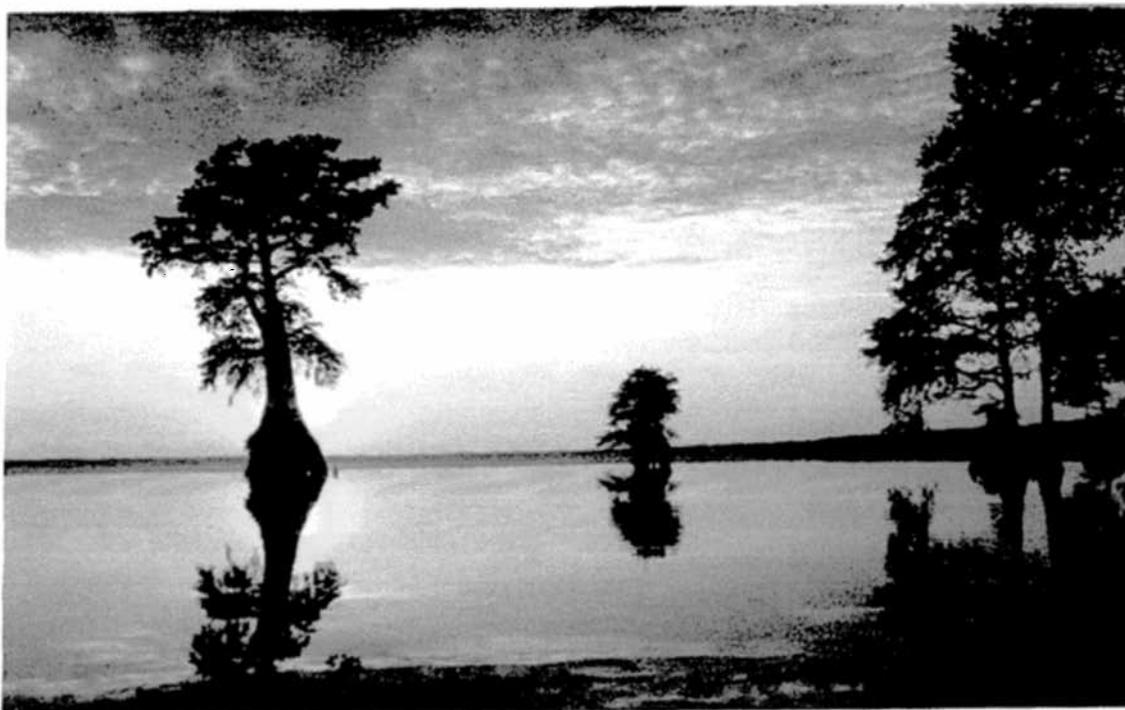


**GATES COUNTY
NORTH CAROLINA**

2011-2012 BUDGET PROPOSAL



Prepared by the Gates County Administrative and Finance Departments

May 26, 2011

SECTION

ONE

**Manager's Message
and
Capital Improvement Plan**

FY 2011-2012 Budget Message

Introduction

In accordance with the *North Carolina Local Government Budget and Fiscal Control Act*, the Finance and Administration Departments have assembled the budget requests, 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 of Commissioners 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, 2011, 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 of Commissioners during the budget work sessions.

Key Budget Highlights

- The total budget is balanced in accordance with North Carolina legal standards.
- The property tax rate remains flat for the second year in a row at \$.64 per \$100 in assessed value.
- The total budget is \$ 12,709,344 of which \$ 10,384,060 is General Fund.
- Employees will receive a 2% cost of living adjustment on July 1, 2011. On the employee's hire date he/she will be eligible for up to a 2% merit based pay increase. This will be the second year in a row that employees have had the opportunity to receive both a cost of living adjustment and a merit increase.
- Funds have been appropriated to fill two part-time positions, one for Finance/Employee Benefits and the other for Emergency Management.
- Long overdue capital projects are addressed, namely the replacement of the roof in the Courthouse, cosmetic repairs to the Courtroom, new tiling in the Courthouse, and a new HVAC unit for the Administration Building.
- The Gates County Emergency Services Unit will see an appropriation that has doubled from their normal amount.

Opportunities

Gates County finds itself in FY 2011-2012 in better financial condition than most of our neighboring Counties and a significant number of Counties in the State of North Carolina. While Counties in our Region are considering such drastic actions as performing reductions in force, raising their property tax rate by up to eight cents, and going into their general fund balance to finance operating expenses for a second year in a row; Gates County has experienced none of these issues. In fact Gates County is not performing a reduction in force, our property tax rate will remain unchanged for a third consecutive year, and our fund balance will remain unscathed and for its intended purpose of financing large scale and emergency projects.

During FY 2010-2011 the Merchant's Commerce Center has come into greater focus than ever before. Four businesses have committed to relocate inside of the Commerce Center. The Center has received rezoning and subdivision approval from the Gates County Planning Board and the Board of Commissioners. There are significant projects that will begin during this Fiscal Year that will continue the Commissioners' quest to expand the width of the tax base and not simply increase the tax rate.

FY 2010-2011 also saw significant progress in terms of moving toward a resolution regarding the fate of Sunbury School. The Sunbury School has been legally returned to Gates County and was immediately listed for sale with Preservation North Carolina. This step could lead to the Sunbury School moving from a drain on the County's tax base, and a significant eyesore, to a renovated building that can be a positive contributor to the County generally, and the property tax base specifically.

Unless there are significant changes, FY 2011-2012 will see the beginning of construction on large scale commercial projects. Additionally, the County will see the beginning of its first building that is specifically designed to house the County's Library. These projects promise to be significant contributors to the County's finances and to the Residents' quality of life for many years to come.

Gates County stands on the precipice of change that will simultaneously revolutionize the opportunities that our Residents have for retail and commercial expenditures; while retaining its quiet life and rural charm. Furthermore, the County will retain its ability to provide a high quality public education to its next generation of leaders. The ability of Gates County to do these things without raising taxes to fund these projects is not by accident or coincidence. It is due to the planning and skill of both prior and current Boards of Commissioners taking prudent action that was at times bold but was at no time static. I applaud the Board of Commissioners for their vision, three years ago, to begin to rein in spending in an effort to lessen the impact of the recession on our ability to provide high quality services to the County's Residents. Now three years after this decision we find ourselves in a greater financial position than most and poised to make even greater gains in this coming year. The current leadership of the County should be welcoming recipients of the sacrifices from previous leaders and remain vigilant to ensure that their actions will advance the County for the set of leaders that will succeed them.

Property Tax Information

The FY 2010-2011 property tax information was as follows:

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

The FY 2011-2012 property tax information is as follows:

- Property tax value: \$921,620,605
- Property tax collection rate: 95%
- Property tax rate: \$.64 per \$100 in assessed value

Goals/Results FY 2010-2011

In FY 2010-2011 there were three goals that were identified that Gates County would attempt to meet, as they relate to our financial future. Below are the FY 2010-2011 goals repeated in plain text and the results in italics.

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.

Results: During FY 2010-2011 the County has moved from the County Manager as the Economic Developer, in totality, to a team approach that uses the resources of the Chairman and another Commissioner to broaden our reach and strength. This year has brought economic development quests/contacts in Elizabeth City, Louisiana, Suffolk, Chesapeake and St. Louis, Missouri to name only a few examples. At no time has the desire to locate businesses that "fit" Gates County been relegated to a second tier status. During FY 2011-2012 we will continue to move swiftly on Economic Development leads and continue to deepen our partnership with the North Carolina Northeast Commission.

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.

Results: We have agreed to the language that will serve as the Deed of Trust to the Wastewater Treatment Facility that is located in Gates County. The County is expecting

to have ownership of the facility by the end of the Fiscal Year. Furthermore, Gates County has been awarded \$900,000 for the renovation and expansion of the Wastewater Treatment Facility from the U.S. Economic Development Administration.

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.

