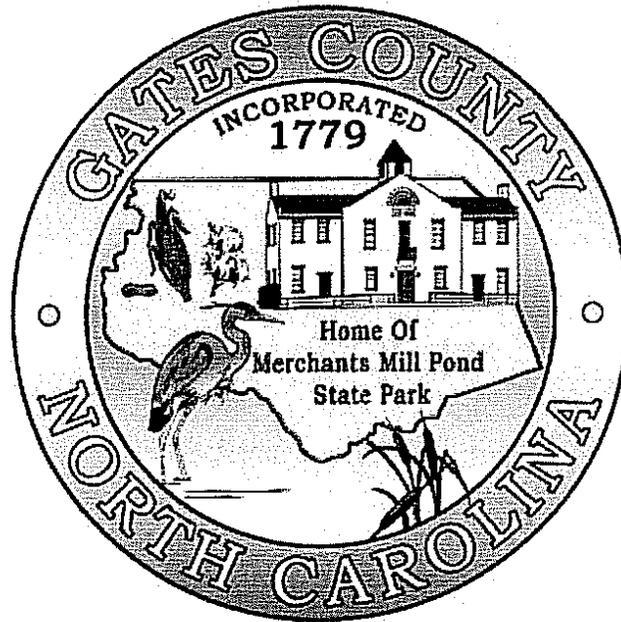


GATES COUNTY
NORTH CAROLINA

2009-10 BUDGET PROPOSAL



Prepared by the Gates County Administrative and Finance Departments

May 2009

Budget Message

FY 09-10 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. The public hearing for this proposed budget will be on June 12th, 2009 at 10:00 am in the Commissioners' Meeting Room of the Gates County Courthouse. Not earlier than ten (10) days after presentation of the budget message and not later than July 1, 2009, 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.

Challenges

This year's budget can be described in two words; challenging and lean. The Fiscal Year 2009-2010 (FY 09-10) budgeting cycle has been one of the most challenging to budget professionals in recent history. There have been substantive changes that have taken place that will alter the landscape of local government budgeting for many years to come. For example one of the most significant problems that Gates County is facing, and will continue to face in this year, is the State's claw back of money to cover their approximately 2 to 3 billion dollar shortfall. One of the most punishing claw backs thus far, and as we begin this budgeting process it is not apparent that the State withholdings are complete, is the projected withholding of the Public School Capital Funds (Also Known As: ADM) funds. In 2006 Gates County undertook significant amounts of debt in order to renovate our schools. This debt was incurred with the understanding that Lottery and other funds, and if necessary ADM funds as an alternative, would be used to make these payments that total 1.2 million dollars per year. However, the Lottery funds have not made the projections that were used in this formula at any point since the debt was incurred. Therefore, each year the ADM funds have been used to help with this payment. However, it is believed that the State will withhold the ADM funds from the County in FY 09-10. In FY 08-09 \$229,400 was budgeted to be received from ADM proceeds. Therefore, this has left a significant hole in the FY 09-10 budget that will have to be filled with County dollars.

During this year the final phase of the Medicaid Relief Swap will go into effect. This transition will take the burden of paying for the majority of Medicaid payments from the County and transfer them to the State level. However, this is simply not a reduction in expenditures for Gates County, there is also a loss of revenue associated with this exchange. In order for the State to agree with this program the Counties were forced to give back to the State one of the taxes that had previously stayed on the local level. Therefore, on its face it appears that the County would

be jubilated over this loss of a significant expenditure from our budget. However, it is unclear how this loss of an expenditure and revenue will affect our budgeting in the future.

A third, however not final, significant change that will take place during this budget year is the change of a portion of the sales tax from a per capita distribution to a point of sale distribution. In some counties, especially those with significant commercial contributions to their tax bases, this will increase their sales tax revenues. However, for Counties that do not have a significant number of commercial entities (points of sale) this will lead to a reduction in sales tax revenues. For example, if a Gates County resident goes to Elizabeth City and buys an item under the FY 08-09 distribution there would be no ramifications since Gates County received our portion of the sales tax distribution based on the fact that the consumer lived in Gates County. However, under the FY 09-10 system since the sale was actually conducted in Pasquotank County, Pasquotank County will receive credit for the sale from the sales tax distribution. This is a simplistic, however quite real, example of how this change will affect Gates County.

The second adjective that should be used to describe the Gates County FY 09-10 budget is lean. Virtually each department has seen cuts from their requested budget for this year. While we need to make cuts and look to trim our belts it is also important that we resist the temptation to cut money from capital projects in order to balance this year's budget, to the detriment of future budgets. Therefore we have made reductions where they are possible and made capital recommendations when they are necessary. The General Fund portion of the budget has shrunk from \$10,498,231 in FY 08-09 to \$9,709,064 in FY 09-10. This represents a 7.52% decrease in the County's spending for General Fund items. The overall budget has shrunk from \$12,540,142 in FY 08-09 to \$11,899,120 in FY 09-10. This represents a 5.11% decrease in the overall budget. Virtually every County department has seen decreases in their operating budget from FY 08-09.

Property Tax Information

In most years a General Fund budget reduction of 7.52% would lead to a reduction in the property tax rate. However, due to the claw backs from the State to fill their budget deficit this is not the case this year. For comparison listed below are the FY 08-09 and the proposed FY 09-10 property tax information:

The FY 08-09 property tax information is as follows:

- Property tax value: \$561,962,575
- FY 08-09 Property tax rate: \$.975 per \$100 assessed value

The revised FY 09-10 property tax information is as follows:

- Property tax value: \$925,000,000
- Property tax revenue neutral rate: \$.608 per \$100 assessed value
- Projected Property tax collection rate: 94%
- FY 09-10 recommended Property tax rate: \$.62 per \$100 assessed value

Goals

There are many goals that Gates County will attempt to address during FY 09-10. However, many of these goals are not related to this budget document. The goals that can be seen in this budget document are:

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.
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 Capital Management Trust in order to produce greater results and a more balanced financial future for Gates County.
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.

In May of 2009 due to the public's desire to know the revenue neutral tax rate the value of \$.644 per \$100 of assessed value was given. This value was based on the total property value being at \$875,000,000 after all successful challenges and exemptions. However, nearing the end of the appeals and exemptions period it appears that the number of challenges and exemptions will be lower than originally anticipated. Therefore, the actual total value will be \$ 925,000,000 instead of \$ 875,000,000. This has correspondingly dropped the revenue neutral rate from \$.644 per \$100 of assessed value to \$.608 per \$100 of assessed value.

During the budget year Gates County will continue to expand the tax base, specifically in the area of commercial development. We are actively pursuing the feasibility of sewer capacity in a small area that can serve as the County's commercial/industrial hub. This project, if brought to fruition, will be a significant step toward reducing the county's dependence, almost exclusively, on residential property tax for the operation of County functions. With the continued mutual cooperation and shared vision of the Board of Commissioners, the public, and staff progress will continue to be made.



