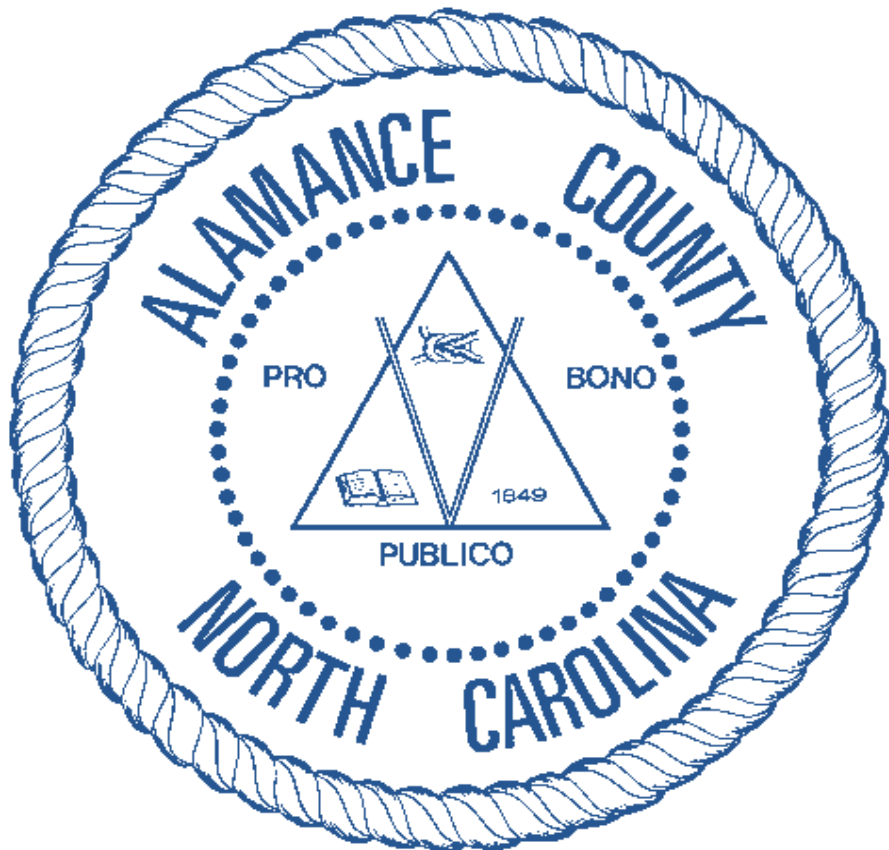


**FISCAL YEAR  
2017-2018  
MANAGER'S  
RECOMMENDED  
BUDGET**



**Alamance County, North Carolina**  
**Manager’s Recommended Budget**  
**Fiscal Year 2017-2018**

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# MANAGER'S BUDGET MESSAGE

May 15, 2017

Alamance County Board of Commissioners

Board of Commissioners,

As Alamance County Budget Officer it is my pleasure to submit the fiscal year 2017-2018 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, 2017. The fiscal year 2017-2018 budget totals \$169,001,175.

The Alamance County budget process allowed the County Manager as well as outside agencies to present requests to the Board of Commissioners, allowing the Board the opportunity to ask questions relating to needs in the areas of personnel, new programs, and capital expenditures. These budget reviews were held at regularly scheduled Board of Commissioner meetings and included public attendance in an effort to keep the budget process transparent and informative.

Alamance County has completed the 2017 revaluation, providing new valuations to use as property tax base. The overall property tax base value has grown by over \$300,000,000 from the previous fiscal year, a change indicating a 2.43% increase. The Tax Department's hard work to improve the property tax collection rate as well as the recent change whereby the State of North Carolina now collects motor vehicle taxes has allowed for increased property tax revenue projections. Economic development efforts in conjunction with the local municipalities and the Alamance County Chamber of Commerce have helped contribute to the growth of Alamance County's tax base and have added much needed jobs to the local economy. Sales tax revenue projections for fiscal year 2017-18 continue to be positive based on growth trends. These increases in revenues have allowed for a limited increase in the amount of appropriated fund balance used to balance the proposed budget.

Highlights of the 2017-2018 proposed general fund budget include:

- Retains the current \$0.58 property tax rate, with the revenue neutral rate being \$0.5744.
- Makes use of \$6,642,528 in appropriated fund balance for operations, \$263,408 more than the previous year's allocation.
- Provides funding for the County's capital improvement plan for needed building repairs and improvements.
- Provides a 2.0% cost of living increase for County employees in order to continue gains made toward achieving market equity.
- Provides additional funding for the Alamance-Burlington School System and Alamance Community College school system to further their strategic plans.
- Includes funding for the new debt payment and operating costs for ACC's Applied Technology Center.

## General Fund Revenues

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Total projected general fund revenues for 2017-2018 are \$140,501,971 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 2018. 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 2018 include additional vehicles for various departments, 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 \$46,893,914, (\$46,143,914 for operations and \$750,000 for capital improvements) compared to the FY 2016-2017 budget of \$38,514,189. The recommended budget totals \$41,181,907, which allocates \$40,681,907 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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Two fire districts requested an increase for FY 2017-2018: Altamahow-Ossipee and E.M. Holt

Fire District	Current Tax Rate	Proposed Tax Rate
54 East	0.0900	0.0900
Altamahow-Ossipee	0.1175	0.1400
E. M. Holt	0.1075	0.1175
East Alamance	0.1050	0.1050
Eli Whitney/87South	0.0800	0.0800
Elon	0.1100	0.1100
Faucette	0.1100	0.1100
Haw River	0.1350	0.1350
North Central Alamance	0.1150	0.1150
North Eastern Alamance	0.1000	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 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.

### Tourism Development Authority Fund

The County has entered into a contract with the Tourism Development Authority to oversee the operation of the Convention and Visitor's Bureau. Occupancy tax proceeds collected provide funding for the Authority.

### 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 a 2.0% cost of living wage adjustment for county employees.

The budget includes thirteen new full positions, three new career ladders, and one reclassification. 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:

#### GENERAL FUND

##### New Positions

Department	Position	Proposed Annual Salary	Fringe Benefits
Tax Dept	Delinquent Tax Collector	\$ 32,756.00	\$ 13,834.00
Fire Marshal	Fire Inspector	42,840.00	15,598.00
EMS	Paramedic	35,770.00	22,466.00
	Paramedic	35,770.00	22,466.00
	Paramedic	35,770.00	22,466.00
	Paramedic	35,770.00	22,466.00
Cooperative Extension	Family Consumer Science Agent	33,200.00	10,690.00
Health	Environmental Health Clerk	40,819.00	15,245.00
Social Services	Patient Administrator IV	28,376.00	13,069.00
	SW I A&T	44,157.00	15,828.00
	IM Supervisor I	34,232.00	14,092.00
	IM Supervisor I	34,232.00	14,092.00
Parks & Recreation	Northern Park Manager	40,820.00	23,349.00

