

ALAMANCE COUNTY

Adopted Budget

Fiscal Year 2024-2025

Adopted: June 17, 2024



Alamance County, North Carolina
Adopted Budget
Fiscal Year 2024-2025



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Alamance County, North Carolina
Adopted Budget
FY2024-2025 Annual Operating Budget



BOARD OF COUNTY COMMISSIONERS



John Paisley, Chair
Bill Lashley
Craig Turner

Steve Carter, Vice Chair
Pam Thompson

COUNTY MANAGER

Heidi York

Sherry Hook
Deputy County Manager

Bruce Walker
Assistant County Manager

Brian Baker
Assistant County Manager

Susan Evans
Finance Director

Rebecca Crawford
Budget & Management Services Director

Cheryl Ray
Human Resources Director

Jessica Mooty
Budget Analyst

Alex Norwood
Budget Analyst

Anna Bowland
Budget Analyst



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Alamance County Strategic Plan

2023-2028

Mission

Alamance County effectively provides its citizens with high-quality public services, the tools for successful economic development, and a responsive, transparent government that supports the community as the preferred place to live, work, and play.

Vision

Alamance County is a cohesive community with a thriving economy that balances respect for our rural history with thoughtful growth and development.



Public Safety

Protect the Public Health and Safety of Our Residents



Smart Development

Preserve Our Rural Heritage, Develop Our Urban Core



Education

Collaborate With Our Local Education Providers to Support Lifelong Learning



Accountability

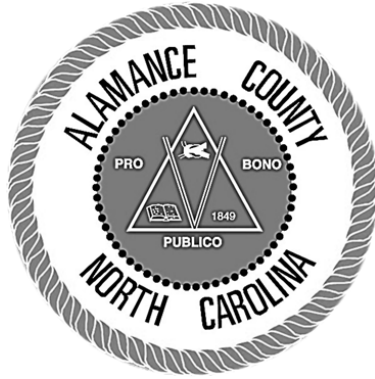
Provide Accountable and Efficient Government Services



Quality of Life

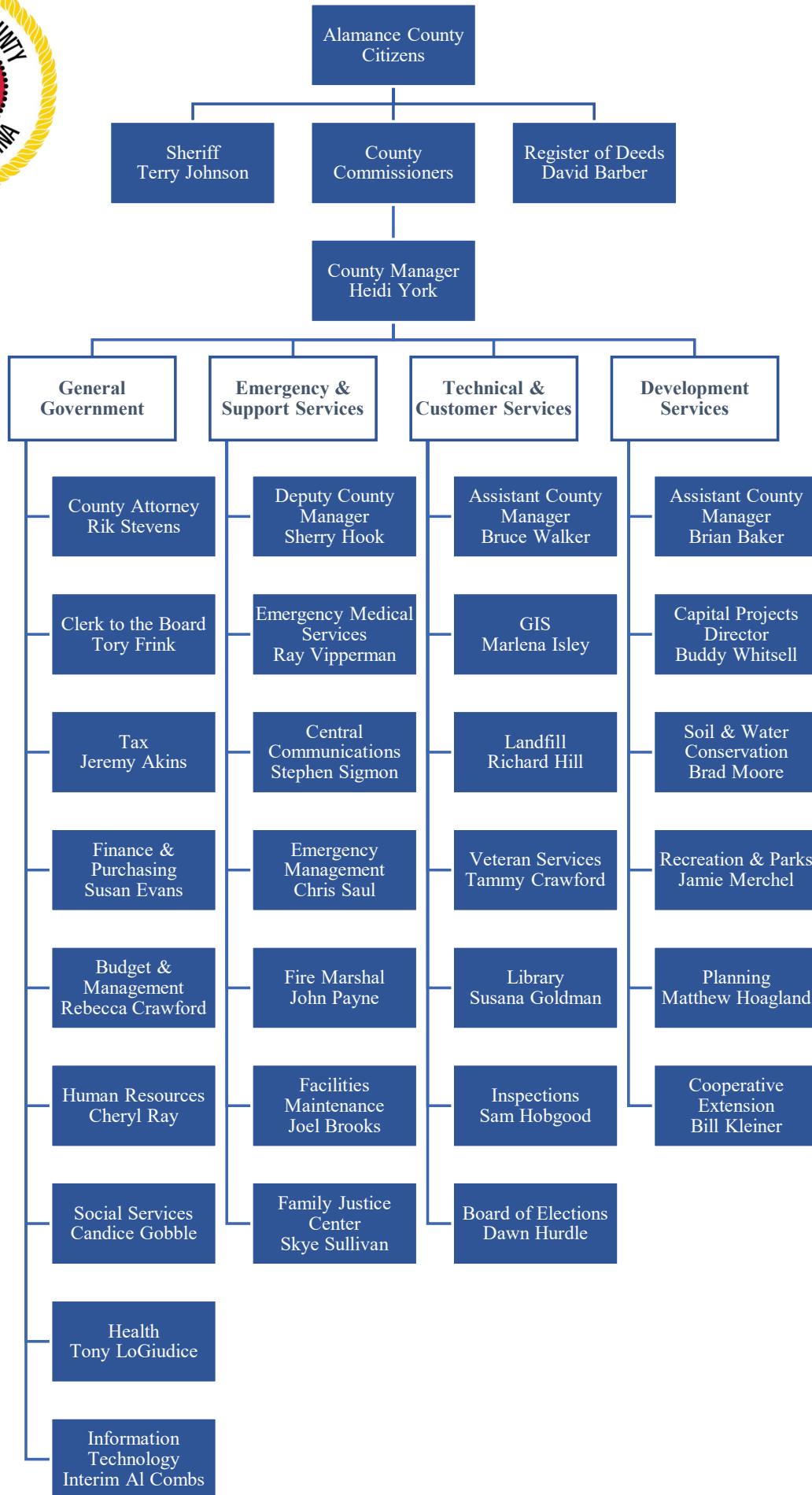
Maintain the Quality of Life in our Community by Supporting our Unique Assets

Alamance County's "Vision Alamance" Strategic Plan was adopted by the Alamance County Board of Commissioners on August 6, 2018 for the years 2018-2023. The strategic plan was renewed for years 2023-2028. More information about the strategic plan is available on the Alamance County website: alamance-nc.com/budgetdept/



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FY2024-2025 Alamance County Organizational Chart





Alamance County Budget Calendar

Fiscal Year 2024-2025

| January | |
|---|--|
| Distribution of CIP and Personnel Requests to Departments | Wednesday, January 3, 2024 |
| Departmental Personnel Requests Due to HR and Budget | Friday, January 19, 2024 |
| CIP Requests Due from Departments to Budget Department | Monday, January 29, 2024 |
| Board of County Commissioner's Annual Retreat | Monday, January 29, 2024 |
| February | |
| Budget Kickoff and Operating Budget Materials Distributed | Friday, February 2, 2024 |
| Departmental Operating Budget Requests Due | Tuesday, February 27, 2024 |
| Outside Agency Budget Requests Due | Tuesday, February 27, 2024 |
| March | |
| Departmental Budget Reviews with County Manager | March 11, 2024 – March 22, 2024 |
| Alamance-Burlington School System and Alamance Community College Budget Draft Due | Friday, March 29, 2024 |
| April | |
| Presentation of FY24-29 Capital Improvement Plan and FY24-25 Capital Budget to Board of Commissioners | Monday, April 1, 2024* |
| Fire District Budgets Due | Friday, April 26, 2024 |
| May | |
| Presentation of FY23-24 Manager's Recommended Budget to Board of Commissioners | Monday, May 20, 2024* |
| June | |
| Board of Commissioner Budget Work Sessions | Specific Dates to be Scheduled: May 22 – June 7 |
| Board of Commissioners: Public Hearing on Proposed FY24-25 Budget | Monday, June 3, 2024* |
| Adoption of FY24-25 Budget Ordinance (Operating and Capital Improvement Plan) | Monday June 17, 2024* |

**Board of Commissioners meeting date*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Alamance County
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Alamance County, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Budget Process

Alamance County develops and adopts a budget calendar each year to guide the budget process as a supplement to the prescribed processes of the North Carolina Local Government Budget and Fiscal Control Act (NCLGBFCA). The full budget calendar is included in the appendix of this document, and details are presented below:

Operating Budget

Beginning in January 2024, Budget staff distributed internal budget request forms for personnel with requests due at the end of the month. Staff began planning for the fiscal year 2024-2025 (FY24-25) budget by meeting with the Board of Commissioners (BOC) for the Annual Retreat on January 29, 2024. The budget module within our accounting software was made available to departments in early February for operating cost requests. Budget staff analyzed and compiled these requests for management meetings. Individual departments met with the County Manager, Management, and Budget Department staff to communicate their needs and requests. After the departmental meetings, the County Manager and staff began balancing expenditure requests to meet revenue estimates. Revenues were continually monitored and adjusted as new information became available. The Manager's Recommended Budget was presented at the May 20, 2024 BOC meeting. Public comment was held at the June 3, 2024 meeting. Multiple budget work sessions were held with the BOC, local school district, local community college, and county staff throughout early June. The FY24-25 budget was adopted at the June 17, 2024 meeting of the BOC.

Capital Improvement Plan and Capital Budget

Concurrently to the operating budget development process, Budget staff distributed request forms to county departments, the local school district, and the local community college for the capital budget and 5-year Capital Improvement Plan (CIP) development process in early January 2024. Requests were submitted to Budget staff at the end of January and then reviewed by a team consisting of the County Manager, County Management, Finance, Budget, and Facilities staff. The review team then began balancing expenditure requests to meet revenue estimates. The Manager's Recommended CIP was presented April 1 to the BOC. An updated capital plan was adopted by the BOC on June 17, 2024. In addition to the budget development cycle, capital budget planning and updates take place year-round. Updates are made according to conversations with Alamance-Burlington School System (ABSS), Alamance Community College (ACC), and County staff regarding project timelines, project costs, bond issuance dates, and installment financing needs.

Outside Agency Funding

The Alamance County Board of Commissioners may choose to allocate funding to non-governmental agencies that serve citizens of the county. There are several different funding options for such agencies. The agencies may receive funding allocated through the County's share of the Home and Community Care Block Grant administered by the North Carolina Department of Health and Human Services if they provide services utilized by aging citizens. Agencies that host and attract visitors and tourists to Alamance County may receive an allocation of the County's share of occupancy tax. These types of agencies, or any others, may also receive additional general funding from the County if approved by the Board of Commissioners. Agencies wishing to apply for funding through Alamance County were notified of the application process and given until February 27, 2024 to submit their requests. Staff entered those requests into the accounting system and funding levels were included in the Manager's Recommended Budget.

Basis of Budgeting

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget ordinance is adopted at the departmental level for the General Fund, special revenue funds except for the Grant Special Revenue Fund, American Rescue Plan Fund, Opioid Settlement Fund, the capital reserve funds, enterprise funds, and the internal service funds. All annual appropriations lapse at fiscal year-end.

Project ordinances are adopted for the Grant Special Revenue Fund, American Rescue Plan Fund, Opioid Settlement Fund, and the capital project funds. All budgets are prepared using the modified accrual basis of accounting and are balanced at the fund level other than those adopted at the project ordinance level such as capital project funds and the grant project fund.

Amending the Budget

Expenditures may not legally exceed appropriations at the departmental level for the General Fund, at the functional level for special revenue funds, enterprise funds, and internal service funds, and at the project level for capital projects funds. The County Manager or the County Manager's designee is authorized by the budget ordinance to transfer appropriations between functional areas within departments of a fund while ensuring the fund remains in balance; however, any amendments that alter the total expenditures of any fund must be approved by the governing board. Transfers of appropriations between departments in a fund and from contingency must be approved by the governing board or may be approved by the County Manager in conformance with County policy.

Long-Range Planning

Strategic Plan

Alamance County Board of Commissioners voted to update the county-wide strategic plan on January 30, 2024 at the annual board retreat. This plan continues the County's mission to effectively provide citizens with high-quality public services, the tools for successful economic development, and a responsive, transparent government that supports the community as the preferred place to live, work, and play. Five (5) strategic pillars are used to connect the strategic plan to funding decisions during the budget development process and programmatic changes throughout each fiscal year:

- Public Safety: Protect the public health and safety of our residents
- Education: Collaborate with our local education providers to support lifelong learning
- Quality of Life: Maintain the quality of life in our community by supporting our unique assets
- Accountability: Provide accountable and efficient government services
- Smart Development: Preserve our rural heritage, develop our urban core

Long-Range Financial Plans

The County uses a 5-Year General Fund financial model as a way to balance patterns from historical budget years with anticipated trends in revenues and expenses. Growth is based on varying elements such as average inflation, population growth, cyclical services such as elections, and multi-year capital projects to anticipate operating impacts.

In effort to effectively plan for large-scale capital projects and financial impacts, the County also uses a 20-year debt affordability model. Debt projected for the Alamance-Burlington School System, Alamance Community College, and the County are included in the model for a holistic projection.

In addition to the county-wide debt affordability model, the County models historical and budgeted financial performance and reserve levels over a prior 5-year period. This determines required fund revenue levels needed to support ongoing operating and capital needs while projecting future changes to rate payers and/or structuring future debt issuance.

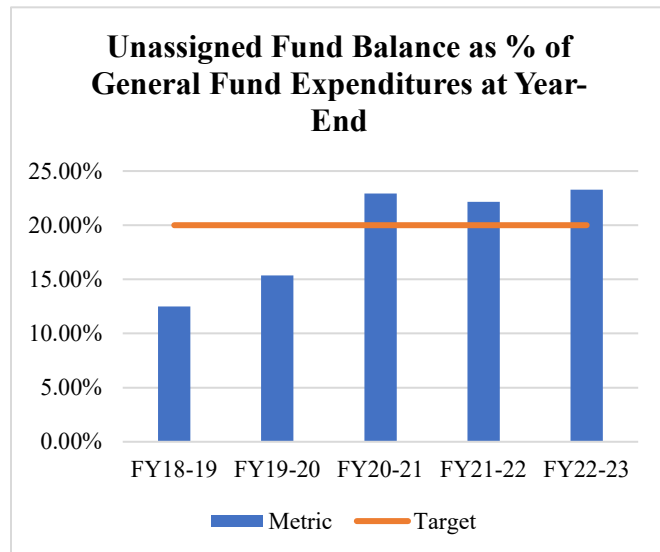


Budget in Brief

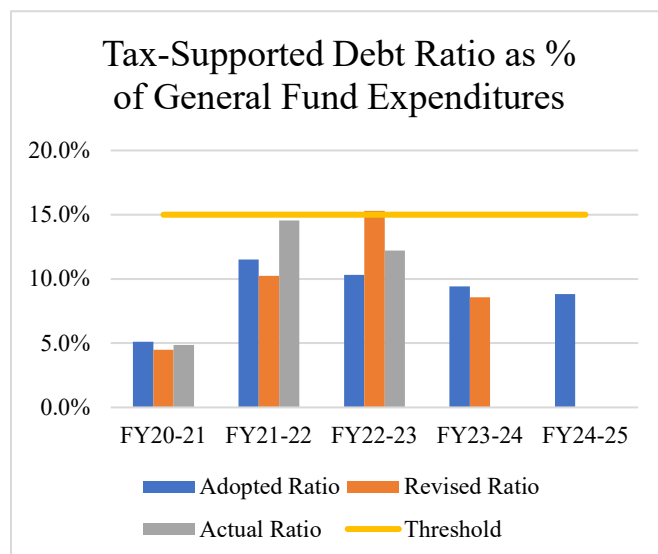
The County Budget is crafted with consideration of key aspects of the Financial and Budgetary Policy adopted by the Board of Commissioners. Key aspects of the financial policies include:

Fund Balance Target

Fund balance is used for cash flow to fund operations while taxes and other revenues are collected throughout the year. Additionally, fund balance is a safety net for emergencies and is a factor in the consideration of bond ratings. Alamance County’s policy is to maintain unassigned General Fund savings (fund balance) equal to at least 20% of the year’s General Fund expenditures at year-end. The chart shows the previous seven years of unassigned fund balance as a percentage of general fund expenditures. According to the financial audit of FY22-23, Alamance County had an unassigned fund balance of \$46,767,306, or 24% of that year’s General Fund expenditures.



While Alamance County’s fiscal policy monitors and measures the *unassigned* fund balance, the Local Government Commission (LGC) monitors the *available* fund balance of all local governments in North Carolina. According to the State Treasurer’s Annual Financial Information Reports for FY22-23, Alamance County had an available fund balance of \$75,963,461, or 38% of that year’s General Fund expenditures.



Debt Ratio Limit

The County’s financial policy states that tax-supported debt service shall not exceed 15.0% of General Fund expenditures in any given year. Alamance County has consistently met this goal and always considers the effects on future operating budgets when determining if and when to finance capital expenditures with debt. Alamance County has consistently complied with this policy, and the tax-supported debt ratio included in this budget is 8.8% of General Fund expenditures. The chart above demonstrates five

years of the County’s performance on this metric.

Adherence to these guidelines and policies benefits the County’s fiscal sustainability and bond ratings. The County’s bond rating is a critical factor in the cost of financing capital projects with debt instruments. Rating agencies consider a variety of metrics in determining the bond rating, including but not limited to tax base, current debt obligations, and fund balance. As part of the bond issuance process, Alamance County was subject to an updated bond rating assignment, receiving a rating of Aa1 from Moody’s and AA+ from

Standard & Poor in the Spring of 2024. Ultimately, better bond ratings save citizens money through generally lower interest rates on bonded debt.

General Fund Revenues

Revenue Projection Methodology: County staff track and estimate revenue using different methodologies, depending on the revenue source. Current year property tax for real property and vehicles is calculated according to a formula that incorporates property values, tax rate, and estimated collection rate. For this budget, estimated values and associated collection rates are outlined in the next subsection.

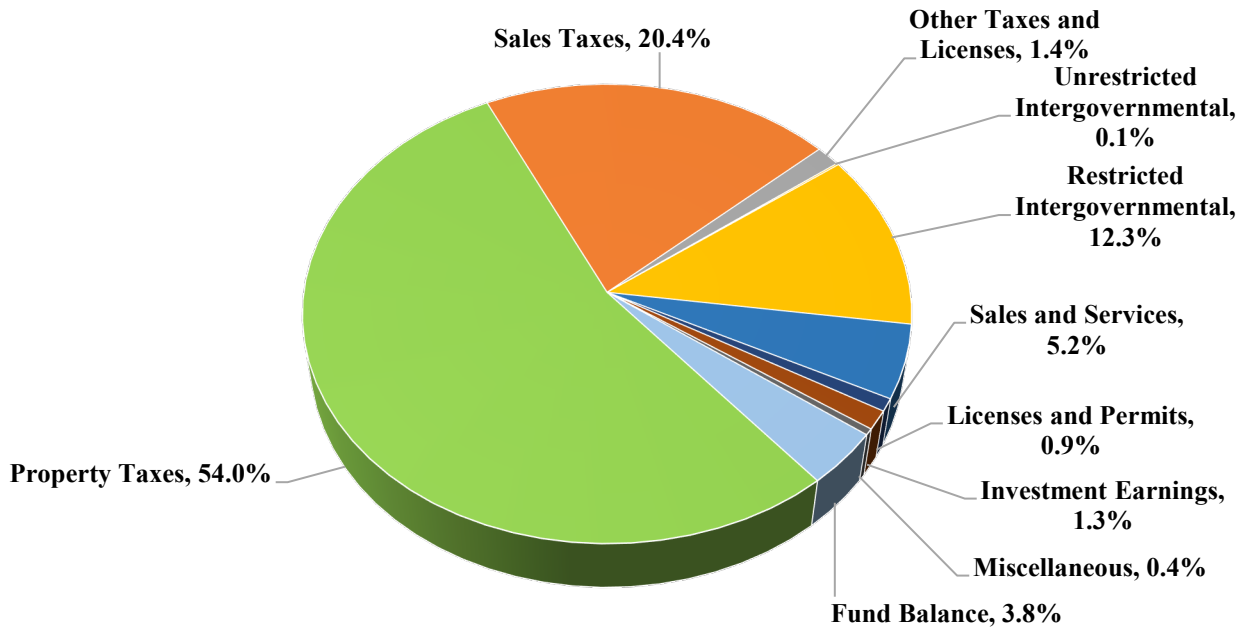
Sales tax projections are calculated using a combination of a mathematical trend analysis accounting for seasonality known as exponential smoothing, along with objective considerations. The trend analysis utilizes North Carolina Department of Revenue (NCDOR) sales tax collection data for Alamance County from July 2013 through February 2023 to project sales tax for FY24-25 within a 95% confidence interval. Based on this analysis, the projected sales tax collections for the FY24-25 represent a 6.8%, or \$3,341,408 decrease from the FY23-24 adopted budget. Sales tax collections to date in FY23-24 generated less revenue than originally budgeted.

Other revenue sources are also projected using other standard trend analysis tools and previous years' data. In addition, departments submit their anticipated departmental revenues directly, given their familiarity with those revenues.

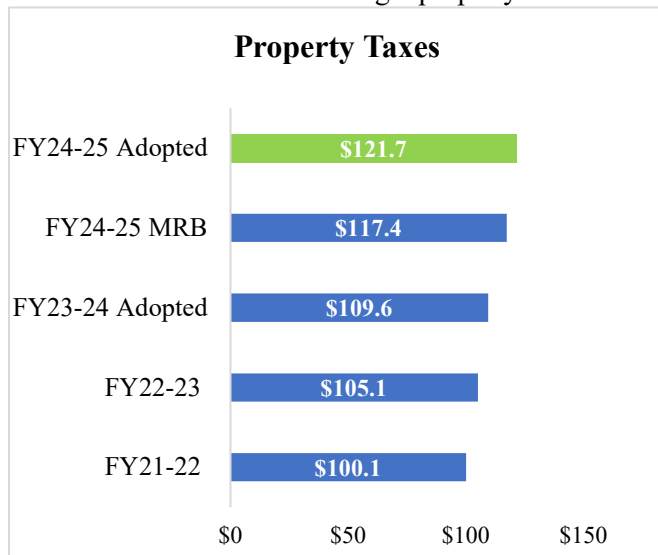
Major Revenue Highlights:

- The property tax rate is 46.9 cents per \$100 value.
- Revenue from ad valorem taxes is projected to increase by 11.1% from the FY23-24 adopted budget.
- Sales tax revenue is projected to decrease by 6.8% from the FY23-24 adopted budget.
- Sales and Services revenues are expected to increase by 11.6% over the FY23-24 adopted budget.

FY24-25 Adopted General Fund Revenues as % of Budget

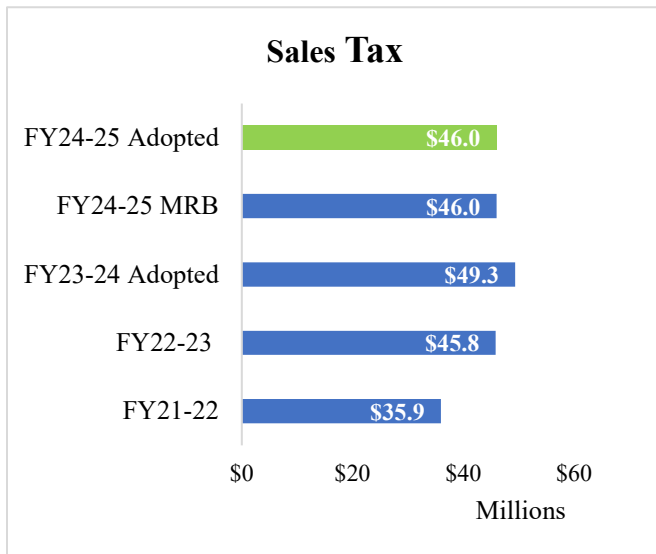


Property Taxes: Estimated property values are provided by the County Tax Assessor in a monthly report. The Budget & Management Department depends on these value estimates to budget property tax revenue. Taxable *real property* values are expected to increase by 3.6% over the budgeted values of FY23-24. In addition, taxable *personal property* values are expected to decrease by 17.1%, and taxable *utilities* property values are expected to increase by 9.4%. Overall, taxable property values are expected to increase by 2.5%. For the FY24-25 budget, staff has estimated a 99.11% collection rate for taxes collected by the County and a 100% collection rate for the vehicle taxes collected by the North Carolina Department of Motor Vehicles under that Tax and Tag Together Program. Budgeted revenues for property tax collections, both current and delinquent, in this budget are 11.1% higher than the adopted FY23-24 budget. The value of one penny of the tax rate for this budget is \$2,575,793.



| | 2024 Adopted Values | 2025 Adopted Values | % Increase / Decrease |
|----------------------------|------------------------|------------------------|--------------------------|
| Real Property | 20,950,466,637 | 21,706,686,670 | 3.61% |
| Personal | 2,016,751,035 | 1,671,544,990 | -17.12% |
| Utilities | 437,003,218 | 478,072,134 | 9.40% |
| Motor Vehicles | 1,947,449,239 | 2,132,926,441 | 9.52% |
| Total Taxable Value | 25,351,670,129 | 25,989,230,235 | 2.51% |

Sales Tax: Alamance County collects a total of 2.0 cents on every dollar of taxable sales. The sales tax consists of three separate articles authorized by the North Carolina General Statutes. The sales tax chart displays more detail than other categories due to the significance and movement of projections around this particular revenue.



Article 39: One cent on every dollar. The State collects this revenue and redistributes it to the county in which the sale was made.

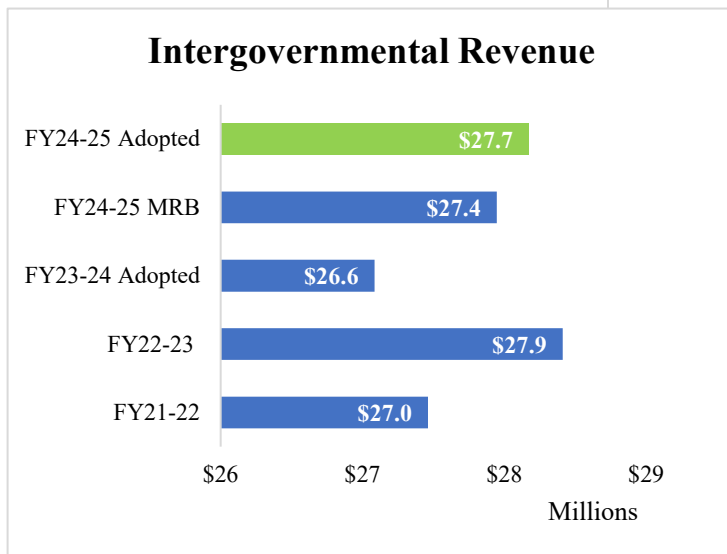
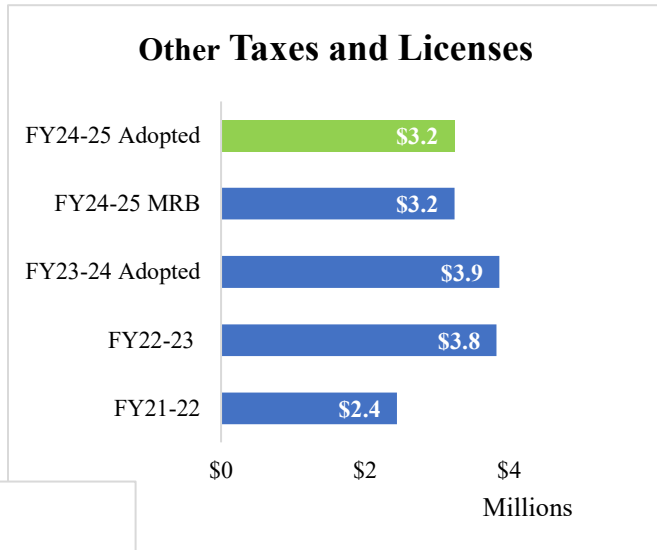
Article 40: One-half cent on every dollar. The State collects this revenue and redistributes it to each county on a per-capita basis. Thirty percent of the Article 40 collection is earmarked for school capital or debt.

Article 42: One-half cent on every dollar. The State collects this revenue and redistributes it to the county in which the sale was made. Sixty percent of the Article 42 collection is earmarked for school capital or debt. For the FY24-25 budget, staff recommend a total sales tax budget of \$45,998,553.

Other Taxes and Licenses: Other Taxes and Licenses represent locally collected taxes other than property tax and sales tax. Overall, this revenue category is expected to decrease by 16.1% from the FY23-24 budget, primarily due to the decrease in Real Property Transfer Tax.

Occupancy Tax: Occupancy tax revenues have been collected at a higher level than originally anticipated in previous years. Estimates for the FY24-25 budget are for revenues to continue to increase over FY23-24 collections. This revenue is split between the County, which retains 1/3 of the collection, and the local Tourism Development Authority, which retains 2/3 of the collection. This revenue is earmarked for activities and expenses to attract visitors to Alamance County.

