

**Alamance County, North Carolina**  
**Manager’s Recommended Budget**  
**Fiscal Year 2016-2017**

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# MANAGER'S BUDGET MESSAGE

June 6, 2016

Alamance County Board of Commissioners

Board of Commissioners,

It is my pleasure, as Alamance County Budget Officer, to submit the fiscal year 2016-2017 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, 2016. The fiscal year 2016-2017 budget totals \$162,274,533.

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 2016-2017 proposed general fund budget include:

- No increase in the current property tax rate of \$0.058.
- Appropriation of \$5,235,739 in fund balance to reflect increases in fund balance levels during fiscal year 2015 and projected 2016.
- Provide funding for a capital improvement plan for needed building repairs and improvements.
- Provide a 1.5% cost of living increase and 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 further their strategic plan.

## General Fund Revenues

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Total projected general fund revenues for 2016-2017 are \$141,642,412 reflecting increases in both property tax revenue and sales tax revenue. Beginning with fiscal year 2015, counties had the full benefit of North Carolina's new "tag and tax" program that requires all vehicle taxes be paid at the time of license renewal. Although the state charges administrative fees for providing the collection service, high collections rates have resulted in a net benefit. 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

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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, upgrades to ambulances and equipment for Emergency Medical Services, technology backup systems, planned facility upgrades, and miscellaneous equipment purchases as identified through the budgeting process.

## School Funding

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In addition to the initiatives and projects covered above, the County received a request from the Alamance-Burlington School System (ABSS) totaling \$40,214,189, (\$39,714,189 for operations and \$500,000 for capital improvements) compared to the FY 2015-2016 budget of \$36,417,749. The recommended budget totals \$37,714,189, which allocates \$37,214,189 for operations and \$500,000 for capital improvements. Funding will assist the Alamance-Burlington School System with their strategic plan implementation.

## Fire Districts

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Three fire districts requested an increase for FY 2016-2017: Faucette, North Central and North Eastern Alamance

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	0.1100
Haw River	0.1350	0.1350
North Central Alamance	0.1050	0.1150
North Eastern Alamance	0.0800	0.1000
Snow Camp	0.0950	0.0950
Swepsonville	0.0900	0.0900

## Special Revenue and Capital Reserve Funds

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

In addition to the capital reserve funds discussed above, the County maintains two special revenue funds. These are funds where the revenue sources are restricted as to their use and the Local Government Commission requires they

be maintained in funds separate from the General Fund. The County's twelve fire districts are each maintained in their own fund.

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

The budget includes eleven new full time and one part time position, three new career ladders, and six reclassifications. Two of the new positions are for the Landfill. All of the positions requested by the Social Services Department will be reimbursed in part by State and Federal funds. A summary is as follows:

<b>GENERAL FUND</b>			
<b>New Positions</b>			
Department	Position	Proposed Salary	Fringe Benefits
MIS	Compliance Officer	\$ 55,000.00	\$ 17,175.00
Sheriff	Deputy I	33,726.00	13,500.00
	Deputy I	33,726.00	13,500.00
Fire Marshal	Fire Inspector (part time)	20,000.00	2,882.00
EMS	Operations Officer (Jan 2017)	26,390.00	8,395.00
Health	Environmental Health Clerk	30,292.00	12,131.00
Social Services		30,883.00	13,009.00
	IMC II (50% reimbursed)	30,883.00	13,009.00
	IMC II (75% reimbursed)	30,883.00	13,009.00
	IMC II (75% reimbursed)	40,218.00	14,621.00
	SW III (50% reimbursed)	70,000.00	19,765.00
Landfill	Assistant Director	28,281.00	12,559.00
	Landfill Assistant		

**Career Ladders:**

Department	Position	Proposed Salary	Increase in Fringe Benefits
EMS		10,250.00	1,711.00
CCom		50,840.00	8,487.00
Health		10,250.00	1,711.00

**Reclassifications**

Department	Position	Current Salary	Proposed Salary	Increase in Fringe Benefits
Inspections	Code Inspector III to Inspection Supervisor	\$ 43,828.00	\$ 48,857.00	\$869.00
EMS	EMT-P to Assistant Crew Chief	\$ 43,443.00	\$ 45,317.00	\$ 324.00
	EMT-P to Assistant Crew Chief	\$ 40,674.00	\$ 42,442.00	\$ 305.00
	EMT-P to Assistant Crew Chief	\$ 35,721.00	\$ 37,238.00	\$ 263.00
	EMT-P to Assistant Crew Chief	\$ 35,318.00	\$ 36,907.00	\$ 275.00
	Training Officer	\$ 40,218.00	\$ 45,896.00	\$ 982.00

**Fee Increases**

It is recommended that the following fee changes be implemented as part of the FY2016-2017 budget:

Department	Fee	Current	Proposed
<b>Environmental Health Fees</b>			
	Soil/Site Evaluation	\$220.00	\$240.00
	Site Revisit Fee	\$60.00	\$70.00
	Authorization to Construct Type I, II, IIIacdefg	\$220.00	\$250.00
	Authorization to Construct Type IIIb	\$440.00	\$485.00
	Authorization to Construct Type IV	\$660.00	\$730.00
	Authorization to Construct Type V	\$1,100.00	\$1,250.00
	Authorization to Construct Type VI	\$1,760.00	\$2,000.00
	New Well Permit	\$330.00	\$365.00
	Replacement Well Permit	\$330.00	\$365.00
	Well Repair Permit	\$230.00	\$250.00
	PVC Camera Inspection	\$110.00	\$120.00
	Manufactured Home Park Permit	\$110.00	Delete
	Manufactured Home Park Existing System Check	\$60.00	\$75.00
	Existing System Check for Change in Use	\$60.00	\$75.00
	Existing System Check for Plat	\$60.00	\$75.00
	Petroleum H2O Sample	\$95.00	\$100.00
	Volatile Organic Compounds (VOC) H2O Sample	\$95.00	\$100.00
	Pesticide H2O Sample	\$95.00	\$100.00