##### Career Ladders

Department	Position	Proposed Salary	Increase in Fringe Benefits
County Manager/Legal	Clerks	\$ 7,300.00	\$ 1,278.00
Fire Marshal		16,500.00	2,510.00

### Reclassifications

Department	Position	Current Salary	Proposed Salary	Increase in Fringe Benefits
Planning	Planner I to Planner II	\$ 42,265.00	\$ 46,069.00	\$ 665.00

### Fee Increases

It is recommended that the following fee changes be implemented as part of the FY2017-2018 budget:

Department	Fee	Current	Proposed
<b>Environmental Health</b>			
	Soil/Site Evaluation	\$240.00	\$240.00 or EOP \$72.00
	Authorization to Construct Type I, II, IIIacdefg	\$250.00	\$250.00 or EOP \$75.00
	Authorization to Construction Type IIIb	\$485.00	\$485.00 or EOP \$145.50
	Authorization to Construction Type IV	\$730.00	\$730.00 or EOP \$219.00
	Authorization to Construction Type V	\$1,250.00	\$1,250.00 or EOP \$375.00
	Authorization to Construction Type VI	\$2,000.00	\$2,000.00 or EOP \$600.00
<b>Emergency Medical Services</b>			
	BLS Non-Emergency	\$250.00	\$275.00
	BLS Emergency	\$350.00	\$445.00
	ALS Emergency	\$425.00	\$525.00
	ALS Non-Emergency	\$300.00	\$335.00
	ALS-2 emergency	\$600.00	\$765.00
	Treatment/No Transport	\$150.00	\$150.00
	Transportation rate Per Mile	\$8.00	\$13.00
	Wait Time/Per Hour	\$60.00	\$90.00
<b>Fire Marshal Fees</b>			
	Amusement Building (30 Days)		\$75.00
	Carnivals and Fairs Permit		\$75.00
	Combustible Dust-Producing Operations Annual Permit		\$150.00
	Covered Mall Buildings-Operations Permit for the placement of retail fixtures and displays, concession equipment, displays of highly combustible goods and similar items in the mall (common areas)		\$100.00/ 30 day permit
	Covered Mall Buildings-Operational Permit for the display of liquid- or gas-fired equipment in the mall		\$100/ 30 day permit
	Covered Mall Buildings-Operational Permit for the use of open-flame or flame-producing equipment in the mall.		\$100.00 / 7 day permit
	Dry Cleaning Plants- Annual Operational Permit		\$75.00
	Exhibits and Trade Shows Permit		\$75.00 / 30 days
	Private Fire Hydrants – Operational Permit for the removal from service, use operation of private fire hydrants		\$25 / hydrant

Department	Fee	Current	Proposed
<b>Inspections</b>			
	Building Permit – New residential single family dwellings with fire sprinklers (includes plbg., elec., mech fees)	\$0.40 per gross sq. ft. up to first 1,000 sq ft; then \$0.25 per gross sq. ft over 1,000 sq ft.	\$0.20 per gross sq. ft. up to first 1,000 sq ft; then \$0.125 per gross sq. ft over 1,000 sq ft.
	Residential fire sprinkler plan review (nonrequired systems only)	\$50.00	\$0.00
<b>Landfill Fees</b>			
	Mulch (on site)	\$7.00 / cubic yard	\$10.00 / cubic yard
	Mulch – 14 Yard (delivered)	\$200.00 South of I-85 \$200.00 North of I-85	\$200.00 South of I-85 \$250.00 North of I-85
	Mulch- 28 Yard (delivered)	\$300.00 South of I-85 \$300.00 North of I-85	\$300.00 South of I-85 \$350.00 North of I-85
<b>Library Fees</b>			
	Laminating	\$0.10 / inch	\$1.00 service charge + \$0.10 / inch
	Paper (for typing)	\$0.10 per page	\$0.05 per page
	Photocopies (color; May Memorial Children’s copier only)	New	\$0.50 each
	Travel drive	New	\$5.00
	The following fees were replaced by existing Lost Materials Fees		
	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	Cost plus \$5.00 processing
	Lost Library Materials (if price is not listed in computer)	\$10.00 plus \$5.00 processing	\$10.00 plus \$5.00 processing
<b>Planning Fees</b>			
	Use Verification Fee	\$5.00	\$25.00
	Existing Non-Conforming Private Road Determination	New	\$50.00/review
<b>Recreation Fees</b>			
	Weddings (Resident)	\$50.00	\$100.00
	Weddings (Non-Resident)	\$75.00	\$120.00
	Shelter Rental – 4 Hours (Resident)	\$20.00	\$30.00
	Shelter Rental – 4 Hours (Non-Resident)	\$30.00	\$40.00

It is recommended that all other fees remain the same.

## Internal Service Funds

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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 \$70 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

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Type of Coverage	FY 2017-2018		
	Employer Paid	Employee Paid	Total Premium
<b>Health Insurance</b>			
Employee Only	635.00	-	635.00
Employee + Child	635.00	337.50	972.50
Employee + Spouse	635.00	403.60	1,038.60
Employee + Family	635.00	643.05	1,278.05
<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	674.50	-	674.50
Employee + Child	674.50	361.75	1,036.25
Employee + Spouse	674.50	435.35	1,109.85
Employee + Family	674.50	694.55	1,369.05



## In Conclusion

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This proposed 2017-18 budget for Alamance County has been prepared while keeping the County's new strategic plan mission and action pillars in mind. Vision Alamance has expressed Alamance County Government's desire to "effectively provide its citizens with high quality public services, the tools for successful economic development, and a responsible, transparent government that supports its community as the preferred place to live, work and play." Our plan's action pillars have been used to help evaluate budget requests and spending priorities from County departments as well as outside agencies. These action pillars include:

Preserving Agriculture  
World Class Education  
Smart Growth and Development

Public Health and Safety  
Government Accountability and Resource Management

The next steps for Vision Alamance will include additional work in 2017-18 to compile community data from the strategic planning process to create a Comprehensive Implementation Plan for the County based on the five Alamance Vision Pillars. However, the action pillars have been useful to help guide not only funding decisions, but also the Performance Management goals of County departments for next year. Our intent will be to incorporate a completed Vision Alamance plan into subsequent years' budget and goal-setting processes.

This Manager's Recommended Budget for fiscal year 2017-18 has been prepared through the combined efforts of the Manager's Office, Finance Department, County Department Heads and leaders of our outside agencies and education community. I would like to thank each of these groups for their cooperation and assistance. Their input and expertise has made it possible to present to you what I believe is a proposed budget that will allow for the provision of high quality government services at a cost that is affordable to our citizens.

Sincerely,

Bryan Hagood  
County Manager

**BUDGET ORDINANCE**

Fiscal Year 2017-2018

Alamance County, North Carolina

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

**Section I. Budget Adoption, 2017-2018**

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, 2017 and ending June 30, 2018.

