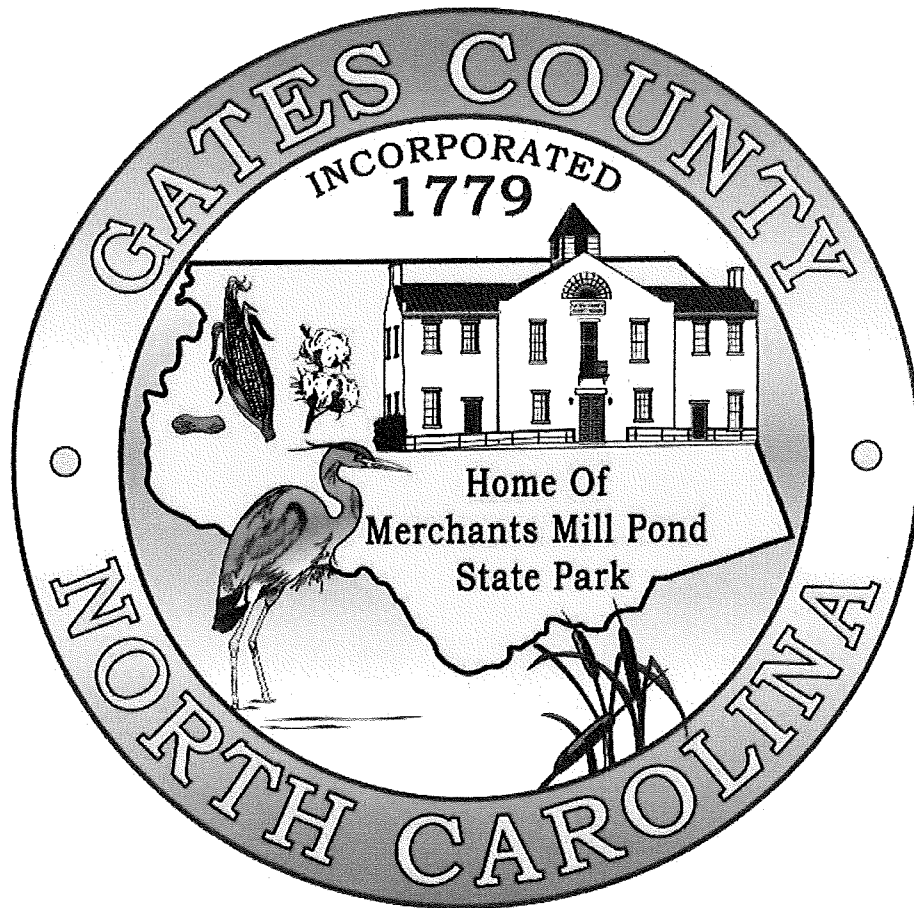


# GATES COUNTY



FY 2005-2006

**PROPOSED BUDGET**

# TABLE OF CONTENTS

<b>BUDGET MESSAGE.....</b>	<b>1</b>
<b>BUDGET SUMMARY.....</b>	<b>3</b>
<b>ILLUSTRATIVE CHART.....</b>	<b>4</b>
<b>GENERAL FUND.....</b>	<b>5</b>
Illustrative Chart.....	5
Governing Body.....	6
Administrative.....	6
Tax Department.....	6
Elections.....	7
Register of Deeds.....	7
Buildings & Grounds.....	7
Sheriff.....	8
Jails.....	8
Central Communications.....	8
Emergency Management.....	9
Building Inspections & Planning.....	9
Medical Examiner.....	9
Zoning Administration.....	9
Animal Control.....	10
Solid Waste Disposal.....	10
Agricultural Extension.....	10
Soil Conservation.....	10
Health.....	10
Mental Health.....	11
Special Appropriations.....	11
Revenue Sources.....	12
<b>SOLID WASTE FUND.....</b>	<b>13</b>
<b>TAX &amp; DRUG FORFEITURE FUND.....</b>	<b>14</b>
<b>AUTOMATION &amp; PRESERVATION FUND.....</b>	<b>15</b>
<b>TRANSPORTATION SERVICES FUND.....</b>	<b>16</b>
<b>SOCIAL SERVICES FUND.....</b>	<b>17</b>
<b>E-911 FUND.....</b>	<b>19</b>

<b>FIRE PROTECTION FUND.....</b>	<b>20</b>
<b>FACILITY FEES FUND.....</b>	<b>21</b>
<b>SCHOOL CURRENT EXPENSE.....</b>	<b>22</b>
<b>SCHOOL CAPITAL OUTLAY.....</b>	<b>23</b>
<b>SCHOOL DEBT FUND.....</b>	<b>24</b>
<b>WATER FUND.....</b>	<b>25</b>

## FY 2005-2006 BUDGET MESSAGE

To the Honorable Chairman and Members of the Gates County Board of Commissioners:

In accordance with the Local Government Budget and Fiscal Control Act, the proposed budget for the fiscal year beginning July 1, 2005 is presented for your review. The ad valorem tax rate is proposed to increase from 85¢ to 87¢ per \$100 valuation for the 2005-06 Fiscal Year. Ad valorem taxes derived from this new rate are estimated to be \$4,433,000. This represents a 6% increase over the FY 2004-05 estimate of \$4,182,000.

The adopted 2005-06 budget reflects a total appropriation increase of \$810,397 over the prior year. The largest portion of the increase in expenditures can be attributed to activities within the General Fund, Solid Waste Fund, Transportation Services Fund, School Current Expense Fund, Social Services Fund and Water Fund. A brief overview and explanation for the increases in several of these funds is provided below.

### General Fund

Among the largest of the initiatives proposed for this year within the General Fund is the construction of a new social services building. The County is in desperate need of additional office space. The need for additional space is especially true for those departments housed within the courthouse. The construction of a new social services building will allow for other county departments to move into the existing social services facility and also free up space within the courthouse. The estimated cost of the construction project is \$1.25 million. \$42,000 in construction interest expense is budgeted for the construction phase.

As the County continues to grow so has the need for additional polling places for our Elections Department. The elections budget this year includes a 33% increase that will support the creation of a sixth voting precinct in the Corapeake area. Also included in this increase is a reserve line in the amount of \$15,000 for new voting equipment. The voting equipment is required to be compliant with the Help Americans Vote Act (HAVA). Grant funds are expected to pay for the majority of the cost of this purchase.

In the area of public safety, the Sheriff's Department budget includes funding for several important equipment upgrades. Among the items included here are funding for body armor replacement, fully equipping two vehicles, mobile data terminals, and in-car video cameras. These upgrades will be handled in phases and are recommended to help enhance deputy performance, efficiency, and safety in the field.

