

**GATES COUNTY  
NORTH CAROLINA**

**2010-2011 BUDGET PROPOSAL**

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*Prepared by the Gates County Administrative and Finance Departments*

May 2010

## **FY 2010-2011 Budget Message**

### **Introduction**

In accordance with the *North Carolina Local Government Budget and Fiscal Control Act*, the Finance and Administration Department has assembled the budget requests and revenue estimates and the financial information supplied by the various officials, officers, employees and agencies of Gates County. From these sources, a budget has been prepared for consideration by the Board of Commissioners. The recommended budget is balanced and complies with G.S. 159-13(b).

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection. Copies are available to all news media in Gates County. The Budget Officer must publish a statement that the budget has been submitted to the Board of Commissioners, and is available for public inspection in the office of the Clerk to the Board. The same notice must also give notice of the time and place of a public hearing, at which time any persons who wish to be heard on the budget may be heard. Not earlier than ten (10) days after presentation of the budget message and not later than July 1, 2010, the Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for the budget year. The information presented in this report should be considered and studied in detail. Additional information will be presented to the Board during the budget work sessions.

### **Key Budget Highlights**

- The total budget is balanced in accordance with North Carolina legal standards.
- The property tax rate is flat at \$.64 per \$100 in assessed value.
- The total budget is \$12,125,209 of which \$10,045,230 is General Fund.
- Employees will receive a 2% cost of living adjustment on July 1, 2010. On the employee's hire date they will be eligible for up to a 2% merit based pay increase.
- Funds have been appropriated to employ a part-time code enforcement officer.
- The process of removing dilapidated, hazardous structures can move forward with the appropriation of funds.
- The funding to begin the evaluation process as to the best course of action regarding Sunbury School has been appropriated.

## **Opportunities**

The budget that is presented for Fiscal Year (FY) 2010-2011, much like its predecessor, is lean. However, the budget projections for our County look better than others and should be considered a glimmer of hope that the worst of the economic downturn is behind of us. The challenges outlined in last year's budget message, the loss of ADM school funding, withholding of lottery funding, the unfunded mandate of Child Support Enforcement, and the change from per capita to point of sale have had the impact that was feared on the County's resources. However, there is some hope that we are moving forward; this is the second year of the State's two-year budget, there is little discussion of withholding the lottery funds, and there does not appear to be any unfunded mandates enroute to the County.

With the chances of the State using strong-arm tactics to take away County money either directly or indirectly lessening there is a more positive feeling moving forward for the County's budgetary outlook. Furthermore, as the appearance of a commercial park on Highway 158 becomes more apparent the damage done by the sales tax change from per capita to point of sale will be lessened by the fact that the number of points of sale in the County can and should increase in the coming years.

The FY 2010-2011 budget continues to be lean; most departments have seen cuts from their requested budget for this year. Additionally, these departments have seen either a flat or slightly decreased budget from FY 2009-2010, excluding the rise in cost of employee health insurance and retirement. The General Fund portion of the budget has changed from \$9,706,802 in FY 2009-2010 to \$10,045,230 in FY 2010-2011. This change is still less than the FY 2008-2009 General Fund budget of \$10,477,515. The total Gates County FY 2010-2011 Budget, for all funds, is \$12,125,209.

## **Property Tax Information**

The FY 09-10 property tax information was as follows:

- Property tax value: \$925,000,000
- Property tax collection rate: 94%
- Property tax rate: \$ .64 per \$100 in assessed value

The FY 10-11 property tax information is as follows:

- Property tax value: \$921,720,548
- Property tax collection rate: 95%
- Property tax rate: \$.64 per \$100 in assessed value

## Goals/Results FY 2009-2010

In FY 2009-2010 there were three goals that were identified that Gates County would attempt to meet, as they relate to our financial future. Below are the goals, in plain text, and the results in italics.

1. The movement from using unallocated Fund Balance as a means to balance the yearly operating budget. In the FY 08-09 budget over \$88,000 was projected to be used to deliver a balanced budget. The FY 09-10 budget uses \$0 from the unallocated Fund Balance to deliver a balanced operating budget. In addition to the over \$88,000 used to balance the FY 08-09 budget, an additional \$ 120,000 was taken out of Fund Balance to finance two capital projects; the new phone system and the HVAC system for the Courthouse.

*For both the FY 2009-2010 and FY 2010-2011 budgets the use of Fund Balance monies has not been required. Therefore, the Fund Balance has continued to be available for its intended purpose; to finance large scale and/or emergency projects that the normal annual budget would be incapable of adequately addressing.*

2. In 2009 Gates County consolidated and codified its financial investment policy. FY 09-10 will be the first full year of this plan being in implementation. In past administrations the County's money has simply sat in a local bank's checking account or at best parked in a Certificate of Deposit bearing little to no growth results. However, we have moved the non-operational portion of the County's finances to the North Carolina Management Trust in order to produce greater results and a more balanced financial future for Gates County.

*The lack of stellar investment results has been a problem for not only Gates County and the North Carolina Management Trust Fund during this past year, but for others as well. Most companies and individuals have experienced significant difficulties in obtaining worthwhile investment results. However, with the economy on the upswing this issue should continue to improve.*

3. The development of the early stages of a Capital Improvement Plan and a Strategic Plan for the County. FY 09-10 is one of the first years in which department heads were asked to submit future, capital expenditures that they are envisioning for their departments over the next five years. This plan will help to mitigate the need for using emergency funds for routine capital purchases that can and should be foreseen.

*Unfortunately there has been only limited progress made in this area over the past year. Gates County continues to be in need of both a codified Capital Improvement Plan and Strategic Plan for the future.*

## Goals FY 2010-2011

1. The number one goal for Gates County during this budget year should be to continue to actively seek out economic development opportunities. The need to expand our tax base is evident and will only help the County's future financial status. Gates County has continued to make positive strides in the development of the core area of the County. This year should bear fruit of the progress that has been and will continue to be made in this core area.
2. Develop the infrastructure that will enable the County to not only recruit and obtain the services of commercial establishments, but also the services of industrial and other higher paying employment opportunities. During this year Gates County will acquire the rights to the wastewater treatment facility that is currently owned by the North Carolina Department of Corrections. The acquisition, renovation, and expansion of this facility are instrumental in the future commercial and industrial success of not only the core area but to some extent the County as whole.
3. Continue to use conservative budgeting methods that will allow the tax rate of the County to stay at a reasonable rate in order to not only attract new business but also to begin the sharing of the burden of property tax between the residential and commercial groups. While several key areas of the County's expenditures, employee health insurance and employee retirement, have risen this year; Gates County is able to keep the tax rate the same due the Gates County Finance Department's diligent work.

Although the employee health insurance and employee retirement have both increased during this year and the total property value of Gates County property has decreased; Gates County has been able to keep the property tax rate flat. This feat has been accomplished due to the exemplary efforts made by each department head to keep their respective cost down without sacrificing service levels. Additionally, the hard work of the Finance Department and other staff has been instrumental in the preparation of this budget.

It is my opinion that Gates County needs to continue to use a long range approach geared towards improving the County's economy through commercial and industrial expansion. This is the key to Gates County being able to continue being prosperous in the short and near future.



