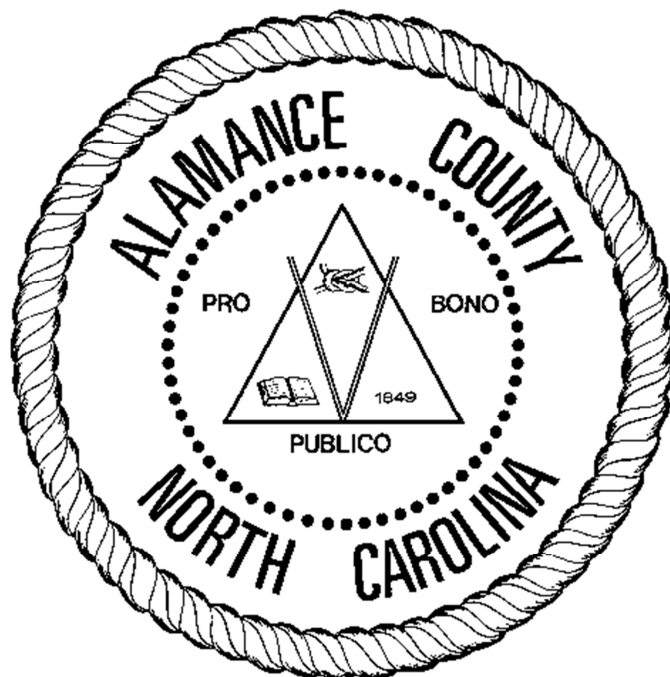


**FISCAL YEAR
2014 – 2015
MANAGER'S
RECOMMENDED
BUDGET**



Alamance County, North Carolina
Manager's Recommended Budget
Fiscal Year 2014-2015

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MANAGER'S BUDGET MESSAGE

May 19, 2014

Alamance County Board of Commissioners

Board of Commissioners,

It is my pleasure, as Alamance County Budget Officer, to submit the fiscal year 2014-2015 proposed budget to you for consideration pursuant to NC General Statutes. This balanced budget proposal has been prepared in accordance with NC law which requires that the budget ordinance for Alamance County be adopted no later than July 1, 2014. The fiscal year 2014-2015 budget totals \$150,165,841.

The county has won awards for its presentation of financial information. In fact, the Government Finance Officers Association has recognized the county for a number of years for both its budget presentation and its annual report, achieving the highest standards in government accounting and financial reporting.

The Alamance County budget process was a little different this year, but it has been well received. All county department heads and outside agencies were invited to present their departmental needs to a budget committee. This committee consisted of the county manager, county finance officer, county finance manager, the board chair, and an additional county commissioner. The committee met with each department/agency manager and asked questions relating to upcoming needs in the area of personnel, new programs, and capital expenditures. The final committee meeting included the full board of commissioners, providing a smooth transition to prioritizing needs and reviewing revenue trends. Parameters were set by the board allowing county staff to prepare the recommended budget as presented in this ordinance.

Alamance County's economy continues to struggle, however, there are positive signs that improvements are in our future. The county unemployment rate has declined over the past year due to slight job creation accompanied by an absolute decline in our work force. Major corporate announcements, including distribution facilities planned by Sheetz, Inc. and Wal-Mart, offer a promising outlook for not only direct employment, but support businesses as well. Honda Jet is nearing final accreditation by the FAA, allowing the manufacture of the jet engine plant located in Alamance County to come to full fruition. In addition to providing local employment opportunities, these major capital investments will contribute substantially to increasing the county property tax base. Positive consumer confidence, combined with additional development at Alamance Crossing and the continued success of Tanger Outlet Center, has resulted in increased sales tax revenue compared to prior year levels. This trend will hopefully continue into the future.

Highlights of the 2014-2015 proposed general fund budget include:

- No change in the current property tax rate of \$0.54 per \$100.
- Appropriation of \$2,500,000 in fund balance to reflect increases in fund balance levels during fiscal year 2013 and projected 2014.
- Expand Emergency Medical Services personnel to reflect growth in demand and provide additional depth to department.
- Expand Central Communications staff to service the emergency response call needs of the city of Mebane, NC.
- Provide additional capital equipment to departments based on priority needs.
- Provide additional funding for local K-12 school system to increase certified staff (teacher) supplements and provide local funding to accompany proposed state salary increases.
- Convert Alamance County employee longevity program into the base salaries for eligible employees in amounts equal to current allocated funding and terminate longevity program.

General Fund Revenues

Total projected general fund revenues for 2014-2015 are \$130,885,668, reflecting increases in both property tax revenue and sales tax revenue. Beginning with fiscal year 2015, counties will have the full benefit of North Carolina's new "tag and tax" program. Recent state legislation requires that all vehicle taxes must now be paid at the time of license renewal. The collection rate on vehicles, therefore, will be 100% on all renewed license registrations, compared to an approximate collection rate of 86% experienced historically. However, the state is also charging administrative fees for providing the collection service, resulting in uncertainty of the net benefit to the counties and municipalities that receive this revenue. Fiscal year 2015, therefore, will be a base year to begin to track and project expected revenue from motor vehicles going forward. Real estate tax revenue will increase due to continued investments by commercial businesses building or expanding their businesses. As mentioned previously, the county is expected to benefit from increased sales tax revenue during the coming fiscal year. Appropriated fund balance is projected to fill the gap between total revenues and expenses.

General Fund Expenditures

Department expenses within Alamance County are projected to remain fairly constant during fiscal year 2015. Technological enhancements are budgeted in several departments due to state reporting requirements and aging software programs that contribute to challenging servicing problems. Capital needs projected during 2015 include additional vehicles for the sheriff's fleet, planned facility upgrades, and miscellaneous equipment purchases as identified through the budgeting process.

School Funding

In addition to the initiatives and projects covered above, the County received a request from the Alamance-Burlington School System (ABSS) totaling \$36,410,891, (\$35,141,111 for operations and \$1,269,780 for capital improvements) compared to the FY 2013-2014 budget of \$32,655,000. The recommended budget totals \$33,367,749, which allocates \$33,117,749 for operations and \$250,000 for capital improvements. Alamance-Burlington School System is being directed to use \$428,000 to support a ½% increase to the local teacher supplement. Our budget allocation also reflects the local effect of the state's proposed increase in teacher salaries. The county has traditionally matched the state raises relating to "locally" paid certified staff including supplements. In the event that the state teacher compensation adjustments are different than currently projected, the budget will be adjusted accordingly.

