

# FY 2013-2014

## Manager's Recommended Budget



**Alamance County, North Carolina**  
**Manager's Recommended Budget**  
**Fiscal Year 2013-2014**

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## MANAGER'S BUDGET MESSAGE

May 20, 2013

ALAMANCE COUNTY BOARD OF COMMISSIONERS  
GRAHAM, NORTH CAROLINA

Commissioners,

Pursuant to North Carolina General Statutes, I, as Budget Officer, hereby submit my proposed budget for fiscal year 2013-2014. The budget is balanced and prepared in accordance with North Carolina law which requires that the County's budget ordinance for fiscal year 2013-2014 be adopted by July 1, 2013. The total budget proposal is \$146,311,539.

The primary focus of this budget is to maintain the current level of services to our citizens while still struggling with ever-changing revenues. In recent years, the County has had to utilize fund balance to meet budget shortfalls when revenues did not meet budget expectations. This budget does not rely on the use of fund balance to meet our expenses. Departments were very cooperative with achieving our necessary goal of cutting cost. The budget still demands hard work and tight-spending oversight. Careful attention and study has gone into every cut.

We are still seeing an unstable national economy. However, Alamance County is seeing a period of growth. Within the past fiscal year, Sheetz announced the construction of a manufacturing and distribution center and a couple of our existing businesses have announced expansion projects. These projects will bring added tax bases and new jobs to Alamance County. The county's unemployment rate, 8.8% as of March 2013, is slightly lower than the state average of 8.9%. Our revenue projections remain conservative with slight increases. Since revaluation, our property tax rate has been below revenue neutral. This budget reflects a three and one-half cent tax increase. Sales tax revenues continue to fluctuate as consumers are feeling the effects of the economy.

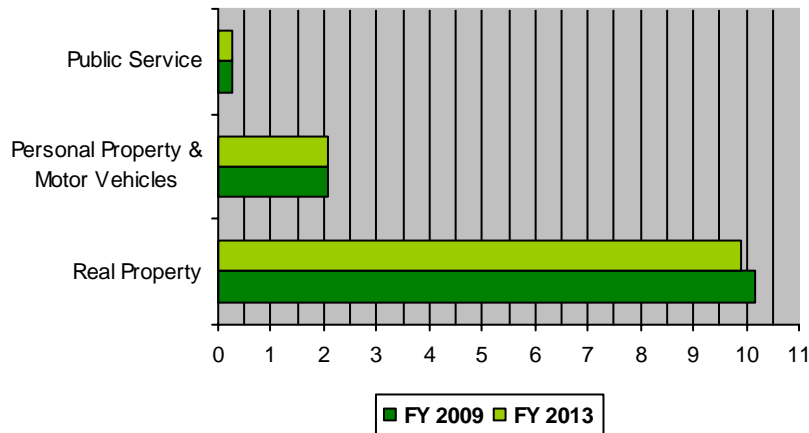
Recommendations included in this proposed budget include the following:

- **Adopt a property tax rate at 0.555 cents per \$100 of value**
- **Appropriates no fund balance for operations**
- **Addresses retention for Sworn and Detention Officers**
- **Capital Purchases**
- **COLA for all employees**
- **Fund Balance restoration**

## General Fund Revenues

By North Carolina General Statutes, a revaluation must be done at least once every eight years. Since the last revaluation, which took place in fiscal year 2009, the County's **tax base has decreased by 0.92%, or \$115 million, to \$12,353,452,768**. All classes of property, real, personal and public service have experienced decreases. The majority of this decrease has been through property value appeals. Now we are seeing a loss through the depreciation of motor vehicles. To offset this decline in tax revenue, it is recommended to the Board of County Commissioners to raise the tax rate from 52 cents per \$100 of valuation to 55.5 cents per \$100 of valuation. This will generate \$4.2 million in revenue.

**Comparison of FY 2009 and FY 2013 Valuations**  
in Billions



Sales tax revenues are slowly increasing. This budget is representing a slight increase of sales tax as the tax is based on consumer spending. Consumers are starting to make more purchases than in recent years, thus sales tax is projected to increase by 3.4%.

In past years, Alamance County has used fund balance to achieve a balanced budget. During the current year, this practice was used with a focus on limiting the amount appropriated for operational uses. This continues to be a problem though, as the budget does not include much appropriation for "one time" uses. However, our fund balance has reached a point where it can no longer be utilized to balance the budget. **This budget does not use any appropriated fund balance.**

## General Fund Expenditures

The major changes in expenditures in the budget can generally be tied to any of the following issues:

- Capital Outlay – items have been eliminated from the budget, with the exception of \$265,000 for Ambulances and EMS equipment and \$13,700 for equipment for the Recreation Department and \$50,000 for roof replacement at Eli Whitney Recreation Center.
- Pay Raises – five percent across the board raises for all employees.
- Retention – four percent salary adjustment for sworn officers and detention officers.
- Fund Balance – In efforts to raise our fund balance, the budget dedicated funds of \$1,596,963 for fund balance.
- Transfer to Other Funds – an allocation of \$200,000 for the Revaluation Fund and \$300,000 for the County Buildings Capital Reserve Fund.

## School Funding

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In addition to the initiatives and projects covered above, the County received a **request** from the Alamance-Burlington School System (ABSS) for **\$34,520,907** for operations and **\$750,000** for repair and maintenance compared to the FY 2012-2013 budget of \$31,155,000 for operations. Compared to the total budget, the recommended budget totals **\$32,655,000**, which allocates **\$32,405,000** for operations and **\$250,000** for repairs and maintenance.

## Destination 2020

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One of the primary policy documents that helps guide County staff in decision-making is the Destination 2020 plan. This plan was developed by volunteer citizens from Alamance County and serves as a roadmap to a stable, thriving community of the future.

In order to arrive at the destination point, certain “implementation actions” were included in the plan. These may be thought of as specific legs of a journey to reach the ending point laid out in the Destination 2020 plan. The proposed budget **includes funding and other initiatives** that are **consistent with several of the Destination 2020 implementation actions**, including:

### Items related to the economic development initiatives:

- *Consider contributing financial support for the extension of water and sewer lines to economic development projects (Water and Sewer Services, 7c).*
- *Consider continuing efforts to recruit new industry to Alamance County that diversifies the economic base of the area (Economic Development, 14c).*

### Items related to a land use planning study and the Planning Department:

- *Consider zoning those parts of Alamance County that are experiencing the greatest development pressures (Preferred Development Pattern, 1d).*
- *Consider amending the County subdivision regulations to curtail the proliferation of residential lots stripped along public highways (Housing and Neighborhood Development, 3c).*
- *Consider amending the County subdivision regulations to curtail the use of flag lots along major highways, except under truly extenuating circumstances (Housing and Neighborhood Development, 3d).*
- *Consider amending the County subdivision regulations to reduce the use of private roads in residential developments (Housing and Neighborhood Development, 3e).*
- *Consider using zoning to prevent residential development from encroaching upon the airport and to protect prospective industrial development sites (Housing and Neighborhood Development, 3l).*
- *Consider using zoning to prevent incompatible large-scale commercial development from encroaching upon residential areas (Commercial and Office Development, 4b).*
- *Consider using objective performance standards to rule out the placement of certain types of hazardous waste facilities in Alamance County (Industrial Development, 5b).*
- *Consider using zoning to locate and preserve appropriate land areas and for future industrial and business prospects (Industrial Development, 5c).*
- *Consider using zoning to site future landfills so as to separate them from incompatible land uses (Solid Waste Management, 9f).*
- *Consider amending the County’s subdivision regulations, as allowed by State law, to require land dedication for open space and parks (Parks and Recreation, 10e).*

### Items related to senior citizens:

- *Consider increasing services to the elderly in their home that promote independence such as Meals on Wheels, grocery delivery programs, medication assistance programs, and CAP services (Services to Senior Citizens, 17c)*

## Fire Districts

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Three fire districts, E. M. Holt, North Eastern Alamance, and Snow Camp, are requesting tax increases. All districts are requesting a \$0.01 increase per \$100 of valuation. All other departments are not requesting an increase for FY 2013-2014.

Fire District	Current Tax Rate	Proposed Tax Rate
54 East	0.9000	0.0900
Altamahaw-Ossipee	0.1075	0.1075
E. M. Holt	0.0975	0.1075
East Alamance	0.0850	0.0850
Eli Whitney/87South	0.0800	0.0800
Elon	0.1100	0.1100
Faucette	0.0925	0.0925
Haw River	0.1350	0.1350
North Central Alamance	0.1050	0.1050
North Eastern Alamance	0.0700	0.0800
Snow Camp	0.0850	0.0950
Swepsonville	0.0900	0.0900

## Special Revenue and Capital Reserve Funds

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The County maintains several special revenue and capital reserve funds for a variety of purposes. These include: County Buildings Capital Reserve, Schools Capital Reserve, and ACC Capital Reserve Funds.

In addition to the capital reserve funds discussed above, the County maintains two special revenue funds. These are funds where the revenue sources are restricted as to their use and the Local Government Commission requires they be maintained in funds separate from the General Fund. The County's twelve fire districts are each maintained in their own fund.