Toby L. Chappell  
Gates County Manager

Fund #	REVENUE	Prior Year	Original	Amended	Manager
		Actual	Budget	Budget	Recommends
		08-09	09-10	09-10	10-11
11	GENERAL FUND				
11-3100-110	PRIOR YEAR TAXES	367,976	396,000	396,000	380,000
11-3100-160	TAX REFUNDS	-38,258	-35,000	-35,000	-35,000
11-3100-170	TAX PENALTIES	0	89,954	89,954	0
11-3100-171	OTHER FEES COLLECTED	3,839	5,983	5,983	3,500
11-3109-110	CURRENT TAX	56,603	5,571,761	5,571,761	0
11-3110-110	CURRENT TAX	0	0	0	5,604,060
11-3230-310	COUNTY 1 CENT SALES TAX	377,266	325,365	325,365	345,000
11-3232-310	COUNTY 1/2 CENT SALES TAX - ART 40	429,548	335,069	335,069	400,000
11-3232-330	ARTICLE 40 SALES TAX - RESTRICTED	184,806	188,224	188,224	175,000
11-3233-310	COUNTY 1/2 CENT SALES TAX - ART 42	245,133	206,154	206,154	85,000
11-3233-330	ARTICLE 42 SALES TAX - RESTRICTED	367,699	336,138	336,138	125,000
11-3235-310	COUNTY 1/2CT SALES TAX-ART 44	128,956	12,500	12,500	0
11-3240-111	EXCISE STAMP TAX	23,356	36,820	36,820	17,500
11-3260-800	BEER & WINE LICENSE FROM COUNTY	265	200	200	250
11-3261-801	CABLE FRANCHISE FEES	1,936	1,748	1,748	1,750
11-3311-210	FED MONEY IN LIEU OF TAXES	11,306	14,500	14,500	10,000
11-3322-310	STATE BEER & WINE TAX	51,741	42,500	42,500	14,500
11-3323-330	COURT FACILITY FEES	34,236	23,506	23,506	23,500
11-3328-331	LOTTERY PROCEEDS	178,040	150,000	150,000	235,000
11-3343-410	BLDG PERMITS & INSPECTION FEES	76,923	85,519	85,519	75,000
11-3416-330	OFFICER FEES BY SHERIFF	10,328	7,519	7,519	10,000
11-3416-410	CSC OFFICER FEES AND JAIL FEES	23,310	19,553	19,553	22,500
11-3417-410	FILING FEES	0	1,448	1,448	0
11-3418-410	MARRIAGE LICENSE & CERTIFICATES	1,475	1,558	1,558	1,700
11-3418-411	REGISTER OF DEEDS FEES	41,132	47,979	47,979	43,000
11-3431-310	CIVIL LICENSE REVOCATION FEES	975	998	998	1,000
11-3431-371	SRO FUNDING-SCHOOL	33,081	31,094	31,094	35,600
11-3431-410	CONCEALED WEAPONS PERMITS	0	3,000	3,000	3,500
11-3433-330	SURRY NUCLEAR POWER PLANT GRANT	700	700	700	700
11-3433-331	EMPG GRANT	24,108	13,213	26,961	25,000
11-3433-336	CERT GRANT	0	0	13,550	0
11-3452-330	NC DOT GRANT	185,569	231,212	231,212	238,165
11-3452-331	HCCBG GRANT	29,840	32,000	32,000	32,000
11-3452-332	MEDICAID	65,975	63,000	63,000	63,000
11-3452-333	SMART START	34,000	34,000	34,000	34,000
11-3452-334	ROAP	117,193	119,000	119,000	124,000
11-3452-410	AGENCY FARES	14,392	11,376	11,376	26,927
11-3491-410	ZONING REVENUE	11,060	10,000	10,000	10,000
11-3494-363	BABY LOVE GRANT	38,242	0	34,340	0
11-3494-364	SHIIP GRANT	0	0	4,753	0
11-3494-365	SCIENCE CAMP REVENUE	17,411	0	5,277	0
11-3494-366	ON TARGET GRANT	41,340	90,000	90,000	0
11-3494-367	ALBEMARLE FOUNDATION GRANT	0	300	-2,820	0
11-3494-368	REAL WORLD GRANT	0	0	6,250	0
11-3495-362	SCHOOL AGED CHILDCARE	28,250	30,506	30,506	0
11-3495-364	UNITED WAY	3,156	0	2,413	0
11-3495-365	SUPPORT OUR STUDENTS	45,208	0	70,138	0
11-3495-366	DIVORCE FEES	43,424	0	32,653	0
11-3495-367	GENESIS	30,035	30,213	32,254	0
11-3495-368	NEW CHOICES	4,856	0	8,138	0
11-3495-369	LIFESMARTS	2,255	0	31,180	0
11-3495-386	REFUND OF GRANT REVENUE - DIVORCE FEES	-25,417	0	1,670	0
11-3495-387	REFUND OF GRANT REVENUE - GENESIS	-463	0	-3,718	0

REVENUE		Prior Year	Original	Amended	Manager
		Actual	Budget	Budget	Recommends
		08-09	09-10	09-10	10-11
11-3495-388	REFUND OF GRANT REVENUE - NEW CHOICES	0	0	404	0
11-3496-380	SOIL CONSERVATION REIMBURSEMENT	23,265	21,430	21,430	22,053
11-3531-230	ARRA REVENUE	0	0	13,876	0
11-3531-231	FNS ADMIN REVENUE	0	0	0	43,951
11-3531-320	MEDICAID HOLD HARMLESS	294,739	0	343,688	535,000
11-3531-330	STATE AND FEDERAL ADMN - DSS REIM	764,373	728,973	732,288	750,000
11-3531-331	CHILD SUPPORT INCENTIVES	0	0	0	22,051
11-3537-331	AID TO FAMILIES WITH DEP CHILDREN	0	2,500	2,500	2,500
11-3537-840	PROJECT LIFESAVER	0	0	27,672	0
11-3541-330	WORK FIRST (DOMESTIC VIOLENCE)	0	7,257	7,257	7,257
11-3541-331	FOSTER HOME CARE-STATE AFDC(TANF)	9,181	10,504	10,504	2,712
11-3545-330	MEDICAID TRANSPORTATION	65,715	50,000	50,000	50,000
11-3547-330	ADOPTION ASSISTANCE	0	4,200	4,200	4,200
11-3547-331	CHILD ADOPTION INCENTIVES	0	4,860	4,860	1,000
11-3553-360	JUVENILE CRIME PREV COUNCIL GRANTS	29,956	0	32,312	0
11-3582-330	STATE REIM FOR VETERANS SERVICE	2,000	2,000	2,000	2,000
11-3583-331	PSYCHOLOGICAL SERVICES	2,000	0	2,000	0
11-3585-330	DAYCARE INCLUDING TRANSPORTATION	318,505	350,491	350,491	332,806
11-3585-331	SMART START REVENUE	53,025	55,095	55,095	55,095
11-3712-430	WATER DEPT REIMBURSEMENT	62,000	69,873	69,873	0
11-3831-491	INTEREST ON INVESTMENTS	41,505	45,153	45,153	10,000
11-3833-840	GC HOUSING COMMITTEE	899	600	600	600
11-3833-841	PRESCRIPTION PROGRAM	156	200	200	200
11-3834-860	GITS BUILDING RENT	2,500	6,000	6,000	6,000
11-3834-861	USDA SERVICE CENTER REVENUES	25,304	25,303	25,303	25,303
11-3834-862	MENTAL HEALTH RENT	0	0	0	6,600
11-3835-019	AUCTIONED VEHICLES	9,378	8,000	8,000	5,000
11-3837-310	PROCEEDS FROM ABC BOARD	2,500	2,000	2,000	2,000
11-3838-330	ABC BOARD 5 CENTS PER BOTTLE	1,738	1,489	1,489	1,500
11-3839-352	NC GAS TAX REFUND	12,110	10,000	10,000	15,000
11-3839-430	COMMISSIONS ON DRAINAGE TAX	158	153	153	150
11-3839-431	GATESVILLE TAX COLLECTION FEE	1,000	1,000	1,000	1,000
11-3839-432	GATESVILLE ELECTION FEES	0	2,138	2,138	0
11-3839-850	INSURANCE PROCEEDS	4,011	1,500	1,500	0
11-3839-890	OVERAGE/SHORTAGE	399	208	208	0
11-3839-891	MISCELLANEOUS REVENUE	10,283	3,664	3,664	0
11-3982-980	TRANSFER FROM SCHOOL CAPITAL RESERVE	0	100,000	100,000	10,100
11-3990-995	EXTENSION FUND BALANCE APPROPRIATED	0	0	60,128	0
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>10,495,305</b>	<b>10,080,201</b>	<b>10,782,909</b>	<b>10,045,230</b>
<b>Fund # 15</b>	<b>AUTOMATION &amp; PRESERVATION FEES</b>				
15-3418-330	AUTOMATION & PRESERVATION FEES	4,712	8,636	8,636	4,300
15-3831-491	INTEREST ON INVESYMENTS	40	0	0	0
<b>TOTAL</b>	<b>AUTOMATION &amp; PRESERVATION FEES</b>	<b>4,752</b>	<b>8,636</b>	<b>8,636</b>	<b>4,300</b>
<b>Fund # 22</b>	<b>EMERGENCY 911 SYSTEM FUND</b>				
22-3255-410	TELEPHONE SURCHARGE	182,076	158,900	161,400	167,256
22-3260-410	WIRELESS TELEPHONE SURCHARGE	0	0	0	0
22-3831-494	INTEREST ON INVESTMENTS	3,143	0	0	0
22-3990-990	FUND BALANCE APPROPRIATED	0	0	230,000	0
<b>TOTAL</b>	<b>EMERGENCY 911 SYSTEM FUND</b>	<b>185,219</b>	<b>158,900</b>	<b>391,400</b>	<b>167,256</b>