One penny of the recommended two cent increase in the ad valorem tax rate will be applied to the General Fund. This will cover the expenses for the initiatives detailed above and other rising costs such as insurance and fuel costs.

Another fee increase that is recommended here is for the building permit fees on manufactured housing and modular housing. The County's current fees for these types of housing were well below the regional average. It is recommended that the fees be increased from \$30 to \$115 for a single-wide, from \$50 to \$155 for a double-wide, from \$65 to \$200 for a triple-wide, and \$.06/sq. ft. to \$.07/sq. ft. for modular housing. This increase would generate approximately \$10,000 in additional revenue for the operation of our Inspections and Planning Department.

### **Solid Waste Enterprise Fund**

This year will include major changes in waste disposal for Gates County. The County in conjunction with the PCG Solid Waste Authority went through an exhaustive bidding process for the provision of solid waste services. Bids were received for the purchase of new equipment for the convenience sites, operation of the convenience sites, and the hauling of solid waste. As a result of the bidding process, Waste Industries will no longer be providing these services. Instead, the PCG Authority will be purchasing new equipment and taking over the operation of the convenience sites, and Tidewater Fibre will be providing hauling services.

The County's primary financing source for solid waste services is the solid waste user/availability fee. The County's fee is currently at \$75 per household. In order to cover projected expenses for the coming year it is recommended that the County increase this fee to \$125. This will cover increases in the cost of the tipping fees to the landfill in Bertie County, re-capping the PCG Landfill in Belvidere, and the replacement of equipment at the convenience sites.

### **School Current Expense Fund**

This year it is recommended that the County provide full funding of the School's current expense request of an additional \$120,000. This will bring the School's total current expense fund budget for FY 05-06 to \$2,270,000. In prior years the County has provided \$50,000 or approximately 2% increases in this fund. The year's recommendation will be the equivalent of a 5.5% increase, which demonstrates the County's commitment to school funding needs.

The other penny of the proposed two cent increase in the ad valorem rate will need to be applied to the school current expense fund. The County believes that this is money well spent considering the limitations that the school system is dealing with in terms of state funding.

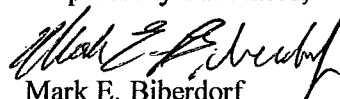
### **Water Enterprise Fund**

The County continues to enjoy a water system that has an adequate supply of high quality water. However, as the County continues to grow it is important to ensure adequate capacity for not just residential but also important commercial needs. In that respect, it is recommended that an additional \$50,000 be appropriated for the acquisition of a new well site.

### **Summary**

In order to continue to provide high quality services to the public, Gates County wants to demonstrate its commitment to its greatest asset – our employees. This recommended budget includes a 3% cost of living adjustment. The budget also covers a 10% increase in health insurance rates and a 10% increase in dental insurance rates for our employees who carry single coverage. Those who carry dependant coverage will pay that additional amount. Gates County covers 100% of the cost of full-time individual employee insurance. By doing so, Gates County is displaying its commitment to its employees and remaining competitive within the local market.

Respectfully Submitted,



Mark E. Biberdorf  
County Manager

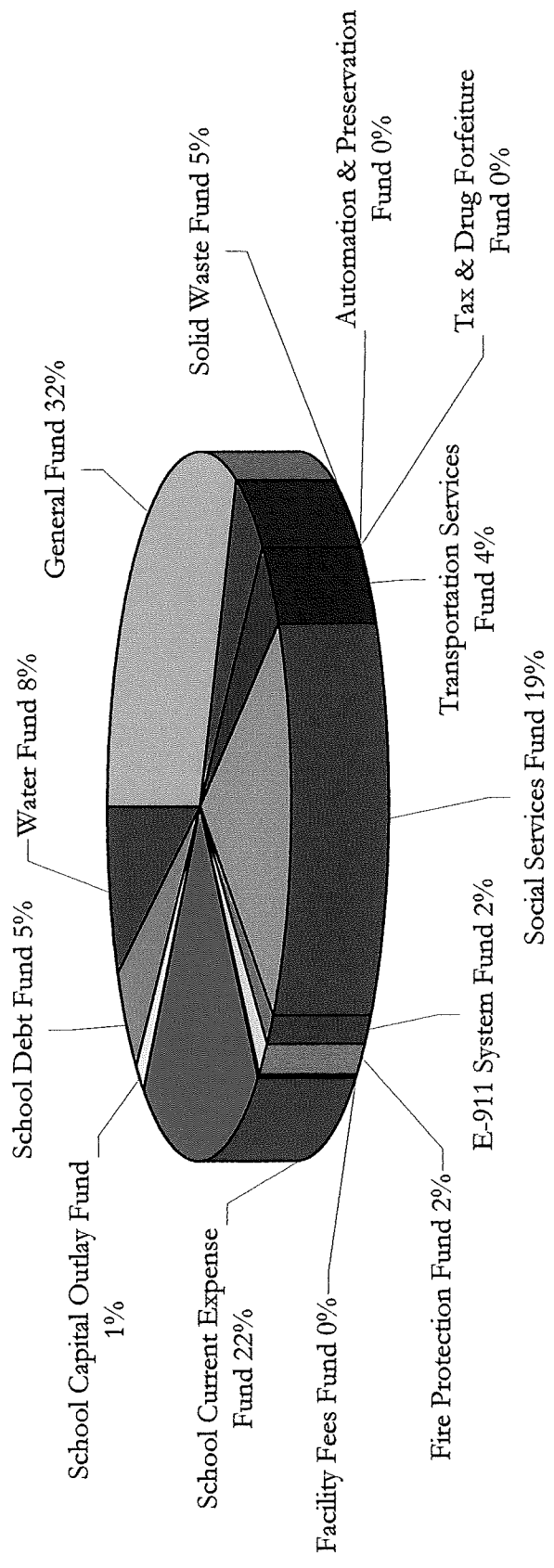
Gates County, North Carolina  
Summary of 2005-2006