Fire Districts

Two fire districts, Altamahaw-Ossipee and Eastern Alamance, are requesting tax increases. Altamahaw-Ossipee is requesting a \$0.01 increase per \$100 of valuation. Eastern Alamance is requesting a \$0.02 increase per \$100 of valuation. All other departments are not requesting an increase for FY 2014-2015.

| Fire District | Current Tax Rate | Proposed Tax Rate |
|------------------------|------------------|-------------------|
| 54 East | 0.0900 | 0.0900 |
| Altamahaw-Ossipee | 0.1075 | 0.1175 |
| E. M. Holt | 0.1075 | 0.1075 |
| East Alamance | 0.0850 | 0.1050 |
| 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 | 0.0800 | 0.0800 |
| Snow Camp | 0.0950 | 0.0950 |
| Swepsonville | 0.0900 | 0.0900 |

Special Revenue and Capital Reserve Funds

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

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 does not include a cost of living raise for county employees.

The budget includes thirteen new positions, two reclassifications and nine salary adjustments. The requested positions for Central Communications include providing emergency communication services for the City of Mebane, which will be reimbursed to the county. Social Services Department is requesting a Social Worker III position which will be reimbursed in part by State and Federal funds. The salary budget for Recreation's part-time workers is being reduced to fund the full time position. Landfill positions are funded in the enterprise fund and have no effect on the general fund. A summary is as follows:

GENERAL FUND

New Positions

| Department | Position | Proposed Salary | Fringe Benefits |
|----------------------------|----------------------------|-----------------|-----------------|
| Central Communications | E911 Technology Specialist | \$ 38,000.04 | \$ 11,657.61 |
| | Telecommunicator | 32,888.88 | 10,788.02 |
| | Telecommunicator | 32,911.56 | 10,791.81 |
| | Telecommunicator | 30,684.72 | 10,413.49 |
| | Telecommunicator | 29,337.96 | 10,184.31 |
| Emergency Medical Services | EMT-Paramedic | 32,037.00 | 10,643.59 |
| | EMT-Paramedic | 32,037.00 | 10,643.59 |
| | EMT-Paramedic | 32,037.00 | 10,643.59 |
| | EMT-Paramedic | 32,037.00 | 10,643.59 |
| | EMT | 25,710.00 | 9,567.71 |
| Recreation | Park Technician I | 24,600.96 | 9,379.28 |
| Social Services | Social Worker III | 36,561.00 | 11,413.00 |

Reclassifications

| Department | Position | Current Salary | Proposed Salary | Increase in Fringe Benefits |
|------------|--|----------------|-----------------|-----------------------------|
| Elections | Election Clerk Pay Grade 61 to Campaign Finance Coordinator Pay Grade 64 | \$ 26,126.66 | \$ 29,613.62 | \$ 523.28 |

Salary Adjustments

| Department | Position | Current Salary | Proposed Salary | Increase in Fringe Benefits |
|-------------------|---|----------------|-----------------|-----------------------------|
| County Manager | Clerk to the Board/Administrative Assistant | \$ 44,100.00 | \$ 46,084.50 | \$ 337.81 |
| Register of Deeds | Assistant Register of Deeds | 36,101.63 | 40,401.59 | 731.95 |
| | Deputy Register of Deeds-II | 27,303.75 | 29,303.79 | 340.41 |
| | Deputy Register of Deeds-II | 27,000.00 | 27,999.96 | 170.19 |
| | Deputy Register of Deeds-II | 27,303.75 | 29,303.79 | 340.41 |
| | Deputy Register of Deeds-II | 27,303.75 | 28,802.75 | 255.80 |
| | Deputy Register of Deeds II-50% | 14,172.00 | 15,000.00 | 138.44 |
| | Register of Deeds Indexer | 30,784.32 | 32,044.32 | 214.67 |
| | Register of Deeds Indexer | 29,196.81 | 30,524.85 | 226.05 |

LANDFILL ENTERPRISE FUND**New Position**

| Department | Position | Current Salary | Fringe Benefits |
|------------|--------------------|----------------|-----------------|
| Landfill | Landfill Attendant | \$ 25,710.00 | \$ 9,567.71 |

Reclassification

| Department | Position | Current Salary | Proposed Salary | Increase in Fringe Benefits |
|------------|--|----------------|-----------------|-----------------------------|
| Landfill | Lead Landfill Attendant – Pay Grade 62 to Pay Grade 64 | \$ 34,020.96 | \$ 35,552.04 | \$ 230.37 |

Fee Increases

It is recommended that the following fee changes be implemented as part of the FY2014-2015 budget:

| Department | Fee | Current | Proposed |
|-----------------|----------------------------------|--|--|
| Landfill | Residential recyclables (bagged) | \$0.25 per bag (32 gallon) | \$0.00 |
| Library | FAX Service (outgoing only) | \$1.50 1st page, \$1.00 each additional | \$1.75 1st page, \$1.00 each additional |

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.

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 2014-2015 | | |
|-------------------------------|---------------|---------------|---------------|
| | Employer Paid | Employee Paid | Total Premium |
| Health Insurance | | | |
| 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 |
| Dental Insurance | | | |
| 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 |
| Combined Health/Dental | | | |
| 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

I would like to thank our staff for their hard work and dedication as we move forward with this proposed budget. We must always remember the purpose of a budget is to provide parameters for how we will deliver services to our citizens in the upcoming year. Last year a tax increase was recommended and approved; this year we recommend maintaining the tax rate at **\$0.54 per \$100 valuation**.

Our employees have learned to do more with less, as they have been inventive and progressive in service delivery. We have had some difficult times since the Great Recession with our past budgets; however I believe that the overall service delivery effects to our citizens have been very small. We have been able to address our fund balance issues and many of our capital needs as we move forward into fiscal year 2014-2015.

I would like to thank our Finance Department for the work that they have done (Finance Officer Tom Manning, Finance Manager Susan Roberts and Finance Technician Brenda Murphy) as we began a new process with the budget committee. I appreciate Chairman Smith, Commissioner Sutton, and Commissioner Paisley (who was not on the Committee but did attend every meeting) for the time and dedication they gave to this process. It is important to hear directly from our Department Heads concerning the needs to provide necessary services to our community. With your input, I believe that we have a good process that will be continued in the future.

As we discussed last year, we continue to place emphasis on fund balance. We have addressed capital needs as well as our fund balance within this budget. We have made excellent progress and will continue to become stronger as we move forward. We believe that this budget will allow us to meet the needs of the citizens of Alamance County.

This is the Manager's Recommended Budget for your review. We stand ready to follow the wishes of the Alamance County Board of Commissioners to ensure that the goals and objectives of the board are addressed, making necessary changes as appropriate.

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 2014-2015

Alamance County, North Carolina

BE IT ORDAINED by the Board of Commissioners of Alamance County, North Carolina:**Section I. Budget Adoption, 2014-2015**

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, 2014 and ending June 30, 2015.