REVENUE		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
<b>Fund # 23</b>	<b>FIRE PROTECTION FUND</b>				
23-3434-440	FIRE PROTECTION FEES	221,891	235,000	235,000	235,000
<b>TOTAL</b>	<b>FIRE PROTECTION FUND</b>	<b>222,140</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>
<b>Fund # 25</b>	<b>REVALUATION FUND</b>				
25-3981-981	CONTRIBUTIONS FROM GENERAL FUND	38,000	52,750	52,750	33,750
25-3990-990	FUND BALANCE APPROPRIATED	0	0	14,600	0
<b>TOTAL</b>	<b>REVALUATION FUND</b>	<b>38,200</b>	<b>52,750</b>	<b>67,350</b>	<b>33,750</b>
<b>Fund # 26</b>	<b>USDA LOAN RESERVE FUND</b>				
26-3981-981	CONTRIBUTIONS FROM GENERAL FUND	0	11,235	11,235	11,235
<b>TOTAL</b>	<b>USDA LOAN RESERVE FUND</b>	<b>0</b>	<b>11,235</b>	<b>11,235</b>	<b>11,235</b>
<b>Fund # 29</b>	<b>SCHOOL CAPITAL RESERVE FUND</b>				
29-3990-990	FUND BALANCE APPROPRIATED	0	100,000	100,000	10,100
<b>TOTAL</b>	<b>SCHOOL CAPITAL RESERVE FUND</b>	<b>921</b>	<b>100,000</b>	<b>100,000</b>	<b>10,100</b>
<b>Fund # 61</b>	<b>WATER FUND</b>				
61-3325-352	NC GAS TAX REFUND	1,967	1,372	1,372	1,400
61-3712-510	SALE OF WATER	933,063	807,803	807,803	807,800
61-3712-520	SIGN UPS (TAPS & CONNECTION FEES)	30,500	25,000	25,000	25,000
61-3712-530	REINSTALLATIONS	2,250	2,280	2,280	2,300
61-3714-360	GOLDEN LEAF GRANT	0	0	12,000	0
61-3831-497	INTEREST ON INVESTMENTS	13,721	10,000	10,000	6,000
61-3835-000	AUCTIONED VEHICLES	1,200	1,000	1,000	0
61-3990-990	FUND BALANCE APPROPRIATED	0	0	91,178	0
<b>TOTAL</b>	<b>WATER FUND</b>	<b>984,899</b>	<b>847,455</b>	<b>950,633</b>	<b>842,500</b>
<b>Fund # 62</b>	<b>SOLID WASTE FUND</b>				
62-3472-330	SCRAP TIRE DISPOSAL FEE	13,719	13,100	13,100	13,700
62-3472-331	WHITE GOODS DISPOSAL FEE	12,668	4,100	4,100	12,600
62-3472-334	SOLID WASTE DISPOSAL TAX	4,113	11,405	11,405	11,405
62-3472-510	SOLID WASTE USER AVAILABILITY FEES	689,270	738,133	738,133	738,133
62-3990-990	FUND BALANCE APPROPRIATED	0	9,342	9,342	0
<b>TOTAL</b>	<b>SOLID WASTE FUND</b>	<b>720,175</b>	<b>776,080</b>	<b>776,080</b>	<b>775,838</b>
<b>GRAND TOTAL</b>		<b>12,651,753</b>	<b>12,270,257</b>	<b>13,323,243</b>	<b>12,125,209</b>

Fund #	11	GENERAL FUND	Prior Year	Original Budget	Amended	Manager
			Actual		Budget	Recommends
			08-09	09-10	09-10	10-11
11-4110		GOVERNING BODY				
121		SALARY	28,114	34,381	34,381	39,952
170		MEMBERS PER DIEM & TRAVEL	3,591	3,700	3,700	1,000
172		JURY COMMISSION	0	0	345	-
181		FICA	2,015	2,630	2,630	3,056
183		HOSPITALIZATION	19,720	18,416	18,416	25,068
191		PROFESSIONAL SERVICES-AUDIT	25,497	25,500	36,922	36,000
220		EMPLOYEE APPRECIATION - MERIT RAISES	13,701	5,000	4,655	50,000
299		MISCELLANEOUS AND EMERGENCY	7,879	3,570	5,070	26,190
370		ADVERTISING	2,781	3,500	3,500	3,500
491		DUES AND SUBSCRIPTIONS	11,302	13,000	13,000	13,000
		TOTAL GOVERNING BODY	153,584	109,697	122,619	197,766
11-4120		ADMINISTRATIVE				
121		SALARIES-REGULAR	168,876	192,271	183,121	194,085
181		FICA	12,739	14,709	14,709	14,848
182		RETIREMENT	8,339	9,498	9,498	12,596
183		HOSPITALIZATION	24,526	24,502	24,502	26,948
184		DISABILITY INSURANCE BENEFIT	879	2,112	2,112	2,112
188		LIFE INSURANCE BENEFIT	230	497	497	497
189		RETIRES HEALTH INSURANCE	8,238	17,544	17,544	19,378
199		PROFESSIONAL SERVICES	27,785	5,000	12,650	2,500
261		OFFICE SUPPLIES	4,909	5,000	5,000	5,000
299		MISC AND EMERGENCY	0	0		5,000
311		TRAVEL ALLOWANCE	4,125	7,323	7,323	7,300
321		TELEPHONE & POSTAGE	4,702	7,000	7,000	7,000
352		OFFICE EQUIPMENT MAINTENANCE	600	10,894	10,894	11,000
453		OFFICIALS BOND & DUES	1,333	3,000	3,000	3,000
861		WATER DEPT REIMBURSEMENT	0	0		(31,573)
		TOTAL ADMINISTRATIVE	267,281	299,350	297,850	279,691
11-4140		TAX DEPARTMENT				
121		SALARIES-REGULAR	143,548	148,553	148,553	129,999
181		FICA	10,770	11,364	11,364	9,945
182		RETIREMENT	7,091	7,339	7,339	8,437
183		HOSPITALIZATION	25,608	30,628	30,628	26,948
192		ATTORNEY FEES - FORECLOSURES	0	2,000	2,000	1,900
199		PROFESSIONAL SERVICES	13,127	13,700	13,700	16,695
261		OFFICE SUPPLIES	17,152	8,500	8,500	10,593
311		TRAVEL	2,694	500	1,150	4,750
321		TELEPHONE & POSTAGE	8,063	12,700	14,800	15,571
352		OFFICE EQUIPMENT MAINTENANCE	44,510	30,755	31,805	30,220
370		ADVERTISING EXPENSE	1,908	3,700	3,700	2,660
390		CREDIT CARD PROCESSING FEES	6,991	6,000	2,189	-
453		OFFICIALS BOND & DUES	935	754	765	727
861		WATER DEPT REIMBURSEMENT	0	0		(10,266)
		TOTAL TAX DEPARTMENT	282,397	276,493	276,493	248,179
11-4150		LEGAL				
192		LEGAL EXPENSE - RETAINER	7,137	18,000	18,000	20,000
		TOTAL LEGAL	7,137	18,000	18,000	20,000
11-4160		COURT FACILITIES				
351		MAINTENANCE AND REPAIRS- EQUIP	13,000	20,000	20,000	20,000
694		SOLICITOR'S OFFICE EXPENSE	14,990	15,000	15,000	15,000
695		GUARDIAN AD LITEM RENT	416	450	450	500
		TOTAL COURT FACILITIES	28,406	35,450	35,450	35,500