Proposed County-Wide Operating Budget

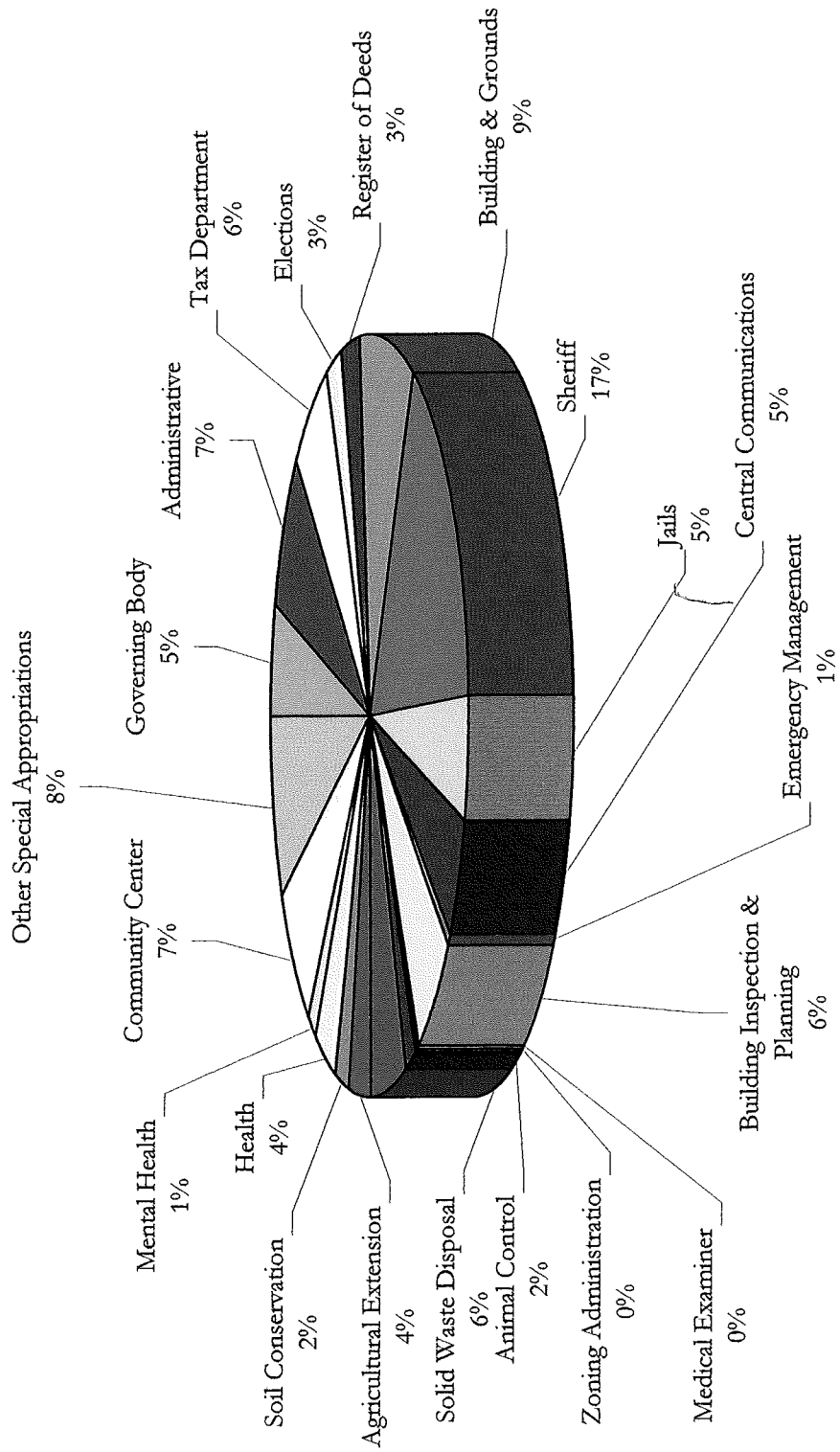
Fund	Expenditure Requirements	Revenue other than Ad Valorem Tax	Ad Valorem Tax Revenue	Rate	Gross Levy	Excess of Levy Representing Errors, Insolvents
General Fund	\$ 3,309,374.00	\$ 1,780,934.00	\$ 1,528,440.00	0.31	\$ 1,579,760.00	\$ 51,320.00
Solid Waste Fund	572,000.00	572,000.00	-	-	-	-
Tax & Drug Forfeiture Fund	1,300.00	1,300.00	-	-	-	-
Automation & Preservation Fund	6,400.00	6,400.00	-	-	-	-
Transportation Services Fund	471,992.00	471,992.00	-	-	-	-
Social Services Fund	1,965,574.00	1,320,680.00	644,894.00	0.13	662,480.00	17,586.00
E-911 System Fund	166,320.00	166,320.00	-	-	-	-
Fire Protection Fund	207,000.00	207,000.00	-	-	-	-
Facility Fees Fund	26,500.00	26,500.00	-	-	-	-
School Current Expense Fund	2,270,000.00	274,100.00	1,995,900.00	0.40	2,038,400.00	42,500.00
School Capital Outlay Fund	154,500.00	154,500.00	-	-	-	-
School Debt Fund	562,730.00	420,550.00	142,180.00	0.03	152,880.00	10,700.00
Water Fund	822,989.00	822,989.00	-	-	-	-
	<u>\$ 10,536,679.00</u>	<u>\$ 6,225,265.00</u>	<u>\$ 4,311,414.00</u>	<u>\$ 0.87</u>	<u>\$ 4,433,520.00</u>	<u>\$ 122,106.00</u>

Estimated Property Valuation County-Wide \$ 509,600,000.00

# Expenditure Requirements By Fund



# General Fund Expenditure Requirements by Department





General Fund

Account Number	Account Description	FY 04-05 Budget	FY 05-06 Budget
<b>Expenditure Requirements</b>			
<b>Governing Body:</b>			
11-4110-170	Members Per Diem & Travel	\$ 28,000.00	\$ 29,100.00
11-4110-171	Planning Board-Per Diem & Travel	2,100.00	4,500.00
11-4110-172	Jury Commission	400.00	400.00
11-4110-183	Hospitalization	20,952.00	18,750.00
11-4110-191	Professional Services - Audit	9,800.00	9,800.00
11-4110-192	Retainer - County Attorney	8,000.00	11,500.00
11-4110-299	Emergency	10,000.00	10,000.00
11-4110-370	Advertising	9,000.00	8,500.00
11-4110-412	Elderly Food Program & Rent	27,402.00	33,512.00
11-4110-510	Capital Outlay - Equipment	-	500.00
11-4110-520	Computer Equipment & Maintenance	12,000.00	14,000.00
11-4110-691	Association Dues	3,500.00	3,500.00
11-4110-692	Retirees Health Insurance	-	13,000.00
<b>Total Governing Body</b>		<b>\$ 131,154.00</b>	<b>\$ 157,062.00</b>
<b>Administrative:</b>			
11-4120-121	Salaries - Regular	\$ 168,246.00	\$ 173,294.00
11-4120-181	FICA	12,871.00	13,257.00
11-4120-182	Retirement	8,261.00	8,509.00
11-4120-183	Hospitalization	16,762.00	18,442.00
11-4120-261	Office Supplies	5,100.00	6,000.00
11-4120-311	Travel Allowance	4,025.00	4,700.00
11-4120-321	Telephone & Postage	3,700.00	4,400.00
11-4120-352	Copy Machine & Supplies	800.00	800.00
11-4120-453	Officials Bond & Dues	400.00	400.00
<b>Total Administrative</b>		<b>\$ 220,165.00</b>	<b>\$ 229,802.00</b>
<b>Tax Department:</b>			
11-4140-121	Salaries-Regular	\$ 117,836.00	\$ 121,372.00
11-4140-160	Tax Refunds	16,000.00	-
11-4140-181	FICA	9,014.00	9,285.00
11-4140-182	Retirement	5,786.00	5,960.00
11-4140-183	Hospitalization	12,571.00	13,832.00
11-4140-191	Professional Services	17,500.00	14,100.00
11-4140-261	Office Supplies	11,350.00	11,350.00
11-4140-311	Travel	3,500.00	4,000.00
11-4140-321	Telephone & Postage	12,500.00	13,500.00