Real Property Transfer Tax: The Real Property Transfer Tax is a State-imposed charge applied to properties sold within the County. Counties share half of the revenue with the State. Alamance County’s Real Property Transfer tax has begun to decline due to rising interest rates. In FY23-24, revenues did not reach budgeted amounts. County staff anticipate this trend will continue until inflation lowers and estimate a decrease for the adopted FY24-25 budget.



Intergovernmental Revenue:

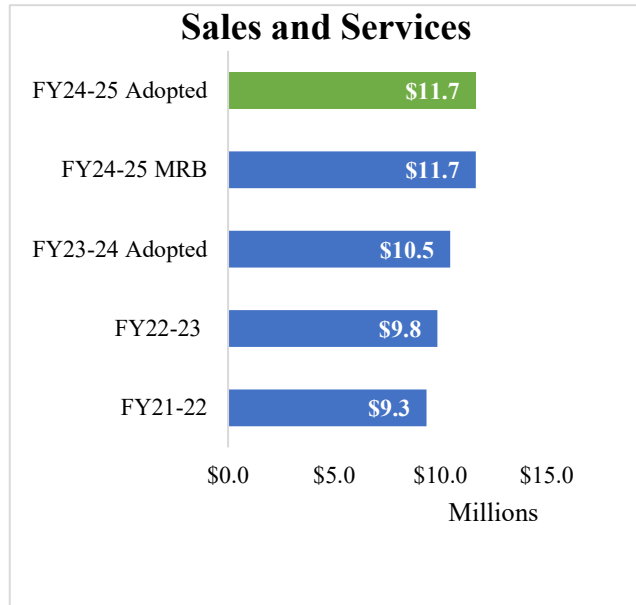
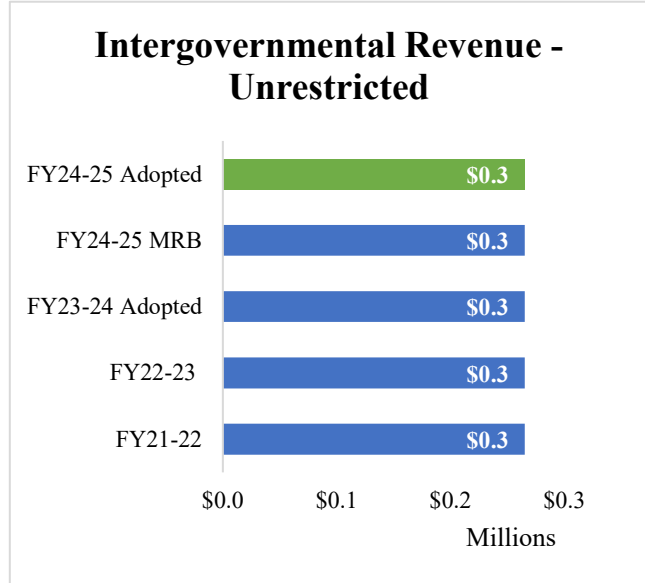
Intergovernmental revenues are shared by the state and federal governments, generally to fund specific programs. These program-specific requirements assign the revenue the “restricted” label. This category includes Social Services reimbursements, health programs, certain detention revenues, and even some grants from the State for parks and recreation activities. Restricted Intergovernmental revenues are budgeted to decrease by 4.1% over the adopted FY23-24 budget.

Human Services Reimbursements: Alamance County’s Health and Social Services Departments are heavily supported by intergovernmental revenues. All federal and state reimbursements are based on estimates provided by the NC Department of Health and Human Services and adjusted for local conditions. These reimbursements are linked directly to human services operational and programmatic expenditures.

Lottery Proceeds: Lottery proceeds are distributed to counties to fund school capital expenditures or school-associated debt service from previous capital financings. Based on an inter-government agreement with the Alamance-Burlington School System, the revenues budgeted in the general fund are intended for debt service payments. Alamance County has budgeted \$1,459,068 in estimated lottery proceeds for FY24-25.

Beer and Wine Tax: This tax is the only intergovernmental revenue source categorized as “unrestricted” that Alamance County receives. It may be used for any public purpose.¹ The tax is paid by producers of alcohol based on their sales in North Carolina. Beer and Wine tax revenues have been relatively stable over recent years, averaging \$261,256 per year from 2017 through 2023. Staff recommend a budget of \$265,000 for FY24-25, which is the same amount adopted for FY23-24.

General Fund Sales and Services: Sales and service revenue is generated when county departments provide services directly to residents and are reimbursed either directly from residents or a third party, such as Medicaid. Departments often determine their fees for sales and services, subject to approval by the Governing Board. The exception is Medicaid because reimbursement rates are set by the federal government. Overall, the Sales and Services revenue category is expected to increase by 11.57% in FY24-25 compared with the adopted FY23-24 budget.



¹ G.S. 105-113.82 (g)

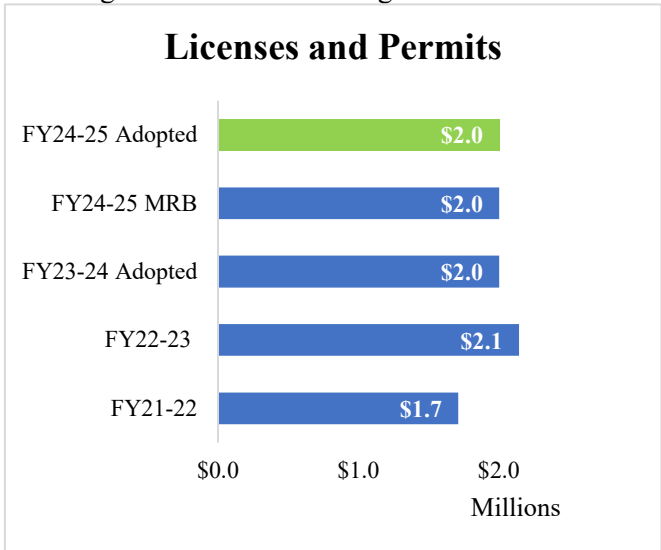
Licenses & Permits: Licenses and permits are issued by the Register of Deeds, Inspections Office, and Department of Social Services. The Register of Deeds issues marriage licenses, records plats, and other such activities as prescribed by the North Carolina Statutes. Register of Deeds recording fees are determined by the statutes and are not controlled by the Governing Board. Most other fees are established locally and can be set at various levels at the discretion of the Department, including inspection fees, subject to the approval of the Governing Board. County staff expect revenue for FY24-25 to be level with the FY23-24 adopted budget – \$2,002,000.

Register of Deeds Fees: Fees are charged for most services offered by the Register of Deeds. The budget for FY24-25 is set at \$800,000 as determined by trend analysis on previous years’ data and expected year-end amounts for the current fiscal year.

Building Inspection Fees: The budgeted figure for 2024 is \$1,112,000 which is level with the adopted FY23-24 budget to account for continued permitting and inspection volume.

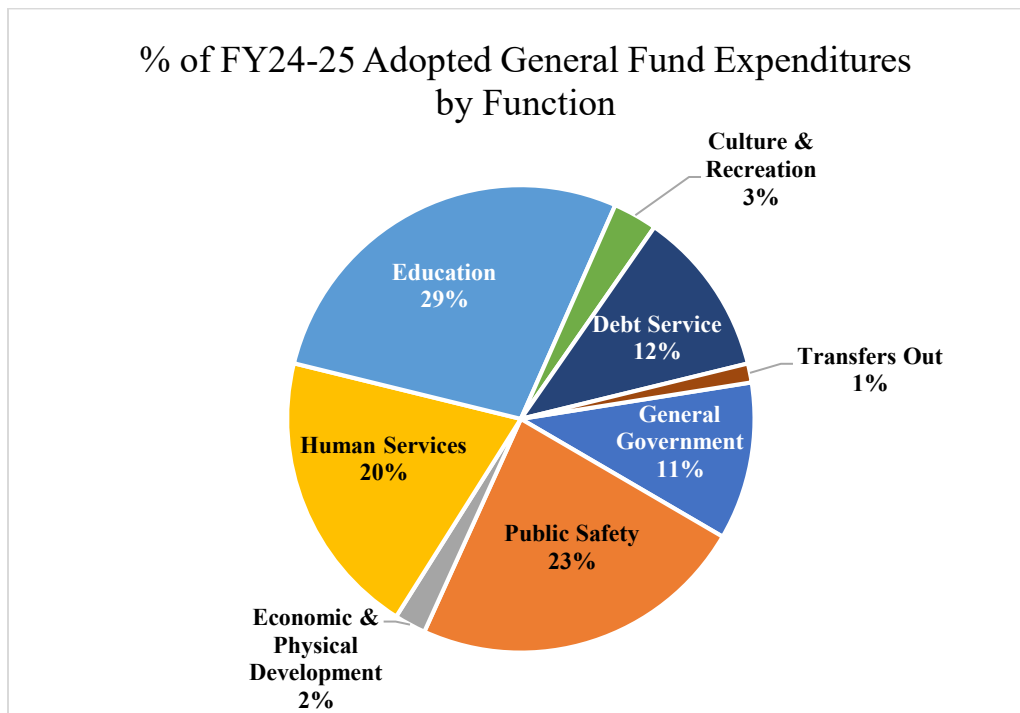
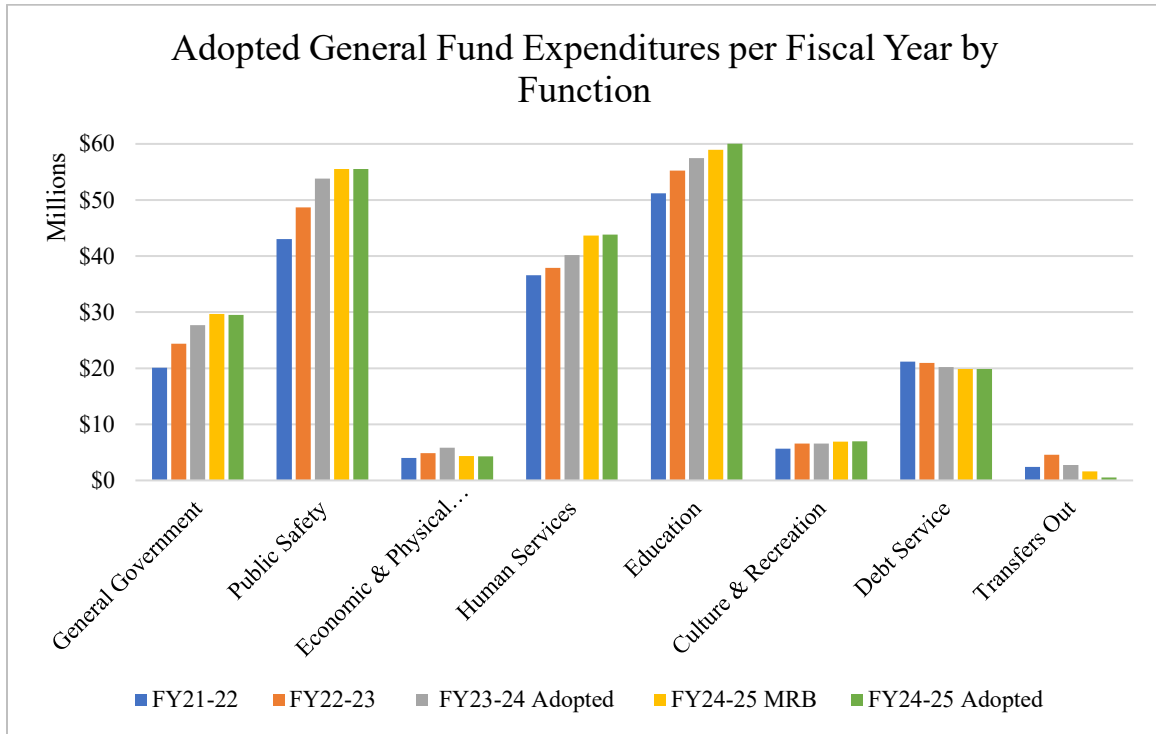
Investment Earnings: Increasing interest rates are yielding higher returns on the County’s cash investments. As a result, County staff recommend a budget of \$3,000,000 for investment earnings in FY24-25, representing a 50% increase from the adopted FY23-24 budget.

Transfers In: Transfers represent a flow of resources into the General Fund from other funds. The most common example would be the transfer of funds from the Schools Capital Reserve Fund into the General Fund for a debt service payment by the capital plan. There are no budgeted transfers in for FY24-25.



General Fund Expenditures

Overall department expenses within Alamance County are budgeted to increase 5% above the adopted FY23-24 budget. Education, Public Safety, and Human Services remain the most prominent expenditure categories for Alamance County and account for 73% of the General Fund expenditures presented in this budget.



Public Safety: The Public Safety function budget will increase by 3.2% compared to the adopted FY23-24 budget. Contract Services are the main factor contributing to increases from FY23-24. Public safety remains the second-largest function within the General Fund by expenditure behind Education.

Human Services: The Human Services function includes both County units and outside agencies receiving HCCBG grant funds and/or extending the County's ability to provide Human Services such as transportation. Many of this function's expenditures are also either reimbursed by intergovernmental agencies or covered by grants. Additionally, some units of Human Services operate entirely without County funding, including WIC and the Dental Clinic. The budget for this function will increase by 7.6% compared to the adopted FY23-24 budget. This increase is attributed to increases in pay within this budget.

Transfers: The Transfers function represents County funds that are moved *out* of the General Fund and *into* Capital Reserve or Capital Project Funds for the County, Alamance-Burlington School System, and Alamance Community College. Transfers, per the Capital Plan, will decrease by 80.9% from the adopted FY23-24 budget.

General Government: The General Government budget for FY24-25 will increase 6.8% from FY23-24's adopted budget. The increase results from increasing funding in preparation for the next property revaluation and funding for county minor renovation projects.

Debt Service: Debt Service includes both principal and interest payments for all financing arrangements for capital projects, and vehicle and equipment purchases. The debt service is budgeted for Alamance-Burlington School System, Alamance Community College, and Alamance County. The debt service budget includes payments on existing debt as of July 1, 2024. The Debt Service budget for FY24-25 will decrease 1.7% from the FY23-24 budget as planned in the multi-year debt model.

Culture & Recreation: The Culture and Recreation function is comprised of both County departments and outside agencies receiving Occupancy Tax funds. The budget for this function will increase by 6% from the adopted FY23-24 budget due to pay increases for departments.

Economic & Physical Development: The Economic and Physical Development function budget will decrease by 26% from the adopted FY23-24 budget. This is due to expiring Workforce Development and Economic Development Grants.

Education Funding

In addition to the initiatives and projects covered above, the County received a request from the Alamance-Burlington School System (ABSS) totaling \$64,000,941 (\$59,170,941 for Current Expense/operations, \$4,030,000 for repairs and maintenance, and \$800,000 for school fines and forfeitures) compared to the FY23-24 budget of \$52,927,151. The FY24-25 adopted budget is \$59,290,151 which is comprised of \$53,327,151 for Current Expense/operations, \$4,963,000 for repairs and maintenance, and \$1,000,000 for school fines and forfeitures as required by accounting standards from the Governmental Accounting Standards Board (GASB). Fines and forfeitures allocations are funded by pass-through State court fines.

The County received a request from Alamance Community College (ACC) totaling \$6,261,962 (\$5,725,962 for Current Expense/operations and \$536,000 for repairs and maintenance) compared to the FY23-24 budget of \$4,565,682. The adopted budget totals \$5,413,822, which allocates \$4,877,822 for Current Expense/operations and \$536,000 for capital improvements.

Funding will assist both the Alamance-Burlington School System and Alamance Community College with their capital plan budget projects.

Indigent Trust Fund

Indigent Trust Funds are a DSS Trust account where funds are held for individuals for whom the County is the guardian. Alamance County complies with the standards established by the Governmental Accounting Standards Board (GASB). GASB issued a new Statement 84 in fiscal year 2021 regarding the accounting practices related to fiduciary activities. The implementation of this statement requires the County to budget for and report DSS Trust accounts, such as the Indigent Trust Fund, in a separate fund. The County adopted a budget of \$1,300,000.00 in estimated revenues, which will self-balance to the expenses, for FY24-25.

Special Revenue and Capital Reserve Funds

The County maintains several special revenue and capital reserve funds. Special revenue funds collect revenue sources that 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 special revenue fund. In addition, the Emergency Telephone System (ETS) is maintained as a special revenue fund. The State 911 Board levies a monthly service charge of 70 cents on each telephone number assigned to a residential or commercial subscriber. The 911 Board uses a formula to determine how much revenue will be allocated to each public safety answering point (PSAP). The revenue must be accounted for in its separate fund and must be used for the lease, purchase, or maintenance of emergency telephone equipment, addressing, telecommunications furniture, and dispatch equipment located exclusively in the building where the PSAP is located. Some other nonrecurring costs may be covered, subject to the approval of the 911 board.² The adopted budget for the E911 Fund is \$1,004,057.

The County's capital reserve funds include the County Buildings Capital Reserve, Schools Capital Reserve, and ACC Capital Reserve Funds. Allocations made by the capital reserve funds are transfers to capital project funds or the General Fund to pay debt service or fund Pay-Go capital projects.

Tourism Development Authority Fund

The County contracts with the Tourism Development Authority to oversee the operation of the Convention and Visitor's Bureau. The Tourism Development Authority must spend its allocations on operations and programs that promote visitation and tourism to Alamance County. The adopted Tourism Development Fund budget for FY24-25 is \$907,654.

Landfill Fund

The Landfill Fund is Alamance County's only enterprise fund. Financially, the Landfill Fund continues to operate as budgeted, setting aside sufficient funds for closure and post-closure reserves as required by law. User fees generate revenue in this enterprise fund. The adopted Landfill Fund budget for FY24-25 is \$10,170,000.

Employee Compensation and Positions

The adopted budget continues the Merit Program at up to 3% of annual salary in FY24-25 for County employees. The adopted budget also implements a County-wide 3% Cost-of-Living Adjustment for all general County employees. Additionally, the adopted budget includes three, new full-time positions (Health

² Kara Millonzi, "Revenue Sources," in *Introduction to Local Government Finance*, 4th Edition. Kara Millonzi. (Chapel Hill: University of North Carolina at Chapel Hill School of Government, 2018), 85-86.

Department Foreign Language Interpreter II, Health Recovery Court Coordinator, and Health Peer Support Specialist).

Internal Service Funds

The County maintains two internal service funds – the Employee Insurance Fund and the Worker’s Compensation Fund. These funds were created so the County could self-fund their health insurance benefits extended to employees and worker’s compensation liability, respectively. According to the most recent audited financial statements (Schedule H-2), the Health Insurance Fund held a fund balance of **\$7,303,307** and the Workers’ Compensation Fund held a fund balance of **\$983,862** as of June 30, 2023.



About Alamance County

Alamance County, located in central North Carolina, is a county of continued growth. The County's geographic location places it at a point straddling the I-85/I-40 corridor with the Triad region immediately to the west and the Triangle immediately to the east. The I-85/I-40 corridor is considered one of the most dynamic business growth corridors stretching



from the mid-Atlantic to the southeast region of the U.S. The County is bordered on the west by Guilford and Randolph counties, on the east by Orange County, on the south by Chatham County, and on the north by Caswell County. The County is positioned between two major metropolitan areas of the state, the Piedmont Triad (Greensboro, High Point, and Winston-Salem) and the Research Triangle (Raleigh, Durham, and Chapel Hill), and is in an enviable position for future growth. The County is approximately 30 miles south of the Virginia border and approximately 130 miles north of the South Carolina border.

The topography, for the most part, is gently rolling and level land. The average elevation is approximately 656 feet above sea level with the lowest point being along the Haw River in the southeastern portion and the highest on Cane Creek Mountain in the south-central part of the County. The Haw River traverses the County from Guilford County to the Chatham County line. Most of the County lies in the upper Cape Fear River Basin.

Alamance County was formed in 1849 from the western portion of Orange County by an act of the General Assembly. It covers a land area of 434 square miles (277,760 acres) and has a population of approximately 178,232. The county seat is the City of Graham with a population of approximately 17,856, founded in 1851. The county has 10 municipalities located within its borders. The City of Burlington is the largest municipality with a population of approximately 59,287 and the Town of Ossipee with a population of approximately 544, formed in 2002, is the newest municipality. The County operates under the commissioner-manager form of government. The five members of the Board of Commissioners are elected at-large and serve staggered four-year terms. The Commissioners are responsible for the legislative affairs of the County. They are also responsible for making appointments to various statutory and advisory boards and appointing the County Manager, County Attorney, and Clerk to the Board. The County Manager is the chief executive officer of the County and is responsible for the enforcement of all laws, ordinances, and policies, the efficient delivery of County services, and the preparation of capital and operating budgets. The County employs approximately 1,015 full-time, regular staff.

The County provides its citizens with a wide range of services including sheriff and fire protection, solid waste management, health and social services, cultural and recreational activities, and general government administration, among others. In addition to the direct service provision provided, the County also extends significant financial support to other boards, agencies, and commissions. These include the Alamance-Burlington School System, Alamance Community College, Alamance County Tourism Development Authority, Alamance County Transportation Authority, and Burlington-Alamance Airport Authority.

County residents pride themselves on the quality of life they enjoy. Strong city centers, beautiful open spaces, a strong history dating back to the country's beginning, and a "small town" character all contribute to the high level of pride citizens have in their community. The County warmly welcomes visitors, new residents, and new businesses alike.



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ALAMANCE COUNTY

Heidi N. York
County Manager

May 20, 2024

Honorable Alamance County Board of Commissioners:






I am pleased to present to you the Fiscal Year 2024-2025 Recommended Budget.

In the wake of the COVID-19 pandemic, Alamance County finds itself at a critical juncture, grappling with significant revenue challenges while striving to serve a growing population. We must take proactive steps and plan strategically to steer through these challenges. Our tax rate currently ranks 13th lowest among all one hundred counties, while our population growth ranks second highest among neighboring counties.

During your 2024 Commissioner Retreat, a theme of "Rebuilding the Foundation" emerged for your FY24-25 Budget as we discussed the need to make significant investments in infrastructure, our community, and our employees. However, given the obstacles in our financial landscape, I've had to re-brand this budget as "Fortifying the Foundation" as we are challenged with continuing to maintain services while cost escalation outpaces revenue growth. As stewards of Alamance County, we are tasked with prioritizing and supporting initiatives that fortify the pillars of our strategic plan in hopes that this leaves us in a better position to rebuild in future fiscal years.



In the upcoming Fiscal Year, we will concentrate our fortification efforts on several key areas:

-  1. **Conservative Revenue and Expenditure Management:** The budget reflects a comprehensive understanding of the economic landscape, with considerations for trends impacting Fiscal Year 2024-2025 and a five-year financial forecasting model. We tackle challenges such as the end of COVID funding, fluctuations in sales tax revenue, and contract escalations for existing services while remaining dedicated to responsible fiscal management.
-   2. **Supporting the Workforce:** Recognizing the importance of our workforce, we aim to attract and retain top talent by prioritizing competitive compensation. Efforts will be directed towards addressing hard-to-fill positions, ensuring that our employees are valued through a Cost-of-Living Adjustment (COLA), Merit Pay, and the implementation of Phase II of the Market Study.
-   3. **Addressing our Community Needs:** Public safety remains a top priority, and we are committed to meeting mental health challenges within our community through the establishment and support of the new Behavioral Health Center scheduled to officially open June 2024. Cooperative efforts between our Sheriff's Office, the Court system, and Behavioral Health providers will enable the County to fully leverage Opioid Settlement funding and provide additional access to crisis services.



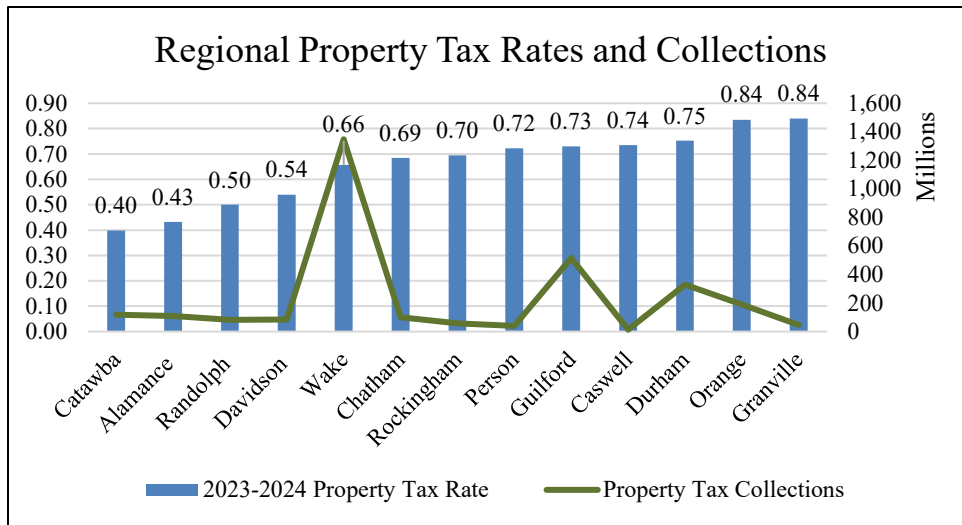
4. **Prioritizing Capital and Facility Needs:** School and county-owned facilities are aging and require significant upkeep. Renovations and repairs took a backseat to service provision during the COVID-19 pandemic but are now at the forefront of our needs in order to keep our children, staff, and community safe and in an environment conducive to growth and learning.

The FY24-25 Budget reflects a comprehensive and detailed analysis of all departmental needs and requests, an examination of all factors influencing revenues and expenditures, and takes a strategic approach to address emerging trends and challenges impacting the County, the budget, revenue projections, fund balance management, and expenditure allocations, with an eye toward broader economic and social implications.

Revenues

Property Tax

Property tax valuation shows only a slight increase county-wide compared to the previous Fiscal Year of \$637M or 2.51%. As this is our largest funding source in the County, a modest rate adjustment of 2 cents is proposed in order to sustain essential services, which adds \$5,151,589 in new revenue. A two (2) cent increase on the property tax rate would increase the annual property tax bill of a \$200,000 home by \$40 and bring the FY24-25 property tax rate from 0.432 to 0.452.



Alamance County has enjoyed one of the lowest property tax rates in the state for many years. However, our property tax revenue hasn't been able to sustain our needs. We continue to rely on one-time revenues to support recurring expenses. Alamance is faced with decreasing revenues and increasing costs while trying to provide the same level of services to a

growing population. The recommended property tax rate increase will allow us to maintain services rather than reduce them.

Local fire districts have not requested a property tax increase, therefore existing rates will remain in place.

Sales Tax

The County previously witnessed a surge in spending during the peak of the pandemic, driven by emergency response measures and healthcare expenditures. However, as the economy readjusts, we are now confronted with a slowdown in spending, leading to lower sales tax revenue increases. The end of COVID-19 funding brings revenue decreases, while a slowdown in spending post-pandemic contributes to lower sales tax growth.

Sales tax revenue experienced a downturn in FY23-24, made worse by inflation impacts and state-wide Medicaid Hold Harmless cuts. Overall FY24-25 sales tax proceeds are projected to decrease 6.8% from the

FY23-24 Adopted Budget across all articles and will most likely not meet the projected amounts in FY23-24. In addition, state-wide decreases in Medicaid Hold Harmless (this is a state-wide revenue source set by NC General Statute 105-523, in which eligible counties receive a “hold-harmless” payment in exchange for a portion of the local sales and uses taxes for the State’s agreement to assume responsibility of the non-administrative costs of Medicaid¹) severely impacted FY23-24 projected proceeds with an 83% decrease. This will continue into FY24-25, where Medicaid Hold Harmless revenue is budgeted at a \$2.5M decrease from FY23-24 at \$500,000, which is reflective of a return to pre-pandemic revenue levels. This decrease is not related to the North Carolina Medicaid Expansion but instead a return to normal after the state contributed to Medicaid at a higher-than-normal level during the pandemic due to increased COVID reimbursement rates for nursing homes, prescription drug costs, and personal care services.

Intergovernmental

Intergovernmental revenues show a modest increase, driven mostly by federal and state funding sources and predominantly benefiting our Human Services departments. This increase is 3.24% or \$862,114 over the FY23-24 Adopted budget and is driven by additional federal Food and Nutrition Services (FNS) funding, Child Support Enforcement, and state Medicaid Expansion funds.

Fees/Charges for Services

Fees and Charges for Services are showing the second highest growth of our county revenue sources (behind investment earnings, which are up 50% over FY23-24) with a 12% increase. EMS and health-related fees further contribute to our revenue diversification efforts. EMS fee revenue is projected to increase by \$1,000,000 in anticipated ambulance billing fees due to a fee increase of 39% as a cost recovery measure and to align with surrounding jurisdictions and actual collected amounts in FY23-24 which resulted in higher than anticipated collections due to the efficiency of our contract billing company.

The Health Department reviews all fees annually and requests increases in almost all fees (12% on average) to maximize Medicaid and commercial insurance reimbursements while remaining affordable for self-pay patients. This will result in a \$159,150 increase in anticipated fee for services revenue.