Section II. Summary

| | | |
|---------------------------------|-----------|---------------------------|
| General Fund | \$ | 130,885,668 |
| Emergency Telephone System Fund | | 972,509 |
| County Buildings Reserve Fund | | 1,000 |
| Schools Capital Reserve Fund | | 1,000 |
| ACC Capital Reserve Fund | | 1,000 |
| Fire Districts Fund | | 4,557,729 |
| Landfill Fund | | 3,866,811 |
| Employee Insurance Fund | | 8,554,049 |
| Worker's Compensation Fund | | 900,000 |
| Property Insurance Fund | | 426,075 |
| Total Appropriations | \$ | <u>150,165,841</u> |

Section III. Appropriations

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

| Fund | Appropriation |
|-----------------------|----------------------|
| General Fund | |
| Governing Body | \$ 208,590 |
| County Manager | 2,342,807 |
| Planning | 135,328 |
| Human Resources | 367,951 |
| Finance | 785,894 |
| Purchasing | 160,140 |
| Tax Administration | 1,607,034 |
| Revaluation | 211,500 |
| GIS Mapping | 249,114 |
| Legal | 506,101 |
| Clerk of Court | 254,259 |
| Superior Court Judges | 500 |
| District Court Judges | 5,600 |
| District Attorney | 7,667 |
| Elections | 879,360 |
| Register of Deeds | 707,672 |
| MIS | 2,837,307 |
| Central Permitting | 10,000 |
| Printing Services | 198,171 |
| Central Garage | 13,510 |

| Fund | Appropriation |
|---|------------------------------|
| Public Buildings | 1,500,626 |
| Other Public Safety | 150,000 |
| Sheriff | 9,776,489 |
| School Resource Officers | 422,675 |
| Jail | 9,210,671 |
| Emergency Management | 40,097 |
| Fire Marshal | 419,255 |
| Fire Service | 60,424 |
| SARA Management | 215,000 |
| Inspections | 651,379 |
| Emergency Medical Services | 6,150,784 |
| Animal Shelter | 342,621 |
| Central Communications | 1,932,929 |
| Transportation Services Grant | 156,525 |
| Division of Forestry | 81,234 |
| Economic & Physical Development - Other | 694,467 |
| NC Cooperative Extension Service | 323,359 |
| Soil Conservation | 216,455 |
| Health | 7,535,523 |
| WIC Program | 868,904 |
| Dental Clinic Program | 1,007,007 |
| Social Services | 22,155,853 |
| DSS-SAMHSA Grant | 732,445 |
| DSS-GCC VCNP Grant | 76,018 |
| Veteran's Services | 125,443 |
| Office of Juvenile Justice | 330,218 |
| Home & Community Care Block Grant | 1,107,134 |
| Other Human Services | 1,399,528 |
| Alamance-Burlington School System | 33,367,749 |
| Alamance Community College | 3,070,115 |
| Library - Alamance County | 2,358,160 |
| Library - North Park | 10,000 |
| Recreation | 1,460,248 |
| Historic Properties Commission | 2,000 |
| Culture & Recreation - Other | 142,500 |
| Debt Service | 10,853,328 |
| Contingency | 100,000 |
| Transfer to Other Funds | 350,000 |
| Total Appropriations | <u>\$ 130,885,668</u> |
| Emergency Telephone System Fund | |
| Public Safety | \$ 972,509 |
| Total Appropriations | <u>\$ 972,509</u> |
| County Buildings Reserve Fund | |
| Budgeted Surplus | \$ 1,000 |
| Total Appropriations | <u>\$ 1,000</u> |

| Fund | Appropriation |
|-------------------------------------|----------------------|
| Schools Capital Reserve Fund | |
| Budgeted Surplus | \$ 1,000 |
| Total Appropriations | \$ 1,000 |
| ACC Capital Reserve Fund | |
| Budgeted Surplus | \$ 1,000 |
| Total Appropriations | \$ 1,000 |
| Fire Districts Fund | |
| 54 East | \$ 306,699 |
| Altamahaw-Ossipee | 457,404 |
| E.M. Holt | 670,199 |
| East Alamance | 408,334 |
| Eli Whitney/87 South | 349,651 |
| Elon | 268,110 |
| Faucette | 376,407 |
| Haw River | 268,621 |
| North Central Alamance | 124,357 |
| North Eastern Alamance | 246,218 |
| Snow Camp | 427,959 |
| Sweatsonville | 653,770 |
| Total Appropriations | \$ 4,557,729 |
| Landfill Fund | |
| Landfill Operations | \$ 3,866,811 |
| Total Appropriations | \$ 3,866,811 |
| Employee Insurance Fund | |
| Employee Health Insurance | \$ 8,554,049 |
| Total Appropriations | \$ 8,554,049 |
| Worker's Comp Fund | |
| Worker's Compensation Insurance | \$ 900,000 |
| Total Appropriations | \$ 900,000 |
| Property Insurance Fund | |
| Property Insurance | \$ 426,075 |
| Total Appropriations | \$ 426,075 |

Section IV. Revenues

The following revenues are estimated to be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing appropriations:

| Fund | Revenue |
|--|------------------------------|
| General Fund | |
| Current Year Property Taxes | \$ 66,300,000 |
| Prior Year and Other Property Taxes | 1,889,000 |
| Sales Tax | 22,320,000 |
| Other Taxes & Licenses | 1,136,000 |
| Unrestricted Intergovernmental | 235,000 |
| Restricted Intergovernmental | 23,527,708 |
| Sales & Services | 10,447,043 |
| Licenses and Permits | 1,164,930 |
| Investment Earnings | 5,000 |
| Miscellaneous Revenues | 754,227 |
| Sale of Fixed Assets | 11,000 |
| Appropriated Fund Balance | 2,749,620 |
| Designated Fund Balance | 346,140 |
| Total Revenues | <u>\$ 130,885,668</u> |
| Emergency Telephone System Fund | |
| Sales & Services | \$ 678,223 |
| Investment Earnings | 500 |
| Budgeted Surplus | 293,786 |
| Total Revenues | <u>\$ 972,509</u> |
| County Buildings Reserve Fund | |
| Investment Earnings | \$ 1,000 |
| Total Revenues | <u>\$ 1,000</u> |
| Schools Capital Reserve Fund | |
| Investment Earnings | \$ 1,000 |
| Total Revenues | <u>\$ 1,000</u> |
| ACC Capital Reserve Fund | |
| Investment Earnings | \$ 1,000 |
| Total Revenues | <u>\$ 1,000</u> |
| Fire Districts Fund | |
| Property Taxes | \$ 4,557,729 |
| Total Revenues | <u>\$ 4,557,729</u> |

| Fund | Revenue |
|--------------------------------|----------------------------|
| Landfill Fund | |
| Sales & Services | \$ 3,275,300 |
| Investment Earnings | 1,000 |
| Retained Earnings | <u>590,511</u> |
| Total Revenues | <u>\$ 3,866,811</u> |
| Employee Insurance Fund | |
| Sales & Services | \$ 6,637,653 |
| Investment Earnings | 10,000 |
| Retained Earnings | <u>1,906,396</u> |
| Total Revenues | <u>\$ 8,554,049</u> |
| Worker's Comp Fund | |
| Sales & Services | \$ 899,500 |
| Investment Earnings | <u>500</u> |
| Total Revenues | <u>\$ 900,000</u> |
| Property Insurance Fund | |
| Sales & Services | \$ 426,075 |
| Total Revenues | <u>\$ 426,075</u> |

Section V. Levy of Taxes

There is hereby levied a tax at the rate of **54 cents** per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, 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 **\$12,572,885,111** and an estimated collection rate of **98.3 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2014.

