

Alamance County, North Carolina
Manager's Recommended Budget
Fiscal Year 2015-2016

Table of Contents

Table of Contents	1
Manager's Budget Message	2
Budget Ordinance.....	10
General Fund Summary	28
Fire Districts Fund Summary	32
Schools Capital Reserve Fund	33
ACC Capital Reserve Fund	34
County Buildings Capital Reserve Fund.....	35
Emergency Telephone Fund	36
Landfill Fund	37
Employee Insurance	38
Worker's Compensation Fund	39
Property Insurance Fund	40

MANAGER'S BUDGET MESSAGE

June 1, 2015
Alamance County Board of Commissioners

Board of Commissioners,

It is my pleasure, as Alamance County Budget Officer, to submit the fiscal year 2015-2016 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, 2015. The fiscal year 2015-2016 budget totals \$159,004,524.

The Alamance County budget process allowed all county department heads and outside agencies to present their departmental needs to the County Manager and Board of Commissioners allowing time to ask 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.

Alamance County's economy is recovering as 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 continue to offer a promising outlook for not only direct employment, but support for businesses as well. Honda Jet is now accredited by the FAA, allowing the manufacture of the jet engine plant located in Alamance County to come to full fruition. The County continues to work with municipalities, the State, and the Chamber of Commerce for economic development opportunities in the County. 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 2015-2016 proposed general fund budget include:

- A proposed increase in the current property tax rate of \$0.065 to increase the overall rate to \$0.595 per \$100.
- Appropriation of \$3,500,000 in fund balance to reflect increases in fund balance levels during fiscal year 2014 and projected 2015.
- Provide funding for a capital improvement plan for needed building repairs and improvements.
- Provide partial funding to adjust pay scales to market values per a professional assessment of county jobs and wages.
- Provide additional funding for local K-12 school system to increase certified staff (teacher) supplements for longevity and to provide local funding for class size reduction efforts.

General Fund Revenues

Total projected general fund revenues for 2015-2016 are \$139,777,946, 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 state is charging administrative fees for providing the collection service, resulting in uncertainty of the net benefit to the counties and municipalities that receive this revenue. 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 2016. 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 2016 include additional vehicles for the sheriff's fleet, improved technology backup systems, 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 \$39,767,319, (\$39,017,319 for operations and \$750,000 for capital improvements) compared to the FY 2014-2015 budget of \$33,367,749. The recommended budget totals \$36,167,749, which allocates \$35,917,749 for operations and \$250,000 for capital improvements. Funding will assist the Alamance-Burlington School System with their strategic plan implementation.

Fire Districts

No fire district has requested an increase for FY 2015-2016.

Fire District	Current Tax Rate	Proposed Tax Rate
54 East	0.0900	0.0900
Altamahaw-Ossipee	0.1175	0.1175
E. M. Holt	0.1075	0.1075
East Alamance	0.1050	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 includes adjustments to wages for county employees as partial implementation of a pay scale plan.

The budget includes eighteen new positions and three reclassifications. Of the eighteen new positions, the Social Services Department is requesting one IMC I position and fourteen IMC II positions which will be reimbursed in part by State and Federal funds. A summary is as follows:

GENERAL FUND			
New Positions			
Department	Position	Proposed Salary	Fringe Benefits
Tax Administration	Delinquent Tax Collector	\$ 28,216.00	\$ 10,806.25
Elections	Voting Equipment Tech	30,000.00	11,104.00
Health	Environmental Health Specialist	36,562.00	12,199.82
DSS	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	IMC II	29,484.00	11,018.32
	DSS	IMC II	29,484.00
	IMC II	29,484.00	11,018.32
	IMC I	25,710.00	10,388.01

Reclassifications

Department	Position	Current Salary	Proposed Salary	Increase in Fringe Benefits
Sheriff	Deputy I from Part time to Full time Pay Grade 64	\$ 14,759.00	\$ 33,420.00	\$8,560.28
N.C. Cooperative Extension	Extension Secretary III from Part time to Full time Pay Grade 61	\$ 14,964.00	\$ 29,968.00	\$ 6,089.52
Library	Outreach Coordinator from Part time to Full time Pay Grade 65	\$ 15,402.00	\$ 30,804.00	\$ 8,667.47

Fee Increases

It is recommended that the following fee changes be implemented as part of the FY2015-2016 budget:

Department	Fee	Current	Proposed
Planning			
		Minor \$75.00 + \$30/lot	
	Preliminary Plat Review	Major \$150.00 +\$30/lot	\$150.00
	Technical Review Committee Submittal	New fee	\$300.00
	Final Plat Review (replaces/clarifies Major Subdivision Development-Review)	New fee	\$150.00 + \$30 per lot
	Subdivision Ordinance Waiver (per item)	\$150.00	\$300.00
	Collocation Permit (New)	New fee	\$50.00
	Floodplain Variance(replaces/clarifies Zoning Variance fee)	New fee	\$300.00
	Watershed Site Plan Review (replaces Zoning Permit-Watershed Protection)	\$300.00	\$100.00
	Floodplain Waiver Review	New fee	\$5.00
	Watershed Ordinance Variance (replaces/clarifies Zoning Variance)	New fee	\$300.00
	Heavy Industrial Development Variance (replaces/clarifies Zoning Variance fee)	New fee	\$300.00
	Any Ordinance (8-1/2 x11)	Replaces individual fees	\$5.00
	Use Verification Letter (New fee)	New fee	\$5.00
Environmental Health Fees			
	Full H ₂ O Panel (Bact, Inorg, Nitrate)	New fee	\$110.00
	Bacterial H ₂ O Sample	\$20.00	\$40.00
	Chemical H ₂ O Sample	\$25.00	\$85.00
	Nitrate H ₂ O Sample	\$25.00	\$45.00
	Volatile Organic Compounds (VOC)	\$50.00	\$95.00
	Pesticide H ₂ O Sample	\$40.00	\$95.00

Department	Fee	Current	Proposed
Fire Marshall	ABC Inspection	\$70.00	\$100.00
	Tent Inspections	\$60.00 for first tent; \$25.00 for each additional tent	\$100 for the first tent; \$25.00 for each additional on-site tent
	Blasting Inspection	\$125.00	\$125.00 (up to 5 individual blast inspections)
	Fire Alarms/Fire Suppression Tests for Auto-extinguishing Systems	\$100.00	\$150.00

