13,500	15,000	20,000	15,000
234310-429000	OTHER SUPPLIES	4,800	8,000	7,000	7,000
234310-429002	DRUG DOG EXPENSES	6,500	-	-	-
234310-431200	TRAVEL-SUBSISTENCE	2,200	700	1,500	1,500
234310-435200	MAINTENANCE & REPAIR EQUIPMENT	500	500	-	-
234310-435300	MAINTENANCE & REPAIR VEHICLE	8,000	-	-	-
234310-439500	EMPLOYEE TRAINING	500	-	2,000	2,000
234310-444000	SERVICE & MAINTENANCE CONTRACTS	2,850	3,000	4,000	4,000
234310-449100	DUES & SUBSCRIPTIONS	2,400	2,000	2,000	2,000
TOTAL EXPENDITURES		46,500	34,450	41,750	36,750

GL ACCOUNT #	BOARD	BOARD	MANAGER
	APPROVED	APPROVED	REQUESTED RECOMMENDED
	FY 18-19	FY 19-20	FY 20-21

EMERGENCY TELEPHONE SURCHARGE FUND

REVENUES					
263255-360126	EMERGENCY TELEPHONE SURCHARGE	(326,565)	(314,311)	(343,577)	(343,577)
263991-399101	FUND BALANCE APPROPRIATION	-	(41,639)	-	-
TOTAL REVENUES		(326,565)	(355,950)	(343,577)	(343,577)

EXPENDITURES					
264330-421000	IMPLEMENTAL FUNCTIONS	77,100	51,118	48,718	48,718
264330-422000	SOFTWARE	72,800	107,081	82,407	82,407
264330-423000	EMPLOYEE TRAINING	6,045	6,885	6,625	6,625
264330-424000	TELEPHONE	99,620	97,601	143,426	143,426
264330-425000	HARDWARE	71,000	84,790	62,401	62,401
264330-426000	FURNITURE	-	8,475	-	-
TOTAL EXPENDITURES		326,565	355,950	343,577	343,577

FIRE SERVICE DISTRICT FUNDS

REVENUES					
243100-312000	PRIOR YEARS TAXES BOONE	(32,500)	(20,000)	(10,500)	(10,500)
243100-312001	PRIOR YEARS TAXES FOSCOE	(3,100)	(2,000)	(600)	(600)
243100-312005	PRIOR YEARS TAXES BEECH MTN	(100)	(100)	-	-
243100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(500)	(300)	(75)	(75)
243100-318000	INTEREST ON DEL TAXES BOONE	(8,000)	(7,000)	(3,940)	(3,940)
243100-318001	INTEREST ON DEL TAXES FOSCOE	(900)	(800)	(300)	(300)
243100-318005	INTEREST ON DEL TAXES BEECH MTN	(100)	(100)	(50)	(50)
243100-318008	INTEREST ON DEL TAXES SHAWNEEHAW	(200)	(200)	(100)	(100)
243102-312100	CURRENT YEAR TAXES BOONE	(920,000)	(936,000)	(890,000)	(890,000)
243102-312101	CURRENT YEAR TAXES FOSCOE	(71,400)	(73,000)	(73,000)	(73,000)
243102-312105	CURRENT YEAR TAXES BEECH MTN	(1,600)	(1,750)	(1,800)	(1,800)
243102-312107	CURRENT YEAR TAXES COVE CREEK	(700)	(700)	(300)	(300)
243102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(6,100)	(6,200)	(6,000)	(6,000)
TOTAL REVENUES		(1,045,200)	(1,048,150)	(986,665)	(986,665)

EXPENDITURES					
244340-469905	BOONE	960,500	963,000	904,440	904,440
244340-469901	FOSCOE	75,400	75,800	73,900	73,900
244340-469998	BEECH MTN	1,800	1,950	1,850	1,850
244340-469907	COVE CREEK	700	700	300	300
244340-469908	SHAWNEEHAW	6,800	6,700	6,175	6,175
TOTAL EXPENDITURES		1,045,200	1,048,150	986,665	986,665