Results: While a significant number of counties in our region are raising their tax rates Gates County is continuing to hold our rate at the level that it was set in 2009. This achievement has not been made without sacrifice, but has been made while continuing to provide the County the ability to continue to provide high levels of service to the citizenry. Furthermore, the retention of the tax rate continues to foster a warm climate for businesses that are considering our region by showing a stable financial picture.

Conclusion

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 costs 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 long term.



Toby L. Chappell
Gates County Manager

CAPITAL IMPROVEMENT PLAN

One of the features that is included in the FY 2011-2012 Budget that has not been included in previous budgets is a Capital Improvement Plan (CIP). CIPs afford the leadership of the County the ability to foresee large scale projects that are on the horizon and to manage the financial burden that these projects can levy. The ability to plan and prepare, in a financial sense, for these projects can ensure that projects are not dealt with on an emergency basis but on a more systematic and logical one. The below listed chart outlines the capital projects for the next five years that are significantly above average in scale. It does not include replacements that are routine and relatively minor in cost, for example the replacement of copiers in various departments. While these purchases could be classified as Capital purchases, their routine nature and minor impact on the budget do not qualify them for this Plan. Due to the size of the chart and its need to fit into this Budget Message abbreviations were required. Additionally, the projected useful life of each item is listed in parentheses. The category entitled "needs" indicates that the listed item will be needed within the five years of this plan. The abbreviations used and their subsequent meanings are as follows:

H- HVAC unit (20 years)

P-Pavement (10 years)

W-Window Replacement (30 years)

B-Beautification of Building's Appearance

R- Roof (25 years)

S-Septic

	Needs	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017
Courthouse	B,P		B/P			
Admin.	W,P	W	P			
Extension	W,B,R,H,S	S	R/H	B	W	
GITS	W,H,B			W	B	H
Water	R			R		
EIC	B			B		
Health Dept.	H,B,P,R		R	P/B	H	
Dentist	H,B			B		H
DSS	B		B			
Comm. Ctr.	R	R				
New Library	B					B

SECTION

TWO

Revenue Projections
and
Expenditure Recommendations

REVENUE		Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
Fund	11 GENERAL FUND			
11-3100-110	PRIOR YEAR TAXES	\$384,527	\$380,000	\$387,000
11-3100-160	TAX REFUNDS	(\$54,396)	(\$35,000)	(\$40,000)
11-3100-171	OTHER FEES COLLECTED	\$3,914	\$3,500	\$2,800
11-3111-110	CURRENT TAX	\$5,610,749	\$5,604,060	\$5,953,253
11-3230-310	COUNTY 1 CENT SALES TAX ART 39	\$349,363	\$345,000	\$350,000
11-3232-310	COUNTY 1/2 CENT SALES TAX - ART 40	\$407,054	\$400,000	\$410,000
11-3232-330	ARTICLE 40 SALES TAX - RESTRICTED	\$174,452	\$175,000	\$175,000
11-3233-310	COUNTY 1/2 CENT SALES TAX - ART 42	\$114,242	\$85,000	\$80,000
11-3233-330	ARTICLE 42 SALES TAX - RESTRICTED	\$171,363	\$125,000	\$115,000
11-3235-310	COUNTY 1/2CT SALES TAX-ART 44	\$11,646	\$0	\$0
11-3240-111	EXCISE STAMP TAX	\$16,673	\$17,500	\$13,000
11-3260-800	BEER & WINE LICENSE FROM COUNTY	\$35	\$250	\$200
11-3260-802	MEDICAL TRANSPORTATION FEES	\$0	\$1,000	\$500
11-3261-801	CABLE FRANCHISE FEES	\$1,803	\$1,750	\$1,600
11-3311-210	FED MONEY IN LIEU OF TAXES	\$10,624	\$10,000	\$10,000
11-3322-310	STATE BEER & WINE TAX	\$16,458	\$14,500	\$40,000
11-3323-330	COURT FACILITY FEES	\$29,126	\$23,500	\$22,500
11-3328-331	LOTTERY PROCEEDS	\$237,529	\$235,000	\$125,000
11-3343-410	BLDG PERMITS & INSPECTION FEES	\$67,271	\$75,000	\$55,000
11-3416-330	OFFICER FEES BY SHERIFF	\$11,651	\$10,000	\$8,500
11-3416-410	CSC OFFICER FEES AND JAIL FEES	\$9,149	\$22,500	\$39,000
11-3417-410	FILING FEES	\$3,322	\$0	\$800
11-3418-410	MARRIAGE LICENSE & CERTIFICATES	\$1,815	\$1,700	\$2,000
11-3418-411	REGISTER OF DEEDS FEES	\$38,950	\$43,000	\$38,000
11-3431-310	CIVIL LICENSE REVOCATION FEES	\$1,402	\$1,000	\$1,150
11-3431-330	COURT AWARDS FOR LAW ENFORCEMENT	\$2,984	\$0	\$0
11-3431-371	SRO FUNDING-SCHOOL	\$36,241	\$35,600	\$30,900
11-3431-410	CONCEALED WEAPONS PERMITS	\$2,390	\$3,500	\$3,500
11-3431-411	ORDINANCE VIOLATION FEE	\$100	\$0	\$0
11-3433-330	SURRY NUCLEAR POWER PLANT GRANT	\$700	\$700	\$700
11-3433-331	EMPG GRANT	\$26,961	\$27,781	\$30,000
11-3433-336	CERT GRANT	\$13,531	\$0	\$0
11-3433-337	ENC SAR EX GRANT	\$0	\$4,900	\$0
11-3433-840	SPECIAL PROJECT DONATIONS	\$0	\$1,000	\$0
11-3452-330	NC DOT GRANT	\$103,900	\$302,365	\$362,918
11-3452-331	HCCBG GRANT	\$23,712	\$32,000	\$32,434
11-3452-332	MEDICAID	\$64,702	\$63,000	\$72,000
11-3452-333	SMART START	\$36,500	\$34,000	\$12,000
11-3452-334	ROAP	\$123,987	\$124,000	\$124,000
11-3452-410	AGENCY FARES	\$18,308	\$24,459	\$24,000
11-3491-410	ZONING REVENUE	\$11,575	\$10,000	\$6,000
11-3494-363	BABY LOVE GRANT	\$37,860	\$34,866	\$0
11-3494-364	SHIIP GRANT	\$2,327	\$5,322	\$0
11-3494-365	SCIENCE CAMP REVENUE	\$6,905	\$11,895	\$0
11-3494-366	ON TARGET GRANT	\$40,774	\$0	\$0
11-3494-367	ALBEMARLE FOUNDATION GRANT	\$550	\$250	\$0
11-3494-368	REAL WORLD GRANT	\$3,125	\$2,398	\$0
11-3495-360	PESTICIDE GRANT	\$0	\$6,197	\$0
11-3495-362	SCHOOL AGED CHILDCARE	\$40,877	\$30,506	\$0
11-3495-364	UNITED WAY	\$3,065	\$4,139	\$0
11-3495-365	SUPPORT OUR STUDENTS	\$37,350	\$93,250	\$0
11-3495-366	DIVORCE FEES	\$35,052	\$76,895	\$0
11-3495-367	GENESIS	\$27,327	\$25,236	\$0
11-3495-368	NEW CHOICES	\$8,138	\$13,013	\$0