Building Permits and Inspections

Minimum Permit Fee	\$40.00	\$50.00
Extra Inspections	\$35.00 per inspection	\$50.00 per trip
Building Permit-New residential single family dwellings, duplexes and townhouses, additions and alterations to dwelling units.	\$0.20/ gross sq. ft. up to 2,500 sq. ft. then \$0.07/ gross sq. ft. over 2,500 sq. ft.	\$0.40/ gross sq. ft. up to 1,000 sq. ft. then \$0.25/ gross sq. ft. over 1,000 sq. ft.
Saw service (additional)		\$50.00
Building Permit – outbuildings, garages, workshops, and similar (trade fees additional)	\$0.12 per gross sq. ft.	\$0.25 per gross sq. ft.
Accessory buildings 500 sq. ft. & larger	\$0.12 per gross sq. ft.	\$50.00

Permit allows for one re-inspection per trade / type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.

Deck Permit – with precast footings	New fee	\$50.00
Deck Permit – with poured footings	New fee	\$100.00
Demolition of building	\$40.00	\$50.00
Swimming Pools	\$75.00	\$100.00
Solar Installations (residential only-commercial by project cost)	\$40.00	\$50.00
Solar Installations with footing inspection	New fee	\$100.00
Signs/billboards up to 200 sq. ft.	\$40.00	\$50.00
Signs/billboards over 200 sq. ft.	\$55.00	\$100.00
Occupancy Permit/Day Care/ABC License Inspection Fees (one trip)	\$40.00 for first inspection, \$35.00 per inspection after the first	\$50.00
One and two family residential dwellings, including townhouses	Up to 200 amps = \$100.00; 300 amps = \$130.00; 400 amps = \$150.00; 500 amps = \$160.00; over 500 amps = \$200.00	\$0.25 per amp
Commercial Buildings	Up to 200 amp = \$80.00; 300 amps=\$85.00; 400 amps=\$100.00; over 400 amps=\$120.00	\$0.40 per amp
Underground inspections (slab, ditch, etc)	\$35.00	\$50.00
Temporary Power per Sec. 10.8.N.C.E.C.	\$40.00	\$50.00
Temporary Saw Service	\$40.00	\$50.00
Residential Service Change	\$40.00	\$50.00
Swimming Pools	\$110.00	\$150.00

Department	Fee	Current	Proposed
Building Permits and Inspections			
	Solar Installations (residential only) Roof mounted	\$75.00	\$50.00
	Solar Installations –Pole mounted (with footing)	\$75.00	\$100.00
	HVAC Change out (one system)	\$40.00	\$50.00
	HVAC Change out (two or more systems)	\$40.00	\$75.00
	Low Voltage, Signs	\$40.00	\$50.00
	Miscellaneous	\$40.00	\$50.00

Mechanical Permit Fees

Commercial-Heat Pump	\$0.001 per B.T.U. (\$40.00 minimum)	\$0.001 per B.T.U. (\$50.00 minimum)
Commercial - Refrigeration Systems- Walk-in cooler or unit	\$40.00 first unit, \$25.00 each additional	\$50.00 first unit, \$25.00 each additional
Boilers and Chillers – Up to and including 150,000 B.T.U.	\$40.00	\$50.00
Commercial Hood	\$80.00	\$100.00
Gas log, gas piping, ductwork, misc. mechanical/fuel gas permits	\$40.00 for first set, \$30.00 for each additional set	\$50.00

Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.

Plumbing Permit Fees

New Roughing-in	\$40.00 for first fixture, \$4.00 for each additional	\$50.00 for first fixture, \$4.00 for each additional
Building Sewer Connection	\$40.00	\$50.00
Water Service Connection	\$40.00	\$50.00
Insulation and Energy Utilization Permit (w/o building permit)	\$40.00-Residential \$100.00-Commercial	\$50.00 – Residential
Manufactured Homes Permit (includes decks/porches, trade fees)		
Single-wide and double wide	\$55.00	\$200.00
With poured footings	\$85.00	\$250.00
Mobile construction offices	\$40.00	\$50.00
Travel trailer and recreational vehicles	\$40.00	\$50.00
Modular Construction-Residential and Commercial (includes trade fees)	\$200.00 plus minimum trade permits (P.M & E)	\$350.00
Deck or saw service additional		\$50.00

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. Employer paid premiums for health insurance will increase by \$75 per month. The proposed budget does not rely on an appropriation of retained earnings to balance the budget.

Alamance County, North Carolina Employee Insurance Rates

Type of Coverage	FY 2015-2016		
	Employer Paid	Employee Paid	Total Premium
Health Insurance			
Employee Only	475.00	-	475.00
Employee + Child	475.00	250.00	725.00
Employee + Spouse	475.00	312.00	787.00
Employee + Family	475.00	541.00	1016.00
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	508.00	-	508.00
Employee + Child	508.00	270.00	778.00
Employee + Spouse	508.00	336.00	844.00
Employee + Family	508.00	583.00	1091.00

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 decrease was approved; this year we recommend increasing the tax rate by \$0.595 per \$100 valuation.

With the first stage for implementation of our pay and classification study for our employees (updated for the first time since 1999) and with community commitment to help fund the ABSS Strategic Plan, many needs will be addressed with this budget. Also, with our continued support of the growing deferred maintenance and capital needs at Alamance Community College, many issues have been addressed. We have also continued trying to budget the necessary funding for capital for the operation of our basic services - from EMS/Sheriff/MIS to updating and repairing our existing 500,000 square feet of County buildings.

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 2015-2016. If you look at our operating budgets internally – 13 out of 32 came in less than the 2014/15 FY – the only increases were salary and benefits increases.

I would like to thank our Finance Department for the work that they have done (Finance Officer Susan Roberts; Finance Specialist Rhonda Moricle, Budget Analyst Andrea Rollins and Finance Technician Brenda Murphy) as we began a new process with the budget committee. I appreciate Chairman Ingle and all the Commissioners for the time and dedication they gave to this process. Meeting with every internal and external agency to hear and understand their budgetary needs as well as to understand how their operations are integral to the overall mission of Alamance County is important – as we are only as strong as our weakest link. 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.