GL ACCOUNT #	BOARD	BOARD	MANAGER	
	APPROVED	APPROVED	REQUESTED	RECOMMENDED
	FY 18-19	FY 19-20	FY 20-21	

FIRE DISTRICT FUNDS

REVENUES

283100-311001	INTEREST ON TAXES FOSCOE	(3,500)	(3,000)	(1,500)	(1,500)
283100-311003	INTEREST ON TAXES FALL CREEK	(150)	(150)	(75)	(75)
283100-311004	INTEREST ON TAXES BEAVER DAM	(2,000)	(1,800)	(900)	(900)
283100-311005	INTEREST ON TAXES STEWART SIMMONS	(3,500)	(3,000)	(1,500)	(1,500)
283100-311006	INTEREST ON TAXES ZIONVILLE	(2,500)	(2,000)	(750)	(750)
283100-311007	INTEREST ON TAXES COVE CREEK	(4,000)	(3,500)	(1,200)	(1,200)
283100-311008	INTEREST ON TAXES SHAWNEEHAW	(2,500)	(2,000)	(1,200)	(1,200)
283100-311009	INTEREST ON TAXES MEAT CAMP	(1,800)	(3,500)	(1,500)	(1,500)
283100-311010	INTEREST ON TAXES DEEP GAP	(4,000)	(3,500)	(1,000)	(1,000)
283100-311011	INTEREST ON TAXES TODD	(850)	(850)	(400)	(400)
283100-311012	INTEREST ON TAXES BLOWING ROCK	(6,500)	(6,000)	(2,000)	(2,000)
283100-311019	INTEREST ON TAXES CRESTON	(300)	(300)	(150)	(150)
283100-312001	PRIOR YEARS TAXES FOSCOE	(11,500)	(10,000)	(4,400)	(4,400)
283100-312003	PRIOR YEARS TAXES FALL CREEK	(1,805)	(1,500)	(50)	(50)
283100-312004	PRIOR YEARS TAXES BEAVER DAM	(7,500)	(6,500)	(4,800)	(4,800)
283100-312005	PRIOR YEARS TAXES STEWART SIMMONS	(10,000)	(7,500)	(1,700)	(1,700)
283100-312006	PRIOR YEARS TAXES ZIONVILLE	(8,250)	(7,500)	(1,900)	(1,900)
283100-312007	PRIOR YEARS TAXES COVE CREEK	(16,250)	(15,000)	(2,600)	(2,600)
283100-312008	PRIOR YEARS TAXES SHAWNEEHAW	(5,500)	(4,500)	(1,100)	(1,100)
283100-312009	PRIOR YEARS TAXES MEAT CAMP	(10,000)	(8,500)	(3,200)	(3,200)
283100-312010	PRIOR YEARS TAXES DEEP GAP	(8,600)	(7,000)	(3,400)	(3,400)
283100-312011	PRIOR YEARS TAXES TODD	(2,900)	(2,000)	(1,500)	(1,500)
283100-312012	PRIOR YEARS TAXES BLOWING ROCK	(24,500)	(15,000)	(11,200)	(11,200)
283100-312019	PRIOR YEARS TAXES CRESTON	(900)	(900)	(100)	(100)
283102-312101	CURRENT YEAR TAXES FOSCOE	(470,000)	(480,000)	(473,500)	(473,500)
283102-312103	CURRENT YEAR TAXES FALL CREEK	(9,045)	(9,400)	(8,900)	(8,900)
283102-312104	CURRENT YEAR TAXES BEAVER DAM	(105,500)	(106,000)	(106,000)	(106,000)
283102-312105	CURRENT YEAR TAXES STEWART SIMMONS	(218,500)	(238,000)	(241,500)	(241,500)
283102-312106	CURRENT YEAR TAXES ZIONVILLE	(114,250)	(119,000)	(120,500)	(120,500)
283102-312107	CURRENT YEAR TAXES COVE CREEK	(239,750)	(246,000)	(249,500)	(249,500)
283102-312108	CURRENT YEAR TAXES SHAWNEEHAW	(97,500)	(100,800)	(102,000)	(102,000)
283102-312109	CURRENT YEAR TAXES MEAT CAMP	(214,200)	(216,000)	(213,000)	(213,000)
283102-312110	CURRENT YEAR TAXES DEEP GAP	(192,900)	(197,000)	(201,000)	(201,000)
283102-312111	CURRENT YEAR TAXES TODD	(63,250)	(63,000)	(63,500)	(63,500)
283102-312112	CURRENT YEAR TAXES BLOWING ROCK	(470,000)	(491,000)	(489,500)	(489,500)
283102-312119	CURRENT YEAR TAXES CRESTON	(5,700)	(4,600)	(5,800)	(5,800)

TOTAL REVENUES	(2,339,900)	(2,386,300)	(2,322,825)	(2,322,825)
-----------------------	--------------------	--------------------	--------------------	--------------------