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, 2014 for the purpose of raising the revenues set forth above in the Fire Districts Fund section.

| | Tax Rate per \$100 Valuation | Total Assessed Valuation |
|------------------------|-------------------------------------|---------------------------------|
| 54 East | 0.0900 | \$ 345,961,138 |
| Altamahaw-Ossipee | 0.1175 | 394,890,763 |
| E.M. Holt | 0.1075 | 632,072,299 |
| East Alamance | 0.1050 | 394,346,138 |
| Eli Whitney/87S | 0.0800 | 442,981,719 |
| Elon | 0.1100 | 246,798,122 |
| Faucette | 0.0925 | 412,453,454 |
| Haw River | 0.1350 | 201,872,763 |
| North Central Alamance | 0.1050 | 120,148,523 |
| North Eastern Alamance | 0.0800 | 312,049,968 |
| Snow Camp | 0.0950 | 457,011,241 |
| Swepsonville | 0.0900 | 736,729,144 |

These tax rates are based on the estimated total assessed valuation for each fire district as indicated and an estimated collection rate of **98.3 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2014.

Section VII. Fees

- A. There is hereby established, for the fiscal year beginning July 1, 2014 and ending June 30, 2015, 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 |
| 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) | \$1.75 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 ₂ O Sample | \$20.00 |
| Chemical H ₂ O Sample | \$25.00 |
| Nitrate H ₂ O Sample | \$25.00 |
| Petroleum H ₂ O Sample | \$50.00 |
| Pesticide H ₂ 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 | County Resident \$50.00 Non-County Resident \$75.00 |
| Shelter Rental – 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 | \$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 |
| Pleasant Grove Summer Camp | County Resident \$60.00/week first child, \$50.00/week additional child Non-County Resident \$75.00/week first child, \$65.00/week additional child |

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. |
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|---|----------|
| Residential Plan Review (Plan review fee is credited toward cost of permit) | \$100.00 |
|---|----------|

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|---|--------------------------|
| Building Permit – Habitable rooms, additions and alterations to dwelling units. | \$0.20 per gross sq. ft. |
|---|--------------------------|

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|---|--------------------------|
| Building Permit – outbuildings, garages, workshops, and similar | \$0.12 per gross sq. ft. |
| Homeowner's Recovery Fee | \$10.00 |

Building Permit - Commercial

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|--|---------|
| Commercial Plan Review (1,000 sq. ft. or less) | \$50.00 |
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| | |
|---|----------|
| Commercial Plan Review (1,000 sq. ft. to 4,000 sq. ft.) | \$100.00 |
|---|----------|

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| Commercial Plan Review (4,000 sq. ft. to 49,999 sq. ft.) | \$200.00 |
|--|----------|

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|---|----------|
| Commercial Plan Review (50,000 sq. ft. or more) | \$300.00 |
|---|----------|

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|----------------------|--|
| 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 |
|----------------------|--|

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| 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. | |
|---|--|

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

| | |
|------------------------|---------|
| Demolition of building | \$40.00 |
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| Moving building | \$100.00 |
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| Swimming Pools | \$75.00 |
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| Solar Installations | \$40.00 |
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|------------------------------------|---------|
| Signs/billboards up to 200 sq. ft. | \$40.00 |
|------------------------------------|---------|

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|-----------------------------------|---------|
| Signs/billboards over 200 sq. ft. | \$55.00 |
|-----------------------------------|---------|

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| 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 |
|---|------------------------|

| | |
|----------------------|----------|
| 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 |

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|---------------------------|--|
| 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 |
| 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, 2014 and ending June 30, 2015 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, quarterly 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 2014-2015, there shall not be a cost of living adjustment for all employees. Employees employed on July 1, 2014 shall receive 3 bonus days to be used before June 30, 2015. These days carry no cash balance. There shall be no pay performance raises for fiscal year 2014-2015.
- B. New Positions and Reclassifications – New positions and reclassifications will be as follows.

| | | |
|---------------|----------------------------|----------------------------|
| New Positions | Central Communications | E911 Technology Specialist |
| | | Telecommunicator |
| | | Telecommunicator |
| | | Telecommunicator |
| | | Telecommunicator |
| | Emergency Medical Services | EMT-Paramedic |
| | | EMT-Paramedic |
| | | EMT-Paramedic |
| | | EMT-Paramedic |
| | | EMT |
| | Landfill | Landfill Attendant |
| | Recreation | Park Technician I |
| | Social Services | Social Worker III |

| | | |
|--------------------|-------------------|--|
| Reclassifications | Elections | Election Clerk Pay Grade 61 to Campaign Finance Coordinator Pay Grade 64 |
| | Landfill | Lead Landfill Attendant – Pay Grade 62 to Pay Grade 64 |
| Salary Adjustments | County Manager | Clerk to the Board/Administrative Assistant |
| | Register of Deeds | Assistant Register of Deeds Deputy Register of Deeds-II Deputy Register of Deeds-II Deputy Register of Deeds-II Deputy Register of Deeds-II Deputy Register of Deeds II-50% Register of Deeds Indexer Register of Deeds Indexer |

- C. 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, 2014. 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, 2014 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section XIX. Effective Date

This budget ordinance shall be effective July 1, 2014.