Many positive things are happening in Alamance County. From economic growth and development which has led to greater job opportunities for our citizens, along with those companies new and expanded capital investments in our community, we are almost getting back to pre-recession growth numbers. We have also seen our strong growth in our sales tax, which is a very positive indicator for continued retail growth and development in our community.

This is the Manager's Recommended Budget for your review. As staff, we hope that this budget accurately reflects your wishes. However, if changes are necessary 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 2015-2016

Alamance County, North Carolina

BE IT ORDAINED by the Board of Commissioners of Alamance County, North Carolina:

Section I. Budget Adoption, 2015-2016

There is hereby adopt the following anticipated revenues and expenditures, financial plans, and certain restrictions and authorizations for Alamance County for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Section II. Summary

General Fund	\$	139,777,946
Emergency Telephone System Fund		1,071,836
County Buildings Reserve Fund		1,000
Schools Capital Reserve Fund		1,000
ACC Capital Reserve Fund		1,000
Fire Districts Fund		4,585,631
Landfill Fund		3,609,407
Employee Insurance Fund		8,529,114
Worker's Compensation Fund		900,000
Property Insurance Fund		527,590
Total Appropriations	\$	<u>159,004,524</u>

Section III. Appropriations

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

Fund	Appropriation
General Fund	
Governing Body	\$ 231,216
County Manager	2,403,650
Planning	152,597
Human Resources	374,983
Finance	663,115
Purchasing	125,027
Tax Administration	1,792,138
Revaluation	317,789
GIS Mapping	246,104
Legal	443,739
Clerk of Court	244,526
Superior Court Judges	500
District Court Judges	8,600
District Attorney	12,200
Elections	963,135
Register of Deeds	763,129
MIS	3,509,918
Central Permitting	10,000
Printing Services	11,542
Central Garage	13,772

Fund	Appropriation
Public Buildings	1,717,883
Other Public Safety	205,000
Sheriff	10,638,190
School Resource Officers	495,132
Jail	9,711,699
Emergency Management	32,632
Fire Marshal	396,246
Fire Service	67,424
SARA Management	215,000
Inspections	660,664
Emergency Medical Services	6,889,125
Animal Shelter	369,313
Central Communications	2,187,667
Transportation Services Grant	142,942
Division of Forestry	66,639
Economic & Physical Development - Other	727,049
NC Cooperative Extension Service	328,488
Soil Conservation	218,908
Health	7,663,897
WIC Program	823,433
Dental Clinic Program	1,007,007
Social Services	24,206,315
DSS-SAMHSA Grant	345,453
DSS-GCC VCNP Grant	85,372
DSS-Legal Assistance Program	103,100
Veteran's Services	137,186
Office of Juvenile Justice	330,218
Home & Community Care Block Grant	1,121,708
Other Human Services	1,488,400
Alamance-Burlington School System	36,167,749
Alamance Community College	3,411,621
Library - Alamance County	2,639,146
Library - North Park	10,000
Recreation	1,675,936
Historic Properties Commission	2,000
Culture & Recreation - Other	148,750
Debt Service	9,948,074
Contingency	554,900
Transfer to Other Funds	550,000
Total Appropriations	<u>\$ 139,777,946</u>
Emergency Telephone System Fund	
Public Safety	<u>\$ 1,071,836</u>
Total Appropriations	<u>\$ 1,071,836</u>
County Buildings Reserve Fund	
Budgeted Surplus	<u>\$ 1,000</u>

Fund	Appropriation
Total Appropriations	\$ <u>1,000</u>
Schools Capital Reserve Fund	
Budgeted Surplus	\$ 1,000
Total Appropriations	\$ <u>1,000</u>
ACC Capital Reserve Fund	
Budgeted Surplus	\$ 1,000
Total Appropriations	\$ <u>1,000</u>
Fire Districts Fund	
54 East	\$ 306,265
Altamahaw-Ossipee	458,526
E.M. Holt	670,080
East Alamance	409,124
Eli Whitney/87 South	355,439
Elon	275,209
Faucette	376,470
Haw River	264,682
North Central Alamance	124,928
North Eastern Alamance	246,271
Snow Camp	428,752
Swepsonville	669,885
Total Appropriations	\$ <u>4,585,631</u>
Landfill Fund	
Landfill Operations	\$ 3,609,407
Total Appropriations	\$ <u>3,609,407</u>
Employee Insurance Fund	
Employee Health Insurance	\$ 8,529,114
Total Appropriations	\$ <u>8,529,114</u>
Worker's Comp Fund	
Worker's Compensation Insurance	\$ 900,000
Total Appropriations	\$ <u>900,000</u>
Property Insurance Fund	
Property Insurance	\$ 527,590
Total Appropriations	\$ <u>527,590</u>

Section IV. Revenues

The following revenues are estimated to be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing appropriations:

Fund	Revenue
General Fund	
Current Year Property Taxes	\$ 73,533,095
Prior Year and Other Property Taxes	1,362,000
Sales Tax	23,882,397
Other Taxes & Licenses	1,211,500
Unrestricted Intergovernmental	235,000
Restricted Intergovernmental	23,946,382
Sales & Services	9,581,343
Licenses and Permits	1,150,147
Investment Earnings	10,000
Miscellaneous Revenues	648,733
Sale of Fixed Assets	10,000
Appropriated Fund Balance	3,500,000
Designated Fund Balance	707,349
Total Revenues	<u>\$ 139,777,946</u>
Emergency Telephone System Fund	
Sales & Services	\$ 782,333
Investment Earnings	0
Budgeted Surplus	289,503
Total Revenues	<u>\$ 1,071,836</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	\$ 4,585,631
Total Revenues	<u>\$ 4,585,631</u>

Fund	Revenue
Landfill Fund	
Sales & Services	\$ 3,299,300
Investment Earnings	500
Retained Earnings	<u>309,607</u>
Total Revenues	<u>\$ 3,609,407</u>
Employee Insurance Fund	
Sales & Services	\$ 7,574,853
Investment Earnings	10,000
Retained Earnings	<u>944,261</u>
Total Revenues	<u>\$ 8,529,114</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	\$ <u>527,590</u>
Total Revenues	<u>\$ 527,590</u>

Section V. Levy of Taxes

There is hereby levied a tax at the rate of **59.5 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 **\$12,672,087,219** and an estimated collection rate of **98.15 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2015.