EXPENDITURES

284340-469901	FOSCOE	485,000	493,000	479,400	479,400
284340-469903	FALL CREEK	11,000	11,050	9,025	9,025
284340-469904	BEAVER DAM	115,000	114,300	111,700	111,700
284340-469905	STEWART SIMMONS	232,000	248,500	244,700	244,700
284340-469906	ZIONVILLE	125,000	128,500	123,150	123,150
284340-469907	COVE CREEK	260,000	264,500	253,300	253,300
284340-469908	SHAWNEEHAW	105,500	107,300	104,300	104,300
284340-469909	MEAT CAMP	226,000	228,000	217,700	217,700
284340-469910	DEEP GAP	205,500	207,500	205,400	205,400
284340-469911	TODD	67,000	65,850	65,400	65,400
284340-469912	BLOWING ROCK	501,000	512,000	502,700	502,700
284340-469919	CRESTON	6,900	5,800	6,050	6,050

TOTAL EXPENDITURES	2,339,900	2,386,300	2,322,825	2,322,825
---------------------------	------------------	------------------	------------------	------------------

GL ACCOUNT #		BOARD	BOARD	REQUESTED	MANAGER
		APPROVED	APPROVED		RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
OCCUPANCY TAX FUND					
REVENUES					
293270-312009	OCCUPANCY TAX	(1,500,000)	(1,575,000)	(1,119,500)	(1,119,500)
TOTAL REVENUES		(1,500,000)	(1,575,000)	(1,119,500)	(1,119,500)

EXPENDITURES					
294140-449900	ADMINISTRATIVE FEE-TAX COLLECTION	25,000	25,000	19,500	19,500
294140-469900	WATAUGA COUNTY DISTRICT U TDA	1,475,000	1,550,000	1,100,000	1,100,000
TOTAL EXPENDITURES		1,500,000	1,575,000	1,119,500	1,119,500

DEBT SERVICE FUND					
REVENUES					
303839-389000	FEDERAL INTEREST CREDIT ON QSCB LOAN	(13,920)	(9,000)	-	-
303980-398100	TRANSFER FROM GENERAL FUND	(5,969,590)	(7,034,731)	(6,676,631)	(6,676,631)
TOTAL REVENUES		(5,983,510)	(7,043,731)	(6,676,631)	(6,676,631)

EXPENDITURES					
309100-471002	INTEREST-NEW HIGH SCHOOL	1,561,425	911,820	902,231	902,231
309100-472002	PRINCIPAL-NEW HIGH SCHOOL	3,355,000	3,815,000	3,660,000	3,660,000
309100-472101	PRINCIPAL-QSCB	129,028	129,027	-	-
309100-472102	INTEREST-QSCB	14,967	7,484	-	-
309100-473001	PRINCIPAL-ECONOMIC INCENTIVE	65,000	-	-	-
309100-474001	INTEREST-ECONOMIC INCENTIVE	966	-	-	-
309100-475921	PRINCIPAL-LAW ENFORCEMENT CENTER	333,333	-	-	-
309100-475922	INTEREST-LAW ENFORCEMENT CENTER	6,751	-	-	-
309100-477001	INTEREST - RECREATION CENTER	517,040	860,400	794,400	794,400
309100-477002	PRINCIPAL-PRINCIPAL CENTER	-	1,320,000	1,320,000	1,320,000
TOTAL EXPENDITURES		5,983,510	7,043,731	6,676,631	6,676,631