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
11-4140-390	Other Services-Discourt Rate	2,500.00	3,400.00
11-4140-453	Officials Bond & Dues	350.00	350.00
11-4140-510	Capital Outlay-Equipment	1,000.00	6,407.00
<b>Total Tax Department</b>		<b>\$ 209,907.00</b>	<b>\$ 203,556.00</b>

\* Tax Refunds line item was reclassified as a contra revenue account

**Elections:**

11-4170-121	Salaries -Regular	\$ 25,761.00	\$ 26,513.00
11-4170-126	Salaries-Part Time & Temporary	9,000.00	3,000.00
11-4170-171	Board Members Per Diem & Travel	3,000.00	3,000.00
11-4170-181	FICA	2,659.00	2,258.00
11-4170-182	Retirement	1,265.00	1,302.00
11-4170-183	Hospitalization	4,190.00	4,611.00
11-4170-184	Election Day Expenses	-	10,000.00
11-4170-261	Office Supplies	2,500.00	4,060.00
11-4170-299	Departmental Supplies	6,500.00	6,500.00
11-4170-311	Travel	1,500.00	2,000.00
11-4170-321	Telephone & Postage	2,000.00	2,000.00
11-4170-352	Repairs to Machines	1,000.00	500.00
11-4170-510	Capital Outlay- Equipment	2,700.00	17,100.00
<b>Total Elections</b>		<b>\$ 62,075.00</b>	<b>\$ 82,844.00</b>

**Register of Deeds:**

11-4180-121	Salaries-Regular	\$ 57,989.00	\$ 59,729.00
11-4180-181	FICA	4,436.00	4,570.00
11-4180-182	Retirement	2,847.00	2,933.00
11-4180-183	Hospitalization	8,381.00	9,221.00
11-4180-189	Supplemental Pension	2,000.00	3,000.00
11-4180-261	Printing & Supplies	3,300.00	3,700.00
11-4180-311	Travel	2,000.00	2,000.00
11-4180-321	Telephone & Postage	1,800.00	1,800.00
11-4180-342	Microfilm Processing & Indexing	7,200.00	7,200.00
11-4180-352	Repairs to Machines	600.00	400.00
11-4180-353	Repairs to Books	3,600.00	3,600.00
11-4180-453	Officials Bond & Dues	300.00	300.00
11-4180-510	Capital Outlay-Equipment	1,058.00	-
<b>Total Register of Deeds</b>		<b>\$ 95,511.00</b>	<b>\$ 98,453.00</b>

**Building & Grounds:**

11-4260-121	Salaries-Regular	\$ 37,047.00	\$ 38,159.00
11-4260-181	FICA	2,834.00	2,920.00
11-4260-182	Retirement	1,819.00	1,874.00
11-4260-183	Hospitalization	8,381.00	9,221.00

Account Number	Account Description	FY 04-05 Budget	FY 05-06 Budget
11-4260-211	Repairs & Supplies	40,000.00	50,000.00
11-4260-311	Travel	400.00	400.00
11-4260-331	Utilities Fuel & Electricity	45,000.00	57,000.00
11-4260-451	Insurance	52,700.00	72,718.00
11-4260-510	Capital Outlay-Equipment	5,500.00	1,000.00
11-4260-511	Capital Outlay-Gasoline Pump	20,000.00	-
11-4260-540	Capital Outlay-Vehicle	4,000.00	-
11-4260-550	Capital Outlay- EIC Improvements	-	15,000.00
11-4260-581	Social Services -New Building	25,000.00	42,000.00
11-4260-582	Repairs to Old Courthouse	5,000.00	5,000.00
<b>Total Building &amp; Grounds</b>		<b>\$ 247,681.00</b>	<b>\$ 295,292.00</b>

**Sheriff:**

11-4310-121	Salaries-Regular	\$ 293,429.00	\$ 302,232.00
11-4310-126	Salaries-Part-time & Temporary	3,500.00	3,500.00
11-4310-181	FICA	22,715.00	23,389.00
11-4310-182	Retirement	14,026.00	14,470.00
11-4310-183	Hospitalization	46,094.00	50,715.00
11-4310-184	Supplemental Retirement	14,671.00	14,218.00
11-4310-212	Uniforms	3,000.00	6,000.00
11-4310-251	County Auto Expense	40,000.00	50,000.00
11-4310-261	Office Supplies	4,000.00	4,000.00
11-4310-299	Departmental Supplies	7,000.00	2,500.00
11-4310-300	Drug Prevention Outreach Materials	-	1,000.00
11-4310-301	K-9 Unit Expenses	-	2,200.00
11-4310-311	Travel	4,500.00	6,000.00
11-4310-321	Telephone & Postage	6,000.00	6,500.00
11-4310-359	Fingerprint Equipment Maintenance	12,000.00	14,500.00
11-4310-453	Officials Bond & Dues	400.00	400.00
11-4310-510	Capital Outlay - Equipment	10,000.00	10,000.00
11-4310-511	Capital Outlay - Body Armor	-	2,000.00
11-4310-520	Computer Equipment & Maintenance	-	4,500.00
11-4310-540	Capital Outlay - Vehicle	43,000.00	45,000.00
<b>Total Sheriff Department</b>		<b>\$ 524,335.00</b>	<b>\$ 563,124.00</b>

**Jails:**

11-4320-695	Boarding Inmates	\$ 175,000.00	\$ 175,000.00
-------------	------------------	---------------	---------------

**Central Communications:**

11-4325-121	Salaries-Regular	\$ 104,555.00	\$ 109,459.00
11-4325-126	Salaries Part-time	15,000.00	15,000.00
11-4325-181	FICA	9,146.00	9,522.00
11-4325-182	Retirement	5,134.00	5,375.00
11-4325-183	Hospitalization	20,952.00	23,052.00