Fund Balance

This budget, constrained by bleak revenues, continues to rely on allocating a larger than preferred amount of appropriated fund balance (\$7.15M, \$1M greater than in FY23-24), which is typically reserved for one-time expenditures, but necessary again this fiscal year in order to create a balanced, continuation budget. Designated funds were used heavily during the development of the FY23-24 budget, which significantly depleted these emergency resources. Using Fund Balance allows me to recommend as small of a property tax increase as possible, as you have directed.

Staff estimate that using the amount budgeted for Appropriated Fund Balance in FY24-25 will leave Unassigned Fund Balance at 17.9% of the General Fund expenditure budget, which is below the internal policy of 20%.

Expenditures

Expenditures are carefully allocated to address critical needs across various departments. From General Fund initiatives to investments in Public Safety and Human Services, every expenditure is scrutinized to ensure efficiency and effectiveness in service delivery.

Additionally, we aim to optimize our resources through strategic partnerships, innovative solutions, and prudent financial management. Initiatives such as IT consolidation of hardware and software costs, contract optimization, and interdepartmental collaborations are prioritized to maximize cost savings and enhance service delivery.

Departments submitted \$25.9M in General Fund funding requests, none for program expansions, and all for meeting the needs of existing services with rising costs and maintenance needs. I have recommended \$6.0M in General Fund requests after carefully reviewing them in conjunction with our revenue projections.

Example cuts to funding requests include the following unfunded items:

- 1.0 FTE Communicable Disease Nurse – Substantial growth in service demand since 2014 but no new positions; caseloads are up 175%, haven't been able to meet state benchmark of reviewing 80% of Sexually Transmitted Infections (STI) cases, seeing multiple measles outbreaks due to vaccination fatigue
- 2.0 FTE Environmental Health Specialists for Food and Lodging Inspections to allow existing staff to focus on on-site well and septic in order to reduce long wait times for inspections and permitting
- Mebane EMS Base – construction and related 16 Paramedics to staff to meet the service demands of the population growth
- 4 Detention van replacements
- Replace mainframe Tax software (Alamance has used for 17 years, company will no longer maintain, and we have the potential to lose historical data if not replaced very soon)
- Multiple requests for department fleet vehicle replacements of those meeting policy (poor condition, over 120,000 miles) – will instead swap with sheriff patrol cars that are scheduled for replacement

Operating

Regarding operations, contract escalations for existing services, combined with utility increases (both directly from Duke Energy and related to operating new buildings for county services), pose significant budgetary challenges. While some escalations were observed during the height of the pandemic, these trends have now become more widespread across the County. For example, our long-term contract with the City of Burlington for the regional Animal Shelter will increase by 19.13% in FY24-25 or \$210,012. Burlington is a valued community partner, but it may be time to renegotiate this contract. We're also seeing an increase in the number of minors being detained through the juvenile court system due to Raise the Age legislation and the nature of the offense. The County is responsible for 50% of these costs, with the remaining 50% funded by the State. We are facing a \$219,550 increase in FY24-25.

Consequently, the County must take a multifaceted approach to effectively manage contractual obligations and lessen the impact of utility cost hikes on operational budgets. The Budget and Finance departments will begin an intensive review of all contracts, starting in the current fiscal year, with the goal of assisting departments in finding savings and efficiencies. This underscores the County's commitment to fiscal prudence and accountability.

General Government

There's some good news amidst the challenges, too. Departments are teaming up, like Geographic Information Systems and Mapping (GIS) collaborating with others to manage resources better and advance technology and innovation in Alamance. Some innovative accomplishments in FY23-24:

- The creation of an external dashboard to track the number of ongoing appeals for property tax revaluation
- The creation of an open data page with the Sheriff's Office to track sex offenders
- The creation of a new app for the Board of Elections to track wait times at polling places
- The enhancement of data collection in the field for Environmental Health while also helping nearby counties migrate to the same system

Public Safety

We've made concentrated efforts to reduce turnover and hire more staff continue, along with a focus on meeting the needs of the community and cutting down wait times.

In EMS, the biggest challenges are recruiting paramedics, reducing staff turnover and operating with vacancies among paramedics, leading to reliance on temporary workers and overtime. Additionally, we know we will need a future Mebane EMS base to meet the increasing number of calls for service in that area and reduce wait times. A future base will require 16 new paramedics to be hired and new revenue to operate.

For the Sheriff's Office, the addition of an Investigator pay stipend is proposed to match other law enforcement stipends within the department to help attract new Investigators. We're also seeing increased costs for inmate food and inmate medical care through our contractors. Despite the cost increase, the food quality provided by this vendor has made this a worthwhile investment. Maintaining inmate health is crucial for cost reduction and overall safety. However, turnover and vacancies remain a concern in the Detention Center. Efforts are underway to retain and recruit staff in other ways beyond pay increases, including upgrading equipment like tasers and radios for improved reliability, enhancing staff safety in the detention center, and investing in contact-free inmate health monitors to ensure inmate safety by monitoring vital signs without physical contact.

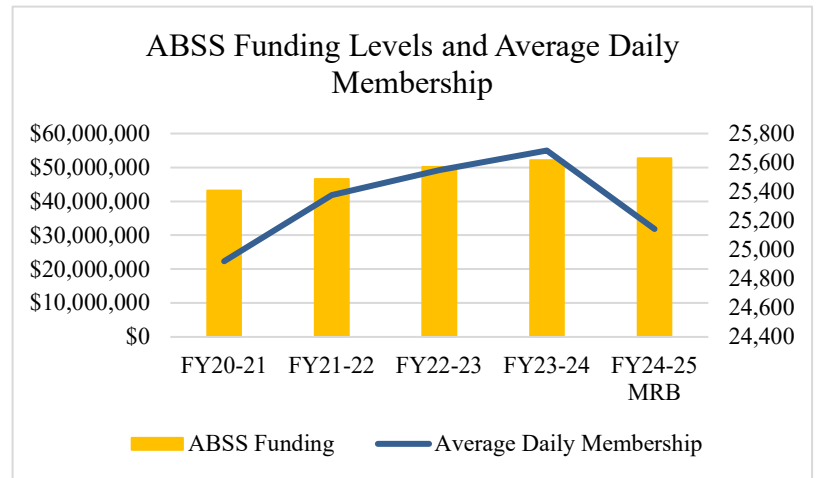
Human Services

In the Health Department, there are several significant developments. Due to federal funding cuts for the Supplemental Nutrition for Women, Infants, and Children (WIC), positions are being frozen. However, a Dental Interpreter position is being added to address increasing demands. Caseloads for communicable diseases, including STIs and measles, have surged by 175%, but funding isn't available for additional staffing to meet the benchmark of reviewing 80% of STI cases. To address issues related to opioid addiction, a Recovery Court Coordinator and Peer Support Specialist are being added using Opioid Funding to divert individuals from detention and emergency departments.

In the Department of Social Services (DSS), there are notable changes as well. The percentage of the County population receiving Medicaid benefits has increased by 65% since 2019 and is now 55,937 residents or 30.8% of the total population, impacting the amount of hold harmless revenues, but ensuring access to essential services. There's also been a 42% rise in the number of children in the foster care program and a 15% increase in child welfare reports to DSS, with some reimbursement available from the state but an insufficient amount to support the increasing caseloads. Additionally, more young individuals are being placed in adult guardianship, which are now 35% of all guardianship cases and are expected to remain under guardianship longer than before, straining the limited staff available to manage such cases. In addition, these cases often require more staff time from social workers due to support needs. To fill numerous vacancies, temporary and contract staff are being utilized. Furthermore, the FY24-25 budget will incorporate a full year of ten Medicaid Expansion positions added in FY23-24, which are fully funded by the State.

Education

As of the time this message was prepared, I have not received the Alamance-Burlington School System (ABSS) Board of Education approved budget request for FY24-25. Thus, I can only recommend level current expense funding from FY23-24. Any directive from the Board to increase current expense funding for FY24-25 would necessitate additional revenue, most likely through a property tax increase. The estimated per pupil amount for FY24-25, based solely on Current Expenses and accounting for the decrease in Average Daily Membership (ADM) of 541 students (including charter students), is \$1,942.06, which is a \$40.91 per pupil increase over the current year. According to the NC Department of Public Instruction's 2023 NC County Appropriations and Supplemental Taxes for Education list, ABSS was ranked 51st in the state out of 115 Local Educational Agencies for county funding levels.



Key Pillars

Supporting the Workforce

Supporting the workforce was one of our driving goals during the FY24-25 Budget Development process. In FY23-24, merit pay was strengthened, a cost-of-living adjustment based on a portion of the inflationary rate of Bureau of Labor and Statistics Consumer Price Index (CPI) for the Southeast region was made. This adjustment ensures that our employees can afford basic necessities, especially considering the rising costs due to inflation. And finally, a multi-phased market and compensation study was launched to review all employee salaries and wages. These strategies, along with our other efforts to slow turnover, retain, and recruit staff remain a top priority for Alamance County. These strategies are recommended to continue in FY24-25 as we have seen progress in reducing our county-wide vacancy rate from 16% to 14%. Retaining skilled personnel is essential for maintaining operational efficiency and delivering quality services, especially given our location between the Triad and Triangle urban regions. We've made significant progress in recognizing the competitive job market and implementing targeted retention strategies to create a supportive work environment.

A significant driver of costs in the FY24-25 recommended budget are non-discretionary, meaning the NC State Retirement System is mandating rate increases of 12% over the past two fiscal years. Overall, increases in this budget related to state and federally-mandated personnel costs, such as retirement, Medicare, and social security, amount to an additional \$3M, representing 65% of our overall personnel increase.

Departments requested 35.5 new positions for FY24-25, however, due to our tight revenue situation, only one position for the General Fund is recommended, which is a Dental Foreign Language Interpreter II. This position will be funded entirely from new dental fee revenue, addressing the growing need for language assistance, particularly in pediatric dentistry. Additionally, we will add two more positions funded using Opioid Settlement dollars as approved on March 18th through the Opioid Funding Resolution. These positions include a permanent Peer Support Specialist to be embedded in the Alamance County Detention Center and a Recovery Court Coordinator to enhance access to mental health and substance use treatment. These positions do not increase the burden on the General Fund nor impact the tax rate.

Address Capital and Facility Needs

As mentioned during our recent Capital Improvement Plan (CIP) Work Session, we have multiple, large capital projects impacting our FY24-25 budget including purchasing and maintaining the new Behavioral Health Center. We have committed to a prioritized plan for replacing county and school roofs and HVAC systems in order to prevent high cost, emergency repairs. We also know big changes are coming to the Court systems in Alamance County. Counties are required by state statute to provide facilities for court services and Alamance is hard at work figuring out how to house new teams with limited space and budget.

- The state has added our first Public Defenders in FY23-24. As a result, we purchased property on Maple Street for their offices and will need to do minor renovations plus ongoing utilities and maintenance
- A new District Court Judge will be in place at the start of the year so we will need to find space for them, staff, and a courtroom

An increase in capital funding is recommended for ABSS to assist with emergency repair line items. Level funding for ACC capital projects is proposed as they continue to open new buildings and face the same supply and building cost increases the County does.

Alamance County staff have worked incredibly hard to maintain service levels with limited resources and aging infrastructure but our existing revenues have not kept pace with inflation and the needs of our residents. This budget has been developed to begin the fortification process in the hopes of strengthening not only our physical foundation but also the incredible team of Alamance County employees.

In conclusion, navigating through the fiscal challenges facing Alamance County requires a well-rounded approach, involving strategic planning, smart resource management, and stakeholder engagement. By staying aware of new trends, leveraging revenue opportunities, and working closely with our partner agencies, the County is well-positioned to overcome these hurdles and ensure the continued well-being and prosperity of its residents for generations to come.

Respectfully submitted,



Heidi York
County Manager

Adjustments to the Manager's Recommended FY2024-2025 Operating Budget

On June 17, 2024, the Board of Commissioners approved the following changes to the Manager's Recommended annual operating budget for FY24-25. The information below summarizes changes made by the Board.

| Revenues | Increase | Decrease |
|---|----------------------|------------|
| Manager's Recommended Revenue Budget | \$220,532,652 | |
| Increase ABSS Fines and Forfeitures revenue by \$200,000 based on current year revenue. | \$200,000 | |
| Increase Library revenue budget to reflect an additional award of state Library Services and Technology Act (LSTA) funds received 6-6-24. | \$27,200 | |
| Increase appropriated fund balance by \$200,000. | \$200,000 | |
| Increase property tax revenue by \$4,270,000, which is equivalent to 1.7 cents. | \$4,270,000 | |
| Total Revenue Adjustments | \$4,697,200 | \$0 |
| Revised Revenue Budget | \$225,229,852 | |

| Expenditures | Increase | Decrease |
|---|----------------------|---------------------|
| Manager's Recommended Expenditure Budget | \$220,532,652 | |
| Remove \$325,000 from ABSS Capital funding for Bleacher repairs - to be funded in current fiscal year and increase transfer to Schools Capital Reserves. | \$325,000 | -\$325,000 |
| Decrease Economic Development Grants by \$30,000 - Company Agreement with the County Expired. | | -\$30,000 |
| Increase ABSS Fines and Forfeitures expenditure budget by \$200,000 based on current year revenue. | \$200,000 | |
| Increase Library expenditure budget to reflect an additional award of state Library Services and Technology Act (LSTA) funds received 6-6-24 equaling \$27,200. | \$27,200 | |
| Increase ABSS capital by \$1,388,000 for technology and reduce transfer to capital reserve. | \$1,388,000 | -\$1,388,000 |
| Increase ABSS current expense by \$4,500,000 for part of Expansion request. | \$4,500,000 | |
| Total Expenditure Adjustments | \$6,440,200 | -\$1,743,000 |
| Revised Expenditure Budget | \$225,229,852 | |

ANNUAL BUDGET ORDINANCE

Fiscal Year 2024-2025

Alamance County, North Carolina

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

Section I. Budget Adoption, 2024-2025

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, 2024, and ending June 30, 2025.

Section II. Summary

| | |
|------------------------------------|-----------------------------|
| General Fund | \$225,229,852 |
| Emergency Telephone System Fund | 1,004,057 |
| Tourism Development Authority Fund | 907,654 |
| Schools Capital Reserve Fund | 500,350 |
| ACC Capital Reserve Fund | 23,076 |
| Landfill Fund | 10,170,000 |
| Indigent Trust Fund | 1,300,000 |
| Employee Insurance Fund | 15,167,697 |
| Worker's Compensation Fund | 1,293,614 |
| Fire Districts Funds | <u>7,448,518</u> |
| Total Appropriations | <u>\$263,044,818</u> |

Section III. Appropriations

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

General Fund

| | |
|---------------------------|------------|
| Governing Body | \$319,958 |
| County Manager | 3,957,563 |
| Planning | 406,824 |
| Human Resources | 1,362,638 |
| Budget | 456,053 |
| Finance and Purchasing | 1,367,684 |
| Tax Administration | 4,401,784 |
| GIS Mapping | 558,691 |
| County Attorney | 1,318,779 |
| Courts | 702,624 |
| Elections | 1,292,824 |
| Register of Deeds | 1,127,421 |
| Information Technology | 5,582,675 |
| Maintenance | 6,652,101 |
| Sheriff | 36,848,750 |
| Emergency Management/SARA | 549,943 |
| Fire Marshal/Fire Service | 638,713 |

| | |
|---|-----------------------------|
| Inspections | 1,320,066 |
| Emergency Medical Services | 11,092,371 |
| Animal Shelter | 1,307,788 |
| Central Communications | 3,632,806 |
| Non-Departmental Public Safety | 2,033,481 |
| Economic Development | 1,591,364 |
| NC Cooperative Extension Services | 464,529 |
| Soil Conservation | 522,341 |
| Health | 15,410,706 |
| Social Services | 23,231,985 |
| Family Justice Center | 635,001 |
| Transportation | 1,706,681 |
| Veterans Service | 473,633 |
| Non-Departmental Human Services | 1,316,258 |
| Alamance-Burlington School System | 59,290,151 |
| Alamance Community College | 5,413,822 |
| Library | 3,795,915 |
| Parks | 2,710,897 |
| Non-Departmental Culture and Recreation | 1,363,306 |
| Debt Service | 19,848,300 |
| Transfers to Other Funds | 523,426 |
| Total Appropriations | <u>\$225,229,852</u> |
| | |
| Emergency Telephone Fund | |
| Central Communications | <u>\$1,004,057</u> |
| Total Appropriations | <u>\$1,004,057</u> |
| | |
| Tourism Development Authority Fund | |
| Tourism Development Authority | <u>\$907,654</u> |
| Total Appropriations | <u>\$907,654</u> |
| | |
| Schools Capital Reserve | |
| Transfers to Other Funds | <u>\$500,350</u> |
| Total Appropriations | <u>\$500,350</u> |
| | |
| ACC Capital Reserve | |
| Transfers to Other Funds | <u>\$23,076</u> |
| Total Appropriations | <u>\$23,076</u> |
| | |
| Landfill Enterprise Fund | |
| Landfill | <u>\$10,170,000</u> |
| Total Appropriations | <u>\$10,170,000</u> |

| | |
|-----------------------------------|----------------------------|
| Indigent Trust Fund | |
| Social Services | <u>\$1,300,000</u> |
| Total Appropriations | <u>\$1,300,000</u> |
| | |
| Employee Insurance Fund | |
| Employee Health Insurance | <u>\$15,167,697</u> |
| Total Appropriations | <u>\$15,167,697</u> |
| | |
| Worker's Compensation Fund | |
| Worker's Compensation | <u>\$1,293,614</u> |
| Total Appropriations | <u>\$1,293,614</u> |
| | |
| Fire District Funds | |
| 54 East | \$407,692 |
| Altamahaw-Ossipee | 809,407 |
| E.M. Holt | 997,851 |
| East Alamance | 583,628 |
| Eli Whitney/87 South | 786,457 |
| Elon | 376,303 |
| Faucette | 627,540 |
| Haw River | 336,949 |
| North Central Alamance | 204,958 |
| North Eastern Alamance | 598,247 |
| Snow Camp | 749,504 |
| Swepsonville | <u>969,982</u> |
| Total Appropriations | <u>\$7,448,518</u> |

Section IV. Revenues

The following revenues are estimated to be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet the foregoing appropriations:

| | |
|--------------------------------|---------------|
| General Fund | |
| Current Year Property Taxes | \$120,766,480 |
| Prior Year Property Taxes | 933,779 |
| Sales Taxes | 45,998,553 |
| Other Taxes and Licenses | 3,242,571 |
| Unrestricted Intergovernmental | 265,000 |
| Restricted Intergovernmental | 27,673,579 |
| Sales and Services | 11,663,984 |
| Licenses and Permits | 2,002,000 |
| Investment Earnings | 3,000,000 |
| Miscellaneous Revenues | 985,906 |

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|---------------------------|-----------------------------|
| Sale of Surplus Property | 35,000 |
| Appropriated Fund Balance | 7,527,261 |
| Designated Fund Balance | <u>1,135,739</u> |
| Total Revenues | <u>\$225,229,852</u> |

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| Emergency Telephone Fund | |
| Restricted Intergovernmental | \$331,158 |
| Appropriated Fund Balance | <u>672,899</u> |
| Total Revenues | <u>\$1,004,057</u> |

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|---|-------------------------|
| Tourism Development Authority Fund | |
| Other Taxes and Licenses | \$905,852 |
| Investment Earnings | <u>1,802</u> |
| Total Revenues | <u>\$907,654</u> |

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|-------------------------------------|-------------------------|
| Schools Capital Reserve Fund | |
| Operating Transfers | \$500,350 |
| Total Revenues | <u>\$500,350</u> |

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| ACC Capital Reserve Fund | |
| Operating Transfers | \$23,076 |
| Total Revenues | <u>\$23,076</u> |

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| Landfill Fund | |
| Other Taxes and Licenses | \$490,000 |
| Sales and Services | 5,903,000 |
| Investment Earnings | 150,000 |
| Miscellaneous | 102,000 |
| Appropriated Fund Balance | 3,500,000 |
| Sale of Surplus Property | <u>25,000</u> |
| Total Revenues | <u>\$10,170,000</u> |

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| Indigent Trust Fund | |
| Unrestricted Intergovernmental | <u>\$1,300,000</u> |
| Total Revenues | <u>\$1,300,000</u> |

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|--------------------------------|----------------------------|
| Employee Insurance Fund | |
| Sales and Services | \$14,217,697 |
| Investment Earnings | 200,000 |
| Miscellaneous | <u>750,000</u> |
| Total Revenues | <u>\$15,167,697</u> |

Worker's Compensation Fund

| | |
|----------------------------|---------------------------|
| Sales and Services | \$1,293,614 |
| Total Revenues | <u>\$1,293,614</u> |
| Fire District Funds | |
| 54 East | \$407,692 |
| Altamahaw-Ossipee | 809,407 |
| E.M. Holt | 997,851 |
| East Alamance | 583,628 |
| Eli Whitney/87 South | 786,457 |
| Elon | 376,303 |
| Faucette | 627,540 |
| Haw River | 336,949 |
| North Central Alamance | 204,958 |
| North Eastern Alamance | 598,247 |
| Snow Camp | 749,504 |
| Swepsonville | <u>969,982</u> |
| Total Revenues | <u>\$7,448,518</u> |

Section V. Levy of Taxes

There is hereby levied a tax at the rate of **46.9 cents** per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, 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 **\$25,989,230** and an estimated collection rate of **99.11 percent** for County collections, and **100.00 percent** for State motor vehicle tax collections.

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, 2024 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 | 0.0600 | \$ 687,757,899 |
| Altamahaw-Ossipee | 0.1000 | 819,264,011 |
| E.M. Holt | 0.0792 | 1,274,303,628 |
| East Alamance | 0.0700 | 843,398,470 |
| Eli Whitney/87S | 0.0856 | 930,131,279 |
| Elon | 0.0865 | 439,616,421 |
| Faucette | 0.0800 | 793,377,801 |
| Haw River | 0.0918 | 371,224,970 |
| North Central Alamance | 0.0900 | 230,488,389 |
| North Eastern Alamance | 0.0830 | 729,736,381 |
| Snow Camp | 0.0873 | 868,953,256 |
| Swepsonville | 0.0600 | 1,635,577,529 |

These tax rates are based on an estimated total assessed valuation for each fire district as indicated and an estimated collection rate of **98.55 percent** for County collections, and **99.50 percent** for State motor vehicle tax collections.

Section VII. Fees

A. There is hereby established, for the fiscal year beginning July 1, 2024, and ending June 30, 2025, the following fees for services as indicated:

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|---|---------------------------------------|-------------------|------------|
| Emergency Medical Services | EMS Ambulance Service Fees | BLS Non-Emergency | \$526.98 |
| Emergency Medical Services | EMS Ambulance Service Fees | BLS Emergency | \$843.38 |
| Emergency Medical Services | EMS Ambulance Service Fees | ALS Non-Emergency | \$632.38 |
| Emergency Medical Services | EMS Ambulance Service Fees | ALS Emergency | \$1,001.28 |

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| Emergency Medical Services | EMS Ambulance Service Fees | ALS-2 Emergency | \$1,449.22 |
| Emergency Medical Services | EMS Ambulance Service Fees | Mileage Per Loaded Mile | \$17.88 |
| Emergency Medical Services | EMS Ambulance Service Fees | Treat No Transport | \$150.00 |
| Emergency Medical Services | EMS Ambulance Service Fees | Wait Time/Hour | \$150.00 |
| Emergency Medical Services | EMS Ambulance Service Fees | Specialty Care Transports | \$1,712.72 |
| Family Justice Center | Domestic Violence Prevention Program | Domestic Violence Prevention Program - 26 Session Program | \$615.00 |
| Fire Marshal | Amusement Buildings and Special Events | Operation of a Special Amusement Building(s) and/or Special Events (30 Days) | \$75.00 |
| Fire Marshal | Carnivals and Fairs | Mandatory Permit to conduct a Carnival or Fair (Single Event) | \$75.00 |
| Fire Marshal | Combustible Dust-Producing Operations | Mandatory Permit to operate a grain elevator, flour starch mill, feed mill, or a plant pulverizing aluminum, coal, cocoa, magnesium, spices, or sugar, or other operations producing combustible dusts as defined in Chapter 2 of the 2012 NC Fire Code (Annual) | \$150.00 |
| Fire Marshal | Covered Mall Buildings | Operational Permit for the placement of retail fixtures and displays, concession equipment, displays of highly combustible goods, and similar items in the mall common areas. (30 Days) | \$100.00 |
| Fire Marshal | Covered Mall Buildings | Operational Permit for the display of liquid- or gas-fired equipment in the mall. (30 Days) | \$100.00 |

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| Fire Marshal | Covered Mall Buildings | Operational Permit for the use of open-flame or flame-producing equipment in the mall. (7 Days) | \$100.00 |
| Fire Marshal | Dry Cleaning Plants | Operational Permit to engage in the business of dry cleaning (when flammable/hazardous solvents are used), or to change to a more hazardous cleaning solvent used in existing dry cleaning equipment. (Annual) | \$75.00 |
| Fire Marshal | Exhibits and Trade Shows | Operational Permit to operate exhibits and trade shows (30 Days) | \$75.00 |
| Fire Marshal | Explosives | Operational Permit for the manufacture, storage, handling, sale or use of any quantity of explosives, explosive materials, fireworks, or pyrotechnic special effects within the scope of Chapter 33 of the NC Fire Code | |
| Fire Marshal | Explosives | Blasting Permit (30 Days) | \$225.00 |
| Fire Marshal | Explosives | Display of Fireworks/Pyrotechnics (Single Event) | \$150.00 |
| Fire Marshal | Explosives | Storage of Explosives (Annual) | \$100.00 |
| Fire Marshal | Pyrotechnic Special Effects (Fireworks) | Required Operational Permit same as found under Explosives section (Single Event) | \$150.00 |
| Fire Marshal | Private Fire Hydrants | Operational Permit for the removal from service, use operation of private fire hydrants. | \$25.00 Per Fire Hydrant |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent without Sidewalls (Up to 1799 sq. ft.) | No Charge |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial | Tent with Sidewalls (801 sq. ft. to 1000 sq. ft.) | \$50.00 |

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| | Occupancies such as Assembly/Business) | | |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent with Sidewalls (1001 sq. ft. to 1799 sq. ft.) | \$75.00 |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent with or without Sidewalls (1800 sq. ft. or greater) | \$100.00 |
| Fire Marshal | 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 | |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Modifications to existing system, 10 or less sprinkler heads (e.g. turning of heads) | \$100.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Sprinkler Systems (2 Risers or less) | \$150.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Sprinkler Systems (3 or more Risers) | \$300.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | High-Rise Building Sprinkler Systems | \$500.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Standpipe System (Permit required in addition to any other Automatic Fire Extinguishing System Construction Permits) | \$250.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Standpipe System (High-Rise Buildings) (Permit required in addition to any other Automatic Fire Extinguishing System Construction Permits) | \$300.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Kitchen Hood Suppression Systems & Other Alternative Automatic Fire Extinguishing Systems (Permit required in addition to any other Automatic Fire | \$150.00 |

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| | | Extinguishing System Construction Permits) | |
| Fire Marshal | Fire Alarm and Detection Systems | Construction Permit for installation of, or modification to fire alarm and detection systems and related equipment. | |
| Fire Marshal | Fire Alarm and Detection Systems | Modification to existing system | \$100.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (1 - 30,000 sq. ft.) | \$200.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (30,001 - 80,000 sq. ft.) | \$300.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (>80,001 sq. ft.) | \$500.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (High-rise) | \$500.00 |
| Fire Marshal | 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 | |
| Fire Marshal | Fire and Life Safety Plan Review | 1000 sq./ft. or less | \$50.00 |
| Fire Marshal | Fire and Life Safety Plan Review | 1001 sq. /ft. – 4000 sq. /ft. | \$100.00 |
| Fire Marshal | Fire and Life Safety Plan Review | 4001 sq. /ft. – 49,999 sq. /ft. | \$200.00 |
| Fire Marshal | Fire and Life Safety Plan Review | 50,000 sq./ft. – or greater | \$300.00 |
| Fire Marshal | Fire and Life Safety Plan Review | *Note: Plans that are not approved after second review will incur an additional \$100.00 per review fee | |
| Fire Marshal | 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) | \$100.00 |