The final fund in this section is the Emergency Telephone System Fund. Effective January 1, 2008, the State changed the guidelines for surcharges to provide E911 services. The State now imposes a surcharge of 60 cents per month per line for landline and wireless phone service. The County no longer has a separate imposition of emergency telephone surcharges and will receive a portion of these proceeds. Funds are used by the County to pay for costs associated with receiving E911 calls (the State carefully monitors this for compliance). The FCC is requiring all communication centers that receive E911 calls to be able to geographically locate the source of cell phone calls made to 911.

## Landfill Fund

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Financially, the Landfill Fund continues to operate as budgeted, setting aside sufficient funds for closure and post-closure reserves as required by law. Revenue is generated by user fees.

## Employee Compensation and Positions

The proposed budget includes a **5% cost of living raise** for all county employees. County employees have not received a cost of living adjustment since July 2008. In efforts to retain our Sworn Officers and Detention Officers, it is proposed an additional 4% pay adjustment be implemented July 1, 2013.

The budget includes one new position and four reclassifications. A summary as follows:

New Position	Fire Marshal Office	Safety Officer
Reclassifications	Tax Department	Appraiser/Systems Admin to Residential Appraiser Deputy Tax Collector to Farm Appraiser
	SARA Management	Office Assistant III-50% to Tier II/EM Planner-FT
	Dental Clinic	Dental Assistant Supervisor to Administrative Assistant III

Due to job reorganization and contracting medical services for the jail the following positions will be eliminated from the FY 2013-2014 budget.

Health	Licensed Clinical Social Worker Public Health Nurse I – 50% (2 positions) HSP/Evaluator II
Inspections	Chief Inspector (2 positions)
Jail	Detention Officer I RN Detention Supervisor Detention Nurse (6.5 positions)
Sheriff	Deputy I (2 positions) Deputy III Corporal Sergeant

## Fee Increases

It is recommended that the following fee changes be implemented as part of the FY2013-2014 budget:

Department	Fee	Current	Proposed
<b>Planning</b>	Heavy Industrial Development Permit	\$350.00	\$500.00
	On-site Stream Determinations	\$0.00	\$25.00
<b>Recreation</b>	Youth Basketball	\$20.00 first player, \$10.00 each sibling	County Resident Only \$25.00 for one child, \$15.00 for each additional sibling

It is recommended that all other fees remain the same.

## Internal Service Funds

The County maintains three internal service funds – the Employee Insurance Fund, the Worker's Compensation Fund, and the Property Insurance Fund. All of these funds were created so the County could self-fund their health insurance benefits extended to employees, worker's compensation liability and property insurance liability, respectively.

In the past few fiscal years, the Insurance Fund has seen an increase of funding and is no longer a deficit fund. However, in recent years the employer paid premium was reduced to off-set costs to the County's General Fund. In doing so, fund balance has been used and the rate must now be increased to prevent this fund from becoming a deficit fund. The county cost for health insurance has been increased from \$350.00 per month to \$400.00 per month, while the dental insurance rate will remain the same. No change was made for dependent coverage for both medical and dental insurance. Employee paid premiums will remain the same. The proposed budget relies on an appropriation of retained earnings to balance the budget.

### Alamance County, North Carolina Employee Insurance Rates

Type of Coverage	FY 2013-2014		
	Employer Paid	Employee Paid	Total Premium
<b>Health Insurance</b>			
Employee Only	400.00	-	400.00
Employee + Child	400.00	250.00	650.00
Employee + Spouse	400.00	312.00	712.00
Employee + Family	400.00	541.00	941.00
<b>Dental Insurance</b>			
Employee Only	33.00	-	33.00
Employee + Child	33.00	20.00	53.00
Employee + Spouse	33.00	24.00	57.00
Employee + Family	33.00	42.00	75.00
<b>Combined Health/Dental</b>			
Employee Only	433.00	-	433.00
Employee + Child	433.00	270.00	703.00
Employee + Spouse	433.00	336.00	769.00
Employee + Family	433.00	583.00	1016.00



## In Conclusion

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Tax increases are never popular. However, if you look at the issues that the County has dealt with the past four years, they are sometimes necessary to ensure that we maintain an adequate fund balance, a good workforce, funding for basic public safety needs, facilities, schools, and being proactive with some of our building maintenance. We have continually cut expenses, but we are now at a point where we must be proactive as we move forward.

We believe that this is a good budget, as it begins funding many different County functions that must be addressed. No one is getting “all that they wanted” – but we have taken the approach that we must start addressing many different areas that have not been funded in recent years. As the old proverb states, “how do you eat an elephant?” – the answer being “one bite at a time.” We believe that this budget is a budget that takes multiple small bites out of that elephant as we move forward.

I want to thank the work of our Department Heads in helping formulating this budget, especially our Finance Department (Finance Director Amy Weaver, Susan Roberts and Brenda Murphy) for all the work that has been done to come to this recommended budget.

Again, this is the Manager’s Recommended Budget – and if it does not reflect the wishes of the Board of County Commissioners we are willing to work to make sure that the wishes of the Board are followed.

We continually strive to make sure that we provide the highest level of services to our citizens, and I appreciate the opportunity to serve you, the community and the best County Staff anywhere as your County Manager. We present this budget for your consideration.

Sincerely,

Craig F. Honeycutt  
County Manager

**BUDGET ORDINANCE**

Fiscal Year 2013-2014

Alamance County, North Carolina

**BE IT ORDAINED** by the Board of Commissioners of Alamance County, North Carolina:**Section I. Budget Adoption, 2013-2014**

There is hereby adopted the following anticipated revenues and expenditures, financial plans, and certain restrictions and authorizations for Alamance County for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**Section II. Summary**

General Fund	\$	127,807,691
County Buildings Reserve Fund		1,000
Schools Capital Reserve Fund		1,000
ACC Capital Reserve Fund		1,000
Emergency Telephone System Fund		1,071,302
Fire Districts Fund		4,382,956
Landfill Fund		3,130,132
Employee Insurance Fund		8,555,085
Worker's Compensation Fund		900,000
Property Insurance Fund		461,373
<b>Total Appropriations</b>	<b>\$</b>	<b><u>146,311,539</u></b>

**Section III. Appropriations**

There is hereby appropriated from the following funds these amounts for the fiscal year:

<b>Fund</b>	<b>Appropriation</b>
<b>General Fund</b>	
Governing Body	\$ 205,180
County Manager	2,403,949
Planning	148,566
Human Resources	374,195
Finance	605,095
Purchasing	110,369
Tax Administration	1,682,055
GIS Mapping	252,043
Legal	378,268
Clerk of Court	224,250
Superior Court Judges	500
District Court Judges	7,100
District Attorney	9,667
Elections	590,671
Register of Deeds	692,205
MIS	2,823,997
Central Permitting	15,000
Printing Services	225,298
Central Garage	46,510
Public Buildings	1,473,877

<b>Fund</b>	<b>Appropriation</b>
Other Public Safety	150,000
Sheriff	9,410,006
School Resource Officers	427,019
Jail	8,197,703
Emergency Management	13,097
Fire Marshal	364,742
Fire Service	67,424
SARA Management	200,000
Inspections	659,478
Emergency Medical Services	6,201,774
Animal Shelter	282,730
Central Communications	1,808,683
Transportation Services Grant	149,412
Division of Forestry	70,342
Economic & Physical Development - Other	709,642
NC Cooperative Extension Service	258,177
Soil Conservation	220,600
Health	7,698,825
WIC Program	868,904
Dental Clinic Program	958,851
Social Services	21,312,737
DSS-SAMHSA Grant	995,388
DSS-Office on Violence Against Women	9,075
DSS-GCC VCNP Grant	76,018
Veteran's Services	128,594
Office of Juvenile Justice	330,218
Home & Community Care Block Grant	1,170,085
Other Human Services	1,395,564
Alamance-Burlington School System	32,655,000
Alamance Community College	2,994,515
Library - Alamance County	2,281,181
Library - North Park	10,000
Recreation	1,527,037
Historic Properties Commission	1,396
Culture & Recreation - Other	132,040
Debt Service	9,305,676
Transfer to Other Funds	500,000
Budgeted Surplus	1,596,963
Contingency	400,000
<b>Total Appropriations</b>	<b>\$ 127,807,691</b>
 <b>County Buildings Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b>\$ 1,000</b>
 <b>Schools Capital Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b>\$ 1,000</b>

<b>Fund</b>	<b>Appropriation</b>
<b>ACC Capital Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b><u>\$ 1,000</u></b>
<b>Emergency Telephone System Fund</b>	
Public Safety	\$ 1,071,302
<b>Total Appropriations</b>	<b><u>\$ 1,071,302</u></b>
<b>Fire Districts Fund</b>	
54 East	\$ 306,509
Altamahaw-Ossipee	412,805
E.M. Holt	663,757
East Alamance	327,515
Eli Whitney/87 South	346,574
Elon	256,848
Faucette	372,069
Haw River	265,817
North Central Alamance	123,234
North Eastern Alamance	241,419
Snow Camp	423,386
Swepsonville	643,023
<b>Total Appropriations</b>	<b><u>\$ 4,382,956</u></b>
<b>Landfill Fund</b>	
Landfill Operations	\$ 3,130,132
<b>Total Appropriations</b>	<b><u>\$ 3,130,132</u></b>
<b>Employee Insurance Fund</b>	
Employee Health Insurance	\$ 8,555,085
<b>Total Appropriations</b>	<b><u>\$ 8,555,085</u></b>
<b>Worker's Comp Fund</b>	
Worker's Compensation Insurance	\$ 900,000
<b>Total Appropriations</b>	<b><u>\$ 900,000</u></b>
<b>Property Insurance Fund</b>	
Property Insurance	\$ 461,373
<b>Total Appropriations</b>	<b><u>\$ 461,373</u></b>

