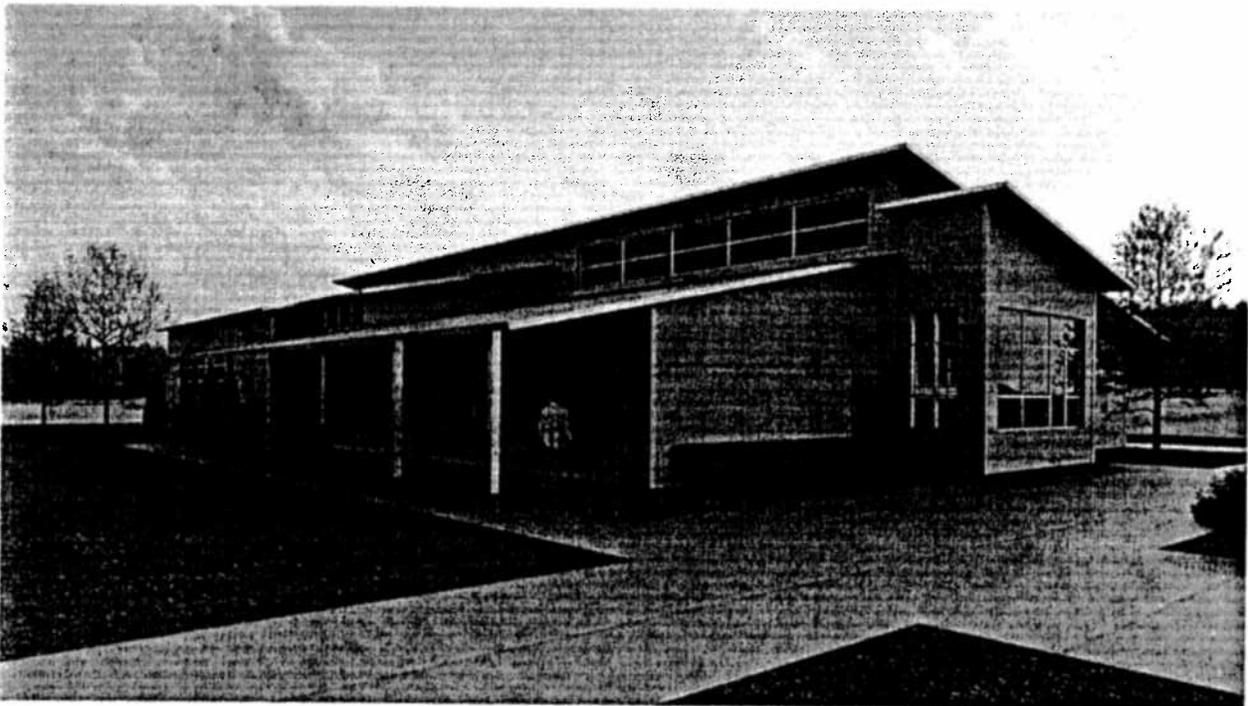


**GATES COUNTY
NORTH CAROLINA**

2012-2013 ANNUAL BUDGET PROPOSAL



Prepared by the Gates County Administrative and Finance Departments

May 2, 2012

SECTION

ONE

Manager's Message

and

Capital Improvement Plan (CIP)

FY 2012-2013 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.

Budget Highlights

- ❖ The County tax rate for the fourth consecutive year will remain at \$.64 per \$100 of evaluation.
- ❖ The FY 2012-2013 General Fund budget will be \$ 10,753,557, compared to \$ 10,589,703 in FY 2011-2012. The total budget will be \$12,824,792, compared to \$ 13,004,367 in FY 2011-2012.
- ❖ The Gates County School system will receive their FY 2011-2012 funding level (\$2,592,079) plus \$100,000 in the FY 2012-2013 appropriation. This increase represents the third consecutive year in which the school system has received increases; with the previous increases ranging from \$25,000 to \$50,000 per year, compounded.
- ❖ The County employees will be eligible for an up to 2% merit increase. This will be the fourth year of the County's written evaluation system and the third of which merit increases have been tied to same. There has been noticeable improvement in some of our previously average to below average employees that I believe is directly attributable to the merit based pay system.
- ❖ FY 2012-2013 will be the fourth consecutive year in which the County does not use unreserved fund balance as a mechanism to balance the County's Budget.
- ❖ The Capital Improvement Plan (CIP) has been an unqualified success. In FY 2011-2012 we have replaced the roof and repaired/replaced the flooring in the Courthouse, replaced the roof at the Community Center, performed beautification projects on the Administration and Cooperative Extension buildings, and have replaced the HVAC units at the Administration building. In FY 2012-2013 we plan to replace the inefficient and ineffective HVAC unit in the Cooperative Extension building and windows in the Administration building.

Property Tax Information

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

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

The FY 2012-2013 property tax information is as follows:

- Property tax value: \$926,680,787
- Property tax collection rate: 95%
- Property tax rate: \$.64 per \$100 in assessed value
- Budgeted @ \$ 5,634,219

Successes and Opportunities

During FY 2011-2012 the County approved a new County library, sold Sunbury School, begun a serious discussion regarding the long-term plan in regards to the old Courthouse, implemented a Capital Improvement Plan (CIP) and has selected the construction firm and approved the beginning of Phase 1 of the County's wastewater treatment project. Additionally and related, in FY 2011-2012 Gates County was awarded \$2.15 million in grant funding to be spent on the wastewater project. While the closing of the Department of Corrections facility left the County with the task of determining how the wastewater needs of our High School, Middle School and Community Center would be met; the County chose to seize upon this opportunity to use this closure as an occasion to further our economic development goals.

There are significant opportunities that are being seized (see above) and that await the County. For example, during the FY 2012-2013 budget year construction on making Highway 13 four-lane will begin in earnest, the first business in the Merchant's Commerce Center will open its doors, and the Sunbury Community will see its first new, nationally recognized business in quite some time. While growth has not yet returned to its pre-recession levels we are beginning to see signs of life sprouting. With the Merchant's Commerce Center continuing to develop, Gates County continues to have an appealing location to drive commerce, yet still cherishes the luxury of retaining the quiet, simple life in the remaining parts of the County.

One of the largest opportunities that faces Gates County in the coming years will be the fate of the old Courthouse. This facility has continued to serve the County well and has the potential to retain its place as a focal point for the Town of Gatesville and the County of Gates. However, sheer time and other factors have not always been kind to the building and it stands today in a state of needed repair. The opportunity is that this previous focal point of the County has the potential to once again hold this place. The Courthouse has the potential to find itself repurposed, renovated, and reimagined in terms of its uses and value to the community.

Challenges

Any discussion that pertains to the challenges that face local governments has to begin with finances. Gates County continues to find itself in the envious position of being simultaneously financially strong and progressive in our approach to meeting the needs of citizens. During the presentation of our current audit the County was advised that our total fund balance had increased by \$425,280. While this is good news, the challenge is for the leadership of the County to not become complacent and/or to become mesmerized with our position and lose focus on the long term goals of the County, specifically keeping a reasonable tax rate and encouraging economic development.

A second challenge that we face, and will continue to face, is the realization that *the pie* of county funding is only so large and that there are multiple legitimate purposes that beg upon the financial resources of the County. With the continued rise in the cost of health insurance and fuel the cost of conducting business as usual is escalating, not to mention the additional cost of new programs. Therefore, there will continue to be a challenge to strike an appropriate balance between providing services beneficial to the entire community and keeping the cost at a level that is palatable and sustainable.

The final challenge discussed, not the final challenge we will experience, is the continued reversions and budgetary tomfoolery at both the Federal and State levels. During FY 2012-2013 we will continue to face the loss of the ADM which has heretofore gone toward the cost of our school system. Additionally, the Education Lottery not only has continued to underperform relative to the debt that was taken out for the schools with this as the revenue source, the State Legislature has cut \$70,000,000 from the appropriation that is available to counties. The potential of further unfunded mandates, the largest of which being the transfer of secondary roads from the State to counties, has the potential to be catastrophic on counties, especially small rural counties like Gates.