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| Fire Marshal | ABC Permits/Inspection | Re-inspection fee of \$60 applies upon 3rd visit for non-compliance. | \$100.00 |
| Fire Marshal | Tank Installation Removal | Tank Installation Removal | \$100.00 Per Tank |
| Fire Marshal | Special Permits | Day Care, Adult Care Facility, and Foster Homes | \$55.00 |
| Fire Marshal | Special Permits | *Foster homes fees for all Alamance County DSS administered facilities will be waived per County Management | |
| Fire Marshal | Miscellaneous Items | Emergency Responder Radio Coverage | \$100.00 |
| Fire Marshal | Miscellaneous Items | Solar Farm Plan Review and Inspection | \$200.00 |
| Fire Marshal | Miscellaneous Items | **Fees will be doubled if permits are not obtained before the work of the event occurs** | |
| Inspections | Permits and Inspection Fees | Minimum Permit Fee | \$75.00 |
| Inspections | Permits and Inspection Fees | Extra Inspections | \$75.00 per trip |
| Inspections | Residential Permit Fees - Building Permit Fees | New residential single-family dwellings, duplexes, and townhouses, modular, additions and alterations to dwelling units.) | \$0.12 per gross sq. ft. or \$350.00 min. |
| Inspections | Residential Permit Fees - Building Permit Fees | Electrical, Plumbing, Mechanical additional | \$0.06 per gross sq. ft. |
| Inspections | Residential Permit Fees - Building Permit Fees | New residential single-family dwellings with fire sprinklers | \$0.06 per gross sq. ft. (building only) or \$200.00 min. |
| Inspections | Residential Permit Fees - Building Permit Fees | Outbuildings, garages, workshops, and similar (trade fees additional) | \$0.25 per gross sq. ft. or \$110.00 min. |
| Inspections | Residential Permit Fees - Building Permit Fees | Manufactured I Mobile Homes (includes decks/porches, trades will require individual permit) | |
| Inspections | Residential Permit Fees - Building Permit Fees | Single-wide | \$150.00 |
| Inspections | Residential Permit Fees - Building Permit Fees | Double-wide | \$185.00 |
| Inspections | Residential Permit Fees - Other Permits | Deck Permit | \$0.25 per gross sq. ft. or \$120 min. |

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| Inspections | Residential Permit Fees - Other Permits | Insulation and Energy Utilization Permit (w/o building permit) | \$80.00 |
| Inspections | Residential Permit Fees - Other Permits | Demolition of Building | \$75.00 |
| Inspections | Residential Permit Fees - Other Permits | Swimming Pools, Hot Tubs, & Spas | 110.00 |
| Inspections | Residential Permit Fees - Other Permits | Electrical Additional | \$225.00 |
| Inspections | Residential Permit Fees - Other Permits | Solar Installations (Roof Mounted) | 150.00 |
| Inspections | Residential Permit Fees - Other Permits | Ground Mounted | \$180.00 |
| Inspections | Residential Permit Fees - Other Permits | Electrical Additional | \$75.00 roof / \$130.00 ground |
| Inspections | Residential Fees - Electrical Permit Fees | Based on size of service and are calculated as follows: | \$0.25 per amp |
| Inspections | Residential Fees - Electrical Permit Fees | Temporary Power | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Service Change / Reconnect | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Miscellaneous Electrical Permit (includes one trip) | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Travel Trailer and Recreational Vehicle | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Low Voltage | \$110.00 |
| Inspections | Residential - Mechanical Permit Fees | HVAC Change out / Installation – Mechanical/Fuel Gas Permits (One System) | \$90.00 |
| Inspections | Residential - Mechanical Permit Fees | Two or More Systems (includes one trip) | \$110.00 |
| Inspections | Residential - Mechanical Permit Fees | Gas Log, Gas Piping, Duct Work, Misc. | \$90.00 |
| Inspections | Residential - Plumbing Permit Fees | New Roughing-In | \$90.00 for first fixture, \$5.00 for each additional |
| Inspections | Residential - Plumbing Permit Fees | Building Sewer Connection | \$90.00 |
| Inspections | Residential - Plumbing Permit Fees | Miscellaneous Plumbing / Water Heater Change-Out | \$90.00 |

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| Inspections | Residential - Plumbing Permit Fees | Travel Trailer and Recreational Vehicle | \$90.00 |
| Inspections | Residential - Other Residential Fees | Plan review – remodels and accessory buildings, solar installations | \$75.00 |
| Inspections | Residential - Other Residential Fees | Residential fire sprinkler plan review (non- required systems only) | \$75.00 |
| Inspections | Commercial Permit Fees - Plan Review | Up to \$4,000 sq. ft. | \$180.00 |
| Inspections | Commercial Permit Fees - Plan Review | 4,000 sq. ft. to 49,999 sq. ft. | \$380.00 |
| Inspections | Commercial Permit Fees - Plan Review | 50,000 sq. ft. or more | \$580.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | 1. The proposed cost listed on the Building Permit application OR | \$6.00 per \$1,000 of estimated value from \$1,000 - \$100,000 |
| Inspections | Commercial Permit Fees - Building Permit Fees | 2. The cost determined from the most recent Building Valuation Data published by the International Code Council. | \$5.00 per \$1,000 of estimated value over \$100,000 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Signs/Billboards Up to 200 sq. ft. (electrical not included) | \$90.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Signs/Billboards Over 200 sq. ft. (electrical not included) | \$180.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Occupancy Permit / Day Care / ABC License Inspection Fees (one trip) | \$90.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Mobile Construction Offices (trade fees extra) | \$280.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Based on size of service and are calculated as follows: | Up to 200 amps - \$120.00 Exceeding 200 amps - \$180.00 Temporary Power - \$130.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Temporary Power | \$90.00 |

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| Inspections | Commercial Permit Fees - Electrical Permit Fees | Saw Service | \$90.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Low Voltage, Signs | \$90.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Misc. Elec. Permits | \$75.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Underground Inspections (slab, ditch, etc.) | \$75.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Heating Only | \$0.0006 per B.T.U. |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Cooling Only | \$0.0011 per B.T.U. |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Only Heating & Cooling | \$0.006 per B.T.U. heating plus \$0.005 per B.T.U. cooling or \$75.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Heat Pump | \$0.005 per B.T.U. (\$75.00 min.) |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Refrigerator Systems – Walk-in Cooler or Unit | \$120.00 first unit, \$95.00 each additional |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Boilers and Chillers | |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Up to and including 150,000 B.T.U. | \$90.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | In excess of 150,000 B.T.U. | \$90.00 plus \$0.0006 per B.T.U. over 150,000. Max fee of \$420.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Commercial Hood | \$200.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Gas piping, duct work, misc. mechanical / fuel gas permits | \$90.00 |

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| Inspections | Commercial Permit Fees - Plumbing Permit Fees | New Roughing-In | \$90.00 for first fixture, \$5.00 for each additional |
| Inspections | Commercial Permit Fees - Plumbing Permit Fees | Building Sewer Connection | \$90.00 |
| Inspections | Commercial Permit Fees - Plumbing Permit Fees | Miscellaneous Plumbing / Water Heater Change-Out | \$120.00 |
| Inspections | Commercial Permit Fees - Plumbing Permit Fees | Water Service Connection | \$90.00 |
| Landfill | Landfill | Solid Waste Disposal (MSW and C&D) | \$44.00 per ton |
| Landfill | Landfill | Residential household garbage (bagged) | \$1.00 per bag (13 gallon) \$2.00 per bag (>\$13 gallon) \$5.00 minimum if weighed on landfill scale |
| Landfill | Landfill | Residential household garbage | \$3.00 per trash can (<96) \$5.00 per trash can (96 gallon) |
| Landfill | Landfill | Mattresses | \$3.00 each (all box spring sizes) \$5.00 each (all sizes) |
| Landfill | Landfill | Metal – Lawn Mowers | \$3.00 per push \$10.00 per riding |
| Landfill | Landfill | Metal – All other items | Based on weight (\$44.00 per ton) |
| Landfill | Landfill | Electronics – Televisions and Computer Monitors | \$5.00 each (all sizes) |
| Landfill | Landfill | Electronics – All other items | Based on weight (\$44.00 per ton) |
| Landfill | Landfill | Non-hazardous waste that requires special handling and/or management, waste determination testing and analysis, and/or State approval for landfill disposal | \$58.00 per ton |
| Landfill | Landfill | Yard Waste (pure load) | \$32.00 per ton |

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| Landfill | Landfill | Stumps (pure load) | \$32.00 per ton |
| Landfill | Landfill | Roofing/Shingles (pure load) | \$44.00 per ton |
| Landfill | Landfill | Brick/Concrete/Inert Debris (dirt) | \$44.00 per ton |
| Landfill | Landfill | *Scale pricing (per ton rates) will become effective January 1, 2024. | |
| Legal | Legal Fees | Tax Foreclosure Attorney Fee | \$250.00 |
| Library | Library Fees | Book Club Kit - Replacement | \$10.00 |
| Library | Library Fees | Books & Stories to Go - Replacement | \$10.00 |
| Library | Library Fees | Collection Agency Referral Fee | \$10.00 |
| Library | Library Fees | Computer Printouts (black & white) | \$0.10 each |
| Library | Library Fees | Computer Printouts (color) | \$0.40 each |
| Library | Library Fees | FAX Service (outgoing only) | \$1.75 1st page, \$1.00 each additional |
| Library | Library Fees | Interlibrary Loan— photocopies | Variable - lender determines |
| Library | Library Fees | Interlibrary Loan— lost/damaged | Cost of items and processing fee charged by lending institution |
| Library | Library Fees | Laminating | \$1 service charge + \$0.10 per inch |
| Library | Library Fees | Lost Library Materials (if price is listed in computer) | Cost plus \$5.00 processing |
| Library | Library Fees | Lost Library Materials (if price is not listed in computer) | \$10.00 plus \$5.00 processing |
| Library | Library Fees | Paper (for typing) | \$0.05 per page |
| Library | Library Fees | Photocopies (black & white) | \$0.10 each |
| Library | Library Fees | Photocopies (color) | \$0.40 each |
| Library | Library Fees | Replacement Library Cards | \$1.00 |
| Library | Library Fees | Travel drive | \$5.00 |
| Library | Library Fees | Hotspot – Replacement | \$0.00 |

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| Library | Library Fees | LaunchPad - Replacement | \$75.00 |
| Library | Library Fees | Chromebook – Replacement | \$100.00 |
| Library | Library Fees | Educational Resource Kits - Replacement | \$100.00 |
| Parks | Wedding Ceremonies at Cedarock Park | Weddings at the Overlook | \$250 |
| Parks | Wedding Ceremonies at Cedarock Park | Weddings at the Farm | \$500 |
| Parks | Wedding Ceremonies at Cedarock Park | Chair Rentals (Up to 100 Chairs) | \$100 |
| Parks | Shelter Rentals | Shelter Rental - County Resident | \$30/4 hrs. |
| Parks | Shelter Rentals | Shelter Rental - Non Resident | \$40/4 hrs. |
| Parks | Organized Historic Farm Tours | Farm Tour - County Resident | \$20/Group |
| Parks | Organized Historic Farm Tours | Farm Tour - Non Resident | \$40/Group |
| Parks | Camping | Camping Single Site | \$10/Night |
| Parks | Camping | Camping Group Site | \$10/Night |
| Parks | Fishing in Stockerd Ponds | Fishing Day Pass | \$5/Day |
| Parks | Fishing in Stockerd Ponds | Fishing Annual Pass | \$35/Year |
| Parks | Athletic Field Rentals | Field Without Lights - Resident | \$10/hr. |
| Parks | Athletic Field Rentals | Field Without Lights - Non Resident | \$15/hr. |
| Parks | Athletic Field Rentals | Field with Lights - Resident | \$20/hr. |
| Parks | Athletic Field Rentals | Field with Lights - Non Resident | \$30/hr. |
| Parks | Gym Rental | Gym Rental - Resident | \$40/2 hrs. |
| Parks | Gym Rental | Gym Rental - Non Resident | \$60/2 hrs. |
| Parks | Classroom Rental | Classroom Rental - Resident | \$40/2 hrs. |
| Parks | Classroom Rental | Classroom Rental - Non Resident | \$60/2 hrs. |
| Parks | Athletic League Programs | Baseball/Softball/Basketball - Resident | \$40/Child |

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| Parks | Athletic League Programs | * A portion of these proceeds are granted to community Athletic Clubs to assist with program expenses | |
| Parks | Athletic League Programs | Baseball/Softball/Basketball Sibling - Resident | \$30/Sibling |
| Parks | Athletic League Programs | * A portion of these proceeds are granted to community Athletic Clubs to assist with program expenses | |
| Parks | Other Program and Camp Fees | Explore Archery - County Resident | \$40/Person |
| Parks | Other Program and Camp Fees | Explore Archery - Non Resident | \$50/Person |
| Parks | Other Program and Camp Fees | Alamance Adventure Race | \$60/Team |
| Parks | Other Program and Camp Fees | Family Campout - County Resident | \$7/Person |
| Parks | Other Program and Camp Fees | Family Campout - Non Resident | \$10/Person |
| Parks | Other Program and Camp Fees | Youth Disc Golf | \$20/Person |
| Parks | Other Program and Camp Fees | Family Footgolf - County Resident | \$10/Team |
| Parks | Other Program and Camp Fees | Family Footgolf - Non Resident | \$15/Team |
| Parks | Other Program and Camp Fees | Family Pickleball - County Resident | \$5/Team |
| Parks | Other Program and Camp Fees | Family Pickleball - Non Resident | \$7/Team |
| Parks | Other Program and Camp Fees | Centercourt basketball | \$25/Child |
| Parks | Other Program and Camp Fees | Sandlot baseball - County Resident | \$15/Child |
| Parks | Other Program and Camp Fees | Sandlot baseball - County Resident | \$10/Sibling |
| Parks | Other Program and Camp Fees | Sandlot baseball - Non Resident | \$25/Child |
| Parks | Other Program and Camp Fees | Sandlot baseball - Non Resident | \$20/Sibling |
| Parks | Other Program and Camp Fees | Community Bingo | FREE |
| Parks | Other Program and Camp Fees | Open Gym | FREE |
| Parks | Other Program and Camp Fees | Fitness Centers | FREE |

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| Parks | Other Program and Camp Fees | Chair Yoga | FREE |
| Parks | Other Program and Camp Fees | * Other Program and Camp Fees: Calculated based on the cost of the program/event, length of the program/event, and participation capacity. Fees range from Free - \$60 for current programming schedules. Programs are always changing and evolving. | |
| Planning | Subdivision Review | Mobile Home Park / RV Travel Trailer Park | \$160.00 + \$40.00 per lot |
| Planning | Subdivision Review | Resubmittal of plans for each submission after two denials | \$110.00 |
| Planning | Subdivision Review | Site Plan Review | \$35.00 |
| Planning | Floodplain, Watershed and Streams | Floodplain Waiver Review | \$310.00 |
| Planning | Floodplain, Watershed and Streams | On-Site Stream Determination | \$60.00 |
| Planning | Floodplain, Watershed and Streams | No Practical Alternative Determination | \$60.00 |
| Planning | Heavy Industrial Development Ordinance | Solar Energy System | \$510.00 |
| Planning | Maps | GIS Maps (11x17, color) | \$1.00 per page |
| Planning | Maps | GIS Maps (24x36, color) | \$7.50 per page |
| Planning | Maps | GIS Maps (36x48, color) | \$12.50 per page |
| Planning | Copies | Map Copies- 18x24-small (black & white) | \$1.00 each |
| Planning | Copies | Map Copies- 18x24-small (color) | \$2.50 each |
| Planning | Copies | Map Copies- Larger than 18x24 (color) | \$5.00 each |
| Planning | Copies | Any Ordinance (8 ½ x 11) | \$5.00 |
| Planning | Miscellaneous Item | Temporary Residence | \$35.00 |
| Planning | Miscellaneous Item | Road Signs | \$350.00 Per Sign |
| Register of Deeds | Register of Deeds Fees | General Instruments (pages 1-15) | \$26.00 |
| Register of Deeds | Register of Deeds Fees | General Instruments (each additional page after 15) | \$4.00 |

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| Register of Deeds | Register of Deeds Fees | Deeds of Trust (pages 1-35) | \$64.00 |
| Register of Deeds | Register of Deeds Fees | Deeds of Trust (each additional page after 35) | \$4.00 |
| Register of Deeds | Register of Deeds Fees | Deeds (pages 1-15) | \$26.00 |
| Register of Deeds | Register of Deeds Fees | Deeds (each additional page after 15) | \$4.00 |
| Register of Deeds | Register of Deeds Fees | Multiple Documents (additional fee plus recording fee) | \$10.00 |
| Register of Deeds | Register of Deeds Fees | Non-Standard Documents (Documents recorded on or after July 1, 2022 must meet GS 161-14(b) (additional fee plus recording fee) | \$25.00 |
| Register of Deeds | Register of Deeds Fees | Plats | \$21.00 |
| Register of Deeds | Register of Deeds Fees | DOT Right of Way Plans | \$21.00 |
| Register of Deeds | Register of Deeds Fees | DOT Right of Way Plans (each additional page) | \$5.00 |
| Register of Deeds | Register of Deeds Fees | UCC (1 or 2 pages) | \$38.00 |
| Register of Deeds | Register of Deeds Fees | UCC (3 -10 pages) | \$45.00 |
| Register of Deeds | Register of Deeds Fees | UCC (each additional page after 10) | \$2.00 |
| Register of Deeds | Register of Deeds Fees | Certified Copies (1st page) | \$5.00 |
| Register of Deeds | Register of Deeds Fees | Certified Copies (each additional page) | \$2.00 |
| Register of Deeds | Register of Deeds Fees | Uncertified Copies (per page) | \$0.25 |
| Register of Deeds | Register of Deeds Fees | Notary Public Qualifications | \$10.00 |
| Register of Deeds | Register of Deeds Fees | Marriage License | \$60.00 |
| Register of Deeds | Register of Deeds Fees | Delayed Marriage License | \$20.00 |
| Register of Deeds | Register of Deeds Fees | Marriage License Correction | \$10.00 |

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| Register of Deeds | Register of Deeds Fees | Certified Copies of Birth, Death, and Marriage Certificates | \$10.00 |
| SARA | SARA Hazardous Materials Fees (Chemical) | Code 1- Bulk Storage in as much as 1,500 gallon/12,000 lbs. Extremely Hazardous Materials in as much as the TPQ (500 lbs. or TPQ whichever is less) | \$624.00 |
| SARA | SARA Hazardous Materials Fees (Chemical) | Code 2- Hazardous Chemical Storage: 56 gallons/448 lbs. to 1,499 gallons/11,992 lbs. | \$374.40 |
| SARA | SARA Hazardous Materials Fees (Chemical) | Code 3- Hazardous Chemical Storage: 55 gallons/440 lbs. | \$218.40 |
| SARA | SARA Hazardous Materials Fees (Petroleum) | Code 4- Bulk above ground fuel storage in as much as 10,000 gallons | \$312.00 |
| SARA | SARA Hazardous Materials Fees (Petroleum) | Code 5- Bulk above ground fuel storage (up to 9,999 gallons) | \$187.20 |
| SARA | SARA Hazardous Materials Fees (Petroleum) | Code 6- Underground fuel storage in as much as 10,000 gallons | \$62.40 |
| Sheriff | Civil Fees | In State Civil Fee Serving Papers | \$30.00 |
| Sheriff | Civil Fees | Out of State Civil Fee Serving Papers | \$100.00 |
| Sheriff | Conceal Handgun Permit | New Conceal Carry Permit | \$45.00 |
| Sheriff | Conceal Handgun Permit | Renewal Conceal Carry Permit | \$35.00 |
| Soil Conservation | Soil Conservation Fees | No-Till Drill Rental (County Resident) | \$12.00 Per Acre (\$100 Minimum) |
| Soil Conservation | Soil Conservation Fees | No-Till Drill Rental (Non Resident) | \$12.00 Per Acre (\$150 Minimum) |
| Tax | Tax Fees | Copier Fee (Per Page) | \$0.25 |

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| Health - Environmental Health | Improvement Permits (Site Evaluations) | Residential: < GPD (1, 2 or 3 Bedrooms) | \$290.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Residential: 361-600 GPD (4 or 5 Bedrooms) | \$365.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Residential: >600 GPD (6 Bedrooms or More) | \$425.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Non-Residential | \$425.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | G.S. 130A-335(a2) Improvement Permit/Construction Authorization combination to be 40% of IP&CA fees for similar wastewater systems* | |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type I, II, IIIa, c, d, e, f, or g | \$275.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type IIIb | \$510.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type IV | \$755.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type V | \$1,275.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type VI | \$2,025.00 |

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| Health - Environmental Health | Construction Authorization | G.S. 130A-335(a2) Construction Authorization only | \$110-\$810* |
| Health - Environmental Health | Engineer Option Permit/Authorized On-site Wastewater Evaluator Permit | Notice of intent to construct | \$35* |
| Health - Environmental Health | Septic System Repair Permit | Repair Permit | \$0 |
| Health - Environmental Health | Setback Compliance | Existing System Inspection | \$150.00 |
| Health - Environmental Health | Setback Compliance | Existing System Inspection for Plat | \$150.00 |
| Health - Environmental Health | Setback Compliance | Manufactured Home Park Existing System Inspection | \$150.00 |
| Health - Environmental Health | Septic System/Well Permit Revisions/Revisits | Permit In-office Revision (no site visit) | \$60.00 |
| Health - Environmental Health | Septic System/Well Permit Revisions/Revisits | Permit Re-visit/Revision (site visit needed) | \$150.00 |
| Health - Environmental Health | Septic System/Well Permit Revisions/Revisits | Site Revisit Fee (assessed when property has not been properly prepared for staff) | \$95.00 |
| Health - Environmental Health | Well | New Well Permit | \$410.00 |
| Health - Environmental Health | Well | Replacement Well Permit | \$410.00 |
| Health - Environmental Health | Well | Well Repair Permit | \$275.00 |
| Health - Environmental Health | Well | Well Repair Permit (with no camera) | \$100.00 |
| Health - Environmental Health | Well | PVC Camera Inspection | \$145.00 |
| Health - Environmental Health | Water Samples | Bacteriological | \$65.00 |

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| Health - Environmental Health | Water Samples | Inorganic Chemical | \$110.00 |
| Health - Environmental Health | Water Samples | Full Inorganic Panel (includes bacteriological, chemical, nitrate/nitrite) | \$135.00 |
| Health - Environmental Health | Water Samples | Nitrate/Nitrite | \$70.00 |
| Health - Environmental Health | Water Samples | Petroleum | \$125.00 |
| Health - Environmental Health | Water Samples | Volatile Organic Compounds (VOC) | \$125.00 |
| Health - Environmental Health | Water Samples | Pesticide | \$125.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Tattoo Permit (one-year permit at fixed location) | \$200.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Temporary Tattoo Permit (time limited for special events) | \$75.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Permit (year-round, each pool) | \$190.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Permit (seasonal, each pool) | \$140.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Plan Review | \$310.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Plan Re-review (for additional reviews beyond 1st two) | \$70.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Restaurant Plan Review | \$250* |
| Health - Environmental Health | Food, Lodging, and Institutions | Temporary Food Establishment Permit | \$75* |
| Health - Environmental Health | Food, Lodging, and Institutions | Limited Food Service Establishment Permit | \$75* |

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| Health Dental Clinic | - | Dental Clinic | Recall Exam | \$50.00 |
| Health Dental Clinic | - | Dental Clinic | Limited Exam | \$70.00 |
| Health Dental Clinic | - | Dental Clinic | Comprehensive Exam | \$82.00 |
| Health Dental Clinic | - | Dental Clinic | Detailed Evaluation-prob focused | \$84.00 |
| Health Dental Clinic | - | Dental Clinic | Limited Re-evaluation estab patient | \$50.00 |
| Health Dental Clinic | - | Dental Clinic | Complete Series X-rays | \$120.00 |
| Health Dental Clinic | - | Dental Clinic | Periapical x-ray | \$27.00 |
| Health Dental Clinic | - | Dental Clinic | Periapical x-ray-two or more | \$20.00 |
| Health Dental Clinic | - | Dental Clinic | Occlusal Film | \$38.00 |
| Health Dental Clinic | - | Dental Clinic | Bitewing Single Film | \$25.00 |
| Health Dental Clinic | - | Dental Clinic | Bitewing Two Film | \$42.00 |
| Health Dental Clinic | - | Dental Clinic | Bitewing Three Film | \$50.00 |
| Health Dental Clinic | - | Dental Clinic | Bitewing Four Film | \$60.00 |
| Health Dental Clinic | - | Dental Clinic | Panoramic Film | \$107.00 |
| Health Dental Clinic | - | Dental Clinic | Diagnostic Cast | \$60.00 |

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| Health Dental Clinic | - | Dental Clinic | Prophylaxis-Adult | \$101.00 |
| Health Dental Clinic | - | Dental Clinic | Prophylaxis-Child | \$65.00 |
| Health Dental Clinic | - | Dental Clinic | Topical Fluoride-High Risk | \$43.00 |
| Health Dental Clinic | - | Dental Clinic | Topical Fluoride | \$43.00 |
| Health Dental Clinic | - | Dental Clinic | Sealant per tooth | \$47.00 |
| Health Dental Clinic | - | Dental Clinic | Silver Diamine Fluoride | \$40.00 |
| Health Dental Clinic | - | Dental Clinic | Space Maintainer-Fixed Unilateral | \$248.00 |
| Health Dental Clinic | - | Dental Clinic | Space Maintainer-Fixed Bilateral-Maxillary | \$341.00 |
| Health Dental Clinic | - | Dental Clinic | Space Maintainer-Fixed Bilateral-Mandibular | \$341.00 |
| Health Dental Clinic | - | Dental Clinic | Recement Space Maintainer-unilateral | \$65.00 |
| Health Dental Clinic | - | Dental Clinic | Recement Space Maintainer-bilateral | \$65.00 |
| Health Dental Clinic | - | Dental Clinic | Amalgam-1 surf. | \$159.00 |
| Health Dental Clinic | - | Dental Clinic | Amalgam-2 surf. | \$170.00 |
| Health Dental Clinic | - | Dental Clinic | Amalgam-3 surf. | \$205.00 |
| Health Dental Clinic | - | Dental Clinic | Amalgam 4+ surf. | \$235.00 |

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| Health Dental Clinic | - | Dental Clinic | Resin 1 surf anterior | \$151.00 |
| Health Dental Clinic | - | Dental Clinic | Resin 2 surf. Anterior | \$167.00 |
| Health Dental Clinic | - | Dental Clinic | Resin 3 surf. Anterior | \$188.00 |
| Health Dental Clinic | - | Dental Clinic | Resin 4+surf. | \$230.00 |
| Health Dental Clinic | - | Dental Clinic | Resin Composite Ant.Crn. | \$210.00 |
| Health Dental Clinic | - | Dental Clinic | Resin Composite 1 Surf. | \$166.00 |
| Health Dental Clinic | - | Dental Clinic | Resin Composite 2 Surf. | \$200.00 |
| Health Dental Clinic | - | Dental Clinic | Resin Composite 3 Surf. | \$245.00 |
| Health Dental Clinic | - | Dental Clinic | Resin Composite 4 Surf. | \$320.00 |
| Health Dental Clinic | - | Dental Clinic | PFM Crown | \$918.00 |
| Health Dental Clinic | - | Dental Clinic | Full Gold Crown | \$918.00 |
| Health Dental Clinic | - | Dental Clinic | Recement Crown | \$80.00 |
| Health Dental Clinic | - | Dental Clinic | Prefab SS Crown Prim. | \$240.00 |
| Health Dental Clinic | - | Dental Clinic | Prefab SS Crown Perm. | \$280.00 |
| Health Dental Clinic | - | Dental Clinic | Protective Filling | \$98.00 |

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| Health Dental Clinic | - | Dental Clinic | Core Buildup Inc. Pins | \$123.00 |
| Health Dental Clinic | - | Dental Clinic | Pin Retention Per Tooth | \$34.00 |
| Health Dental Clinic | - | Dental Clinic | Temporary (Fracture) | \$169.00 |
| Health Dental Clinic | - | Dental Clinic | Indirect pulp cap | \$50.00 |
| Health Dental Clinic | - | Dental Clinic | Therapeutic Pulpotomy | \$180.00 |
| Health Dental Clinic | - | Dental Clinic | Pulpal debridement- prim/perm tooth | \$143.00 |
| Health Dental Clinic | - | Dental Clinic | Anterior Root Canal | \$630.00 |
| Health Dental Clinic | - | Dental Clinic | Bicuspid Root Canal | \$715.00 |
| Health Dental Clinic | - | Dental Clinic | Molar Root Canal | \$860.00 |
| Health Dental Clinic | - | Dental Clinic | Apicoectomy/periradic surg-ant | \$441.00 |
| Health Dental Clinic | - | Dental Clinic | Internal Bleaching | \$169.00 |
| Health Dental Clinic | - | Dental Clinic | Gingivectomy-4+teeth per quad | \$420.00 |
| Health Dental Clinic | - | Dental Clinic | Gingivectomy- access/restoration | \$420.00 |
| Health Dental Clinic | - | Dental Clinic | Gingival Curettage | \$200.00 |
| Health Dental Clinic | - | Dental Clinic | Periodontal Scaling 4+teeth | \$200.00 |