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
<b>11-4170</b>	<b>ELECTIONS</b>				
121	SALARIES-REGULAR	31,903	32,134	32,134	27,951
126	SALARIES-PART-TIME & TEMP.	3,236	4,882	4,882	5,100
171	BD MEMBERS PER. DIEM/TRAVEL	2,214	3,740	3,740	4,500
181	FICA	2,624	2,832	2,832	2,528
182	RETIREMENT	1,576	1,587	1,587	1,814
183	HOSPITALIZATION	6,399	6,126	6,126	6,737
192	ATTORNEY FEES	40	1,500	1,500	1,000
199	ELECTION DAY EXP - POLL WORKER/RENT	5,675	11,000	11,000	9,000
261	OFFICE SUPPLIES	1,468	1,250	1,250	2,000
299	DEPARTMENTAL SUPPLIES	6,024	11,517	11,517	8,000
311	TRAVEL	2,447	3,750	3,750	3,000
321	TELEPHONE & POSTAGE	3,264	5,000	5,000	3,500
352	REPAIRS TO MACHINES	510	11,700	11,700	5,500
370	ADVERTISING	0	0		1,000
	<b>TOTAL ELECTIONS</b>	<b>67,380</b>	<b>97,018</b>	<b>97,018</b>	<b>81,630</b>
<b>11-4180</b>	<b>REGISTER OF DEEDS</b>				
121	SALARIES-REGULAR	69,600	66,020	66,020	68,666
126	SALARIES - PART TIME	0	0		1,740
134	SUPPLEMENTAL PENSION	730	1,300	1,300	700
181	FICA	5,299	5,051	5,051	5,386
182	RETIREMENT	3,438	3,261	3,261	4,456
183	HOSPITALIZATION	12,253	12,251	12,251	13,474
199	CONTRACTED SERVICES	14,647	15,706	15,706	15,706
261	PRINTING & SUPPLIES	2,215	3,900	3,900	3,990
311	TRAVEL	2,665	2,750	2,750	2,755
321	TELEPHONE & POSTAGE	1,342	2,000	2,725	2,945
349	MICROFILM PROCESSING AND INDEXING	332	950	225	950
352	REPAIRS TO MACHINES	0	1,300	1,300	1,350
359	REPAIRS TO BOOKS	0	3,600	3,600	3,600
453	OFFICIALS BOND & DUES	425	545	545	745
	<b>TOTAL REGISTER OF DEEDS</b>	<b>115,825</b>	<b>118,634</b>	<b>118,634</b>	<b>126,463</b>
<b>11-4260</b>	<b>BUILDINGS &amp; GROUNDS</b>				
121	SALARIES-REGULAR	77,828	72,385	72,385	73,833
126	PART TIME SALARIES	0	8,820	8,820	8,262
181	FICA	5,835	6,212	6,212	6,280
182	RETIREMENT	3,382	3,576	3,576	4,792
183	HOSPITALIZATION	19,198	18,377	18,377	20,211
199	Contracted Services	8,836	12,825	10,825	21,000
211	REPAIRS & SUPPLIES	13,373	14,075	20,580	15,500
212	UNIFORMS	0	0		665
240	OSHA COMPLIANCE EXPENDITURES	23,293	20,000	55,000	-
241	REPAIRS TO OLD DSS BUILDING	3,546	0	5,000	-
251	VEHICLE EXPENSE	0	150	1,375	1,500
261	OFFICE SUPPLIES	0	0		498
311	TRAVEL	37	60	60	1,500
321	TELEPHONE & POSTAGE	0	600	600	2,000
331	UTILITIES, FUEL & ELECTRICITY	75,771	80,000	78,775	80,000
451	INSURANCE	83,910	83,910	83,910	87,195
510	CAPITAL OUTLAY EQUIPMENT	225	0	32,836	-
580	CAPITAL OUTLAY BLDGS & IMPROVEMENTS	22,472	0	67,416	4,500
582	REPAIRS TO OLD COURTHOUSE	5,000	5,000	5,000	5,000
	<b>TOTAL BUILDINGS &amp; GROUNDS</b>	<b>342,706</b>	<b>325,990</b>	<b>470,747</b>	<b>332,736</b>

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommend
		08-09	09-10	09-10	10-11
11-4310	SHERIFFS DEPT				
121	SALARIES-REGULAR	406,781	418,387	418,287	427,690
133	SUPPLEMENTAL RETIREMENT	19,309	19,868	19,868	21,385
181	FICA	30,399	31,999	31,999	32,718
182	RETIREMENT	19,786	20,345	20,345	27,415
183	HOSPITALIZATION	78,372	79,632	79,632	87,581
212	UNIFORMS	4,649	9,000	9,000	8,000
251	COUNTY AUTO EXPENSE	60,592	63,000	63,000	60,000
261	OFFICE SUPPLIES	4,493	5,000	5,000	6,700
296	K9 UNIT EXPENSES	1,040	1,500	1,500	1,000
298	ANIMAL CONTROL	0	2,000	2,000	500
299	DEPARTMENTAL SUPPLIES	1,927	9,000	9,000	11,700
311	TRAVEL	2,965	7,750	7,750	5,000
321	TELEPHONE & POSTAGE	8,629	7,500	7,500	11,100
352	FINGERPRINT EQUIPMENT MAINTENANCE	12,300	12,000	12,000	12,000
399	DRUG ENFORCEMENT	3,025	9,000	9,000	7,500
453	OFFICIALS BOND & DUES	324	500	500	500
510	CAPITAL OUTLAY-EQUIPMENT	12,494	15,000	15,000	8,000
540	CAPITAL OUTLAY - VEHICLE	50,000	75,000	75,000	75,000
550	CAPITAL OUTLAY BODY ARMOR	99	3,000	3,000	2,250
	TOTAL SHERIFFS DEPT	726,639	789,381	789,381	806,039
11-4320	JAIL				
580	CAPITAL OUTLAY-JAIL	50,000	50,000	50,000	50,000
695	BOARDING INMATES	203,202	225,000	225,000	225,000
	TOTAL JAIL	253,202	275,000	275,000	275,000
11-4325	CENTRAL COMMUNICATIONS				
121	SALARIES-REGULAR	143,278	144,827	144,827	99,348
126	SALARIES-PARTTIME	21,796	20,000	20,000	20,400
181	FICA	11,962	12,609	12,609	9,161
182	RETIREMENT	7,092	7,154	7,154	6,448
183	HOSPITALIZATION	31,908	30,628	30,628	26,948
212	UNIFORMS	1,074	500	500	285
261	OFFICE SUPPLIES	1,013	1,400	1,400	1,425
299	DEPARTMENTAL SUPPLIES & REPAIRS	5,047	3,500	8,683	3,800
311	TRAVEL	1,270	1,750	1,750	1,665
321	TELEPHONE & POSTAGE	778	1,000	1,000	665
	TOTAL CENTRAL COMMUNICATIONS	225,218	223,368	228,551	170,145
11-4330	EMERGENCY MANAGEMENT				
121	EMPG SALARIES	0	0		47,340
126	PART TIME SALARIES	0	5,200	5,200	5,304
181	FICA	0	398	398	4,027
182	RETIREMENT	0	0		3,285
183	HOSPITALIZATION	0	0		6,737
198	EMPG CONTRACTED SERVICES	0	0		3,800
212	EMPG UNIFORMS		0		300
251	EMPG VEHICLE EXPENSE	4,931	6,000		6,000
261	EMPG OFFICE SUPPLIES	20	350	350	350
292	ROAD SIGNS	0	0		2,000
298	SPECIAL PROJECT EXPENSES	953	0	104	-
299	EMPG DEPARTMENTAL SUPPLIES	5,037	3,500		5,000
311	EMPG TRAVEL	945	2,750	49	2,700
321	EMPG TELEPHONE AND POSTAGE	1,429	1,500	1,500	2,500
411	Lease of Land	1,500	0		-
453	EMPG OFFICIAL BONDS & DUES	0	200	200	200
511	CAPITAL OUTLAY-SURRY EQUIPMENT	655	700	700	700
600	EMPG GRANT	3,852	0	26,961	-
601	CERT GRANT	0	0	13,550	-
	TOTAL EMERGENCY MANAGEMENT	41,842	20,598	49,012	90,243