<b>Account Number</b>	<b>Account Description</b>	<b>FY 04-05 Budget</b>	<b>FY 05-06 Budget</b>
11-4325-212	Uniforms	1,200.00	1,200.00
11-4325-261	Office Supplies	2,300.00	2,300.00
11-4325-299	Departmental Supplies & Repairs	2,500.00	2,000.00
11-4325-311	Travel	2,000.00	2,000.00
11-4325-321	Telephone & Postage	1,500.00	1,000.00
11-4325-510	Capital Outlay-Equipment	2,000.00	1,000.00
<b>Total Central Communications</b>		<b>\$ 166,287.00</b>	<b>\$ 171,908.00</b>
<b>Emergency Management:</b>			
11-4330-126	Salaries-Part-time	\$ 8,398.00	\$ 8,650.00
11-4330-181	FICA	642.00	662.00
11-4330-261	Office Supplies	200.00	200.00
11-4330-299	Departmental Supplies	2,000.00	1,000.00
11-4330-311	Travel	1,800.00	1,800.00
11-4330-400	Mosquito Control	-	5,300.00
11-4330-510	Capital Outlay-Road Signs	1,500.00	2,000.00
<b>Total Emergency Management</b>		<b>\$ 14,540.00</b>	<b>\$ 19,612.00</b>
<b>Building Inspection &amp; Planning:</b>			
11-4350-121	Salaries-Regular	\$ 130,428.00	\$ 134,342.00
11-4350-126	Part-time Salaries	-	6,630.00
11-4350-181	FICA	9,978.00	10,785.00
11-4350-182	Retirement	6,404.00	6,597.00
11-4350-183	Hospitalization	16,762.00	18,442.00
11-4350-251	Vehicle Expense	3,600.00	5,500.00
11-4350-261	Office Supplies	4,500.00	4,500.00
11-4350-311	Travel	8,000.00	9,000.00
11-4350-321	Telephone & Postage	2,500.00	2,500.00
11-4350-453	Officials Bond & Dues	1,200.00	750.00
11-4350-510	Capital Outlay-Equipment	2,000.00	2,000.00
11-4350-690	Zoning Ordinance	14,700.00	8,500.00
<b>Total Building Inspection &amp; Planning</b>		<b>\$ 200,072.00</b>	<b>\$ 209,546.00</b>
<b>Medical Examiner:</b>			
11-4360-193	Professional Services-Medical Examiner	\$ 5,500.00	\$ 5,500.00
<b>Zoning Administration:</b>			
11-4370-170	Board Members Per Diem & Travel	\$ -	\$ 4,200.00
11-4370-299	Departmental Supplies	-	4,500.00
11-4370-370	Advertising	-	2,000.00
<b>Total Zoning Administration</b>		<b>\$ -</b>	<b>\$ 10,700.00</b>

<b>Account Number</b>	<b>Account Description</b>	<b>FY 04-05 Budget</b>	<b>FY 05-06 Budget</b>
<b>Animal Control:</b>			
11-4380-299	Departmental Supplies	\$ -	\$ 2,000.00
11-4380-580	Capital Outlay-Building	1,667.00	15,584.00
11-4380-693	Shelter Operation	49,361.00	40,983.00
<b>Total Animal Control</b>		<b>\$ 51,028.00</b>	<b>\$ 58,567.00</b>
<b>Solid Waste Disposal:</b>			
11-4710-581	Capital Outlay-Paving	\$ 11,000.00	\$ 11,000.00
11-4710-630	Scrap Tire Disposal	10,000.00	10,000.00
11-4710-631	White Goods Disposal	10,000.00	5,000.00
11-4710-697	PCG Convenience Sites	271,201.00	164,452.00
<b>Total Solid Waste Disposal</b>		<b>\$ 302,201.00</b>	<b>\$ 190,452.00</b>
<b>Agricultural Extension:</b>			
11-4950-100	Personnel Expense	\$ 82,211.00	\$ 99,611.00
11-4950-171	Advisory Council Expense	400.00	400.00
11-4950-261	Office Supplies	4,300.00	4,300.00
11-4950-299	Departmental Supplies	1,000.00	1,000.00
11-4950-321	Telephone	3,200.00	3,200.00
11-4950-325	Postage	800.00	800.00
11-4950-352	Office Equipment Repairs	3,000.00	3,000.00
11-4950-453	Dues & Convention Expenses	1,300.00	1,300.00
11-4950-510	Capital Outlay-Equipment	7,400.00	4,000.00
11-4950-699	Albemarle Youth Livestock Show	300.00	300.00
<b>Total Agricultural Extension</b>		<b>\$ 103,911.00</b>	<b>\$ 117,911.00</b>
<b>Soil Conservation:</b>			
11-4960-121	Salaries-Regular	\$ 55,595.00	\$ 57,263.00
11-4960-181	FICA	4,253.00	4,381.00
11-4960-182	Retirement	2,730.00	2,812.00
11-4960-183	Hospitalization	8,381.00	9,221.00
11-4960-261	Office Supplies	1,390.00	1,390.00
11-4960-311	Travel	2,500.00	2,500.00
11-4960-453	Dues	1,033.00	1,033.00
<b>Total Soil Conservation</b>		<b>\$ 75,882.00</b>	<b>\$ 78,600.00</b>
<b>Health:</b>			
11-5110-394	Cleaning Services-Health Department	\$ 5,500.00	\$ 5,500.00
11-5110-395	Mosquito Control Contracted Services	-	12,000.00
11-5110-693	Albemarle Regional Health Services	148,786.00	104,000.00
<b>Total Health</b>		<b>\$ 154,286.00</b>	<b>\$ 121,500.00</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Mental Health:</b>			
11-5210-630	Alcoholic Rehabilitation 5ct Bottle	\$ 1,700.00	\$ 1,700.00
11-5210-693	Roanoke Chowan Mental Health	37,264.00	37,703.00
	<b>Total Mental Health</b>	<b>\$ 38,964.00</b>	<b>\$ 39,403.00</b>
<b>Special Appropriations:</b>			
11-8300-631	Community Center	\$ 211,608.00	\$ 219,822.00
11-8300-688	RCTI, COA, Veterans Service	12,000.00	18,500.00
11-8300-690	Safe, Albe Hopeline & Skills, Inc	1,500.00	3,500.00
11-8300-691	Library	83,614.00	86,123.00
11-8300-692	Human Relations Council	200.00	200.00
11-8300-693	Forest Fire Protection	49,611.00	51,727.00
11-8300-694	Rescue Squad	8,000.00	8,000.00
11-8300-695	Res Conservation & Devel	600.00	700.00
11-8300-697	Albemarle Commission	6,425.00	6,500.00
11-8300-698	Juvenile Crime Prevention Council	65,208.00	40,000.00
11-8300-700	Beaver Management Program	4,000.00	4,000.00
11-8300-702	Albemarle Commission - RPO Match	-	1,470.00
11-8300-982	Revaluation	20,000.00	20,000.00
111-8300-983	Capital Reserve Fund Contribution	-	20,000.00
	<b>Total Special Appropriations</b>	<b>\$ 462,766.00</b>	<b>\$ 480,542.00</b>
	<b>Total Expenditure Requirements</b>	<b>\$ 3,241,265.00</b>	<b>\$ 3,309,374.00</b>