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| Health Dental Clinic | - | Dental Clinic | Periodontal Scaling 1-3teeth | \$150.00 |
| Health Dental Clinic | - | Dental Clinic | Scaling full mouth after eval | \$100.00 |
| Health Dental Clinic | - | Dental Clinic | Full Mouth Debridement | \$150.00 |
| Health Dental Clinic | - | Dental Clinic | Periodontal Maint. | \$67.00 |
| Health Dental Clinic | - | Dental Clinic | Complete Denture-Maxillary | \$690.00 |
| Health Dental Clinic | - | Dental Clinic | Complete Denture-Mandibular | \$690.00 |
| Health Dental Clinic | - | Dental Clinic | Maxi. Partial Den- Resin Base | \$512.00 |
| Health Dental Clinic | - | Dental Clinic | Mand. Partial Den-Resin Base | \$512.00 |
| Health Dental Clinic | - | Dental Clinic | Recement Bridge | \$57.00 |
| Health Dental Clinic | - | Dental Clinic | Pediatric Partial Denture | \$405.00 |
| Health Dental Clinic | - | Dental Clinic | Single Tooth Extraction | \$150.00 |
| Health Dental Clinic | - | Dental Clinic | Surgical Extraction Erupted | \$240.00 |
| Health Dental Clinic | - | Dental Clinic | Extraction-impacted/soft tissue | \$200.00 |
| Health Dental Clinic | - | Dental Clinic | Extraction-impacted/part. bony | \$260.00 |
| Health Dental Clinic | - | Dental Clinic | Extraction-impacted/compl. bony | \$285.00 |

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| Health Dental Clinic | - | Dental Clinic | Tooth Reimplantation | \$261.00 |
| Health Dental Clinic | - | Dental Clinic | Tooth Transplantation | \$455.00 |
| Health Dental Clinic | - | Dental Clinic | Surg. Access of an unerupted tooth | \$316.00 |
| Health Dental Clinic | - | Dental Clinic | Biopsy of Oral Tissue (hard) | \$251.00 |
| Health Dental Clinic | - | Dental Clinic | Biopsy of Oral Tissue (soft) | \$219.00 |
| Health Dental Clinic | - | Dental Clinic | Surgical Reposition of Teeth | \$310.00 |
| Health Dental Clinic | - | Dental Clinic | Alveoloplasty w/extract/quad | \$140.00 |
| Health Dental Clinic | - | Dental Clinic | Alveoloplasty w/ext 1-3 quad | \$140.00 |
| Health Dental Clinic | - | Dental Clinic | Alveoloplasty w/o ext/quad | \$167.00 |
| Health Dental Clinic | - | Dental Clinic | Excision of benign lesion up to 1.25cm | \$277.00 |
| Health Dental Clinic | - | Dental Clinic | Ex Benign Tumor-diam<=1.25 cm | \$234.00 |
| Health Dental Clinic | - | Dental Clinic | Incision/Drain of Absc-intra | \$140.00 |
| Health Dental Clinic | - | Dental Clinic | Incision/Drain of Absc-extra | \$292.00 |
| Health Dental Clinic | - | Dental Clinic | Remove Foreign Body From Bone | \$410.00 |
| Health Dental Clinic | - | Dental Clinic | Complicated Suture - up to 5 cm | \$301.00 |

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| Health Dental Clinic | - | Dental Clinic | Complicated Suture - Greater than 5 cm | \$433.00 |
| Health Dental Clinic | - | Dental Clinic | Frenectomy | \$300.00 |
| Health Dental Clinic | - | Dental Clinic | Emerg. Pallative Tx. | \$105.00 |
| Health Dental Clinic | - | Dental Clinic | Nitrous Oxide | \$85.00 |
| Health Dental Clinic | - | Dental Clinic | Occlusal Guard | \$251.00 |
| Health Dental Clinic | - | Dental Clinic | Occl. Adj. Limited | \$150.00 |
| Health Dental Clinic | - | Dental Clinic | Enamel Microabr (per tooth) | \$56.00 |
| Health Dental Clinic | - | Dental Clinic | Odontoplasty 1-2 teeth- rmv exam | \$108.00 |
| Health | | Health Clinic | I & D of abscess, paronychia, furuncle | \$125.00 |
| Health | | Health Clinic | Cryotherapy of skin tags | \$91.00 |
| Health | | Health Clinic | Evacuation of subungual hematoma | \$60.00 |
| Health | | Health Clinic | Implanon (insertion) | \$157.00 |
| Health | | Health Clinic | Implanon removal | \$178.00 |
| Health | | Health Clinic | Implanon (removal and reinsertion) | \$259.00 |
| Health | | Health Clinic | Burn care (1st degree) | \$92.00 |
| Health | | Health Clinic | Burn care (2nd-3rd degree/silvadene) | \$101.00 |
| Health | | Health Clinic | Cryotherapy of warts | \$115.00 |
| Health | | Health Clinic | Silver nitrate (chemical cautery) | \$82.00 |
| Health | | Health Clinic | Removal of foreign body nose | \$261.00 |
| Health | | Health Clinic | Collection Of Venous Blood By Venipuncture | \$11.00 |

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| Health | Health Clinic | Collection of capillary blood sample (eg. finger, heel, ear stick) | \$6.00 |
| Health | Health Clinic | Destruction Penile lesion | \$190.00 |
| Health | Health Clinic | Destruction Vaginal lesion | \$169.00 |
| Health | Health Clinic | Diaphragm fitting & instr. | \$136.00 |
| Health | Health Clinic | Colposcopy of cervix | \$142.00 |
| Health | Health Clinic | Colposcopy w/ biopsy & curettage | \$211.00 |
| Health | Health Clinic | Colposcopy w/ biopsy only | \$203.00 |
| Health | Health Clinic | Colposcopy w/ curettage only | \$203.00 |
| Health | Health Clinic | Insertion of IUD | \$124.00 |
| Health | Health Clinic | Removal IUD | \$170.00 |
| Health | Health Clinic | Fetal Non-stress testing | \$115.00 |
| Health | Health Clinic | Antepartum 4-6 visits (global code) | \$654.00 |
| Health | Health Clinic | Antepartum 7+ visits (global code) | \$1170.00 |
| Health | Health Clinic | Post partum Care | \$211.00 |
| Health | Health Clinic | Removal of foreign body ear | \$148.00 |
| Health | Health Clinic | Remove ear wax | \$87.00 |
| Health | Health Clinic | Pregnancy Testing (sliding scale) | \$14.00 |
| Health | Health Clinic | Quantiferon-TB Gold Test | \$104.00 |
| Health | Health Clinic | PPD skin test | \$26.00 |
| Health | Immunizations | Administration 1 Vaccine | \$25.00 |
| Health | Immunizations | Administration 2+ Vaccines (each) | \$25.00 |
| Health | Immunizations | Admin 1 intranasal | \$25.00 |
| Health | Immunizations | Admin 1 vaccine and 1 intranasal | \$25.00 |
| Health | Immunizations | Beyfortus nirsevimab (Respiratory syncytial virus, monoclonal antibody, seasonal dose; 0.5 mL dosage, for intramuscular use) | \$544.00 |

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| Health | Immunizations | Beyfortus nirsevimab (Respiratory syncytial virus, monoclonal antibody, seasonal dose; 1 mL dosage, for intramuscular use) | \$544.00 |
| Health | Immunizations | Abrysvo (Respiratory syncytial virus (RSV), vaccine, bivalent, protein subunit RSV prefusion F, diluent reconstituted, 0.5 mL, preservative free) | \$320.00 |
| Health | Immunizations | Arexvy (Respiratory syncytial virus (RSV), vaccine, recombinant, protein subunit RSV prefusion F, adjuvant reconstituted, 0.5 mL, preservative free) | \$303.00 |
| Health | Immunizations | MenQuafi (MCV4) (Meningococcal Conjugate Groups A, C, W and Y) | \$180.00 |
| Health | Immunizations | Meningococcal B - Bexsero | \$242.00 |
| Health | Immunizations | Hepatitis A | \$86.00 |
| Health | Immunizations | Hepatitis A (pediatric- thru age 18) | \$41.00 |
| Health | Immunizations | Twinrix | \$135.00 |
| Health | Immunizations | Pedvax (HIB) | \$32.00 |
| Health | Immunizations | ActHIB (HIB) | \$25.00 |
| Health | Immunizations | Gardasil 9 | \$311.00 |
| Health | Immunizations | Prevnar 13 | \$252.00 |
| Health | Immunizations | Vaxneuvance | \$248.00 |
| Health | Immunizations | Prevnar 20 | \$291.00 |
| Health | Immunizations | RotaTeq (rotavirus vaccine) | \$103.00 |
| Health | Immunizations | Rotarix (rotavirus vaccine) | \$150.00 |
| Health | Immunizations | Kinrix | \$65.00 |
| Health | Immunizations | Vaxelis | \$159.00 |
| Health | Immunizations | Dtap | \$30.00 |
| Health | Immunizations | MMR/Priorix | \$98.00 |
| Health | Immunizations | Proquad (MMRV) | \$289.00 |
| Health | Immunizations | IPV (Polio) | \$46.00 |
| Health | Immunizations | Td (Tanivac or TDVAX) | \$39.00 |

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| Health | Immunizations | Tdap (Boostrix or Adacel) | \$50.00 |
| Health | Immunizations | Varivax | \$188.00 |
| Health | Immunizations | Pediarix (Dtap/HepB/IPV) | \$102.00 |
| Health | Immunizations | Pneumoc. poly. | \$127.00 |
| Health | Immunizations | Menactra/Menveo | \$170.00 |
| Health | Immunizations | Heplisav-B Hepatitis B Vaccine | \$153.00 |
| Health | Immunizations | Hepatitis B (pediatric- thru age 19) (Engerix B or Recombivax HB) | \$30.00 |
| Health | Immunizations | Hepatitis B (adult) (Engerix-B or Recombivax HB) | \$75.00 |
| Health | Immunizations | Shingrix | \$215.00 |
| Health | Immunizations | Penbraya kit - meningococcal pentavalent vaccine | \$249.00 |
| Health | Immunizations | Jynneos 0.5 ml vial - smallpox and monkeypox vaccine, attenuated vaccinia virus, live, non-replicating, preservative free, 0.5 ml dosage, suspension, for subcutaneous use. | \$293.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, preservative-free, for intradermal use | \$35.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, preservative free, 0.25 ml dosage, for intramuscular use | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, preservative free, 0.5 ml dosage, for intramuscular use | \$69.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, 0.25 ml dosage, for intramuscular use | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent, live (laiv3), for intranasal use | \$35.00 |

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| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (cciv3), derived from cell cultures, subunit, preservative and antibiotic free, 0.5 ml dosage, for intramuscular use | \$73.00 |
| Health | Influenza Vaccines | Fluzone high-dose quad - influenza virus vaccine (iiv), split virus, preservative free, enhanced immunogenicity via increased antigen content, for intramuscular use | \$69.00 |
| Health | Influenza Vaccines | Flumist quad nasal - influenza virus vaccine, quadrivalent, live (laiv4), for intranasal use | \$35.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (riv3), derived from recombinant dna, hemagglutinin (ha) protein only, preservative and antibiotic free, for intramuscular use | \$73.00 |
| Health | Influenza Vaccines | Flucelvax quad - influenza virus vaccine, quadrivalent (cciv4), derived from cell cultures, subunit, preservative and antibiotic free, 0.5 ml dosage, for intramuscular use | \$73.00 |
| Health | Influenza Vaccines | Flublok quad - influenza virus vaccine, quadrivalent (riv4), derived from recombinant dna, hemagglutinin (ha) protein only, preservative and antibiotic free, for intramuscular use | \$73.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (iiv4), split virus, preservative free, 0.5 ml dosage, for intramuscular use | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (iiv4), split virus, 0.25 ml, for intramuscular use | \$26.00 |

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| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (iiv4), split virus, 0.5 ml dosage, for intramuscular use | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (aiiv4), inactivated, adjuvanted, preservative free, 0.5 ml dosage, for intramuscular use | \$73.00 |
| Health | COVID Vaccines | Novavax COVID-19 Vaccine, Adjuvanted (12 yrs & up) | \$141.00 |
| Health | COVID Vaccines | Pfizer-BioNTech COVID-19 Vaccine (6 mos through 4 yrs) | \$64.00 |
| Health | COVID Vaccines | Pfizer-BioNTech COVID-19 Vaccine (5 years through 11 years) | \$85.00 |
| Health | COVID Vaccines | Pfizer-BioNTech COVID-19 Vaccine (12 yrs & up) | \$141.00 |
| Health | COVID Vaccines | Moderna COVID-19 Vaccine (6 mos through 11 yrs) | \$139.00 |
| Health | COVID Vaccines | Moderna COVID-19 Vaccine (12 yrs & up) | \$143.00 |
| Health | COVID Vaccines | Administration of COVID-19 vaccine product | \$72.00 |
| Health | COVID Vaccines | Admin of COVID-19 vaccine performed at the patient's home | \$39.00 |
| Health | Health Clinic | Diagnostic Interview/Evaluation | \$138.00 |
| Health | Health Clinic | Interactive Diagnostic Interview/Evaluation | \$143.00 |
| Health | Health Clinic | Individual Therapy (20-30 min) | \$60.00 |
| Health | Health Clinic | Individual Therapy (45-50 min) | \$84.00 |
| Health | Health Clinic | Individual Therapy (75-80 min) | \$123.00 |
| Health | Health Clinic | Interactive Therapy (20-30 min) | \$63.00 |
| Health | Health Clinic | Interactive Therapy (45-50 min) | \$90.00 |

| | | | |
|---------------|----------------------|--|----------|
| Health | Health Clinic | Interactive Therapy (75-80 min) | \$129.00 |
| Health | Health Clinic | Family Psychotherapy w/ patient | \$106.00 |
| Health | Health Clinic | Audiometry (when performed w/ HealthCheck visit, no additional reimbursement made) | \$15.00 |
| Health | Health Clinic | Peak Flow Measurement (eff 3/16/11) | \$26.00 |
| Health | Health Clinic | Nebulizer treatment (initial tx) | \$35.00 |
| Health | Health Clinic | Nebulizer treatment (subsequent tx) | \$35.00 |
| Health | Health Clinic | Demo/evaluation of patient utilization (nebulizer) | \$26.00 |
| Health | Health Clinic | Pulse Oximetry (eff 3/16/11) | \$6.00 |
| Health | Health Clinic | Develop. Screen/MCHAT | \$14.00 |
| Health | Health Clinic | PSC/ ASQ/PHQ AH | \$9.00 |
| Health | Health Clinic | Health Behavior Intervention (HBI per unit by LCSW) (One Unit = 15 Minutes) | \$22.00 |
| Health | Health Clinic | Hlth Bhv Assmt/Reassessment | \$96.00 |
| Health | Health Clinic | Hlth Bhv Ivntj Indiv 1St 30 | \$66.00 |
| Health | Health Clinic | Hlth Bhv Ivntj Indiv Ea Addl | \$24.00 |
| Health | Health Clinic | HEADSSS/CRAFFT | \$13.00 |
| Health | Health Clinic | PHQ CH | \$13.00 |
| Health | Health Clinic | Therapeutic/Prophy/Diag injection | \$33.00 |
| Health | Health Clinic | Nutr.Therapy (initial - ea. 15min) | \$42.00 |
| Health | Health Clinic | Nutr.Therapy (re-assessment - ea.15min) | \$39.00 |
| Health | Health Clinic | Supplies & materials | \$17.00 |
| Health | Health Clinic | Form Completion (I-693, FMLA) | \$50.00 |
| Health | Health Clinic | Vision (when performed w/ HealthCheck visit, no additional reimbursement made) | \$15.00 |

| | | | |
|---------------|----------------------|--|----------|
| Health | Health Clinic | New PFH, PFE, SF (C10 min) | \$92.00 |
| Health | Health Clinic | New EPFH, EPFE, SF (C20 min) | \$135.00 |
| Health | Health Clinic | New DH, DE, LC (C30 min) | \$187.00 |
| Health | Health Clinic | New CH, CE, MC (C45 min) | \$274.00 |
| Health | Health Clinic | New CH, CE, HC (C60 min) | \$343.00 |
| Health | Health Clinic | Est. (Nurse) (C5 min) | \$51.00 |
| Health | Health Clinic | Est. PFH, PFE, SF (C10 min) | \$86.00 |
| Health | Health Clinic | Est. EPFH, EPFE, LC (C15 min) | \$113.00 |
| Health | Health Clinic | Est. DH, DE, MC (C25 min) | \$173.00 |
| Health | Health Clinic | Est. CH, CE, HC (C40 min) | \$257.00 |
| Health | Health Clinic | New 0-1 year old | \$222.00 |
| Health | Health Clinic | New 1-4 year old | \$222.00 |
| Health | Health Clinic | New 5-11 year old | \$222.00 |
| Health | Health Clinic | New 12-17 year old | \$239.00 |
| Health | Health Clinic | New 18-39 year old | \$244.00 |
| Health | Health Clinic | New 40-64 year old | \$279.00 |
| Health | Health Clinic | New 65+ year old | \$297.00 |
| Health | Health Clinic | Est 0-1 year old | \$211.00 |
| Health | Health Clinic | Est 1-4 year old | \$211.00 |
| Health | Health Clinic | Est 5-11 year old | \$211.00 |
| Health | Health Clinic | Est 12-17 year old | \$211.00 |
| Health | Health Clinic | Est 18-39 year old | \$216.00 |
| Health | Health Clinic | Est 40-64 year old | \$222.00 |
| Health | Health Clinic | Est 65+ year old | \$241.00 |
| Health | Health Clinic | Preventative medicine counseling and/or risk factor reduction intervention (s) provided to an individual, up to 15 minutes | \$37.00 |
| Health | Health Clinic | Smoking/tobacco cessation counseling, intermed, 3-10 min | \$18.00 |

| | | | |
|---------------|----------------------|--|-----------------|
| Health | Health Clinic | Smoking/tobacco cessation counseling, >10 min | \$35.00 |
| Health | Health Clinic | Telephone encounter (Physician/QHP), 5-10 minutes | \$53.00 |
| Health | Health Clinic | Telephone encounter (Physician/QHP), 11-20 minutes | \$73.00 |
| Health | Health Clinic | Telephone encounter (Physician/QHP), 21-30 minutes | \$114.00 |
| Health | Health Clinic | Home visit for postnatal assessment & f/u | \$81.00 |
| Health | Health Clinic | Home visit for newborn care and assessment | \$81.00 |
| Health | Health Clinic | Home visit for newborn EPSDT | \$81.00 |
| Health | Health Clinic | Injection, penicillin G benzathine and penicillin G procaine, per 100,000 units (Bicillin C-R) | \$20.00 |
| Health | Health Clinic | Penicillin G benzathine, per 100,000 units, injection (Bicillin L-A) | \$24.00 |
| Health | Health Clinic | Rocephin (1 gm) (UTI) | \$163.00 |
| Health | Health Clinic | Depo-Provera (150 mg) | \$87.00 |
| Health | Health Clinic | RhoGam/Rophylac | \$148.00 |
| Health | Health Clinic | 17 Alpha Hydroxprogesterone Caporoate, Bulk Powder, 250 Mg (17P) | \$28.00 |
| Health | Health Clinic | Liletta (Medicaid, BCBS or grant funds) | \$96.00 |
| Health | Health Clinic | Mirena (Medicaid, BCBS or grant funds) | \$993.00 |
| Health | Health Clinic | Paraguard (Medicaid, BCBS or grant funds) | \$516.00 |
| Health | Health Clinic | Skyla (Medicaid, BCBS or grant funds) | \$874.00 |
| Health | Health Clinic | Nexplanon (Medicaid, BCBS or grant funds) | \$850.00 |
| Health | Health Clinic | Rabies pre-exposure | cost of vaccine |
| Health | Health Clinic | Rabies administration (each) | \$26.00 |

| | | | |
|---------------|-----------------------------|---|----------|
| Health | Health Clinic | College/camp/sports physical (flat fee) | \$61.00 |
| Health | Health Clinic | Birth Control Pills (per pack charge) | \$15.00 |
| Health | Health Clinic | Maternal Skilled Nurse Visit | \$112.00 |
| Health | Health Clinic | STD Screen/Treatment (billed in units of 15 min-max 4/day) RN ONLY | \$26.00 |
| Health | Health Clinic | TB/STD Screen/Treatment (billed in units of 15 min-max 4/day) RN ONLY | \$26.00 |
| Health | Educational Services | Childbirth education (per 1 hour of class) (S9442) | \$15.00 |
| Health | Educational Services | Childcare consultant classes taught by ACHD personnel/per person | \$8.00 |
| Health | Educational Services | Family & Friends CPR | \$28.00 |
| Health | Educational Services | Healthcare Provider CPR | \$54.00 |
| Health | Educational Services | Heartsaver CPR | \$48.00 |
| Health | Educational Services | Heartsaver CPR & First Aid | \$61.00 |
| Health | Educational Services | Standard First Aid | \$41.00 |
| Health | Labs | Urine dip + microscopy | \$9.00 |
| Health | Labs | Urine dip | \$9.00 |
| Health | Labs | Urine microscopy | \$9.00 |
| Health | Labs | Hgb | \$11.00 |
| Health | Labs | Quantitative Hepatitis B Surface Antibody Test | \$53.00 |
| Health | Labs | Varicella Titer | \$28.00 |
| Health | Labs | Rabies Titer (Kansas State Lab and shipping charges) | \$220.00 |
| Health | Labs | Urethral gram stain | \$18.00 |
| Health | Labs | Wet mount | \$15.00 |
| Health | Labs | Thyroid panel | \$17.00 |
| Health | Labs | B12 & folate | \$161.00 |
| Health | Labs | Glucose, post prandial 2hr | \$6.00 |
| Health | Labs | Uric Acid, Serum | \$3.00 |
| Health | Labs | Lipase | \$55.00 |
| Health | Labs | Hgb A1C | \$11.00 |
| Health | Labs | B12 only | \$29.00 |

| | | | |
|---------------|-------------|---------------------------------|----------|
| Health | Labs | Random Blood Sugar | \$6.00 |
| Health | Labs | Folate (folic Acid) | \$73.00 |
| Health | Labs | Spot Urin Prot/creat w/ratio | \$31.00 |
| Health | Labs | Protein Total, 24 Hr Urine | \$30.00 |
| Health | Labs | TSH | \$9.00 |
| Health | Labs | FSH | \$18.00 |
| Health | Labs | Beta Hcg-Quant | \$15.00 |
| Health | Labs | Prolactin | \$15.00 |
| Health | Labs | CBC w/diff, w/platelets | \$6.00 |
| Health | Labs | Platelet Count | \$26.00 |
| Health | Labs | Antibody Screen | \$10.00 |
| Health | Labs | Hep B Surface ab | \$20.00 |
| Health | Labs | Hep B Surf Ant Labcorp | \$20.00 |
| Health | Labs | Hep B Titer | \$48.00 |
| Health | Labs | Blood Lead Serum | \$17.00 |
| Health | Labs | Anaerobic and Aerobic Cx | \$252.00 |
| Health | Labs | GC Culture | \$15.00 |
| Health | Labs | SuscepTst-Aer/Anaer | \$81.00 |
| Health | Labs | Urine C&S | \$15.00 |
| Health | Labs | Anaerobic Culture | \$130.00 |
| Health | Labs | Bile Acids | \$66.00 |
| Health | Labs | RPR, Rfx Qun | \$8.00 |
| Health | Labs | Syphyllis Sero | \$8.00 |
| Health | Labs | Beta Strep Grp B-Ant | \$39.00 |
| Health | Labs | MMR Titer | \$66.00 |
| Health | Labs | HIV screen | \$10.00 |
| Health | Labs | 3 Hr GTT | \$20.00 |
| Health | Labs | Gest Diabetes 1-hr | \$10.00 |
| Health | Labs | Hemaglobinopathy Prof | \$21.00 |
| Health | Labs | HSV 1 & 2 | \$218.00 |
| Health | Labs | HCV AB (Hep C) | \$30.00 |
| Health | Labs | HSV Type 2 IgG ant | \$31.00 |
| Health | Labs | Herpes Antibody IgG | \$49.00 |
| Health | Labs | MAC Suscedptibility Bro | \$219.00 |
| Health | Labs | Chlamydia/Gonococcus, NAA | \$33.00 |
| Health | Labs | Chlamydia/GC NAA, Conf | \$290.00 |
| Health | Labs | C Trachomatis NAA ,Confirm | \$203.00 |

| | | | |
|---------------|-------------|-----------------------------|----------|
| Health | Labs | Mtb NAA+AFB Smear/Cult | \$541.00 |
| Health | Labs | Concentration | \$40.00 |
| Health | Labs | AFB ID by DNA Probe Rf | \$140.00 |
| Health | Labs | Rectovag GBS | \$40.00 |
| Health | Labs | Strep Gp B NAA | \$40.00 |
| Health | Labs | Rectovag GBS-PCN allerg | \$195.00 |
| Health | Labs | Pap IG | \$29.00 |
| Health | Labs | IGP, rfx Aptima HPV AS | \$113.00 |
| Health | Labs | IGP,Aptima HPV | \$350.00 |
| Health | Labs | Prenatal prof w/o varicella | \$40.00 |
| Health | Labs | TSH & Free T4 | \$162.00 |
| Health | Labs | Anemia profile | \$38.00 |
| Health | Labs | CBC/D/Plt+RPR+Rh+AB O+A | \$43.00 |
| Health | Labs | Prenatla prof w/o vari/rub | \$43.00 |
| Health | Labs | Prenatal Prof w/varicella | \$75.00 |
| Health | Labs | Fasting Lipid panel | \$9.00 |
| Health | Labs | PIH panel | \$15.00 |
| Health | Labs | Hepatic Function Panel | \$9.00 |
| Health | Labs | High Risk HPV | \$46.00 |
| Health | Labs | HPV Aptima | \$239.00 |
| Health | Labs | Urine Drug Screen | \$18.00 |
| Health | Labs | 789231 7+Oxycodone-Bun | \$169.00 |

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. Non-transferable. Permit fees shall not 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 will 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 keyed in the permitting system.
9. Installations not addressed by this fee schedule will be charged using a minimum fee and per inspection trip criteria.

Section VIII. Enhanced 911 System Surcharge

Effective January 1, 2008, the State of North Carolina charges a 911 service charge in the amount of fifty-five cents (55¢) on each prepaid wireless telecommunications service retail transaction occurring in the state. A retailer of prepaid wireless telecommunications service collects the 911 service charge for prepaid wireless telecommunications service from the consumer on each retail transaction. The 911 service charge for prepaid wireless telecommunications service is in addition to the sales tax imposed on the sale or recharge of prepaid telephone calling service.

Section IX. 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 X. Personnel

- A. For the Fiscal Year 2024-2025, a 3% Cost of Living Adjustment shall be effective July 1, 2024, for full and part-time employees.

- B. Merit Program – All full and part-time, as defined by the Human Resources Office, county employees are eligible for up to a 3% Merit increase on their anniversary date provided departments perform an evaluation on the employee.
- C. New Positions – New positions will be as follows:

| | |
|-------------------|---------------------------------|
| Health - Dental | Foreign Language Interpreter II |
| Behavioral Health | Recovery Court Coordinator |
| Behavioral Health | Peer Support Specialist |
- D. Reclassifications – no positions reclassified.
- E. Insurance for Commissioners - The Board of Commissioners shall receive benefits for health insurance coverage as full-time employees. The County will provide retiree health insurance with the county paying 50% of the total premium cost; 12 years is eligible for retiree health insurance with the county paying 75% of the total premium cost; and 16 years is eligible for retiree health insurance with the county paying 100% of the total premium cost.

Section XI. Authorization to Contract

The County Manager (or her designee, in her absence) is hereby authorized, as necessary, to execute the below types of agreements, contracts, amendments, or change orders, provided they comply with N.C. Gen. Stat. § 143-129 and N.C. Gen. Stat. § 159, and are within budgeted funds:

- A. To form grant agreements (where the County is grantor or grantee) with public and non-profit organizations;
- B. To formalize the purchase of real property authorized for purchase by the Board;
- C. To enter into real property lease agreements where the County is lessee;
- D. To enter into real property lease agreements where the County is lessor for terms of one year or less, or for periods of more than one year as directed by the Board;
- E. To lease personal property (such as normal and routine business equipment) where the annual lease amount is not more than \$100,000;
- F. To enter into service contracts, including information technology contracts as defined by N.C. Gen. Stat. § 143-129.8, where the annual compensation for such agreement is not more than \$100,000;
- G. To purchase apparatus, supplies, materials, or equipment where formal bids are not required by law;
- H. 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;
- I. To conduct construction or repair work where formal bids are not required by law;
- J. 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;
- K. To execute extensions of Master Lease Agreements for personal property, including hardware, software, licensed products, computers, telephones, radios and other such assets when the renewal comes due within the effective period of this Budget Ordinance;
- L. To resolve a claim against the County, its elected officials, or employees, in which the payment of budgeted funds does not exceed \$200,000;
- M. To delegate authority to enter into all necessary agreements to the Director of Public Health and the Director of Social Services to provide program benefits to the public and where the annual compensation for the agreement is not more than \$100,000, provided that all requirements of N.C. Gen. Stat. § 143-129 and N.C. Gen. Stat. § 159 have been met;
- N. To enter into contracts not addressed more specifically above which are not required by law to receive Board approval (for example, memoranda of understanding and revenue contracts);

O. To execute other contracts as directed by the Board of Commissioners.

At the Manager's discretion, any lease, contract, amendment, or change order described in this section may nevertheless be submitted to the Board for approval. Contracts, amendments, or change orders duly approved by the Board may be executed by the Board Chair, the Manager, or (in the Manager's absence) the Manager's designee. Board action approving a contract, amendment, or change order shall be deemed to authorize necessary budget amendments.