Toby L. Chappell, County Manager

Budget Ordinance

**GATES COUNTY, NORTH CAROLINA
2009-2010 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, 2009, and ending with June 30, 2010, to finance the appropriations set forth in SECTION 2 and in accordance with the chart of accounts established for Gates County:

General Fund

Ad Valorem Taxes-Current Year	\$5,397,643
Prior Year Taxes	\$350,000
Penalties & Interest	\$89,954
Tax Refunds	(\$35,000)
County 1 Cent Sales Tax	\$325,365
County 1/2 Cent Sales Tax - Art 40	\$335,069
Article 40 - Restricted	\$188,224
County 1/2 Cent Sales Tax - Art 42	\$206,154
Article 42 - Restricted	\$336,138
County 1/2 Cent Sales Tax - Art 44	\$12,500
Fees & Licenses	\$301,845
ADM Public School Funds	\$0
Lottery Proceeds	\$150,000
SRO Funding - Schools	\$31,094
Grants & Reimbursements	\$1,814,808
Medicaid Hold Harmless	\$0
ABC Store Profits	\$2,000
ABC 5 Cents Per Bottle Tax	\$1,489
Sales & Gas Tax Refunds	\$10,000
Property Tax Collection Fees	\$1,153
Insurance Proceeds	\$1,500
Miscellaneous	\$189,128
	\$9,709,064

Fund Balance Appropriated

General Fund	\$0
Extension Fund	\$0
	\$0

Register of Deeds Automation

Automation Fees	\$8,636
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Emergency 911 System

Telephone Surcharge	\$158,900
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Fire Protection Fund

Fire Protection Fees	\$235,000
Interest Earned	\$0
	<u>\$235,000</u>

Capital Reserve Fund

Capital Reserve	<u>\$0</u>
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Tax Revaluation Reserve

Interest Earned	\$0
Transfer from General Fund	\$52,750
	<u>\$52,750</u>

Water Fund

Sale of Water	\$807,803
New Connections	\$25,000
Reinstallations	\$2,280
Golden Leaf Foundation	\$0
Interest Earned	\$10,000
Other Revenues	\$2,372
	<u>\$847,455</u>

Solid Waste Fund

Solid Waste User Fees	\$738,133
Scrap Tire Disposal Fees	\$13,100
White Goods Disposal Fees	\$4,100
Solid Waste Disposal Tax	\$11,405
Interest on Investments	\$0
Miscellaneous Revenue	
Fund Balance Appropriated	\$9,342
	<u>\$776,080</u>

There is hereby levied a tax, at the rate of \$.62 (sixty-two cents) per one hundred dollars (\$100) valuation of property as of January 1, 2009 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 \$925,000,000, to be taxed at a rate of \$.62 (sixty-two cents) per one hundred dollars (\$100) of value and projected to be collected at a rate of 94.0%.

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, 2009 and ending June 30, 2010, and for the following functions as described by the County's chart of accounts:

General Fund

Governing Body	\$103,697
Administration	\$300,550
Tax Department	\$276,493
Legal	\$18,000
Court Facilities	\$35,450
Elections	\$97,018
Register of Deeds	\$118,634
Buildings & Grounds	\$325,990
Sheriff	\$789,381
Jail	\$275,000
Communications	\$223,368
Emergency Management	\$20,598
Inspections	\$159,081
Medical Examiner	\$3,000
Ambulance/Rescue	\$12,000
Animal Control	\$47,437
Transportation GITS	\$490,588
Forestry	\$53,000
Zoning & Planning	\$78,247
Cooperative Extension	\$140,798
Soil Conservation	\$79,768
Health	\$113,500
Mental Health	\$39,223
Social Services Administration	\$977,631
In Home Services	\$8,488
Food Stamp Program	\$3,000
Job Search	\$20,900
DSS Payments	\$925
Aid to Families	\$7,257
DSS – TANF	\$12,843
DSS - Special Assistance	\$91,776
DSS - Medicaid Transportation	\$52,500
DSS – Other	\$11,021
Crisis Intervention	\$22,533
Juvenile Services	\$0
HCCBG Home Repairs	\$989
Albemarle Hosp Foundation	\$500

Veterans Service	\$4,000
Youth Services	\$0
Services for the Blind	\$1,500
Child Day Care	\$405,586
Schools - Current Expense	\$2,430,020
Schools - Capital Outlay	\$100,000
Community Colleges	\$14,000
Library	\$90,000
Community Center/Recreation	\$220,009
Special Appropriations	\$40,483
Debt Service	\$1,328,297
Transfers to Special Funds	\$63,985
	<u>\$9,709,064</u>

Register of Deeds Automation

Equipment Maintenance	<u>\$8,636</u>
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Emergency 911 System

Telephone Surcharge	\$49,620
Transfer to General Fund	\$0
Capital Reserve	\$109,280
	<u>\$158,900</u>

Fire Protection Fund

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

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

Revaluation Expenses	\$19,000
Revaluation Reserve	\$33,750
	<u>\$52,750</u>

Public School Capital Reserve Fund

Fund Balance Appropriated	<u>\$100,000</u>
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Water Fund

Water Operations	\$847,455
Transfer to General Fund	\$0
	<u>\$847,455</u>

Solid Waste Fund

Solid Waste Expenses	\$776,080
Transfer to General Fund	\$ -
	\$776,080

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:

Type of Household

Method of Billing and Collection

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	The incorporated town will be billed quarterly

waste collections are provided	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 regularly 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.

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 12th day of June 2009.