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, 2015 for the purpose of raising the revenues set forth above in the Fire Districts Fund section.

	<u>Tax Rate per \$100 Valuation</u>	<u>Total Assessed Valuation</u>
54 East	0.0900	\$ 348,543,903
Altamahaw-Ossipee	0.1175	399,655,732
E.M. Holt	0.1075	637,652,590
East Alamance	0.1050	398,687,755
Eli Whitney/87S	0.0800	454,144,113
Elon	0.1100	255,405,864
Faucette	0.0925	416,453,965
Haw River	0.1350	200,918,301
North Central Alamance	0.1050	121,637,601
North Eastern Alamance	0.0800	314,656,104
Snow Camp	0.0950	461,857,690
Swepsonville	0.0900	761,816,499

These tax rates are based on the estimated total assessed valuation for each fire district as indicated and an estimated real property collection rate of **98.15 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2015.

Section VII. Fees

A. There is hereby established, for the fiscal year beginning July 1, 2015 and ending June 30, 2016, the following fees for services as indicated:

Planning

Subdivision Review

Preliminary Plat Review (*new fee)	\$150.00
Technical Review Committee Submittal	\$300.00
Final Plat Review (*new fee)	\$150.00 + \$30 per lot
Exempt Plat Review	\$50.00
Plat Recording (collected by the Register of Deeds)	\$21.00 per sheet
Subdivision Ordinance Waiver (per item)	\$300.00

Wireless Communication Facilities

Cell Tower Application Fee	\$2,500.00
Collocation Permit (New)	\$50.00

Floodplain, Watershed and Streams

Floodplain Development Permit	\$100.00
Floodplain Variance (Replacing/Clarifying Zoning Variance fee)	\$300.00
Watershed Site Plan Review	\$100.00
Floodplain Waiver Review	\$5.00
Watershed Ordinance Variance(Replacing/Clarifyng Zoning Variance fee)	\$300.00

Sexually Oriented Businesses

Sexually Oriented Business Owner’s License	\$500.00
SOB Owner’s License-Renewal (yearly)	\$250.00
Sexually Oriented Business Manager’s License	\$100.00
SOB Manager’s License-Renewal (yearly)	\$50.00

Heavy Industrial Development Ordinance

Heavy Industrial Intent to Construct Permit	\$500.00
Heavy Industrial Operations Permit	\$50.00
Heavy Industrial Development (Replacing/Clarifying Zoning Variance fee)	\$300.00

Maps

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

Copies

Map Copies- 18x24-small (black & white)	\$1.00 each
Map Copies- 18x24-small (color)	\$2.50 each
Map Copies- Larger than 18x24 (color)	\$5.00 each
Any Ordinance (8-1/2 x11)	\$5.00

Misc. Items

Appeal of Administrative Decision	\$150.00
Road Signs	\$110.00
Use Verification Letter (New fee)	\$5.00

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

Book Club Kit - Replacement	\$10.00
Books & Stories to Go - Replacement	\$10.00
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
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)	\$10.00 each
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	\$0.25 per item per day
Overdue DVD	\$0.25 per item per day
Overdue Interlibrary Loan materials	\$0.50 per item per day
Overdue Lucky Day books & DVDs	\$1.00 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
Well Repair Permit	\$230.00
Well Camera Inspection	\$110.00
Manufactured Home Park Permit	\$110.00
Manufactured Home Park Existing System Check	\$60.00
Existing System Check for change in use	\$60.00
Existing System Check for Plat	\$60.00
Full H ₂ O Panel (Bact, Inorg, Nitrate)	\$110.00
Bacterial H ₂ O Sample	\$40.00
Chemical H ₂ O Sample	\$85.00
Nitrate H ₂ O Sample	\$45.00
Volatile Organic Compounds (VOC)	\$95.00
Pesticide H ₂ O Sample	\$95.00
Tattoo Permit	\$160.00
Swimming Pool Permit Application (each pool)	\$105.00
Swimming Pool Plan Review	\$260.00
Restaurant Plan Review	\$250.00
Temporary Food Establishment Permit Application	\$75.00
Limited Food Establishment Permit Application	\$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	\$100.00
Tank Installation/Removal	\$100.00 for first tank, \$25.00 each additional
Tent Inspection	\$100.00 for first tent, \$25.00 for each additional tent
Fire Works Inspection	\$125.00
Blasting Inspection (up to 5 individual blast inspections)	\$125.00
Fire Alarms/Fire Suppression Tests for Cooking Equipment	\$100.00
Fire Alarms/Fire Suppression Tests for Auto-extinguishing Systems	\$150.00
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 \$50.00 per team
Drop team after roster deadline	
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	\$50.00
Extra Inspections	\$50.00 per trip
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, additions and alterations to dwelling units (note: gross square footage includes any floored area under rook such as porches, garages, storage areas, etc.)	\$0.40 per gross sq. ft. up to 1,000 sq. ft. then \$0.25 per gross sq. ft. over 1,000 sq. ft.
Saw Service (additional)	\$50.00
Building Permit – outbuildings, garages, workshops, and similar (trade fees additional)	\$0.25 per gross sq. ft.
Homeowner’s Recovery Fee	\$10.00
Residential Plan Review (Plan review fee is credited toward cost of permit)	\$100.00
Accessory bldgs.. 500 sq ft. & larger	\$50.00

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.	

Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.

Deck Permit – with precast footings	\$50.00
With poured footings	\$100.00
Demolition of building	\$50.00
Moving building	\$100.00
Swimming Pools	\$100.00
Solar Installations (residential only – commercial by project cost)	\$50.00
With footing inspection	\$100.00
Signs/billboards up to 200 sq. ft.	\$50.00
Signs/billboards over 200 sq. ft.	\$100.00
Occupancy Permit/Day Care/ABC License Inspection Fees (one trip)	\$50.00

Electrical Permit Fees

Based on size of service and are calculated as follows:

One and two family residential dwellings, including townhouses	\$0.25 per amp
Commercial Buildings	\$0.40 per amp
Underground inspections (slab, ditch, etc.)	\$50.00

Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.