Section XII. Authorization to Award and Reject Bids, Micro-purchase Exemption, and to Accept and Dispose of Property

Pursuant to N.C. Gen. Stat. § 143-129, the County Manager, and/or her designee, is hereby authorized to award bids within the informal range in accordance with the following guidelines:

The bid is awarded to the lowest responsible bidder;

- A. Sufficient funding is available within the departmental budget;
- B. Purchase is consistent with the goals and/or outcomes of the department.

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

Proposed projects where the amount does not exceed:

- A. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- B. \$30,000, for the purchase of "construction or repair work"; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act;

are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with N.C. Gen. Stat. § 143-64.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager in a manner which states the reasons therefore, and the circumstances attendant thereto in each instance, as authorized by N.C. Gen. Stat. § 143-64.32.

The Manager is authorized to sell, lease, or otherwise dispose of any County personal property with a value of less than \$30,000. The Manager is further authorized to accept gifts, in-kind services, personal property, real property, and monetary donations up to \$25,000 per donation to the extent permitted by and pursuant to N.C. Gen. Stats. §§ 159-15 and 153A-12.

Section XIII. 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 XIV. Annual Financial Reports

All agencies receiving County funding in excess of \$5,000.00 annually shall provide its latest annual financial statements no later than December 31, 2024. 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. The County reserves the right to require an agency to have an audit performed for the fiscal year in which the funds are received.

Section XV. Budget Transfers

- A. Transfers Within Departments: The County Manager may authorize the transfer of line item appropriations between activities, objects and line items (including payroll line items) within departments. The County Manager may also delegate this authority to the County Budget Director for transfers of this type which are less than \$50,000.00 per transfer.
- 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 \$100,000 each;
 - 3. Transfers from Contingency appropriations do not exceed \$100,000 each, except this limit may be exceeded when the County Manager determines a bona fide 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. Interfund transfers, as established in the budget ordinance and supporting documents, may be authorized by the County Manager.
- D. The Budget Officer is hereby authorized to amend the General Fund budget as requested by the Finance Officer, for fines and forfeiture expenditures and the Trust Fund for Department of Social Services guardianships expenditures. All such transfers shall be reported to the Board of Commissioners no later than its next regular meeting following the date of the transfer.
- E. The Manager’s authority under this section does not authorize the Manager to add, or commit to add, new positions without Board approval.

Section XVI. Purchase Orders

The purchase amount requiring a purchase order shall be \$1,500.00.

Section XVII. Encumbrances

Operating funds encumbered by the County as of June 30, 2024, or otherwise designated, are hereby re-appropriated for this fiscal year.

Section XVIII. Effective Date

This budget ordinance shall be effective July 1, 2024.

Section XIX. 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 17 day of June, 2024



Chair, Board of County Commissioners

Attest:

Clerk to the Board



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COUNTY CAPITAL FUND PROJECT ORDINANCE

Fiscal Year 2024-2025

Alamance County, North Carolina

BE IT ORDAINED by the Alamance County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project is hereby adopted:

Section I.

Projects are authorized as appropriated below according to the funding sources and may involve general government, environmental protection, public safety, and culture and recreation capital projects.

Section II.

The officers of Alamance County unit are hereby directed to proceed with the County Capital project within the terms of the grant document(s), the rules and regulations of the funding sources and the budget contained herein.

Section III.

The following revenues are anticipated to be available to complete this project:

| | |
|---|---------------------|
| <u>Installment Loan Proceeds</u> | <u>\$11,226,015</u> |
| Total County Capital Fund Revenues | \$11,226,015 |

Section IV.

The following amounts are appropriated for the project:

| | |
|---|---------------------|
| <u>Central Communications</u> | <u>\$11,226,015</u> |
| Total County Capital Fund Appropriations | \$11,226,015 |

Section V.

The finance officer is hereby directed to maintain within the County Capital Project Fund sufficient specific detailed accounting records to provide the accounting to the grantor agency required by the grant agreement(s) and federal and state regulations.

Section VI.

The finance officer is directed to report quarterly on the financial status of each project element in Section 4 and on the total grant revenues received or claimed.

Section VII.

The budget officer is directed to include a detailed analysis of past and future costs and revenues on this grant project in every budget submission made to this board.

Adopted this 17th day of June, 2024.



 Board Chair



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GRANT FUND PROJECT ORDINANCE

Fiscal Year 2024-2025

Alamance County, North Carolina

BE IT ORDAINED by the Alamance County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project is hereby adopted:

Section I.

Projects are authorized as appropriated below according to the funding sources of federal and state grants, foundation grants, and donations and involve general government, environmental protection, public safety, and culture and recreation programs.

Section II.

The officers of Alamance County unit are hereby directed to proceed with the grant project within the terms of the grant document(s), the rules and regulations of the funding sources and the budget contained herein.

Section III.

The following revenues are anticipated to be available to complete this project:

| | |
|----------------------------------|------------------|
| Federal | \$0 |
| State | \$0 |
| Local | \$0 |
| Grants | \$125,000 |
| Donations | <u>\$0</u> |
| Total Grant Fund Revenues | \$125,000 |

Section VI.

The following amounts are appropriated for the project:

| | |
|--|------------------|
| Family Justice Center | \$125,000 |
| Total Grant Fund Appropriations | \$125,000 |

Section 5.

The finance officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to provide the accounting to the grantor agency required by the grant agreement(s) and federal and state regulations.

Section 6.

The finance officer is directed to report quarterly on the financial status of each project element in Section 4 and on the total grant revenues received or claimed.

Section 7.

The budget officer is directed to include a detailed analysis of past and future costs and revenues on this grant project in every budget submission made to this board.

Adopted this 17th day of June, 2024.



 Board Chair



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Fund Descriptions

General Fund

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

Opioid Settlement Fund

Accounts for the funds received by Alamance County as part of the \$56 billion national opioid settlement. These funds can only be spent within the parameters of the Memorandum of Agreement between Alamance County and the State Department of Justice.

Indigent Trust Fund

Accounts for proceeds held and expended on behalf of indigent adults and children.

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 of implementing, operating, maintaining, and upgrading an Enhanced 911 emergency telecommunication system.

Tourism Development Authority Fund

Accounts for the occupancy tax received. Overnight stays in Alamance County generate these taxes. 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.

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.



General Fund Revenue Summary

| Revenues | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted | % Change ¹ |
|---|--------------------|--------------------|----------------------|--------------------|--------------------|-----------------------|
| Property Taxes: | | | | | | |
| Current Year | \$ 92,699,305 | \$ 100,206,390 | \$ 102,142,005 | \$ 106,935,657 | 110,855,218 | 10.6% |
| Prior Years | 809,410 | 838,746 | 794,537 | 838,779 | 838,779 | 0.0% |
| Discounts | -300,940 | -225,000 | -225,000 | -225,000 | -225,000 | 0.0% |
| Penalties & Interest | 318,626 | 320,057 | 320,000 | 320,000 | 320,000 | 0.0% |
| Vehicle Tax | 12,328,792 | 8,411,399 | 9,132,235 | 9,560,823 | 9,911,262 | 17.8% |
| Sub-total: Property Taxes | 105,855,194 | 109,551,592 | 112,163,777 | 117,430,259 | 121,700,259 | 11.1% |
| Sales Taxes | 46,507,414 | 49,339,961 | 45,998,553 | 45,998,553 | 45,998,553 | -6.8% |
| Other Taxes & Licenses: | | | | | | |
| Real Estate Transfer Tax | 1,326,441 | 2,030,000 | 1,318,489 | 1,318,489 | 1,318,489 | -35.0% |
| Rental Vehicle Tax | 286,549 | 221,500 | 246,520 | 246,520 | 246,520 | 11.3% |
| Rental Heavy Equip Tax | 4,169 | 3,500 | 3,500 | 7,000 | 7,000 | 100.0% |
| Privilege Licenses | 6,100 | 5,500 | 6,100 | 6,100 | 6,100 | 10.9% |
| Local Occupancy Tax | 1,429,584 | 1,385,890 | 1,404,462 | 1,404,462 | 1,404,462 | 1.3% |
| ABC Bottle Tax | 55,276 | 45,000 | 45,000 | 50,000 | 50,000 | 11.1% |
| Cable Television Franchise Fees | 136,488 | 160,000 | 160,000 | 160,000 | 160,000 | 0.0% |
| Landfill Franchise Fees | 20,547 | 12,000 | 50,000 | 50,000 | 50,000 | 316.7% |
| Sub-total: Other Taxes & Licenses | 3,265,155 | 3,863,390 | 3,234,071 | 3,242,571 | 3,242,571 | -16.1% |
| Unrestricted Intergovernmental: | | | | | | |
| Beer & Wine Tax | 269,775 | 265,000 | 265,000 | 265,000 | 265,000 | 0.0% |
| Sub-total: Unrestricted Intergovernmental | 269,775 | 265,000 | 265,000 | 265,000 | 265,000 | 0.0% |
| Restricted Intergovernmental | 30,509,054 | 26,584,265 | 27,453,667 | 27,446,379 | 27,673,579 | 4.1% |
| Sales & Services | 11,320,628 | 10,454,412 | 11,349,570 | 11,662,984 | 11,663,984 | 11.6% |
| Licenses & Permits | 2,108,979 | 2,002,000 | 2,002,000 | 2,002,000 | 2,002,000 | 0.0% |
| Investment Earnings | 3,337,615 | 2,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 50.0% |
| Miscellaneous | 4,200,002 | 1,054,920 | 968,786 | 985,906 | 985,906 | -6.5% |
| Sub-total: Operating Revenues | 207,373,816 | 205,115,540 | 206,435,424 | 212,033,652 | 216,531,852 | 5.6% |
| Other Financing Sources: | | | | | | |
| Transfers In | 0 | 0 | 809,699 | 0 | 0 | 0.0% |
| Sale of Assets | 50,314 | 35,000 | 35,000 | 35,000 | 35,000 | 0.0% |
| Designated Fund Balance | 0 | 3,154,527 | 204,160 | 1,135,739 | 1,135,739 | -64.0% |
| Appropriated Fund Balance | 0 | 6,189,483 | 0 | 7,327,261 | 7,527,261 | 21.6% |
| Sub-total: Other Financing Sources | 50,314 | 9,379,010 | 1,048,859 | 8,498,000 | 8,698,000 | -7.3% |
| Total Revenues and Other Financing Sources | 207,424,131 | 214,494,550 | 207,484,283 | 220,531,652 | 225,229,852 | 5.0% |

¹-% Change Column refers to FY23-24 Adopted Budget compared to FY24-25 Adopted Budget.



General Fund Expenditure Summary

| Expenditures | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted | % Change ¹ |
|---|--------------------|--------------------|----------------------|--------------------|--------------------|-----------------------|
| Governing Body | \$ 258,845 | \$ 319,654 | \$ 337,193 | \$ 319,958 | \$ 319,958 | 0.1% |
| County Manager | 3,411,394 | 3,915,255 | 4,075,926 | 3,957,563 | 3,957,563 | 1.1% |
| Planning | 348,600 | 426,627 | 403,003 | 406,824 | 406,824 | -4.6% |
| Human Resources | 756,866 | 1,714,694 | 1,631,626 | 1,362,638 | 1,362,638 | -20.5% |
| Budget | 240,922 | 389,793 | 450,726 | 456,053 | 456,053 | 17.0% |
| Finance & Purchasing | 947,498 | 1,264,726 | 1,351,810 | 1,367,684 | 1,367,684 | 8.1% |
| Tax | 3,648,863 | 3,491,280 | 5,019,754 | 4,401,784 | 4,401,784 | 26.1% |
| GIS Mapping | 386,951 | 496,108 | 552,604 | 558,691 | 558,691 | 12.6% |
| County Attorney | 930,718 | 1,295,909 | 1,353,004 | 1,318,779 | 1,318,779 | 1.8% |
| Courts | 416,625 | 488,474 | 718,975 | 702,624 | 702,624 | 43.8% |
| Elections | 949,107 | 1,521,846 | 1,275,708 | 1,292,824 | 1,292,824 | -15.0% |
| Register of Deeds | 827,740 | 1,070,613 | 1,119,312 | 1,127,421 | 1,127,421 | 5.3% |
| Management Information Systems | 2,949,663 | 5,580,196 | 5,635,816 | 5,582,675 | 5,582,675 | 0.0% |
| Maintenance | 3,072,681 | 5,705,038 | 7,724,954 | 6,652,101 | 6,652,101 | 16.6% |
| Sub-total: General Government | 19,146,472 | 27,680,213 | 31,650,412 | 29,507,619 | 29,507,619 | 6.6% |
| Other Public Safety | 1,771,172 | 2,033,481 | 2,033,481 | 2,033,481 | 2,033,481 | 0.0% |
| Sheriff | 17,480,216 | 19,380,225 | 20,827,128 | 19,349,060 | 19,349,060 | -0.2% |
| School Resource Officers | 1,354,204 | 1,634,514 | 1,725,418 | 1,801,052 | 1,801,052 | 10.2% |
| Detention | 11,543,276 | 13,820,794 | 15,282,176 | 14,462,638 | 14,462,638 | 4.6% |
| ICE Program | 2,306,124 | 1,164,376 | 1,345,769 | 1,236,000 | 1,236,000 | 6.2% |
| Emergency Management/SARA | 421,936 | 595,895 | 537,499 | 549,943 | 549,943 | -7.7% |
| Fire Marshal/Fire Service | 601,369 | 614,511 | 623,990 | 638,713 | 638,713 | 3.9% |
| Inspections | 1,083,943 | 1,242,195 | 1,235,419 | 1,320,066 | 1,320,066 | 6.3% |
| Emergency Medical Service | 10,784,731 | 10,353,357 | 12,030,992 | 10,984,371 | 10,984,371 | 6.1% |
| Community Paramedicine | 103,004 | 115,192 | 108,000 | 108,000 | 108,000 | -6.2% |
| Animal Shelter | 895,206 | 1,097,776 | 1,307,788 | 1,307,788 | 1,307,788 | 19.1% |
| Central Communications | 3,151,485 | 3,664,289 | 3,613,226 | 3,632,806 | 3,632,806 | -0.9% |
| Sub-total: Public Safety | 51,496,666 | 55,716,605 | 60,670,886 | 57,423,918 | 57,423,918 | 3.1% |
| Economic & Physical Development-Other | 2,742,471 | 3,174,135 | 1,621,364 | 1,621,364 | 1,591,364 | -49.9% |
| NC Cooperative Extension Service | 450,592 | 416,780 | 471,644 | 464,529 | 464,529 | 11.5% |
| Soil Conservation | 313,071 | 542,048 | 525,603 | 522,341 | 522,341 | -3.6% |
| Sub-total: Econ & Phy Development | 3,506,133 | 4,132,963 | 2,618,611 | 2,608,234 | 2,578,234 | -37.6% |
| Health | 9,149,703 | 10,133,063 | 11,689,054 | 11,696,822 | 11,696,822 | 15.4% |
| WIC Program | 814,695 | 987,945 | 856,672 | 843,884 | 843,884 | -14.6% |
| Dental Clinic Program | 1,572,306 | 2,860,000 | 2,870,000 | 2,870,000 | 2,870,000 | 0.3% |
| Social Services | 15,657,018 | 21,147,666 | 25,513,599 | 23,231,985 | 23,231,985 | 9.9% |
| Family Justice Center | 452,381 | 575,775 | 632,634 | 635,001 | 635,001 | 10.3% |
| Transportation | 1,330,346 | 1,652,224 | 1,711,681 | 1,706,681 | 1,706,681 | 3.3% |
| Veteran's Service | 381,139 | 437,294 | 467,536 | 473,633 | 473,633 | 8.3% |
| Other Human Services - Home & Community Block Grant | 1,375,405 | 1,265,275 | 1,431,327 | 1,316,258 | 1,316,258 | 4.0% |
| Sub-total: Human Services | 30,732,993 | 39,059,242 | 45,172,502 | 42,774,264 | 42,774,264 | 9.5% |
| Alamance-Burlington School System | 51,158,144 | 52,927,151 | 64,000,941 | 53,527,151 | 59,290,151 | 12.0% |
| Alamance Community College | 4,321,516 | 4,565,682 | 6,261,962 | 5,413,822 | 5,413,822 | 18.6% |
| Sub-total: Education | 55,479,660 | 57,492,833 | 70,262,903 | 58,940,973 | 64,703,973 | 12.5% |
| Library | 3,455,390 | 3,546,348 | 4,085,003 | 3,768,715 | 3,795,915 | 7.0% |
| Parks | 2,746,678 | 2,568,035 | 3,012,424 | 2,710,897 | 2,710,897 | 5.6% |
| Culture & Recreation - Other | 1,303,629 | 1,525,544 | 1,526,734 | 1,363,306 | 1,363,306 | -10.6% |
| Sub-total: Culture & Recreation | 7,505,697 | 7,639,927 | 8,624,161 | 7,842,918 | 7,870,118 | 3.0% |
| Debt Service | 20,620,054 | 20,194,176 | 19,848,300 | 19,848,300 | 19,848,300 | -1.7% |
| Transfers to Other Funds | 3,801,050 | 2,742,445 | 1,586,426 | 1,586,426 | 523,426 | -80.9% |
| Sub-total: Other Appropriation | 24,421,104 | 22,936,621 | 21,434,726 | 21,434,726 | 20,371,726 | -11.2% |
| Total Expenditures | 192,288,726 | 214,658,404 | 240,434,200 | 220,532,652 | 225,229,852 | 4.9% |

¹% Change Column refers to FY23-24 Adopted Budget compared to FY24-25 Adopted Budget.



Fund Summaries and Changes in Fund Balance

| General Fund | FY22-23 Actual | FY23-24 Adopted | FY24-25 Adopted |
|---|--------------------|--------------------|--------------------|
| Revenues | | | |
| Property Taxes | \$ 105,855,194 | \$ 109,551,592 | \$ 121,700,259 |
| Sales Taxes | 46,507,414 | 49,339,961 | 45,998,553 |
| Other Taxes and Licenses | 3,265,155 | 3,863,390 | 3,242,571 |
| Unrestricted Intergovernmental | 269,775 | 265,000 | 265,000 |
| Restricted Intergovernmental | 30,509,054 | 26,584,265 | 27,673,579 |
| Sales and Services | 11,320,628 | 10,454,412 | 11,663,984 |
| Licenses and Permits | 2,108,979 | 2,002,000 | 2,002,000 |
| Investment Earnings | 3,337,615 | 2,000,000 | 3,000,000 |
| Miscellaneous | 854,592 | 1,089,920 | 1,020,906 |
| Total Revenue | 204,028,407 | 205,150,540 | 216,566,852 |
| Expenditures | | | |
| General Government | 13,124,128 | 16,394,979 | 17,272,843 |
| Central Services | 6,022,344 | 11,285,234 | 12,234,776 |
| Public Safety | 49,850,494 | 53,808,124 | 55,515,437 |
| Transportation | 266,802 | 0 | 0 |
| Environmental Protection | 83,656 | 80,208 | 83,514 |
| Economic & Physical Development | 4,892,175 | 5,830,751 | 4,318,784 |
| Health | 11,536,704 | 13,997,154 | 15,410,706 |
| Social Services | | 21,723,441 | 23,866,986 |
| Other Human Services | 4,004,729 | 4,453,576 | 4,570,355 |
| Education | 55,479,660 | 57,492,833 | 64,703,973 |
| Culture & Recreation | 6,437,179 | 6,491,629 | 6,880,752 |
| Debt Service | 24,500,268 | 20,194,176 | 19,848,300 |
| Total Expenditures | 196,888,272 | 211,752,105 | 224,706,426 |
| Revenues over (under) Expenditures | 7,140,135 | (6,601,565) | (8,139,574) |
| Other Financing Sources (Uses) | | | |
| Transfers from Other Funds | 1,459,068 | 0 | 0 |
| Transfers to Other Funds | (3,882,299) | (2,742,445) | (523,426) |
| Appropriated Fund Balance | 0 | 9,344,010 | 8,663,000 |
| Bond Proceeds and Other Financing | 1,931,000 | 0 | 0 |
| Total Other Financing Sources (Uses) | (492,231) | 6,601,565 | 8,139,574 |
| Net Change in Fund Balance | 6,647,904 | 0 | 0 |
| Fund Balance | | | |
| Beginning of Year - July 1 | 84,774,404 | 91,422,308 | 91,422,308 |
| End of Year - June 30 | 91,422,308 | 91,422,308 | 91,422,308 |



All Funds Summary

| Fund Name | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted | % Change ¹ |
|---|--------------------|--------------------|----------------------|--------------------|--------------------|-----------------------|
| Expenditures | | | | | | |
| General Fund | \$ 200,735,709 | \$ 214,495,550 | \$ 240,399,200 | \$ 220,532,652 | \$ 225,229,852 | 5.0% |
| Grant Fund | 658,327 | 0 | 125,000 | 125,000 | 125,000 | 100.0% |
| Emergency Telephone System Fund | 840,823 | 927,380 | 1,004,057 | 1,004,057 | 1,004,057 | 8.3% |
| Tourism Development Authority | 769,342 | 901,224 | 901,370 | 907,654 | 907,654 | 0.7% |
| Schools Capital Reserve Fund | 8,145,178 | 2,244,715 | 1,563,350 | 1,563,350 | 500,350 | -77.7% |
| ACC Capital Reserve Fund | 0 | 499,730 | 23,076 | 23,076 | 23,076 | -95.4% |
| County Capital Projects Fund | 729,006 | 0 | 11,226,015 | 11,226,015 | 11,226,015 | 100.0% |
| Landfill Fund | 6,098,025 | 10,000,000 | 10,170,000 | 10,170,000 | 10,170,000 | 1.7% |
| Indigent Trust Fund | 1,209,482 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 0.0% |
| Employee Health Insurance Fund | 13,125,329 | 14,721,738 | 14,721,738 | 15,167,697 | 15,167,697 | 3.0% |
| Workers' Compensation Fund | 1,567,558 | 1,257,163 | 1,299,249 | 1,293,614 | 1,293,614 | 2.9% |
| 54 East Fire District Fund | 532,028 | 522,897 | 407,065 | 407,692 | 407,692 | -22.0% |
| Altamahaw-Ossipee Fire District Fund | 677,724 | 783,656 | 809,407 | 809,407 | 809,407 | 3.3% |
| E.M. Holt Fire District Fund | 924,865 | 970,365 | 995,579 | 997,851 | 997,851 | 2.8% |
| East Alamance Fire District Fund | 505,861 | 557,940 | 583,628 | 583,628 | 583,628 | 4.6% |
| Eli Whitney/87 South Fire District Fund | 617,165 | 768,057 | 784,700 | 786,457 | 786,457 | 2.4% |
| Elon Fire District Fund | 337,072 | 361,471 | 375,056 | 376,303 | 376,303 | 4.1% |
| Faucette Fire District Fund | 565,135 | 609,013 | 627,539 | 627,540 | 627,540 | 3.0% |
| Haw River Fire District Fund | 311,612 | 329,847 | 336,223 | 336,949 | 336,949 | 2.2% |
| North Central Alamance Fire District Fund | 166,730 | 201,544 | 204,612 | 204,958 | 204,958 | 1.7% |
| North Eastern Alamance Fire District Fund | 538,394 | 586,384 | 598,246 | 598,247 | 598,247 | 2.0% |
| Snow Camp Fire District Fund | 684,504 | 743,505 | 748,325 | 749,504 | 749,504 | 0.8% |
| Sweptonville Fire District Fund | 885,949 | 943,205 | 967,996 | 969,982 | 969,982 | 2.8% |
| Total Expenditures | 240,625,818 | 253,725,384 | 290,171,430 | 270,761,631 | 274,395,833 | 8.1% |
| Revenues | | | | | | |
| General Fund | 207,424,131 | 214,495,550 | 207,485,283 | 220,532,652 | 225,229,852 | 5.0% |
| Grant Fund | 2,203,394 | 0 | 125,000 | 125,000 | 125,000 | 100.0% |
| Emergency Telephone System Fund | 680,684 | 927,380 | 1,004,057 | 1,004,057 | 1,004,057 | 8.3% |
| Tourism Development Authority | 1,007,555 | 901,224 | 888,090 | 907,654 | 907,654 | 0.7% |
| Schools Capital Reserve Fund | 3,322,486 | 2,244,715 | 1,563,350 | 1,563,350 | 500,350 | -77.7% |
| ACC Capital Reserve Fund | 755,855 | 499,730 | 23,076 | 23,076 | 23,076 | -95.4% |
| County Capital Projects Fund | 839,500 | 0 | 11,226,015 | 11,226,015 | 11,226,015 | 100.0% |
| Landfill Fund | 7,179,470 | 10,000,000 | 10,170,000 | 10,170,000 | 10,170,000 | 1.7% |
| Indigent Trust Fund | 1,256,768 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 0.0% |
| Employee Health Insurance Fund | 14,445,318 | 14,721,738 | 14,721,738 | 15,167,697 | 15,167,697 | 3.0% |
| Workers' Compensation Fund | 1,286,777 | 1,257,163 | 1,302,329 | 1,293,614 | 1,293,614 | 2.9% |
| 54 East Fire District Fund | 532,028 | 522,897 | 407,692 | 407,692 | 407,692 | -22.0% |
| Altamahaw-Ossipee Fire District Fund | 677,724 | 783,656 | 809,407 | 809,407 | 809,407 | 3.3% |
| E.M. Holt Fire District Fund | 924,865 | 970,365 | 997,851 | 997,851 | 997,851 | 2.8% |
| East Alamance Fire District Fund | 505,861 | 557,940 | 583,628 | 583,628 | 583,628 | 4.6% |
| Eli Whitney/87 South Fire District Fund | 617,165 | 768,057 | 786,457 | 786,457 | 786,457 | 2.4% |
| Elon Fire District Fund | 337,072 | 361,471 | 376,303 | 376,303 | 376,303 | 4.1% |
| Faucette Fire District Fund | 565,135 | 609,013 | 627,539 | 627,540 | 627,540 | 3.0% |
| Haw River Fire District Fund | 311,612 | 329,847 | 336,949 | 336,949 | 336,949 | 2.2% |
| North Central Alamance Fire District Fund | 166,730 | 201,544 | 204,958 | 204,958 | 204,958 | 1.7% |
| North Eastern Alamance Fire District Fund | 538,394 | 586,384 | 598,246 | 598,247 | 598,247 | 2.0% |
| Snow Camp Fire District Fund | 684,504 | 743,505 | 749,504 | 749,504 | 749,504 | 0.8% |
| Sweptonville Fire District Fund | 885,949 | 943,205 | 969,982 | 969,982 | 969,982 | 2.8% |
| Total Revenues | 247,148,978 | 253,725,384 | 257,257,453 | 270,761,631 | 274,395,833 | 8.1% |

¹-% Change Column refers to FY23-24 Adopted Budget compared to FY24-25 Adopted Budget.



Transfers Summary

| Fund Name | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted | % Change ¹ |
|------------------------------|-------------------|--------------------|----------------------|------------------|--------------------|-----------------------|
| Transfers In | | | | | | |
| Schools Capital Reserve Fund | | | | | | |
| General Fund | \$ 3,114,348 | \$ 2,243,715 | \$ 1,563,350 | \$ 1,563,350 | \$ 500,350 | -77.7% |
| ACC Capital Reserve Fund | | | | | | |
| General Fund | 686,702 | 498,730 | 23,076 | 23,076 | 23,076 | -95.4% |
| ACC Capital Project Fund | | | | | | |
| ACC Capital Reserve Fund | 0 | 0 | 23,076 | 23,076 | 23,076 | 100.0% |
| Schools Capital Project Fund | | | | | | |
| Schools Capital Reserve Fund | 9,298,524 | 0 | 1,563,350 | 1,563,350 | 500,350 | 100.0% |
| Total Transfers In | 13,099,574 | 2,742,445 | 3,172,852 | 3,172,852 | 1,046,852 | -61.8% |
| Transfers Out | | | | | | |
| General Fund | | | | | | |
| Schools Capital Reserve Fund | \$ 3,114,348 | \$ 2,243,715 | \$ 1,563,350 | \$ 1,563,350 | \$ 500,350 | -77.7% |
| ACC Capital Reserve Fund | 686,702 | 498,730 | 23,076 | 23,076 | 23,076 | -95.4% |
| Schools Capital Reserve Fund | | | | | | |
| Schools Capital Project Fund | 9,298,254 | 0 | 1,563,350 | 1,563,350 | 500,350 | 100.0% |
| ACC Capital Reserve Fund | | | | | | |
| ACC Capital Project Fund | 0 | 0 | 23,076 | 23,076 | 23,076 | 100.0% |
| Total Transfers Out | 13,099,304 | 2,742,445 | 3,172,852 | 3,172,852 | 1,046,852 | -61.8% |

¹-% Change Column refers to FY23-24 Adopted Budget compared to FY24-25 Adopted Budget.