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Revenue Sources</b>			
	2005 Valuation \$509,600,000 @ \$0.31		\$ 1,579,760.00
	Less: Errors, Insolvents, etc.		<u>(51,320.00)</u>
11-3104-110	Current Tax	\$ 1,436,075.00	\$ 1,528,440.00
11-3186-110	Tax Refunds	-	(17,500.00) *
11-3230-310	County 1 Cent Sales Tax	170,300.00	332,950.00
11-3232-310	County 1/2 Cent Sales Tax - Article 40	312,500.00	301,000.00
11-3233-310	County 1/2 Cent Sales Tax - Article 42	205,395.00	204,800.00
11-3235-310	County 1/2 Ct Sales Tax- Article 44	181,000.00	188,000.00
11-3250-310	ABC Board Tax 5 Cents per Bottle	1,700.00	1,700.00
11-3260-309	Beer & Wine License from County	350.00	350.00
11-3260-310	Schedule B License Permits	200.00	200.00
11-311-210	Federal money in Lieu of Taxes	16,500.00	16,500.00
11-3322-310	State Beer & Wine Tax	20,171.00	20,171.00
11-3323-310	CSC Officer & Jail Fees	16,000.00	22,000.00
11-3325-351	NC Sales Tax Refund	8,000.00	9,000.00
11-3325-352	NC Gas Tax Refund	5,000.00	500.00
11-3327-310	Civil License Revocation Fees	1,500.00	1,300.00
11-3343-890	Building Permits & Inspection Fees	63,000.00	85,000.00
11-3348-000	Cable Franchise Fees	2,500.00	2,500.00
11-3416-330	Court Facility Fees Reimbursement	20,000.00	20,000.00
11-3417-410	Filing Fees	200.00	3,000.00
11-3418-111	Excise Stamp Tax	13,000.00	22,000.00
11-3418-410	Marriage License & Certificates	1,600.00	1,700.00
11-3418-411	Register of Deeds Fees	53,000.00	54,000.00
11-3431-410	Officer Fees by Sheriff	4,000.00	5,500.00
11-3472-330	Scrap Tire Disposal Fee	10,000.00	10,000.00
11-3472-331	White Goods Disposal Fee	10,000.00	5,000.00
11-3472-980	Solid Waste Fees - Site Expenses	68,000.00	-
11-3496-890	Soil Conservation Reimbursement	22,066.00	23,000.00
11-3582-320	State Reimbursement for Veterans Service	2,000.00	2,000.00
11-3583-330	Juvenile Crime Prevention Council Grants	65,208.00	40,000.00
11-3712-430	Water Dept Reimbursement	49,000.00	49,000.00
11-3831-491	Interest on Investments	50,000.00	25,000.00
11-3834-860	CAP Building Rent	6,000.00	6,000.00
11-3834-861	USDA Service Center Revenues	34,700.00	34,700.00
11-3837-320	ABC Revenue Law Enforcement	300.00	-
11-3838-435	Gatesville Tax Collection Fee	1,000.00	1,000.00
11-3990-990	Fund Balance Appropriated	391,000.00	310,563.00
<b>Total Revenue Sources</b>		<u>\$ 3,241,265.00</u>	<u>\$ 3,309,374.00</u>

\* Tax Refunds line item was reclassified as a contra revenue account

**Solid Waste Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
12-4720-693	Landfill Operation	\$ 269,000.00	\$ 572,000.00
12-4720-980	Contribution to General Fund	68,000.00	-
	<b>Total Expenditure Requirements</b>	<u>\$ 337,000.00</u>	<u>\$ 572,000.00</u>
<b>Revenue Sources</b>			
12-3472-510	Solid Waste User/Availability Fees	\$ 337,000.00	\$ 572,000.00
	<b>Total Revenue Sources</b>	<u>\$ 337,000.00</u>	<u>\$ 572,000.00</u>



**Tax & Drug Forfeiture Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
13-4310-299	Law Enforcement Expense	\$ -	\$ 1,300.00
	<b>Total Expenditure Requirements</b>	<u>\$ -</u>	<u>\$ 1,300.00</u>
<b>Revenue Sources</b>			
13-3431-320	Forfeited Revenue	\$ -	\$ 1,300.00
	<b>Total Revenue Sources</b>	<u>\$ -</u>	<u>\$ 1,300.00</u>

**Automation and Preservation Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
15-4180-352	Equipment Support	\$ -	\$ 3,800.00
15-4180-520	Capital Outlay - Equipment	-	2,600.00
	<b>Total Expenditure Requirements</b>	<u>\$ -</u>	<u>\$ 6,400.00</u>
<b>Revenue Sources</b>			
15-3418-330	Automation & Preservation Fees	\$ -	\$ 6,400.00
	<b>Total Revenue Sources</b>	<u>\$ -</u>	<u>\$ 6,400.00</u>