Department	Fee	Current	Proposed
<b>Environmental Health Fees</b>			
	Tattoo Permit Application	\$160.00	\$175.00
	Swimming Pool Permit Application (each pool)	\$105.00	\$115.00
	Swimming Pool Plan Review	\$260.00	\$285.00
<b>Planning Fees</b>			
	Map or Plan Copies– 11 X 17 (black and white)	\$0.00	\$1.00 each

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 \$50 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 2016-2017		
	Employer Paid	Employee Paid	Total Premium
<b>Health Insurance</b>			
Employee Only	550.00	-	550.00
Employee + Child	550.00	262.50	812.50
Employee + Spouse	550.00	327.60	877.60
Employee + Family	550.00	568.05	1118.05
<b>Dental Insurance</b>			
Employee Only	39.50	-	39.50
Employee + Child	39.50	24.25	63.75
Employee + Spouse	39.50	31.75	71.25
Employee + Family	39.50	51.50	91.00
<b>Combined Health/Dental</b>			
Employee Only	589.50	-	589.50
Employee + Child	589.50	286.75	876.25
Employee + Spouse	589.50	359.35	948.85
Employee + Family	589.50	619.55	1,209.05

## In Conclusion

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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.

By continuing the 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 2016-2017. If you look at our operating budgets internally – 15 out of 32 came in less than the 2015/16 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 Boswell 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 Managers concerning how 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 2016-2017

Alamance County, North Carolina

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

**Section I. Budget Adoption, 2016-2017**

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, 2016 and ending June 30, 2017.

**Section II. Summary**

General Fund	\$	141,642,412
Emergency Telephone System Fund		1,030,864
County Buildings Reserve Fund		1,000
Schools Capital Reserve Fund		1,000
ACC Capital Reserve Fund		1,000
Fire Districts Fund		4,854,392
Landfill Fund		4,477,629
Employee Insurance Fund		8,838,646
Worker's Compensation Fund		900,000
Property Insurance Fund		527,590
<b>Total Appropriations</b>	<b>\$</b>	<b><u>162,274,533</u></b>

**Section III. Appropriations**

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

<u>Fund</u>	<u>Appropriation</u>
<b>General Fund</b>	
Governing Body	\$ 241,762
County Manager	2,481,355
Planning	156,068
Human Resources	377,017
Finance	999,071
Purchasing	125,237
Tax Administration	2,064,745
Revaluation	323,301
GIS Mapping	268,804
Legal	424,599
Clerk of Court	251,443
Superior Court Judges	500
District Court Judges	8,600
District Attorney	20,602
Elections	850,790
Register of Deeds	773,558
MIS	3,611,139
Central Permitting	5,000
Printing Services	56,115
Central Garage	13,275



Fund	Appropriation
Public Buildings	1,831,169
Other Public Safety	200,000
Sheriff	11,170,419
School Resource Officers	530,618
Jail	10,104,427
Emergency Management	144,023
Fire Marshal	360,354
Fire Service	49,089
SARA Management	215,000
Inspections	722,374
Emergency Medical Services	7,109,159
Animal Shelter	373,725
Central Communications	2,287,303
Transportation Services Grant	165,167
Division of Forestry	79,678
Economic & Physical Development - Other	768,758
NC Cooperative Extension Service	278,431
Soil Conservation	231,627
Health	7,594,218
WIC Program	793,055
Dental Clinic Program	1,007,007
Social Services	24,069,248
DSS-GCC VCNP Grant	60,858
DSS-Legal Assistance Program	30,955
Veteran's Services	124,156
Office of Juvenile Justice	330,218
Home & Community Care Block Grant	1,116,911
Other Human Services	1,384,219
Alamance-Burlington School System	37,714,189
Alamance Community College	3,471,621
Library - Alamance County	2,750,012
Library - North Park	10,000
Recreation	1,598,723
Historic Properties Commission	2,000
Culture & Recreation - Other	145,812
Debt Service	9,444,188
Contingency	70,720
Transfer to Other Funds	250,000
<b>Total Appropriations</b>	<b><u>\$ 141,642,412</u></b>
<b>Emergency Telephone System Fund</b>	
Public Safety	\$ 1,030,864
<b>Total Appropriations</b>	<b><u>\$ 1,030,864</u></b>
<b>County Buildings Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b><u>\$ 1,000</u></b>