**Section IV. Revenues**

The following revenues are estimated to be available during the fiscal year beginning July 1, 2013 and ending June 30, 2014 to meet the foregoing appropriations:

<b>Fund</b>	<b>Revenue</b>
<b>General Fund</b>	
Current Year Property Taxes	\$ 66,648,793
Prior Year and Other Property Taxes	2,014,000
Sales Tax	21,100,000
Other Taxes & Licenses	1,116,000
Unrestricted Intergovernmental	235,000
Restricted Intergovernmental	22,699,268
Sales & Services	11,296,111
Licenses and Permits	1,330,850
Investment Earnings	50,000
Miscellaneous Revenues	710,941
Sale of Fixed Assets	22,000
Appropriated Fund Balance	238,120
Designated Fund Balance	346,608
<b>Total Revenues</b>	<b>\$ 127,807,691</b>
<b>County Buildings Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b>\$ 1,000</b>
<b>Schools Capital Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b>\$ 1,000</b>
<b>ACC Capital Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b>\$ 1,000</b>
<b>Emergency Telephone System Fund</b>	
Sales & Services	\$ 671,389
Investment Earnings	1,000
Budgeted Surplus	398,913
<b>Total Revenues</b>	<b>\$ 1,071,302</b>
<b>Fire Districts Fund</b>	
Property Taxes	\$ 4,382,956
<b>Total Revenues</b>	<b>\$ 4,382,956</b>

Fund	Revenue
<b>Landfill Fund</b>	
Sales & Services	\$ 3,128,132
Investment Earnings	<u>2,000</u>
<b>Total Revenues</b>	<b><u>\$ 3,130,132</u></b>
<b>Employee Insurance Fund</b>	
Sales & Services	\$ 6,408,117
Investment Earnings	<u>10,000</u>
Retained Earnings	<u>2,136,968</u>
<b>Total Revenues</b>	<b><u>\$ 8,555,085</u></b>
<b>Worker's Comp Fund</b>	
Sales & Services	\$ 890,000
Investment Earnings	<u>10,000</u>
<b>Total Revenues</b>	<b><u>\$ 900,000</u></b>
<b>Property Insurance Fund</b>	
Sales & Services	\$ <u>461,373</u>
<b>Total Revenues</b>	<b><u>\$ 461,373</u></b>

**Section V. Levy of Taxes**

There is hereby levied a tax at the rate of **55.5 cents** per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, for the purpose of raising the revenue listed as "Current Year Property Taxes" as set forth in the foregoing estimates of revenues.

This rate of tax is based on an estimated total assessed valuation of **\$12,353,452,768** and an estimated collection rate of **97.21 percent**. The estimated rate of collection is based on the fiscal year ended June 30, 2012.

**Section VI. Levy of Taxes - Fire Districts**

There is hereby levied the following special district tax rates for County fire districts. These tax rates are levied per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013 for the purpose of raising the revenues set forth above in the Fire Districts Fund section.

	<b>Tax Rate per \$100 Valuation</b>	<b>Total Assessed Valuation</b>
54 East	0.0900	\$ 349,623,351
Altamahaw-Ossipee	0.1075	393,786,648
E.M. Holt	0.1075	632,995,115
East Alamance	0.0850	394,785,104
Eli Whitney/87S	0.0800	443,992,099
Elon	0.1100	239,033,362
Faucette	0.0925	412,253,883
Haw River	0.1350	201,999,334
North Central Alamance	0.1050	120,395,484
North Eastern Alamance	0.0800	309,378,021
Snow Camp	0.0950	457,183,994
Swepsonville	0.0900	732,706,083

These tax rates are based on the estimated total assessed valuation for each fire district as indicated and an estimated collection rate of **97.21 percent**. The estimated rate of collection is based on the fiscal year ended June 30, 2012.

**Section VII. Fees**

- A. There is hereby established, for the fiscal year beginning July 1, 2013 and ending June 30, 2014, the following fees for services as indicated:

**Planning**

Minor Subdivision development – review	\$75.00 plus \$30.00 per lot
Minor Subdivision development – recording	\$21.00 per sheet
Major Subdivision development – review	\$150.00 plus \$30.00 per lot
Major Subdivision development – recording	\$21.00 per sheet
Exempt Plat – review	\$50.00
Exempt Plat – recording	\$21.00 per sheet
Subdivision waiver	\$150.00
Zoning variance	\$150.00
Zoning or Rezoning Request	\$300.00
Appeal of Administrative Decision	\$150.00
Floodplain Development Permit	\$100.00
Zoning Permit – Watershed Protection	\$50.00
Planned Unit Development Waiver	\$150.00
Heavy Industrial Development Permit	\$500.00
Heavy Industrial Development Permit-Renewal	\$50.00
Road Signs	\$110.00
GIS Maps (8.5x11, black and white)	\$0.15 per page

GIS Maps (8.5x11, color)	\$0.50 per page
GIS Maps (11x17, color)	\$1.00 per page
GIS Maps (18x24, color)	\$5.00 per page
GIS Maps (24x36, color)	\$7.50 per page
GIS Maps (36x48, color)	\$12.50 per page
Custom GIS Maps	\$25.00 per hour
Map Copies- 18x24-small (black & white)	\$1.00 each
Map Copies- Larger than 18x24 (black & white)	\$2.00 each
Map Copies- 18x24-small (color)	\$2.50 each
Map Copies- Larger than 18x24 (color)	\$5.00 each
Subdivision Ordinance copy	\$5.00
Zoning – Watershed Protection Ordinance copy	\$5.00
Flood Damage Prevention Ordinance copy	\$5.00
Manufactured Home Park Ordinance copy	\$2.00
Manufactured Home Parks List	\$1.00
Sexually Oriented Business Ordinance copy	\$3.00
Voluntary Farmland Preservation Ordinance copy	\$2.00
Planning Ordinance copy	\$1.00
Historic Properties Ordinance copy	\$3.00
High Impact Land Uses/Polluting Industries Ordinance copy	\$3.00
Abandoned Junked and Nuisance Motor Vehicle Ordinance copy	\$2.00
Dead Storage of Manufactured Homes Ordinance copy	\$2.00
Cell Tower Application Fee	\$2,500.00
Sexually Oriented Business Owner's License	\$500.00
Sexually Oriented Business Owner's License-Renewal (yearly)	\$250.00
Sexually Oriented Business Manager's License	\$100.00
Sexually Oriented Business Manager's License-Renewal (yearly)	\$50.00
Sexually Oriented Business Entertainer's License	\$50.00
Sexually Oriented Business Entertainer's License-Renewal (yearly)	\$25.00
On-Site Stream Determinations	\$25.00

**Landfill**

Solid Waste Disposal	\$38.00 per ton
Residential household garbage (bagged)	\$0.50 per bag (32 gallon)
	\$5.00 minimum if weighed on landfill scale
Residential recyclables (bagged)	\$0.25 per bag (32 gallon)
Non-hazardous waste that requires special handling and/or management, waste determination testing and analysis, and/or State approval for landfill disposal	\$52.00 per ton
Wooden pallets (pure load)	\$27.00 per ton
Yard waste (pure load)	\$19.00 per ton
Stumps (pure load)	\$22.00 per ton
Roofing/Shingles (pure load)	\$28.00 per ton
Brick/Concrete/Inert Debris (dirt)	\$22.00 per ton
Burned Waste	\$10.00 per unit (barrel)
Construction debris (wood, drywall/sheetrock)	\$32.00 per ton
Scrap tires (not eligible for free disposal)	\$76.56 per ton,
	County Residents - may dispose of 5 tires or less, off rims, at no charge



Hauler Annual Fee – Residential	\$15.00
Hauler Annual Fee – Commercial	\$15.00
Hauler Annual Fee – Recyclables	\$15.00

If for any reason the scales at the County landfill are inoperative, the Landfill Manager or his designee shall estimate the load and determine the amount to be charged unless an average cost per load or container has been established by recent previous data by the user, then the recent previous average per load or container shall apply.