**Transportation Services Fund**

Account Number	Account Description	FY 04-05 Budget	FY 05-06 Budget
<b>Expenditure Requirements</b>			
19-4950-121	Salaries	\$ 166,742.00	\$ 132,469.00
19-4950-126	Salaries Part-time	-	34,231.00
19-4950-181	FICA	12,583.00	12,753.00
19-4950-182	Retirement	6,006.00	6,505.00
19-4950-183	Hospitalization	22,805.00	27,663.00
19-4950-186	Workman's Comp & Other Insurance	13,119.00	6,986.00
19-4950-192	Prof Services-Legal & Accounting	3,500.00	1,821.00
19-4950-251	Vehicle Expense	34,492.00	50,435.00
19-4950-261	Office Supplies	1,500.00	1,800.00
19-4950-281	Drug Testing	950.00	800.00
19-4950-299	Departmental Supplies	7,195.00	8,279.00
19-4950-311	Travel & Training	6,000.00	3,781.00
19-4950-321	Telephone & Postage	4,750.00	4,800.00
19-4950-331	Utilities	1,200.00	1,600.00
19-4950-352	Repairs to Machines	-	900.00
19-4950-419	Office & Equipment Rental	8,200.00	8,700.00
19-4950-451	Insurance	-	10,516.00
19-4950-453	Officials Bond & Dues	300.00	350.00
19-4950-520	Computer Equipment	500.00	250.00
19-4950-540	Capital Outlay-Vehicle (GITS)	-	111,353.00
19-4950-697	Contracted Services	24,514.00	46,000.00
<b>Total Expenditure Requirements</b>		<b>\$ 314,356.00</b>	<b>\$ 471,992.00</b>
<b>Revenue Sources</b>			
19-3495-320	NC DOT Grant	\$ 88,255.00	\$ 254,362.00
19-3495-321	HCCBG Grant	30,000.00	34,000.00
19-3495-323	Medicaid	26,000.00	26,000.00
19-3495-324	Smart Start	45,213.00	30,000.00
19-3495-325	ROAP	97,579.00	72,592.00
19-3495-326	Agencies/Fares	27,309.00	21,826.00
19-3495-327	Reserves	-	11,135.00
19-3495-328	JARC Sponsors	-	15,000.00
19-3495-850	Auctioned Vehicles	-	7,077.00
<b>Total Revenue Sources</b>		<b>\$ 314,356.00</b>	<b>\$ 471,992.00</b>

**Social Services Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
21-5311-121	Salaries-Regular	\$ 525,644.00	\$ 563,281.00
21-5311-126	Salaries- Part-time	-	23,981.00
21-5311-171	Board Members per Diem & Travel	3,500.00	3,000.00
21-5311-181	FICA	40,212.00	44,926.00
21-5311-182	Retirement	25,809.00	27,658.00
21-5311-183	Hospitalization	75,427.00	87,598.00
21-5311-184	Retirement Health Insurance	7,824.00	8,616.00
21-5311-186	Workman's Comp, Liability, Unemployment Insurance	11,932.00	22,734.00
21-5311-187	HCCBG in Home Aid Match	4,485.00	5,304.00
21-5311-191	Audit	7,350.00	7,350.00
21-5311-193	Prof Services, Contract, Medical & Birth Certificates	2,500.00	2,500.00
21-5311-194	Prof Services,Legal,Consultant, Indirect Cost Plan, Licenses	6,500.00	6,500.00
21-5311-261	Office Supplies & Equipment	18,000.00	15,000.00
21-5311-299	Miscellaneous & Emergency	500.00	500.00
21-5311-311	Travel	15,000.00	13,000.00
21-5311-321	Telephone & Postage	11,000.00	11,000.00
21-5311-453	Official Bond, Dues & Insurance	1,000.00	1,000.00
21-5321-684	SSBG in Home/State in Home Supplies	2,962.00	2,962.00
21-5323-684	CPS & Independent Living	500.00	500.00
21-5371-199	Food Stamp Program	6,871.00	5,257.00
21-5372-685	Work First	37,612.00	37,511.00
21-5372-686	DOT	2,400.00	2,400.00
21-5372-687	Domestic Violence - WFFA	5,529.00	5,571.00
21-5414-684	Adoption Assistance Subsidy	185.00	185.00
21-5415-684	TANF (AFDC) Foster Care, Independent Living	10,000.00	9,088.00
21-5421-684	Special Assistance for Adults	85,266.00	86,171.00
21-5451-313	Medicaid-Transportation-XIX	30,000.00	31,138.00
21-5451-684	Medicaid	555,000.00	555,000.00
21-5461-684	NC Blind Commission	1,094.00	6,309.00
21-5481-684	Crisis Intervention Payments	14,404.00	23,109.00
21-5550-313	Home Repairs	500.00	989.00
21-5851-693	Day Care Including Transportation	355,436.00	355,436.00
21-8163-581	New Building Design	25,000.00	-
<b>Total Expenditure Requirements</b>		<b>\$ 1,889,442.00</b>	<b>\$ 1,965,574.00</b>

<b>Account Number</b>	<b>Account Description</b>	<b>FY 04-05 Budget</b>	<b>FY 05-06 Budget</b>
	<b>Revenue Sources</b>		
	2005 Valuation \$509,600,000 @ \$0.13		\$ 662,480.00
	Less: Errors, Insolvents, etc.		(17,586.00)
21-3102-310	Ad Valorem Current Taxes	\$ 625,014.00	\$ 644,894.00
21-3230-310	County 1 Cent Sales Tax	30,000.00	30,000.00
21-3232-310	County 1/2 Cents Sales Tax-Article 40	47,500.00	51,500.00
21-3235-310	County 1/2 Cents Sales Tax-Article 44	20,400.00	20,400.00
21-3322-310	Beer & Wine Tax From State	6,000.00	6,000.00
21-3531-270	State & Federal Administration	558,697.00	642,650.00
21-3537-231	Work First (Domestic Violence)	5,529.00	5,571.00
21-3537-241	DOT	2,400.00	2,400.00
21-3537-490	CAP Program	12,500.00	12,500.00
21-3541-270	Aid to Families with Dependent Children (TANF)	2,500.00	2,500.00
21-3543-330	Foster Home Care-State-AFDC-FC (TANF)	6,572.00	5,569.00
21-3555-271	NC Health Choice Fees	1,894.00	1,683.00
21-3585-270	Daycare Including Transportation- State & Federal	355,436.00	355,436.00
21-3990-990	Fund Balance Appropriated	190,000.00	184,471.00
	<b>Total Revenue Sources</b>	<b>\$ 1,889,442.00</b>	<b>\$ 1,965,574.00</b>

**E-911 Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
22-4270-321	Telephone	\$ 21,000.00	\$ 21,000.00
22-4270-445	Contracted Service - Sprint	41,800.00	41,800.00
22-4270-510	Capital Outlay - Equipment	15,000.00	10,000.00
22-4270-600	GIS Mapping	51,700.00	93,520.00
	<b>Total Expenditure Requirements</b>	<u>\$ 129,500.00</u>	<u>\$ 166,320.00</u>
<b>Revenue Sources</b>			
22-3431-410	Telephone Surcharge	\$ 58,000.00	\$ 58,000.00
22-3431-411	Wireless Telephone Surcharge	71,000.00	72,000.00
22-3831-491	Interest on Investments	500.00	1,200.00
22-3990-990	Fund Balance Appropriated	-	35,120.00
	<b>Total Revenue Sources</b>	<u>\$ 129,500.00</u>	<u>\$ 166,320.00</u>