Fund	Appropriation
<b>Schools Capital Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b><u>\$ 1,000</u></b>
<b>ACC Capital Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b><u>\$ 1,000</u></b>
<b>Fire Districts Fund</b>	
54 East	\$ 312,468
Altamahaw-Ossipee	466,273
E.M. Holt	691,819
East Alamance	420,485
Eli Whitney/87 South	364,547
Elon	277,002
Faucette	458,724
Haw River	270,716
North Central Alamance	139,309
North Eastern Alamance	310,695
Snow Camp	436,626
Swepsonville	705,728
<b>Total Appropriations</b>	<b><u>\$ 4,854,392</u></b>
<b>Landfill Fund</b>	
Landfill Operations	\$ 4,477,629
<b>Total Appropriations</b>	<b><u>\$ 4,477,629</u></b>
<b>Employee Insurance Fund</b>	
Employee Health Insurance	\$ 8,838,646
<b>Total Appropriations</b>	<b><u>\$ 8,838,646</u></b>
<b>Worker's Comp Fund</b>	
Worker's Compensation Insurance	\$ 900,000
<b>Total Appropriations</b>	<b><u>\$ 900,000</u></b>
<b>Property Insurance Fund</b>	
Property Insurance	\$ 527,590
<b>Total Appropriations</b>	<b><u>\$ 527,590</u></b>

**Section IV. Revenues**

The following revenues are estimated to be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations:

Fund	Revenue
<b>General Fund</b>	
Current Year Property Taxes	\$ 73,420,303
Prior Year and Other Property Taxes	1,076,000
Sales Tax	25,315,343
Other Taxes & Licenses	1,407,000
Unrestricted Intergovernmental	250,000
Restricted Intergovernmental	22,924,328
Sales & Services	8,993,780
Licenses and Permits	1,325,600
Investment Earnings	75,000
Miscellaneous Revenues	706,901
Sale of Fixed Assets	10,000
Appropriated Fund Balance	5,235,739
Designated Fund Balance	902,418
<b>Total Revenues</b>	<b><u>\$ 141,642,412</u></b>
<b>Emergency Telephone System Fund</b>	
Sales & Services	\$ 661,686
Investment Earnings	0
Budgeted Surplus	369,178
<b>Total Revenues</b>	<b><u>\$ 1,030,864</u></b>
<b>County Buildings Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b><u>\$ 1,000</u></b>
<b>Schools Capital Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b><u>\$ 1,000</u></b>
<b>ACC Capital Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b><u>\$ 1,000</u></b>
<b>Fire Districts Fund</b>	
Property Taxes	\$ 4,854,392
<b>Total Revenues</b>	<b><u>\$ 4,854,392</u></b>

<b>Fund</b>	<b>Revenue</b>
<b>Landfill Fund</b>	
Sales & Services	\$ 3,543,300
Investment Earnings	2,000
Retained Earnings	932,329
<b>Total Revenues</b>	<b><u>\$ 4,477,629</u></b>
<b>Employee Insurance Fund</b>	
Sales & Services	\$ 8,833,646
Investment Earnings	5,000
Retained Earnings	0
<b>Total Revenues</b>	<b><u>\$ 8,838,646</u></b>
<b>Worker's Comp Fund</b>	
Sales & Services	\$ 899,000
Investment Earnings	1,000
<b>Total Revenues</b>	<b><u>\$ 900,000</u></b>
<b>Property Insurance Fund</b>	
Sales & Services	\$ 527,590
<b>Total Revenues</b>	<b><u>\$ 527,590</u></b>

**Section V. Levy of Taxes**

There is hereby levied a tax at the rate of **58 cents** per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, 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 **\$12,913,868,449** and an estimated collection rate of **98.32 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	\$ 353,608,673
Altamahaw-Ossipee	0.1175	404,018,422
E.M. Holt	0.1075	654,656,679
East Alamance	0.1050	407,527,136
Eli Whitney/87S	0.0800	463,320,189
Elon	0.1100	255,791,843
Faucette	0.1100	424,486,043
Haw River	0.1350	204,278,320
North Central Alamance	0.1150	123,292,805
North Eastern Alamance	0.1000	316,213,616
Snow Camp	0.0950	467,821,777
Swepsonville	0.0900	798,154,659

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 **98.32 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, 2016 and ending June 30, 2017, 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 or Plan Copies – 11X17 (black & white)	\$1.00 each
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

**Landfill**

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
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	\$240.00
Site Revisit Fee	\$70.00
Authorization to Construct Type I, II, IIIacdefg	\$250.00
Authorization to Construction Type IIIb	\$485.00
Authorization to Construction Type IV	\$730.00
Authorization to Construction Type V	\$1,250.00
Authorization to Construction Type VI	\$2,000.00

**Environmental Health Fees**

New Well Permit	\$365.00
Replacement Well Permit	\$365.00
Well Repair Permit	\$250.00
Well Camera Inspection	\$120.00
Manufactured Home Park Existing System Check	\$75.00
Existing System Check for change in use	\$75.00
Existing System Check for Plat	\$75.00
Full H <sub>2</sub> O Panel (Bact, Inorg, Nitrate)	\$100.00
Bacterial H <sub>2</sub> O Sample	\$40.00
Chemical H <sub>2</sub> O Sample	\$85.00
Nitrate H <sub>2</sub> O Sample	\$45.00
Petroleum H <sub>2</sub> O Sample	\$100.00
Volatile Organic Compounds (VOC)	\$100.00
Pesticide H <sub>2</sub> O Sample	\$100.00
Tattoo Permit	\$175.00
Swimming Pool Permit Application (each pool)	\$115.00
Swimming Pool Plan Review	\$285.00
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
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	\$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

**Plumbing Permit Fees**

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, 2016 and ending June 30, 2017 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 2016-2017, all employee salaries who are at midpoint will receive a 1.5% cost of living adjustment and all employees below midpoint will receive a 3.0% increase to partially implement recommendations from a pay rate and classification study conducted in 2015-2016.
- B. New Positions and Reclassifications – New positions and reclassifications will be as follows.