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 _____, 2014

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 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | FY2014-2015 Budget | | |
|---|-----------------------|-------------------------------|--|-----------------------|-----------------------|-----------------------|
| | | | | Requested | Recommended | % Change ² |
| Property Taxes: | | | | | | |
| Current Year | \$ 62,756,058 | \$ 64,848,793 | \$ 64,848,793 | \$ 66,300,000 | \$ 66,300,000 | 2.2% |
| Prior Years | 1,583,695 | 1,770,000 | 1,770,000 | 1,770,000 | 1,770,000 | 0.0% |
| Discounts | (183,787) | (185,000) | (185,000) | (185,000) | (185,000) | 0.0% |
| Penalties & Interest | 371,657 | 425,000 | 425,000 | 300,000 | 300,000 | -29.4% |
| Taxes Previously Written Off | 2,899 | 4,000 | 4,000 | 4,000 | 4,000 | 0.0% |
| Sub-total: Property Taxes | 64,530,522 | 66,862,793 | 66,862,793 | 68,189,000 | 68,189,000 | 2.0% |
| Sales Taxes | 17,566,227 | 21,100,000 | 21,100,000 | 22,320,000 | 22,320,000 | 5.8% |
| Other Taxes & Licenses: | | | | | | |
| Real Estate Transfer Tax | 360,872 | 315,000 | 315,000 | 360,000 | 360,000 | 14.3% |
| Rental Vehicle Tax | 57,191 | 50,000 | 50,000 | 50,000 | 50,000 | 0.0% |
| Rental Heavy Equip Tax | 1,952 | 1,500 | 1,500 | 1,500 | 1,500 | 0.0% |
| Privilege Licenses | 7,572 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Local Occupancy Tax | 533,793 | 506,500 | 506,500 | 506,500 | 506,500 | 0.0% |
| ABC Bottle Tax | 31,195 | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Cable Television Franchise Fees | 182,392 | 200,000 | 200,000 | 175,000 | 175,000 | -12.5% |
| Landfill Franchise Fees | 8,221 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% |
| Sub-total: Other Taxes & Licenses | 1,183,188 | 1,116,000 | 1,116,000 | 1,136,000 | 1,136,000 | 1.8% |
| Unrestricted Intergovernmental: | | | | | | |
| Beer & Wine Tax | 233,472 | 235,000 | 235,000 | 235,000 | 235,000 | 0.0% |
| Sub-total: Unrestricted Intergovernmental | 233,472 | 235,000 | 235,000 | 235,000 | 235,000 | 0.0% |
| Restricted Intergovernmental | 22,855,434 | 22,939,386 | 23,377,490 | 23,527,708 | 23,527,708 | 2.6% |
| Sales & Services | 11,306,949 | 11,302,114 | 11,302,114 | 10,447,043 | 10,447,043 | -7.6% |
| Licenses & Permits | 1,211,940 | 1,330,850 | 1,330,850 | 1,164,930 | 1,164,930 | -12.5% |
| Investment Earnings | 10,703 | 50,000 | 50,000 | 5,000 | 5,000 | -90.0% |
| Miscellaneous | 966,724 | 714,820 | 721,320 | 754,227 | 754,227 | 5.5% |
| Sub-total: Operating Revenues | 119,865,159 | 125,650,963 | 126,095,567 | 127,778,908 | 127,778,908 | 1.7% |
| Other Financing Sources: | | | | | | |
| Transfers In | - | - | - | - | - | #DIV/0! |
| Sale of Assets | 26,306 | 22,000 | 22,000 | 11,000 | 11,000 | -50.0% |
| Installment Loan Proceeds | - | - | - | - | - | #DIV/0! |
| Designated Fund Balance | - | 596,608 | 596,608 | 346,140 | 346,140 | -42.0% |
| Appropriated Fund Balance | - | 238,120 | 676,463 | 2,749,620 | 2,749,620 | 1054.7% |
| Sub-total: Other Financing Sources | 26,306 | 856,728 | 1,295,071 | 3,106,760 | 3,106,760 | 262.6% |
| Total Revenues and Other Financing Sources | \$ 119,891,465 | \$ 126,507,691 | \$ 127,390,638 | \$ 130,885,668 | \$ 130,885,668 | 3.5% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