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
11-4350	INSPECTIONS				
121	SALARIES-REGULAR	105,559	105,319	105,319	70,305
126	PART-TIME SALARIES	113	0		12,000
181	FICA	7,931	8,057	8,057	6,296
182	RETIREMENT	5,217	5,203	5,203	4,563
183	HOSPITALIZATION	19,286	18,377	18,377	13,474
199	PROFESSIONAL SERVICES	2,959	7,000	7,000	500
212	UNIFORMS	0	0		250
251	VEHICLE EXPENSE	3,955	3,700	3,700	2,700
261	SUPPLIES & EQUIPMENT	2,684	1,650	1,650	1,000
299	DEPARTMENTAL SUPPLIES	2,659	2,500	2,500	3,000
311	TRAVEL	734	2,000	2,000	3,000
321	TELEPHONE & POSTAGE	2,622	2,775	2,775	2,800
352	OFFICE EQUIPMENT MAINTENANCE	0	3,000	3,000	3,650
453	OFFICIALS BOND & DUES	465	700	700	450
	TOTAL INSPECTIONS	154,184	160,281	160,281	123,988
11-4360	MEDICAL EXAMINER				
193	PROFESSIONAL SER - MEDICAL EXAMINER	3,800	3,000	3,000	5,000
	TOTAL MEDICAL EXAMINER	3,800	3,000	3,000	5,000
11-4370	AMBULANCE/RESCUE				
694	RESCUE SQUAD	12,000	12,000	12,000	12,000
	TOTAL AMBULANCE/RESCUE	12,000	12,000	12,000	12,000
11-4380	ANIMAL CONTROL				
693	SHELTER OPERATION	56,173	47,437	47,437	48,309
	TOTAL ANIMAL CONTROL	56,173	47,437	47,437	48,309
11-4520	TRANSPORTATION GIFTS				
121	SALARIES - REGULAR	102,631	106,639	106,639	108,772
126	SALARIES - PARTTIME	63,182	81,258	81,258	82,883
181	FICA	12,385	14,374	14,374	14,662
182	RETIREMENT	6,537	5,268	5,268	7,059
183	HOSPITALIZATION	31,439	27,028	27,028	26,948
186	WORKER'S COMP INSURANCE	9,191	9,200	9,200	8,615
191	PROF SERVICES - LEGAL & ACCT	1,500	1,500	1,500	1,500
199	CONTRACTED SERVICES	5,869	45,000	45,000	85,000
211	BUILDING MAINTENANCE	0	3,600	3,600	3,600
212	UNIFORMS	0	2,800	2,800	3,300
251	VEHICLE EXPENSE	81,366	76,000	76,000	76,000
261	OFFICE SUPPLIES	758	1,500	1,500	1,500
299	DEPARTMENTAL SUPPLIES	2,810	4,200	4,200	4,200
311	TRAVEL & TRAINING	5,000	5,200	5,200	5,200
321	TELEPHONE & POSTAGE	9,886	8,000	8,000	9,000
331	UTILITIES	5,579	5,000	5,000	5,000
352	REPAIRS TO MACHINES	150	400	400	400
370	ADVERTISING	0	3,300	3,300	3,300
399	DRUG TESTING	500	1,000	1,000	1,000
419	OFFICE EQUIPMENT & RENTAL	7,348	9,780	9,780	9,500
451	INSURANCE	9,728	10,000	10,000	10,803
453	OFFICIALS BONDS & DUES	300	350	350	400
510	CAPITAL OUTLAY - EQUIPMENT	3,312	4,991	4,991	11,600
540	CAPITAL OUTLAY - VEHICLES	81,936	27,000	27,000	37,850
580	CAPITAL OUTLAY - BLDG IMPROVEMENT	0	37,200	37,200	-
	TOTAL TRANSPORTATION GIFTS	441,407	490,588	490,588	518,092
11-4750	FORESTRY				
693	FOREST FIRE PROTECTION	53,000	53,000	53,000	55,000
	TOTAL FORESTRY	53,000	53,000	53,000	55,000

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
<b>11-4910</b>	<b>ZONING AND PLANNING</b>				
100	PERSONNEL EXPENSE	6,767	0	247	-
121	SALARIES - REGULAR	38,545	47,892	47,645	48,366
126	SALARIES - PART TIME	10,206	0		9,990
171	PLANNING BOARD PER DIEM	4,450	4,500	4,500	4,500
172	ZONING BOARD PER DIEM	1,600	1,000	1,000	2,100
181	FICA	3,704	3,664	3,664	4,464
182	RETIREMENT	1,904	2,365	2,365	3,139
183	HOSPITALIZATION	3,747	6,126	6,126	6,737
192	LEGAL EXPENSES	1,197	1,000	1,000	1,000
198	CONTRACTED SERVICES	0	0		20,000
199	PROFESSIONAL SERVICES - GIS	850	1,200	1,200	1,000
251	VEHICLE EXPENSE	542	750	750	2,000
261	OFFICE SUPPLIES	2,036	2,000	2,000	3,065
299	DEPARTMENTAL SUPPLIES	503	750	750	500
311	TRAVEL	2,611	1,750	950	1,000
321	TELEPHONE & POSTAGE	2,835	2,500	2,500	2,500
370	ADVERTISING	2,156	2,500	3,300	3,500
453	OFFICIALS BONDS AND DUES	250	250	250	250
	<b>TOTAL ZONING AND PLANNING</b>	<b>83,903</b>	<b>78,247</b>	<b>78,247</b>	<b>114,111</b>
<b>11-4950</b>	<b>AGRICULTURAL EXTENSI</b>				
100	PERSONNEL EXPENSE	121,904	124,745	121,345	124,148
172	ADVISORY COUNCIL EXPENSE	100	250	250	250
261	OFFICE SUPPLIES	2,706	4,837	4,837	3,000
299	DEPARTMENTAL SUPPLIES	140	400	400	250
311	TRAVEL	1,187	1,000	1,000	750
321	TELEPHONE & POSTAGE	2,534	2,775	2,775	10,300
352	OFFICE EQUIPMENT REPAIRS	3,790	5,491	2,687	960
431	OFFICE EQUIPMENT LEASE	0	0		2,101
491	DUES AND CONVENTION EXPENSE	694	1,000	1,000	1,000
510	CAPITAL OUTLAY-EQUIPMENT	421	0	6,204	-
699	ALBEMARLE YOUTH LIVESTOCK SHOW	300	300	300	300
	<b>TOTAL AGRICULTURAL EXTENSI</b>	<b>134,100</b>	<b>140,798</b>	<b>140,798</b>	<b>143,059</b>
<b>11-4960</b>	<b>SOIL CONSERVATION</b>				
121	SALARIES-REGULAR	56,797	54,238	54,238	55,833
181	FICA	4,240	4,149	4,149	4,271
182	RETIREMENT	2,805	2,680	2,680	3,624
183	HOSPITALIZATION	13,334	12,251	12,251	13,474
198	CONTRACTED SERVICES - COPIER	0	600	600	300
251	VEHICLE FUEL AND REPAIR	1,100	1,200	1,200	1,200
261	OFFICE SUPPLIES	2,000	2,000	2,000	1,400
311	STAFF TRAVEL	1,239	1,250	1,250	1,000
453	DUES	0	1,400	1,400	-
	<b>TOTAL SOIL CONSERVATION</b>	<b>82,548</b>	<b>79,768</b>	<b>79,768</b>	<b>81,102</b>
<b>11-5110</b>	<b>HEALTH</b>				
693	ALBEMARLE REGIONAL HEALTH SERVICES	118,054	113,500	113,500	113,500
	<b>TOTAL HEALTH</b>	<b>118,054</b>	<b>113,500</b>	<b>113,500</b>	<b>113,500</b>
<b>11-5210</b>	<b>MENTAL HEALTH</b>				
630	ALCOHOLIC REHABILITATION-5CT-BOTTLE	1,655	1,489	1,572	1,500
693	MENTAL HEALTH	37,734	37,734	37,734	37,734
	<b>TOTAL MENTAL HEALTH</b>	<b>39,389</b>	<b>39,223</b>	<b>39,306</b>	<b>39,234</b>