### Library Fees

Batteries (AAA size, for Playaways)	\$0.50 each
Collection Agency Referral Fee	\$10.00
Collection Agency Small Balance Referral Fee	\$3.00
Computer Printouts (black & white)	\$0.10 each
Computer Printouts (color)	\$0.40 each
Damaged E-Reader	Cost plus \$5.00 processing
Damaged Library Materials	\$5.00 to rebind
Damaged Library Materials	Cost plus \$5.00 processing
E-Reader Carrying Bag (lost or damaged)	\$20.00
E-Reader Cover (lost or damaged)	\$15.00
E-Reader Instructions (lost or damaged)	\$1.00
E-Reader Title List (lost or damaged)	1.00
E-Reader Wall Charger (lost or damaged)	\$10.00
Earbuds	\$0.50 each
FAX Service (outgoing only)	\$1.50 1st page, \$1.00 each additional
Interlibrary Loan—books	\$3.00 per item
Interlibrary Loan—photocopies	Variable - lender determines
Interlibrary Loan—lost/damaged	Cost of items and processing fee charged by lending institution
Laminating	\$0.10 per inch
Lost AV Artwork	\$2.00
Lost AV Booklet	\$3.00
Lost AV Case (CD, DVD, audio)	\$3.00 each
Lost AV Case, artwork and barcode	\$5.00
Lost Barcodes	\$1.00
Lost Bookcovers	\$3.00
Lost Books on CD (individual disc, if available from vendor)	\$10.00 each
Lost Books on CD (individual disc, if not available from vendor)	Cost plus \$5.00 processing
Lost E-Reader	Cost plus \$5.00 processing
Lost Library Materials (if price is listed in computer)	Cost plus \$5.00 processing
Lost Library Materials (if price is not listed in computer)	\$10.00 plus \$5.00 processing
Overdue Audiovisual equipment	\$2.50 per item per day
Overdue book, CD or playaways	\$0.20 per item per day
Overdue DVD	\$1.00 per item per day
Overdue E-Reader	\$1.00 per item per day
Overdue Interlibrary Loan materials	\$0.50 per item per day
Paper (for typing)	\$0.10 per page
Photocopies (black & white)	\$0.10 each
Replacement Library Cards	\$1.00

**Environmental Health Fees**

Soil/Site Evaluation	\$220.00
Site Revisit Fee	\$60.00
Authorization to Construct Type I, II, IIIacdefg	\$220.00
Authorization to Construction Type IIIb	\$440.00
Authorization to Construction Type IV	\$660.00
Authorization to Construction Type V	\$1,100.00
Authorization to Construction Type VI	\$1,760.00
New Well Permit	\$330.00
Replacement Well Permit	\$330.00
MHP Existing System Check	\$60.00
Existing System Check for change in use	\$60.00
Existing System Check for Plat	\$60.00
Swimming Pool Permit	\$105.00
Swimming Pool Plan Review	\$260.00
Bacterial H <sub>2</sub> O Sample	\$20.00
Chemical H <sub>2</sub> O Sample	\$25.00
Nitrate H <sub>2</sub> O Sample	\$25.00
Petroleum H <sub>2</sub> O Sample	\$50.00
Pesticide H <sub>2</sub> O Sample	\$40.00
Tattoo Permit	\$160.00
Volatile Organic Compounds (VOC)	\$50.00
PVC Camera Inspections	\$110.00
Well Repair Permit	\$230.00
Restaurant Plan Review	\$250.00
Manufactured Home Park Permit	\$110.00
Temporary Food Establishment	\$75.00

**Fire Marshal Inspection Fees**

State Mandated General Inspections	\$0.00
First Re-inspection	\$0.00
Second Re-inspection	\$60.00
Third Re-inspection	\$100.00
Fourth Re-inspection	\$200.00
Special License Inspection-Non State Mandated	\$55.00
ABC License Inspection	\$70.00
Tank Installation/Removal	\$100.00 for first tank, \$25.00 each additional
Tent Inspection	\$60.00 for first tent, \$25.00 for each additional tent
Fire Works Inspection	\$125.00
Blasting Inspection	\$125.00
Fire Alarms/Fire Suppression Tests for Cooking Equipment	\$100.00
Fire Pumps/Fire Sprinkler Tests	\$150.00
Civil Citation Fees	\$50.00 for reoccurring code violations, \$150.00 for Life Safety violations

**SARA Management Fees**

Code 1 Administrative Fee	\$624.00
Code 2 Administrative Fee	\$374.40
Code 3 Administrative Fee	\$218.40
Code 4 Administrative Fee	\$312.00
Code 5 Administrative Fee	\$187.20
Code 6 Administrative Fee	\$62.40

**EMS Ambulance Service Fees**

BLS Non-Emergency	\$250.00
BLS Emergency	\$350.00
ALS Emergency	\$425.00
ALS Non-Emergency	\$300.00
ALS-2 Emergency	\$600.00
Treatment/No Transport	\$150.00
Transportation rate	\$8.00 per loaded mile
Wait Time/Per hour	\$60.00

**Recreation**

Wedding at Cedarrock Park	County Resident \$50.00 Non-County Resident \$75.00
Shelter Rental at Cedarrock Park – 4 Hours	County Resident \$20.00 Non-County Resident \$30.00
Organized Historical Farm Tours	County Resident \$20.00 Non-County Resident \$40.00
Camping at Cedarrock Park	\$10.00 for all camping groups up to 10 campers plus \$1.00 for each additional camper
Athletic Field Rental	County Resident \$10.00/hour w/o lights, \$20.00/hour w/lights or \$50.00 per day Non-County Resident \$15.00/hour w/o lights, \$30.00/hour w/lights or \$75.00 per day
Recreation Center Classroom Use – Private – 2 Hours	County Resident \$25.00 Non-County Resident \$40.00
Gymnasium Use – Private – 2 Hours	County Resident \$25.00 Non-County Resident \$40.00
Sporting Events Field/Gym	County Resident \$150.00 plus \$20.00 per hour for security Non-County Resident \$225.00 plus \$20.00 per hour for security
Drop team after roster deadline	\$50.00 per team
Little League Baseball/Softball	County Residents Only \$25.00 for one child, \$15.00 for each additional sibling
Youth Basketball (non-club)	County Resident Only \$25.00 for one child, \$15.00 for each additional sibling

**Building Permits and Inspections**

Minimum Permit Fee	\$40.00
Extra Inspections	\$35.00 per inspection
Administrative Fees (changing information, renewals)	\$35.00
Extra building permit sign card	\$5.00
Duplicate Certificate of Occupancy	\$5.00

Building Permit - Residential

Building Permit – New residential single family dwellings, duplexes and townhouses.	\$0.20 per gross sq. ft. up to 2,500 sq. ft. then \$0.07 per gross sq. ft. over 2,500 sq. ft.
Residential Plan Review (Plan review fee is credited toward cost of permit)	\$100.00
Building Permit – Habitable rooms, additions and alterations to dwelling units.	\$0.20 per gross sq. ft.
Building Permit – outbuildings, garages, workshops, and similar	\$0.12 per gross sq. ft.
Homeowner's Recovery Fee	\$10.00

Building Permit - Commercial

Commercial Plan Review (1,000 sq. ft. or less)	\$50.00
Commercial Plan Review (1,000 sq. ft. to 4,000 sq. ft.)	\$100.00
Commercial Plan Review (4,000 sq. ft. to 49,999 sq. ft.)	\$200.00
Commercial Plan Review (50,000 sq. ft. or more)	\$300.00
All other Commercial	\$40.00 for the first \$1,000 of estimated value; \$4.00 per \$1,000 of estimated value up to \$100,000; then \$3.00 per \$1,000 of estimated value over \$100,000
The construction cost for new construction and additions will be the greater of: 1) The proposed cost listed on the Building Permit Application or 2) The cost determined from the most recent Building Valuation Data published by the International Code Council.	
<i>Permit allows for a maximum of 10 inspections per trade without violations. Extra inspection fees applied beyond maximum limit.</i>	

Demolition of building	\$40.00
Moving building	\$100.00
Swimming Pools	\$75.00
Solar Installations	\$40.00
Signs/billboards up to 200 sq. ft.	\$40.00
Signs/billboards over 200 sq. ft.	\$55.00
Occupancy Permit/Day Care/ABC License Inspection Fees	\$40.00 for first inspection, \$35.00 per inspection after the first

Electrical Permit Fees

Based on size of service and are calculated as follows:

One and two family residential dwellings, including townhouses

Up to and including	
200 amps	\$80.00
300 amps	\$85.00
400 amps	\$100.00
Over 400 amps	\$120.00

Underground inspections (slab, ditch, etc.)	\$35.00 per inspection
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Commercial Buildings

Up to and including

200 amps	\$100.00
300 amps	\$130.00
400 amps	\$150.00
500 amps	\$160.00
More than 500 amps	\$200.00

Underground inspections (slab, ditch, etc.) \$35.00 per inspection

*Permit allows for a maximum of 10 inspections without violations. Extra inspection fees applied beyond maximum limit.*

#### Additions and Alternations

One and two family residential dwellings and townhouses (Not involving a service change) \$35.00 each trip  
Commercial Buildings (Not involving a service change) \$35.00 each trip

Temporary Power per Sec. 10.8 N.C.E.C. \$40.00  
Temporary Saw Service \$40.00

Residential Service Change \$40.00  
Commercial Service Change \$80.00

Swimming Pools \$110.00  
Solar Installations \$75.00  
HVAC Change out \$40.00  
Low Voltage, Signs \$40.00  
Miscellaneous \$40.00

Mechanical Permit Fees  
Residential-First HVAC Unit \$50.00  
Residential-Additional Unit \$35.00

Commercial-Heat Only \$0.0004 per B.T.U.  
Commercial-Cooling Only \$0.0008 per B.T.U.  
Commercial-Heating & Cooling \$0.0004 per B.T.U. heating plus  
\$0.0004 per B.T.U. cooling  
Commercial-Heat Pump \$0.001 per B.T.U.  
(\$40.00 minimum)

Commercial-Refrigeration Systems – Walk-in cooler or unit \$40.00 first unit,  
\$25.00 each additional

Boilers and Chillers  
Up to and including 150,000 B.T.U. \$40.00  
In excess of 150,000 B.T.U. \$40.00 plus \$0.0002 per B.T.U.  
over 150,000. Maximum fee of  
\$200.00