General Fund Summary

General Fund Expenditure Summary

| Expenditures | FY 2014-2015 Budget | | | | | |
|---|-----------------------|-------------------------------|--|-------------------|-------------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| Governing Body | \$ 207,073 | \$ 205,180 | \$ 205,180 | \$ 205,360 | \$ 208,590 | 1.7% |
| County Manager | 1,812,845 | 2,403,949 | 2,397,594 | 2,581,896 | 2,342,807 | -2.5% |
| Administrative Services/Planning | 138,064 | 148,566 | 149,790 | 142,424 | 135,328 | -8.9% |
| Human Resources | 283,902 | 374,195 | 370,798 | 371,221 | 367,951 | -1.7% |
| Finance | 576,975 | 605,095 | 503,383 | 812,163 | 785,894 | 29.9% |
| Purchasing | 99,632 | 110,369 | 111,729 | 161,384 | 160,140 | 45.1% |
| Tax Administration | 1,471,941 | 1,682,055 | 1,667,627 | 1,670,065 | 1,607,034 | -4.5% |
| Revaluation | - | - | 22,000 | 211,500 | 211,500 | |
| GIS Mapping | 224,671 | 252,043 | 249,207 | 253,231 | 249,114 | -1.2% |
| Legal | 334,172 | 378,268 | 481,781 | 553,214 | 506,101 | 33.8% |
| Clerk of Court | 209,423 | 224,250 | 226,043 | 254,259 | 254,259 | 13.4% |
| Superior Court Judges | 337 | 500 | 500 | 500 | 500 | 0.0% |
| District Court Judges | 17,806 | 7,100 | 7,100 | 8,600 | 5,600 | -21.1% |
| District Attorney | 3,989 | 9,667 | 9,667 | 12,667 | 7,667 | -20.7% |
| Elections | 588,664 | 590,671 | 599,991 | 940,541 | 879,360 | 48.9% |
| Register of Deeds | 582,151 | 692,205 | 689,909 | 733,887 | 707,672 | 2.2% |
| Management Information Systems | 2,709,548 | 2,823,997 | 2,802,673 | 2,852,947 | 2,837,307 | 0.5% |
| Central Permitting | 377 | 15,000 | 15,000 | 15,000 | 10,000 | -33.3% |
| Printing Services | 147,029 | 225,298 | 223,091 | 217,228 | 198,171 | -12.0% |
| Central Garage | 37,342 | 46,510 | 46,510 | 46,510 | 13,510 | -71.0% |
| Public Buildings | 1,419,735 | 1,473,877 | 1,470,085 | 1,552,245 | 1,500,626 | 1.8% |
| Sub-total: General Government | 10,865,676 | 12,268,795 | 12,249,658 | 13,596,842 | 12,989,131 | 5.9% |
| Other Public Safety | 89,881 | 150,000 | 150,000 | 291,737 | 150,000 | 0.0% |
| Sheriff | 9,046,161 | 9,410,006 | 9,995,439 | 9,853,013 | 9,776,489 | 3.9% |
| School Resource Officers | 349,145 | 427,019 | 429,294 | 423,030 | 422,675 | -1.0% |
| Jail | 8,382,412 | 8,197,703 | 8,211,737 | 9,279,598 | 9,210,671 | 12.4% |
| Emergency Management | 9,375 | 13,097 | 63,097 | 40,097 | 40,097 | 206.2% |
| Fire Marshal | 293,781 | 364,742 | 360,166 | 575,210 | 419,255 | 14.9% |
| Fire Service | 42,954 | 67,424 | 67,424 | 71,424 | 60,424 | -10.4% |
| SARA Management/Planner | 139,330 | 200,000 | 224,499 | 214,841 | 215,000 | 7.5% |
| COPS Grant | 137,938 | - | - | - | - | #DIV/0! |
| Inspections | 598,816 | 659,478 | 652,847 | 668,298 | 651,379 | -1.2% |
| Emergency Medical Service | 5,857,247 | 6,201,774 | 6,170,062 | 6,359,545 | 6,150,784 | -0.8% |
| Animal Shelter | 287,854 | 282,730 | 282,730 | 342,621 | 342,621 | 21.2% |
| Central Communications | 1,563,843 | 1,808,683 | 1,794,883 | 1,960,351 | 1,932,929 | 6.9% |
| Sub-total: Public Safety | 26,798,737 | 27,782,656 | 28,402,178 | 30,079,765 | 29,372,324 | 5.7% |
| Transportation Services Grant | 163,109 | 149,412 | 149,412 | 156,525 | 156,525 | 4.8% |
| Sub-total: Transportation | 163,109 | 149,412 | 149,412 | 156,525 | 156,525 | 4.8% |
| Division of Forestry | 55,048 | 70,342 | 70,342 | 81,234 | 81,234 | 15.5% |
| Sub-total: Environmental Protection | 55,048 | 70,342 | 70,342 | 81,234 | 81,234 | 15.5% |
| Economic & Physical Development-Other | 936,720 | 709,642 | 744,642 | 707,821 | 694,467 | -2.1% |
| NC Cooperative Extension Service | 243,826 | 258,177 | 258,177 | 299,109 | 323,359 | 25.2% |
| Soil Conservation | 205,893 | 220,600 | 217,234 | 217,207 | 216,455 | -1.9% |
| Sub-total: Economic & Physical Development | 1,386,439 | 1,188,419 | 1,220,053 | 1,224,137 | 1,234,281 | 3.9% |
| Health | 6,692,639 | 7,698,825 | 7,649,340 | 7,618,675 | 7,535,523 | -2.1% |
| WIC Program | 765,903 | 868,904 | 868,904 | 907,906 | 868,904 | 0.0% |
| Dental Clinic Program | 908,252 | 958,851 | 958,851 | 1,009,843 | 1,007,007 | 5.0% |
| Social Services | 19,103,319 | 21,212,737 | 21,301,244 | 22,274,029 | 22,155,853 | 4.4% |
| DSS-Family Assessment Grant | 196,664 | - | 13,515 | - | - | #DIV/0! |
| DSS-SAMHSA Grant | 884,876 | 995,388 | 995,388 | 732,606 | 732,445 | -26.4% |
| DSS-Office on Violence Against Women | 71,774 | 9,075 | 10,343 | - | - | -100.0% |
| DSS-GCC VCNP Grant | 58,430 | 76,018 | 76,018 | 76,018 | 76,018 | 0.0% |
| Veteran's Service | 117,883 | 128,594 | 126,827 | 128,479 | 125,443 | -2.5% |
| Office of Juvenile Justice | 396,217 | 330,218 | 330,218 | 330,218 | 330,218 | 0.0% |
| Home & Community Block Grant | 1,035,889 | 1,170,085 | 1,170,085 | 1,118,634 | 1,107,134 | -5.4% |
| Other Human Services | 1,541,439 | 1,395,564 | 1,395,564 | 1,409,528 | 1,399,528 | 0.3% |
| Sub-total: Human Services | 31,773,285 | 34,844,259 | 34,896,297 | 35,605,936 | 35,338,073 | 1.4% |
| Alamance-Burlington School System | 31,155,000 | 32,655,000 | 32,655,000 | 36,410,891 | 33,367,749 | 2.2% |
| Alamance Community College | 2,863,347 | 2,994,515 | 2,994,515 | 3,075,115 | 3,070,115 | 2.5% |
| Sub-total: Education | 34,018,347 | 35,649,515 | 35,649,515 | 39,486,006 | 36,437,864 | 2.2% |

General Fund Summary

| Expenditures | FY2014-2015 Budget | | | | | |
|--|-----------------------|-------------------------------|--|-----------------------|-----------------------|--------------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| Library | 2,047,083 | 2,281,181 | 2,269,001 | 2,436,964 | 2,358,160 | 3.4% |
| Library - North Park | 10,000 | 10,000 | 26,237 | 10,000 | 10,000 | 0.0% |
| Recreation | 1,394,716 | 1,527,037 | 1,807,759 | 1,510,460 | 1,460,248 | -4.4% |
| Historic Properties Commission | 559 | 1,396 | 1,396 | 2,000 | 2,000 | 43.3% |
| Culture & Recreation - Other | 132,040 | 132,040 | 132,040 | 151,500 | 142,500 | 7.9% |
| Sub-total: Culture & Recreation | 3,584,398 | 3,951,654 | 4,236,433 | 4,110,924 | 3,972,908 | 0.5% |
| Debt Service | 11,013,321 | 9,305,676 | 9,305,676 | 10,853,328 | 10,853,328 | 16.6% |
| Transfers to Other Funds | 3,541 | 300,000 | 336,125 | 400,000 | 350,000 | 16.7% |
| Budgeted Surplus | - | 596,963 | - | - | - | -100.0% |
| Contingency | - | 400,000 | 874,945 | 250,000 | 100,000 | -75.0% |
| Sub-total: Other Appropriation | 11,016,862 | 10,602,639 | 10,516,746 | 11,503,328 | 11,303,328 | 6.6% |
| Total Expenditures | \$ 119,661,901 | \$ 126,507,691 | \$ 127,390,634 | \$ 135,844,697 | \$ 130,885,668 | 3.5% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

Supplementary Information

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

| | FY 2014-2015 | FY 2013-2014 |
|--|---------------------|---------------------|
| <i>Other Public Safety</i> | | |
| Alamance County Rescue Squad | \$ 100,000 | \$ 100,000 |
| <i>Economic & Physical Development-Other</i> | | |
| Alamance County Chamber of Commerce | 111,646 | 111,646 |
| Tourism Development Authority | 330,500 | 330,500 |
| Burlington-Alamance Airport Authority | 252,321 | 252,321 |
| Piedmont Triad Partnership | | 15,175 |
| <i>Home & Community Care Block Grant</i> | | |
| Congregate Nutrition – ACCSA | 277,240 | 294,037 |
| Alamance County Meals on Wheels | 239,604 | 245,779 |
| In-Home Aide – Community Care, Inc | 146,463 | 157,656 |
| Adult Day Care – Friendship Center | 113,736 | 122,381 |
| Alamance Eldercare, Inc. | 208,354 | 218,996 |
| Alamance County Transportation Authority | 121,737 | 131,236 |
| <i>Other Human Services</i> | | |
| Cardinal Innovations | 1,203,556 | 1,203,556 |
| Family Abuse Services of Alamance County | 32,500 | 31,261 |
| ACCSA – Weatherization | 20,000 | 18,879 |
| ACTA | 128,472 | 128,471 |
| Alamance County Dispute Settlement Center | 15,000 | 13,397 |
| <i>Culture & Recreation – Other</i> | | |
| Historic Museum | 80,000 | 76,260 |
| Sword of Peace | 12,500 | 10,230 |
| Arts Association of Alamance County | 45,000 | 41,085 |
| North Carolina Symphony | 5,000 | 4,465 |
| Total Outside Agency Funding | \$ 3,443,629 | \$ 3,507,331 |