Henry Jordan, Chairman
Gates County Board of Commissioners

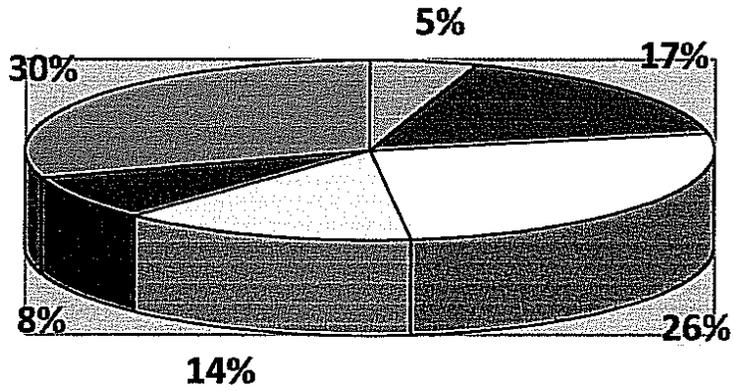
Budget

GENERAL FUND		08-09 Approved	09-10 Recommended
11-3100-110	PRIOR YEAR TAXES	345,000	350,000
11-3100-160	TAX REFUNDS	-30,000	-35,000
11-3100-170	TAX PENALTIES	75,291	89,954
11-3100-171	OTHER FEES COLLECTED	7,800	5,983
11-3107-110	CURRENT TAX	5,158,605	0
11-3108-110	CURRENT TAX	0	5,397,643
11-3230-310	COUNTY 1 CENT SALES TAX	365,000	325,365
11-3232-310	COUNTY 1/2 CENT SALES TAX - ART 40	474,402	335,069
11-3232-330	ARTICLE 40 SALES TAX - RESTRICTED	203,315	188,224
11-3233-310	COUNTY 1/2 CENT SALES TAX - ART 42	270,597	206,154
11-3233-330	ARTICLE 42 SALES TAX - RESTRICTED	405,895	336,138
11-3235-310	COUNTY 1/2CT SALES TAX-ART 44	178,920	12,500
11-3240-111	EXCISE STAMP TAX	34,000	36,820
11-3260-800	BEER & WINE LICENSE FROM COUNTY	100	200
11-3261-801	CABLE FRANCHISE FEES	2,000	1,748
11-3311-210	FED MONEY IN LIEU OF TAXES	15,000	14,500
11-3322-310	STATE BEER & WINE TAX	50,875	42,500
11-3323-330	COURT FACILITY FEES	26,000	23,506
11-3328-320	PUBLIC SCHOOL BUILDING CAPITAL	229,400	0
11-3328-331	LOTTERY PROCEEDS	126,162	150,000
11-3343-410	BLDG PERMITS & INSPECTION FEES	90,000	85,519
11-3416-330	OFFICER FEES BY SHERIFF	9,000	7,519
11-3416-410	CSC OFFICER FEES AND JAIL FEES	15,000	19,553
11-3417-330	HAVA GRANT	2,904	0
11-3417-410	FILING FEES	938	1,448
11-3418-410	MARRIAGE LICENSE & CERTIFICATES	1,500	1,558
11-3418-411	REGISTER OF DEEDS FEES	50,000	47,979
11-3431-310	CIVIL LICENSE REVOCATION FEES	500	998
11-3431-371	SRO FUNDING-SCHOOL	39,883	31,094
11-3431-410	CONCEALED WEAPONS PERMITS	0	3,000
11-3433-330	SURRY NUCLEAR POWER PLANT GRANT	933	700
11-3433-331	EMPG GRANT	12,500	13,213
11-3452-330	NC DOT GRANT	229,323	231,212
11-3452-331	HCCBG GRANT	25,000	32,000
11-3452-332	MEDICAID	51,000	63,000
11-3452-333	SMART START	34,000	34,000
11-3452-334	ROAP	107,371	119,000
11-3452-335	JARC SPONSORS	2,500	0
11-3452-410	AGENCY FARES	16,500	11,376
11-3491-410	ZONING REVENUE	2,633	10,000
11-3496-380	SOIL CONSERVATION REIMBURSEMENT	28,000	21,430
11-3531-320	MEDICAID HOLD HARMLESS	239,000	0
11-3531-330	STATE AND FEDERAL ADMN - DSS REIM	798,787	728,973
11-3531-891	DSS MISCELLANEOUS REVENUE	0	0
11-3537-330	DEPARTMENT OF TRANSPORTATION	36,000	0
11-3537-331	AID TO FAMILIES WITH DEP CHILDREN	2,500	2,500
11-3537-840	PROJECT LIFESAVER	0	0
11-3541-330	WORK FIRST (DOMESTIC VIOLENCE)	7,655	7,257
11-3541-331	FOSTER HOME CARE-STATE AFDC(TANF)	12,501	10,504
11-3545-330	MEDICAID TRANSPORTATION	44,816	50,000
11-3545-331	CAP PROGRAM	12,500	0
11-3545-332	NC HEALTH CHOICE FEES	0	0
11-3545-333	MEDICAID CASE MANAGEMENT	5,925	0
11-3547-330	ADOPTION ASSISTANCE	4,200	4,200

11-3547-331	CHILD ADOPTION INCENTIVES	9,000	4,860
11-3553-360	JUVENILE CRIME PREV COUNCIL GRANTS	0	0
11-3582-330	STATE REIM FOR VETERANS SERVICE	2,000	2,000
11-3583-331	PSYCHOLOGICAL SERVICES	4,000	0
11-3585-330	DAYCARE INCLUDING TRANSPORTATION	362,870	350,491
11-3585-331	SMART START REVENUE	55,487	55,095
11-3712-430	WATER DEPT REIMBURSEMENT	62,000	69,873
11-3831-491	INTEREST ON INVESTMENTS	40,000	45,153
11-3833-840	GC HOUSING COMMITTEE	0	600
11-3833-841	PRESCRIPTION FUND DONATIONS	0	200
11-3834-860	CAP BUILDING RENT	6,000	6,000
11-3834-861	USDA SERVICE CENTER REVENUES	25,304	25,303
11-3835-019	AUCTIONED VEHICLES	2,500	8,000
11-3837-310	PROCEEDS FROM ABC BOARD	2,000	2,000
11-3838-330	ABC BOARD 5 CENTS PER BOTTLE	1,700	1,489
11-3839-352	NC GAS TAX REFUND	14,000	10,000
11-3839-430	COMMISSIONS ON DRAINAGE TAX	150	153
11-3839-431	GATESVILLE TAX COLLECTION FEE	1,000	1,000
11-3839-432	GATESVILLE ELECTION FEES	0	2,138
11-3839-850	INSURANCE PROCEEDS	3,000	1,500
11-3839-890	OVERAGE/SHORTAGE	0	208
11-3839-891	MISCELLANEOUS REVENUE	4,000	3,664
11-3982-980	TRANSFER FROM SCHOOL CAPITAL RESERVE	0	100,000
11-3982-981	TRANSFER FROM E911 FUND	0	0
11-3986-981	TRANSFER FROM WATER FUND	0	0
11-3986-982	TRANSFER FROM SOLID WASTE FUND	0	0
11-3990-990	FUND BALANCE APPROPRIATED	81,489	0
11-3990-995	EXTENSION FUND BALANCE APPROPRIATED	0	0
TOTAL	GENERAL FUND	10,498,231	9,709,064
AUTOMATION & PRESERVATION FEES			
15-3418-330	AUTOMATION & PRESERVATION FEES	9,000	8,636
15-3831-491	INTEREST ON INVEYSMENTS	0	0
TOTAL	AUTOMATION & PRESERVATION FEES	9,000	8,636
EMERGENCY 911 SYSTEM FUND			
22-3255-410	TELEPHONE SURCHARGE	0	158,900
22-3260-410	WIRELESS TELEPHONE SURCHARGE	93,000	0
22-3831-494	INTEREST ON INVESTMENTS	0	0
22-3991-990	FUND BALANCE	0	0
TOTAL	EMERGENCY 911 SYSTEM FUND	93,000	158,900
FIRE PROTECTION FUND			
23-3434-440	FIRE PROTECTION FEES	222,000	235,000
23-3831-494	INTEREST ON INVESTMENTS	1,200	0
TOTAL	FIRE PROTECTION FUND	223,200	235,000
CAPITAL RESERVE FUND			
24-3831-494	INTEREST ON INVESTMENTS		
24-3981-981	CONTRIBUTIONS FROM GENERAL FUND	20,000	0
TOTAL	CAPITAL RESERVE FUND	20,000	0
REVALUATION FUND			
25-3831-494	INTEREST ON INVESTMENTS	0	0
25-3981-981	CONTRIBUTIONS FROM GENERAL FUND	38,000	52,750
TOTAL	REVALUATION FUND	38,000	52,750