Closing

In closing I would like to thank the Board of Commissioners for allowing me to serve you over the past Fiscal Year. As a team there have been great strides made during the past year that will benefit the citizens of Gates County for many years to come. While this progress has not always been painless it has always been progress that was needed. Gates County remains strong, both financially and in terms of the dedicated staff that keep the County operating, and there are no signs that this strength will abate. I look forward to your review of this budget proposal and to the subsequent budget meetings.

Sincerely,

Toby L. Chappell, County Manager

CAPITAL IMPROVEMENT PLAN FOR FY 2012-2013

One of the features that were included in the FY 2011-2012 Budget that had not been included in previous budgets was 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 use of this plan has allowed us to systematically determine which projects needed to be addressed. Additionally, the use of this plan for a five year horizon allows us to evaluate in the present, but also to reevaluate past priority rankings as the needs of the County change. Due to the unqualified success that this planning method has yielded it is continued in this budget. During the FY 2011-2012 budget we have used the CIP to address the following:

- Beautification at the Administration and the Cooperative Extension Buildings
- Replacement of the Administration HVAC unit
- Replacement of the roof at the Courthouse
- Replacement of tiles and carpet in Courthouse
- Replacement of the roof at the Community Center

The abbreviations used and their subsequent meanings are as follows:

- | | |
|---------------------------------|---|
| H- HVAC unit (20 years) | B-Beautification of Building's Appearance (n/a) |
| P-Pavement (10 years) | R- Roof (25 years) |
| W-Window Replacement (30 years) | S-Septic (25 years) |

	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	H	S		W	
GITS	W,H,B			W	B	H
Water	H,S,R			R		
EIC	W,H,S,B,R			B		
Health Dept.	W,H,B,P,R		R	P/B	H	
Dentist	W,H,B,P			P/B		H
DSS	B		B	B		
Comm. Ctr.						
New Library	B					B

SECTION

TWO

Revenue Projections

and

Expenditure Recommendations

		Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
REVENUE				
Fund 11	GENERAL FUND			
11-3100-110	PRIOR YEAR TAXES	\$436,109	\$427,000	\$475,000
11-3100-160	TAX REFUNDS	-\$48,691	-\$40,000	-\$40,000
11-3100-171	OTHER FEES COLLECTED	\$2,334	\$2,800	\$1,500
	CURRENT TAX	\$5,638,547	\$5,953,253	\$5,674,219
11-3230-310	COUNTY 1 CENT SALES TAX ART 39	\$334,505	\$350,000	\$340,000
11-3232-310	COUNTY 1/2 CENT SALES TAX - ART 40	\$412,543	\$410,000	\$450,000
11-3232-330	ARTICLE 40 SALES TAX - RESTRICTED	\$176,804	\$175,000	\$190,000
11-3233-310	COUNTY 1/2 CENT SALES TAX - ART 42	\$73,178	\$80,000	\$62,500
11-3233-330	ARTICLE 42 SALES TAX - RESTRICTED	\$109,767	\$115,000	\$112,500
11-3235-310	COUNTY 1/2CT SALES TAX-ART 44	-\$7,871	\$0	\$0
11-3240-111	EXCISE STAMP TAX	\$13,722	\$13,000	\$15,000
11-3260-800	BEER & WINE LICENSE FROM COUNTY	\$275	\$200	\$100
11-3260-802	MEDICAL TRANSPORTATION FEES	\$1,000	\$500	\$1,000
11-3261-801	CABLE FRANCHISE FEES	\$1,597	\$1,600	\$1,600
11-3311-210	FED MONEY IN LIEU OF TAXES	\$7,486	\$10,000	\$10,000
11-3322-310	STATE BEER & WINE TAX	\$50,778	\$40,000	\$45,000
11-3323-330	COURT FACILITY FEES	\$24,491	\$22,500	\$20,000
11-3328-331	LOTTERY PROCEEDS	\$264,730	\$125,000	\$130,000
11-3343-410	BLDG PERMITS & INSPECTION FEES	\$59,548	\$55,000	\$60,000
11-3416-330	OFFICER FEES BY SHERIFF	\$7,970	\$8,500	\$15,000
11-3416-410	CSC OFFICER FEES AND JAIL FEES	\$18,014	\$39,000	\$17,500
11-3417-410	FILING FEES	\$0	\$800	\$0
11-3418-410	MARRIAGE LICENSE & CERTIFICATES	\$2,209	\$2,000	\$2,000
11-3418-411	REGISTER OF DEEDS FEES	\$36,377	\$38,000	\$38,000
11-3431-310	CIVIL LICENSE REVOCATION FEES	\$1,175	\$1,150	\$1,250
11-3431-330	COURT AWARDS FOR LAW ENFORCEMENT	\$200	\$0	\$0
11-3431-331	ALCOHOL ENFORCEMENT	\$0	\$1,800	\$1,200
11-3431-371	SRO FUNDING-SCHOOL	\$33,480	\$30,900	\$37,300
11-3431-410	CONCEALED WEAPONS PERMITS	\$2,780	\$3,500	\$3,500
11-3431-411	ORDINANCE VIOLATION FEE	\$510	\$0	\$100
11-3433-330	SURRY NUCLEAR POWER PLANT GRANT	\$700	\$700	\$700
11-3433-331	EMPG GRANT	\$31,568	\$30,000	\$28,000
11-3433-336	CERT GRANT	\$0	\$4,900	\$0
11-3433-337	ENC SAR EX GRANT	\$0	\$7,500	\$0
11-3433-840	SPECIAL PROJECT DONATIONS	\$1,000	\$0	\$0
11-3452-330	NC DOT GRANT	\$194,404	\$362,918	\$302,443
11-3452-331	HCCBG GRANT	\$34,638	\$32,434	\$36,000
11-3452-332	MEDICAID	\$66,683	\$72,000	\$82,000
11-3452-333	SMART START	\$15,429	\$12,000	\$0
11-3452-334	ROAP	\$125,305	\$124,000	\$143,723
11-3452-410	AGENCY FARES	\$16,713	\$24,000	\$24,000
11-3491-410	ZONING REVENUE	\$6,000	\$6,000	\$6,500
11-3494-363	BABY LOVE GRANT	\$37,915	\$38,000	\$0
11-3494-364	SHIIP GRANT	\$2,832	\$3,507	\$0
11-3494-365	SCIENCE CAMP REVENUE	\$8,888	\$0	\$0
11-3494-366	ON TARGET GRANT	\$51,555	\$0	\$0
11-3494-367	ALBEMARLE FOUNDATION GRANT	\$600	\$486	\$0
11-3494-368	REAL WORLD GRANT	\$0	\$1,783	\$0
11-3494-369	REA STEM GRANT	\$500	\$330	\$0
11-3495-360	PESTICIDE GRANT	\$4,958	\$0	\$0
11-3495-362	SCHOOL AGED CHILDCARE	\$43,282	\$27,451	\$0
11-3495-364	UNITED WAY	\$2,704	\$5,599	\$0
11-3495-365	SUPPORT OUR STUDENTS	\$46,917	\$35,575	\$0
11-3495-366	DIVORCE FEES	\$45,912	\$16,772	\$0
11-3495-367	GENESIS	\$27,093	\$28,593	\$0
11-3495-368	NEW CHOICES	\$5,152	\$1,304	\$0