BUDGET SUMMARY

| Description | FY2014-2015 Budget | | | | | |
|-----------------------------|---------------------|-------------------------------|--|---------------------|---------------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| <i>Revenue</i> | | | | | | |
| Current Year Property Taxes | \$ 4,222,308 | \$ 4,368,483 | \$ 4,368,483 | \$ 4,543,256 | \$ 4,543,256 | 4.0% |
| Prior Years Property Taxes | 135,651 | 14,972 | 14,972 | 14,972 | 14,972 | 0.0% |
| Tax Discounts | (11,332) | (3,500) | (3,500) | (3,500) | (3,500) | 0.0% |
| Tax Penalties & Interest | 29,992 | 3,001 | 3,001 | 3,001 | 3,001 | 0.0% |
| Firemen' Relief Refund | 21,499 | - | - | - | - | #DIV/0! |
| Sales and Services | (6,596) | - | - | - | - | |
| Total Revenues | \$ 4,391,522 | \$ 4,382,956 | \$ 4,382,956 | \$ 4,557,729 | \$ 4,557,729 | 4.0% |
| <i>Expenditures</i> | | | | | | |
| 54 East | \$ 311,981 | \$ 306,509 | \$ 306,509 | \$ 306,699 | \$ 306,699 | 0.1% |
| Altamahaw-Ossipee | 433,241 | 412,805 | 412,805 | 457,404 | 457,404 | 10.8% |
| E. M. Holt | 630,822 | 663,757 | 663,757 | 670,199 | 670,199 | 1.0% |
| East Alamance | 334,942 | 327,515 | 327,515 | 408,334 | 408,334 | 24.7% |
| Eli Whitney/87S | 359,443 | 346,574 | 346,574 | 349,651 | 349,651 | 0.9% |
| Elon | 263,833 | 256,848 | 256,848 | 268,110 | 268,110 | 4.4% |
| Faucette | 383,456 | 372,069 | 372,069 | 376,407 | 376,407 | 1.2% |
| Haw River | 270,140 | 265,817 | 265,817 | 268,621 | 268,621 | 1.1% |
| North Cental Alamance | 127,936 | 123,234 | 123,234 | 124,357 | 124,357 | 0.9% |
| North Eastern Alamance | 221,184 | 241,419 | 241,419 | 246,218 | 246,218 | 2.0% |
| Snow Camp | 393,331 | 423,386 | 423,386 | 427,959 | 427,959 | 1.1% |
| Sweepsonville | 661,213 | 643,023 | 643,023 | 653,770 | 653,770 | 1.7% |
| Total Expenditures | \$ 4,391,522 | \$ 4,382,956 | \$ 4,382,956 | \$ 4,557,729 | \$ 4,557,729 | 4.0% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

BUDGET SUMMARY

| Description | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | FY2014-2015 Budget | | |
|--|-----------------------|-------------------------------|--|--------------------|-----------------|-----------------------|
| | | | | Requested | Recommended | % Change ² |
| <i>Revenue</i> | | | | | | |
| Investment Earnings | \$ 5 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| Total Revenues | 5 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| <i>Other Financing Sources</i> | | | | | | |
| Transfers In | 20,414 | | | | | |
| Appropriated Fund Balance | - | - | - | - | - | |
| Total Other Sources | 20,414 | - | - | - | - | |
| Total Revenues & Other Financing Sources | \$ 20,419 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| <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% |
| Total Expenditures & Other Financing Uses | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

BUDGET SUMMARY

| Description | FY2014-2015 Budget | | | | | |
|--|-----------------------|-------------------------------|--|-----------------|-----------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| <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 | - | - | - | - | - | |
| Total Revenues & Other Financing Sources | \$ 2 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| <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% |
| Total Expenditures & Other Financing Uses | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

County Buildings Capital Reserve Fund Summary

BUDGET SUMMARY

| Description | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | FY2014-2015 Budget | | |
|--|--------------------|-------------------------------|--|--------------------|-----------------|-----------------------|
| | | | | Requested | Recommended | % Change ² |
| <i>Revenue</i> | | | | | | |
| Investment Earnings | \$ 46 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| Total Revenues | 46 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| <i>Other Financing Sources</i> | | | | | | |
| Transfers In | 350,119 | - | - | - | - | #DIV/0! |
| Appropriated Fund Balance | (14,821) | - | - | - | - | |
| Total Other Sources | 335,298 | - | - | - | - | #DIV/0! |
| Total Revenues & Other Financing Sources | \$ 335,344 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| <i>Other Financing Uses</i> | | | | | | |
| Transfer to Project Fund | \$ 335,344 | \$ - | \$ - | \$ - | \$ - | |
| Transfer to General Fund | - | - | - | - | - | |
| Budgeted Surplus | - | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Total Other Financing Sources | 335,344 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| Total Expenditures & Other Financing Uses | \$ 335,344 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

Emergency Telephone Fund Summary

BUDGET SUMMARY

| Description | FY2014-2015 Budget | | | | | |
|--|--------------------|-------------------------------|--|-------------------|-------------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| <i>Revenue</i> | | | | | | |
| 911 Proceeds | \$ 558,219 | \$ 671,389 | \$ 671,389 | \$ 678,223 | \$ 678,223 | 1.0% |
| Total Revenues | 558,219 | 671,389 | 671,389 | 678,223 | 678,223 | 1.0% |
| <i>Other Financing Sources</i> | | | | | | |
| Investment Earnings | 283 | 1,000 | 1,000 | 500 | 500 | -50.0% |
| Transfer | 3,541 | - | - | - | - | |
| Appropriated Fund Balance | 31,387 | 398,913 | 398,913 | 293,786 | 293,786 | |
| Total Other Financing Sources | 35,211 | 399,913 | 399,913 | 294,286 | 294,286 | -26.4% |
| Total Revenues & Other Financing Sources | \$ 593,430 | \$ 1,071,302 | \$ 1,071,302 | \$ 972,509 | \$ 972,509 | -9.2% |
| <i>Public Safety</i> | | | | | | |
| Central Communication | \$ 593,430 | \$ 1,071,302 | \$ 1,071,302 | \$ 972,509 | \$ 972,509 | -9.2% |
| Total Public Safety | 593,430 | 1,071,302 | 1,071,302 | 972,509 | 972,509 | -9.2% |
| <i>Other Financing Uses</i> | | | | | | |
| Budgeted Surplus | - | - | - | - | - | |
| Total Other Financing Uses | - | - | - | - | - | |
| Total Expenditures & Other Financing Uses | \$ 593,430 | \$ 1,071,302 | \$ 1,071,302 | \$ 972,509 | \$ 972,509 | -9.2% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