**Section II. Summary**

General Fund	\$	147,144,499
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		5,203,499
Tourism Development Authority		612,241
Landfill Fund		3,956,696
Employee Insurance Fund		9,622,786
Worker's Compensation Fund		900,000
Property Insurance Fund		527,590
<b>Total Appropriations</b>	<b>\$</b>	<b><u>169,001,175</u></b>

**Section III. Appropriations**

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

<b>Fund</b>	<b>Appropriation</b>
<b>General Fund</b>	
Governing Body	\$ 261,757
County Manager	2,578,014
Planning	183,998
Human Resources	473,207
Finance	1,030,140
Purchasing	136,604
Tax Administration	2,149,391
Revaluation	29,000
GIS Mapping	277,227
Legal	405,304
Clerk of Court	251,443
Superior Court Judges	500
District Court Judges	8,600
District Attorney	23,602
Elections	880,047
Register of Deeds	808,481
MIS	3,685,259
Printing Services	81,399
Public Buildings	2,088,818

Fund	Appropriation
Other Public Safety	210,000
Sheriff	11,517,322
Stepping Up Initiative	83,333
School Resource Officers	544,288
Jail	10,374,702
Emergency Management	152,380
Fire Marshal	406,683
Fire Service	47,220
SARA Management	215,000
Inspections	778,124
Emergency Medical Services	7,565,057
Animal Shelter	436,274
Central Communications	2,768,711
Transportation Services Grant	165,167
Division of Forestry	68,340
Economic & Physical Development - Other	1,611,950
NC Cooperative Extension Service	337,836
Soil Conservation	290,141
Health	8,119,469
WIC Program	785,000
Dental Clinic Program	970,000
Social Services	21,138,295
DSS-Elder Justice Grant	138,287
DSS-Family Justice Grant	369,711
Veteran's Services	200,776
Office of Juvenile Justice	330,218
Home & Community Care Block Grant	1,116,911
Other Human Services	1,417,821
Alamance-Burlington School System	41,181,907
Alamance Community College	3,663,202
Library - Alamance County	2,884,734
Library - North Park	10,000
Recreation	1,751,760
Culture & Recreation - Other	181,500
Debt Service	9,579,589
Contingency	130,000
Transfer to Other Funds	250,000
<b>Total Appropriations</b>	<b><u>\$ 147,144,499</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	\$ 312,795
Altamahaw-Ossipee	583,649
E.M. Holt	792,183
East Alamance	423,301
Eli Whitney/87 South	383,601
Elon	281,974
Faucette	461,304
Haw River	268,869
North Central Alamance	143,668
North Eastern Alamance	326,841
Snow Camp	469,353
Swepsonville	755,961
<b>Total Appropriations</b>	<b><u>\$ 5,203,499</u></b>
<b>Tourism Development Authority</b>	
Tourism Development Authority Operations	\$ 612,241
<b>Total Appropriations</b>	<b><u>\$ 612,241</u></b>
<b>Landfill Fund</b>	
Landfill Operations	\$ 3,956,696
<b>Total Appropriations</b>	<b><u>\$ 3,956,696</u></b>
<b>Employee Insurance Fund</b>	
Employee Health Insurance	\$ 9,622,786
<b>Total Appropriations</b>	<b><u>\$ 9,622,786</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, 2017 and ending June 30, 2018 to meet the foregoing appropriations:

<b>Fund</b>	<b>Revenue</b>
<b>General Fund</b>	
Current Year Property Taxes	\$ 78,145,536
Prior Year and Other Property Taxes	837,950
Sales Tax	27,531,879
Other Taxes & Licenses	1,673,500
Unrestricted Intergovernmental	250,000
Restricted Intergovernmental	19,593,210
Sales & Services	9,613,049
Licenses and Permits	1,565,550
Investment Earnings	150,000
Miscellaneous Revenues	872,744
Sale of Fixed Assets	10,000
Appropriated Fund Balance	6,370,701
Designated Fund Balance	530,380
<b>Total Revenues</b>	<b><u>\$ 147,144,499</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	\$ 5,203,499
<b>Total Revenues</b>	<b><u>\$ 5,203,499</u></b>

<b>Fund</b>	<b>Revenue</b>
<b>Tourism Development Authority</b>	
Occupancy Taxes	\$ 502,460
Investment Earnings	500
Miscellaneous Revenue	2,000
Retained Earnings	<u>107,281</u>
<b>Total Revenues</b>	<b><u>\$ 612,241</u></b>
<b>Landfill Fund</b>	
Sales & Services	\$ 3,944,696
Investment Earnings	12,000
Retained Earnings	<u>0</u>
<b>Total Revenues</b>	<b><u>\$ 3,956,696</u></b>
<b>Employee Insurance Fund</b>	
Sales & Services	\$ 9,617,786
Investment Earnings	5,000
Retained Earnings	<u>0</u>
<b>Total Revenues</b>	<b><u>\$ 9,622,786</u></b>
<b>Worker's Comp Fund</b>	
Sales & Services	\$ 899,000
Investment Earnings	<u>1,000</u>
<b>Total Revenues</b>	<b><u>\$ 900,000</u></b>
<b>Property Insurance Fund</b>	
Sales & Services	\$ <u>527,590</u>
<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, 2017, 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 **\$13,641,051,590** and an estimated collection rate of **98.64 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2016.

**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, 2017 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	\$ 353,094,593
Altamahaw-Ossipee	0.1400	423,554,029
E.M. Holt	0.1175	684,303,886
East Alamance	0.1050	409,179,789
Eli Whitney/87S	0.0800	486,280,900
Elon	0.1100	259,695,256
Faucette	0.1100	425,805,695
Haw River	0.1350	202,386,883
North Central Alamance	0.1150	126,833,706
North Eastern Alamance	0.1000	331,811,789
Snow Camp	0.0950	501,613,469
Swepsonville	0.0900	852,816,532

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 **98.64 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2016.