GL ACCOUNT #		BOARD	BOARD	MANAGER
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED RECOMMENDED FY 20-21
SOLID WASTE ENTERPRISE FUND				
REVENUES				
INTERGOVERNMENTAL REVENUES				
663200-327500	SCRAP TIRE DISPOSAL TAX	(70,000)	(70,300)	(72,676) (72,676)
663200-327600	WHITE GOODS DISPOSAL TAX	(20,000)	(22,750)	(24,051) (24,051)
663200-327700	SOLID WASTE DISPOSAL TAX DISTRIBUTION	(27,000)	(27,150)	(28,524) (28,524)
663300-347220	RECYCLING GRANT	(10,000)	-	- -
663300-374211	NC ELECTRONICS MANAGEMENT GRANT	(4,000)	(3,350)	(4,079) (4,079)
663332-385501	GRANT MATCH-WATAUGA CO. SCHOOLS	(2,000)	-	- -
TOTAL INTERGOVERNMENTAL REVENUES		(133,000)	(123,550)	(129,330) (129,330)
SERVICE REVENUES				
663740-318001	SOLID WASTE TIPPING FEE INTEREST	(3,000)	(2,150)	(2,482) (2,482)
663740-350000	SOLID WASTE TIPPING FEES	(2,200,000)	(2,386,754)	(2,376,225) (2,376,225)
663740-350202	DUMPSTER PICK-BUSINESSES	-	-	(59,000) (59,000)
663740-350001	SOLID WASTE FEES-CURRENT YEAR	(2,500,000)	(2,533,875)	(2,572,000) (2,572,000)
663740-350201	DUMPSTER PICK-UP SCHOOLS	(16,845)	(16,850)	(17,002) (17,002)
663740-350300	SOLID WASTE FEES INTEREST	(20,000)	(22,850)	(22,316) (22,316)
663740-381000	SALE OF RECYCLED SCRAP	(375,000)	(358,350)	(150,000) (150,000)
663740-382000	SALE OF FIXED ASSETS	(35,000)	-	(25,000) (25,000)
TOTAL SERVICE REVENUES		(5,149,845)	(5,320,829)	(5,224,025) (5,224,025)
MISCELLANEOUS REVENUES				
663740-386000	RENTS	(1,200)	(1,200)	(1,160) (1,160)
663831-349166	INTEREST ON INVESTMENTS	(35,000)	(35,650)	(5,348) (5,348)
663839-389000	GAS TO ENERGY REBATES	(2,500)	(7,200)	(5,554) (5,554)
663839-389004	MISCELLANEOUS	-	(1,050)	(835) (835)
TOTAL MISCELLANEOUS REVENUES		(38,700)	(45,100)	(12,897) (12,897)
FUND BALANCE APPROPRIATED				
663991-399100	FUND BALANCE APPROPRIATED	(198,520)	(1,200,000)	(1,171,131) (1,157,449)
663991-399102	CARRY FORWARD-PROJECTS IN PROCESS	(22,000)	(65,056)	- -
TOTAL FUND BALANCE APPROPRIATED		(220,520)	(1,265,056)	(1,171,131) (1,157,449)
TOTAL SOLID WASTE ENTERPRISE FUND REVENUES		(5,542,065)	(6,754,535)	(6,537,382) (6,523,700)