Additions and Alternations

Temporary Power per Sec. 10.8 N.C.E.C.	\$50.00
Temporary Saw Service	\$50.00
Residential Service Change	\$50.00
Commercial Service Change	\$80.00
Swimming Pools	\$150.00
Solar Installations (residential only)Roof mounted	\$50.00
Pole mounted (with footing)	\$100.00
HVAC Change out (one system)	\$50.00
(two or more systems)	\$75.00
Low Voltage, Signs	\$50.00
Miscellaneous	\$50.00

Mechanical Permit Fees

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. (\$50.00 minimum)
Commercial-Refrigeration Systems – Walk-in cooler or unit	\$50.00 first unit, \$25.00 each additional
Boilers and Chillers	
Up to and including 150,000 B.T.U.	\$50.00
In excess of 150,000 B.T.U.	\$50.00 plus \$0.0002 per B.T.U. over 150,000. Maximum fee of \$200.00
Commercial Hood	\$100.00
Gas logs, gas piping, ductwork, misc. mechanical/fuel gas permits	\$50.00

Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.

Plumbing Permit Fees

New Roughing-in	\$50.00 for first fixture, \$4.00 for each additional
Building Sewer Connection	\$50.00
Water Service Connection	\$50.00

Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.

Insulation and Energy Utilization Permit	\$50.00-Residential \$100.00-Commercial
Manufactured Homes Permit	
Single-wide and double-wide	\$200.00
With poured footings	\$250.00
Mobile construction offices	\$40.00
Commercial Units	\$50.00
Travel trailer and recreational vehicles	\$40.00
Modular Construction-Residential and Commercial (includes trade fees)	\$350.00
Deck or saw service additional	\$50.00

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.

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, 2015 and ending June 30, 2016 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. For the fiscal year 2015-2016, all employee salaries will be adjusted to partially implement recommendations from a pay rate and classification study conducted in 2014-2015.
- B. New Positions and Reclassifications – New positions and reclassifications will be as follows.

New Positions	Tax Department	Delinquent Tax Collector
	Elections	Voting Equipment Tech
	Health	Environmental Health Specialist
	DSS	IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II

New Positions	DSS	IMC II IMC II IMC II IMC I
Reclassifications	Sheriff	Deputy I from Part time to Full time Pay Grade 64
	N.C. Cooperative Extension	Extension Secretary III from Part time to Full time Pay Grade 61
	Library	Outreach Coordinator from Part time to Full time Pay Grade 65

- 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, 2015. 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, 2015 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section XIX. Effective Date

This budget ordinance shall be effective July 1, 2015.

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 _____, 2015

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 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	FY2015-2016 Budget		
				Requested	Recommended	% Change ²
Property Taxes:						
Current Year	\$ 67,627,683	\$ 65,064,085	\$ 65,064,085	\$ 65,500,068	\$ 73,533,095	13.0%
Prior Years	1,586,651	1,770,000	1,770,000	1,250,000	1,250,000	-29.4%
Discounts	(193,099)	(185,000)	(185,000)	(190,000)	(190,000)	2.7%
Penalties & Interest	422,779	300,000	300,000	300,000	300,000	0.0%
Taxes Previously Written Off	9,865	4,000	4,000	2,000	2,000	-50.0%
Sub-total: Property Taxes	69,453,879	66,953,085	66,953,085	66,862,068	74,895,095	11.9%
Sales Taxes	18,308,841	22,320,000	22,320,000	23,882,397	23,882,397	7.0%
Other Taxes & Licenses:						
Real Estate Transfer Tax	455,831	360,000	360,000	425,000	425,000	18.1%
Rental Vehicle Tax	65,019	50,000	50,000	60,000	60,000	20.0%
Rental Heavy Equip Tax	3,414	1,500	1,500	2,000	2,000	
Privilege Licenses	7,556	5,000	5,000	5,000	5,000	0.0%
Local Occupancy Tax	581,772	506,500	506,500	506,500	506,500	0.0%
ABC Bottle Tax	31,871	30,000	30,000	30,000	30,000	0.0%
Cable Television Franchise Fees	177,857	175,000	175,000	175,000	175,000	0.0%
Landfill Franchise Fees	9,332	8,000	8,000	8,000	8,000	0.0%
Sub-total: Other Taxes & Licenses	1,332,652	1,136,000	1,136,000	1,211,500	1,211,500	6.6%
Unrestricted Intergovernmental:						
Beer & Wine Tax	253,863	235,000	235,000	235,000	235,000	0.0%
Sub-total: Unrestricted Intergovernmental	253,863	235,000	235,000	235,000	235,000	0.0%
Restricted Intergovernmental	22,475,037	23,527,708	24,317,987	24,028,557	23,946,382	1.8%
Sales & Services	10,190,401	10,447,043	10,447,043	9,081,343	9,581,343	-8.3%
Licenses & Permits	1,171,869	1,164,930	1,164,930	1,150,147	1,150,147	-1.3%
Investment Earnings	10,568	5,000	5,000	10,000	10,000	100.0%
Miscellaneous	777,423	754,227	759,227	678,733	648,733	-14.0%
Sub-total: Operating Revenues	123,974,533	126,542,993	127,338,272	127,139,745	135,560,597	7.1%
Other Financing Sources:						
Transfers In	-	-	-	-	-	#DIV/0!
Sale of Assets	15,383	11,000	261,000	10,000	10,000	-9.1%
Installment Loan Proceeds	-	-	-	-	-	#DIV/0!
Designated Fund Balance	-	346,140	-	-	707,349	104.4%
Appropriated Fund Balance	-	3,985,535	5,509,509	579,349	3,500,000	-12.2%
Sub-total: Other Financing Sources	15,383	4,342,675	5,770,509	589,349	4,217,349	-2.9%
Total Revenues and Other Financing Sources	\$ 123,989,916	\$ 130,885,668	\$ 133,108,781	\$ 127,729,094	\$ 139,777,946	6.8%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