**Section VII. Fees**

A. There is hereby established, for the fiscal year beginning July 1, 2017 and ending June 30, 2018, 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
Existing Non-Conforming Private Road Determination	\$50.00 per review

***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
<b>Sexually Oriented Businesses</b>	
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
<b>Heavy Industrial Development Ordinance</b>	
Heavy Industrial Intent to Construct Permit	\$500.00
Heavy Industrial Operations Permit	\$50.00
Heavy Industrial Development (Replacing/Clarifying Zoning Variance fee)	\$300.00
<b>Maps</b>	
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
<b>Copies</b>	
Map or Plan Copies – 11X117 (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
<b>Misc. Items</b>	
Appeal of Administrative Decision	\$150.00
Road Signs	\$110.00
Use Verification Letter	\$25.00
<b>Landfill</b>	
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
Mulch Available on site	\$10.00 per cubic yard
Mulch (14 Yard Delivery)	\$200.00 Delivered South of I-85 \$250.00 Delivered North of I-85
Mulch (28 Yard Delivery)	\$300.00 Delivered South of I-85 \$350.00 Delivered North of I-85

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	\$1.00 service charge + \$0.10 / inch
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, DVD or playaways	\$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)	\$0.05 per page
Photocopies (black & white)	\$0.10 each
Photocopies (color; May Memorial Children’s copier only)	\$0.50 each
Replacement Library Cards	\$1.00
Travel drive	\$5.00

**Environmental Health Fees**

*(EOP – Engineered Option Permit available per N.C. Session Law 2015-286 (HB765):  
Regulatory Reform Act of 2015; G.S. 130A-336.1(n))*

Soil/Site Evaluation	\$240.00 or EOP \$72.00
Site Revisit Fee	\$70.00
Authorization to Construct Type I, II, IIIacdefg	\$250.00 or EOP \$75.00
Authorization to Construction Type IIIb	\$485.00 or EOP \$145.50
Authorization to Construction Type IV	\$730.00 or EOP \$219.00
Authorization to Construction Type V	\$1,250.00 or EOP \$375.00

Authorization to Construction Type VI	\$2,000.00 or EOP \$600.00
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
Fire and Life Safety Plan Review – Review proposed new and existing architectural/building plans to confirm fire and life safety compliance within the design submitted.	\$50.00 - up to 1000 sq ft, \$100.00 for 1001 – 4000 sq ft, \$200.00 for 4001-49,999 sq ft, \$300.00 for 50,000 sq ft or greater
Note: Plans that are not approved after second review will incur an additional \$100.00 per review fee.	
Fire Alarm and Detection Systems: Construction permit for installation of fire alarm and detection systems and related equipment.	\$150.00 for up to 30,000 sq ft, \$300.00 for 30,001-80,000 sq ft \$500.00 for > 80,000 sq ft \$500.00 for High-Rise
Fire Alarm and Detection Systems: Construction permit modification to fire alarm and detection systems and related equipment.	\$50.00
Special License Inspection-Non State Mandated	\$55.00
ABC License Inspection	\$100.00
Tank Installation/Removal	\$100.00 per tank
Tent Inspections	
Tents open on all sides under 700 sq ft do not need a permit (See exceptions in the 2012 NC Fire Code section 105.6.43)	\$50.00 for tents up to 1000 sq ft, \$75.00 for tents 1001 – 2000 sq ft, \$100.00 - tents 2001 sq ft or greater
Fire Works Inspection – single event	\$150.00
Blasting Permit	\$75.00 for 3 days, \$150.00 for 15 days, \$225.00 for 30 days
Storage of Explosives – Annual Permit	\$100.00

Automatic & Manual Fire-Extinguishing Systems Permit required for the installation, modification, or removal from service of a sprinkler, standpipe system, or other Kitchen Suppression or Alternate Automatic Extinguishing System. Modifications to existing system, 10 or less sprinkler heads (e.g. turning of heads)	\$50.00
Automatic & Manual Fire-Extinguishing Systems: Sprinkler Systems	\$150.00 (2 Risers or less), \$300.00 (3 or more Risers), \$500.00 (High-Rise Building Sprinkler Systems)
Automatic & Manual Fire-Extinguishing Systems – Standpipe System (Permit required in addition to any other Automatic Fire Extinguishing System Construction Permits)	\$150.00 non-High Rise Building \$300.00 High-Rise Building
Automatic & Manual Fire-Extinguishing Systems – Kitchen Hood Suppression Systems & Other Alternative Automatic Fire Extinguishing Systems (Permit required in addition to any other Automatic Fire Extinguishing System Construction Permit)	\$100.00
Fire Alarms/Fire Suppression Tests for Cooking Equipment	
Fire Alarms/Fire Suppression Tests for Auto-extinguishing Systems	
Fire Pumps Construction Permit for installation of, or modification to fire pumps and related fuel tanks, jockey pumps, controllers, and generators. (Permit required in addition to other Automatic Fire Extinguishing System Construction Permits.)	\$75.00
Civil Citation Fees	\$50.00 - \$150.00
Amusement Building (30 Days)	\$75.00
Carnivals and Fairs Permit	\$75.00
Combustible Dust-Producing Operations Annual Permit	\$150.00
Covered Mall Buildings-Operations Permit for the placement of retail fixtures and displays, concession equipment, displays of highly combustible goods and similar items in the mall (common areas)	\$100.00/ 30 day permit
Covered Mall Buildings-Operational Permit for the display of liquid- or gas-fired equipment in the mall	\$100/ 30 day permit
Covered Mall Buildings-Operational Permit for the use of open-flame or flame-producing equipment in the mall.	\$100.00 / 7 day permit
Dry Cleaning Plants- Annual Operational Permit	\$75.00
Exhibits and Trade Shows Permit	\$75.00 / 30 days
Private Fire Hydrants – Operational Permit for the removal from service, use operation of private fire hydrants	\$25 / hydrant

**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	\$275.00
BLS Emergency	\$445.00
ALS Emergency	\$525.00
ALS Non-Emergency	\$335.00

ALS-2 Emergency	\$765.00
Treatment/No Transport	\$150.00
Transportation rate	\$13.00 per loaded mile
Wait Time/Per hour	\$90.00

**Recreation**

Wedding	County Resident \$100.00 Non-County Resident \$120.00
Shelter Rental – 4 Hours	County Resident \$30.00 Non-County Resident \$40.00
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
Fishing	\$5.00/day or \$25 annual pass
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 \$40.00 Non-County Resident \$60.00
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

**Residential Building Permit Fees**

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.
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Building Permit – New residential single family dwellings with fire sprinklers (includes plbg., elec., mech fees)	\$0.20 per gross sq. ft. up to first 1,000 sq ft; then \$0.125 per gross sq. ft over 1,000 sq ft.
Decks additional	\$50.00 (\$100.00 w/ poured ftg.)
Saw Service (additional)	\$50.00
Building Permit – outbuildings, garages, workshops, and similar (trade fees additional)	\$0.25 per gross sq. ft.
Manufactured/Mobile Homes (includes decks/porches, trade fees)	\$200.00
Single-wide and double wide	\$250.00 with poured footings
Modular Homes (includes trade fees)	\$350.00
Saw service additional	\$50.00
Decks additional	\$50.00 (\$100.00 with poured ftg.)