New Positions	MIS Department	Compliance Officer
	Sheriff Department	Deputy I Deputy I
	Fire Marshal	Fire Inspector
	Emergency Medical Service	Operations Officer
	Health	Environmental Health Clerk
	Social Services	IMC II IMC II IMC II SW III
	Landfill	Assistant Director Landfill Attendant

Reclassifications	Inspections	Code Inspector III to Inspection Supervisor
	Emergency Medical Service	EMT-P To Assistant Crew Chief EMT-P To Assistant Crew Chief EMT-P To Assistant Crew Chief EMT-P To Assistant Crew Chief Training Officer

- 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, 2016. 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, 2016 or otherwise designated, are hereby re-appropriated for this fiscal year.

**Section XIX. Effective Date**

This budget ordinance shall be effective July 1, 2016.

**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 \_\_\_\_\_, 2016

\_\_\_\_\_  
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 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	FY2016-2017 Budget		
				Requested	Recommended	% Change <sup>2</sup>
<b>Property Taxes:</b>						
Current Year	\$ 66,049,540	\$ 71,679,320	\$ 71,929,320	\$ 73,420,303	\$ 73,420,303	2.4%
Prior Years	1,278,284	1,250,000	1,250,000	1,000,000	1,000,000	-20.0%
Discounts	(188,539)	(190,000)	(190,000)	(200,000)	(200,000)	5.3%
Penalties & Interest	338,119	300,000	300,000	275,000	275,000	-8.3%
Taxes Previously Written Off	1,344	2,000	2,000	1,000	1,000	-50.0%
<b>Sub-total: Property Taxes</b>	<b>67,478,748</b>	<b>73,041,320</b>	<b>73,291,320</b>	<b>74,496,303</b>	<b>74,496,303</b>	<b>2.0%</b>
<b>Sales Taxes</b>	<b>21,057,019</b>	<b>23,882,397</b>	<b>23,882,397</b>	<b>25,315,343</b>	<b>25,315,343</b>	<b>6.0%</b>
<b>Other Taxes &amp; Licenses:</b>						
Real Estate Transfer Tax	567,820	425,000	425,000	500,000	500,000	17.6%
Rental Vehicle Tax	68,509	60,000	60,000	65,000	65,000	8.3%
Rental Heavy Equip Tax	4,145	2,000	2,000	3,000	3,000	
Privilege Licenses	7,626	5,000	5,000	6,000	6,000	20.0%
Local Occupancy Tax	630,678	506,500	506,500	618,000	618,000	22.0%
ABC Bottle Tax	33,186	30,000	30,000	30,000	30,000	0.0%
Cable Television Franchise Fees	178,578	175,000	175,000	175,000	175,000	0.0%
Landfill Franchise Fees	8,412	8,000	8,000	10,000	10,000	25.0%
<b>Sub-total: Other Taxes &amp; Licenses</b>	<b>1,498,954</b>	<b>1,211,500</b>	<b>1,211,500</b>	<b>1,407,000</b>	<b>1,407,000</b>	<b>16.1%</b>
<b>Unrestricted Intergovernmental:</b>						
Beer & Wine Tax	277,018	235,000	235,000	250,000	250,000	6.4%
<b>Sub-total: Unrestricted Intergovernmental</b>	<b>277,018</b>	<b>235,000</b>	<b>235,000</b>	<b>250,000</b>	<b>250,000</b>	<b>6.4%</b>
<b>Restricted Intergovernmental</b>	<b>23,671,635</b>	<b>23,946,382</b>	<b>23,879,634</b>	<b>22,924,328</b>	<b>22,924,328</b>	<b>-4.3%</b>
<b>Sales &amp; Services</b>	<b>10,152,090</b>	<b>9,581,343</b>	<b>9,691,599</b>	<b>8,993,780</b>	<b>8,993,780</b>	<b>-6.1%</b>
<b>Licenses &amp; Permits</b>	<b>1,267,271</b>	<b>1,150,147</b>	<b>1,150,147</b>	<b>1,325,600</b>	<b>1,325,600</b>	<b>15.3%</b>
<b>Investment Earnings</b>	<b>11,818</b>	<b>10,000</b>	<b>10,000</b>	<b>75,000</b>	<b>75,000</b>	<b>650.0%</b>
<b>Miscellaneous</b>	<b>702,812</b>	<b>648,733</b>	<b>730,455</b>	<b>706,901</b>	<b>706,901</b>	<b>9.0%</b>
<b>Sub-total: Operating Revenues</b>	<b>126,117,365</b>	<b>133,706,822</b>	<b>134,082,052</b>	<b>135,494,255</b>	<b>135,494,255</b>	<b>1.3%</b>
<b>Other Financing Sources:</b>						
Transfers In	-	-	-	-	-	
Sale of Assets	3,931,333	10,000	10,000	10,000	10,000	0.0%
Installment Loan Proceeds	-	-	-	-	-	
Designated Fund Balance	-	726,970	726,970	902,418	902,418	24.1%
Appropriated Fund Balance	-	3,500,000	5,769,041	5,235,739	5,235,739	49.6%
<b>Sub-total: Other Financing Sources</b>	<b>3,931,333</b>	<b>4,236,970</b>	<b>6,506,011</b>	<b>6,148,157</b>	<b>6,148,157</b>	<b>45.1%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 130,048,698</b>	<b>\$ 137,943,792</b>	<b>\$ 140,588,063</b>	<b>\$ 141,642,412</b>	<b>\$ 141,642,412</b>	<b>2.7%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