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
11-3495-369 LIFESMARTS	\$26,583	\$0	\$0
11-3495-386 REFUND OF GRANT REVENUE - DIVORCE FEES	(\$7,175)	(\$20,904)	\$0
11-3495-387 REFUND OF GRANT REVENUE - GENESIS	(\$3,718)	(\$7,963)	\$0
11-3495-388 REFUND OF GRANT REVENUE - NEW CHOICES	(\$404)	(\$3,670)	\$0
11-3495-430 EXT GRANT REIM FOR ADMN	\$1,995	\$1,986	\$0
11-3496-380 SOIL CONSERVATION REIMBURSEMENT	\$20,265	\$22,053	\$22,652
11-3531-230 ARRA REVENUE	\$35,961	\$0	\$0
11-3531-231 FNS ADMIN REVENUE	\$0	\$43,951	\$0
11-3531-320 MEDICAID HOLD HARMLESS	\$343,689	\$535,000	\$550,000
11-3531-330 STATE AND FEDERAL ADMN - DSS REIM	\$712,090	\$787,212	\$815,000
11-3531-331 CHILD SUPPORT INCENTIVES	\$0	\$22,051	\$25,381
11-3531-332 CSE COURT ORDERED REIMBURSEMENTS	\$0	\$0	\$0
11-3531-333 DSS OVERPAYMENT REIMBURSEMENTS	\$0	\$0	\$0
11-3531-334 NC HEALTH CHOICES ENROLLMENT FEES	\$0	\$0	\$0
11-3537-331 AID TO FAMILIES WITH DEP CHILDREN	\$0	\$2,500	\$2,500
11-3541-330 WORK FIRST (DOMESTIC VIOLENCE)	\$0	\$7,257	\$7,965
11-3541-331 FOSTER HOME CARE-STATE AFDC(TANF)	\$347	\$2,712	\$2,034
11-3545-330 MEDICAID TRANSPORTATION	\$38,452	\$57,000	\$60,000
11-3547-330 ADOPTION ASSISTANCE	\$0	\$4,200	\$1,800
11-3547-331 CHILD ADOPTION INCENTIVES	\$0	\$1,000	\$700
11-3553-360 JUVENILE CRIME PREV COUNCIL GRANTS	\$32,312	\$34,206	\$0
11-3582-330 STATE REIM FOR VETERANS SERVICE	\$2,000	\$2,000	\$2,000
11-3585-330 DAYCARE INCLUDING TRANSPORTATION	\$253,847	\$354,116	\$302,920
11-3585-331 SMART START REVENUE	\$53,238	\$55,095	\$0
11-3612-410 VIQUEST FEES	\$0	\$18,000	\$27,500
11-3831-491 INTEREST ON INVESTMENTS	\$10,133	\$10,000	\$7,000
11-3833-840 GC HOUSING COMMITTEE	\$500	\$600	\$600
11-3833-841 PRESCRIPTION PROGRAM	\$0	\$200	\$200
11-3834-860 GITS BUILDING RENT	\$6,000	\$6,000	\$6,000
11-3834-861 USDA SERVICE CENTER REVENUES	\$25,304	\$25,303	\$25,303
11-3834-862 DENTAL/MENTAL HEALTH CLINIC RENT	\$0	\$6,600	\$6,600
11-3835-019 AUCTIONED VEHICLES	\$5,666	\$5,000	\$9,000
11-3837-310 PROCEEDS FROM ABC BOARD	\$2,000	\$2,000	\$2,000
11-3838-330 ABC BOARD 5 CENTS PER BOTTLE	\$1,129	\$1,500	\$2,000
11-3839-352 NC GAS TAX REFUND	\$12,499	\$15,000	\$15,000
11-3839-430 COMMISSIONS ON DRAINAGE TAX	\$153	\$150	\$150
11-3839-431 GATESVILLE TAX COLLECTION FEE	\$1,000	\$1,000	\$1,000
11-3839-432 GATESVILLE ELECTION FEES	\$2,670	\$0	\$0
11-3839-890 OVERAGE/SHORTAGE	(\$477)	\$0	\$0
11-3839-891 MISCELLANEOUS REVENUE	\$4,950	\$1,114	\$0
11-3982-980 TRANSFER FROM SCHOOL CAPITAL RESERVE	\$100,000	\$10,100	\$0
11-3990-990 FUND BALANCE APPROPRIATED	\$0	\$266,240	\$0

TOTAL GENERAL FUND

\$10,008,672 \$10,775,141 \$10,384,060

Fund 15 AUTOMATION & PRESERVATION FEES

15-3418-330 AUTOMATION & PRESERVATION FEES	\$4,944	\$4,300	\$3,800
15-3831-491 INTEREST ON INVESTMENTS	\$20	\$0	\$0
15-3990-990 FUND BALANCE APPROPRIATED	\$0	\$1,525	\$0
TOTAL AUTOMATION & PRESERVATION FEES	\$4,964	\$5,825	\$3,800

Fund 22 EMERGENCY 911 SYSTEM FUND

22-3255-410 TELEPHONE SURCHARGE	\$151,991	\$167,256	\$105,222
22-3831-494 INTEREST ON INVESTMENTS	\$1,478	\$0	\$0
22-3990-990 FUND BALANCE APPROPRIATED	\$0	\$277,398	\$270,877
TOTAL EMERGENCY 911 SYSTEM FUND	\$153,469	\$444,654	\$376,099

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
Fund 23 FIRE PROTECTION FUND			
23-3434-440 FIRE PROTECTION FEES	\$240,879	\$260,000	\$260,000
23-3831-494 INTEREST ON INVESTMENTS	\$254	\$0	\$0
TOTAL FIRE PROTECTION FUND	\$241,133	\$260,000	\$260,000
Fund 25 REVALUATION FUND			
25-3831-494 INTEREST ON INVESTMENTS	\$44	\$0	\$0
25-3981-981 CONTRIBUTIONS FROM GENERAL FUND	\$52,750	\$33,750	\$33,750
25-3990-990 FUND BALANCE APPROPRIATED	\$0	\$0	\$0
TOTAL REVALUATION FUND	\$52,794	\$33,750	\$33,750
Fund 26 USDA LOAN RESERVE FUND			
26-3981-981 CONTRIBUTIONS FROM GENERAL FUND	\$11,235	\$11,235	\$11,235
TOTAL USDA LOAN RESERVE FUND	\$11,235	\$11,235	\$11,235
Fund 61 WATER FUND			
61-3325-352 NC GAS TAX REFUND	\$1,611	\$1,400	\$1,400
61-3712-510 SALE OF WATER	\$916,557	\$807,800	\$840,000
61-3712-520 SIGN UPS (TAPS & CONNECTION FEES)	\$32,750	\$25,000	\$23,000
61-3712-530 REINSTALLATIONS	\$2,705	\$2,300	\$3,000
61-3714-360 GOLDEN LEAF GRANT	\$11,644	\$0	\$0
61-3831-497 INTEREST ON INVESTMENTS	\$8,830	\$6,000	\$6,000
61-3835-000 AUCTIONED VEHICLES	\$0	\$0	\$0
61-3839-890 MISCELLANEOUS REVENUE	\$3,005	\$0	\$0
61-3990-890 OVERAGE/SHORTAGE	(\$280)	\$0	\$0
61-3990-990 FUND BALANCE APPROPRIATED	\$0	\$198,462	\$0
TOTAL WATER FUND	\$976,822	\$1,040,962	\$873,400
Fund 62 SOLID WASTE FUND			
62-3472-330 SCRAP TIRE DISPOSAL FEE	\$14,143	\$13,700	\$15,000
62-3472-331 WHITE GOODS DISPOSAL FEE	\$12,579	\$12,600	\$5,000
62-3472-334 SOLID WASTE DISPOSAL TAX	\$9,786	\$11,405	\$7,000
62-3472-335 ELECTRONICS RECYCLING GRANT	\$0	\$851	\$0
62-3472-510 SOLID WASTE USER AVAILABILITY FEES	\$712,115	\$740,000	\$740,000
62-3831-497 INTEREST ON INVESTMENTS	\$394	\$0	\$0
62-3990-990 FUND BALANCE APPROPRIATED	\$0	\$0	\$0
TOTAL SOLID WASTE FUND	\$749,017	\$778,556	\$767,000
GRAND TOTAL REVENUE - ALL FUNDS	\$12,198,106	\$13,350,123	\$12,709,344