**Other Permits**

Deck Permit – with precast footings	\$50.00
With poured footings	\$100.00
Insulation and Energy Utilization Permit (w/o building permit)	\$50.00
Demolition of building	\$50.00
Moving building (trade fees extra)	\$100.00
Swimming Pools	\$100.00
Electrical additional	\$150.00
Solar Installations (roof mounted)	\$50.00
Ground Mounted	\$100.00
Electrical additional	\$50.00 roof / \$100.00 ground
Travel trailer and recreational vehicles	\$50.00

**Electrical Permit Fees**

Based on size of service and are calculated as follows:

Temporary Power	\$0.25 per amp
Service change/ reconnect	\$50.00
Miscellaneous electrical permit	\$50.00
Includes one trip – extra trips	\$50.00

**Other Residential Fees:**

Homeowner’s Recovery Fee	\$10.00
Residential Plan Review (Plan review fee is credited toward cost of permit)	\$100.00
Plan review – remodels and accessory buildings, solar installations (fee is credited toward cost of permit)	\$50.00
Residential fire sprinkler plan review (non-required systems only)	\$0.00

**Commercial Permit Fees**

**Plan Review:**

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

**Building Permits:**

All other Commercial \$50.00 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.*

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
Insulation and Energy Utilization Permit (w/o building permit)	\$100.00
Mobile construction offices (trade fees extra0	\$50.00

**Electrical Permits:**

Based on size of service and are calculated as follows: \$0.40 per amp

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

Commercial Service Charge	\$80.00
Temporary Power	\$50.00
Temporary Saw Service	\$50.00
Low Voltage, Signs	\$50.00
Misc. Elec. Permits	\$50.00
Underground inspections (slab, ditch, etc.)	\$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 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
Miscellaneous Plumbing / Water heater change-out	\$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.*

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

## B. Inspection Fees

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

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

The Alamance-Burlington School System is entitled by law to the entire revenues for the fiscal year from fines and forfeitures, to be distributed by the County Finance Officer, without becoming a part of the County General Fund appropriation. Revenues from fines and forfeitures for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 2017-2018, all employee salaries will be increased by 2.0% for a cost of live adjustment.

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

New Positions	Tax Department	Delinquent Tax Collector II
	Fire Marshal	Fire Inspector
	Emergency Medical Services	Paramedic Paramedic Paramedic Paramedic
	Cooperative Extension	Family Consumer Science Agent
	Health	Environmental Health Clerk
	Social Services	Patient Administrator IV SW I A&T IM Supervisor I IM Supervisor I
	Parks & Recreation	Northern Park Manager



Reclassifications

Planning Department

Planner I to Planner II

- 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, 2017. 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, 2017 or otherwise designated, are hereby re-appropriated for this fiscal year.

**Section XIX. Effective Date**

This budget ordinance shall be effective July 1, 2017.

**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 \_\_\_\_\_, 2017

\_\_\_\_\_  
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.

**Tourism Development Authority Fund**

Accounts for the occupancy tax received. These taxes are generated by overnight stays in Alamance County. The County administers the funds for the Alamance County Tourism Development Authority to promote tourism in Alamance County.

**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 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	FY2017-2018 Budget		
				Requested	Recommended	% Change <sup>2</sup>
<b>Property Taxes:</b>						
Current Year	\$ 73,912,869	\$ 73,420,303	\$ 73,420,303	\$ 77,392,026	\$ 78,145,536	6.4%
Prior Years	1,078,978	1,000,000	1,000,000	776,950	776,950	-22.3%
Discounts	(210,673)	(200,000)	(200,000)	(215,000)	(215,000)	7.5%
Penalties & Interest	348,250	275,000	275,000	275,000	275,000	0.0%
Taxes Previously Written Off	966	1,000	1,000	1,000	1,000	0.0%
<b>Sub-total: Property Taxes</b>	<b>75,130,390</b>	<b>74,496,303</b>	<b>74,496,303</b>	<b>78,229,976</b>	<b>78,983,486</b>	<b>6.0%</b>
<b>Sales Taxes</b>	<b>23,068,956</b>	<b>25,554,167</b>	<b>25,554,167</b>	<b>26,831,877</b>	<b>27,531,879</b>	<b>7.7%</b>
<b>Other Taxes &amp; Licenses:</b>						
Real Estate Transfer Tax	639,085	500,000	500,000	600,000	600,000	20.0%
Rental Vehicle Tax	75,935	65,000	65,000	70,000	70,000	7.7%
Rental Heavy Equip Tax	2,681	3,000	3,000	3,000	3,000	
Privilege Licenses	7,422	6,000	6,000	6,500	6,500	8.3%
Local Occupancy Tax	706,906	618,000	618,000	777,000	777,000	25.7%
ABC Bottle Tax	34,696	30,000	30,000	30,000	30,000	0.0%
Cable Television Franchise Fees	172,231	175,000	175,000	175,000	175,000	0.0%
Landfill Franchise Fees	14,287	10,000	10,000	12,000	12,000	20.0%
<b>Sub-total: Other Taxes &amp; Licenses</b>	<b>1,653,243</b>	<b>1,407,000</b>	<b>1,407,000</b>	<b>1,673,500</b>	<b>1,673,500</b>	<b>18.9%</b>
<b>Unrestricted Intergovernmental:</b>						
Beer & Wine Tax	258,829	250,000	250,000	250,000	250,000	0.0%
<b>Sub-total: Unrestricted Intergovernmental</b>	<b>258,829</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>Restricted Intergovernmental</b>	<b>23,958,306</b>	<b>22,924,328</b>	<b>24,248,424</b>	<b>19,517,305</b>	<b>19,593,210</b>	<b>-14.5%</b>
<b>Sales &amp; Services</b>	<b>10,346,808</b>	<b>8,993,780</b>	<b>9,337,996</b>	<b>9,608,049</b>	<b>9,613,049</b>	<b>6.9%</b>
<b>Licenses &amp; Permits</b>	<b>1,377,312</b>	<b>1,325,600</b>	<b>1,325,600</b>	<b>1,465,550</b>	<b>1,565,550</b>	<b>18.1%</b>
<b>Investment Earnings</b>	<b>94,307</b>	<b>75,000</b>	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>	<b>100.0%</b>
<b>Miscellaneous</b>	<b>964,611</b>	<b>706,901</b>	<b>985,498</b>	<b>869,757</b>	<b>872,744</b>	<b>23.5%</b>
<b>Sub-total: Operating Revenues</b>	<b>136,852,762</b>	<b>135,733,079</b>	<b>137,679,988</b>	<b>138,596,014</b>	<b>140,233,418</b>	<b>3.3%</b>
<b>Other Financing Sources:</b>						
Transfers In	-	-	-	-	-	
Sale of Assets	6,072	10,000	10,000	10,000	10,000	0.0%
Installment Loan Proceeds	-	-	-	-	-	
Designated Fund Balance	-	902,418	1,695,777	530,380	530,380	-41.2%
Appropriated Fund Balance	-	5,735,255	10,656,331	6,370,701	6,370,701	11.1%
<b>Sub-total: Other Financing Sources</b>	<b>6,072</b>	<b>6,647,673</b>	<b>12,362,108</b>	<b>6,911,081</b>	<b>6,911,081</b>	<b>4.0%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 136,858,834</b>	<b>\$ 142,380,752</b>	<b>\$ 150,042,096</b>	<b>\$ 145,507,095</b>	<b>\$ 147,144,499</b>	<b>3.3%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