USDA LOAN RESERVE FUND				
26-3981-981		CONTRIBUTIONS FROM GENERAL FUND	0	11,235
TOTAL	USDA LOAN RESERVE FUND		<u>0</u>	<u>11,235</u>
SCHOOL CAPITAL RESERVE FUND				
29-3831-494		INTEREST ON INVESTMENTS		
29-3990-990		FUND BALANCE APPROPRIATED	0	100,000
TOTAL	SCHOOL CAPITAL RESERVE FUND		<u>0</u>	<u>100,000</u>
WATER FUND				
61-3325-352		NC GAS TAX REFUND	0	1,372
61-3712-510		SALE OF WATER	834,000	807,803
61-3712-520		SIGN UPS (TAPS & CONNECTION FEES)	50,000	25,000
61-3712-530		REINSTALLATIONS	5,300	2,280
61-3714-360		GOLDEN LEAF GRANT	0	0
61-3831-497		INTEREST ON INVESTMENTS	30,000	10,000
61-3835-000		AUCTIONED VEHICLES	0	1,000
61-3839-351		NC SALES TAX REFUND	0	0
61-3839-890		MISCELLANEOUS REVENUE	0	0
61-3990-890		OVERAGE/SHORTAGE	0	0
61-3990-990		FUND BALANCE APPROPRIATED	0	0
TOTAL	WATER FUND		<u>919,300</u>	<u>847,455</u>
SOLID WASTE FUND				
62-3472-330		SCRAP TIRE DISPOSAL FEE	12,000	13,100
62-3472-331		WHITE GOODS DISPOSAL FEE	5,000	4,100
62-3472-334		SOLID WASTE DISPOSAL TAX	0	11,405
62-3472-510		SOLID WASTE USER AVAILABILITY FEES	720,011	738,133
62-3831-497		INTEREST ON INVESTMENTS	1,000	0
62-3839-890		MISCELLANEOUS REVENUE	1,400	0
62-3990-990		FUND BALANCE APPROPRIATED		9,342
TOTAL	SOLID WASTE FUND		<u>739,411</u>	<u>776,080</u>
GRAND TOTAL FOR ALL FUNDS			12,540,142	11,899,120

GATES COUNTY EXPENDITURES BY PERCENTAGE



■ GITS ■ DSS □ SCHOOLS □ DEBT ■ SHERIFF ■ ALL OTHER

		08-09	09-10	
		Approved	Recommended	
GENERAL FUND				
GOVERNING BODY				
11-4110-121	SALARY	29,281	34,381	
11-4110-170	MEMBERS PER DIEM & TRAVEL	25,000	1,200	
11-4110-172	JURY COMMISSION	0	0	
11-4110-181	FICA	2,240	2,630	
11-4110-183	HOSPITALIZATION	32,160	18,416	
11-4110-189	RETIREEES HEALTH INSURANCE	12,240	0	
11-4110-191	PROFESSIONAL SERVICES-AUDIT	18,500	25,500	
11-4110-199	PROFESSIONAL SERVICES	0	0	
11-4110-220	FOOD AND PROVISIONS - EMPLOYEE APPRECIATION	17,500	1,500	
11-4110-292	COUNTY BROCHURES	0	0	
11-4110-299	MISCELLANEOUS AND EMERGENCY	7,000	3,570	
11-4110-370	ADVERTISING	3,500	3,500	
11-4110-412	ELDERLY FOOD PROGRAM & RENT	27,402	*	
11-4110-491	DUES AND SUBSCRIPTIONS	0	13,000	
11-4110-520	COMPUTER EQUIPMENT & MAINTENANCE	30,000	0	
11-4110-570	CAPITAL OUTLAY - LAND PURCHASE	0	0	
TOTAL	GOVERNING BODY	204,823	103,697	-49.37%
* MOVED TO SPECIAL APPROPRIATIONS				
ADMINISTRATIVE				
11-4120-121	SALARIES-REGULAR	194,855	192,271	
11-4120-126	PART TIME SALARIES	0	0	
11-4120-181	FICA	14,171	14,709	
11-4120-182	RETIREMENT	9,606	9,498	
11-4120-183	HOSPITALIZATION	25,728	24,502	
11-4120-184	DISABILITY INSURANCE BENEFIT	0	2,112	
11-4120-188	LIFE INSURANCE BENEFIT	0	497	
11-4120-189	RETIREEES HEALTH INSURANCE	12,240	17,544	
11-4120-199	PROFESSIONAL SERVICES	32,000	5,000	
11-4120-261	OFFICE SUPPLIES	8,000	5,000	
11-4120-311	TRAVEL ALLOWANCE	6,000	7,323	
11-4120-321	TELEPHONE & POSTAGE	7,000	7,000	
11-4120-352	OFFICE EQUIPMENT MAINTENANCE	12,000	12,094	
11-4120-453	OFFICIALS BOND & DUES	400	3,000	
11-4120-510	CAPITAL OUTLAY-EQUIPMENT	0	0	
TOTAL	ADMINISTRATIVE	322,000	300,550	-6.66%
TAX DEPARTMENT				
11-4140-121	SALARIES-REGULAR	139,968	148,553	
11-4140-181	FICA	10,179	11,364	
11-4140-182	RETIREMENT	6,900	7,339	
11-4140-183	HOSPITALIZATION	32,160	30,628	
11-4140-192	ATTORNEY FEES - FORECLOSURES	7,500	2,000	
11-4140-199	PROFESSIONAL SERVICES	21,610	13,700	
11-4140-261	OFFICE SUPPLIES	18,000	8,500	
11-4140-311	TRAVEL	4,000	500	
11-4140-321	TELEPHONE & POSTAGE	14,000	12,700	
11-4140-352	OFFICE EQUIPMENT MAINTENANCE	49,540	30,755	
11-4140-370	ADVERTISING EXPENSE	4,500	3,700	
11-4140-390	CREDIT CARD PROCESSING FEES	7,000	6,000	
11-4140-453	OFFICIALS BOND & DUES	350	754	
11-4140-510	CAPITAL OUTLAY-EQUIPMENT	0	0	
TOTAL	TAX DEPARTMENT	315,707	276,493	-12.42%
LEGAL				
11-4150-192	LEGAL EXPENSE - RETAINER	18,000	18,000	
TOTAL	LEGAL	18,000	18,000	0.00%
COURT FACILITIES				
11-4160-351	MAINTENANCE AND REPAIRS- EQUIP	15,000	20,000	
11-4160-694	SOLICITOR'S OFFICE EXPENSE	15,000	15,000	
11-4160-695	GUARDIAN AD LITEM RENT	450	450	