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
11-3495-369 LIFESMARTS	\$0	\$1,494	\$0
11-3495-385 REFUND OF GRANT REVENUE - SOS	\$0	-\$2,223	\$0
11-3495-386 REFUND OF GRANT REVENUE - DIVORCE FEES	-\$20,904	-\$3,603	\$0
11-3495-387 REFUND OF GRANT REVENUE - GENESIS	-\$7,963	\$0	\$0
11-3495-388 REFUND OF GRANT REVENUE - NEW CHOICES	-\$3,670	-\$779	\$0
11-3495-430 EXT GRANT REIM FOR ADMN	\$4,608	\$0	\$0
11-3496-380 SOIL CONSERVATION REIMBURSEMENT	\$20,750	\$22,652	\$22,652
11-3531-231 FNS ADMIN REVENUE	\$43,951	\$0	\$0
11-3531-320 MEDICAID HOLD HARMLESS	\$611,475	\$646,000	\$632,000
11-3531-330 STATE AND FEDERAL ADMN - DSS REIM	\$895,517	\$893,266	\$939,971
11-3531-331 CHILD SUPPORT INCENTIVES	\$20,971	\$25,381	\$25,000
11-3531-332 CSE COURT ORDERED REIMBURSEMENTS	\$2,987	\$0	\$4,000
11-3531-333 DSS OVERPAYMENT REIMBURSEMENTS	\$706	\$0	\$3,000
11-3531-334 NC HEALTH CHOICES ENROLLMENT FEES	\$1,250	\$0	\$4,350
11-3531-335 CHILD SUPPORT FILING FEES	\$0	\$6,500	\$6,500
11-3537-331 AID TO FAMILIES WITH DEP CHILDREN	\$0	\$2,500	\$0
11-3541-330 WORK FIRST (DOMESTIC VIOLENCE)	\$0	\$7,965	\$0
11-3541-331 FOSTER HOME CARE-STATE AFDC(TANF)	\$0	\$5,477	\$2,655
11-3545-330 MEDICAID TRANSPORTATION	\$79,877	\$60,000	\$62,500
11-3547-330 ADOPTION ASSISTANCE	\$125	\$1,800	\$1,800
11-3547-331 CHILD ADOPTION INCENTIVES	\$0	\$661	\$661
11-3553-360 JUVENILE CRIME PREV COUNCIL GRANTS	\$34,206	\$34,206	\$0
11-3582-330 STATE REIM FOR VETERANS SERVICE	\$2,000	\$2,000	\$1,452
11-3585-330 DAYCARE INCLUDING TRANSPORTATION	\$334,156	\$302,920	\$302,920
11-3585-331 SMART START REVENUE	\$16,109	\$0	\$0
11-3612-410 VIQUEST FEES	\$33,240	\$27,500	\$30,000
11-3831-491 INTEREST ON INVESTMENTS	\$7,099	\$7,000	\$7,000
11-3833-840 GC HOUSING COMMITTEE	\$350	\$3,600	\$0
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	\$25,304
11-3834-862 DENTAL/MENTAL HEALTH CLINIC RENT	\$6,150	\$6,600	\$8,800
11-3835-011 SALE OF SURPLUS EQUIPMENT	\$1,706	\$0	\$0
11-3835-019 AUCTIONED VEHICLES	\$5,390	\$9,000	\$10,000
11-3836-820 SALE OF REAL PROPERTY	\$0	\$47,500	\$0
11-3837-310 PROCEEDS FROM ABC BOARD	\$1,000	\$2,000	\$2,000
11-3838-330 ABC BOARD 5 CENTS PER BOTTLE	\$2,082	\$2,000	\$2,000
11-3839-352 NC GAS TAX REFUND	\$17,698	\$15,000	\$0
11-3839-430 COMMISSIONS ON DRAINAGE TAX	\$7	\$150	\$150
11-3839-431 GATESVILLE TAX COLLECTION FEE	\$1,000	\$1,000	\$1,000
11-3839-850 INSURANCE PROCEEDS	\$1,622	\$17,356	\$0
11-3839-852 HEALTH INSURANCE REFUND	\$0	\$0	\$40,000
11-3839-890 OVERAGE/SHORTAGE	-\$90	\$0	\$0
11-3839-891 MISCELLANEOUS REVENUE	\$5,095	\$264	\$0
11-3982-980 TRANSFER FROM SCHOOL CAPITAL RESERVE	\$10,039	\$0	\$0
11-3982-983 TRANSFER FROM COMMUNITY CENTER FUND	\$118,874	\$0	\$0
11-3990-990 FUND BALANCE APPROPRIATED	\$0	\$384,568	\$325,223
TOTAL GENERAL FUND	\$10,703,032	\$11,263,613	\$10,754,773
Fund 15 AUTOMATION & PRESERVATION FEES			
15-3418-330 AUTOMATION & PRESERVATION FEES	\$4,884	\$3,800	\$4,940
15-3831-491 INTEREST ON INVESTMENTS	\$12	\$0	\$0
15-3990-990 FUND BALANCE APPROPRIATED	\$0	\$2,476	\$0
TOTAL AUTOMATION & PRESERVATION FEES	\$4,896	\$6,276	\$4,940
Fund 22 EMERGENCY 911 SYSTEM FUND			
22-3255-410 TELEPHONE SURCHARGE	\$181,202	\$105,222	\$109,310
22-3831-494 INTEREST ON INVESTMENTS	\$938	\$0	\$0

		Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
22-3981-980	TRANSFER FROM GENERAL FUND	\$277,398	\$0	\$0
22-3990-990	FUND BALANCE APPROPRIATED	\$0	\$360,257	\$0
TOTAL	EMERGENCY 911 SYSTEM FUND	\$181,202	\$465,479	\$109,310
Fund 23	FIRE PROTECTION FUND			
23-3434-440	FIRE PROTECTION FEES	\$251,119	\$260,000	\$260,000
TOTAL	FIRE PROTECTION FUND	\$251,119	\$260,000	\$260,000
Fund 25	REVALUATION FUND			
25-3831-494	INTEREST ON INVESTMENTS	\$122	\$0	\$0
25-3981-981	CONTRIBUTIONS FROM GENERAL FUND	\$33,750	\$33,750	\$33,750
25-3990-990	FUND BALANCE APPROPRIATED	\$33,750	\$33,750	\$33,750
TOTAL	REVALUATION FUND			
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/SEWER FUND			
61-3325-352	NC GAS TAX REFUND	\$2,386	\$1,400	\$1,500
61-3712-510	SALE OF WATER	\$872,562	\$840,000	\$840,000
61-3712-520	WATER SIGN UPS (TAPS & CONNECTION FEES)	\$19,750	\$23,000	\$23,000
61-3712-530	WATER REINSTALLATIONS	\$3,375	\$3,000	\$3,500
61-3714-510	SEWER FEES	\$0	\$0	\$300
61-3714-520	SEWER SIGN UPS	\$0	\$0	\$4,500
61-3714-530	SEWER REINSTALLATIONS	\$0	\$0	\$0
61-3831-497	INTEREST ON INVESTMENTS	\$5,685	\$6,000	\$6,200
61-3839-851	FEMA REIMBURSEMENT	\$27,755	\$0	\$0
61-3839-890	MISCELLANEOUS REVENUE	\$0	\$8,000	\$0
61-3990-890	OVERAGE/SHORTAGE	\$1	\$0	\$0
61-3990-990	FUND BALANCE APPROPRIATED	\$0	\$257,354	\$0
TOTAL	WATER FUND	\$931,514	\$1,138,754	\$879,000
Fund 62	SOLID WASTE FUND			
62-3472-330	SCRAP TIRE DISPOSAL FEE	\$19,136	\$15,000	\$15,000
62-3472-331	WHITE GOODS DISPOSAL FEE	\$3,794	\$5,000	\$5,000
62-3472-334	SOLID WASTE DISPOSAL TAX	\$9,453	\$7,000	\$7,000
62-3472-335	ELECTRONICS RECYCLING GRANT	\$851	\$947	\$1,000
62-3472-510	SOLID WASTE USER AVAILABILITY FEES	\$711,027	\$740,000	\$745,000
62-3831-497	INTEREST ON INVESTMENTS	\$517	\$0	\$0
62-3839-851	FEMA REIMBURSEMENT	\$0	\$0	\$0
62-3990-990	FUND BALANCE APPROPRIATED	\$0	\$0	\$0
TOTAL	SOLID WASTE FUND	\$744,778	\$767,947	\$773,000
	GRAND TOTAL REVENUE - ALL FUNDS	\$12,861,526	\$13,947,054	\$12,826,008
	EXPENDITURES			
Fund	11 GENERAL FUND			
11-4110	GOVERNING BODY			
121	SALARY	\$39,833	\$44,050	\$44,050
170	MEMBERS PER DIEM & TRAVEL	\$1,921	\$2,000	\$2,000
172	JURY COMMISSION	\$0	\$350	\$0
181	FICA	\$2,975	\$3,370	\$3,370
183	HOSPITALIZATION	\$24,077	\$28,866	\$28,620
191	PROFESSIONAL SERVICES-AUDIT	\$36,860	\$40,000	\$32,000
192	ATTORNEY FEES - FORECLOSURE	\$2,956	\$21,000	\$21,000
197	PROFESSIONAL SERVICES - ENGINEERING	\$125,958	\$29,492	\$0