**Fire Protection Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
23-4340-699	Volunteer Fire Departments	\$ 203,000.00	\$ 207,000.00
	<b>Total Expenditure Requirements</b>	<u>\$ 203,000.00</u>	<u>\$ 207,000.00</u>
<b>Revenue Sources</b>			
23-3434-510	Fire Protection Fees	\$ 203,000.00	\$ 207,000.00
	<b>Total Revenue Sources</b>	<u>\$ 203,000.00</u>	<u>\$ 207,000.00</u>

**Facility Fees Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
31-4160-351	General Fund Reimbursement	\$ -	\$ 20,000.00
31-4160-694	Solicitor's Office Expense	-	5,469.00
31-4160-695	Guardian Ad Litem Rent	-	431.00
31-4160-697	First District Sentencing Service	-	600.00
	<b>Total Expenditure Requirements</b>	<u>\$ -</u>	<u>\$ 26,500.00</u>
<b>Revenue Sources</b>			
31-3416-330	Court Facility Fees	\$ -	\$ 26,500.00
	<b>Total Revenue Sources</b>	<u>\$ -</u>	<u>\$ 26,500.00</u>



**School Current Expense**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
41-5911-632	County Share Ad Valorem & Other Revenue	\$ 2,150,000.00	\$ 2,270,000.00
	<b>Total Expenditure Requirements</b>	<u>\$ 2,150,000.00</u>	<u>\$ 2,270,000.00</u>
<b>Revenue Sources</b>			
	2005 Valuation \$509,600,000 @ \$0.40		\$ 2,038,400.00
	Less: Errors, Insolvents, etc.		<u>(42,500.00)</u>
41-3102-110	Ad-Valorem Current Taxes	\$ 1,886,300.00	\$ 1,995,900.00
41-3230-310	County 1 Cent Sales Tax	69,100.00	79,500.00
41-3235-310	County 1Ct Sales Tax Article -44	95,000.00	95,000.00
41-3322-310	Beer & Wine From State	18,000.00	18,000.00
41-3323-310	Fine and Forfeitures	80,000.00	80,000.00
41-3837-310	ABC Receipts from County Sales	1,600.00	1,600.00
	<b>Total Revenue Sources</b>	<u>\$ 2,150,000.00</u>	<u>\$ 2,270,000.00</u>

**School Capital Outlay Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
42-5912-633	County Share Ad Valorem & Other Revenue	\$ 145,000.00	\$ 154,500.00
	<b>Total Expenditure Requirements</b>	<u>\$ 145,000.00</u>	<u>\$ 154,500.00</u>
<b>Revenue Sources</b>			
42-3228-310	Public School Funds	\$ 84,500.00	\$ 84,500.00
42-3232-310	County 1/2 Cent Sales Tax - Article 40	5,000.00	14,500.00
42-3233-310	County 1/2 Cent Sales Tax - Article 42	55,500.00	55,500.00
	<b>Total Revenue Sources</b>	<u>\$ 145,000.00</u>	<u>\$ 154,500.00</u>

**School Debt Fund**

<u>Account Number</u>	<u>Account Description</u>	<u>FY 04-05 Budget</u>	<u>FY 05-06 Budget</u>
<b>Expenditure Requirements</b>			
43-9100-700	Debt Repayment - Southern Bank	\$ 549,100.00	\$ 417,560.00
43-9100-701	Interest Expense	-	145,170.00
	<b>Total Expenditure Requirements</b>	<u>\$ 549,100.00</u>	<u>\$ 562,730.00</u>
<b>Revenue Sources</b>			
	2005 Valuation \$509,600,000 @ \$0.03		\$ 152,880.00
	Less: Errors, Insolvents, etc.		<u>(10,700.00)</u>
43-3104-310	Ad-Valorem Current Tax	\$ 138,100.00	\$ 142,180.00
43-3230-310	County 1 Ct Sales Tax	5,000.00	14,550.00
43-3232-310	County 1/2 Ct Sales Tax Article 40	152,500.00	150,500.00
43-3233-310	County 1/2 Ct Sales Tax Article 42	253,500.00	255,500.00
	<b>Total Revenue Sources</b>	<u>\$ 549,100.00</u>	<u>\$ 562,730.00</u>

Water Fund

Account Number	Account Description	FY 04-05 Budget	FY 05-06 Budget
<b>Expenditure Requirements</b>			
61-7120-121	Salaries	\$ 191,936.00	\$ 196,495.00
61-7120-126	Salaries - Part-Time & Temporary	529.00	544.00
61-7120-181	FICA	14,723.00	15,074.00
61-7120-182	Retirement	9,424.00	9,648.00
61-7120-183	Hospitalization	25,142.00	27,663.00
61-7120-191	Professional Services - Audit	6,150.00	6,150.00
61-7120-198	Professional Services - Engineering	5,000.00	5,000.00
61-7120-199	Analysis of Water	4,000.00	4,000.00
61-7120-212	Uniforms	3,215.00	3,000.00
61-7120-251	Fuel and Vehicle Expense	19,000.00	24,500.00
61-7120-261	Office Supplies	5,500.00	4,000.00
61-7120-281	Maintenance Supplies, Materials, & Chemicals	60,000.00	66,000.00
61-7120-311	Travel	2,000.00	2,000.00
61-7120-321	Telephone & Postage	16,000.00	14,500.00
61-7120-331	Electricity	45,000.00	50,000.00
61-7120-351	Repairs to Building & Equipment	7,000.00	7,000.00
61-7120-352	Computer Equipment & Maintenance	12,000.00	14,000.00
61-7120-451	Insurance Including Auto & Building	20,000.00	28,415.00
61-7120-481	General Fund Reimbursement For Administrative Services	49,000.00	49,000.00
61-7120-499	Miscellaneous & Emergency	10,000.00	10,000.00
61-7120-510	Capital Outlay - Equipment	16,000.00	45,000.00
61-7120-540	Capital Outlay - Vehicle	55,000.00	-
61-7120-550	Well Site Acquisition	-	50,000.00
61-7120-700	Debt Repayment - Southern Bank	191,000.00	113,000.00
61-7120-701	Interest Expense	-	78,000.00
<b>Total Expenditure Requirements</b>		<b>\$ 767,619.00</b>	<b>\$ 822,989.00</b>
<b>Revenue Sources</b>			
61-3325-351	NC Sales Tax Refund	\$ 1,800.00	\$ 1,800.00
61-3712-510	Sale of Water	662,000.00	680,000.00
61-3714-520	Sign Ups (Tap & Connection Fees)	100,000.00	86,427.00
61-3715-530	Reinstallations	-	7,000.00
61-3831-491	Interest on Investments	3,819.00	13,000.00
61-3990-990	Fund Balance Appropriated	-	34,762.00
<b>Total Revenue Sources</b>		<b>\$ 767,619.00</b>	<b>\$ 822,989.00</b>