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		Approved	Recommended	
11-4160-697	FIRST DISTRICT SENTENCING	600	0	
TOTAL	COURT FACILITIES	31,050	35,450	14.17%
ELECTIONS				
11-4170-121	SALARIES-REGULAR	32,133	32,134	
11-4170-126	SALARIES-PART-TIME & TEMP.	4,882	4,882	
11-4170-171	BD MEMBERS PER. DIEM/TRAVEL	4,740	3,740	
11-4170-181	FICA	2,711	2,832	
11-4170-182	RETIREMENT	1,584	1,587	
11-4170-183	HOSPITALIZATION	6,432	6,126	
11-4170-192	ATTORNEY FEES	1,500	1,500	
11-4170-199	ELECTION DAY EXP - POLL WORKER/RENT	11,000	11,000	
11-4170-261	OFFICE SUPPLIES	4,500	1,250	
11-4170-299	DEPARTMENTAL SUPPLIES	10,000	11,517	
11-4170-311	TRAVEL	5,000	3,750	
11-4170-321	TELEPHONE & POSTAGE	5,000	5,000	
11-4170-352	REPAIRS TO MACHINES	11,000	11,700	
11-4170-510	CAPITAL OUTLAY-EQUIPMENT	0	0	
11-4170-512	HAVA GRANT	0	0	
TOTAL	ELECTIONS	100,482	97,018	-3.45%
REGISTER OF DEEDS				
11-4180-121	SALARIES-REGULAR	66,681	66,020	
11-4180-134	SUPPLEMENTAL PENSION	1,300	1,300	
11-4180-181	FICA	4,849	5,051	
11-4180-182	RETIREMENT	3,287	3,261	
11-4180-183	HOSPITALIZATION	12,864	12,251	
11-4180-199	CONTRACTED SERVICES	14,500	15,706	
11-4180-261	PRINTING & SUPPLIES	4,400	3,900	
11-4180-311	TRAVEL	3,000	2,750	
11-4180-321	TELEPHONE & POSTAGE	2,800	2,000	
11-4180-349	MICROFILM PROCESSING AND INDEXING	2,000	950	
11-4180-352	REPAIRS TO MACHINES	300	1,300	
11-4180-359	REPAIRS TO BOOKS	3,600	3,600	
11-4180-453	OFFICIALS BOND & DUES	445	545	
11-4180-510	CAPITAL OUTLAY-EQUIPMENT	3,368	0	
TOTAL	REGISTER OF DEEDS	123,394	118,634	-3.86%
BUILDINGS & GROUNDS				
11-4260-121	SALARIES-REGULAR	75,908	72,385	
11-4260-126	SALAARIES - PART TIME	0	8,820	
11-4260-181	FICA	5,520	6,212	
11-4260-182	RETIREMENT	3,742	3,576	
11-4260-183	HOSPITALIZATION	25,728	18,377	
11-4260-199	Contracted Services	15,765	12,825	
11-4260-211	REPAIRS & SUPPLIES	12,000	14,075	
11-4260-240	OSHA COMPLIANCE EXPENDITURES	0	20,000	
11-4260-241	REPAIRS TO OLD DSS BUILDING	0	0	
11-4260-251	VEHICLE EXPENSE	0	150	
11-4260-311	TRAVEL	500	60	
11-4260-321	TELEPHONE & POSTAGE	0	600	
11-4260-331	UTILITIES, FUEL & ELECTRICITY	100,035	80,000	
11-4260-451	INSURANCE	93,200	83,910	
11-4260-510	CAPITAL OUTLAY EQUIPMENT	1,000	0	
11-4260-580	CAPITAL OUTLAY BLDGS & IMPROVEMENTS	0	0	
11-4260-582	REPAIRS TO OLD COURTHOUSE	5,000	5,000	
TOTAL	BUILDINGS & GROUNDS	338,398	325,990	-3.67%
SHERIFFS DEPT				
11-4310-121	SALARIES-REGULAR	422,812	418,287	
11-4310-126	SALARIES-PART-TIME & TEMP.	0	0	
11-4310-133	SUPPLEMENTAL RETIREMENT	18,600	19,868	
11-4310-181	FICA	29,156	31,999	

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		Approved	Recommended	
11-4310-182	RETIREMENT	41,689	20,345	
11-4310-183	HOSPITALIZATION	83,616	79,632	
11-4310-212	UNIFORMS	8,000	9,000	
11-4310-251	COUNTY AUTO EXPENSE	80,000	63,000	
11-4310-261	OFFICE SUPPLIES	4,500	5,000	
11-4310-296	K9 UNIT EXPENSES	1,750	1,500	
11-4310-298	ANIMAL CONTROL	0	2,000	
11-4310-299	DEPARTMENTAL SUPPLIES	4,000	9,000	
11-4310-311	TRAVEL	8,000	7,750	
11-4310-321	TELEPHONE & POSTAGE	7,500	7,500	
11-4310-352	FINGERPRINT EQUIPMENT MAINTENANCE	12,000	12,000	
11-4310-399	DRUG ENFORCEMENT	9,000	9,000	
11-4310-453	OFFICIALS BOND & DUES	400	500	
11-4310-510	CAPITAL OUTLAY-EQUIPMENT	14,000	15,000	
11-4310-520	COMPUTER EQUIPMENT & MAINTENANCE	14,000	0	
11-4310-540	CAPITAL OUTLAY - VEHICLE	50,000	75,000	
11-4310-550	CAPITAL OUTLAY BODY ARMOR	2,500	3,000	
TOTAL	SHERIFFS DEPT	811,523	789,381	-2.73%
JAIL				
11-4320-580	CAPITAL OUTLAY-JAIL	50,000	50,000	
11-4320-695	BOARDING INMATES	300,000	225,000	
TOTAL	JAIL	350,000	275,000	-21.43%
CENTRAL COMMUNICATIONS				
11-4325-121	SALARIES-REGULAR	144,824	144,827	
11-4325-126	SALARIES-PARTTIME	16,760	20,000	
11-4325-181	FICA	11,810	12,609	
11-4325-182	RETIREMENT	7,140	7,154	
11-4325-183	HOSPITALIZATION	32,160	30,628	
11-4325-212	UNIFORMS	1,200	500	
11-4325-261	OFFICE SUPPLIES	3,000	1,400	
11-4325-299	DEPARTMENTAL SUPPLIES & REPAIRS	5,000	3,500	
11-4325-311	TRAVEL	2,500	1,750	
11-4325-321	TELEPHONE & POSTAGE	1,300	1,000	
TOTAL	CENTRAL COMMUNICATIO	225,694	223,368	-1.03%
EMERGENCY MANAGEMENT				
11-4330-126	SALARIES - PART TIME		5,200	
11-4330-181	FICA		398	
11-4330-251	VEHICLE EXPENSE	9,000	6,000	
11-4330-261	OFFICE SUPPLIES	350	350	
11-4330-298	SPECIAL PROJECT EXPENSES	0	0	
11-4330-299	DEPARTMENTAL SUPPLIES	3,000	3,500	
11-4330-311	TRAVEL	2,500	2,750	
11-4330-321	TELEPHONE AND POSTAGE	3,000	1,500	
11-4330-411	Lease of Land	1,500	0	
11-4330-453	OFFICIAL BONDS AND DUES	0	200	
11-4330-511	CAPITAL OUTLAY-SURRY EQUIPMENT	700	700	
11-4330-540	CAPITAL OUTLAY - VEHICLE	0	0	
11-4330-550	CAPITAL OUTLAY EQUIPMENT	0	0	
11-4330-600	EMPG GRANT	0	0	
TOTAL	EMERGENCY MANAGEMENT	20,050	20,598	2.73%
INSPECTIONS				
11-4350-121	SALARIES-REGULAR	105,319	105,319	
11-4350-126	PART-TIME SALARIES	8,034	0	
11-4350-181	FICA	8,274	8,057	
11-4350-182	RETIREMENT	5,192	5,203	
11-4350-183	HOSPITALIZATION	19,296	18,377	
11-4350-199	PROFESSIONAL SERVICES	1,000	7,000	
11-4350-251	VEHICLE EXPENSE	4,500	3,700	
11-4350-261	SUPPLIES & EQUIPMENT	5,000	3,450	