BUDGET SUMMARY

| Description | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | FY2014-2015 Budget | | |
|-----------------------------------|---------------------|-------------------------------|--|---------------------|---------------------|-----------------------|
| | | | | Requested | Recommended | % Change ² |
| Operating Revenues | \$ 3,665,875 | \$ 3,128,132 | \$ 3,158,132 | \$ 3,275,300 | \$ 3,275,300 | 4.7% |
| Non-operating Revenues | 2,375 | 2,000 | 2,000 | 1,000 | 1,000 | -50.0% |
| Appropriated Retained Earnings | (1,177,954) | - | 629,145 | 593,181 | 590,511 | #DIV/0! |
| Total Revenues | \$ 2,490,296 | \$ 3,130,132 | \$ 3,789,277 | \$ 3,869,481 | \$ 3,866,811 | 23.5% |
| Personnel | \$ 897,013 | \$ 993,902 | \$ 993,902 | \$ 1,002,716 | \$ 1,000,046 | 0.6% |
| Operations | 1,120,965 | 1,674,730 | 1,719,875 | 1,719,265 | 1,719,265 | 2.7% |
| Capital Outlay | 347,347 | 294,000 | 908,000 | 973,000 | 973,000 | 231.0% |
| Other Programs | 124,971 | 167,500 | 167,500 | 174,500 | 174,500 | 4.2% |
| Total Operating Expenses | 2,490,296 | 3,130,132 | 3,789,277 | 3,869,481 | 3,866,811 | 23.5% |
| Other Financing Uses | | | | | | |
| Budgeted Surplus | - | - | - | - | - | |
| Transfers Out | - | - | - | - | - | #DIV/0! |
| Total Other Financing Uses | - | - | - | - | - | #DIV/0! |
| Total Expenses | \$ 2,490,296 | \$ 3,130,132 | \$ 3,789,277 | \$ 3,869,481 | \$ 3,866,811 | 23.5% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

Employee Insurance Fund Summary

BUDGET SUMMARY

| Description | FY2014-2015 Budget | | | | | |
|--------------------------------|---------------------|-------------------------------|--|---------------------|---------------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| Sales & Services | \$ 6,413,401 | \$ 6,408,117 | \$ 6,408,117 | \$ 6,637,653 | \$ 6,637,653 | 3.6% |
| Operating Revenues | 6,413,401 | 6,408,117 | 6,408,117 | 6,637,653 | 6,637,653 | 3.6% |
| Interest Earnings | 1,363 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Non-operating Revenues | 1,363 | 10,000 | 10,000 | 10,000 | 10,000 | |
| Appropriated Retained Earnings | 2,005,842 | 2,136,968 | 2,136,968 | 1,906,396 | 1,906,396 | -10.8% |
| Other Financing Sources | 2,005,842 | 2,136,968 | 2,136,968 | 1,906,396 | 1,906,396 | -10.8% |
| Total Revenues | \$ 8,420,606 | \$ 8,555,085 | \$ 8,555,085 | \$ 8,554,049 | \$ 8,554,049 | 0.0% |
| Operating Expenses | \$ 8,415,808 | \$ 8,550,085 | \$ 8,550,085 | \$ 8,549,049 | \$ 8,549,049 | 0.0% |
| Other Programs | 4,798 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| Total Operating Expenses | 8,420,606 | 8,555,085 | 8,555,085 | 8,554,049 | 8,554,049 | 0.0% |
| Other Financing Uses | | | | | | |
| Budget Surplus | - | - | - | - | - | #DIV/0! |
| Total Other Financing Uses | - | - | - | - | - | #DIV/0! |
| Total Expenses | \$ 8,420,606 | \$ 8,555,085 | \$ 8,555,085 | \$ 8,554,049 | \$ 8,554,049 | 0.0% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

Worker's Compensation Fund Summary

BUDGET SUMMARY

| Description | FY2014-2015 Budget | | | | | |
|--------------------------------|--------------------|-------------------------------|--|-------------------|-------------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| Sales & Services | \$ 892,001 | \$ 890,000 | \$ 890,000 | \$ 899,500 | \$ 899,500 | 1.1% |
| Operating Revenues | 892,001 | 890,000 | 890,000 | 899,500 | 899,500 | 1.1% |
| Interest Earnings | 787 | 10,000 | 10,000 | 500 | 500 | -95.0% |
| Non-operating Revenues | 787 | 10,000 | 10,000 | 500 | 500 | |
| Appropriated Retained Earnings | (151,929) | - | - | - | - | |
| Other Financing Sources | (151,929) | - | - | - | - | |
| Total Revenues | \$ 740,859 | \$ 900,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 | 0.0% |
| Operating Expenses | \$ 740,859 | \$ 900,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 | 0.0% |
| Total Operating Expenses | 740,859 | 900,000 | 900,000 | 900,000 | 900,000 | 0.0% |
| Total Expenses | \$ 740,859 | \$ 900,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 | 0.0% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.

Property Insurance Fund Summary

BUDGET SUMMARY

| Description | FY2014-2015 Budget | | | | | |
|--------------------------------|--------------------|-------------------------------|--|-------------------|-------------------|-----------------------|
| | Actual FYE 6/30/13 | Adopted Budget FYE 6/30/14 | Amended Budget ¹ FYE 6/30/14 | Requested | Recommended | % Change ² |
| Sales & Services | \$ 461,373 | \$ 461,373 | \$ 461,373 | \$ 426,075 | \$ 426,075 | -7.7% |
| Operating Revenues | 461,373 | 461,373 | 461,373 | 426,075 | 426,075 | -7.7% |
| Interest Earnings | 75 | - | - | - | - | #DIV/0! |
| Non-operating Revenues | 75 | - | - | - | - | |
| Appropriated Retained Earnings | (18,151) | - | - | - | - | |
| Other Financing Sources | (18,151) | - | - | - | - | |
| Total Revenues | \$ 443,297 | \$ 461,373 | \$ 461,373 | \$ 426,075 | \$ 426,075 | -7.7% |
| Operating Expenses | \$ 443,297 | \$ 461,373 | \$ 461,373 | \$ 426,075 | \$ 426,075 | -7.7% |
| Total Operating Expenses | 443,297 | 461,373 | 461,373 | 426,075 | 426,075 | -7.7% |
| Total Expenses | \$ 443,297 | \$ 461,373 | \$ 461,373 | \$ 426,075 | \$ 426,075 | -7.7% |

¹-FY2013-2014 Budget figures as of December 31, 2013 as amended.

²-% Change Column refers to FY 2014-2015 Recommended compared to FY2013-2014 Adopted Budget.