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommend
		08-09	09-10	09-10	10-11
11-5311	DSS ADMINISTRATION				
121	SALARIES REGULAR	677,922	689,107	692,107	699,962
126	SALARIES PART TIME	0	0		9,522
171	BOARD MEMBERS PER DIEM	3,096	3,200	5,000	5,000
181	FICA	50,386	52,717	52,947	54,275
182	RETIREMENT	33,204	34,042	34,042	45,428
183	HOSPITALIZATION	132,242	128,636	128,636	141,477
186	WORKMAN'S COMP LIABILITY & UI	14,436	14,436	14,436	15,050
189	RETIREE'S HEALTH INSURANCE	12,185	11,696	11,696	12,919
192	PROF SERV LEGAL/CONSULT/COST PLAN	9,608	3,000	7,675	5,800
193	PROFESSIONAL SERVICES - MED & BIRTH	2,864	3,000	3,000	2,000
197	CONTRACTED SERVICES - CHILD SUPPORT		0		116,056
251	VEHICLE EXPENSE	1,062	2,000	2,000	1,000
261	OFFICE SUPPLIES & EQUIPMENT	19,475	15,000	13,325	12,000
299	MISCELLANEOUS	417	500	500	500
311	TRAVEL	7,681	8,500	7,500	7,000
321	TELEPHONE & POSTAGE	11,081	11,000	11,000	10,000
329	FIRE ALARM	298	297	297	297
453	OFFICIALS BOND & DUES	644	500	500	500
605	ARRA EXPENDITURES	0	0	13,876	-
	TOTAL DSS ADMINISTRATION	976,601	977,631	998,537	1,138,786
11-5330	DSS STATE IN HOME SE				
199	STATE IN HOME SERVICES	208	2,962	2,962	2,962
685	HCCBG IN HOME AID MATCH	5,420	5,526	5,526	5,526
	TOTAL DSS STATE IN HOME SE	5,628	8,488	8,488	8,488
11-5371	FOOD STAMPS				
199	FOOD STAMP PROGRAM	2,673	3,000	3,000	2,500
	TOTAL FOOD STAMPS	2,673	3,000	3,000	2,500
11-5372	JOB SEARCH (WORK FIR				
684	WORK FIRST PURCHASES	15,934	20,900	23,900	20,900
	TOTAL JOB SEARCH (WORK FIR	15,934	20,900	23,900	20,900
11-5400	DSS PAYMENTS				
684	INDEPENDENT LIVING (LINKS)	925	925	925	800
	TOTAL DSS PAYMENTS	925	925	925	800
11-5410	AID TO FAMILIES (TAN				
685	DOMESTIC VIOLENCE- WFFA	4,067	7,257	7,257	7,257
	TOTAL AID TO FAMILIES (TAN	4,067	7,257	7,257	7,257
11-5415	DSS - TANF				
684	TANF (AFDC) FOSTER CARE	36,386	12,843	12,843	4,000
	TOTAL DSS - TANF	36,386	12,843	12,843	4,000
11-5421	DSS - SPECIAL ASSIST				
684	SPECIAL ASSISTANCE FOR ADULTS	90,262	91,776	85,061	70,000
	TOTAL DSS - SPECIAL ASSIST	90,262	91,776	85,061	70,000
11-5451	DSS MEDICAID PAYMENT				
313	MEDICAID TRANSPORTATION-XIX	71,630	52,500	52,500	52,500
684	MEDICAID	232,348	0		
	TOTAL DSS MEDICAID PAYMENT	303,978	52,500	52,500	52,500
11-5470	DSS- OTHER SERVICES				
684	ADOPTION ASSISTANCE SUBSIDY AND VENDOR PAY	922	5,361	5,361	5,548
685	CHILD ADOPTION INCENTIVE	2,043	4,860	4,860	1,000
	TOTAL DSS- OTHER SERVICES	2,965	10,221	10,221	6,548

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
11-5481	CRISIS INTERVENTION				
684	CRISIS INTERVENTION PAYMENTS	35,872	22,533	50,205	27,252
	TOTAL CRISIS INTERVENTION	35,872	22,533	50,205	27,252
11-5530	JUVENILE SERVICES				
698	JUVENILE CRIME PREVENTION GRANTS	29,956	0	32,312	-
	TOTAL JUVENILE SERVICES	29,956	0	32,312	-
11-5550	HCCBG MINOR HOME REP				
684	HCCBG MINOR HOME REPAIRS	0	989	989	989
	TOTAL HCCBG MINOR HOME REP	0	989	989	989
11-5580	COUNTY PROGRAMS				
684	ALBEMARLE HOSP FOUNDATION	1,000	500	500	500
	TOTAL COUNTY PROGRAMS	1,000	500	500	500
11-5820	VETERANS SERVICE				
686	VETERANS SERVICE	4,000	4,000	4,000	4,000
	TOTAL VETERANS SERVICE	4,000	4,000	4,000	4,000
11-5830	YOUTH SERVICES				
698	YOUTH SERVICES - PSYCHOLOGICAL	644	0	2,000	-
	TOTAL YOUTH SERVICES	644	0	2,000	-
11-5840	AID TO THE BLIND				
684	SERVICES FOR THE BLIND	1,674	1,500	1,500	1,083
	TOTAL AID TO THE BLIND	1,674	1,500	1,500	1,083
11-5851	CHILD DAY CARE				
684	DAYCARE INCLUDING TRANSPORTATION	316,182	350,491	350,491	332,806
685	SMART START EXPENDITURES	53,025	55,095	55,095	55,095
	TOTAL CHILD DAY CARE	369,207	405,586	405,586	387,901
11-5860	SPECIAL DONATIONS				
680	GC HOUSING COMMITTEE EXPENDITURES	390	600	600	600
681	PRESCRIPTION PROGRAM	0	200	200	200
	TOTAL SPECIAL DONATIONS	390	800	800	800
11-5911	SCHOOL CURRENT EXPEN				
632	SCHOOL CURRENT EXPENSE	2,531,270	2,517,079	2,517,079	2,567,079
	TOTAL SCHOOL CURRENT EXPEN	2,531,270	2,517,079	2,517,079	2,567,079
11-5912	SCHOOL CAPITAL OUTLA				
633	SCHOOL CAPITAL OUTLAY	100,000	100,000	100,000	100,000
	TOTAL SCHOOL CAPITAL OUTLA	100,000	100,000	100,000	100,000
11-5920	COMMUNITY COLLEGES				
688	ROANOKE CHOWAN COMMUNITY COLLEGE	5,000	4,000	4,000	4,000
689	COLLEGE OF THE ALBEMARLE	12,500	10,000	10,000	10,000
	TOTAL COMMUNITY COLLEGES	17,500	14,000	14,000	14,000
11-6110	LIBRARY				
691	LIBRARY	90,000	90,000	90,000	90,000
	TOTAL LIBRARY	90,000	90,000	90,000	90,000
11-6120	RECREATION				
121	SALARY	17,618	21,142	17,142	21,565
181	FICA	1,301	1,617	1,617	1,650
182	RETIREMENT	870	1,044	1,044	1,400
183	HOSPITALIZATION	5,353	6,126	6,126	6,737
550	CAPITAL OUTLAY - EQUIPMENT	0	0	4,000	
631	COMMUNITY CENTER APPROPRIATION	192,060	190,080	190,080	195,000
	TOTAL RECREATION	217,202	220,009	220,009	226,352