General Fund Summary

General Fund Expenditure Summary

Expenditures	FY 2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
Governing Body	\$ 194,126	\$ 208,590	\$ 208,590	\$ 231,216	\$ 231,216	10.8%
County Manager	1,977,978	2,340,485	2,393,690	2,365,167	2,403,650	2.7%
Administrative Services/Planning	135,150	135,328	135,328	138,798	152,597	12.8%
Human Resources	313,723	390,917	392,764	341,378	374,983	-4.1%
Finance	626,215	785,894	789,336	799,504	663,115	-15.6%
Purchasing	105,504	160,140	161,287	110,572	125,027	-21.9%
Tax Administration	1,512,653	1,607,034	1,617,932	1,639,539	1,792,138	11.5%
Revaluation	34,905	211,500	213,774	309,216	317,789	50.3%
GIS Mapping	234,892	249,114	250,261	247,036	246,104	-1.2%
Legal	794,248	506,101	602,822	380,557	443,739	-12.3%
Clerk of Court	254,834	254,259	254,259	244,526	244,526	-3.8%
Superior Court Judges	207	500	500	500	500	0.0%
District Court Judges	867	5,600	5,600	8,600	8,600	53.6%
District Attorney	4,354	7,667	11,880	12,200	12,200	59.1%
Elections	514,327	875,350	904,350	1,232,851	963,135	10.0%
Register of Deeds	606,183	691,038	695,914	721,575	763,129	10.4%
Management Information Systems	2,434,690	2,837,307	2,890,466	3,226,161	3,509,918	23.7%
Central Permitting	3,666	10,000	10,000	10,000	10,000	0.0%
Printing Services	122,567	198,171	198,171	195,257	11,542	-94.2%
Central Garage	40,688	13,510	13,510	13,772	13,772	1.9%
Public Buildings	1,444,321	1,500,626	1,773,285	1,680,657	1,717,883	14.5%
Sub-total: General Government	11,356,098	12,989,131	13,523,719	13,909,082	14,005,563	7.8%
Other Public Safety	149,100	150,000	150,000	236,740	205,000	36.7%
Sheriff	9,784,175	9,776,489	9,868,496	9,866,116	10,638,191	8.8%
School Resource Officers	414,135	422,675	431,520	462,589	495,132	17.1%
Jail	8,801,481	9,210,671	9,326,413	9,209,324	9,711,699	5.4%
Emergency Management	57,740	40,097	115,652	32,632	32,632	-18.6%
Fire Marshal	336,403	419,255	421,549	372,769	396,246	-5.5%
Fire Service	39,821	60,424	60,424	67,424	67,424	11.6%
SARA Management/Planner	185,159	215,000	215,574	215,000	215,000	0.0%
Inspections	622,475	651,379	655,968	598,883	660,664	1.4%
Emergency Medical Service	5,772,631	6,150,784	6,345,211	6,231,128	6,889,125	12.0%
Animal Shelter	282,730	342,621	342,621	369,313	369,313	7.8%
Central Communications	1,597,846	1,932,929	1,955,850	2,041,265	2,187,670	13.2%
Sub-total: Public Safety	28,043,696	29,372,324	29,889,278	29,703,183	31,868,096	8.5%
Transportation Services Grant	136,770	156,525	142,942	142,942	142,942	-8.7%
Sub-total: Transportation	136,770	156,525	142,942	142,942	142,942	-8.7%
Division of Forestry	56,461	81,234	81,234	77,879	66,639	-18.0%
Sub-total: Environmental Protection	56,461	81,234	81,234	77,879	66,639	-18.0%
Economic & Physical Development-Other	802,901	694,467	694,467	709,821	727,049	4.7%
NC Cooperative Extension Service	217,816	323,359	329,547	320,698	328,488	1.6%
Soil Conservation	217,254	216,455	217,615	220,301	218,908	1.1%
Sub-total: Economic & Physical Development	1,237,971	1,234,281	1,241,629	1,250,820	1,274,445	3.3%
Health	6,705,200	7,535,523	7,630,668	7,210,101	7,663,897	1.7%
WIC Program	870,839	868,904	868,904	823,433	823,433	-5.2%
Dental Clinic Program	955,582	1,007,007	1,012,007	1,007,007	1,007,007	0.0%
Social Services	19,591,906	22,155,853	22,983,280	23,304,460	24,206,315	9.3%
DSS-Family Assessment Grant	13,515	-	-	-	-	-
DSS-SAMHSA Grant	712,996	732,445	734,892	345,453	345,453	-52.8%
DSS-Office on Violence Against Women	1,283	-	-	-	-	-
DSS-Legal Assistance Program	67,157	76,018	85,372	85,372	85,372	-
DSS-GCC VCNP Grant	-	-	103,100	103,100	103,100	-
Veteran's Service	122,601	125,443	126,690	127,455	137,186	9.4%
Office of Juvenile Justice	392,138	330,218	330,218	330,218	330,218	0.0%
Home & Community Block Grant	1,023,642	1,107,134	1,107,134	1,134,216	1,121,708	1.3%
Other Human Services	1,543,364	1,399,528	1,570,319	1,488,400	1,488,400	6.4%
Sub-total: Human Services	32,000,223	35,338,073	36,552,584	35,959,215	37,312,089	5.6%
Alamance-Burlington School System	32,655,000	33,367,749	33,367,749	39,767,319	36,167,749	8.4%
Alamance Community College	2,994,515	3,070,115	3,070,115	4,585,153	3,411,621	11.1%
Sub-total: Education	35,649,515	36,437,864	36,437,864	44,352,472	39,579,370	8.6%

General Fund Summary

Expenditures	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	FY2015-2016 Budget		% Change ²
				Requested	Recommended	
Library	2,208,518	2,358,160	2,410,313	2,472,388	2,639,146	11.9%
Library - North Park	28,499	10,000	14,137	10,000	10,000	0.0%
Recreation	1,930,445	1,460,248	1,415,300	1,480,549	1,675,937	14.8%
Historic Properties Commission	436	2,000	4,460	2,000	2,000	0.0%
Culture & Recreation - Other	132,040	142,500	142,500	185,000	148,750	4.4%
Sub-total: Culture & Recreation	4,299,938	3,972,908	3,986,710	4,149,937	4,475,833	12.7%
Debt Service	10,692,100	10,853,328	10,853,328	11,048,074	9,948,074	-8.3%
Transfers to Other Funds	132,131	350,000	350,000	800,000	550,000	57.1%
Contingency	-	100,000	49,494	100,000	554,895	454.9%
Sub-total: Other Appropriation	10,824,231	11,303,328	11,252,822	11,948,074	11,052,969	-2.2%
Total Expenditures	\$ 123,604,903	\$ 130,885,668	\$ 133,108,782	\$ 141,493,604	\$ 139,777,946	6.8%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Supplementary Information