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		Approved	Recommended	
11-4350-299	DEPARTMENTAL SUPPLIES	3,500	2,500	
11-4350-311	TRAVEL	4,700	2,000	
11-4350-321	TELEPHONE & POSTAGE	4,065	2,775	
11-4350-453	OFFICIALS BOND & DUES	700	700	
11-4350-510	CAPITAL OUTLAY-EQUIPMENT	15,000	0	
11-4350-540	CAPITAL OUTLAY-VEHICLE	0	0	
TOTAL	INSPECTIONS	184,580	159,081	-13.81%
MEDICAL EXAMINER				
11-4360-193	PROFESSIONAL SER - MEDICAL EXAMINER	2,000	3,000	
TOTAL	MEDICAL EXAMINER	2,000	3,000	50.00%
AMBULANCE/RESCUE				
11-4370-694	RESCUE SQUAD	12,000	12,000	
TOTAL	AMBULANCE/RESCUE	12,000	12,000	0.00%
ANIMAL CONTROL				
11-4380-299	DEPARTMENTAL SUPPLIES	2,000		
11-4380-693	SHELTER OPERATION	91,987	47,437	
TOTAL	ANIMAL CONTROL	93,987	47,437	-49.53%
TRANSPORTATION GITS				
11-4520-121	SALARIES - REGULAR	106,639	106,639	
11-4520-126	SALARIES - PARTTIME	77,720	81,258	
11-4520-181	FICA	13,523	14,374	
11-4520-182	RETIREMENT	7,584	5,268	
11-4520-183	HOSPITALIZATION	32,160	27,028	
11-4520-186	WORKER'S COMP INSURANCE	9,000	9,200	
11-4520-189	CAREER DEVELOPMENT	0	0	
11-4520-191	PROF SERVICES - LEGAL & ACCT	1,500	1,500	
11-4520-199	CONTRACTED SERVICES	44,000	45,000	
11-4520-251	VEHICLE EXPENSE	64,000	76,000	
11-4520-261	OFFICE SUPPLIES	1,500	1,500	
11-4520-299	DEPARTMENTAL SUPPLIES	3,400	4,200	
11-4520-311	TRAVEL & TRAINING	5,000	5,200	
11-4520-321	TELEPHONE & POSTAGE	8,500	8,000	
11-4520-331	UTILITIES	3,720	5,000	
11-4520-352	REPAIRS TO MACHINES	200	400	
11-4520-399	DRUG TESTING	500	1,000	
11-4520-419	OFFICE EQUIPMENT & RENTAL	12,200	9,780	
11-4520-451	INSURANCE	9,800	10,000	
11-4520-453	OFFICIALS BONDS & DUES	350	350	
11-4520-510	CAPITAL OUTLAY - EQUIPMENT	3,600	4,991	
11-4520-520	CAPITAL OUTLAY - COMPUTER EQUIPMENT	0	0	
11-4520-540	CAPITAL OUTLAY - VEHICLES	89,350	27,000	
11-4520-580	CAPITAL OUTLAY - BLDG IMPROVEMENT	0	37,200	
11-4520-211	BLDG MAINTENANCE	0	3,600	
11-4520-370	ADVERTISING	0	3,300	
11-4520-212	UNIFORMS	0	2,800	
TOTAL	TRANSPORTATION GITS	494,246	490,588	-0.74%
FORESTRY				
11-4750-693	FOREST FIRE PROTECTION	53,000	53,000	
TOTAL	FORESTRY	53,000	53,000	0.00%
ZONING AND PLANNING				
11-4910-121	SALARIES - REGULAR	47,892	47,892	
11-4910-126	SALARIES - PART TIME	12,360	0	
11-4910-171	PLANNING BOARD PER DIEM	5,250	4,500	
11-4910-172	ZONING BOARD PER DIEM	4,500	1,000	
11-4910-181	FICA	4,428	3,664	
11-4910-182	RETIREMENT	2,361	2,366	
11-4910-183	HOSPITALIZATION	6,432	6,126	

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11-4910-192	LEGAL EXPENSES	1,500	1,000	
11-4910-199	PROFESSIONAL SERVICES - GIS	3,500	1,200	
11-4910-251	VEHICLE EXPENSE	0	750	
11-4910-261	OFFICE SUPPLIES	3,500	2,000	
11-4910-299	DEPARTMENTAL SUPPLIES	2,000	750	
11-4910-311	TRAVEL	4,500	1,750	
11-4910-321	TELEPHONE & POSTAGE	1,500	2,500	
11-4910-370	ADVERTISING	3,000	2,500	
11-4910-453	OFFICIALS BONDS AND DUES	1,000	250	
TOTAL	ZONING AND PLANNING	103,723	78,247	-24.56%
AGRICULTURAL EXTENSI				
11-4950-100	PERSONNEL EXPENSE	122,788	124,745	
11-4950-172	ADVISORY COUNCIL EXPENSE	400	250	
11-4950-261	OFFICE SUPPLIES	4,300	4,837	
11-4950-299	DEPARTMENTAL SUPPLIES	1,000	400	
11-4950-311	TRAVEL	1,500	1,000	
11-4950-321	TELEPHONE (AND POSTAGE)	3,000	2,775	
11-4950-325	POSTAGE	900		
11-4950-352	OFFICE EQUIPMENT REPAIRS	4,500	5,491	
11-4950-491	DUES AND CONVENTION EXPENSE	1,500	1,000	
11-4950-510	CAPITAL OUTLAY-EQUIPMENT	6,400	0	
11-4950-699	ALBEMARLE YOUTH LIVESTOCK SHOW	300	300	
TOTAL	AGRICULTURAL EXTENSI	146,588	140,798	-3.95%
SOIL CONSERVATION				
11-4960-121	SALARIES-REGULAR	63,080	54,238	
11-4960-181	FICA	4,588	4,149	
11-4960-182	RETIREMENT	3,110	2,679	
11-4960-183	HOSPITALIZATION	12,864	12,251	
11-4960-198	CONTRACTED SERVICES - COPIER		600	
11-4960-251	VEHICLE FUEL AND REPAIR	2,000	1,200	
11-4960-261	OFFICE SUPPLIES	2,000	2,000	
11-4960-311	STAFF TRAVEL	1,500	1,250	
11-4960-491	DUES	1,033	1,400	
TOTAL	SOIL CONSERVATION	90,175	79,768	-11.54%
HEALTH				
11-5110-394	CLEANING SERVICES-HEALTH DEPT.	0	0	
11-5110-693	ALBEMARLE REGIONAL HEALTH SERVICES	100,000	113,500	
TOTAL	HEALTH	100,000	113,500	13.50%
MENTAL HEALTH				
11-5210-630	ALCOHOLIC REHABILITATION-5CT-BOTTLE	0	1,489	
11-5210-693	MENTAL HEALTH	37,734	37,734	
TOTAL	MENTAL HEALTH	37,734	39,223	3.95%
SOCIAL SERVICES				
11-5311-121	SALARIES REGULAR	688,919	689,107	
11-5311-171	BOARD MEMBERS PER DIEM	3,200	3,200	
11-5311-181	FICA	50,104	52,717	
11-5311-182	RETIREMENT	33,964	34,042	
11-5311-183	HOSPITALIZATION	135,072	128,636	
11-5311-186	WORKMAN'S COMP LIABILITY & UI	14,100	14,436	
11-5311-189	RETIRES HEALTH INSURANCE	12,240	11,696	
11-5311-192	PROF SERV LEGAL/CONSULT/COST PLAN	10,000	3,000	
11-5311-193	PROFESSIONAL SERVICES - MED & BIRTH	3,500	3,000	
11-5311-251	VEHICLE EXPENSE	0	2,000	
11-5311-261	OFFICE SUPPLIES & EQUIPMENT	20,000	15,000	
11-5311-299	MISCELLANEOUS	500	500	
11-5311-311	TRAVEL	15,000	8,500	
11-5311-321	TELEPHONE & POSTAGE	13,500	11,000	
11-5311-329	FIRE ALARM	297	297	