Commercial Hood \$80.00  
Fire Suppression System \$40.00 for first system,  
\$35.00 for each additional system

Gas logs	\$40.00 for first set, \$30.00 for each additional set
Gas piping connections	\$40.00 plus \$35.00 for each trip other than final inspection
Ductwork only inspection	\$40.00, \$35.00 for each trip other than final

*Commercial permit allows for a maximum of 10 inspections without violations. Extra inspection fees applied beyond maximum limit*

Fuel tank installation permit fees	
Up to 6,000 gallon capacity	\$40.00
Over 6,000 gallon capacity	\$50.00

Plumbing Permit Fees	
New Roughing-in	\$40.00 for first fixture, \$4.00 for each additional
Building Sewer Connection	\$40.00
Water Service Connection	\$40.00

*Commercial permit allows for a maximum of 10 inspections without violations. Extra inspection fees applied beyond maximum limit*

Insulation and Energy Utilization Permit	\$40.00-Residential \$100.00-Commercial
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Manufactured Homes Permit	
Single-wide	\$55.00
Double-wide inspection	\$85.00
All units in excess of double-wide	\$20.00 per unit
Mobile construction offices	\$40.00
Commercial Units	\$50.00
Travel trailer and recreational vehicles	\$40.00
Modular Construction-Residential and Commercial	\$200.00 plus minimum trade permits (P, M & E)

Gibsonville (Guilford County) include an additional 20% to total fees.

**B. Inspection Fees**

1. Permits Not Valid. No building, electrical, plumbing mechanical miscellaneous or other permit issued by the Department of Inspections shall be valid unless all fees as prescribed by this ordinance shall have been paid to Alamance County.
2. Work Commenced Prior To Obtaining Permits. In all cases where building, construction, electrical, plumbing, mechanical or other work for which a permit is required is commenced before such permit is obtained, except where specific permission is granted to proceed by the Inspections Department, any permit fee due Alamance County for a permit for such work shall be twice the amount of the regular permit fee specified herein which would have been due had such permit been obtained prior to commencing work.
3. Transferable. In some cases, permit fees may be transferred from one permit to another. Permit fees are not refundable.
4. Time Limitation. All permits expire six months after the date of issuance if the authorized work has not commenced. After commencement of work, if work is discontinued for a period of twelve months, the permit expires. If no inspection has been requested within a twelve-month period, it shall be presumed that work has stopped and the permit has expired.
5. An extra trip or re-inspection fee may be assessed when the project is not ready for an inspection, recurring deficiencies exist, or inspection requests are not canceled on time.
6. Final inspections, Certificates of Completion and Certificates of Occupancy will not be issued until all outstanding fees are cleared by the Central Permitting Office.
7. Gas piping fees. When a fee is charged for gas-fired appliances, a separate gas-piping fee shall not be required as long as the gas-piping and appliance are ready for inspection at the same time. Appliance shall mean any gas connected appliance or any gas outlet provided for future appliance connection.
8. Notification of inspection results shall be left at the job site.
9. Installations not addressed by this fee schedule will be charged using a minimum fee and per inspection trip criteria.

**Section VIII. School System to Receive Fines and Forfeitures**

The Alamance-Burlington School System is entitled by law to the entire revenues for the fiscal year from fines and forfeitures, to be distributed by the County Finance Officer, without becoming a part of the County General Fund appropriation. Revenues from fines and forfeitures for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are estimated to be in excess of \$500,000.

**Section IX. Enhanced 911 System Surcharge**

Effective January 1, 2008, the State changed the guidelines for surcharges to provide E911 services. The State now imposes a surcharge of 70 cents per month per line for landline and wireless phone service. The County no longer has a separate imposition of emergency telephone surcharges. The rate was reduced to 60 cents per month per line for landline and wireless phone service as of July 1, 2010.

**Section X. Budgetary Control - School System**

General Statutes of the State of North Carolina provide for budgetary control measures to exist between a county and a public school system. The statutes provide:

**Per General Statute 115C-429**

(c) The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

The Board of Commissioners hereby directs the following measures for budget administration and review:

That upon adoption, the Board of Education will supply to the Board of County Commissioners a detailed report of the budget, showing all appropriations by function and purpose, specifically to include funding increases and new program funding. The Board of Education will provide to the Board of County Commissioners a copy of the annual audit, monthly financial reports, copies of all budget amendments showing disbursements and use of local monies granted to the Board of Education by the Board of Commissioners.

**Section XI. Personnel**

A. Pay raises - For the fiscal year 2013-2014, there shall be a 5 percent cost of living adjustment for all employees. Sworn and Detention Officers shall receive an additional increase of 4 percent of current salary for retention. There shall be no pay performance raises for fiscal year 2013-2014.

B. New Positions and Reclassifications – New positions and reclassifications will be as follows.

New Position	Fire Marshal Office	Safety Officer
Reclassifications	Tax Department	Appraiser/Systems Admin to Residential Appraiser
		Deputy Tax Collector to Farm Appraiser
	SARA Management	Office Assistant III-50% to Tier II/EM Planner-FT
	Dental Clinic	Dental Assistant Supervisor to Administrative Assistant III

C. Eliminated Positions – The following positions will be eliminated.

Health	Licensed Clinical Social Worker
	Public Health Nurse I – 50% (2 positions)
	HSP/Evaluator II
Inspections	Chief Inspector (2 positions)
Jail	Detention Officer I
	RN Detention Supervisor
	Detention Nurse (6.5 positions)
Sheriff	Deputy I (2 positions)
	Deputy III
	Corporal
	Sergeant



- D. Insurance for Commissioners- Insurance benefits are provided for a commissioner based on years of service. A commissioner who has served for 8 years is eligible for 50% coverage, 12 years of service is eligible for 75% coverage and 16 years of service or more is eligible for 100% coverage.

## **Section XII. Authorization to Contract**

The County Manager and Clerk to the Board are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

1. To form grant agreements with public and non-profit organizations;
2. To lease normal and routine business equipment where the annual lease amount is not more than \$50,000;
3. To enter into consultant, professional, or maintenance service agreements where the annual compensation of each agreement is not more than \$50,000;
4. To purchase apparatus, supplies, materials, or equipment where formal bids are not required by law;
5. To enter into agreements to accept State, Federal, public, and non-profit organization grant funds, and funds from other governmental units for services to be rendered;
6. To conduct construction or repair work where formal bids are not required by law;
7. To obtain liability, health, life, disability, casualty, property, or other insurance or retention and faithful performance bonds (other than for Sheriff and Register of Deeds). Other appropriate County officials are also authorized to execute or approve such insurance and bond undertakings as provided by law;
8. To execute other administrative contracts, which include agreements, adopted in accordance with the directives of the Board of Commissioners.

## **Section XIII. Authorization to Award and Reject Bids**

Pursuant to General Statute 143-129, the County Manager, and/or his designee, is hereby authorized to award formal bids within the informal range in accordance with the following guidelines:

1. The bid is awarded to the lowest responsible bidder;
2. Sufficient funding is available within the departmental budget;
3. Purchase is consistent with the goals and/or outcomes of the department.

The County Manager and/or his designee shall further be authorized to reject any and/or all bids received if it is in the best interest of Alamance County.

## **Section XIV. Budget Policy for State and Federal Fund Decreases**

It will be the policy of this Board that it will not absorb any reduction in State and Federal funds; that any decrease shall be absorbed in the budget of the agency by increasing other revenue sources, reducing personnel, or reducing departmental expenditures to stay within the County appropriation as authorized. This policy is extended to any agency that is funded by the County and receives State or Federal money. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

## **Section XV. Annual Financial Reports**

All agencies receiving County funding in excess of \$1,000.00 annually are required to submit an audit report completed by an independent, certified public accountant no later than December 31, 2013. The County Finance Officer is authorized to waive the due date when deemed appropriate. Payment of approved appropriations may be delayed pending receipt of this financial information.

## **Section XVI. Budget Transfers**

- A. Transfers With-in Departments: The County Manager may authorize the transfer of line item appropriations between activities, objects and line items within departments.

- B. Transfers Between Departments: Transfers of appropriations between departments in a fund and from contingency shall be approved by the Board of Commissioners or may be approved by the County Manager in conformance with the following guidelines:
1. The County Manager finds that they are consistent with operational needs and any Board approved goals;
  2. Inter-departmental transfers do not exceed \$50,000 each;
  3. Transfers from Contingency appropriations do not exceed \$50,000 each, except this limit may be exceeded when the County Manager determines an emergency exists;
  4. All such transfers are reported to the Board of Commissioners no later than its next regular meeting following the date of the transfer.
- C. Transfers Between Funds: Transfers of appropriations between funds may be made only by the Board of Commissioners with the exception of interfund transfers as established in the budget ordinance and supporting documents, which may be accomplished by the County Manager.

**Section XVII. Purchase Orders**

The purchase amount requiring a purchase order shall be \$600.00.

**Section XVIII. Encumbrances**

Operating funds encumbered by the County as of June 30, 2013 or otherwise designated, are hereby re-appropriated for this fiscal year.

**Section XIX. Effective Date**

This budget ordinance shall be effective July 1, 2013.