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
11-8300	SPECIAL APPROPRIATIO				
600	BEAVER MANAGEMENT PROGRAM	4,000	4,000	4,000	4,000
601	ALBEMARLE COMMISSION - RPO MATCH	1,969	1,831	1,831	1,969
602	GATES PARTNERS FOR HEALTH	5,000	5,000	5,000	5,000
604	ELDERLY FOOD PROGRAM AND RENT	0	27,402	27,402	27,402
690	ALBEMARLE HOPELINE	0	500	500	500
695	RES CONSERVATION & DEVEL.	750	750	750	750
697	ALBEMARLE SENIOR GAMES	0	200	200	-
698	RED CROSS	0	250	250	250
706	BEAVER LAKE ANNUAL SUPPORT	1,300	800	800	800
	TOTAL SPECIAL APPROPRIATIO	13,019	40,733	40,733	40,671
11-9100	DEBT SERVICE				
710	SCHOOL DEBT REPAYMENT (REFINANCE)	465,417	482,560	482,560	500,335
711	DEBT REPAYMENT - USDA	32,278	33,600	33,600	33,605
712	SCHOOL DEBT REPAYMENT - BB&T	433,333	433,334	433,334	433,334
720	SCHOOL DEBT INTEREST (REFINANCE)	97,309	80,166	80,166	62,392
721	INTEREST EXPENSE - USDA	80,064	78,742	78,742	78,737
722	SCHOOL DEBT INTEREST EXPENSE - BB&T	237,142	219,895	219,895	202,649
	TOTAL DEBT SERVICE	1,345,543	1,328,297	1,328,297	1,311,052
11-9820	TRANSFERS TO SPEC RESERVES				
980	REVALUATION RESERVE	38,000	52,750	52,750	33,750
981	CAPITAL RESERVE CONTRIBUTION	0	0		
983	USDA LOAN RESERVE	0	11,235	11,235	11,235
	TOTAL TRANSFERS TO SPEC RE	38,000	63,985	63,985	44,985
11-9930	GENERAL FUND RESERVE				
990	GENERAL FUND CONTINGENCY	0	80,809	255,465	-
991	GENERAL FUND RESERVE - BOARD RESTRICTED	0	46,000	46,000	-
	TOTAL GENERAL FUND RESERVE	0	126,809	301,465	-
	TOTAL GENERAL FUND	10,189,119	10,080,201	10,782,909	10,045,230
Fund #	15	AUTOMATION & PRESERVATION FEES			
15-1180	REGISTER OF DEEDS-AU				
352	EQUIPMENT MAINTENANCE	5,050	8,636	8,636	4,300
	TOTAL REGISTER OF DEEDS-AU	5,050	8,636	8,636	4,300
	TOTAL AUTOMATION & PRESERVATION FEE	5,050	8,636	8,636	4,300
Fund #	22	EMERGENCY 911 SYSTEM FUND			
22-4325	WIRELESS SURCHARGE				
198	PROFESSIONAL SERVICES - EQUIPMENT	1,039	900	900	1,000
199	PROFESSIONAL SERVICES - MAPPING	6,700	21,120	21,120	30,000
261	OFFICE SUPPLIES		0	2,500	5,000
321	TELEPHONE	21,689	21,000	21,000	21,000
440	MAINTENANCE CONTRACT	0	0		37,677
445	CONTRACTED SERVICES - TELIMAGINE	50,927	6,600	6,600	-
510	CAPITAL OUTLAY - EQUIPMENT	4,102	0	230,000	72,579
	TOTAL WIRELESS SURCHARGE	84,457	49,620	282,120	167,256
22-9930	EMERGENCY 911 SYSTEM				
990	CAPITAL RESERVE	0	109,280	109,280	-
	TOTAL EMERGENCY 911 SYSTEM	0	109,280	109,280	-
	TOTAL EMERGENCY 911 SYSTEM FUND	215,411	158,900	391,400	167,256
Fund #	23	FIRE PROTECTION FUND			
23-4340	FIRE PROTECTION FUND				
699	VOLUNTEER FIRE DEPARTMENTS	221,801	235,000	235,000	235,000
	TOTAL FIRE PROTECTION FUND	221,801	235,000	235,000	235,000
	TOTAL FIRE PROTECTION FUND	221,801	235,000	235,000	235,000

Fund #		Prior Year	Original Budget	Amended	Manager
		Actual		Budget	Recommendations
		08-09	09-10	09-10	10-11
Fund #	25 REVALUATION FUND				
25-4140	TAX DEPARTMENT-REVAL				
399	APPRAISAL FEES	92,095	19,000	33,600	-
	TOTAL TAX DEPARTMENT-REVAL	95,095	19,000	33,600	-
25-9930	REVALUATION FUND				
990	REVALUATION RESERVE	0	33,750	33,750	33,750
	TOTAL REVALUATION FUND	0	33,750	33,750	33,750
	TOTAL REVALUATION FUND	95,095	52,750	67,350	33,750
Fund #	26 USDA LOAN RESERVE FUND				
26-9930	USDA RESERVE				
990	USDA RESERVE	0	11,235	11,235	11,235
	TOTAL	0	11,235	11,235	11,235
	TOTAL USDA LOAN RESERVE FUND	87,787	11,235	11,235	11,235
Fund #	29 SCHOOL CAPITAL RESERVE FUND				
29-9810	TRANSFER TO GENERAL				
980	TRANSFER TO GENERAL FUND	0	100,000	100,000	10,100
	TOTAL TRANSFER TO GENERAL	0	100,000	100,000	10,100
	TOTAL SCHOOL CAPITAL RESERVE FUND	0	100,000	100,000	10,100
Fund #	61 WATER FUND				
61-7120	WATER FUND				
121	SALARIES	172,401	180,966	180,966	212,984
181	FICA	12,824	13,844	13,844	16,294
182	RETIREMENT	8,517	8,940	8,940	13,823
183	HOSPITALIZATION	31,996	30,628	30,628	40,422
189	RETIREE'S HOSPITALIZATION	6,264	5,848	5,848	6,460
191	PROFESSIONAL SERVICES-AUDIT	6,578	6,578	6,578	6,750
198	PROFESSIONAL SERVICES	15,553	10,000	10,000	10,000
199	ANALYSIS OF WATER	3,656	5,000	5,000	6,000
212	UNIFORMS	2,904	3,500	3,500	3,500
251	FUEL AND VEHICLE EXPENSE	24,000	28,000	28,000	28,000
261	OFFICE SUPPLIES	7,523	8,000	8,000	8,000
292	MAINTENANCE SUPPLIES AND MATERIALS	57,272	64,500	59,000	59,000
311	TRAVEL	1,556	2,000	2,000	2,500
321	TELEPHONE & POSTAGE	20,668	22,000	22,000	22,000
331	ELECTRICITY	56,497	55,500	55,500	55,000
351	REPAIRS TO BUILDING & EQUIPMENT	6,446	3,000	8,500	13,000
352	OFFICE EQUIPMENT MAINTENANCE	6,794	11,153	11,153	11,153
390	CREDIT CARD PROCESSING FEES	5,218	5,500	5,500	-
451	INSURANCE INCL AUTO & BUILDING	21,168	21,168	21,168	22,837
453	OFFICIALS BONDS & DUES	2,565	3,000	3,000	3,000
481	GEN FUND REIMB FOR ADMIN SERVICES	62,000	69,872	69,872	41,839
499	MISCELLANEOUS & EMERGENCY	260	500	500	500
510	CAPITAL OUTLAY - EQUIPMENT	0	0	48,000	-
540	CAPITAL OUTLAY - VEHICLE	0	0		30,000
595	WELL SITE ACQUISITION	0	97,738	97,738	-
710	DEBT REPAYMENT	130,427	136,936	136,936	143,771
720	INTEREST EXPENSE	59,793	53,284	53,284	46,450

		Prior Year Actual	Original Budget	Amended Budget	Manager Recommends
		08-09	09-10	09-10	10-11
61-7140	SEWER				
197	CONTRACTED SERVICES		0		18,000
198	PROFESSIONAL SERVICES - ENGINEERING	48,176	0	39,678	-
199	PROF SERVICES - GRANT WRITING	0	0	15,500	-
292	SUPPLIES		0		5,217
311	TRAVEL		0		2,500
550	CAPITAL OUTLAY - EQUIPMENT		0		10,000
580	CAPITAL OUTLAY - BUILDINGS		0		3,500
	TOTAL SEWER	48,176	0	55,178	39,217
	TOTAL WATER FUND	771,056	847,455	950,633	842,500
Fund #	62 SOLID WASTE FUND				
62-4720	SOLID WASTE FUND				
630	SCRAP TIRE	14,388	13,100	13,100	13,700
631	WHITE GOODS	12,668	4,100	4,100	12,600
693	LANDFILL OPERATION	393,593	380,558	380,558	380,558
694	CONVENIENCE SITE OPERATION	322,067	378,322	378,322	368,980
	TOTAL SOLID WASTE FUND	742,716	776,080	776,080	775,838
	TOTAL SOLID WASTE FUND	742,716	776,080	776,080	775,838
	GRAND TOTAL	12,359,641	12,270,257	13,323,243	12,125,209

**GATES COUNTY, NORTH CAROLINA  
2010-2011 BUDGET ORDINANCE**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF GATES, NORTH CAROLINA:**

**SECTION 1. REVENUES** It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year beginning July 1, 2010, and ending with June 30, 2011, to finance the appropriations set forth in SECTION 2 and in accordance with the chart of accounts established for Gates County:

<b>General Fund</b>	
Ad Valorem Taxes-Current Year	\$5,604,060
Prior Year Taxes	\$380,000
Tax Refunds	(\$35,000)
County 1 Cent Sales Tax	\$345,000
County 1/2 Cent Sales Tax - Art 40	\$400,000
Article 40 - Restricted	\$175,000
County 1/2 Cent Sales Tax - Art 42	\$85,000
Article 42 - Restricted	\$125,000
County 1/2 Cent Sales Tax - Art 44	\$0
Fees & Licenses	\$240,127
ADM Public School Funds	\$0
Lottery Proceeds	\$235,000
SRO Funding - Schools	\$35,600
Grants & Reimbursements	\$1,847,090
Medicaid Hold Harmless	\$535,000
ABC Store Profits	\$2,000
ABC 5 Cents Per Bottle Tax	\$1,500
Gas Tax Refunds	\$15,000
Property Tax Collection Fees	\$1,150
Rent	\$37,903
Miscellaneous	\$15,800
	\$10,045,230
	\$10,045,230
<b>Fund Balance Appropriated</b>	
General Fund	\$0
Extension Fund	\$0
	\$0
	\$0
<b>Register of Deeds Automation</b>	
Automation Fees	\$4,300
	\$4,300
	\$4,300
<b>Emergency 911 System</b>	
Telephone Surcharge	\$167,256
	\$167,256
	\$167,256