General Fund Summary

General Fund Expenditure Summary

Expenditures	FY 2016-2017 Budget					
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended	% Change <sup>2</sup>
Governing Body	\$ 212,760	\$ 228,735	\$ 231,735	\$ 241,762	\$ 241,762	5.7%
County Manager	1,973,683	2,391,809	2,395,264	2,533,707	2,481,355	3.7%
Administrative Services/Planning	105,724	150,178	170,178	185,487	156,068	3.9%
Human Resources	387,451	369,010	374,089	384,652	377,017	2.2%
Finance	555,509	649,491	663,244	1,032,846	999,071	53.8%
Purchasing	109,364	122,774	123,918	124,956	125,237	2.0%
Tax Administration	1,553,522	1,767,009	2,047,519	2,103,407	2,064,745	16.8%
Revaluation	295,965	316,741	317,313	309,080	323,301	2.1%
GIS Mapping	235,000	242,241	242,813	270,569	268,804	11.0%
Legal	499,231	412,214	448,930	433,589	424,599	3.0%
Clerk of Court	215,770	234,526	234,526	251,443	251,443	7.2%
Superior Court Judges	457	500	500	500	500	0.0%
District Court Judges	4,626	8,600	8,600	8,600	8,600	0.0%
District Attorney	7,755	12,200	15,602	20,602	20,602	68.9%
Elections	589,271	869,402	895,706	1,529,374	850,790	-2.1%
Register of Deeds	608,148	751,953	754,313	785,375	773,558	2.9%
Management Information Systems	2,452,736	3,440,049	3,497,350	3,931,477	3,611,139	5.0%
Central Permitting	48	9,850	9,850	9,850	5,000	-49.2%
Printing Services	74,758	92,540	45,829	57,207	56,115	-39.4%
Central Garage	8,640	13,565	13,565	13,565	13,275	-2.1%
Public Buildings	1,615,322	1,707,914	1,881,029	1,969,730	1,831,169	7.2%
<b>Sub-total: General Government</b>	<b>11,505,740</b>	<b>13,791,301</b>	<b>14,371,873</b>	<b>16,197,778</b>	<b>14,884,150</b>	<b>7.9%</b>
Other Public Safety	140,700	202,500	202,500	200,000	200,000	-1.2%
Sheriff	9,541,972	10,423,537	10,623,440	11,335,723	11,170,419	7.2%
School Resource Officers	414,759	487,386	487,386	534,869	530,618	8.9%
Jail	8,929,006	9,538,598	9,650,376	10,648,201	10,104,427	5.9%
Emergency Management	109,875	32,158	47,455	147,155	144,023	347.9%
Fire Marshal	411,173	389,731	411,948	402,059	360,354	-7.5%
Fire Service	78,084	55,413	58,041	49,649	49,089	-11.4%
SARA Management/Planner	182,781	215,000	218,228	200,476	215,000	0.0%
Inspections	604,326	649,942	654,347	761,101	722,374	11.1%
Emergency Medical Service	6,056,916	6,686,118	6,711,504	7,314,438	7,109,159	6.3%
Animal Shelter	342,621	369,313	369,313	373,725	373,725	1.2%
Central Communications	1,784,835	2,145,832	2,160,557	2,568,776	2,287,303	6.6%
<b>Sub-total: Public Safety</b>	<b>28,597,048</b>	<b>31,195,528</b>	<b>31,595,095</b>	<b>34,536,172</b>	<b>33,266,491</b>	<b>6.6%</b>
Transportation Services Grant	142,942	142,942	142,942	165,167	165,167	15.5%
<b>Sub-total: Transportation</b>	<b>142,942</b>	<b>142,942</b>	<b>142,942</b>	<b>165,167</b>	<b>165,167</b>	<b>15.5%</b>
Division of Forestry	62,645	66,639	66,639	79,678	79,678	19.6%
<b>Sub-total: Environmental Protection</b>	<b>62,645</b>	<b>66,639</b>	<b>66,639</b>	<b>79,678</b>	<b>79,678</b>	<b>19.6%</b>
Economic & Physical Development-Other	907,870	724,258	1,047,257	709,821	768,758	6.1%
NC Cooperative Extension Service	283,216	297,455	306,629	299,495	278,431	-6.4%
Soil Conservation	217,361	216,850	216,428	236,036	231,627	6.8%
<b>Sub-total: Economic &amp; Physical Development</b>	<b>1,408,447</b>	<b>1,238,563</b>	<b>1,570,314</b>	<b>1,245,352</b>	<b>1,278,816</b>	<b>3.2%</b>
Health	7,108,320	7,565,989	7,710,837	7,657,561	7,594,218	0.4%
WIC Program	848,307	823,433	831,899	784,675	793,055	-3.7%
Dental Clinic Program	1,003,705	1,007,007	1,067,139	1,073,980	1,007,007	0.0%
Social Services	22,351,153	23,936,648	24,409,769	24,298,747	24,069,248	0.6%
DSS-Family Assessment Grant	-	-	-	-	-	-
DSS-SAMHSA Grant	641,219	345,453	361,239	60,858	60,858	-82.4%
DSS-Office on Violence Against Women	76,212	-	-	-	-	-
DSS-Legal Assistance Program	30,412	103,100	103,100	30,955	30,955	-
DSS-GCC VCNP Grant	-	85,372	85,372	-	-	-
Veteran's Service	126,245	134,990	136,284	126,439	124,156	-8.0%
Office of Juvenile Justice	337,903	330,218	338,218	330,218	330,218	0.0%
Home & Community Block Grant	1,037,882	1,116,616	1,116,616	1,125,660	1,116,911	0.0%
Other Human Services	1,505,953	1,461,713	1,571,969	1,400,906	1,384,219	-5.3%
<b>Sub-total: Human Services</b>	<b>35,067,311</b>	<b>36,910,539</b>	<b>37,732,442</b>	<b>36,889,999</b>	<b>36,510,845</b>	<b>-1.1%</b>
Alamance-Burlington School System	33,367,749	36,417,749	36,417,749	40,214,189	37,714,189	3.6%
Alamance Community College	3,070,115	3,411,621	3,411,621	5,079,341	3,471,621	1.8%
<b>Sub-total: Education</b>	<b>36,437,864</b>	<b>39,829,370</b>	<b>39,829,370</b>	<b>45,293,530</b>	<b>41,185,810</b>	<b>3.4%</b>