**Section XX. Copies of the Ordinance**

Copies of this budget ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Clerk to the Board of Commissioners for their direction in the carrying out of their duties. A copy of this budget ordinance shall be maintained in the office of the Clerk to the Board and shall be made available for public inspection.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2013

\_\_\_\_\_  
Chair, Board of County Commissioners

\_\_\_\_\_  
Vice Chair, Board of County Commissioners

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

Attest:

\_\_\_\_\_  
Clerk to the Board

**General Fund**

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**Fire Districts Fund**

Accounts for property taxes levied to provide fire protection services. In accordance with North Carolina General Statute Section 159-26(b)(2), separate accounts have been established for accounting purposes within the rural fire districts fund for each of the twelve fire protection districts in the county.

**Schools Capital Reserve Fund**

Accounts for proceeds held in reserve for construction projects needed by the local school system.

**Alamance Community College Capital Reserve Fund**

Accounts for proceeds held in reserve for construction projects needed by the College.

**County Buildings Capital Reserve Fund**

Accounts for proceeds held in reserve for construction projects needed by the County.

**Emergency Telephone Fund**

Accounts for 911 system subscriber fees and levies as provided for in North Carolina General Statute Chapter 62A. These fees and levies are used to cover the cost for implementing, operating, maintaining, and upgrading an Enhanced 911 emergency telecommunication system.

**Landfill Fund**

Accounts for the user charges, fees and all operating costs associated with the operation of the landfill facilities of the County. This fund also accounts for all capital projects financed by solid waste proceeds.

**Employee Insurance Fund**

Accounts for the County and employees' contributions to the fund and its related costs, including claims and operation expenses.

**Worker's Compensation Fund**

Accounts for County contributions and premiums, claims expenses, operating costs, and risk management activities of the County related to worker's compensation liability.

**Property Insurance Fund**

Accounts for the County's contributions and premiums for property insurance.

## General Fund Summary

### GENERAL FUND SUMMARY Revenue Summary

Revenues	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	FY2013-2014 Budget			% Change <sup>2</sup>
				Requested	Recommended	Approved	
<b>Property Taxes:</b>							
Current Year	\$ 61,515,939	\$ 61,693,787	\$ 61,693,787	\$ 62,445,716	\$ 66,648,793		8.0%
Prior Years	1,759,298	1,770,000	1,770,000	1,770,000	1,770,000		0.0%
Discounts	(747,675)	(183,750)	(183,750)	(185,000)	(185,000)		0.7%
Penalties & Interest	425,833	450,000	450,000	425,000	425,000		-5.6%
Taxes Previously Written Off	7,383	4,000	4,000	4,000	4,000		0.0%
<b>Sub-total: Property Taxes</b>	<b>62,960,778</b>	<b>63,734,037</b>	<b>63,734,037</b>	<b>64,459,716</b>	<b>68,662,793</b>		<b>7.7%</b>
<b>Sales Taxes</b>	<b>17,328,376</b>	<b>20,400,000</b>	<b>20,400,000</b>	<b>21,100,000</b>	<b>21,100,000</b>		<b>3.4%</b>
<b>Other Taxes &amp; Licenses:</b>							
Real Estate Transfer Tax	314,414	300,000	300,000	315,000	315,000		5.0%
Rental Vehicle Tax	52,871	50,000	50,000	50,000	50,000		0.0%
Rental Heavy Equip Tax	702	-	-	1,500	1,500		
Privilege Licenses	7,717	6,000	6,000	5,000	5,000		-16.7%
Local Occupancy Tax	518,231	496,000	496,000	506,500	506,500		2.1%
ABC Bottle Tax	30,304	30,000	30,000	30,000	30,000		0.0%
Cable Television Franchise Fees	188,486	200,000	200,000	200,000	200,000		0.0%
Landfill Franchise Fees	6,321	9,000	9,000	8,000	8,000		-11.1%
<b>Sub-total: Other Taxes &amp; Licenses</b>	<b>1,119,046</b>	<b>1,091,000</b>	<b>1,091,000</b>	<b>1,116,000</b>	<b>1,116,000</b>		<b>2.3%</b>
<b>Unrestricted Intergovernmental:</b>							
Beer & Wine Tax	252,116	235,000	235,000	235,000	235,000		0.0%
<b>Sub-total: Unrestricted Intergovernmental</b>	<b>252,116</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>		<b>0.0%</b>
<b>Restricted Intergovernmental</b>	<b>23,845,190</b>	<b>23,491,561</b>	<b>24,107,053</b>	<b>22,699,268</b>	<b>22,699,268</b>		<b>-3.4%</b>
<b>Sales &amp; Services</b>	<b>10,148,017</b>	<b>11,197,032</b>	<b>11,197,032</b>	<b>11,296,111</b>	<b>11,296,111</b>		<b>0.9%</b>
<b>Licenses &amp; Permits</b>	<b>1,010,756</b>	<b>1,156,930</b>	<b>1,156,930</b>	<b>1,330,850</b>	<b>1,330,850</b>		<b>15.0%</b>
<b>Investment Earnings</b>	<b>11,082</b>	<b>75,000</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>		<b>-33.3%</b>
<b>Miscellaneous</b>	<b>2,764,311</b>	<b>714,020</b>	<b>721,866</b>	<b>710,941</b>	<b>710,941</b>		<b>-0.4%</b>
<b>Sub-total: Operating Revenues</b>	<b>119,439,672</b>	<b>122,094,580</b>	<b>122,717,918</b>	<b>122,997,886</b>	<b>127,200,963</b>		<b>4.2%</b>
<b>Other Financing Sources:</b>							
Transfers In	89,826	-	-	-	-		#DIV/0!
Sale of Assets	12,935	17,000	17,000	22,000	22,000		29.4%
Installment Loan Proceeds	1,000,000	-	-	-	-		#DIV/0!
Designated Fund Balance	-	170,726	-	346,608	346,608		103.0%
Appropriated Fund Balance	-	-	1,250,048	238,120	238,120		#DIV/0!
<b>Sub-total: Other Financing Sources</b>	<b>1,102,761</b>	<b>187,726</b>	<b>1,267,048</b>	<b>606,728</b>	<b>606,728</b>		<b>223.2%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 120,542,433</b>	<b>\$ 122,282,306</b>	<b>\$ 123,984,966</b>	<b>\$ 123,604,614</b>	<b>\$ 127,807,691</b>		<b>4.5%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## General Fund Summary