<b>Fire Protection Fund</b>	
Fire Protection Fees	\$235,000
<b>USDA Reserve Fund</b>	
Transfer from General Fund	\$11,235
<b>Tax Revaluation Reserve</b>	
Transfer from General Fund	\$33,750
<b>Public School Capital Reserve Fund</b>	
Fund Balance Appropriated	\$10,100
<b>Water Fund</b>	
NC Gas Tax Refund	\$1,400
Sale of Water	\$807,800
New Connections	\$25,000
Reinstallations	\$2,300
Golden Leaf Foundation	\$0
Interest Earned	\$6,000
	\$842,500
<b>Solid Waste Fund</b>	
Solid Waste User Fees	\$738,133
Scrap Tire Disposal Fees	\$13,700
White Goods Disposal Fees	\$12,600
Solid Waste Disposal Tax	\$11,405
Fund Balance Appropriated	\$0
	\$775,838
<b>Total - All Funds</b>	<b>\$12,125,209</b>

There is hereby levied a tax, at the rate of \$.64 (sixty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2010 for the purpose of providing the revenue listed as "ad valorem taxes" in the General Fund in Section 1 of this Ordinance. The total estimated value will be \$921,720,548, to be taxed at a rate of \$.64 (sixty-four cents) per one hundred dollars (\$100) of value and projected to be collected at a rate of 95.0%.

**SECTION 2. APPROPRIATIONS** The following amounts are hereby appropriated in the General Fund for the operations of Gates County government

and its activities for the fiscal year beginning July 1, 2010 and ending June 30, 2011, and for the following functions as described by the County's chart of accounts:

<b>General Fund</b>	
Governing Body	\$197,766
Administration	\$279,691
Tax Department	\$248,179
Legal	\$20,000
Court Facilities	\$35,500
Elections	\$81,630
Register of Deeds	\$126,463
Buildings & Grounds	\$332,736
Sheriff	\$806,039
Jail	\$275,000
Communications	\$170,145
Emergency Management	\$90,243
Inspections	\$123,988
Medical Examiner	\$5,000
Ambulance/Rescue	\$12,000
Animal Control	\$48,309
Transportation GITS	\$518,092
Forestry	\$55,000
Zoning & Planning	\$114,111
Cooperative Extension	\$143,059
Cooperative Extension Grants	\$0
Soil Conservation	\$81,102
Health	\$113,500
Mental Health	\$39,234
Social Services Administration	\$1,138,786
In Home Services	\$8,488
Food Stamp Program	\$2,500
Job Search	\$20,900
DSS Payments	\$800
Aid to Families	\$7,257
DSS – TANF	\$4,000
DSS - Special Assistance	\$70,000
DSS - Medicaid Transportation	\$52,500
DSS – Other	\$6,548
Crisis Intervention	\$27,252
Juvenile Services	\$0
HCCBG Home Repairs	\$989
Albemarle Hosp Foundation	\$500
Veterans Service	\$4,000
Youth Services	\$0
Services for the Blind	\$1,083
Child Day Care	\$387,901

Special Donations	\$800
Schools - Current Expense	\$2,567,079
Schools - Capital Outlay	\$100,000
Community Colleges	\$14,000
Library	\$90,000
Community Center/Recreation	\$226,352
Special Appropriations	\$40,671
Debt Service	\$1,311,052
Transfers to Special Funds	\$44,985
General Fund Reserve	\$0
	<u>\$10,045,230</u>

**Register of Deeds Automation**

Equipment Maintenance	\$4,300
	<u>\$4,300</u>

**Emergency 911 System**

Telephone Surcharge	\$167,256
	<u>\$167,256</u>

**Fire Protection Fund**

Volunteer Fire Departments	\$235,000
	<u>\$235,000</u>

**USDA Reserve Fund**

USDA Reserve	\$11,235
	<u>\$11,235</u>

**Tax Revaluation Reserve**

Revaluation Reserve	\$33,750
	<u>\$33,750</u>

**Public School Capital Reserve Fund**

Transfer to General Fund	\$10,100
	<u>\$10,100</u>

**Water Fund**

Water Operations	\$803,283
Sewer Operations	\$39,217
	<u>\$842,500</u>

**Solid Waste Fund**

Solid Waste Expenses	\$775,838
	<u>\$775,838</u>

<b>Total - All Funds</b>	<b>\$12,125,209</b>
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**SECTION 3. SOLID WASTE FEES** The Board hereby establishes a fee to be charged to each household in Gates County for the purpose of supporting the total costs of the Solid Waste Fund. The household fee to be charged will be as follows:

	Annual Fee
Households in unincorporated areas where no solid waste collections are provided	\$180
Households in unincorporated areas where solid waste collections are provided	\$ 90
Households in incorporated areas where solid waste collections are provided	\$ 90
Households that have been determined eligible under the Elderly and Disabled Homestead Exemption Act.	\$ 90

Gates County shall provide for the billing and collections of the solid waste household fees as follows:

<u>Type of Household</u>	<u>Method of Billing and Collection</u>
Households in unincorporated areas where no solid waste collections are provided	Households served by the Gates County Water Department will be billed monthly in the amount of \$15 as part of their monthly water statement. Such fees will be reflected as "Solid Waste Fee" and shall be collected at the time when the payment is received for the expense of water.  For those households that are not served by the Gates County Water Department, a statement will be sent quarterly in the amount of \$45 for the household solid waste fee.
Households in unincorporated areas where solid waste collections are provided	Households must provide proof of private solid waste collection service. Upon submission of proof of service, households will be billed quarterly in the amount of \$22.50 for services.
Households in incorporated areas where solid waste collections are provided	The incorporated town will be billed quarterly in the amount of \$22.50 times the total number of households that reside in the designated area.
Households that have been determined eligible under the Elderly and Disabled Homestead Exemption Act	Households will be billed in accordance with the categories stated above depending upon location of residence and utilization of private service.

**SECTION 4. WATER FEES** The Board hereby establishes fees for water for the purpose of providing the revenue needed to support the distribution of water to Gates County residents. The fees charged for water are as follows:

0-1,000 Gallons	\$10.00
2,000 gallons and up	\$ 2.00 per 1,000 gallons

**SECTION 5. FIRE PROTECTION FEES** The Board hereby establishes a fire protection fee to be charged to each household in Gates County for the purpose of supporting the total costs of the Fire Protection Fund. The household fee to be charged will be as follows:

Annual Fee	
Home valued at below \$50,000	\$ 40
Home valued at above \$50,000	50
Multi-structure unit	60
Commercial structure	75

Gates County shall provide for the billing and collections of the fire protection fees. Such fees shall be incorporated into the annual property tax statement transmitted to each property owner subject to this fee and shall be collected as part of the payment of Gates County property taxes by the Tax Assessor/Collector.

Fees collected shall be transmitted quarterly to each fire department in accordance with the approved allocation plan.

**SECTION 6.** The Manager and Finance Director are hereby authorized to transfer appropriations within the General Fund as contained herein under the following conditions:

- a. Budget amendments may be made between departments, objects of expenditures and revenues within a department, in the amount not to exceed \$1,000. A report shall be presented to the Board of Commissioners at its next regular scheduled meeting on all budget amendments approved.
- b. No funds may be transferred between funds or from a contingency appropriation within any fund without Board approval.
- c. The Manager may enter and execute change orders or amendments to construction contracts when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.
- d. The Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

e. Commissioners' shall be entitled to an annual salary of \$7,142 plus an annual travel stipend of \$1,200 each. The Chairman shall be entitled to an annual salary of \$8,441 plus an annual travel stipend of \$1,500.

Copies of this Budget Ordinance shall be furnished to the Finance Director and Tax Assessor for the direction in carrying out their duties, and are available for public inspection.

Adopted the 22<sup>nd</sup> day of June 2010.

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Graham L. Twine, Chairman  
Gates County Board of Commissioners