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED FY 18-19	APPROVED FY 19-20	REQUESTED	RECOMMENDED
		FY 20-21			
EXPENDITURES					
SOLID WASTE OPERATIONS					
667420-412100	SALARIES-REGULAR	991,565	1,023,013	1,038,600	1,031,784
667420-412101	SALARIES-NON-REGULAR	27,000	9,873	11,430	11,430
667420-412801	CELLPHONE ALLOWANCE	480	1,208	960	960
667420-418100	SOCIAL SECURITY EXPENSE	81,485	79,016	80,327	79,806
667420-418200	LOCAL GOV'T RETIREMENT EXPENSE	79,325	91,560	106,456	105,758
667420-418300	HEALTH INSURANCE EXPENSE	201,500	207,000	190,000	190,000
667420-418400	RETIREE INSURANCE/OPEB	50,000	50,000	50,000	50,000
667420-418500	UNEMPLOYMENT CONTRIBUTIONS	3,000	3,000	1,500	1,500
667420-418600	WORKER'S COMPENSATION	40,745	51,151	47,251	46,945
667420-418900	OTHER FRINGE-401K	49,580	51,151	51,930	51,589
667420-418901	OTHER FRINGE-457	8,820	9,180	9,180	9,180
667420-421200	UNIFORMS	9,000	9,000	8,740	8,740
667420-425100	MOTOR FUELS & LUBRICANTS	85,000	85,000	90,000	90,000
667420-425200	TIRES	32,500	44,500	32,500	32,500
667420-426000	OFFICE SUPPLIES	3,500	3,600	3,600	3,600
667420-429000	OTHER SUPPLIES	44,700	71,456	70,000	70,000
667420-429001	RECYCLING SUPPLIES	-	-	4,191	4,191
667420-429004	CREDIT CARD ACCEPTANCE FEES	7,000	7,000	10,000	10,000
667420-431100	TRAVEL-MILEAGE	1,000	1,000	1,000	1,000
667420-431200	TRAVEL-SUBSISTENCE	600	1,243	1,000	1,000
667420-432100	TELEPHONE SERVICE	8,700	8,700	12,000	12,000
667420-432500	POSTAGE	11,500	9,500	3,500	3,500
667420-433100	UTILITIES-ELECTRICITY	35,000	35,853	36,000	36,000
667420-433300	UTILITIES-PROPANE	8,000	8,000	8,000	8,000
667420-433400	UTILITIES-WATER	11,000	11,000	10,000	10,000
667420-434100	PRINTING	3,250	3,415	1,000	1,000
667420-435100	MAINTENANCE & REPAIR-BUILDING	140,033	67,200	116,850	116,850
667420-435101	MAINTENANCE & REPAIR-GROUNDS	54,900	118,700	60,000	60,000
667420-435200	MAINTENANCE & REPAIR-EQUIPMENT	36,500	40,000	40,000	35,000
667420-435300	MAINTENANCE & REPAIR-VEHICLES	22,100	42,000	40,000	40,000
667420-435301	ONGOING GAS TO ENERGY COSTS	30,000	30,000	20,000	20,000
667420-437000	ADVERTISING	1,000	1,000	1,000	1,000
667420-439500	EMPLOYEE TRAINING	1,200	2,669	900	900
667420-441100	RENT - LAND	18,000	18,000	18,000	18,000
667420-444000	SERVICE & MAINTENANCE CONTRACTS	3,095	5,937	5,000	5,000
667420-445100	GENERAL PROPERTY & LIAB INSURANCE	18,000	18,000	18,000	18,000
667420-449900	MISCELLANEOUS EXPENSE	2,850	4,500	4,500	4,500
667420-449901	HAZARDOUS WASTE COLLECTION COSTS	56,400	40,000	45,000	45,000
667420-449902	MISCELLANEOUS SIGN EXPENSE	7,000	3,500	5,000	5,000
667420-449966	IT SUPPLIES & SUPPORT CONTRACTS	122,400	149,309	146,911	146,911
667420-454000	CAPITAL OUTLAY - VEHICLES	433,412	-	-	-
667420-455002	CAPITAL OUTLAY - OTHER EQUIPMENT	-	1,571,258	1,375,000	1,375,000
667420-458000	CAPITAL OUTLAY - BLDG IMPROVEMENT	-	6,000	-	-
667420-469198	POSTCLOSURE COSTS	-	-	145,000	145,000
667420-469199	PROFESSIONAL SERVICES-OTHER	100,000	105,000	87,805	87,805
667420-469566	CONTRACTED SERVICES-TIRE REMOVAL	60,000	60,000	75,000	75,000
667420-469567	CONTRACTED SERVICES-TUB GRINDER	100,000	139,900	34,000	34,000
667420-469568	CONTRACTED SERVICES-WASTE HAULING	2,280,000	2,200,000	2,226,400	2,226,400
667420-469569	NC SOLID WASTE SURCHARGE	130,000	111,000	101,200	101,200
TOTAL SOLID WASTE OPERATIONS		5,411,140	6,609,392	6,444,731	6,431,049

GL ACCOUNT #		BOARD	BOARD	MANAGER	
		APPROVED	APPROVED	REQUESTED	RECOMMENDED
		FY 18-19	FY 19-20	FY 20-21	
RECYCLING OPERATIONS					
667421-412100	SALARIES-REGULAR	38,305	71,711	36,342	36,342
667421-418100	SOCIAL SECURITY EXPENSE	3,065	5,737	2,780	2,780
667421-418200	LOCAL GOV'T RETIREMENT EXPENSE	3,065	6,418	3,725	3,725
667421-418300	HEALTH INSURANCE EXPENSE	10,000	23,000	13,000	13,000
667421-418600	WORKER'S COMPENSATION	115	251	127	127
667421-418900	OTHER FRINGE-401K	1,915	3,586	1,817	1,817
667421-418901	OTHER FRINGE-457	360	1,440	360	360
667421-426000	OFFICE SUPPLIES	200	200	200	200
667421-429001	RECYCLING SUPPLIES	26,000	22,750	24,000	24,000
667421-429003	ELECTRONICS RECYCLING	23,500	9,200	9,200	9,200
667421-431100	TRAVEL-MILEAGE	-	50	300	300
667421-431200	TRAVEL-SUBSISTENCE	-	50	50	50
667421-439500	EMPLOYEE TRAINING	-	500	500	500
667421-449900	MISC OTHER	-	250	250	250
667421-455002	CAPITAL OUTLAY - EQUIPMENT	24,400	-	-	-
TOTAL RECYCLING OPERATIONS EXPENDITURES		130,925	145,143	92,651	92,651
TOTAL SOLID WASTE ENTERPRISE FUND EXPENDITURES		5,542,065	6,754,535	6,537,382	6,523,700
WATAUGA COUNTY NET BUDGET TOTAL		75,367,070	97,900,479	77,016,670	68,630,207