General Fund Summary

Expenditures	FY2016-2017 Budget						% Change <sup>2</sup>
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended		
Library	2,343,195	2,565,365	2,697,193	2,835,108	2,750,012	7.2%	
Library - North Park	13,093	10,000	10,000	10,000	10,000	0.0%	
Recreation	1,528,973	1,653,668	1,773,411	1,691,136	1,598,723	-3.3%	
Historic Properties Commission	2,460	2,000	2,000	18,000	2,000	0.0%	
Culture & Recreation - Other	142,500	145,812	145,812	151,000	145,812	0.0%	
<b>Sub-total: Culture &amp; Recreation</b>	<b>4,030,221</b>	<b>4,376,845</b>	<b>4,628,416</b>	<b>4,705,244</b>	<b>4,506,547</b>	<b>3.0%</b>	
Debt Service	10,835,489	9,948,074	9,948,074	9,569,188	9,444,188	-5.1%	
Transfers to Other Funds	470,072	400,000	678,907	500,000	250,000	-37.5%	
Contingency	-	43,991	23,991	100,000	70,720	60.8%	
<b>Sub-total: Other Appropriation</b>	<b>11,305,561</b>	<b>10,392,065</b>	<b>10,650,972</b>	<b>10,169,188</b>	<b>9,764,908</b>	<b>-6.0%</b>	
<b>Total Expenditures</b>	<b>\$ 128,557,779</b>	<b>\$ 137,943,792</b>	<b>\$ 140,588,063</b>	<b>\$ 149,282,112</b>	<b>\$ 141,642,412</b>	<b>2.7%</b>	

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

Supplementary Information

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

	<u>FY 2016-2017</u>	<u>FY 2015-2016</u>
<i>Other Public Safety</i>		
Alamance County Rescue Squad	\$ 100,000	\$ 105,000
<i>Economic &amp; Physical Development-Other</i>		
Alamance County Chamber of Commerce	114,437	114,437
Tourism Development Authority	400,000	330,500
Burlington-Alamance Airport Authority	252,321	252,321
Piedmont Conservation Council	2,000	2,000
Mebane Railroad Extension Project	0	25,000
<i>Home &amp; Community Care Block Grant</i>		
Congregate Nutrition – ACCSA	269,600	269,600
Alamance County Meals on Wheels	250,271	250,271
In-Home Aide – Community Care, Inc	147,902	147,902
Adult Day Care – Friendship Center	112,571	112,571
Alamance Eldercare, Inc.	212,719	212,719
Alamance County Transportation Authority	123,848	123,553
<i>Other Human Services</i>		
Cardinal Innovations	1,203,556	1,203,556
Family Abuse Services of Alamance County	35,000	35,000
ACCSA – Weatherization	0	0
ACTA	421,365	476,339
Alamance County Dispute Settlement Center	15,000	15,000
<i>Culture &amp; Recreation – Other</i>		
Historic Museum	82,000	82,000
Sword of Peace	12,812	12,812
Arts Association of Alamance County	46,000	46,000
North Carolina Symphony	5,000	5,000
<b>Total Outside Agency Funding</b>	<b>\$ 3,806,402</b>	<b>\$ 3,821,581</b>