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
EXPENDITURES			
Fund	11 GENERAL FUND		
11-4110	GOVERNING BODY		
121 SALARY	\$34,381	\$39,952	\$44,050
170 MEMBERS PER DIEM & TRAVEL	\$509	\$2,000	\$2,000
172 JURY COMMISSION	\$345	\$0	\$350
181 FICA	\$2,465	\$3,056	\$3,370
183 HOSPITALIZATION	\$19,085	\$25,068	\$28,866
191 PROFESSIONAL SERVICES-AUDIT	\$55,036	\$36,000	\$40,000
192 ATTORNEY FEES - FORECLOSURE	\$0	\$5,642	\$5,000
197 PROFESSIONAL SERVICES - ENGINEERING	\$0	\$155,450	\$0
198 CONTRACTED SERVICES - LIBRARY	\$0	\$72,650	\$0
220 MERIT RAISES	\$4,405	\$50,000	\$50,000
299 MISCELLANEOUS AND EMERGENCY	\$3,989	\$20,000	\$25,000
370 ADVERTISING	\$3,056	\$3,500	\$3,500
491 DUES AND SUBSCRIPTIONS	\$11,403	\$13,000	\$13,000
TOTAL GOVERNING BODY	\$134,674	\$426,318	\$215,136
11-4120	ADMINISTRATION		
121 SALARIES-REGULAR	\$183,012	\$194,085	\$206,240
126 SALARIES - PART TIME	\$0	\$0	\$16,805
181 FICA	\$13,834	\$14,848	\$17,063
182 RETIREMENT	\$9,041	\$12,596	\$14,416
183 HOSPITALIZATION	\$22,599	\$26,948	\$28,828
184 DISABILITY INSURANCE BENEFIT	\$2,108	\$2,112	\$2,110
188 LIFE INSURANCE BENEFIT	\$497	\$497	\$497
189 RETIREES HEALTH INSURANCE	\$17,697	\$19,378	\$20,835
199 PROFESSIONAL SERVICES	\$7,530	\$5,500	\$5,500
261 OFFICE SUPPLIES	\$5,021	\$5,000	\$5,000
299 MISC AND EMERGENCY	\$0	\$3,811	\$5,000
311 TRAVEL ALLOWANCE	\$2,430	\$7,300	\$7,300
321 TELEPHONE & POSTAGE	\$9,632	\$7,000	\$10,000
352 OFFICE EQUIPMENT MAINTENANCE	\$11,105	\$11,000	\$15,000
453 OFFICIALS BOND & DUES	\$1,258	\$3,000	\$2,000
510 CAPITAL OUTLAY-EQUIPMENT	\$4,204	\$0	\$0
861 WATER DEPT REIMBURSEMENT	(\$29,468)	(\$31,573)	(\$40,662)
TOTAL ADMINISTRATION	\$260,500	\$281,502	\$315,932
11-4140	TAX DEPARTMENT		
121 SALARIES-REGULAR	\$147,746	\$123,280	\$133,929
181 FICA	\$11,067	\$9,610	\$10,246
182 RETIREMENT	\$7,299	\$8,152	\$9,362
183 HOSPITALIZATION	\$30,861	\$26,388	\$28,828
199 PROFESSIONAL SERVICES	\$17,229	\$16,695	\$16,838
261 OFFICE SUPPLIES	\$8,211	\$10,375	\$10,995
311 TRAVEL	\$1,101	\$4,750	\$5,000
321 TELEPHONE & POSTAGE	\$15,175	\$15,751	\$16,000
352 OFFICE EQUIPMENT MAINTENANCE	\$31,931	\$30,220	\$35,260
370 ADVERTISING EXPENSE	\$1,999	\$2,660	\$3,000
453 OFFICIALS BOND & DUES	\$765	\$765	\$770
510 CAPITAL OUTLAY-EQUIPMENT	\$0	\$0	\$4,675
861 WATER DEPT REIMBURSEMENT	(\$39,176)	(\$10,266)	(\$11,749)
TOTAL TAX DEPARTMENT	\$234,208	\$238,380	\$263,153

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
11-4150 LEGAL			
192 LEGAL EXPENSE - RETAINER	\$15,652	\$20,000	\$20,000
TOTAL LEGAL	\$15,652	\$20,000	\$20,000
11-4160 COURT FACILITIES			
351 MAINTENANCE AND REPAIRS- EQUIP	\$17,100	\$20,000	\$20,000
694 SOLICITOR'S OFFICE EXPENSE	\$14,990	\$15,000	\$15,000
695 GUARDIAN AD LITEM RENT	\$416	\$500	\$500
TOTAL COURT FACILITIES	\$32,506	\$35,500	\$35,500
11-4170 ELECTIONS			
121 SALARIES-REGULAR	\$31,593	\$27,951	\$28,511
126 SALARIES-PART-TIME & TEMP.	\$5,698	\$5,100	\$5,200
171 BD MEMBERS PER. DIEM/TRAVEL	\$4,217	\$4,500	\$2,500
181 FICA	\$2,792	\$2,528	\$2,579
182 RETIREMENT	\$1,257	\$1,814	\$1,993
183 HOSPITALIZATION	\$5,657	\$6,737	\$7,207
192 ATTORNEY FEES	\$1,323	\$1,000	\$500
199 ELECTION DAY EXP - POLL WORKER/RENT	\$10,405	\$9,000	\$7,500
261 OFFICE SUPPLIES	\$888	\$2,000	\$1,500
299 DEPARTMENTAL SUPPLIES	\$14,424	\$8,000	\$5,000
311 TRAVEL	\$1,790	\$3,000	\$2,300
321 TELEPHONE & POSTAGE	\$3,314	\$3,500	\$3,500
352 REPAIRS TO MACHINES	\$502	\$5,500	\$2,000
370 ADVERTISING	\$250	\$1,000	\$1,000
TOTAL ELECTIONS	\$84,110	\$81,630	\$71,290
11-4180 REGISTER OF DEEDS			
121 SALARIES-REGULAR	\$66,020	\$67,341	\$69,840
126 SALARIES - PART TIME	\$0	\$1,740	\$0
134 SUPPLEMENTAL PENSION	\$782	\$700	\$700
181 FICA	\$4,993	\$5,285	\$5,343
182 RETIREMENT	\$3,261	\$4,371	\$4,882
183 HOSPITALIZATION	\$12,332	\$13,474	\$14,414
199 CONTRACTED SERVICES	\$15,705	\$15,706	\$10,778
261 PRINTING & SUPPLIES	\$3,801	\$3,990	\$3,435
311 TRAVEL	\$2,595	\$2,755	\$2,900
321 TELEPHONE & POSTAGE	\$2,882	\$2,945	\$3,000
349 MICROFILM PROCESSING AND INDEXING	\$167	\$950	\$450
352 REPAIRS TO MACHINES	\$582	\$1,350	\$750
359 REPAIRS TO BOOKS	\$3,546	\$3,600	\$1,250
453 OFFICIALS BOND & DUES	\$350	\$745	\$550
TOTAL REGISTER OF DEEDS	\$117,016	\$124,952	\$118,292
11-4260 BUILDING AND GROUNDS			
121 SALARIES-REGULAR	\$71,591	\$69,836	\$71,487
126 PART TIME SALARIES	\$7,215	\$8,262	\$9,161
181 FICA	\$5,920	\$5,975	\$6,170
182 RETIREMENT	\$3,537	\$5,069	\$4,997
183 HOSPITALIZATION	\$17,471	\$20,211	\$21,621
199 Contracted Services	\$13,604	\$21,000	\$14,700
211 REPAIRS & SUPPLIES	\$25,729	\$24,319	\$23,900
212 UNIFORMS	\$0	\$665	\$1,600
251 VEHICLE EXPENSE	\$1,214	\$1,500	\$2,000
261 OFFICE SUPPLIES	\$0	\$498	\$800
311 TRAVEL	\$0	\$1,500	\$2,000
321 TELEPHONE & POSTAGE	\$1,167	\$2,000	\$2,570