General Fund Summary

General Fund Expenditure Summary

Expenditures	FY 2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
Governing Body	\$ 229,007	\$ 241,762	\$ 241,762	\$ 259,557	\$ 261,757	8.3%
County Manager	2,150,878	2,481,355	2,518,165	2,528,858	2,578,014	3.9%
Administrative Services/Planning	135,548	156,068	165,366	179,727	183,998	17.9%
Human Resources	356,599	377,017	382,067	474,007	473,207	25.5%
Finance	692,106	999,071	1,329,573	1,023,336	1,030,140	3.1%
Purchasing	120,918	125,237	126,387	127,037	136,604	9.1%
Tax Administration	2,142,232	2,064,745	2,078,543	2,193,894	2,149,391	4.1%
Revaluation	275,554	323,301	323,876	29,000	29,000	-91.0%
GIS Mapping	205,507	268,804	269,954	270,288	277,227	3.1%
Legal	383,590	424,599	450,271	413,071	405,304	-4.5%
Clerk of Court	276,925	251,443	251,443	251,443	251,443	0.0%
Superior Court Judges	121	500	500	500	500	0.0%
District Court Judges	486	8,600	16,689	8,600	8,600	0.0%
District Attorney	15,963	20,602	20,602	25,602	23,602	14.6%
Elections	707,504	850,790	887,672	2,370,204	880,047	3.4%
Register of Deeds	652,270	773,558	779,146	791,342	808,481	4.5%
Management Information Systems	2,935,870	3,611,139	3,992,132	3,859,406	3,685,259	2.1%
Central Permitting	-	5,000	5,000	5,000	-	-100.0%
Printing Services	34,701	56,115	57,265	80,590	81,399	45.1%
Central Garage	5,523	13,275	13,275	-	-	-100.0%
Public Buildings	1,833,239	1,831,169	1,888,183	2,078,487	2,088,818	14.1%
<b>Sub-total: General Government</b>	<b>13,154,541</b>	<b>14,884,150</b>	<b>15,797,871</b>	<b>16,983,224</b>	<b>15,352,791</b>	<b>3.1%</b>
Other Public Safety	182,350	200,000	200,000	210,000	210,000	5.0%
Sheriff	10,139,237	11,108,759	11,750,964	11,670,277	11,517,322	3.7%
Stepping Up Initiative	-	-	83,334	83,333	83,333	
School Resource Officers	491,813	530,618	533,549	528,931	544,288	2.6%
Jail	9,204,266	10,104,427	10,516,662	10,021,962	10,374,702	2.7%
Emergency Management	56,776	144,023	233,239	135,327	152,380	5.8%
Fire Marshal	365,477	360,354	364,251	405,263	406,683	12.9%
Fire Service	17,987	49,089	49,089	49,089	47,220	-3.8%
SARA Management/Planner	131,789	215,000	272,075	226,523	215,000	0.0%
Inspections	666,972	722,374	722,374	795,783	778,124	7.7%
Emergency Medical Service	6,362,428	7,109,159	7,373,621	7,518,993	7,565,057	6.4%
Animal Shelter	369,313	373,725	373,725	436,274	436,274	16.7%
Central Communications	2,001,707	2,287,303	2,299,109	2,325,977	2,768,711	21.0%
<b>Sub-total: Public Safety</b>	<b>29,990,115</b>	<b>33,204,831</b>	<b>34,771,992</b>	<b>34,407,732</b>	<b>35,099,094</b>	<b>5.7%</b>
Transportation Services Grant	127,591	165,167	165,167	165,167	165,167	0.0%
<b>Sub-total: Transportation</b>	<b>127,591</b>	<b>165,167</b>	<b>165,167</b>	<b>165,167</b>	<b>165,167</b>	<b>0.0%</b>
Divison of Forestry	57,797	79,678	79,678	68,340	68,340	-14.2%
<b>Sub-total: Environmental Protection</b>	<b>57,797</b>	<b>79,678</b>	<b>79,678</b>	<b>68,340</b>	<b>68,340</b>	<b>-14.2%</b>
Economic & Physical Development-Other	1,558,152	768,758	1,459,017	1,146,960	1,611,950	109.7%
NC Cooperative Extension Service	345,852	278,431	281,880	318,729	337,836	21.3%
Soil Conservation	215,500	231,627	238,852	284,051	290,141	25.3%
<b>Sub-total: Economic &amp; Physical Development</b>	<b>2,119,504</b>	<b>1,278,816</b>	<b>1,979,749</b>	<b>1,749,740</b>	<b>2,239,927</b>	<b>75.2%</b>
Health	6,918,072	7,594,218	7,978,494	8,242,596	8,119,469	6.9%
WIC Program	788,552	793,055	793,055	785,000	785,000	-1.0%
Dental Clinic Program	918,855	1,007,007	1,047,007	963,518	970,000	-3.7%
Social Services	23,263,476	24,069,248	25,467,033	20,729,587	21,138,295	-12.2%
DSS-Elder Justice	-	-	85,968	127,733	138,287	#DIV/0!
DSS-Family Justice	-	-	299,380	348,873	369,711	#DIV/0!
DSS-SAMHSA Grant	261,709	-	3,403	-	-	#DIV/0!
DSS-Legal Assistance Program	72,123	30,955	30,955	-	-	
DSS-GCC VCNP Grant	69,541	60,858	60,858	-	-	
Veteran's Service	142,654	124,156	166,031	198,045	200,776	61.7%
Office of Juvenile Justice	342,528	330,218	331,328	330,218	330,218	0.0%
Home & Community Block Grant	1,100,639	1,116,911	1,116,911	1,135,960	1,116,911	0.0%
Other Human Services	1,695,860	1,384,219	1,705,138	1,555,107	1,417,821	2.4%
<b>Sub-total: Human Services</b>	<b>35,574,009</b>	<b>36,510,845</b>	<b>39,085,561</b>	<b>34,416,637</b>	<b>34,586,488</b>	<b>-5.3%</b>
Alamance-Burlington School System	36,417,749	38,514,189	38,514,189	46,893,914	41,181,907	6.9%
Alamance Community College	3,411,621	3,471,621	3,471,621	5,152,525	3,663,202	5.5%
<b>Sub-total: Education</b>	<b>39,829,370</b>	<b>41,985,810</b>	<b>41,985,810</b>	<b>52,046,439</b>	<b>44,845,109</b>	<b>6.8%</b>