### General Fund Expenditure Summary

Expenditures	FY 2013-2014 Budget					
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved % Change <sup>2</sup>
Governing Body	132,038	206,335	206,335	205,180	205,180	-0.6%
County Manager	1,713,633	1,613,531	1,613,531	2,392,002	2,403,949	49.0%
Administrative Services/Planning	141,317	140,839	140,839	148,892	148,566	5.5%
Human Resources	286,116	292,879	294,358	362,713	374,195	27.8%
Finance	570,834	556,956	556,956	584,658	605,095	8.6%
Purchasing	104,149	106,685	106,685	105,455	110,369	3.5%
Tax Administration	1,568,181	1,575,361	1,575,361	1,783,282	1,682,055	6.8%
GIS Mapping	233,156	239,893	239,893	248,249	252,043	5.1%
Legal	362,861	388,193	388,193	372,093	378,268	-2.6%
Clerk of Court	339,448	222,950	222,950	224,250	224,250	0.6%
Superior Court Judges	228	490	490	500	500	2.0%
District Court Judges	189,430	6,239	6,239	7,100	7,100	13.8%
District Attorney	3,578	9,667	9,667	9,667	9,667	0.0%
Elections	415,536	675,322	675,322	573,108	590,671	-12.5%
Register of Deeds	541,623	652,219	652,219	3,174,210	692,205	6.1%
Management Information Systems	2,341,585	2,610,271	2,635,090	2,781,500	2,823,997	8.2%
Central Permitting	2,454	10,000	10,000	15,000	15,000	50.0%
Printing Services	139,758	215,058	215,058	221,348	225,298	4.8%
Central Garage	37,554	45,310	45,310	46,510	46,510	2.6%
Public Buildings	1,120,577	1,443,403	1,450,373	1,494,163	1,473,877	2.1%
<b>Sub-total: General Government</b>	<b>10,244,056</b>	<b>11,011,601</b>	<b>11,044,869</b>	<b>14,749,880</b>	<b>12,268,795</b>	<b>11.4%</b>
Other Public Safety	83,400	94,681	94,681	346,370	100,000	5.6%
Judicial Services	338,743	-	-	-	-	#DIV/0!
Sheriff	9,248,836	9,157,690	9,456,737	9,188,528	9,410,006	2.8%
School Resource Officers	379,304	391,830	394,829	386,158	427,019	9.0%
Jail	8,007,322	8,635,583	8,736,528	8,781,713	8,197,703	-5.1%
Emergency Management	64,933	13,457	13,457	13,097	13,097	-2.7%
Fire Marshal	290,426	294,573	294,573	407,410	364,742	23.8%
Fire Service	16,672	67,424	67,424	83,424	67,424	0.0%
SARA Management/Planner	147,663	171,000	171,000	200,259	200,000	17.0%
COPS Grant	-	-	149,286	-	-	#DIV/0!
Inspections	611,172	624,790	624,790	750,648	659,478	5.6%
Emergency Medical Service	6,246,545	5,616,248	5,893,466	6,208,950	6,201,774	10.4%
Animal Shelter	279,762	287,854	287,854	282,730	282,730	-1.8%
Central Communications	1,578,515	1,657,603	1,657,603	1,743,728	1,808,683	9.1%
<b>Sub-total: Public Safety</b>	<b>27,293,293</b>	<b>27,012,733</b>	<b>27,842,228</b>	<b>28,393,015</b>	<b>27,732,656</b>	<b>2.7%</b>
Transportation Services Grant	131,555	124,686	124,686	149,412	149,412	19.8%
<b>Sub-total: Transportation</b>	<b>131,555</b>	<b>124,686</b>	<b>124,686</b>	<b>149,412</b>	<b>149,412</b>	<b>19.8%</b>
Division of Forestry	56,670	68,264	68,264	70,342	70,342	3.0%
<b>Sub-total: Environmental Protection</b>	<b>56,670</b>	<b>68,264</b>	<b>68,264</b>	<b>70,342</b>	<b>70,342</b>	<b>3.0%</b>
Economic & Physical Development-Other	741,337	699,142	749,142	722,996	709,642	1.5%
NC Cooperative Extension Service	274,600	254,963	254,963	249,043	258,177	1.3%
Soil Conservation	202,906	206,770	206,770	211,565	220,600	6.7%
<b>Sub-total: Economic &amp; Physical Development</b>	<b>1,218,843</b>	<b>1,160,875</b>	<b>1,210,875</b>	<b>1,183,604</b>	<b>1,188,419</b>	<b>2.4%</b>
Health	6,405,082	7,138,253	7,207,987	7,676,311	7,698,825	7.9%
WIC Program	769,158	868,904	868,904	881,998	868,904	0.0%
Dental Clinic Program	871,121	909,159	909,159	965,775	958,851	5.5%
Social Services	18,674,161	20,629,305	20,858,327	21,004,800	21,312,737	3.3%
DSS-Family Assessment Grant	358,505	121,800	123,525	-	-	-100.0%
DSS-SAMHSA Grant	1,118,640	995,388	995,388	1,007,808	995,388	0.0%
DSS-Office on Violence Against Women	38,790	73,787	73,787	9,075	9,075	-87.7%
DSS-GCC VCNP Grant	-	-	77,218	76,018	76,018	#DIV/0!
Veteran's Service	143,446	122,158	122,158	127,597	128,594	5.3%
Office of Juvenile Justice	453,851	330,218	330,218	330,218	330,218	0.0%
Home & Community Block Grant	1,164,513	1,172,262	1,172,262	1,188,085	1,170,085	-0.2%
Other Human Services	1,668,314	1,397,533	1,397,533	1,433,801	1,395,564	-0.1%
<b>Sub-total: Human Services</b>	<b>31,665,581</b>	<b>33,758,767</b>	<b>34,136,466</b>	<b>34,701,486</b>	<b>34,944,259</b>	<b>3.5%</b>
Alamance-Burlington School System	33,500,000	31,155,000	31,155,000	35,270,907	32,655,000	4.8%
Alamance Community College	3,078,868	2,863,347	2,863,347	3,060,718	2,994,515	4.6%
<b>Sub-total: Education</b>	<b>36,578,868</b>	<b>34,018,347</b>	<b>34,018,347</b>	<b>38,331,625</b>	<b>35,649,515</b>	<b>4.8%</b>

## General Fund Summary

Expenditures	FY2013-2014 Budget						% Change <sup>2</sup>
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved	
Library	2,147,234	2,201,269	2,207,389	2,270,522	2,281,181		3.6%
Library - North Park	10,000	10,000	10,000	10,000	10,000		0.0%
Recreation	1,559,155	1,439,536	1,843,319	1,510,934	1,527,037		6.1%
Historic Properties Commission	13,542	1,396	1,396	1,396	1,396		0.0%
Culture & Recreation - Other	142,139	132,040	132,040	146,178	132,040		0.0%
<b>Sub-total: Culture &amp; Recreation</b>	<b>3,872,070</b>	<b>3,784,241</b>	<b>4,194,144</b>	<b>3,939,030</b>	<b>3,951,654</b>		<b>4.4%</b>
Debt Service	11,198,179	10,976,201	10,976,201	9,305,676	9,305,676		-15.2%
Transfers to Other Funds	515,951	100,000	102,296	582,904	500,000		400.0%
Budgeted Surplus	-	-	-	-	1,596,963		#DIV/0!
Contingency	-	266,591	266,591	500,000	400,000		50.0%
<b>Sub-total: Other Appropriation</b>	<b>11,714,130</b>	<b>11,342,792</b>	<b>11,345,088</b>	<b>10,388,580</b>	<b>11,802,639</b>		<b>4.1%</b>
<b>Total Expenditures</b>	<b>\$ 122,775,066</b>	<b>\$ 122,282,306</b>	<b>\$ 123,984,967</b>	<b>\$ 131,906,974</b>	<b>\$ 127,807,691</b>		<b>4.5%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## Supplementary Information

Outside Agencies Receiving County Funds (not specifically listed elsewhere in the budget)

	<b>FY 2013-2014</b>	<b>FY 2012-2013</b>
<i>Other Public Safety</i>		
Alamance County Rescue Squad	\$ 100,000	\$ 44,681
<i>Economic &amp; Physical Development-Other</i>		
Alamance County Chamber of Commerce	111,646	111,646
Tourism Development Authority	330,500	320,000
Burlington-Alamance Airport Authority	252,321	252,321
Piedmont Triad Partnership	15,175	15,175
<i>Home &amp; Community Care Block Grant</i>		
Congregate Nutrition – ACCSA	294,037	292,397
Alamance County Meals on Wheels	245,779	255,682
In-Home Aide – Community Care, Inc	157,656	155,831
Adult Day Care – Friendship Center	122,381	120,962
Alamance Eldercare, Inc.	218,996	216,944
Alamance County Transportation Authority	131,236	130,446
<i>Other Human Services</i>		
Cardinal Innovations	1,203,556	1,203,766
Family Abuse Services of Alamance County	31,261	31,261
ACCSA – Weatherization	18,879	18,879
ACTA	128,471	130,230
Alamance County Dispute Settlement Center	13,397	13,397
<i>Culture &amp; Recreation – Other</i>		
Historic Museum	76,260	76,260
Sword of Peace	10,230	10,230
Arts Association of Alamance County	41,085	41,085
North Carolina Symphony	4,465	4,465
<b>Total Outside Agency Funding</b>	<b>\$ 3,507,331</b>	<b>\$ 3,445,658</b>

## Fire Districts Fund Summary

### BUDGET SUMMARY

Description	FY2013-2014 Budget						
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved	% Change <sup>2</sup>
<i>Revenue</i>							
Current Year Property Taxes	\$ 4,287,173	\$ 4,244,287	\$ 4,244,287	\$ 4,368,483	\$ 4,368,483		2.9%
Prior Years Property Taxes	145,881	14,972	14,972	14,972	14,972		0.0%
Tax Discounts	(49,784)	(3,500)	(3,500)	(3,500)	(3,500)		0.0%
Tax Penalties & Interest	34,401	3,001	3,001	3,001	3,001		0.0%
Firemen' Relief Refund	20,983	-	-	-	-		#DIV/0!
Sales and Services	(6,428)	-	-	-	-		
<b>Total Revenues</b>	<b>\$ 4,432,226</b>	<b>\$ 4,258,760</b>	<b>\$ 4,258,760</b>	<b>\$ 4,382,956</b>	<b>\$ 4,382,956</b>		<b>2.9%</b>
<i>Expenditures</i>							
54 East	\$ 296,455	\$ 294,143	\$ 294,143	\$ 306,509	\$ 306,509		4.2%
Altamahaw-Ossipee	417,332	409,074	409,074	412,805	412,805		0.9%
E. M. Holt	718,035	644,133	644,133	663,757	663,757		3.0%
East Alamance	336,729	328,576	328,576	327,515	327,515		-0.3%
Eli Whitney/87S	349,598	340,043	340,043	346,574	346,574		1.9%
Elon	289,717	256,702	256,702	256,848	256,848		0.1%
Faucette	261,679	371,627	371,627	372,069	372,069		0.1%
Haw River	274,988	267,068	267,068	265,817	265,817		-0.5%
North Cental Alamance	125,639	123,032	123,032	123,234	123,234		0.2%
North Eastern Alamance	220,743	209,054	209,054	241,419	241,419		15.5%
Snow Camp	390,684	377,745	377,745	423,386	423,386		12.1%
Sweepsonville	650,622	637,563	637,563	643,023	643,023		0.9%
<b>Total Expenditures</b>	<b>\$ 4,332,221</b>	<b>\$ 4,258,760</b>	<b>\$ 4,258,760</b>	<b>\$ 4,382,956</b>	<b>\$ 4,382,956</b>		<b>2.9%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.



## Schools Capital Reserve Fund

### BUDGET SUMMARY

Description	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	FY2013-2014 Budget			% Change <sup>2</sup>
				Requested	Recommended	Approved	
<i>Revenue</i>							
Investment Earnings	\$ 6	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%
Total Revenues	6	1,000	1,000	1,000	1,000		0.0%
<i>Other Financing Sources</i>							
Transfers In	1,413						
Appropriated Fund Balance	-	-	-	-	-		
Total Other Sources	1,413	-	-	-	-		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 1,419</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>		<b>0.0%</b>
<i>Other Financing Uses</i>							
Transfer to Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer to General Fund	-	-	-	-	-		
Budgeted Surplus		1,000	1,000	1,000	1,000		0.0%
Total Other Financing Sources	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>		<b>0.0%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2011-2012 Adopted Budget.