Fire Districts Fund Summary

BUDGET SUMMARY

Description	FY2016-2017 Budget					
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended	% Change <sup>2</sup>
<i>Revenue</i>						
Current Year Property Taxes	\$ 4,147,723	\$ 4,140,511	\$ 4,140,511	\$ 4,348,587	\$ 4,348,587	5.0%
Prior Years Property Taxes	110,469	14,972	14,972	14,972	14,972	0.0%
Tax Discounts	(12,048)	(3,500)	(3,500)	(3,500)	(3,500)	0.0%
Tax Penalties & Interest	28,140	3,001	3,001	3,001	3,001	0.0%
Firemen' Relief Refund	17,526	-	-	-	-	
Senior's Tax Exemption Refund	432,333	430,647	430,647	462,007	462,007	
Sales and Services	(328)	-	-	29,325	29,325	
<b>Total Revenues</b>	<b>\$ 4,723,815</b>	<b>\$ 4,585,631</b>	<b>\$ 4,585,631</b>	<b>\$ 4,854,392</b>	<b>\$ 4,854,392</b>	<b>5.9%</b>
<i>Expenditures</i>						
54 East	\$ 312,885	\$ 306,265	\$ 306,265	\$ 312,468	\$ 312,468	2.0%
Altamahaw-Ossipee	466,093	458,526	458,526	466,273	466,273	1.7%
E. M. Holt	690,348	670,080	670,080	691,819	691,819	3.2%
East Alamance	420,015	409,124	409,124	420,485	420,485	2.8%
Eli Whitney/87S	368,722	355,439	355,439	364,547	364,547	2.6%
Elon	284,058	275,209	275,209	277,002	277,002	0.7%
Faucette	388,780	376,470	376,470	458,724	458,724	21.8%
Haw River	272,374	264,682	264,682	270,716	270,716	2.3%
North Cental Alamance	127,992	124,928	124,928	139,309	139,309	11.5%
North Eastern Alamance	257,631	246,271	246,271	310,695	310,695	26.2%
Snow Camp	449,492	428,752	428,752	436,626	436,626	1.8%
Sweptsonville	685,422	669,885	669,885	705,728	705,728	5.4%
<b>Total Expenditures</b>	<b>\$ 4,723,812</b>	<b>\$ 4,585,631</b>	<b>\$ 4,585,631</b>	<b>\$ 4,854,392</b>	<b>\$ 4,854,392</b>	<b>5.9%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

Schools Capital Reserve Fund

BUDGET SUMMARY

Description	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	FY2016-2017 Budget		% Change <sup>2</sup>
				Requested	Recommended	
<i>Revenue</i>						
Investment Earnings	\$ 40	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Total Revenues	40	1,000	1,000	1,000	1,000	0.0%
<i>Other Financing Sources</i>						
Transfers In	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources	-	-	-	-	-	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 40</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>
<i>Other Financing Uses</i>						
Transfer to Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	-	-	-	-	-	
Budgeted Surplus	-	1,000	1,000	1,000	1,000	0.0%
Total Other Financing Sources	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

BUDGET SUMMARY

Description	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	FY2016-2017 Budget		% Change <sup>2</sup>
				Requested	Recommended	
<i>Revenue</i>						
Investment Earnings	\$ 6	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Total Revenues	6	1,000	1,000	1,000	1,000	0.0%
<i>Other Financing Sources</i>						
Transfers In	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources	-	-	-	-	-	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 6</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>
<i>Other Financing Uses</i>						
Transfer to Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	-	-	-	-	-	
Budgeted Surplus	-	1,000	1,000	1,000	1,000	0.0%
Total Other Financing Sources	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.



County Buildings Capital Reserve Fund Summary

BUDGET SUMMARY

Description	FY2016-2017 Budget					
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended	% Change <sup>2</sup>
<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	150,000	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources	150,000	-	-	-	-	#DIV/0!
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 150,030</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>
<i>Other Financing Uses</i>						
Transfer to Project Fund	\$ 157,015	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	-	-	-	-	-	
Budgeted Surplus	-	1,000	1,000	1,000	1,000	0.0%
Total Other Financing Sources	157,015	1,000	1,000	1,000	1,000	0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 157,015</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

Emergency Telephone Fund Summary

BUDGET SUMMARY

Description	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	FY2016-2017 Budget		
				Requested	Recommended	% Change <sup>2</sup>
<i>Revenue</i>						
911 Proceeds	\$ 778,240	\$ 761,111	\$ 761,111	\$ 710,390	\$ 661,686	-13.1%
Total Revenues	778,240	761,111	761,111	710,390	661,686	-13.1%
<i>Other Financing Sources</i>						
Investment Earnings	1,087	-	-	-	-	#DIV/0!
Transfer	52,312	-	-	-	-	
Appropriated Fund Balance	-	310,725	310,725	241,793	369,178	
Total Other Financing Sources	53,399	310,725	310,725	241,793	369,178	18.8%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 831,639</b>	<b>\$ 1,071,836</b>	<b>\$ 1,071,836</b>	<b>\$ 952,183</b>	<b>\$ 1,030,864</b>	<b>-3.8%</b>
<i>Public Safety</i>						
Central Communication	\$ 686,842	\$ 1,071,836	\$ 1,071,836	\$ 952,183	\$ 1,030,864	-3.8%
Total Public Safety	686,842	1,071,836	1,071,836	952,183	1,030,864	-3.8%
<i>Other Financing Uses</i>						
Budgeted Surplus	-	-	-	-	-	
Total Other Financing Uses	-	-	-	-	-	
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 686,842</b>	<b>\$ 1,071,836</b>	<b>\$ 1,071,836</b>	<b>\$ 952,183</b>	<b>\$ 1,030,864</b>	<b>-3.8%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