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
331 UTILITIES, FUEL & ELECTRICITY	\$75,392	\$76,370	\$77,900
451 INSURANCE	\$82,433	\$83,699	\$83,699
510 CAPITAL OUTLAY EQUIPMENT	\$32,835	\$0	\$0
580 CAPITAL OUTLAY BLDGS & IMPROVEMENTS	\$67,416	\$41,630	\$206,000
582 REPAIRS TO OLD COURTHOUSE	\$5,000	\$5,000	\$5,000
TOTAL BUILDING AND GROUNDS	\$410,524	\$367,534	\$533,605
11-4310 SHERIFF			
121 SALARIES-REGULAR	\$416,902	\$427,690	\$441,165
133 SUPPLEMENTAL RETIREMENT	\$19,811	\$21,385	\$22,058
181 FICA	\$31,240	\$32,718	\$33,749
182 RETIREMENT	\$20,278	\$27,415	\$31,058
183 HOSPITALIZATION	\$78,782	\$87,581	\$93,691
212 UNIFORMS	\$6,640	\$8,000	\$8,000
251 COUNTY AUTO EXPENSE	\$53,552	\$60,000	\$70,000
261 OFFICE SUPPLIES	\$5,404	\$6,700	\$5,000
296 K9 UNIT EXPENSES	\$732	\$1,000	\$1,000
298 ANIMAL CONTROL	\$186	\$500	\$700
299 DEPARTMENTAL SUPPLIES	\$5,974	\$12,700	\$12,000
311 TRAVEL	\$3,198	\$5,000	\$5,000
321 TELEPHONE & POSTAGE	\$9,569	\$11,100	\$15,500
352 COMPUTER AND FINGERPRINT EQUIP MAINTENANCE	\$13,219	\$11,000	\$14,000
399 DRUG ENFORCEMENT	\$3,246	\$3,579	\$4,619
453 OFFICIALS BOND & DUES	\$655	\$500	\$500
510 CAPITAL OUTLAY-EQUIPMENT	\$6,055	\$0	\$0
540 CAPITAL OUTLAY - VEHICLE	\$72,544	\$75,000	\$25,000
550 CAPITAL OUTLAY BODY ARMOR	\$1,300	\$2,250	\$2,300
TOTAL SHERIFF	\$749,287	\$794,118	\$785,340
11-4320 JAIL			
580 CAPITAL OUTLAY-JAIL	\$50,000	\$50,000	\$0
695 BOARDING INMATES	\$224,282	\$225,000	\$250,000
TOTAL JAIL	\$274,282	\$275,000	\$250,000
11-4325 CENTRAL COMMUNICATIONS			
121 SALARIES-REGULAR	\$146,735	\$99,348	\$101,822
126 SALARIES-PARTTIME	\$16,924	\$20,400	\$25,000
181 FICA	\$12,014	\$9,161	\$9,702
182 RETIREMENT	\$7,306	\$6,448	\$7,117
183 HOSPITALIZATION	\$30,459	\$26,948	\$28,828
185 UNEMPLOYMENT EXPENSE	\$0	\$699	\$0
212 UNIFORMS	\$505	\$285	\$0
261 OFFICE SUPPLIES	\$54	\$1,425	\$1,500
299 DEPARTMENTAL SUPPLIES & REPAIRS	\$7,709	\$2,300	\$1,900
311 TRAVEL	\$0	\$727	\$200
321 TELEPHONE & POSTAGE	\$2,158	\$665	\$2,150
370 ADVERTISING		\$239	\$300
TOTAL CENTRAL COMMUNICATIONS	\$223,864	\$168,645	\$178,519
11-4330 EMERGENCY MANAGEMENT			
121 EMPG SALARIES	\$0	\$47,340	\$49,257
126 PART TIME SALARIES	\$1,995	\$0	\$28,000
181 FICA	\$153	\$3,622	\$5,910
182 RETIREMENT	\$0	\$3,285	\$3,443
183 HOSPITALIZATION	\$0	\$6,737	\$7,207
198 EMPG CONTRACTED SERVICES	\$0	\$3,800	\$0
212 EMPG UNIFORMS	\$0	\$300	\$400

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
251 EMPG VEHICLE EXPENSE	\$0	\$6,000	\$7,300
261 EMPG OFFICE SUPPLIES	\$186	\$350	\$400
292 ROAD SIGNS	\$0	\$2,000	\$4,000
298 SPECIAL PROJECT EXPENSES	\$0	\$1,000	\$0
299 EMPG DEPARTMENTAL SUPPLIES	\$0	\$6,500	\$3,000
311 EMPG TRAVEL	\$0	\$2,700	\$2,000
321 EMPG TELEPHONE AND POSTAGE	\$1,034	\$2,500	\$2,500
453 EMPG OFFICIAL BONDS & DUES	\$50	\$200	\$300
511 CAPITAL OUTLAY-SURRY EQUIPMENT	\$655	\$700	\$700
600 EMPG GRANT	\$24,537	\$2,781	\$0
601 CERT GRANT	\$13,433	\$0	\$0
602 ENC SAR EX GRANT	\$0	\$4,900	\$0
370 ADVERTISING	\$0	\$0	\$200
297 RESPONSE EXPENSES	\$0	\$0	\$1,000
861 E911 FUND REIMBURSEMENT	\$0	\$0	(\$34,000)
TOTAL EMERGENCY MANAGEMENT	\$42,043	\$94,715	\$81,617
11-4350 INSPECTIONS			
121 SALARIES-REGULAR	\$107,585	\$70,305	\$72,430
126 PART-TIME SALARIES	\$0	\$8,000	\$12,230
181 FICA	\$8,076	\$6,296	\$6,476
182 RETIREMENT	\$5,315	\$4,563	\$5,063
183 HOSPITALIZATION	\$17,430	\$13,474	\$14,414
199 PROFESSIONAL SERVICES	\$11,070	\$500	\$0
212 UNIFORMS	\$0	\$250	\$250
251 VEHICLE EXPENSE	\$1,908	\$2,700	\$2,500
261 SUPPLIES & EQUIPMENT	\$593	\$1,000	\$650
299 DEPARTMENTAL SUPPLIES	\$2,176	\$3,000	\$1,500
311 TRAVEL	\$227	\$3,000	\$1,900
321 TELEPHONE & POSTAGE	\$2,663	\$2,800	\$2,800
352 OFFICE EQUIPMENT MAINTENANCE	\$3,414	\$3,650	\$3,500
453 OFFICIALS BOND & DUES	\$235	\$450	\$250
TOTAL INSPECTIONS	\$160,692	\$119,988	\$123,963
11-4360 MEDICAL EXAMINER			
193 PROFESSIONAL SER - MEDICAL EXAMINER	\$8,100	\$5,000	\$5,000
TOTAL MEDICAL EXAMINER	\$8,100	\$5,000	\$5,000
11-4370 AMBULANCE/RESCUE			
694 RESCUE SQUAD	\$12,000	\$12,000	\$25,000
TOTAL AMBULANCE/RESCUE	\$12,000	\$12,000	\$25,000
11-4380 ANIMAL SHELTER			
693 SHELTER OPERATION	\$38,356	\$48,309	\$48,309
TOTAL ANIMAL SHELTER	\$38,356	\$48,309	\$48,309
11-4520 GITS			
121 SALARIES - REGULAR	\$101,352	\$108,772	\$105,659
126 SALARIES - PARTTIME	\$64,782	\$82,883	\$82,883
181 FICA	\$12,407	\$14,662	\$12,793
182 RETIREMENT	\$5,007	\$7,059	\$9,324
183 HOSPITALIZATION	\$27,173	\$26,948	\$28,828
186 WORKER'S COMP INSURANCE	\$8,266	\$7,901	\$7,901
191 PROF SERVICES - LEGAL & ACCT	\$2,166	\$1,500	\$1,500
199 CONTRACTED SERVICES	\$3,435	\$83,000	\$83,000
211 BUILDING MAINTENANCE	\$0	\$3,600	\$2,300
212 UNIFORMS	\$1,587	\$3,300	\$3,490