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		Approved	Recommended	
11-5311-453	OFFICIALS BOND & DUES	1,000	500	
11-5330-199	STATE IN HOME SERVICES	2,962	2,962	
11-5330-685	HCCBG IN HOME AID MATCH	5,526	5,526	
11-5350-693	SPECIAL ADULT DAYCARE	0	0	
11-5370-690	PROJECT LIFESAVER	0	0	
11-5371-199	FOOD STAMP PROGRAM	5,500	3,000	
11-5372-684	WORK FIRST PURCHASES	19,500	20,900	
11-5372-685	DEPARTMENT OF TRANSPORTATION	0	0	
11-5400-684	INDEPENDENT LIVING (LINKS)	925	925	
11-5410-685	DOMESTIC VIOLENCE- WFFA	7,655	7,257	
11-5415-684	TANF (AFDC) FOSTER CARE	15,240	12,843	
11-5421-684	SPECIAL ASSISTANCE FOR ADULTS	117,881	91,776	
11-5451-313	MEDICAID TRANSPORTATION-XIX	44,816	52,500	
11-5451-684	MEDICAID	343,800	0	
11-5470-684	ADOPTION ASSISTANCE SUBSIDY AND VENDOR PAYMENTS	5,824	5,361	
11-5470-685	CHILD ADOPTION INCENTIVE	9,000	4,860	
11-5481-684	CRISIS INTERVENTION PAYMENTS	16,716	22,533	
11-5530-698	JUVENILE CRIME PREVENTION GRANTS	16,716	0	
11-5550-684	HCCBG MINOR HOME REPAIRS	989	989	
11-5580-684	ALBEMARLE HOSP FOUNDATION	1,000	500	
11-5820-686	VETERANS SERVICE	4,000	4,000	
11-5830-698	YOUTH SERVICES - PSYCHOLOGICAL	4,000	0	
11-5840-684	SERVICES FOR THE BLIND	3,290	1,500	
11-5851-684	DAYCARE INCLUDING TRANSPORTATION	362,870	350,491	
11-5851-685	SMART START EXPENDITURES	55,487	55,095	
11-5860-680	GC HOUSING COMMITTEE EXPENDITURES	0	600	
11-5860-681	PRESCRIPTION PLAN	0	200	
TOTAL	SOCIAL SERVICES	2,045,093	1,621,449	-20.72%
SCHOOLS				
11-5911-632	SCHOOL CURRENT EXPENSE	2,531,270	2,430,020	
11-5912-633	SCHOOL CAPITAL OUTLAY	100,000	100,000	
11-5920-688	ROANOKE CHOWAN COMMUNITY COLLEGE	5,000	4,000	
11-5920-689	COLLEGE OF THE ALBEMARLE	12,500	10,000	
TOTAL	SCHOOLS	2,648,770	2,544,020	-3.95%
LIBRARY				
11-6110-691	LIBRARY	90,000	90,000	
TOTAL	LIBRARY	90,000	90,000	0.00%
RECREATION				
11-6120-121	SALARY	21,141	21,142	
11-6120-181	FICA	1,537	1,617	
11-6120-182	RETIREMENT	1,042	1,044	
11-6120-183	HOSPITALIZATION	6,432	6,126	
11-6120-631	COMMUNITY CENTER APPROPRIATION	198,000	190,080	
TOTAL	RECREATION	228,152	220,009	-3.57%
SPECIAL APPROPRIATIO				
11-8300-600	BEAVER MANAGEMENT PROGRAM	4,000	4,000	
11-8300-601	ALBEMARLE COMMISSION - RPO MATCH	1,969	1,831	
11-8300-602	GATES PARTNERS FOR HEALTH	5,000	5,000	
11-8300-603	ANNUAL SWAMPFEST SUPPORT	0	0	
11-8300-670	SKILLS INC	0	0	
11-8300-671	SAFE APPROPRIATION	500	0	
11-8300-690	ALBEMARLE HOPELINE	500	500	
11-8300-692	HUMAN RELATIONS COUNCIL	0	0	
11-8300-695	RES CONSERVATION & DEVEL.	750	750	
11-8300-697	ALBEMARLE SENIOR GAMES	0	200	
11-8300-706	BEAVER LAKE ANNUAL SUPPORT	3,500	800	
11-8300-707	ELDERLY FOOD PROGRAM AND RENT	0	27,402	
TOTAL	SPECIAL APPROPRIATIO	16,219	40,483	149.60%