Landfill Fund Summary

BUDGET SUMMARY

Description	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	FY2016-2017 Budget		
				Requested	Recommended	% Change <sup>2</sup>
Operating Revenues	\$ 4,054,380	\$ 3,418,300	\$ 3,418,299	\$ 3,543,300	\$ 3,543,300	3.7%
Non-operating Revenues	907	500	500	2,000	2,000	300.0%
Appropriated Retained Earnings	-	173,674	255,317	945,000	932,329	436.8%
<b>Total Revenues</b>	<b>\$ 4,055,287</b>	<b>\$ 3,592,474</b>	<b>\$ 3,674,116</b>	<b>\$ 4,490,300</b>	<b>\$ 4,477,629</b>	24.6%
Personnel	\$ 964,955	\$ 1,075,229	\$ 1,099,027	\$ 1,163,804	\$ 1,151,133	7.1%
Operations	1,130,729	1,746,195	1,804,040	1,765,446	1,765,446	1.1%
Capital Outlay	891,380	597,550	597,550	1,379,550	1,379,550	130.9%
Other Programs	136,548	173,500	173,500	181,500	181,500	4.6%
<b>Total Operating Expenses</b>	<b>3,123,612</b>	<b>3,592,474</b>	<b>3,674,117</b>	<b>4,490,300</b>	<b>4,477,629</b>	24.6%
Other Financing Uses						
Budgeted Surplus	-	-	-	-	-	
Transfers Out	-	-	-	-	-	#DIV/0!
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	#DIV/0!
<b>Total Expenses</b>	<b>\$ 3,123,612</b>	<b>\$ 3,592,474</b>	<b>\$ 3,674,117</b>	<b>\$ 4,490,300</b>	<b>\$ 4,477,629</b>	24.6%

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

Employee Insurance Fund Summary

BUDGET SUMMARY

Description	FY2016-2017 Budget					
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended	% Change <sup>2</sup>
Sales & Services	\$ 6,963,472	\$ 7,574,853	\$ 7,574,853	\$ 8,549,547	\$ 8,833,646	16.6%
Operating Revenues	6,963,472	7,574,853	7,574,853	8,549,547	8,833,646	16.6%
Interest Earnings	548	10,000	10,000	5,000	5,000	-50.0%
Non-operating Revenues	548	10,000	10,000	5,000	5,000	
Appropriated Retained Earnings	-	944,261	944,261	-	-	-100.0%
Other Financing Sources	-	944,261	944,261	-	-	-100.0%
<b>Total Revenues</b>	<b>\$ 6,964,020</b>	<b>\$ 8,529,114</b>	<b>\$ 8,529,114</b>	<b>\$ 8,554,547</b>	<b>\$ 8,838,646</b>	<b>3.6%</b>
Operating Expenses	\$ 9,358,144	\$ 8,524,114	\$ 10,524,114	\$ 8,549,547	\$ 8,833,646	3.6%
Other Programs	5,363	5,000	5,000	5,000	5,000	0.0%
Total Operating Expenses	9,363,507	8,529,114	10,529,114	8,554,547	8,838,646	3.6%
Other Financing Uses (Sources)						
Transfer from Workers' Compensation Fund	-	-	(2,000,000)	-	-	
Total Other Financing Uses(Sources)	-	-	(2,000,000)	-	-	
<b>Total Expenses</b>	<b>\$ 9,363,507</b>	<b>\$ 8,529,114</b>	<b>\$ 8,529,114</b>	<b>\$ 8,554,547</b>	<b>\$ 8,838,646</b>	<b>3.6%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

## Worker's Compensation Fund Summary

### BUDGET SUMMARY

Description	FY2016-2017 Budget					
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended	% Change <sup>2</sup>
Sales & Services	\$ 900,000	\$ 899,500	\$ 500,000	\$ 899,000	\$ 899,000	-0.1%
Operating Revenues	900,000	899,500	500,000	899,000	899,000	-0.1%
Interest Earnings	3,381	500	500	1,000	1,000	100.0%
Non-operating Revenues	3,381	500	500	1,000	1,000	
Appropriated Retained Earnings		-	2,399,500	-	-	
Other Financing Sources	-	-	2,399,500	-	-	
<b>Total Revenues</b>	<b>\$ 903,381</b>	<b>\$ 900,000</b>	<b>\$ 2,900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>0.0%</b>
Operating Expenses	\$ 639,086	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	0.0%
Total Operating Expenses	639,086	900,000	900,000	900,000	900,000	0.0%
Other Financing Uses						
Transfer to Employee Insurance Fund	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	
Total Operating Expenses	-	-	2,000,000	-	-	
<b>Total Expenses</b>	<b>\$ 639,086</b>	<b>\$ 900,000</b>	<b>\$ 2,900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.

Property Insurance Fund Summary

BUDGET SUMMARY

Description	FY2016-2017 Budget					
	Actual FYE 6/30/15	Adopted Budget FYE 6/30/16	Amended Budget <sup>1</sup> FYE 6/30/16	Requested	Recommended	% Change <sup>2</sup>
Sales & Services	\$ 426,075	\$ 527,590	\$ 527,590	\$ 527,590	\$ 527,590	0.0%
Operating Revenues	426,075	527,590	527,590	527,590	527,590	0.0%
Interest Earnings	74	-	-	-	-	
Non-operating Revenues	74	-	-	-	-	
Appropriated Retained Earnings	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 426,149</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>0.0%</b>
Operating Expenses	\$ 478,117	\$ 527,590	\$ 426,075	\$ 527,590	\$ 527,590	0.0%
Total Operating Expenses	478,117	527,590	426,075	527,590	527,590	0.0%
<b>Total Expenses</b>	<b>\$ 478,117</b>	<b>\$ 527,590</b>	<b>\$ 426,075</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>0.0%</b>

<sup>1</sup>-FY2015-2016 Budget figures as of December 31, 2015 as amended.

<sup>2</sup>-% Change Column refers to FY 2016-2017 Recommended compared to FY2015-2016 Adopted Budget.