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

	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>
<i>Other Public Safety</i>		
Alamance County Rescue Squad	\$ 105,000	\$ 100,000
<i>Economic & Physical Development-Other</i>		
Alamance County Chamber of Commerce	117,228	111,646
Tourism Development Authority	330,500	330,500
Burlington-Alamance Airport Authority	252,321	252,321
Piedmont Conservation Council	2,000	
Mebane Railroad Extension Project	25,000	
<i>Home & Community Care Block Grant</i>		
Congregate Nutrition – ACCSA	271,016	277,240
Alamance County Meals on Wheels	251,696	239,604
In-Home Aide – Community Care, Inc	147,902	146,463
Adult Day Care – Friendship Center	112,571	113,736
Alamance Eldercare, Inc.	214,819	208,354
Alamance County Transportation Authority	123,704	121,737
<i>Other Human Services</i>		
Cardinal Innovations	1,203,556	1,203,556
Family Abuse Services of Alamance County	35,000	32,500
ACCSA – Weatherization	0	20,000
ACTA	209,844	128,472
Alamance County Dispute Settlement Center	15,000	15,000
JCPC	25,000	
<i>Culture & Recreation – Other</i>		
Historic Museum	84,000	80,000
Sword of Peace	13,750	12,500
Arts Association of Alamance County	46,000	45,000
North Carolina Symphony	5,000	5,000
Total Outside Agency Funding	\$ 3,590,907	\$ 3,443,629

Fire Districts Fund Summary

BUDGET SUMMARY

Description	FY2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
<i>Revenue</i>						
Current Year Property Taxes	\$ 4,235,708	\$ 4,543,256	\$ 4,543,256	\$ 4,140,511	\$ 4,140,511	-8.9%
Prior Years Property Taxes	134,713	14,972	14,972	14,972	14,972	0.0%
Tax Discounts	(11,886)	(3,500)	(3,500)	(3,500)	(3,500)	0.0%
Tax Penalties & Interest	32,968	3,001	3,001	3,001	3,001	0.0%
Firemen' Relief Refund	17,040	-	-	-	-	
Senior's Tax Exemption Refund	299,077	-	-	430,647	430,647	
Sales and Services	(4,542)	-	-	-	-	
Total Revenues	\$ 4,703,078	\$ 4,557,729	\$ 4,557,729	\$ 4,585,631	\$ 4,585,631	0.6%
<i>Expenditures</i>						
54 East	\$ 329,377	\$ 306,699	\$ 306,699	\$ 306,265	\$ 306,265	-0.1%
Altamahaw-Ossipee	446,307	457,404	457,404	458,526	458,526	0.2%
E. M. Holt	697,198	670,199	670,199	670,080	670,080	0.0%
East Alamance	354,790	408,334	408,334	409,124	409,124	0.2%
Eli Whitney/87S	372,831	349,651	349,651	355,439	355,439	1.7%
Elon	283,964	268,110	268,110	275,209	275,209	2.6%
Faucette	402,635	376,407	376,407	376,470	376,470	0.0%
Haw River	288,401	268,621	268,621	264,682	264,682	-1.5%
North Cental Alamance	130,682	124,357	124,357	124,928	124,928	0.5%
North Eastern Alamance	259,272	246,218	246,218	246,271	246,271	0.0%
Snow Camp	451,431	427,959	427,959	428,752	428,752	0.2%
Sweponville	686,186	653,770	653,770	669,885	669,885	2.5%
Total Expenditures	\$ 4,703,074	\$ 4,557,729	\$ 4,557,729	\$ 4,585,631	\$ 4,585,631	0.6%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Schools Capital Reserve Fund

BUDGET SUMMARY

Description	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	FY2015-2016 Budget		% Change ²
				Requested	Recommended	
<i>Revenue</i>						
Investment Earnings	\$ 17	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Total Revenues	17	1,000	1,000	1,000	1,000	0.0%
<i>Other Financing Sources</i>						
Transfers In	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources	-	-	-	-	-	
Total Revenues & Other Financing Sources	\$ 17	\$ 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-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

ACC Capital Reserve Fund

BUDGET SUMMARY

Description	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	FY2015-2016 Budget		
				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-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

County Buildings Capital Reserve Fund Summary

BUDGET SUMMARY

Description	FY2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
<i>Revenue</i>						
Investment Earnings	\$ 30	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Total Revenues	30	1,000	1,000	1,000	1,000	0.0%
<i>Other Financing Sources</i>						
Transfers In	100,000	-	-	-	-	#DIV/0!
Appropriated Fund Balance	-	-	-	-	-	-
Total Other Sources	100,000	-	-	-	-	#DIV/0!
Total Revenues & Other Financing Sources	\$ 100,030	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
<i>Other Financing Uses</i>						
Transfer to Project Fund	\$ 143,659	\$ -	\$ -	\$ -	\$ -	-
Transfer to General Fund	-	-	-	-	-	-
Budgeted Surplus	-	1,000	1,000	1,000	1,000	0.0%
Total Other Financing Sources	143,659	1,000	1,000	1,000	1,000	0.0%
Total Expenditures & Other Financing Uses	\$ 143,659	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Emergency Telephone Fund Summary