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
198 CONTRACTED SERVICES - LIBRARY	\$37,317	\$135,443	\$0
220 MERIT RAISES	\$17,706	\$50,000	\$50,000
299 MISCELLANEOUS AND EMERGENCY	\$14,414	\$38,000	\$9,000
352 COMPUTER MAINTENANCE AND REPAIR	\$0	\$10,950	\$16,500
353 ELECTIONS EQUIPMENT MAINTENANCE AND REPAIR	\$0	\$0	\$12,000
370 ADVERTISING	\$1,180	\$3,500	\$3,500
491 DUES AND SUBSCRIPTIONS	\$11,333	\$11,200	\$11,200
TOTAL GOVERNING BODY	\$316,530	\$418,221	\$233,240
11-4120 ADMINISTRATION			
121 SALARIES-REGULAR	\$195,589	\$206,240	\$209,769
126 SALARIES - PART TIME	\$0	\$16,805	\$17,483
181 FICA	\$14,789	\$17,064	\$17,385
182 RETIREMENT	\$12,694	\$14,416	\$14,138
183 HOSPITALIZATION	\$27,058	\$28,828	\$28,580
184 DISABILITY INSURANCE BENEFIT	\$2,110	\$2,110	\$2,110
185 UNEMPLOYMENT INSURANCE	\$0	\$6,972	\$4,000
188 LIFE INSURANCE BENEFIT	\$497	\$497	\$72
189 RETIREES HEALTH INSURANCE	\$19,467	\$20,835	\$20,535
199 PROFESSIONAL SERVICES	\$2,798	\$5,500	\$5,500
261 OFFICE SUPPLIES	\$5,066	\$5,000	\$5,000
299 MISC AND EMERGENCY	\$3,418	\$5,250	\$5,237
311 TRAVEL ALLOWANCE	\$4,644	\$7,300	\$7,300
321 TELEPHONE & POSTAGE	\$8,542	\$10,000	\$10,000
352 OFFICE EQUIPMENT MAINTENANCE	\$11,008	\$15,000	\$15,000
453 OFFICIALS BOND & DUES	\$895	\$2,000	\$2,000
861 WATER DEPT REIMBURSEMENT	-\$33,934	-\$40,662	-\$41,530
TOTAL ADMINISTRATION	\$274,641	\$323,155	\$322,579
11-4140 TAX DEPARTMENT			
121 SALARIES-REGULAR	\$122,724	\$133,929	\$135,264
181 FICA	\$9,180	\$10,245	\$10,348
182 RETIREMENT	\$7,965	\$9,362	\$9,117
183 HOSPITALIZATION	\$25,374	\$28,828	\$28,580
199 PROFESSIONAL SERVICES	\$15,103	\$16,838	\$21,821
261 OFFICE SUPPLIES	\$11,379	\$10,995	\$11,635
311 TRAVEL	\$1,918	\$5,000	\$5,000
321 TELEPHONE & POSTAGE	\$15,051	\$16,000	\$16,900
352 OFFICE EQUIPMENT MAINTENANCE	\$30,620	\$34,260	\$30,700
370 ADVERTISING EXPENSE	\$2,807	\$3,000	\$3,400
453 OFFICIALS BOND & DUES	\$761	\$770	\$770
510 CAPITAL OUTLAY-EQUIPMENT	\$3,450	\$4,675	\$0
861 WATER DEPT REIMBURSEMENT	-\$9,674	-\$11,749	-\$9,624
TOTAL TAX DEPARTMENT	\$236,658	\$262,153	\$263,910
11-4150 LEGAL			
192 LEGAL EXPENSE - RETAINER	\$16,175	\$21,275	\$21,000
TOTAL LEGAL	\$16,175	\$21,275	\$21,000
11-4160 COURT FACILITIES			
351 MAINTENANCE AND REPAIRS- EQUIP	\$18,474	\$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	\$33,880	\$35,500	\$35,500
11-4170 ELECTIONS			
121 SALARIES-REGULAR	\$27,940	\$28,511	\$28,795
126 SALARIES-PART-TIME & TEMP.	\$5,181	\$5,200	\$8,736
171 BD MEMBERS PER. DIEM/TRAVEL	\$1,566	\$4,042	\$4,900

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
181 FICA	\$2,532	\$2,579	\$2,871
182 RETIREMENT	\$1,813	\$1,993	\$1,941
183 HOSPITALIZATION	\$6,765	\$7,207	\$7,145
185 UNEMPLOYMENT EXPENSE	\$0	\$8,164	\$0
192 ATTORNEY FEES	\$0	\$500	\$750
199 ELECTION DAY EXP - POLL WORKER/RENT	\$6,289	\$6,200	\$18,026
261 OFFICE SUPPLIES	\$1,301	\$800	\$2,500
299 DEPARTMENTAL SUPPLIES	\$4,458	\$4,658	\$14,600
311 TRAVEL	\$1,320	\$3,100	\$2,800
321 TELEPHONE & POSTAGE	\$4,153	\$3,500	\$4,000
352 REPAIRS TO MACHINES	\$965	\$0	\$0
370 ADVERTISING	\$374	\$1,000	\$2,000
TOTAL ELECTIONS	\$64,657	\$77,454	\$99,064
11-4180 REGISTER OF DEEDS			
121 SALARIES-REGULAR	\$67,333	\$69,840	\$71,012
126 SALARIES - PART TIME	\$993	\$0	\$0
134 SUPPLEMENTAL PENSION	\$785	\$700	\$700
181 FICA	\$5,160	\$5,343	\$5,432
182 RETIREMENT	\$4,370	\$4,882	\$4,786
183 HOSPITALIZATION	\$13,529	\$14,414	\$14,290
199 CONTRACTED SERVICES	\$8,856	\$10,778	\$6,302
261 PRINTING & SUPPLIES	\$3,347	\$3,435	\$4,177
311 TRAVEL	\$2,140	\$2,900	\$2,900
321 TELEPHONE & POSTAGE	\$2,773	\$3,000	\$3,000
349 MICROFILM PROCESSING AND INDEXING	\$300	\$450	\$150
352 REPAIRS TO MACHINES	\$242	\$0	\$1,000
359 REPAIRS TO BOOKS	\$7,495	\$1,250	\$3,600
453 OFFICIALS BOND & DUES	\$350	\$550	\$550
TOTAL REGISTER OF DEEDS	\$117,673	\$117,542	\$117,900
11-4260 BUILDING AND GROUNDS			
121 SALARIES-REGULAR	\$69,857	\$71,487	\$71,952
126 PART TIME SALARIES	\$7,700	\$9,161	\$9,261
181 FICA	\$5,779	\$6,170	\$6,213
182 RETIREMENT	\$4,533	\$4,997	\$4,850
183 HOSPITALIZATION	\$20,294	\$21,621	\$21,435
189 RETIREES HEALTH INSURANCE	\$0	\$0	\$5,139
199 CONTRACTED SERVICES	\$15,597	\$14,700	\$12,550
211 REPAIRS & SUPPLIES	\$20,404	\$38,900	\$20,000
212 UNIFORMS	\$471	\$1,600	\$1,600
251 VEHICLE EXPENSE	\$1,706	\$2,000	\$2,300
261 OFFICE SUPPLIES	\$485	\$1,200	\$1,400
311 TRAVEL	\$1,030	\$1,600	\$2,000
321 TELEPHONE & POSTAGE	\$2,546	\$2,570	\$2,570
331 UTILITIES, FUEL & ELECTRICITY	\$70,890	\$77,900	\$72,000
451 INSURANCE	\$82,848	\$78,603	\$78,603
580 CAPITAL OUTLAY BLDGS & IMPROVEMENTS	\$41,733	\$278,000	\$70,000
582 REPAIRS TO OLD COURTHOUSE	\$5,000	\$5,000	\$5,000
583 HURRICANE IRENE EXPENDITURES	\$0	\$17,356	\$0
TOTAL BUILDING AND GROUNDS	\$350,873	\$632,865	\$386,872
11-4310 SHERIFF			
121 SALARIES-REGULAR	\$428,701	\$444,545	\$450,696
133 SUPPLEMENTAL RETIREMENT	\$20,341	\$22,227	\$21,357
181 FICA	\$31,817	\$34,008	\$34,478
182 RETIREMENT	\$27,497	\$31,297	\$30,377
183 HOSPITALIZATION	\$85,480	\$93,691	\$92,885
212 UNIFORMS	\$7,784	\$8,000	\$8,000