## BUDGET SUMMARY

Description	FY2013-2014 Budget						% Change <sup>2</sup>
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved	
<i>Revenue</i>							
Investment Earnings	\$ 2	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%
Total Revenues	2	1,000	1,000	1,000	1,000		0.0%
<i>Other Financing Sources</i>							
Transfers In							
Appropriated Fund Balance	-	-	-	-	-		#DIV/0!
Total Other Sources	-	-	-	-	-		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 2</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>		<b>0.0%</b>
<i>Other Financing Uses</i>							
Transfer to Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!
Transfer to General Fund		-	-	-	-		#DIV/0!
Budgeted Surplus		1,000	1,000	1,000	1,000		0.0%
Total Other Financing Sources	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>		<b>0.0%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## County Buildings Capital Reserve Fund Summary

### BUDGET SUMMARY

Description	FY2013-2014 Budget						% Change <sup>2</sup>
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved	
<i>Revenue</i>							
Investment Earnings	\$ 25	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%
Total Revenues	25	1,000	1,000	1,000	1,000		0.0%
<i>Other Financing Sources</i>							
Transfers In	-	-	309,971	-	-		#DIV/0!
Appropriated Fund Balance	-	-	-	-	-		
Total Other Sources	-	-	309,971	-	-		#DIV/0!
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 25</b>	<b>\$ 1,000</b>	<b>\$ 310,971</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>		<b>0.0%</b>
<i>Other Financing Uses</i>							
Transfer to Project Fund	\$ -	\$ -	\$ 75,000	\$ -	\$ -		
Transfer to General Fund	-	-	-	-	-		
Budgeted Surplus	-	1,000	235,971	1,000	1,000		0.0%
Total Other Financing Sources	-	1,000	310,971	1,000	1,000		0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 310,971</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>		<b>0.0%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## Emergency Telephone Fund Summary

### BUDGET SUMMARY

Description	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	FY2013-2014 Budget			
				Requested	Recommended	Approved	% Change <sup>2</sup>
<i>Revenue</i>							
911 Proceeds	\$ 587,384	\$ 669,862	\$ 669,862	\$ 671,389	\$ 671,389		0.2%
Total Revenues	587,384	669,862	669,862	671,389	671,389		0.2%
<i>Other Financing Sources</i>							
Investment Earnings	534	1,000	1,000	1,000	1,000		0.0%
Transfer	56,979	-	-	-	-		
Appropriated Fund Balance	-	-	-	398,913	398,913		
Total Other Financing Sources	57,513	1,000	1,000	399,913	399,913		39891.3%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 644,897</b>	<b>\$ 670,862</b>	<b>\$ 670,862</b>	<b>\$ 1,071,302</b>	<b>\$ 1,071,302</b>		<b>59.7%</b>
<i>Public Safety</i>							
Central Communication	\$ 901,003	\$ 670,862	\$ 670,862	\$ 1,059,302	\$ 1,071,302		59.7%
Total Public Safety	901,003	670,862	670,862	1,059,302	1,071,302		59.7%
<i>Other Financing Uses</i>							
Budgeted Surplus	-	-	-	-	-		
Total Other Financing Uses	-	-	-	-	-		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 901,003</b>	<b>\$ 670,862</b>	<b>\$ 670,862</b>	<b>\$ 1,059,302</b>	<b>\$ 1,071,302</b>		<b>59.7%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## Landfill Fund Summary

### BUDGET SUMMARY

Description	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	FY2013-2014 Budget			
				Requested	Recommended	Approved	% Change <sup>2</sup>
Operating Revenues	\$ 3,558,044	\$ 3,103,193	\$ 3,103,193	\$ 3,143,158	\$ 3,128,132		0.8%
Non-operating Revenues	3,594	2,000	2,000	2,000	2,000		0.0%
Appropriated Retained Earnings	-	290,000	341,564	-	-		-100.0%
<b>Total Revenues</b>	<b>\$ 3,561,638</b>	<b>\$ 3,395,193</b>	<b>\$ 3,446,757</b>	<b>\$ 3,145,158</b>	<b>\$ 3,130,132</b>		-7.8%
Personnel	\$ 877,560	\$ 971,212	\$ 971,212	\$ 951,499	\$ 993,902		2.3%
Operations	1,049,154	1,605,481	1,655,510	1,674,730	1,674,730		4.3%
Capital Outlay	964,933	651,000	652,535	294,000	294,000		-54.8%
Other Programs	123,209	167,500	167,500	167,500	167,500		0.0%
<b>Total Operating Expenses</b>	<b>3,014,856</b>	<b>3,395,193</b>	<b>3,446,757</b>	<b>3,087,729</b>	<b>3,130,132</b>		-7.8%
Other Financing Uses							
Budgeted Surplus	-	-	-	-	-		
Transfers Out	-	-	-	-	-		#DIV/0!
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		#DIV/0!
<b>Total Expenses</b>	<b>\$ 3,014,856</b>	<b>\$ 3,395,193</b>	<b>\$ 3,446,757</b>	<b>\$ 3,087,729</b>	<b>\$ 3,130,132</b>		-7.8%

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## Employee Insurance Fund Summary

### BUDGET SUMMARY

Description	FY2013-2014 Budget					
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved % Change <sup>2</sup>
Sales & Services	\$ 5,847,599	\$ 5,905,917	\$ 5,905,917	\$ 6,408,117	\$ 6,408,117	8.5%
Operating Revenues	5,847,599	5,905,917	5,905,917	6,408,117	6,408,117	8.5%
Interest Earnings	2,454	30,000	30,000	10,000	10,000	-66.7%
Non-operating Revenues	2,454	30,000	30,000	10,000	10,000	
Appropriated Retained Earnings		2,116,461	2,116,461	2,136,968	2,136,968	1.0%
Other Financing Sources	-	2,116,461	2,116,461	2,136,968	2,136,968	1.0%
<b>Total Revenues</b>	<b>\$ 5,850,053</b>	<b>\$ 8,052,378</b>	<b>\$ 8,052,378</b>	<b>\$ 8,555,085</b>	<b>\$ 8,555,085</b>	<b>6.2%</b>
Operating Expenses	\$ 7,043,053	\$ 8,047,378	\$ 8,047,378	\$ 8,550,085	\$ 8,550,085	6.2%
Other Programs	4,389	5,000	5,000	5,000	5,000	0.0%
Total Operating Expenses	7,047,442	8,052,378	8,052,378	8,555,085	8,555,085	6.2%
Other Financing Uses						
Budget Surplus	-	-	-	-	-	#DIV/0!
Total Other Financing Uses	-	-	-	-	-	#DIV/0!
<b>Total Expenses</b>	<b>\$ 7,047,442</b>	<b>\$ 8,052,378</b>	<b>\$ 8,052,378</b>	<b>\$ 8,555,085</b>	<b>\$ 8,555,085</b>	<b>6.2%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## Worker's Compensation Fund Summary

### BUDGET SUMMARY

Description	FY2013-2014 Budget					
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved % Change <sup>2</sup>
Sales & Services	\$ 900,000	\$ 890,000	\$ 890,000	\$ 890,000	\$ 890,000	0.0%
Operating Revenues	900,000	890,000	890,000	890,000	890,000	0.0%
Interest Earnings	1,013	10,000	10,000	10,000	10,000	0.0%
Non-operating Revenues	1,013	10,000	10,000	10,000	10,000	
Appropriated Retained Earnings	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 901,013</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>0.0%</b>
Operating Expenses	\$ 653,670	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	0.0%
Total Operating Expenses	653,670	900,000	900,000	900,000	900,000	0.0%
<b>Total Expenses</b>	<b>\$ 653,670</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.

## Property Insurance Fund Summary

### BUDGET SUMMARY

Description	FY2013-2014 Budget					
	Actual FYE 6/30/12	Adopted Budget FYE 6/30/13	Amended Budget <sup>1</sup> FYE 6/30/13	Requested	Recommended	Approved % Change <sup>2</sup>
Sales & Services	\$ 461,373	\$ 461,373	\$ 461,373	\$ 461,373	\$ 461,373	0.0%
Operating Revenues	461,373	461,373	461,373	461,373	461,373	0.0%
Interest Earnings	48	-	-	-	-	#DIV/0!
Non-operating Revenues	48	-	-	-	-	
Appropriated Retained Earnings	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 461,421</b>	<b>\$ 461,373</b>	<b>\$ 461,373</b>	<b>\$ 461,373</b>	<b>\$ 461,373</b>	<b>0.0%</b>
Operating Expenses	\$ 327,433	\$ 461,373	\$ 461,373	\$ 461,373	\$ 461,373	0.0%
Total Operating Expenses	327,433	461,373	461,373	461,373	461,373	0.0%
<b>Total Expenses</b>	<b>\$ 327,433</b>	<b>\$ 461,373</b>	<b>\$ 461,373</b>	<b>\$ 461,373</b>	<b>\$ 461,373</b>	<b>0.0%</b>

<sup>1</sup>-FY2012-2013 Budget figures as of December 31, 2012 as amended.

<sup>2</sup>-% Change Column refers to FY 2013-2014 Recommended compared to FY2012-2013 Adopted Budget.