Position Summary

| Departments | FY22-23 Adopted | FY23-24 Adopted | FY23-24 Revised | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|--|--------------------|--------------------|------------------|----------------------|------------------|--------------------|
| General Fund | | | | | | |
| Governing Body | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 |
| County Manager | 6.000 | 6.000 | 6.000 | 7.000 | 6.000 | 6.000 |
| Planning | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| Human Resources | 6.000 | 6.000 | 6.000 | 5.500 | 6.000 | 6.000 |
| Budget | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| Finance | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 |
| Purchasing | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Tax Administration | 31.000 | 31.000 | 31.000 | 31.000 | 31.000 | 31.000 |
| Revaluation | 2.000 | 2.000 | 2.000 | 0.000 | 0.000 | 0.000 |
| GIS | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| Legal | 4.000 | 4.000 | 4.000 | 5.000 | 4.000 | 4.000 |
| Elections | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 |
| Register of Deeds | 12.000 | 12.000 | 12.000 | 12.000 | 12.000 | 12.000 |
| Information Technology | 24.000 | 24.000 | 24.000 | 25.000 | 24.000 | 24.000 |
| Maintenance | 11.000 | 13.000 | 13.000 | 13.000 | 13.000 | 13.000 |
| Sub-total: General Government | 126.000 | 128.000 | 128.000 | 128.500 | 126.000 | 126.000 |
| Sheriff | 150.000 | 161.800 | 161.800 | 163.800 | 161.800 | 161.800 |
| School Resource Officers | 17.000 | 18.000 | 18.000 | 18.000 | 18.000 | 18.000 |
| Detention Center | 125.000 | 125.000 | 125.000 | 125.000 | 124.000 | 124.000 |
| ICE | 21.000 | 21.000 | 21.000 | 21.000 | 21.000 | 21.000 |
| Emergency Management | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| Fire Marshal | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 |
| SARA | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Inspections | 11.000 | 12.000 | 12.000 | 12.000 | 12.000 | 12.000 |
| Emergency Medical Service | 96.000 | 96.000 | 96.000 | 116.000 | 96.000 | 96.000 |
| Community Paramedicine | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Central Communications | 36.000 | 36.000 | 36.000 | 36.000 | 36.000 | 36.000 |
| Sub-total: Public Safety | 465.000 | 478.800 | 478.800 | 500.800 | 477.800 | 477.800 |
| Soil Conservation | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| Sub-total: Econ & Phy Development | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 | 4.000 |
| Behavioral Health | 0.000 | 0.000 | 0.000 | 1.000 | 1.000 | 1.000 |
| Health | 90.760 | 90.760 | 90.760 | 94.760 | 90.760 | 90.760 |
| WIC Program | 15.000 | 15.000 | 15.000 | 15.000 | 15.000 | 15.000 |
| Dental Clinic Program | 14.000 | 15.240 | 15.240 | 16.240 | 16.240 | 16.240 |
| Social Services | 226.000 | 228.000 | 238.000 | 239.500 | 238.000 | 238.000 |
| Family Justice Center | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 |
| Veteran's Service | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 |
| Sub-total: Human Services | 356.760 | 360.000 | 370.000 | 377.500 | 372.000 | 372.000 |
| Library | 49.000 | 49.000 | 49.000 | 50.000 | 49.000 | 49.000 |
| Parks | 20.000 | 20.000 | 20.000 | 22.000 | 20.000 | 20.000 |
| Sub-total: Culture & Recreation | 69.000 | 69.000 | 69.000 | 72.000 | 69.000 | 69.000 |
| Other Funds | | | | | | |
| Behavioral Health | 0.000 | 0.000 | 0.000 | 2.000 | 2.000 | 2.000 |
| Budget | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Family Justice Center | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| Human Resources | 1.000 | 1.000 | 1.000 | 1.500 | 1.000 | 1.000 |
| Landfill | 24.000 | 24.000 | 24.000 | 24.000 | 24.000 | 24.000 |
| Tourism Development Authority | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 |
| Sub-total: Other Funds | 29.000 | 29.000 | 29.000 | 31.500 | 31.000 | 31.000 |
| Total Full Time Equivalents (FTEs) | 1,049.760 | 1,068.800 | 1,078.800 | 1,114.300 | 1,079.800 | 1,079.800 |



Position Changes

Departmental Position Requests

| Department | FTE | Position | Salary | Benefits | Total Salary & Benefits | Off-Setting Revenue/Savings | Net County Cost |
|-------------------|---------------|--|------------------|----------------|-------------------------|-----------------------------|------------------|
| County Attorney | 1.000 | Assistant County Attorney | 85,271 | 30,490 | 115,761 | 115,761 | - |
| County Manager | 1.000 | Public Information Officer | 77,409 | 28,662 | 106,071 | 106,071 | - |
| EMS | 4.000 | Paramedic - Peak Truck (4) | 190,088 | 86,792 | 276,880 | - | 276,880 |
| EMS | 16.000 | Paramedic - Mebane (16) | 760,352 | 347,168 | 1,107,520 | - | 1,107,520 |
| Health | 1.000 | Environmental Health Specialist | 42,259 | 20,472 | 62,731 | - | 62,731 |
| Health | 1.000 | Environmental Health Specialist | 42,259 | 20,472 | 62,731 | - | 62,731 |
| Health | 1.000 | Public Health Nurse II - CD Nurse | 57,764 | 24,083 | 81,847 | - | 81,847 |
| Health | 1.000 | Foreign Language Interpreter II | 41,513 | 20,298 | 61,811 | 61,811 | - |
| Health | 1.000 | Operations Technician | 43,173 | 20,685 | 63,858 | - | 63,858 |
| IT | 1.000 | Library Technology Specialist II | 64,500 | 25,644 | 90,144 | - | 90,144 |
| Library | 1.000 | Library Assistant III: Marketing Coordinator | 43,173 | 20,685 | 63,858 | - | 63,858 |
| Parks | 1.000 | Program Coordinator | 45,259 | 21,171 | 66,430 | - | 66,430 |
| Parks | 1.000 | Park Tech | 35,486 | 18,895 | 54,381 | - | 54,381 |
| Pre-Trial Release | 1.000 | Peer Support Specialist | 43,104 | 20,672 | 63,776 | 63,776 | - |
| Sheriff | 1.000 | Civilian Crime Scene Tech | 43,104 | 20,669 | 63,773 | - | 63,773 |
| Sheriff | 0.500 | Deputy (Civil Process Division) | 27,300 | 16,988 | 44,288 | - | 44,288 |
| Sheriff | 1.000 | Detention Officer III | 52,522 | 22,875 | 75,397 | - | 75,397 |
| Social Services | 1.000 | Social Worker III | 52,394 | 22,833 | 75,227 | 75,227 | - |
| Total | 35.500 | | 1,746,930 | 789,554 | 2,536,484 | 422,646 | 2,113,838 |

Adopted New Positions

| Department | FTE | Position | Salary | Benefits | Total Salary & Benefits | Off-Setting Revenue/Savings | Net County Cost |
|-------------------|--------------|---------------------------------|----------------|---------------|-------------------------|-----------------------------|-----------------|
| Health - Dental | 1.000 | Foreign Language Interpreter II | 34,594 | 17,120 | 51,714 | 51,714 | - |
| Behavioral Health | 1.000 | Recovery Court Coordinator | 53,809 | 19,191 | 73,000 | 73,000 | - |
| Behavioral Health | 1.000 | Peer Support Specialist | 35,920 | 17,465 | 53,385 | 53,385 | - |
| Total | 3.000 | | 124,323 | 53,776 | 178,099 | 178,099 | - |

* Recommended new positions budgeted at hire date of 9/1/2024



Position Changes

Requested Reclassifications

| Department | Current Position | Current FTE | Reclass Request | New FTE | Total Salary & Benefits Increase | Net County Cost |
|-----------------------|-----------------------------------|---------------|---|---------------|----------------------------------|-----------------|
| Budget | Budget Analyst I | 1.000 | Budget Analyst II | 1.000 | 6,165 | 6,165 |
| County Manager | County Clerk | 1.000 | County Clerk | 1.000 | 0 | 0 |
| County Manager | Administrative Assistant | 1.000 | Deputy County Clerk | 1.000 | 18,170 | 18,170 |
| Family Justice Center | Domestic Violence Prevent Program | 1.000 | Domestic Violence Prevention Coordinator | 1.000 | 7,750 | 7,750 |
| Health | Coordinator Health Services | 1.000 | Human Services Planner IV | 1.000 | 15,038 | 0 |
| Human Resources | HR Office Assistant | 1.000 | Risk and Safety Coordinator | 1.000 | 31,249 | 31,249 |
| IT | IT Network Analyst Crd/Dept Mgr | 1.000 | Network Manager III/Assistant IT Director | 1.000 | 3,699 | 3,699 |
| IT | Program Analyst IV | 1.000 | Senior Software Engineer Manager | 1.000 | 3,699 | 3,699 |
| IT | IT Procurement Coordinator | 1.000 | IT Project & Procurement Manager | 1.000 | 3,699 | 3,699 |
| IT | MIS Client Services Specialist II | 1.000 | System Administrator IT Workforce Dev | 1.000 | 3,699 | 3,699 |
| IT | Network Engineer I | 1.000 | Network Engineer II | 1.000 | 3,699 | 3,699 |
| Library | Library Assistant II | 0.625 | Library Assistant II | 1.000 | 17,745 | 17,745 |
| Social Services | Social Worker I A&T | 0.500 | Social Worker I A&T | 1.000 | 0 | 0 |
| Social Services | Processing Assistant III | 1.000 | Income Maintenance Caseworker I | 1.000 | 6,165 | 1,571 |
| Social Services | Processing Assistant III | 1.000 | Income Maintenance Caseworker I | 1.000 | 6,165 | 1,571 |
| Social Services | Processing Assistant III | 1.000 | Income Maintenance Caseworker I | 1.000 | 6,165 | 1,571 |
| Social Services | Child Support Agent II | 1.000 | Social Worker I | 1.000 | 3,699 | 1,850 |
| Total | | 16.125 | | 17.000 | 136,806 | 106,137 |

MRB Reclassifications

| Department | Current Position | Current FTE | Reclass Request | New FTE | Total Salary & Benefits Increase | Net County Cost |
|--------------|------------------|--------------|-----------------|--------------|----------------------------------|-----------------|
| No changes | | | | | | |
| Total | | 0.000 | | 0.000 | 0 | 0 |



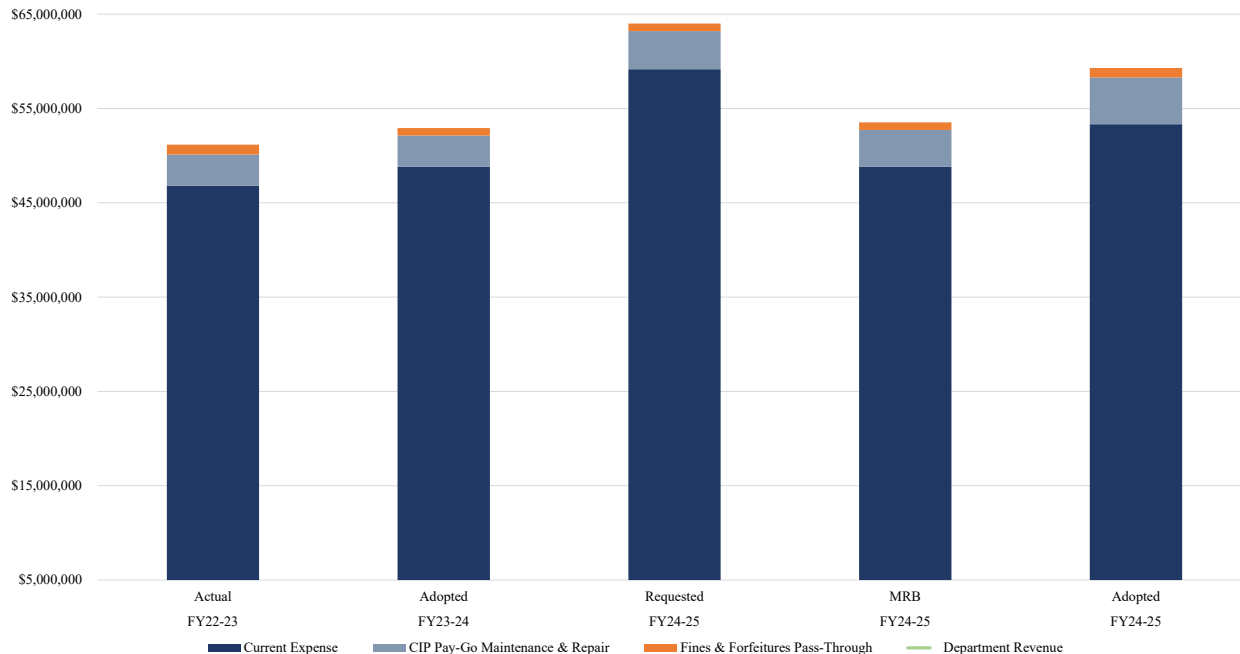
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**Alamance County
General Fund - Adopted FY24-25
Alamance Burlington School System**

Summary

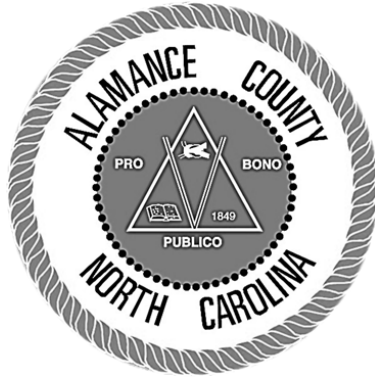
Alamance County provides operational and Pay-Go capital funding support for Alamance-Burlington School System (ABSS) as part of the annual budget adoption process. Operational assessments and requests are made yearly by ABSS, while capital funding support is determined by the County's capital plan and funded with revenues identified therein.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Current Expense | \$ 46,812,319 | \$ 48,827,151 | \$ 59,170,941 | \$ 48,827,151 | \$ 53,327,151 |
| CIP Pay-Go Maintenance & Repair | \$ 3,300,000 | \$ 3,300,000 | \$ 4,030,000 | \$ 3,900,000 | \$ 4,963,000 |
| Fines & Forfeitures Pass-Through | \$ 1,045,825 | \$ 800,000 | \$ 800,000 | \$ 800,000 | \$ 1,000,000 |
| Total Expenditures | \$ 51,158,144 | \$ 52,927,151 | \$ 64,000,941 | \$ 53,527,151 | \$ 59,290,151 |
| % Change | 7% | 3% | 21% | 1% | 12% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 51,158,144 | \$ 52,927,151 | \$ 64,000,941 | \$ 53,527,151 | \$ 59,290,151 |

Budget Changes

| Expenditure Category | Change |
|---|---------------------|
| Current Expense | \$ 4,500,000 |
| Increased funding for utilities, Virtual School, and operations. Estimated Average Daily Membership (ADM) including charter students is projected to decrease from FY23-24 by 541 students to 25,142, which will result in an increase of the Current Expense per Pupil from FY23-24 of \$219 to \$2,121. | |
| CIP Pay-Go Maintenance & Repair | \$ 1,663,000 |
| Increase from FY23-24 due to additional funding requested for emergency maintenance funding and technology replacements. | |
| Fines & Forfeitures Pass-Through | \$ 200,000 |
| Increase due to current and historical revenues received. | |
| Net Expenditure Change | \$ 6,363,000 |



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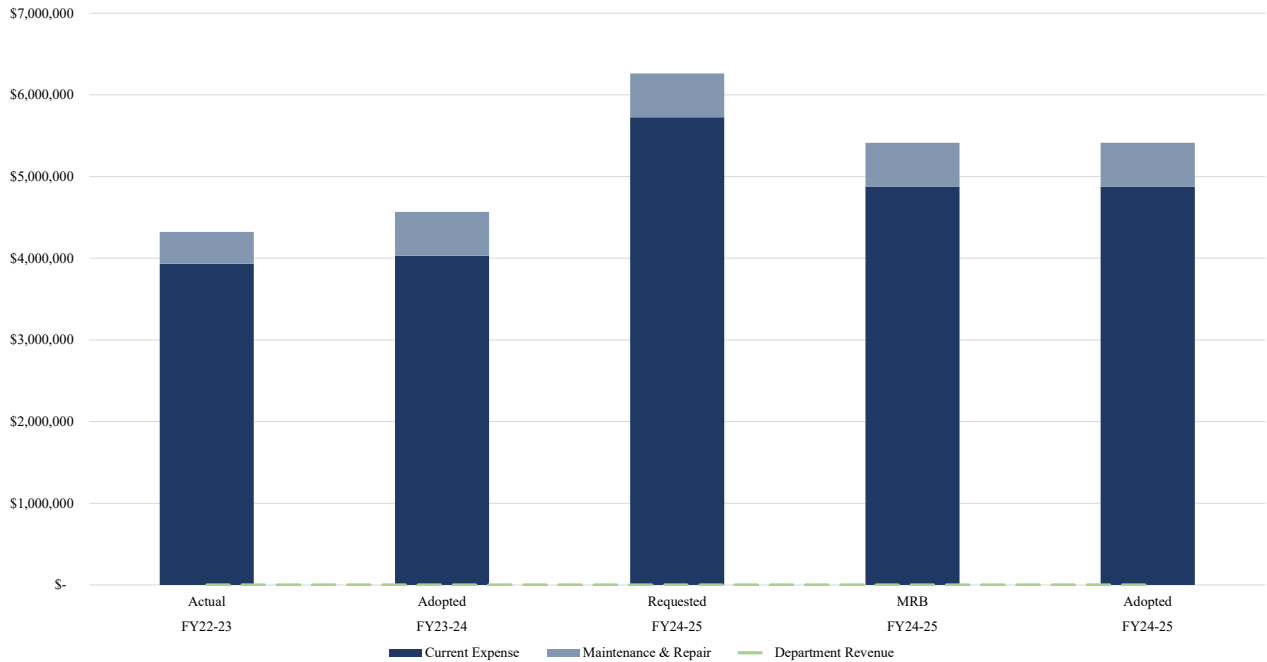


Alamance County
General Fund - Adopted FY24-25
Alamance Community College

Summary

Alamance County provides operational and Pay-Go capital funding support for Alamance Community College (ACC) as part of the annual budget adoption process. Operational assessments and requests are made yearly by ACC, while capital funding support is determined by the County's capital plan and funded with revenues identified therein.

County spending on debt-financed ACC capital projects is identified on the Debt Service summary page.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Current Expense | \$ 3,933,316 | \$ 4,029,682 | \$ 5,725,962 | \$ 4,877,822 | \$ 4,877,822 |
| Maintenance & Repair | \$ 388,200 | \$ 536,000 | \$ 536,000 | \$ 536,000 | \$ 536,000 |
| Total Expenditures | \$ 4,321,516 | \$ 4,565,682 | \$ 6,261,962 | \$ 5,413,822 | \$ 5,413,822 |
| % Change | 4% | 6% | 37% | 19% | 19% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 4,321,516 | \$ 4,565,682 | \$ 6,261,962 | \$ 5,413,822 | \$ 5,413,822 |

Budget Changes

| Expenditure Category | Change |
|---|------------|
| Current Expense Increase from FY23-24 in order to support operational increases such as rising cost of utilities for the new Student Services building and Biotechnology Center for Excellence in addition to existing facilities and increasing costs of state retirement, health insurance, and longevity for existing staff. | \$ 848,140 |
| Maintenance & Repair No change from FY23-24. Funding used for needed repair and maintenance of existing facilities. | \$ - |
| Net Expenditure Change | \$ 848,140 |



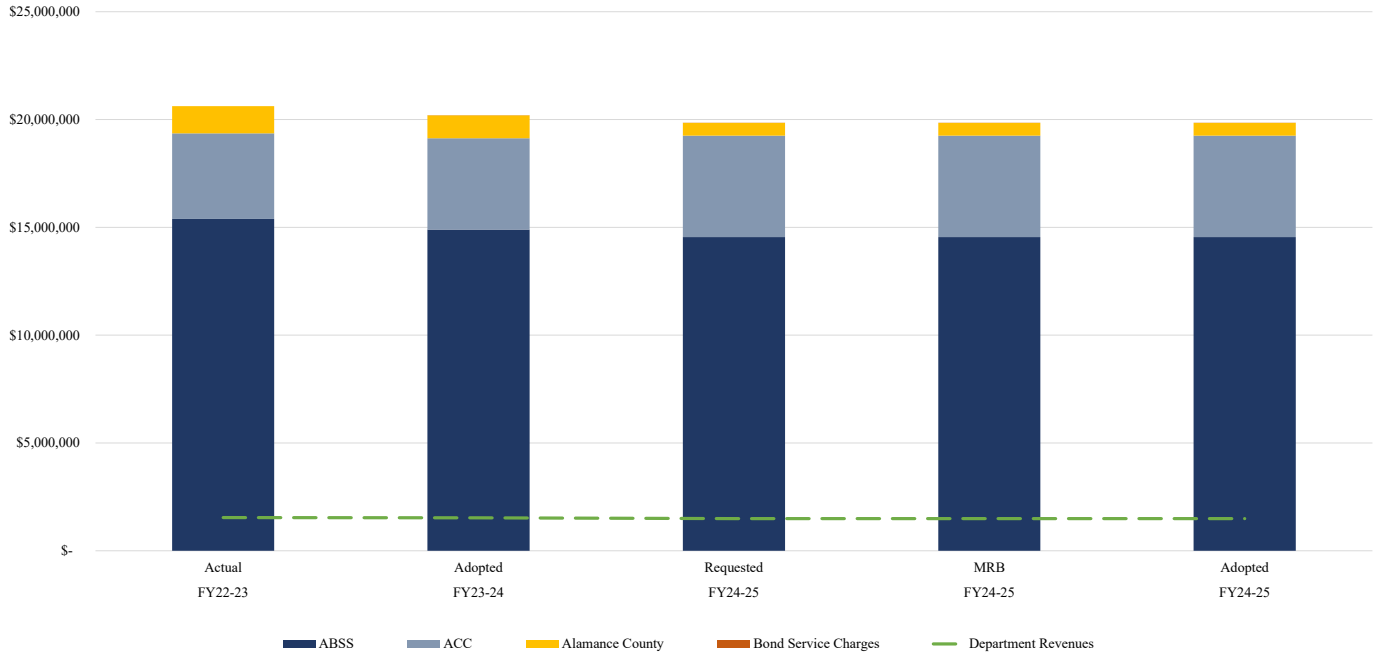
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**Alamance County
General Fund - Adopted FY24-25
Capital Plan - Debt Service**

Summary

Debt Service includes the cost of installment debt used to finance the purchase of County buildings and equipment as well as existing bond debt used to finance land purchases, construction, equipment, and renovations associated with Alamance County capital projects, Alamance-Burlington School System (ABSS) capital projects, and Alamance Community College (ACC) capital projects. Debt Service payments are made using County General Funds, State Lottery Funds, and Federal Subsidies.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| ABSS | \$ 15,393,348 | \$ 14,901,182 | \$ 14,551,520 | \$ 14,551,520 | \$ 14,551,520 |
| ACC | \$ 3,964,195 | \$ 4,228,148 | \$ 4,703,801 | \$ 4,703,801 | \$ 4,703,801 |
| Alamance County | \$ 1,262,512 | \$ 1,061,846 | \$ 589,979 | \$ 589,979 | \$ 589,979 |
| Bond Service Charges | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Total Expenditures | \$ 20,620,054 | \$ 20,194,176 | \$ 19,848,300 | \$ 19,848,300 | \$ 19,848,300 |
| % Change | -3% | -2% | -2% | -2% | -2% |
| Department Revenues | \$ 1,540,207 | \$ 1,527,823 | \$ 1,491,813 | \$ 1,491,813 | \$ 1,491,813 |
| General Revenue Allocation | \$ 19,079,848 | \$ 18,666,353 | \$ 18,356,487 | \$ 18,356,487 | \$ 18,356,487 |

Budget Changes

| Expenditure Category | Change |
|--|---------------------|
| Debt Services | \$ (349,662) |
| Per Capital Plan. The reduced debt service amounts are transferred to capital reserves for future debt service. | |
| Net Expenditure Change | \$ (349,662) |



Alamance County
General Fund - Adopted FY24-25
Capital Plan - Debt Service

Annual debt service requirements to maturity:

Installment Loans: County construction, renovations, and equipment

| Year Ending June 30 | Governmental Activities | |
|---------------------|-------------------------|-----------------|
| | Principal | Interest |
| 2025 | \$321,997 | \$11,582 |
| 2026 | 92,311 | 7,689 |
| 2027 | 93,728 | 6,272 |
| 2028 | 95,168 | 4,832 |
| 2029-2031 | 244,360 | 5,637 |
| Total | \$847,564 | \$36,012 |

Qualified School Construction Bonds: Renovation of qualifying school facilities

| Year Ending June 30 | Governmental Activities | |
|---------------------|-------------------------|------------------|
| | Principal | Interest |
| 2025 | \$ 553,213 | \$ 35,732 |
| 2026 | 238,338 | 6,518 |
| Total | \$ 791,551 | \$ 42,250 |

General Obligation: Construction and renovation of school facilities

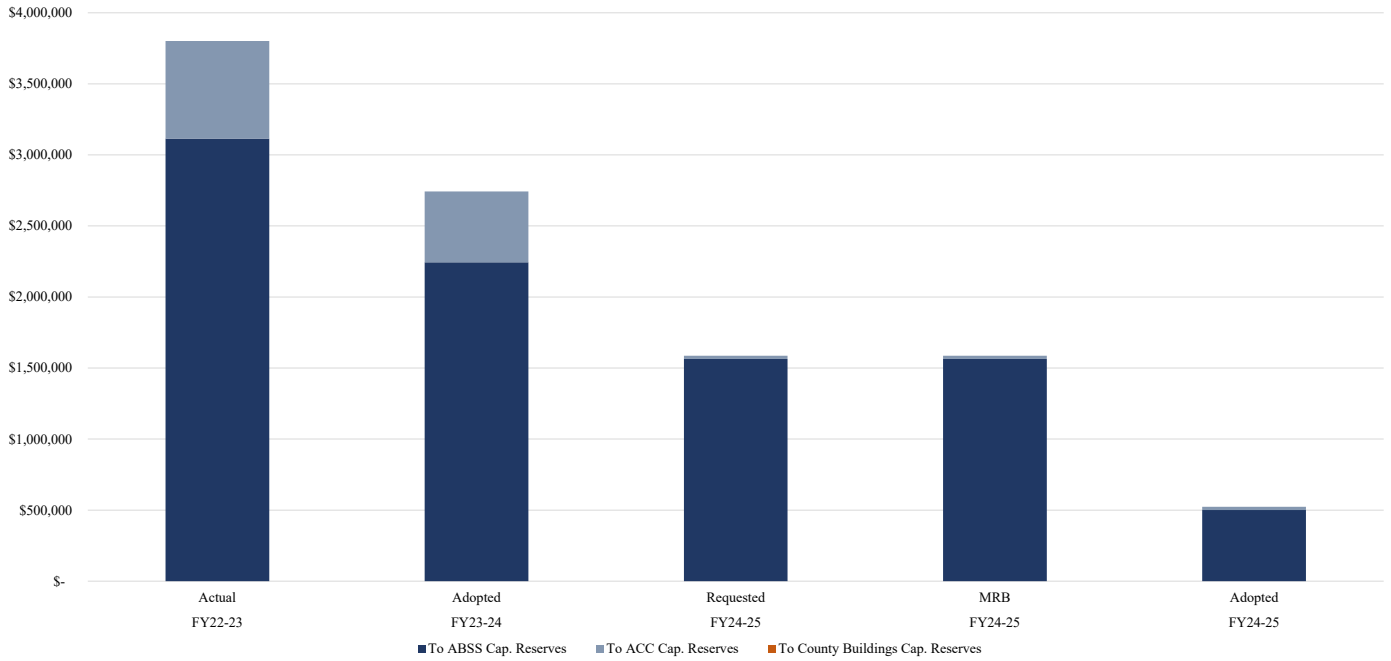
| Year Ending June 30 | Governmental Activities | |
|---------------------|-------------------------|---------------------|
| | Principal | Interest |
| 2025 | \$12,010,000 | \$6,356,425 |
| 2026 | \$11,230,000 | \$5,875,276 |
| 2027 | \$10,055,000 | \$5,322,026 |
| 2028 | \$10,055,000 | \$4,735,776 |
| 2029-2044 | \$130,405,000 | \$26,928,173 |
| Total | \$173,755,000 | \$49,217,676 |