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
251 COUNTY AUTO EXPENSE	\$82,318	\$70,000	\$63,000
261 OFFICE SUPPLIES	\$4,706	\$5,000	\$5,000
296 K9 UNIT EXPENSES	\$910	\$1,000	\$3,000
298 ANIMAL CONTROL	\$553	\$700	\$1,000
299 DEPARTMENTAL SUPPLIES	\$11,542	\$12,000	\$12,000
311 TRAVEL	\$3,459	\$5,000	\$5,000
321 TELEPHONE & POSTAGE	\$16,529	\$15,500	\$15,500
352 COMPUTER AND FINGERPRINT EQUIP MAINTENANCE	\$13,202	\$12,000	\$15,000
398 ALCOHOL ENFORCEMENT	\$0	\$1,800	\$1,200
399 DRUG ENFORCEMENT	\$1,232	\$2,346	\$5,000
453 OFFICIALS BOND & DUES	\$377	\$500	\$500
540 CAPITAL OUTLAY - VEHICLE	\$75,421	\$25,000	\$55,000
550 CAPITAL OUTLAY BODY ARMOR	\$2,262	\$526	\$2,500
TOTAL SHERIFF	\$814,131	\$785,140	\$821,493
11-4320 JAIL			
695 BOARDING INMATES	\$222,482	\$250,000	\$230,000
TOTAL JAIL	\$222,482	\$250,000	\$230,000
11-4325 CENTRAL COMMUNICATIONS			
121 SALARIES-REGULAR	\$100,950	\$101,822	\$127,278
126 SALARIES-PARTTIME	\$22,134	\$25,000	\$12,500
181 FICA	\$8,949	\$9,702	\$10,693
182 RETIREMENT	\$6,551	\$7,117	\$8,579
183 HOSPITALIZATION	\$27,058	\$28,828	\$35,725
185 UNEMPLOYMENT EXPENSE	\$699	\$0	\$0
212 UNIFORMS	\$265	\$0	\$0
261 OFFICE SUPPLIES	\$1,419	\$1,500	\$1,500
299 DEPARTMENTAL SUPPLIES & REPAIRS	\$1,356	\$1,700	\$2,500
311 TRAVEL	\$156	\$200	\$300
321 TELEPHONE & POSTAGE	\$2,009	\$2,150	\$2,150
370 ADVERTISING	\$238	\$300	\$600
TOTAL CENTRAL COMMUNICATIONS	\$171,784	\$178,319	\$201,825
11-4330 EMERGENCY MANAGEMENT			
121 EMPG SALARIES	\$47,566	\$49,257	\$50,249
126 PART TIME SALARIES	\$6,949	\$28,000	\$28,000
181 FICA	\$4,130	\$5,910	\$5,986
182 RETIREMENT	\$3,087	\$3,443	\$3,387
183 HOSPITALIZATION	\$6,765	\$7,207	\$7,145
198 EMPG CONTRACTED SERVICES	\$3,049	\$0	\$0
212 EMPG UNIFORMS	\$286	\$400	\$600
251 EMPG VEHICLE EXPENSE	\$7,525	\$7,300	\$6,600
261 EMPG OFFICE SUPPLIES	\$830	\$400	\$600
292 ROAD SIGNS	\$5,146	\$4,000	\$3,000
297 RESPONSE EXPENSES	\$0	\$7,500	\$1,000
298 SPECIAL PROJECT EXPENSES	\$0	\$1,000	\$0
299 EMPG DEPARTMENTAL SUPPLIES	\$992	\$0	\$3,500
311 EMPG TRAVEL	\$9,234	\$3,164	\$2,500
321 EMPG TELEPHONE AND POSTAGE	\$1,969	\$2,000	\$2,500
370 ADVERTISING	\$0	\$4,900	\$0
453 EMPG OFFICIAL BONDS & DUES	\$2,095	\$2,500	\$300
511 CAPITAL OUTLAY-SURRY EQUIPMENT	\$0	\$200	\$700
600 EMPG GRANT	\$256	\$300	\$0
601 CERT GRANT	\$700	\$700	\$0
602 ENC SAR EX GRANT	\$2,781	\$0	\$0
861 E911 FUND REIMBURSEMENT	-\$34,000	-\$34,000	-\$38,000
TOTAL EMERGENCY MANAGEMENT	\$69,360	\$94,181	\$78,067

		Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
11-4350	INSPECTIONS			
121	SALARIES-REGULAR	\$70,298	\$72,430	\$73,153
126	PART-TIME SALARIES	\$3,600	\$12,230	\$12,228
181	FICA	\$5,441	\$6,476	\$6,532
182	RETIREMENT	\$4,562	\$5,063	\$4,931
183	HOSPITALIZATION	\$13,529	\$14,414	\$14,290
199	PROFESSIONAL SERVICES	\$0	\$0	\$0
212	UNIFORMS	\$167	\$250	\$300
251	VEHICLE EXPENSE	\$2,756	\$2,500	\$3,800
261	SUPPLIES & EQUIPMENT	\$399	\$650	\$2,000
299	DEPARTMENTAL SUPPLIES	\$2,371	\$1,500	\$4,000
311	TRAVEL	\$1,382	\$1,900	\$3,800
321	TELEPHONE & POSTAGE	\$2,696	\$2,800	\$2,800
352	OFFICE EQUIPMENT MAINTENANCE	\$3,273	\$3,300	\$1,900
453	OFFICIALS BOND & DUES	\$165	\$250	\$350
	TOTAL INSPECTIONS	\$110,639	\$123,763	\$130,083
11-4360	MEDICAL EXAMINER			
193	PROFESSIONAL SER - MEDICAL EXAMINER	\$5,500	\$5,000	\$5,000
	TOTAL MEDICAL EXAMINER	\$5,000	\$5,000	\$5,000
11-4370	AMBULANCE/RESCUE			
694	RESCUE SQUAD	\$12,000	\$25,000	\$25,000
	TOTAL AMBULANCE/RESCUE	\$12,000	\$25,000	\$25,000
11-4380	ANIMAL SHELTER			
693	SHELTER OPERATION	\$41,367	\$44,199	\$50,000
	TOTAL ANIMAL SHELTER	\$41,367	\$44,199	\$50,000
11-4520	GITS			
121	SALARIES - REGULAR	\$95,351	\$105,659	\$99,741
126	SALARIES - PARTTIME	\$81,653	\$82,883	\$88,100
181	FICA	\$13,238	\$12,793	\$14,370
182	RETIREMENT	\$6,188	\$9,324	\$6,723
183	HOSPITALIZATION	\$27,058	\$28,828	\$28,580
186	WORKER'S COMP INSURANCE	\$7,901	\$12,239	\$12,239
191	PROF SERVICES - LEGAL & ACCT	\$1,348	\$1,500	\$1,825
199	CONTRACTED SERVICES	\$0	\$82,518	\$96,000
211	BUILDING MAINTENANCE	\$525	\$2,300	\$2,300
212	UNIFORMS	\$3,234	\$3,490	\$3,000
251	VEHICLE EXPENSE	\$97,896	\$85,000	\$84,240
261	OFFICE SUPPLIES	\$189	\$1,100	\$835
299	DEPARTMENTAL SUPPLIES	\$3,327	\$4,076	\$2,815
311	TRAVEL & TRAINING	\$5,141	\$6,000	\$6,000
321	TELEPHONE & POSTAGE	\$9,631	\$9,000	\$9,000
331	UTILITIES	\$5,166	\$5,000	\$5,000
352	REPAIRS TO MACHINES	\$310	\$400	\$1,600
370	ADVERTISING AND MARKETING	\$1,632	\$3,098	\$3,318
399	DRUG TESTING	\$1,021	\$800	\$800
419	OFFICE EQUIPMENT & RENTAL	\$7,160	\$8,000	\$8,000
451	INSURANCE	\$8,054	\$9,081	\$9,081
453	OFFICIALS BONDS & DUES	\$400	\$400	\$350
540	CAPITAL OUTLAY - VEHICLES	\$24,306	\$167,700	\$113,250
580	CAPITAL OUTLAY - BLDG IMPROVEMENT	\$39,707	\$0	\$0
	TOTAL GITS	\$440,436	\$641,189	\$597,166
11-4750	FORESTRY			
693	FOREST FIRE PROTECTION	\$55,000	\$53,246	\$64,790
	TOTAL FORESTRY	\$55,000	\$53,246	\$64,790

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
11-4910 PLANNING			
121 SALARIES - REGULAR	\$48,366	\$49,334	\$49,832
126 SALARIES - PART TIME	\$2,450	\$10,190	\$10,190
171 PLANNING BOARD PER DIEM	\$3,000	\$4,500	\$4,550
172 BOARD OF ADJUSTMENTS PER DIEM	\$597	\$1,000	\$1,500
181 FICA	\$3,887	\$4,554	\$4,592
182 RETIREMENT	\$3,139	\$3,448	\$3,359
183 HOSPITALIZATION	\$6,765	\$7,207	\$7,145
192 LEGAL EXPENSES	\$1,125	\$750	\$1,400
198 CONDEMNED BUILDINGS	\$0	\$20,000	\$20,000
199 PROFESSIONAL SERVICES - GIS	\$880	\$800	\$800
251 VEHICLE EXPENSE	\$1,812	\$2,600	\$3,650
261 OFFICE SUPPLIES	\$4,004	\$4,757	\$2,000
299 DEPARTMENTAL SUPPLIES	\$327	\$1,000	\$2,500
311 TRAVEL	\$1,159	\$400	\$3,355
321 TELEPHONE & POSTAGE	\$2,237	\$3,200	\$2,400
370 ADVERTISING	\$4,673	\$3,400	\$4,000
453 OFFICIALS BONDS AND DUES	\$358	\$200	\$200
TOTAL PLANNING	\$84,779	\$117,340	\$121,472
11-4950 COOPERATIVE EXTENSION			
100 PERSONNEL EXPENSE	\$105,754	\$110,584	\$127,000
172 ADVISORY COUNCIL EXPENSE	\$248	\$250	\$250
261 OFFICE SUPPLIES	\$3,005	\$3,000	\$3,000
299 DEPARTMENTAL SUPPLIES	\$182	\$1,400	\$1,050
311 TRAVEL	\$742	\$1,000	\$1,000
321 TELEPHONE & POSTAGE	\$8,416	\$10,000	\$10,000
352 OFFICE EQUIPMENT MAINTENANCE	\$1,040	\$960	\$960
431 OFFICE EQUIPMENT LEASE	\$993	\$1,619	\$3,066
491 DUES AND CONVENTION EXPENSE	\$990	\$1,075	\$1,500
699 ALBEMARLE YOUTH LIVESTOCK SHOW	\$300	\$300	\$300
TOTAL COOPERATIVE EXTENSION	\$121,670	\$130,188	\$148,126
11-4960 SOIL CONSERVATION			
121 SALARIES-REGULAR	\$54,475	\$56,124	\$57,252
181 FICA	\$4,119	\$4,293	\$4,380
182 RETIREMENT	\$3,535	\$3,923	\$3,859
183 HOSPITALIZATION	\$13,529	\$14,414	\$14,290
198 CONTRACTED SERVICES - COPIER	\$128	\$300	\$400
251 VEHICLE FUEL AND REPAIR	\$1,407	\$1,200	\$1,050
261 OFFICE SUPPLIES	\$1,400	\$1,400	\$1,500
311 STAFF TRAVEL	\$822	\$1,400	\$1,600
439 OFFICE EQUIPMENT LEASE	\$0	\$3,126	\$3,126
453 DUES	\$1,400	\$1,800	\$1,800
TOTAL SOIL CONSERVATION	\$80,815	\$87,980	\$89,257
11-5110 HEALTH DEPARTMENT			
394 CLEANING SERVICES-HEALTH DEPT.	\$4,773	\$5,000	\$5,000
693 ALBEMARLE REGIONAL HEALTH SERVICES	\$113,500	\$113,500	\$113,500
TOTAL HEALTH DEPARTMENT	\$118,273	\$118,500	\$118,500
11-5210 MENTAL HEALTH			
630 ALCOHOLIC REHABILITATION-5CT-BOTTLE	\$2,082	\$2,000	\$2,000
693 MENTAL HEALTH	\$37,734	\$37,734	\$37,734
TOTAL MENTAL HEALTH	\$39,816	\$39,734	\$39,734
11-5311 SOCIAL SERVICES			
121 SALARIES REGULAR	\$690,848	\$717,641	\$717,922