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		Approved	Recommended	
DEBT SERVICE				
11-9100-710	SCHOOL DEBT REPAYMENT (REFINANCE)	448,884	482,560	
11-9100-711	DEBT REPAYMENT - USDA	0	33,600	
11-9100-712	SCHOOL DEBT REPAYMENT - BB&T	433,334	433,334	
11-9100-720	SCHOOL DEBT INTEREST (REFINANCE)	113,483	80,166	
11-9100-721	INTEREST EXPENSE - USDA	0	78,742	
11-9100-722	SCHOOL DEBT INTEREST EXPENSE - BB&T	237,142	219,895	
TOTAL	DEBT SERVICE	1,232,843	1,328,297	7.74%
TRANSFERS TO SPEC RESERVES				
11-9820-980	REVALUATION RESERVE	38,000	52,750	
11-9820-981	CAPITAL RESERVE CONTRIBUTION	20,000		
11-9820-982	PUBLIC SCHOOL CAPITAL RESERVE ALLOC	0		
11-9820-983	USDA LOAN RESERVE	0	11,235	
TOTAL	TRANSFERS TO SPEC RE	58,000	63,985	10.32%
TOTAL	GENERAL FUND	10,498,231	9,709,064	-7.52%
REGISTER OF DEEDS-AUTOMATION & PRESERVATION FUND				
15-4180-352	EQUIPMENT MAINTENANCE	9,000	8,636	
TOTAL	AUTOMATION & PRESERVATION FEES	9,000	8,636	-4.04%
EMERGENCY 911 SYSTEM FUND				
22-4325-198	PROFESSIONAL SERVICES - EQUIPMENT	0	900	
22-4325-199	PROFESSIONAL SERVICES - MAPPING	0	21,120	
22-4325-321	TELEPHONE	21,000	21,000	
22-4325-445	CONTRACTED SERVICES - TELIMAGINE	47,000	6,600	
22-4325-510	CAPITAL OUTLAY - EQUIPMENT	0	0	
22-4326-126	SALARIES PARTTIME	0	0	
22-4326-181	FICA	0	0	
22-4326-311	TRAVEL	1,200	0	
22-4326-440	MAINTENANCE CONTRACT	2,000	0	
22-4326-510	CAPITAL OUTLAY-EQUIPMENT	0	0	
22-4326-599	CAPITAL OUTLAY - ROAD SIGNS	2,000	0	
22-9810-980	TRANSFER TO GENERAL FUND	0	0	
22-9930-990	CAPITAL RESERVE	19,800	109,280	
TOTAL	EMERGENCY 911 SYSTEM FUND	93,000	158,900	70.86%
FIRE PROTECTION FUND				
FIRE PROTECTION FUND				
23-4340-699	VOLUNTEER FIRE DEPARTMENTS	223,200	235,000	
TOTAL	FIRE PROTECTION FUND	223,200	235,000	5.29%
CAPITAL RESERVE FUND				
CAPITAL RESERVE FUND				
24-9930-990	CAPITAL RESERVE	20,000	0	
TOTAL	CAPITAL RESERVE FUND	20,000	0	-100.00%
REVALUATION FUND				
TAX DEPARTMENT-REVAL				
25-4140-321	TELEPHONE AND POSTAGE	3,000	0	
25-4140-399	APPRAISAL FEES		19,000	
25-4140-510	CAPITAL OUTLAY-EQUIPMENT	0	0	
25-9930-990	REVALUATION RESERVE	35,000	33,750	
TOTAL	REVALUATION FUND	38,000	52,750	38.82%
USDA RESERVE FUND				
USDA RESERVE FUND				
26-9930-990	USDA RESERVE	0	11,235	
TOTAL	USDA RESERVE FUND	0	11,235	
SCHOOL CAPITAL RESERVE FUND				
SCHOOL CAPITAL RESERVE FUND				

		08-09 Approved	09-10 Recommended	
29-9810-980	TRANSFER TO GENERAL FUND	0	100,000	
TOTAL	SCHOOL CAPITAL RESERVE FUND	0	100,000	

WATER FUND

WATER FUND

61-7120-121	SALARIES	169,894	180,966	
61-7120-126	SALARIES-PART-TIME & TEMPORARY	0	0	
61-7120-181	FICA	12,615	13,844	
61-7120-182	RETIREMENT	8,130	8,940	
61-7120-183	HOSPITALIZATION	32,160	30,628	
61-7120-189	RETIREE'S HOSPITALIZATION	6,120	5,848	
61-7120-191	PROFESSIONAL SERVICES-AUDIT	6,578	6,578	
61-7120-198	PROFESSIONAL SERVICES	19,000	10,000	
61-7120-199	ANALYSIS OF WATER	5,000	5,000	
61-7120-212	UNIFORMS	3,000	3,500	
61-7120-251	FUEL AND VEHICLE EXPENSE	30,000	28,000	
61-7120-261	OFFICE SUPPLIES	6,000	8,000	
61-7120-292	MAINTENANCE SUPPLIES AND MATERIALS	65,000	64,500	
61-7120-311	TRAVEL	4,000	2,000	
61-7120-321	TELEPHONE & POSTAGE	21,000	22,000	
61-7120-331	ELECTRICITY	58,000	55,500	
61-7120-351	REPAIRS TO BUILDING & EQUIPMENT	7,000	3,000	
61-7120-352	OFFICE EQUIPMENT MAINTENANCE	6,724	11,153	
61-7120-390	CREDIT CARD PROCESSING FEES	4,000	5,500	
61-7120-451	INSURANCE INCL AUTO & BUILDING	21,000	21,168	
61-7120-453	OFFICIALS BONDS & DUES	3,500	3,000	
61-7120-460	DEPRECIATION	0	0	
61-7120-481	GEN FUND REIMB FOR ADMIN SERVICES	62,000	69,872	
61-7120-499	MISCELLANEOUS & EMERGENCY	3,000	500	
61-7120-510	CAPITAL OUTLAY - EQUIPMENT	0	0	
61-7120-540	CAPITAL OUTLAY - VEHICLE	35,000	0	
61-7120-595	WELL SITE ACQUISITION	140,109	97,738	
61-7120-710	DEBT REPAYMENT	130,427	136,936	
61-7120-720	INTEREST EXPENSE	59,793	53,284	
61-7140-198	PROFESSIONAL SERVICES - ENGINEERING	0	0	
61-9810-981	TRANSFER TO GENERAL FUND - CRISIS	250	0	
TOTAL	WATER FUND	919,300	847,455	-7.82%

SOLID WASTE FUND

SOLID WASTE FUND

62-4720-630	SCRAP TIRE	13,000	13,100	
62-4720-631	WHITE GOODS	9,000	4,100	
62-4720-693	LANDFILL OPERATION	358,844	380,558	
62-4720-694	CONVENIENCE SITE OPERATION	358,567	378,322	
TOTAL	SOLID WASTE FUND	739,411	776,080	4.96%
GRAND TOTAL FOR ALL FUNDS		\$12,540,142	\$11,899,120	-5.11%

Commissioners due to the significant cuts at the State level and the overall economy there were several items that were taken out of this budget that are worthy of consideration. Below is the list of these items that you may wish to consider returning to the budget. I have listed them in order of importance that I believe that these projects should be given. I do not believe that there is additional revenue in the budget to fund these projects. However, if the commissioners wish to adjust the property tax rate to accommodate these projects, it should be noted that 1 cent of increase equals \$ 87,960 in revenue.

Ranking Order	Department	Item	Cost
1	Governing Board	Fund Balance taken in FY 08-09	\$120,000
2	Administration	Grant Administrator/Employee Benefit Coordinator	\$40,000
3	Tax Department	Tax Department Computer System	\$46,000 (for two years)
4	All	Merit Based Pay System	\$27,000 per 1% given
5	Emergency Management	Second Fire Inspector position	\$5,200
6	Sheriff	3 part time positions	\$25,000
7	Tax/Water	1 full time administrative position	\$25,000
8	Sheriff	A fourth patrol vehicle	\$25,000