BUDGET SUMMARY

Description	FY2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
<i>Revenue</i>						
911 Proceeds	\$ 615,439	\$ 678,223	\$ 678,223	\$ 782,333	\$ 782,333	15.4%
Total Revenues	615,439	678,223	678,223	782,333	782,333	15.4%
<i>Other Financing Sources</i>						
Investment Earnings	435	500	500	-	-	-100.0%
Transfer	22,969	-	-	-	-	
Appropriated Fund Balance	-	293,786	293,786	289,503	289,503	
Total Other Financing Sources	23,404	294,286	294,286	289,503	289,503	-1.6%
Total Revenues & Other Financing Sources	\$ 638,843	\$ 972,509	\$ 972,509	\$ 1,071,836	\$ 1,071,836	10.2%
<i>Public Safety</i>						
Central Communication	\$ 709,579	\$ 972,509	\$ 972,509	\$ 1,071,836	\$ 1,071,836	10.2%
Total Public Safety	709,579	972,509	972,509	1,071,836	1,071,836	10.2%
<i>Other Financing Uses</i>						
Budgeted Surplus	-	-	-	-	-	
Total Other Financing Uses	-	-	-	-	-	
Total Expenditures & Other Financing Uses	\$ 709,579	\$ 972,509	\$ 972,509	\$ 1,071,836	\$ 1,071,836	10.2%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Landfill Fund Summary

BUDGET SUMMARY

Description	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	FY2015-2016 Budget		
				Requested	Recommended	% Change ²
Operating Revenues	\$ 4,193,384	\$ 3,275,300	\$ 3,303,319	\$ 3,525,108	\$ 3,525,108	7.6%
Non-operating Revenues	560	1,000	1,000	500	500	-50.0%
Appropriated Retained Earnings	-	590,511	598,828	83,799	83,799	-85.8%
Total Revenues	\$ 4,193,944	\$ 3,866,811	\$ 3,903,147	\$ 3,609,407	\$ 3,609,407	-6.7%
Personnel	\$ 937,639	\$ 1,000,046	\$ 1,008,363	\$ 1,008,940	\$ 1,092,162	9.2%
Operations	1,395,535	1,719,265	1,747,284	1,746,195	1,746,195	1.6%
Capital Outlay	935,716	973,000	973,000	597,550	597,550	-38.6%
Other Programs	129,647	174,500	174,500	173,500	173,500	-0.6%
Total Operating Expenses	3,398,537	3,866,811	3,903,147	3,526,185	3,609,407	-6.7%
Other Financing Uses						
Budgeted Surplus	-	-	-	-	-	
Transfers Out	-	-	-	-	-	#DIV/0!
Total Other Financing Uses	-	-	-	-	-	#DIV/0!
Total Expenses	\$ 3,398,537	\$ 3,866,811	\$ 3,903,147	\$ 3,526,185	\$ 3,609,407	-6.7%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Employee Insurance Fund Summary

BUDGET SUMMARY

Description	FY2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
Sales & Services	\$ 6,786,664	\$ 6,637,653	\$ 6,637,653	\$ 7,574,853	\$ 7,574,853	14.1%
Operating Revenues	6,786,664	6,637,653	6,637,653	7,574,853	7,574,853	14.1%
Interest Earnings	1,080	10,000	10,000	10,000	10,000	0.0%
Non-operating Revenues	1,080	10,000	10,000	10,000	10,000	
Appropriated Retained Earnings	-	1,906,396	1,906,396	944,261	944,261	-50.5%
Other Financing Sources	-	1,906,396	1,906,396	944,261	944,261	-50.5%
Total Revenues	\$ 6,787,744	\$ 8,554,049	\$ 8,554,049	\$ 8,529,114	\$ 8,529,114	-0.3%
Operating Expenses	\$ 7,735,799	\$ 8,549,049	\$ 8,549,049	\$ 8,524,114	\$ 8,524,114	-0.3%
Other Programs	4,918	5,000	5,000	5,000	5,000	0.0%
Total Operating Expenses	7,740,717	8,554,049	8,554,049	8,529,114	8,529,114	-0.3%
Other Financing Uses						
Budget Surplus	-	-	-	-	-	#DIV/0!
Total Other Financing Uses	-	-	-	-	-	#DIV/0!
Total Expenses	\$ 7,740,717	\$ 8,554,049	\$ 8,554,049	\$ 8,529,114	\$ 8,529,114	-0.3%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Worker's Compensation Fund Summary

BUDGET SUMMARY

Description	FY2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
Sales & Services	\$ 900,000	\$ 899,500	\$ 899,500	\$ 500,000	\$ 500,000	-44.4%
Operating Revenues	900,000	899,500	899,500	500,000	500,000	-44.4%
Interest Earnings	1,291	500	500	500	500	0.0%
Non-operating Revenues	1,291	500	500	500	500	
Appropriated Retained Earnings		-	-	399,500	399,500	
Other Financing Sources	-	-	-	399,500	399,500	
Total Revenues	\$ 901,291	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	0.0%
Operating Expenses	\$ 589,509	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	0.0%
Total Operating Expenses	589,509	900,000	900,000	900,000	900,000	0.0%
Total Expenses	\$ 589,509	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	0.0%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.

Property Insurance Fund Summary

BUDGET SUMMARY

Description	FY2015-2016 Budget					
	Actual FYE 6/30/14	Adopted Budget FYE 6/30/15	Amended Budget ¹ FYE 6/30/15	Requested	Recommended	% Change ²
Sales & Services	\$ 345,240	\$ 426,075	\$ 426,075	\$ 527,590	\$ 527,590	23.8%
Operating Revenues	345,240	426,075	426,075	527,590	527,590	23.8%
Interest Earnings	45	-	-	-	-	#DIV/0!
Non-operating Revenues	45	-	-	-	-	
Appropriated Retained Earnings	(18,151)	-	-	-	-	
Other Financing Sources	(18,151)	-	-	-	-	
Total Revenues	\$ 327,134	\$ 426,075	\$ 426,075	\$ 527,590	\$ 527,590	23.8%
Operating Expenses	\$ 417,629	\$ 426,075	\$ 426,075	\$ 527,590	\$ 527,590	23.8%
Total Operating Expenses	417,629	426,075	426,075	527,590	527,590	23.8%
Total Expenses	\$ 417,629	\$ 426,075	\$ 426,075	\$ 527,590	\$ 527,590	23.8%

¹-FY2014-2015 Budget figures as of December 31, 2014 as amended.

²-% Change Column refers to FY 2015-2016 Recommended compared to FY2014-2015 Adopted Budget.