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
251 VEHICLE EXPENSE	\$87,704	\$76,000	\$85,000
261 OFFICE SUPPLIES	\$1,301	\$1,500	\$1,100
299 DEPARTMENTAL SUPPLIES	\$2,382	\$4,200	\$4,076
311 TRAVEL & TRAINING	\$3,946	\$5,200	\$6,000
321 TELEPHONE & POSTAGE	\$9,900	\$9,000	\$9,000
331 UTILITIES	\$5,449	\$5,000	\$5,000
352 REPAIRS TO MACHINES	\$140	\$400	\$400
370 ADVERTISING	\$2,122	\$3,300	\$3,098
399 DRUG TESTING	\$956	\$1,000	\$800
419 OFFICE EQUIPMENT & RENTAL	\$8,423	\$9,500	\$8,000
451 INSURANCE	\$10,407	\$7,203	\$9,000
453 OFFICIALS BONDS & DUES	\$400	\$400	\$400
510 CAPITAL OUTLAY - EQUIPMENT	\$1,708	\$11,600	\$0
540 CAPITAL OUTLAY - VEHICLES	\$0	\$64,850	\$167,700
580 CAPITAL OUTLAY - BLDG IMPROVEMENT	\$0	\$39,200	\$0
TOTAL GIFTS	\$361,013	\$577,978	\$637,252
11-4750 FORESTRY			
693 FOREST FIRE PROTECTION	\$53,000	\$55,000	\$53,246
TOTAL FORESTRY	\$53,000	\$55,000	\$53,246
11-4910 PLANNING			
121 SALARIES - REGULAR	\$45,655	\$48,366	\$49,334
126 SALARIES - PART TIME	\$0	\$5,990	\$10,190
171 PLANNING BOARD PER DIEM	\$4,150	\$4,500	\$4,500
172 BOARD OF ADJUSTMENTS PER DIEM	\$1,800	\$2,100	\$1,000
181 FICA	\$3,493	\$4,464	\$4,554
182 RETIREMENT	\$2,255	\$3,139	\$3,448
183 HOSPITALIZATION	\$6,170	\$6,737	\$7,207
192 LEGAL EXPENSES	\$1,107	\$1,000	\$750
198 CONDEMNED BUILDINGS	\$0	\$20,000	\$20,000
199 PROFESSIONAL SERVICES - GIS	\$1,250	\$1,000	\$800
251 VEHICLE EXPENSE	\$597	\$1,600	\$1,300
261 OFFICE SUPPLIES	\$2,478	\$3,065	\$5,057
299 DEPARTMENTAL SUPPLIES	\$761	\$500	\$1,000
311 TRAVEL	\$469	\$1,400	\$1,400
321 TELEPHONE & POSTAGE	\$2,204	\$2,500	\$3,500
370 ADVERTISING	\$4,031	\$3,500	\$3,400
453 OFFICIALS BONDS AND DUES	\$210	\$250	\$200
TOTAL PLANNING	\$76,630	\$110,111	\$117,640
11-4950 COOPERATIVE EXTENSION			
100 PERSONNEL EXPENSE	\$105,305	\$119,048	\$110,584
172 ADVISORY COUNCIL EXPENSE	\$100	\$250	\$250
261 OFFICE SUPPLIES	\$3,422	\$3,000	\$3,000
299 DEPARTMENTAL SUPPLIES	\$290	\$250	\$1,400
311 TRAVEL	\$1,021	\$750	\$1,000
321 TELEPHONE & POSTAGE	\$7,522	\$10,300	\$10,000
352 OFFICE EQUIPMENT MAINTENANCE	\$2,453	\$960	\$960
431 OFFICE EQUIPMENT LEASE	\$0	\$2,101	\$1,619
491 DUES AND CONVENTION EXPENSE	\$884	\$1,000	\$1,075
510 CAPITAL OUTLAY-EQUIPMENT	\$5,789	\$0	\$0
699 ALBEMARLE YOUTH LIVESTOCK SHOW	\$300	\$300	\$300
TOTAL COOPERATIVE EXTENSION	\$127,086	\$137,959	\$130,188

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
11-4960 SOIL CONSERVATION			
121 SALARIES-REGULAR	\$52,994	\$55,833	\$56,124
181 FICA	\$4,007	\$4,271	\$4,293
182 RETIREMENT	\$2,618	\$3,624	\$3,923
183 HOSPITALIZATION	\$12,330	\$13,474	\$14,414
198 CONTRACTED SERVICES - COPIER	\$39	\$300	\$300
251 VEHICLE FUEL AND REPAIR	\$1,101	\$1,200	\$1,200
261 OFFICE SUPPLIES	\$2,000	\$1,400	\$1,400
311 STAFF TRAVEL	\$1,056	\$1,000	\$1,400
439 OFFICE EQUIPMENT LEASE	\$0	\$3,126	\$3,126
453 DUES	\$1,400	\$1,400	\$1,800
TOTAL SOIL CONSERVATION	\$77,545	\$85,628	\$87,981
11-5110 HEALTH DEPARTMENT			
394 CLEANING SERVICES-HEALTH DEPT.	\$4,601	\$5,000	\$5,000
693 ALBEMARLE REGIONAL HEALTH SERVICES	\$100,000	\$113,500	\$113,500
TOTAL HEALTH DEPARTMENT	\$104,601	\$118,500	\$118,500
11-5210 MENTAL HEALTH			
630 ALCOHOLIC REHABILITATION-5CT-BOTTLE	\$1,212	\$1,500	\$2,000
693 MENTAL HEALTH	\$37,734	\$37,734	\$37,734
TOTAL MENTAL HEALTH	\$38,946	\$39,234	\$39,734
11-5311 SOCIAL SERVICES			
121 SALARIES REGULAR	\$689,842	\$699,962	\$713,041
126 SALARIES PART TIME	\$0	\$22,946	\$0
171 BOARD MEMBERS PER DIEM	\$5,233	\$5,000	\$5,000
181 FICA	\$51,284	\$55,302	\$54,548
182 RETIREMENT	\$33,406	\$45,428	\$49,842
183 HOSPITALIZATION	\$123,402	\$141,477	\$144,178
186 WORKMAN'S COMP LIABILITY & UI	\$13,839	\$12,349	\$12,349
189 RETIREES HEALTH INSURANCE	\$11,798	\$12,919	\$20,835
192 PROF SERV LEGAL/CONSULT/COST PLAN	\$6,817	\$5,800	\$4,500
193 PROFESSIONAL SERVICES - MED & BIRTH	\$3,245	\$2,000	\$3,000
197 CONTRACTED SERVICES - CHILD SUPPORT	\$0	\$109,213	\$109,213
251 VEHICLE EXPENSE	\$1,023	\$1,000	\$2,000
261 OFFICE SUPPLIES & EQUIPMENT	\$15,864	\$12,000	\$20,000
299 MISCELLANEOUS	\$124	\$500	\$500
311 TRAVEL	\$7,000	\$7,000	\$7,000
321 TELEPHONE & POSTAGE	\$10,140	\$10,000	\$11,000
329 FIRE ALARM	\$298	\$297	\$300
399 CHILD SUPPORT TESTING	\$0	\$0	\$1,480
413 CHILD SUPPORT OFFICE RENT	\$0	\$6,843	\$6,843
453 OFFICIALS BOND & DUES	\$100	\$500	\$800
TOTAL SOCIAL SERVICES	\$973,415	\$1,150,536	\$1,166,428
11-5330 STATE IN HOME SERVICES			
199 STATE IN HOME SERVICES	\$1,520	\$2,962	\$0
685 HCCBG IN HOME AID MATCH	\$5,234	\$5,526	\$5,526
TOTAL STATE IN HOME SERVICES	\$6,754	\$8,488	\$5,526
11-5371 FOOD STAMP PROGRAM			
199 FOOD STAMP PROGRAM	\$2,916	\$3,300	\$4,000
TOTAL FOOD STAMP PROGRAM	\$2,916	\$3,300	\$4,000

		Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
11-5372	JOB SEARCH (WORK FIRST)			
684	WORK FIRST PURCHASES	\$20,039	\$19,400	\$16,000
	TOTAL JOB SEARCH (WORK FIRST)	\$20,039	\$19,400	\$16,000
11-5400	DSS PAYMENTS			
684	INDEPENDENT LIVING (LINKS)	\$914	\$800	\$925
	TOTAL DSS PAYMENTS	\$914	\$800	\$925
11-5410	AID TO FAMILIES (TANF)			
685	DOMESTIC VIOLENCE- WFFA	\$5,010	\$7,257	\$7,965
	TOTAL AID TO FAMILIES (TANF)	\$5,010	\$7,257	\$7,965
11-5415	TANF FOSTER CARE			
684	TANF (AFDC) FOSTER CARE	\$1,359	\$4,000	\$3,000
	TOTAL TANF FOSTER CARE	\$1,359	\$4,000	\$3,000
11-5421	SPECIAL ASSISTANCE FOR ADULTS			
684	SPECIAL ASSISTANCE FOR ADULTS	\$68,777	\$70,000	\$80,000
	TOTAL SPECIAL ASSISTANCE FOR ADULTS	\$68,777	\$70,000	\$80,000
11-5451	MEDICAID			
313	MEDICAID TRANSPORTATION-XIX	\$70,647	\$59,500	\$62,500
	TOTAL MEDICAID	\$70,647	\$59,500	\$62,500
11-5470	DSS OTHER SERVICES			
684	ADOPTION ASSISTANCE SUBSIDY AND VENDOR PAYME	\$1,043	\$5,548	\$3,536
685	CHILD ADOPTION INCENTIVE	\$4,330	\$1,000	\$700
	TOTAL DSS OTHER SERVICES	\$5,373	\$6,548	\$4,236
11-5481	CRISIS INTERVENTION			
684	CRISIS INTERVENTION PAYMENTS	\$42,290	\$64,464	\$24,806
	TOTAL CRISIS INTERVENTION	\$42,290	\$64,464	\$24,806
11-5530	JUVENILE SERVICES			
698	JUVENILE CRIME PREVENTION GRANTS	\$32,312	\$34,206	\$0
	TOTAL JUVENILE SERVICES	\$32,312	\$34,206	\$0
11-5550	HCCBG MINOR HOME REPAIRS			
684	HCCBG MINOR HOME REPAIRS	\$0	\$989	\$989
	TOTAL HCCBG MINOR HOME REPAIRS	\$0	\$989	\$989
11-5580	COUNTY PROGRAMS			
684	ALBEMARLE HOSP FOUNDATION	\$500	\$500	\$0
	TOTAL COUNTY PROGRAMS	\$500	\$500	\$0
11-5820	VETERANS SERVICE			
686	VETERANS SERVICE	\$4,000	\$4,000	\$4,000
	TOTAL VETERANS SERVICE	\$4,000	\$4,000	\$4,000
11-5840	AID TO THE BLIND			
684	SERVICES FOR THE BLIND	\$1,523	\$1,783	\$971
	TOTAL AID TO THE BLIND	\$1,523	\$1,783	\$971
11-5851	CHILD DAY CARE			
684	DAYCARE INCLUDING TRANSPORTATION	\$254,084	\$354,116	\$302,920
685	SMART START EXPENDITURES	\$53,238	\$55,095	\$0
	TOTAL CHILD DAY CARE	\$307,322	\$409,211	\$302,920

	Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
11-5860 DSS SPECIAL DONATIONS			
680 GC HOUSING COMMITTEE EXPENDITURES	\$592	\$600	\$600
681 PRESCRIPTION PROGRAM	\$43	\$200	\$200
TOTAL DSS SPECIAL DONATIONS	\$635	\$800	\$800
11-5911 SCHOOL CURRENT EXPENSE			
632 SCHOOL CURRENT EXPENSE	\$2,517,079	\$2,567,079	\$2,592,079
TOTAL SCHOOL CURRENT EXPENSE	\$2,517,079	\$2,567,079	\$2,592,079
11-5912 SCHOOL CAPITAL OUTLAY			
633 SCHOOL CAPITAL OUTLAY	\$100,000	\$100,000	\$100,000
TOTAL SCHOOL CAPITAL OUTLAY	\$100,000	\$100,000	\$100,000
11-5920 COMMUNITY COLLEGES			
688 ROANOKE CHOWAN COMMUNITY COLLEGE	\$4,000	\$4,000	\$5,000
689 COLLEGE OF THE ALBEMARLE	\$10,000	\$10,000	\$11,000
TOTAL COMMUNITY COLLEGES	\$14,000	\$14,000	\$16,000
11-6110 LIBRARY			
691 LIBRARY	\$90,000	\$90,000	\$92,325
TOTAL LIBRARY	\$90,000	\$90,000	\$92,325
11-6120 RECREATION			
121 SALARY	\$13,088	\$21,565	\$22,218
126 PART TIME SALARIES	\$0	\$0	\$12,506
181 FICA	\$1,001	\$1,650	\$2,656
182 RETIREMENT	\$647	\$1,400	\$1,553
183 HOSPITALIZATION	\$4,103	\$6,737	\$7,207
352 VIQUEST EQUIP REPAIRS	\$0	\$18,000	\$27,500
550 CAPITAL OUTLAY - EQUIPMENT	\$3,638	\$0	\$0
631 COMMUNITY CENTER APPROPRIATION	\$190,080	\$195,000	\$185,000
TOTAL RECREATION	\$212,557	\$244,352	\$258,640
11-8300 SPECIAL APPROPRIATIONS			
600 BEAVER MANAGEMENT PROGRAM	\$4,000	\$4,000	\$4,000
601 ALBEMARLE COMMISSION - RPO MATCH	\$1,831	\$1,969	\$1,831
602 GATES PARTNERS FOR HEALTH	\$5,000	\$5,000	\$5,000
604 ELDERLY FOOD PROGRAM AND RENT	\$27,400	\$27,402	\$27,402
605 GATES COUNTY CHAMBER OF COMMERCE	\$0	\$0	\$250
690 ALBEMARLE HOPELINE	\$500	\$500	\$500
695 RES CONSERVATION & DEVEL.	\$750	\$750	\$750
697 ALBEMARLE SENIOR GAMES	\$200	\$0	\$0
698 RED CROSS	\$250	\$250	\$500
706 BEAVER LAKE ANNUAL SUPPORT	\$1,300	\$800	\$800
TOTAL SPECIAL APPROPRIATIONS	\$41,231	\$40,671	\$41,033
11-9100 DEBT SERVICE			
710 SCHOOL DEBT REPAYMENT (REFINANCE)	\$482,560	\$500,335	\$518,764
711 DEBT REPAYMENT - USDA	\$33,605	\$33,605	\$36,517
712 SCHOOL DEBT REPAYMENT - BB&T	\$433,333	\$433,334	\$433,334
713 REG OF DEEDS EQUIP PRINCIPAL	\$0	\$0	\$4,415
720 SCHOOL DEBT INTEREST (REFINANCE)	\$80,166	\$62,392	\$43,963
721 INTEREST EXPENSE - USDA	\$78,737	\$78,737	\$75,825
722 SCHOOL DEBT INTEREST EXPENSE - BB&T	\$219,895	\$202,649	\$185,402
723 REG OF DEEDS EQUIP INTEREST	\$0	\$0	\$515
TOTAL DEBT SERVICE	\$1,328,296	\$1,311,052	\$1,298,735

		Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
11-9820	TRANSFERS TO SPECIAL RESERVES			
980	REVALUATION RESERVE	\$52,750	\$33,750	\$33,750
983	USDA LOAN RESERVE	\$11,235	\$11,235	\$11,235
	TOTAL TRANSFERS TO SPECIAL RESERVES	\$63,985	\$44,985	\$44,985
	TOTAL GENERAL FUND	\$9,547,569	\$10,475,922	\$10,384,060
Fund	15 AUTOMATION & PRESERVATION			
15-4180	REGISTER OF DEEDS AUTOMATION & PRESERVATION			
352	EQUIPMENT MAINTENANCE	\$5,232	\$4,825	\$1,976
520	CAPITAL OUTLAY-EQUIPMENT	\$0	\$1,000	\$0
	TOTAL AUTOMATION & PRESERVATION	\$5,232	\$5,825	\$1,976
15-9100	DEBT SERVICE			
713	REG OF DEEDS PRINCIPAL	\$0	\$0	\$1,633
723	REG OF DEEDS EQUIP INTEREST	\$0	\$0	\$191
	TOTAL DEBT SERVICE	\$0	\$0	\$1,824
	TOTAL AUTOMATION & PRESERVATION FUND	\$5,232	\$5,825	\$3,800
Fund	22 E911 FUND			
22-4325	E911 FUND			
126	SALARIES - PART TIME	\$0	\$14,000	\$0
181	FICA	\$0	\$1,071	\$0
198	PROFESSIONAL SERVICES - EQUIPMENT	\$290	\$1,000	\$5,000
199	PROFESSIONAL SERVICES - MAPPING	\$9,421	\$30,000	\$5,000
261	OFFICE SUPPLIES	\$2,798	\$5,000	\$2,545
321	TELEPHONE	\$16,485	\$21,000	\$21,000
440	MAINTENANCE CONTRACT	\$0	\$37,677	\$37,677
510	CAPITAL OUTLAY - EQUIPMENT	\$222,471	\$57,508	\$0
511	CAPITAL OUTLAY EQUIPMENT - RESTRICTED	\$0	\$138,699	\$138,699
512	CAPITAL OUTLAY EQUIPMENT - UNRESTRICTED	\$0	\$138,699	\$82,178
540	CAPITAL OUTLAY UNRESTRICTED - VEHICLES	\$0	\$0	\$50,000
693	911 DATABASE ADDRESSING	\$0	\$0	\$18,000
694	911 DATABASE PROVISIONING	\$0	\$0	\$16,000
	TOTAL E911 FUND	\$251,465	\$444,654	\$376,099
	TOTAL E911 FUND	\$251,465	\$444,654	\$376,099
Fund	23 FIRE PROTECTION FUND			
23-4340	FIRE PROTECTION			
699	VOLUNTEER FIRE DEPARTMENTS	\$240,879	\$260,000	\$260,000
	TOTAL FIRE PROTECTION	\$240,879	\$260,000	\$260,000
	TOTAL FIRE PROTECTION FUND	\$240,879	\$260,000	\$260,000
Fund	25 REVALUATION FUND			
25-9930	REVALUATION RESERVE			
990	REVALUATION RESERVE	\$0	\$33,750	\$33,750
	TOTAL REVALUATION RESERVE	\$0	\$33,750	\$33,750
	TOTAL REVALUATION FUND	\$0	\$33,750	\$33,750

		Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
Fund	26 USDA LOAN RESERVE FUND			
	26-9930 USDA RESERVE			
	990 USDA RESERVE	\$0	\$11,235	\$11,235
	TOTAL USDA RESERVE	\$0	\$11,235	\$11,235
	TOTAL USDA LOAN RESERVE FUND	\$0	\$11,235	\$11,235
Fund	61 WATER AND SEWER FUND			
	61-7120 WATER			
	121 SALARIES	\$172,723	\$212,048	\$210,123
	126 SALARIES-PART-TIME & TEMPORARY	\$0	\$0	\$10,000
	181 FICA	\$12,875	\$16,597	\$16,839
	182 RETIREMENT	\$8,533	\$13,642	\$14,688
	183 HOSPITALIZATION	\$30,837	\$40,422	\$41,892
	189 RETIREE'S HOSPITALIZATION	\$5,917	\$6,460	\$6,945
	191 PROFESSIONAL SERVICES-AUDIT	\$9,458	\$6,750	\$7,500
	198 PROFESSIONAL SERVICES	\$12,241	\$6,880	\$10,000
	199 ANALYSIS OF WATER	\$5,030	\$6,000	\$6,000
	212 UNIFORMS	\$2,858	\$4,156	\$4,400
	251 FUEL AND VEHICLE EXPENSE	\$24,831	\$26,880	\$28,000
	261 OFFICE SUPPLIES	\$7,837	\$6,880	\$7,000
	292 MAINTENANCE SUPPLIES AND MATERIALS	\$53,334	\$50,494	\$51,000
	311 TRAVEL	\$1,117	\$1,380	\$2,000
	321 TELEPHONE & POSTAGE	\$20,485	\$20,880	\$22,000
	331 ELECTRICITY	\$55,904	\$52,880	\$60,000
	351 REPAIRS TO BUILDING & EQUIPMENT	\$6,726	\$57,263	\$11,500
	352 OFFICE EQUIPMENT MAINTENANCE	\$6,540	\$9,033	\$10,700
	451 INSURANCE INCL AUTO & BUILDING	\$21,023	\$21,923	\$23,000
	453 OFFICIALS BONDS & DUES	\$2,725	\$3,000	\$3,000
	481 GEN FUND REIMB FOR ADMIN SERVICES	\$68,644	\$41,839	\$52,411
	499 MISCELLANEOUS & EMERGENCY	\$0	\$500	\$500
	510 CAPITAL OUTLAY - EQUIPMENT	\$20,000	\$17,505	\$6,000
	540 CAPITAL OUTLAY - VEHICLE	\$0	\$24,850	\$0
	595 WELL SITE ACQUISITION	\$0	\$0	\$48,381
	710 DEBT REPAYMENT	\$136,936	\$143,771	\$143,771
	720 INTEREST EXPENSE	\$53,284	\$46,450	\$46,450
	TOTAL WATER	\$741,455	\$838,483	\$844,100
	61-7140 SEWER			
	196 ANALYSIS OF WATER	\$0	\$0	\$1,000
	197 CONTRACTED SERVICES	\$0	\$7,500	\$17,500
	198 PROFESSIONAL SERVICES - ENGINEERING	\$14,710	\$159,062	\$0
	199 PROF SERVICES - GRANT WRITING	\$0	\$15,500	\$0
	251 VEHICLE EXPENSE	\$0	\$0	\$1,000
	292 SUPPLIES	\$0	\$5,217	\$6,800
	311 TRAVEL	\$0	\$2,500	\$2,000
	331 ELECTRICITY	\$0	\$0	\$1,000
	550 CAPITAL OUTLAY - EQUIPMENT	\$0	\$9,200	\$0
	580 CAPITAL OUTLAY - BUILDINGS	\$0	\$3,500	\$0
	TOTAL SEWER	\$14,710	\$202,479	\$29,300
	TOTAL WATER AND SEWER FUND	\$756,165	\$1,040,962	\$873,400

Fund		Prior Year Actual 09-10	Current Budget 10-11	Manager Recommends 11-12
	62 SOLID WASTE FUND			
	62-4720 SOLID WASTE			
	199 CONTRACTED SERVICES	\$0	\$2,000	\$2,000
	352 EQUIPMENT MAINTENANCE AND REPAIRS	\$0	\$51,254	\$4,559
	630 SCRAP TIRE	\$14,143	\$13,700	\$15,000
	631 WHITE GOODS	\$12,579	\$12,600	\$5,000
	635 ELECTRONICS RECYCLING GRANT	\$0	\$851	\$0
	693 LANDFILL OPERATION	\$340,490	\$387,821	\$420,786
	694 CONVENIENCE SITE OPERATION	\$355,146	\$310,330	\$319,655
	TOTAL SOLID WASTE	\$722,358	\$778,556	\$767,000
	TOTAL SOLID WASTE FUND	\$722,358	\$778,556	\$767,000
	GRAND TOTAL EXPENDITURES - ALL FUNDS	\$11,523,668	\$13,050,904	\$12,709,344