General Fund Summary

Expenditures	FY2017-2018 Budget						% Change <sup>2</sup>
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended		
Library	2,707,572	2,750,012	2,922,779	3,020,665	2,884,734	4.9%	
Library - North Park	6,765	10,000	6,310	10,000	10,000	0.0%	
Recreation	1,659,122	1,598,723	1,843,932	1,884,539	175,176	-89.0%	
Historic Properties Commission	13	2,000	2,000	18,000	-	-100.0%	
Culture & Recreation - Other	145,812	145,812	145,812	186,500	181,500	24.5%	
<b>Sub-total: Culture &amp; Recreation</b>	<b>4,519,284</b>	<b>4,506,547</b>	<b>4,920,833</b>	<b>5,119,704</b>	<b>3,251,410</b>	<b>-27.9%</b>	
Debt Service	9,308,988	9,444,188	8,920,955	9,579,589	9,579,589	1.4%	
Transfers to Other Funds	480,343	250,000	1,768,106	500,000	250,000	0.0%	
Contingency	-	70,720	39,462	100,000	130,000	83.8%	
<b>Sub-total: Other Appropriation</b>	<b>9,789,331</b>	<b>9,764,908</b>	<b>10,728,523</b>	<b>10,179,589</b>	<b>9,959,589</b>	<b>2.0%</b>	
<b>Total Expenditures</b>	<b>\$ 135,161,542</b>	<b>\$ 142,380,752</b>	<b>\$ 149,515,184</b>	<b>\$ 155,136,572</b>	<b>\$ 147,144,499</b>	<b>3.3%</b>	

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

Supplementary Information

Outside Agencies Receiving County Funds

	<u>FY 2017-2018</u>	<u>FY 2016-2017</u>
<i>Other Public Safety</i>		
Alamance County Rescue Squad	\$ 100,000	\$ 100,000
<i>Division of Forestry</i>	68,340	79,678
<i>Economic &amp; Physical Development-Other</i>		
Alamance County Chamber of Commerce	125,000	114,437
Tourism Development Authority	502,460	400,000
Burlington-Alamance Airport Authority	262,321	252,321
Piedmont Conservation Council	2,000	2,000
<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	123,848
<i>Transportation Grant</i>		
ACTA	165,167	165,167
<i>Office of Juvenile Justice Grant</i>	330,218	330,218
<i>Other Human Services</i>		
Cardinal Innovations		1,203,556
Family Abuse Services of Alamance County	35,000	33,313
ACTA	139,265	132,350
Center for Community Based Resolutions (Alamance County Dispute Settlement Center)	15,000	15,000
LINK 5 <sup>th</sup> Transit Route	25,000	0
<i>Culture &amp; Recreation – Other</i>		
Historic Museum	84,000	82,000
Sword of Peace	12,500	12,812
Arts Association of Alamance County	80,000	46,000
North Carolina Symphony	5,000	5,000
<i>Mental Health</i>	1,203,556	
<b>Total Outside Agency Funding</b>	<b>\$ 4,271,738</b>	<b>\$ 4,090,763</b>



Fire Districts Fund Summary

BUDGET SUMMARY

Description	FY2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
<i>Revenue</i>						
Current Year Property Taxes	\$ 4,147,723	\$ 4,348,587	\$ 4,348,587	\$ 5,189,026	\$ 5,189,026	19.3%
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	462,007	462,007	-	-	
Sales and Services	(328)	29,325	29,325	-	-	
<b>Total Revenues</b>	<b>\$ 4,723,815</b>	<b>\$ 4,854,392</b>	<b>\$ 4,854,392</b>	<b>\$ 5,203,499</b>	<b>\$ 5,203,499</b>	<b>7.2%</b>
<i>Expenditures</i>						
54 East	\$ 316,947	\$ 312,468	\$ 312,468	\$ 312,795	\$ 312,795	0.1%
Altamahaw-Ossipee	473,707	466,273	466,273	583,649	583,649	25.2%
E. M. Holt	711,689	691,819	691,819	792,183	792,183	14.5%
East Alamance	433,060	420,485	420,485	423,301	423,301	0.7%
Eli Whitney/87S	375,798	364,547	364,547	383,601	383,601	5.2%
Elon	283,183	277,002	277,002	281,974	281,974	1.8%
Faucette	392,207	458,724	458,724	461,304	461,304	0.6%
Haw River	284,655	270,716	270,716	268,869	268,869	-0.7%
North Cental Alamance	129,928	139,309	139,309	143,668	143,668	3.1%
North Eastern Alamance	259,177	310,695	310,695	326,841	326,841	5.2%
Snow Camp	447,550	436,626	436,626	469,353	469,353	7.5%
Sweptonville	718,998	705,728	705,728	755,961	755,961	7.1%
<b>Total Expenditures</b>	<b>\$ 4,826,899</b>	<b>\$ 4,854,392</b>	<b>\$ 4,854,392</b>	<b>\$ 5,203,499</b>	<b>\$ 5,203,499</b>	<b>7.2%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

Schools Capital Reserve Fund

BUDGET SUMMARY

Description	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	FY2017-2018 Budget		
				Requested	Recommended	% Change <sup>2</sup>
<i>Revenue</i>						
Investment Earnings	\$ 1,753	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Total Revenues	1,753	1,000	1,000	1,000	1,000	0.0%
<i>Other Financing Sources</i>						
Transfers In	278,907					
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources	278,907	-	-	-	-	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 280,660</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>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

BUDGET SUMMARY

Description	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	FY2017-2018 Budget		% Change <sup>2</sup>
				Requested	Recommended	
<i>Revenue</i>						
Investment Earnings	\$ 32	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
<b>Total Revenues</b>	<b>32</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
<i>Other Financing Sources</i>						
Transfers In	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	-	
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 32</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%
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>
<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>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

County Buildings Capital Reserve Fund Summary

BUDGET SUMMARY

Description	FY2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
<i>Revenue</i>						
Investment Earnings	\$ 494	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Total Revenues	494	1,000	1,000	1,000	1,000	0.0%
<i>Other Financing Sources</i>						
Transfers In	200,000	-	247,517	-	-	
Appropriated Fund Balance	-	-	-	-	-	
Total Other Sources	200,000	-	247,517	-	-	#DIV/0!
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 200,494</b>	<b>\$ 1,000</b>	<b>\$ 248,517</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>
<i>Other Financing Uses</i>						
Transfer to Project Fund	\$ 207,966	\$ -	\$ -	\$ -	\$ -	
Transfer to General Fund	-	-	-	-	-	
Budgeted Surplus	-	1,000	1,000	1,000	1,000	0.0%
Total Other Financing Sources	207,966	1,000	1,000	1,000	1,000	0.0%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 207,966</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