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
126 SALARIES PART TIME	\$17,466	\$0	\$0
171 BOARD MEMBERS PER DIEM	\$5,156	\$5,000	\$5,000
181 FICA	\$52,941	\$54,947	\$54,921
182 RETIREMENT	\$45,411	\$49,842	\$48,388
183 HOSPITALIZATION	\$138,151	\$137,278	\$142,940
186 WORKMAN'S COMP LIABILITY & UI	\$12,349	\$14,666	\$14,666
189 RETIREES HEALTH INSURANCE	\$14,317	\$20,835	\$20,535
192 PROF SERV LEGAL/CONSULT/COST PLAN	\$5,095	\$7,000	\$4,500
193 PROFESSIONAL SERVICES - MED & BIRTH	\$2,507	\$3,000	\$3,000
197 CONTRACTED SERVICES - CHILD SUPPORT	\$109,213	\$109,213	\$110,311
198 CHILD SUPPORT FILING FEES	\$0	\$6,500	\$6,500
251 VEHICLE EXPENSE	\$1,468	\$2,000	\$1,800
261 OFFICE SUPPLIES & EQUIPMENT	\$13,557	\$45,000	\$24,200
299 MISCELLANEOUS	\$416	\$500	\$500
311 TRAVEL	\$6,344	\$7,000	\$9,000
321 TELEPHONE & POSTAGE	\$10,879	\$11,000	\$12,000
329 FIRE ALARM	\$298	\$300	\$300
399 CHILD SUPPORT TESTING	\$0	\$1,480	\$1,480
413 CHILD SUPPORT OFFICE RENT	\$6,843	\$6,843	\$6,843
453 OFFICIALS BOND & DUES	\$510	\$800	\$800
TOTAL SOCIAL SERVICES	\$1,133,769	\$1,200,845	\$1,185,606
11-5330 STATE IN HOME SERVICES			
199 STATE IN HOME SERVICES	\$0	\$0	\$2,962
685 HCCBG IN HOME AID MATCH	\$5,360	\$5,526	\$5,526
TOTAL STATE IN HOME SERVICES	\$5,360	\$5,526	\$8,488
11-5371 FOOD STAMP PROGRAM			
199 FOOD STAMP PROGRAM	\$3,264	\$3,868	\$4,000
TOTAL FOOD STAMP PROGRAM	\$3,264	\$3,868	\$4,000
11-5372 JOB SEARCH (WORK FIRST)			
684 WORK FIRST PURCHASES	\$11,774	\$16,000	\$16,000
TOTAL JOB SEARCH (WORK FIRST)	\$11,774	\$16,000	\$16,000
11-5400 DSS PAYMENTS			
684 INDEPENDENT LIVING (LINKS)	\$19	\$925	\$925
TOTAL DSS PAYMENTS	\$19	\$925	\$925
11-5410 AID TO FAMILIES (TANF)			
685 DOMESTIC VIOLENCE- WFFA	\$4,678	\$7,965	\$0
TOTAL AID TO FAMILIES (TANF)	\$4,678	\$7,965	\$0
11-5415 TANF FOSTER CARE			
684 TANF (AFDC) FOSTER CARE	\$1,256	\$7,163	\$4,000
TOTAL TANF FOSTER CARE	\$1,256	\$7,163	\$4,000
11-5421 SPECIAL ASSISTANCE FOR ADULTS			
684 SPECIAL ASSISTANCE FOR ADULTS	\$78,184	\$80,000	\$84,278
TOTAL SPECIAL ASSISTANCE FOR ADULTS	\$78,184	\$80,000	\$84,278
11-5451 MEDICAID			
313 MEDICAID TRANSPORTATION-XIX	\$71,559	\$62,500	\$62,500
TOTAL MEDICAID	\$71,559	\$62,500	\$62,500
11-5470 DSS OTHER SERVICES			
684 ADOPTION ASSISTANCE SUBSIDY AND VENDOR PAYMENTS	\$1,216	\$3,536	\$3,578
685 CHILD ADOPTION INCENTIVE	\$412	\$661	\$661
TOTAL DSS OTHER SERVICES	\$1,628	\$4,197	\$4,239

		Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
11-5481	CRISIS INTERVENTION			
684	CRISIS INTERVENTION PAYMENTS	\$60,450	\$85,664	\$56,670
	TOTAL CRISIS INTERVENTION	\$60,450	\$85,664	\$56,670
11-5530	JUVENILE SERVICES			
698	JUVENILE CRIME PREVENTION GRANTS	\$34,206	\$34,206	\$0
	TOTAL JUVENILE SERVICES	\$34,206	\$34,206	\$0
11-5550	HCCBG MINOR HOME REPAIRS			
684	HCCBG MINOR HOME REPAIRS	\$0	\$1,121	\$989
	TOTAL HCCBG MINOR HOME REPAIRS	\$0	\$1,121	\$989
11-5580	COUNTY PROGRAMS			
684	ALBEMARLE HOSP FOUNDATION	\$500	\$0	\$0
	TOTAL COUNTY PROGRAMS	\$500	\$0	\$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	\$1,694	\$971	\$980
	TOTAL AID TO THE BLIND	\$1,694	\$971	\$980
11-5851	CHILD DAY CARE			
684	DAYCARE INCLUDING TRANSPORTATION	\$334,156	\$302,920	\$302,920
685	SMART START EXPENDITURES	\$16,109	\$0	\$0
	TOTAL CHILD DAY CARE	\$350,265	\$302,920	\$302,920
11-5860	DSS SPECIAL DONATIONS			
680	GC HOUSING COMMITTEE EXPENDITURES	\$370	\$3,600	\$0
681	PRESCRIPTION PROGRAM	\$200	\$200	\$200
	TOTAL DSS SPECIAL DONATIONS	\$570	\$3,800	\$200
11-5911	SCHOOL CURRENT EXPENSE			
632	SCHOOL CURRENT EXPENSE	\$2,567,079	\$2,592,079	\$2,692,079
	TOTAL SCHOOL CURRENT EXPENSE	\$2,567,079	\$2,592,079	\$2,692,079
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	\$5,000	\$5,000
689	COLLEGE OF THE ALBEMARLE	\$10,000	\$11,000	\$11,000
	TOTAL COMMUNITY COLLEGES	\$14,000	\$16,000	\$16,000
11-6110	LIBRARY			
691	LIBRARY	\$90,000	\$92,325	\$95,000
	TOTAL LIBRARY	\$90,000	\$92,325	\$95,000
11-6120	RECREATION			
121	SALARY	\$21,518	\$22,218	\$22,218
126	PART TIME SALARIES	\$0	\$12,506	\$12,506
181	FICA	\$1,646	\$2,656	\$2,656
182	RETIREMENT	\$1,396	\$1,553	\$1,497
183	HOSPITALIZATION	\$6,765	\$7,207	\$7,145
352	VIQUEST EQUIP REPAIRS	\$1,355	\$27,500	\$30,000

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
631 COMMUNITY CENTER APPROPRIATION	\$195,000	\$185,000	\$192,000
TOTAL RECREATION	\$227,680	\$258,640	\$268,023
11-8300 SPECIAL APPROPRIATIONS			
600 BEAVER MANAGEMENT PROGRAM	\$4,000	\$4,000	\$4,000
601 ALBEMARLE COMMISSION - RPO MATCH	\$1,969	\$1,831	\$1,858
602 GATES PARTNERS FOR HEALTH	\$5,000	\$7,500	\$5,000
604 ELDERLY FOOD PROGRAM AND RENT	\$27,400	\$27,402	\$27,402
690 ALBEMARLE HOPELINE	\$0	\$500	\$500
695 RES CONSERVATION & DEVEL.	\$750	\$750	\$750
698 RED CROSS	\$250	\$500	\$500
706 BEAVER LAKE ANNUAL SUPPORT	\$800	\$800	\$800
TOTAL SPECIAL APPROPRIATIONS	\$40,169	\$43,283	\$40,810
11-9100 DEBT SERVICE			
710 SCHOOL DEBT REPAYMENT (REFINANCE)	\$500,335	\$518,764	\$537,872
711 DEBT REPAYMENT - USDA	\$35,033	\$36,517	\$38,069
712 SCHOOL DEBT REPAYMENT - BB&T	\$433,333	\$433,334	\$433,334
713 REG OF DEEDS EQUIP PRINCIPAL	\$5,830	\$4,415	\$4,415
714 LIBRARY PRINCIPAL	\$0	\$0	\$300,000
720 SCHOOL DEBT INTEREST (REFINANCE)	\$62,392	\$43,963	\$24,855
721 INTEREST EXPENSE - USDA	\$77,309	\$75,825	\$74,274
722 SCHOOL DEBT INTEREST EXPENSE - BB&T	\$202,648	\$183,002	\$122,948
723 REG OF DEEDS EQUIP INTEREST	\$922	\$515	\$515
724 LIBRARY INTEREST EXPENSE	\$0	\$0	\$25,223
751 DEBT UNDERWRITING FEES	\$0	\$4,700	\$0
TOTAL DEBT SERVICE	\$1,317,802	\$1,301,035	\$1,561,504
11-9820 TRANSFERS TO SPECIAL RESERVES			
980 REVALUATION RESERVE	\$33,750	\$33,750	\$33,750
983 USDA LOAN RESERVE	\$11,235	\$11,235	\$11,235
TOTAL TRANSFERS TO SPECIAL RESERVES	\$44,985	\$44,985	\$44,985
11-9840 TRANSFERS TO CAPITAL PROJECT FUNDS			
980 TRANSFER TO WASTEWATER FACILITY FUND	\$0	\$217,362	\$0
TOTAL TRANSFERS TO CAPITAL PROJECT FUNDS	\$0	\$217,362	\$0
11-9930 GENERAL FUND RESERVE			
991 GENERAL FUND RESERVE - BOARD RESTRICTED	\$0	\$40,000	\$0
TOTAL GENERAL FUND RESERVE	\$0	\$40,000	\$0
TOTAL GENERAL FUND	\$9,963,530	\$11,109,324	\$10,754,773
Fund 15 AUTOMATION & PRESERVATION			
15-4180 REGISTER OF DEEDS AUTOMATION & PRESERVATION			
352 EQUIPMENT MAINTENANCE	\$4,824	\$4,452	\$3,116
520 CAPITAL OUTLAY-EQUIPMENT	\$655	\$0	\$0
TOTAL AUTOMATION & PRESERVATION	\$5,479	\$4,452	\$3,116
15-9100 AUTOMATION AND PRESERVATION DEBT SERVICE			
713 REG OF DEEDS PRINCIPAL	\$0	\$1,633	\$1,633
723 REG OF DEEDS EQUIP INTEREST	\$0	\$191	\$191
TOTAL AUTOMATION AND PRESERVATION DEBT SERVICE	\$0	\$1,824	\$1,824
TOTAL AUTOMATION & PRESERVATION FUND	\$5,479	\$6,276	\$4,940
Fund 22 E911 FUND			

		Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
22-4325	E911 FUND			
	198 PROFESSIONAL SERVICES - EQUIPMENT	\$2,048	\$5,000	\$5,000
	199 PROFESSIONAL SERVICES - MAPPING	\$0	\$5,000	\$5,000
	261 OFFICE SUPPLIES	\$4,300	\$2,545	\$2,633
	321 TELEPHONE	\$19,611	\$21,000	\$21,000
	440 MAINTENANCE CONTRACT	\$31,338	\$37,677	\$37,677
	511 CAPITAL OUTLAY EQUIPMENT - RESTRICTED	\$0	\$183,389	\$0
	512 CAPITAL OUTLAY EQUIPMENT - UNRESTRICTED	\$6,521	\$126,868	\$0
	540 CAPITAL OUTLAY UNRESTRICTED - VEHICLES	\$0	\$50,000	\$0
	693 911 DATABASE ADDRESSING	\$18,000	\$18,000	\$20,000
	694 911 DATABASE PROVISIONING	\$16,000	\$16,000	\$18,000
	TOTAL E911 FUND	\$97,818	\$465,479	\$109,310
	TOTAL E911 FUND	\$97,818	\$465,479	\$109,310
Fund	23 FIRE PROTECTION FUND			
23-4340	FIRE PROTECTION			
	699 VOLUNTEER FIRE DEPARTMENTS	\$251,119	\$260,000	\$260,000
	TOTAL FIRE PROTECTION	\$251,119	\$260,000	\$260,000
	TOTAL FIRE PROTECTION FUND	\$251,119	\$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
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	\$211,062	\$210,123	\$211,185
	181 FICA	\$14,922	\$16,839	\$16,156
	182 RETIREMENT	\$12,949	\$14,688	\$14,234
	183 HOSPITALIZATION	\$40,588	\$41,892	\$42,870
	189 RETIREE'S HOSPITALIZATION	\$6,471	\$6,945	\$6,845
	191 PROFESSIONAL SERVICES-AUDIT	\$6,742	\$7,500	\$9,400
	198 PROFESSIONAL SERVICES	\$7,865	\$10,000	\$8,000
	199 ANALYSIS OF WATER	\$4,173	\$7,500	\$7,200
	212 UNIFORMS	\$3,855	\$4,400	\$4,400
	251 FUEL AND VEHICLE EXPENSE	\$26,425	\$28,000	\$31,700
	261 OFFICE SUPPLIES	\$6,488	\$9,500	\$8,500
	292 MAINTENANCE SUPPLIES AND MATERIALS	\$51,688	\$51,000	\$53,602
	311 TRAVEL	\$916	\$1,000	\$1,500
	321 TELEPHONE & POSTAGE	\$22,658	\$23,000	\$22,500
	331 ELECTRICITY	\$60,747	\$56,000	\$56,000
	351 REPAIRS TO BUILDING & EQUIPMENT	\$64,082	\$34,400	\$24,000
	352 OFFICE EQUIPMENT MAINTENANCE	\$6,464	\$10,700	\$12,300

	Prior Year Actual 10-11	Current Budget 11-12	Proposed 12-13
451 INSURANCE INCL AUTO & BUILDING	\$21,923	\$23,000	\$23,000
453 OFFICIALS BONDS & DUES	\$2,720	\$3,000	\$5,000
481 GEN FUND REIMB FOR ADMIN SERVICES	\$223,518	\$0	\$51,155
499 MISCELLANEOUS & EMERGENCY	\$43,608	\$52,411	\$500
510 CAPITAL OUTLAY - EQUIPMENT	\$0	\$500	\$0
540 CAPITAL OUTLAY - VEHICLE	\$0	\$6,000	\$0
595 WELL SITE ACQUISITION	\$0	\$45,481	\$50,000
710 DEBT REPAYMENT	\$0	\$143,771	\$165,030
720 INTEREST EXPENSE	\$46,450	\$46,450	\$11,273
TOTAL WATER	\$886,314	\$854,100	\$836,350
61-7140 SEWER			
196 ANALYSIS OF WATER	\$0	\$2,000	\$3,340
197 CONTRACTED SERVICES	\$1,000	\$17,500	\$0
198 PROFESSIONAL SERVICES - ENGINEERING	\$110,263	\$29,492	\$0
199 PROF SERVICES - GRANT WRITING	\$5,000	\$10,500	\$0
251 VEHICLE EXPENSE	\$0	\$1,000	\$1,000
292 SUPPLIES	\$0	\$2,490	\$6,000
311 TRAVEL	\$1,960	\$2,000	\$2,000
331 ELECTRICITY	\$0	\$1,000	\$1,000
453 OFFICIAL BONDS AND DUES	\$0	\$1,310	\$1,310
550 CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$28,000
580 CAPITAL OUTLAY - BUILDINGS	\$3,194	\$0	\$0
TOTAL SEWER	\$121,417	\$67,292	\$42,650
61-9840 TRANSFERS			
TRANSFER TO WASTEWATER FACILITY FUND	\$0	\$217,362	\$0
TOTAL TRANSFERS	\$0	\$217,362	\$0
TOTAL WATER AND SEWER FUND	\$1,007,731	\$1,138,754	\$879,000
Fund 62 SOLID WASTE FUND			
62-4720 SOLID WASTE			
191 PROFESSIONAL SERVICES - AUDIT	\$0	\$0	\$4,300
199 CONTRACTED SERVICES	\$1,900	\$2,000	\$2,000
352 EQUIPMENT MAINTENANCE AND REPAIRS	\$0	\$4,559	\$5,700
630 SCRAP TIRE	\$19,136	\$15,000	\$15,000
631 WHITE GOODS	\$3,794	\$5,000	\$5,000
635 ELECTRONICS RECYCLING GRANT	\$851	\$947	\$1,000
693 LANDFILL OPERATION	\$319,070	\$420,786	\$420,000
694 CONVENIENCE SITE OPERATION	\$287,141	\$319,655	\$320,000
TOTAL SOLID WASTE	\$631,892	\$767,947	\$773,000
TOTAL SOLID WASTE FUND	\$631,892	\$767,947	\$773,000
GRAND TOTAL ALL FUNDS	\$11,957,569	\$13,792,765	\$12,826,008