Emergency Telephone Fund Summary

BUDGET SUMMARY

Description	FY2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
<i>Revenue</i>						
911 Proceeds	\$ 697,685	\$ 661,686	\$ 661,686	\$ 661,686	\$ 661,686	0.0%
Total Revenues	697,685	661,686	661,686	661,686	661,686	0.0%
<i>Other Financing Sources</i>						
Investment Earnings	7,502	-	-	-	-	#DIV/0!
Transfer	-	-	-	-	-	
Appropriated Fund Balance	-	369,178	369,178	369,178	369,178	
Total Other Financing Sources	7,502	369,178	369,178	369,178	369,178	0.0%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 705,187</b>	<b>\$ 1,030,864</b>	<b>\$ 1,030,864</b>	<b>\$ 1,030,864</b>	<b>\$ 1,030,864</b>	<b>0.0%</b>
<i>Public Safety</i>						
Central Communication	\$ 483,873	\$ 1,030,864	\$ 1,030,864	\$ 1,030,864	\$ 1,030,864	0.0%
Total Public Safety	483,873	1,030,864	1,030,864	1,030,864	1,030,864	0.0%
<i>Other Financing Uses</i>						
Budgeted Surplus	-	-	-	-	-	
Total Other Financing Uses	-	-	-	-	-	
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 483,873</b>	<b>\$ 1,030,864</b>	<b>\$ 1,030,864</b>	<b>\$ 1,030,864</b>	<b>\$ 1,030,864</b>	<b>0.0%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

BUDGET SUMMARY

Description	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	FY2017-2018 Budget		
				Requested	Recommended	% Change <sup>2</sup>
Operating Revenues	\$ -	\$ 400,000	\$ 400,000	\$ 502,460	\$ 502,460	25.6%
Non-operating Revenues	-	2,500	2,500	2,500	2,500	0.0%
Appropriated Retained Earnings	-	194,750	194,750	107,281	107,281	-44.9%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 597,250</b>	<b>\$ 597,250</b>	<b>\$ 612,241</b>	<b>\$ 612,241</b>	2.5%
Personnel	\$ -	\$ 161,297	\$ 161,297	\$ 161,297	\$ 184,861	14.6%
Operations	-	435,953	435,953	430,130	427,380	-2.0%
Capital Outlay	-	-	-	-	-	#DIV/0!
<b>Total Operating Expenses</b>	<b>-</b>	<b>597,250</b>	<b>597,250</b>	<b>591,427</b>	<b>612,241</b>	2.5%
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>\$ -</b>	<b>\$ 597,250</b>	<b>\$ 597,250</b>	<b>\$ 591,427</b>	<b>\$ 612,241</b>	2.5%

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

Landfill Fund Summary

BUDGET SUMMARY

Description	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	FY2017-2018 Budget		
				Requested	Recommended	% Change <sup>2</sup>
Operating Revenues	\$ 4,049,911	\$ 3,543,300	\$ 3,543,300	\$ 3,915,300	\$ 3,944,696	11.3%
Non-operating Revenues	11,011	2,000	2,000	12,000	12,000	500.0%
Appropriated Retained Earnings	-	932,329	1,046,428	486,552	-	-100.0%
<b>Total Revenues</b>	<b>\$ 4,060,922</b>	<b>\$ 4,477,629</b>	<b>\$ 4,591,728</b>	<b>\$ 4,413,852</b>	<b>\$ 3,956,696</b>	<b>-11.6%</b>
Personnel	\$ 981,910	\$ 1,151,133	\$ 1,158,607	\$ 1,141,301	\$ 1,211,763	5.3%
Operations	1,252,767	1,765,446	1,772,071	1,599,551	1,471,933	-16.6%
Capital Outlay	276,516	1,379,550	1,479,550	1,471,000	1,071,000	-22.4%
Other Programs	147,036	181,500	181,500	202,000	202,000	11.3%
<b>Total Operating Expenses</b>	<b>2,658,229</b>	<b>4,477,629</b>	<b>4,591,728</b>	<b>4,413,852</b>	<b>3,956,696</b>	<b>-11.6%</b>
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>	<b>#DIV/0!</b>
<b>Total Expenses</b>	<b>\$ 2,658,229</b>	<b>\$ 4,477,629</b>	<b>\$ 4,591,728</b>	<b>\$ 4,413,852</b>	<b>\$ 3,956,696</b>	<b>-11.6%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

Employee Insurance Fund Summary

BUDGET SUMMARY

Description	FY2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
Sales & Services	\$ 8,336,657	\$ 8,833,646	\$ 8,833,646	\$ 9,617,786	\$ 9,617,786	8.9%
Operating Revenues	8,336,657	8,833,646	8,833,646	9,617,786	9,617,786	8.9%
Interest Earnings	15	5,000	5,000	5,000	5,000	0.0%
Non-operating Revenues	15	5,000	5,000	5,000	5,000	
Appropriated Retained Earnings	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 8,336,672</b>	<b>\$ 8,838,646</b>	<b>\$ 8,838,646</b>	<b>\$ 9,622,786</b>	<b>\$ 9,622,786</b>	<b>8.9%</b>
Operating Expenses	\$ 9,414,867	\$ 8,833,646	\$ 8,832,434	\$ 8,833,147	\$ 9,617,287	8.9%
Other Programs	5,529	5,000	6,212	5,499	5,499	10.0%
Total Operating Expenses	9,420,396	8,838,646	8,838,646	8,838,646	9,622,786	8.9%
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>\$ 7,420,396</b>	<b>\$ 8,838,646</b>	<b>\$ 8,838,646</b>	<b>\$ 8,838,646</b>	<b>\$ 9,622,786</b>	<b>8.9%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.



## Worker's Compensation Fund Summary

### BUDGET SUMMARY

Description	FY2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
Sales & Services	\$ 500,104	\$ 899,500	\$ 899,000	\$ 899,000	\$ 899,000	-0.1%
Operating Revenues	500,104	899,500	899,000	899,000	899,000	-0.1%
Interest Earnings	7,083	500	1,000	1,000	1,000	100.0%
Non-operating Revenues	7,083	500	1,000	1,000	1,000	
Appropriated Retained Earnings	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 507,187</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>0.0%</b>
Operating Expenses	\$ 765,905	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	0.0%
Total Operating Expenses	765,905	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>\$ 2,765,905</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>0.0%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.

Property Insurance Fund Summary

BUDGET SUMMARY

Description	FY2017-2018 Budget					
	Actual FYE 6/30/16	Adopted Budget FYE 6/30/17	Amended Budget <sup>1</sup> FYE 6/30/17	Requested	Recommended	% Change <sup>2</sup>
Sales & Services	\$ 527,590	\$ 527,590	\$ 527,590	\$ 527,590	\$ 527,590	0.0%
Operating Revenues	527,590	527,590	527,590	527,590	527,590	0.0%
Interest Earnings	850	-	-	-	-	
Non-operating Revenues	850	-	-	-	-	
Appropriated Retained Earnings	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 528,440</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>0.0%</b>
Operating Expenses	\$ 420,647	\$ 527,590	\$ 527,590	\$ 527,590	\$ 527,590	0.0%
Total Operating Expenses	420,647	527,590	527,590	527,590	527,590	0.0%
<b>Total Expenses</b>	<b>\$ 420,647</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>\$ 527,590</b>	<b>0.0%</b>

<sup>1</sup>-FY2016-2017 Budget figures as of December 31, 2016 as amended.

<sup>2</sup>-% Change Column refers to FY 2017-2018 Recommended compared to FY2016-2017 Adopted Budget.