**Alamance County
General Fund - Adopted FY24-25
Capital Plan Transfers**

Summary

Capital plan transfers are the planned flow of resources either into Capital Reserve accounts from the General Fund, or into the General Fund from Capital Reserve accounts. When the identified revenues collected in the General Fund associated with the adopted Capital Plan exceed what is to be paid in that year from the General Fund, the difference is set aside into the reserves as a source of savings and available future resources. When identified capital revenues are not sufficient to cover the year's General Fund capital expenditures, the difference is withdrawn from Capital Reserve accounts. Planning for capital plan transfers is provided by County staff who estimate the pre-identified revenues and expenditures needed in any given fiscal year over the long-term to execute the debt service obligations incurred from the issuance of bonds for education, PAY-GO capital projects, and Alamance County's facility plan.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|--------------------|
| To ABSS Cap. Reserves | \$ 3,114,348 | \$ 2,243,715 | \$ 1,563,350 | \$ 1,563,350 | \$ 500,350 |
| To ACC Cap. Reserves | \$ 686,702 | \$ 498,730 | \$ 23,076 | \$ 23,076 | \$ 23,076 |
| To County Buildings Cap. Reserves | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 3,801,050 | \$ 2,742,445 | \$ 1,586,426 | \$ 1,586,426 | \$ 523,426 |
| % Change | -55% | -28% | -42% | -42% | -81% |
| General Revenues | \$ 3,801,050 | \$ 2,742,445 | \$ 1,586,426 | \$ 1,586,426 | \$ 523,426 |

Budget Changes

| Expenditure Category | Change |
|--|-----------------------|
| To ABSS Cap. Reserves | \$ (1,743,365) |
| Per recommended Capital Plan | |
| To ACC Cap. Reserves | \$ (475,654) |
| Per recommended Capital Plan | |
| To County Buildings Cap. Reserves | \$ - |
| Per recommended Capital Plan | |
| Net Expenditure Change | \$ (2,219,019) |



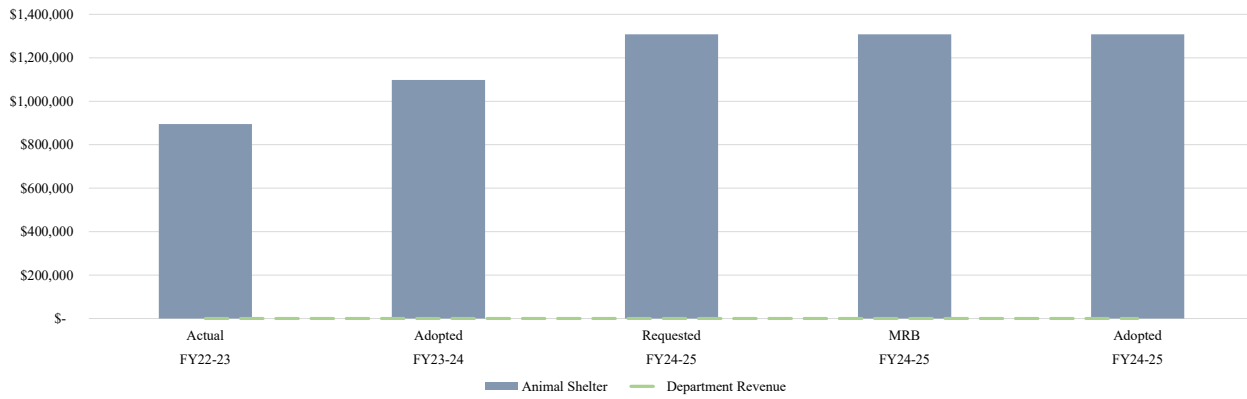
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Alamance County
General Fund - Adopted FY24-25
Animal Shelter

Summary

Alamance County has an agreement with the City of Burlington to operate the Animal Shelter. Total costs are reflected in the City of Burlington's budget. The City of Burlington is reimbursed by Alamance County and other municipalities for allocated costs.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|
| Animal Shelter | \$ 895,206 | \$ 1,097,776 | \$ 1,307,788 | \$ 1,307,788 | \$ 1,307,788 |
| Total Expenditures | \$ 895,206 | \$ 1,097,776 | \$ 1,307,788 | \$ 1,307,788 | \$ 1,307,788 |
| % Change | 14% | 23% | 19% | 19% | 19% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 895,206 | \$ 1,097,776 | \$ 1,307,788 | \$ 1,307,788 | \$ 1,307,788 |

Budget Changes

Expenditure Category

| Expenditure Category | Change |
|--|-------------------|
| Animal Shelter | \$ 210,012 |
| Per multi-year contract with the City of Burlington. | |
| Net Expenditure Change | \$ 210,012 |



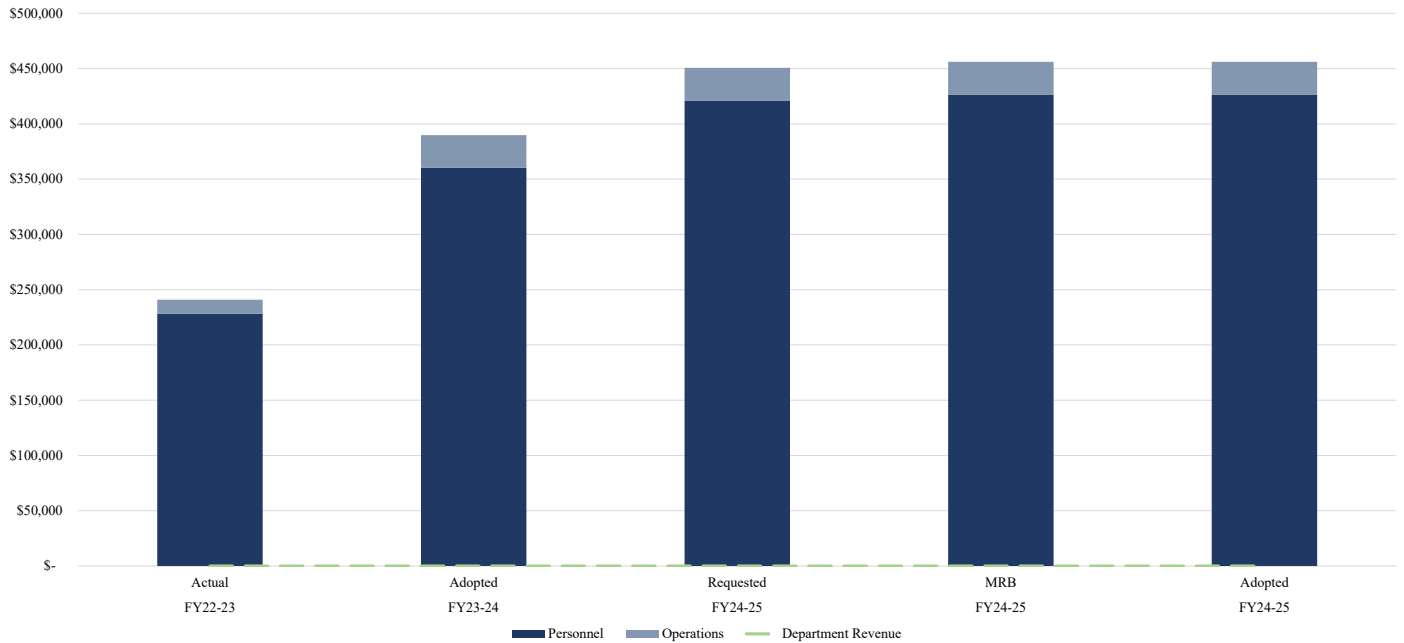
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**Alamance County
General Fund - Adopted FY24-25
Budget & Management**

Summary

The Budget and Management Services Department represents the staff and operations associated with preparing, monitoring, analyzing, and amending the County budget according to the priorities and direction communicated by the Governing Body and County Manager. The Budget Department works with all other departments to organize, synthesize, and publish all budget documentation for the initial budget adoption and any later budget amendments. The Budget Department works with the County Manager to ensure compliance with the Local Government Budget and Fiscal Control Act (LGBFCA). In addition, the Budget Office produces various monthly and quarterly financial reports pertaining to revenues, expenditures, capital plan activity, and personnel expenditure lapse. The Budget Department also serves as a consultant resource to all departments to perform management analyses, program reviews, and assist with performance measurement.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 228,303 | \$ 360,173 | \$ 421,106 | \$ 426,433 | \$ 426,433 |
| Operations | \$ 12,619 | \$ 29,620 | \$ 29,620 | \$ 29,620 | \$ 29,620 |
| Total Expenditures | \$ 240,922 | \$ 389,793 | \$ 450,726 | \$ 456,053 | \$ 456,053 |
| % Change | -5% | 62% | 16% | 17% | 17% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 240,922 | \$ 389,793 | \$ 450,726 | \$ 456,053 | \$ 456,053 |
| Positions | 2.0000 | 5.0000 | 5.0000 | 5.0000 | 5.0000 |

Budget Changes

| Expenditure Category | Change |
|--|------------------|
| Personnel | \$ 66,260 |
| Increases from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 66,260 |



**Alamance County
General Fund - Adopted FY24-25
Budget & Management**

Summary

Goal 1

Update Munis financial system with approved budget amendments within 72 business hours of Board of Commissioner approval.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Perform at least five (5) department financial analyses each fiscal year.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Review and monitor all American Rescue Plan Act-funded projects for federal grant compliance at least once per fiscal year until grant funding expires.

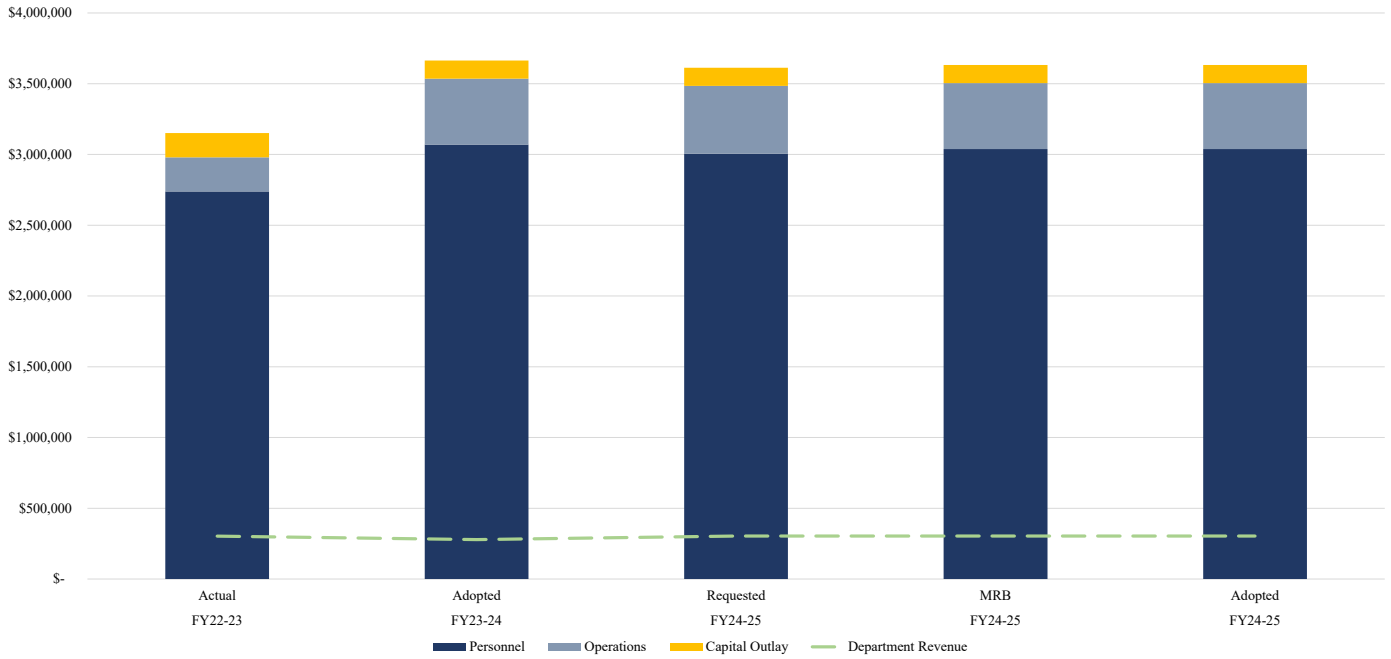
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Central Communications**

Summary

County Telecommunicators are all trained to give life-saving instructions. Telecommunicators serve dual roles as they are trained to answer emergency and non-emergency calls and dispatch emergency responders simultaneously. The staff at the center must maintain all state and national credentials with a required amount of yearly training and additional training in preparation for emergencies. In addition to the commitment telecommunicators provide each day, they also give back to the community with a gift drive during the holiday season. During the year, telecommunicators have been involved in numerous career days and provided tours of the Center for Public Education. Alamance County Telecommunicators have a very stressful job, they typically take many calls, deal with stressful situations, and must endure the pressure of responding quickly and calmly in life-threatening situations.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 2,738,991 | \$ 3,069,634 | \$ 3,005,953 | \$ 3,038,151 | \$ 3,038,151 |
| Operations | \$ 240,326 | \$ 466,625 | \$ 479,243 | \$ 466,625 | \$ 466,625 |
| Capital Outlay | \$ 172,168 | \$ 128,030 | \$ 128,030 | \$ 128,030 | \$ 128,030 |
| Total Expenditures | \$ 3,151,485 | \$ 3,664,289 | \$ 3,613,226 | \$ 3,632,806 | \$ 3,632,806 |
| % Change | 16% | 16% | -1% | -1% | -1% |
| Department Revenue | \$ 303,384 | \$ 278,611 | \$ 303,786 | \$ 303,786 | \$ 303,786 |
| General Revenue Allocation | \$ 2,848,101 | \$ 3,385,678 | \$ 3,309,440 | \$ 3,329,020 | \$ 3,329,020 |
| Positions | 34.0000 | 36.0000 | 36.0000 | 36.0000 | 36.0000 |

Budget Changes

| Expenditure Category | Change |
|--|-------------|
| Personnel Decrease from FY23-24 is the net result of county-wide increases in COLA, merit pay, services bonuses, and retirement with a decrease in additional non-permanent salaries and health insurance. | \$ (31,483) |
| Operations No change from FY23-24 | \$ - |
| Capital Outlay No change from FY23-24 | \$ - |
| Net Expenditure Change | \$ (31,483) |



**Alamance County
General Fund - Adopted FY24-25
Central Communications**

Performance Management Goals

Goal 1

To respond to residents' needs as quickly as possible, 95% of all 911 phone lines will be answered within 10 seconds (2 rings). (State Goal)

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------------|------------|------------|------------|------------|
| Target | 95% | 95% | 95% | 95% | 95% |
| Actual | | | | | |

Goal 2

To respond to residents' needs as quickly as possible, 95% of all administrative phone lines will be answered within 15 seconds (3 rings). (State Goal)

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------------|------------|------------|------------|------------|
| Target | 95% | 95% | 95% | 95% | 95% |
| Actual | | | | | |

Goal 3

Collaborate with county and city first responder agencies to evaluate and select an enhanced county-wide Computer-Aided Design system and prepare for the transition to a new co-located 911 facility.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

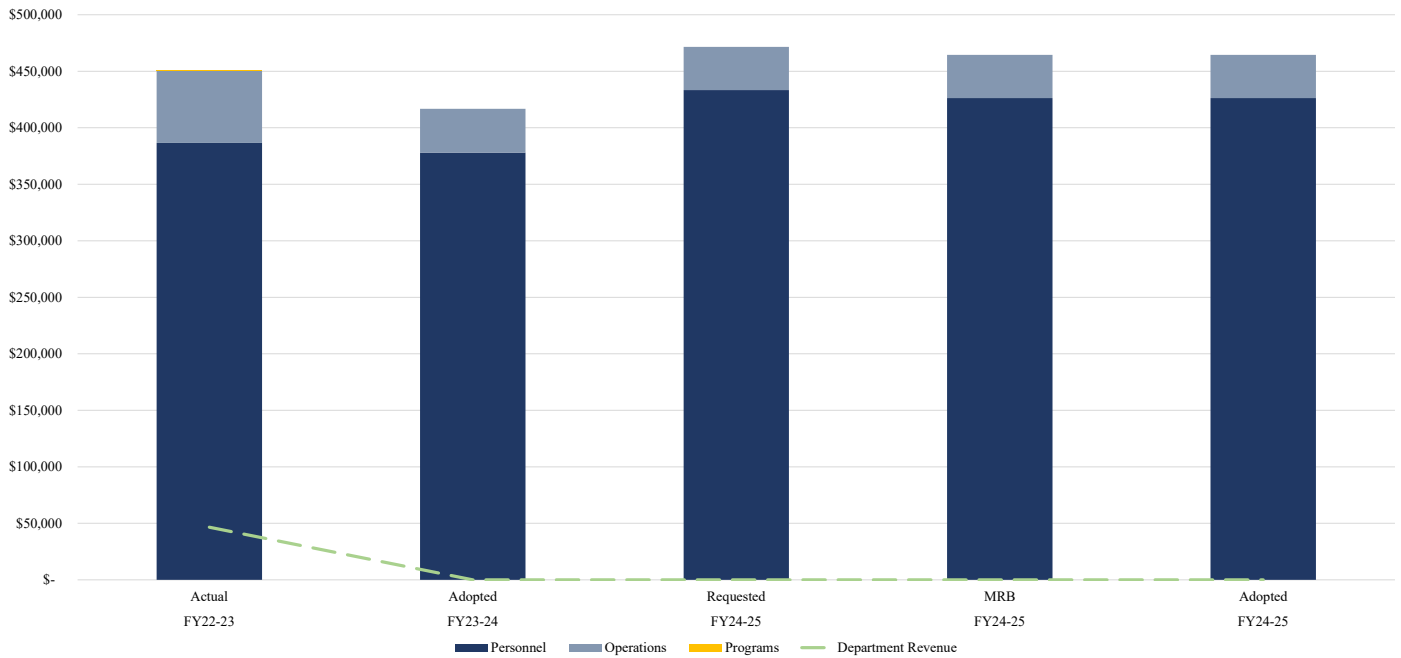


**Alamance County
General Fund - Adopted FY24-25
Cooperative Extension**

Summary

The Cooperative Extension provides educational programming to residents about horticulture, livestock, farm crops, poultry, and pesticides. They also administer the local 4-H youth program and offer Serv Safe classes.

This department is in joint partnership with NC State University, USDA, and Alamance County.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 386,553 | \$ 377,994 | \$ 433,422 | \$ 426,307 | \$ 426,307 |
| Operations | \$ 63,696 | \$ 38,786 | \$ 38,222 | \$ 38,222 | \$ 38,222 |
| Programs | \$ 343 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 450,592 | \$ 416,780 | \$ 471,644 | \$ 464,529 | \$ 464,529 |
| % Change | 16% | -8% | 13% | 11% | 11% |
| Department Revenue | \$ 46,574 | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 404,017 | \$ 416,780 | \$ 471,644 | \$ 464,529 | \$ 464,529 |

Budget Changes

| Expenditure Category | Change |
|---|-----------|
| Personnel Increase from FY23-24 due to State Send-In Salaries with a 3% increase which matches the 3% increase from the State. | \$ 48,313 |
| Operations Decrease from FY23-24 is the net result of increases in supplies-small tools, training, maintenance & repair-building & grounds, maintenance & repair vehicles, dues & subscriptions, maintenance & repair equipment, and supplies-department, with a decrease in supplies-computer, telephone & postage, and computer/copier lease. | \$ (564) |
| Programs No change from FY23-24 | \$ - |
| Net Expenditure Change | \$ 47,749 |



**Alamance County
General Fund - Adopted FY24-25
Cooperative Extension**

Project Management Goals

Goal 1

Long-Term Goal: Extension Programming - To develop an efficient and effective educational system for current, new, and potential farmers, veterans, consumers, youth, organizations, businesses, and other groups.

Objective 1: Develop powerful stories about our program participants by using short, medium, and long-term educational impacts. Stories will be used in our "Report to the People."

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Long-Term Goal: Consultations - By using consultations, Cooperative Extension will support and develop current, new, and potential farmers, veterans, consumers, youth, organizations, businesses, and other groups.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Long-Term Goal: Volunteer System - To develop a well-managed volunteer system to support the Extension Educational programming to all farmers, consumers, youth, businesses, and organizations.

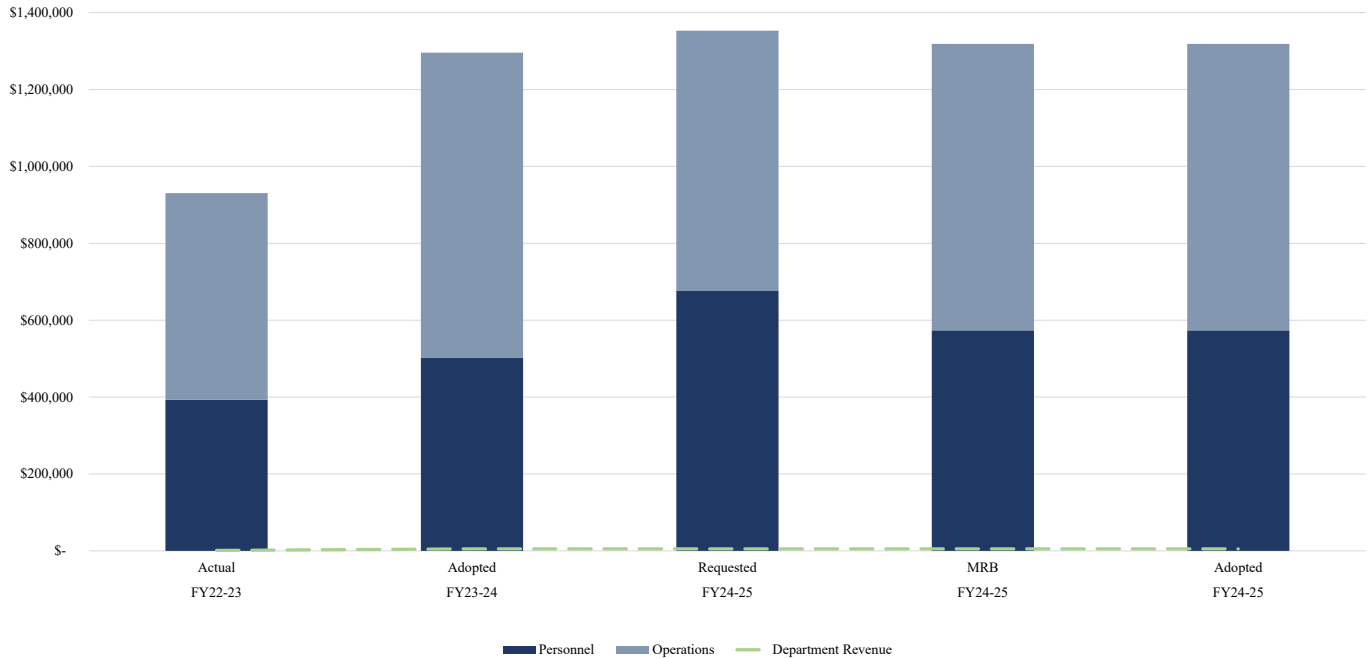
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



Alamance County
General Fund - Adopted FY24-25
County Attorney's Office

Summary

The County Attorney's Office advises County officials and departments on legal matters and represents the County in court and legal negotiations. The Office provides legal advice, training, and answers questions relating to statutes, rules, regulations, and court rulings. The Office also drafts legal documents, researches legal precedents, advises officials on the legal implications of actions, and studies County policies, procedures, and actions to ensure compliance with the law.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 393,480 | \$ 502,909 | \$ 675,775 | \$ 573,445 | \$ 573,445 |
| Operations | \$ 537,238 | \$ 793,000 | \$ 677,229 | \$ 745,334 | \$ 745,334 |
| Total Expenditures | \$ 930,718 | \$ 1,295,909 | \$ 1,353,004 | \$ 1,318,779 | \$ 1,318,779 |
| % Change | 48% | 39% | 4% | 2% | 2% |
| Department Revenue | \$ 1,250 | \$ 5,250 | \$ 5,250 | \$ 5,250 | \$ 5,250 |
| General Revenue Allocation | \$ 929,468 | \$ 1,290,659 | \$ 1,347,754 | \$ 1,313,529 | \$ 1,313,529 |
| Positions | 3.0000 | 4.0000 | 5.0000 | 4.0000 | 4.0000 |

Budget Changes

| Expenditure Category | Change |
|--|------------------|
| Personnel | \$ 70,536 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ (47,666) |
| Decrease from FY23-24 is the net result of increases in supplies-computer and contracted services, with a decrease in professional services and computer/copier lease. | |
| Net Expenditure Change | \$ 22,870 |



**Alamance County
General Fund - Adopted FY24-25
County Attorney's Office**

Performance Management Goals

Goal 1

Provide needed legal services to all county departments as issues arise in a timely, professional, and ethical manner by:

Objective 1: Completing preparation or review of contracts within five (5) business days of receipt at least 80 percent of the time.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------------|------------|------------|------------|------------|
| Target | 80% | 80% | 80% | 80% | 80% |
| Actual | | | | | |

Objective 2: Performing at least six (3) site visits with County Departments per year to conduct a needs/risk assessment and assess the legal needs of employees.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Proactively improve county staff's ability to handle situations that could potentially have a legal impact on the county by:

Objective 1: Providing in-service training and form/template development services to departments with questions and concerns which can be addressed through such proactive efforts.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Objective 2: Monitor and improve the efficiency of contract routing by implementing technology and standardized templates to manage contract workflow.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

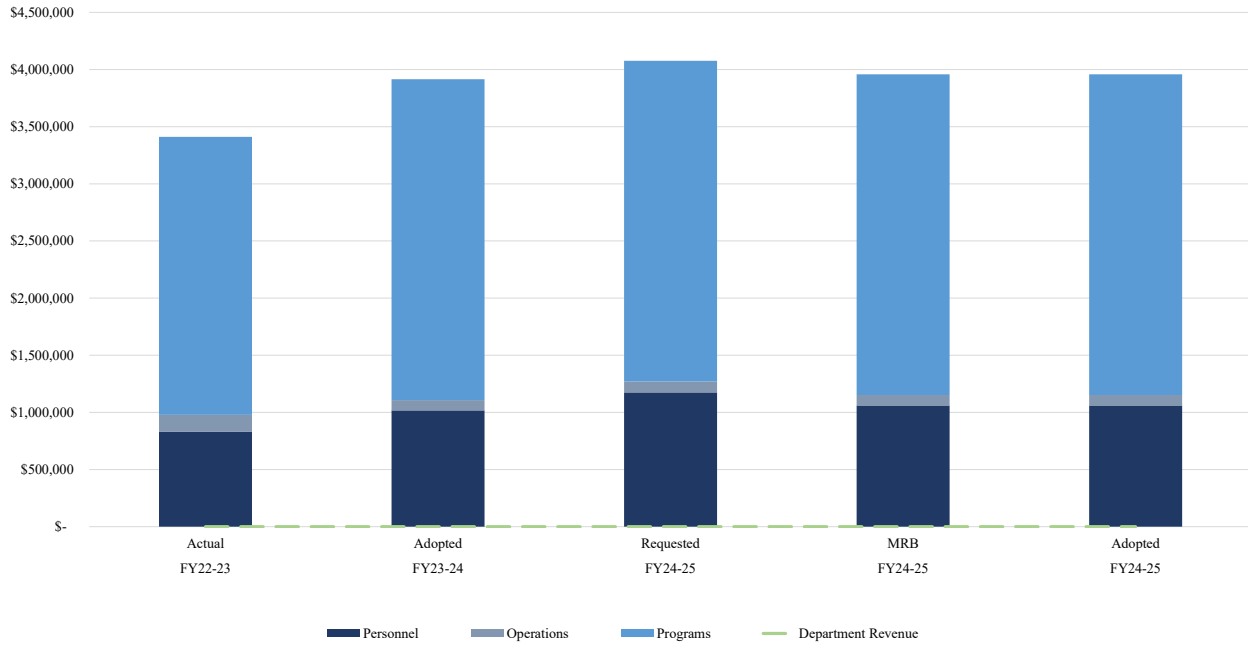


**Alamance County
General Fund - Adopted FY24-25
County Manager**

Summary

The County Manager's Office is the lead administrative department of Alamance County. The County Manager serves at the pleasure of the Governing Body and is responsible for the administrative execution of the Governing Body's priorities and policy preferences. As such, the County Manager works closely with all other County departments to communicate and facilitate those priorities. The North Carolina Local Government and Fiscal Control Act (LGBFCA) designates the County Manager as the legal Budget Official for the County, placing upon them the ultimate responsibility of meeting the requirements of the LGBFCA.

County-wide Retiree Health Insurance and State Unemployment expenditures are also included in the County Manager Office's budget as program costs.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 831,268 | \$ 1,017,211 | \$ 1,174,382 | \$ 1,061,019 | \$ 1,061,019 |
| Operations | \$ 147,171 | \$ 90,601 | \$ 95,601 | \$ 90,601 | \$ 90,601 |
| Programs | \$ 2,432,956 | \$ 2,807,443 | \$ 2,805,943 | \$ 2,805,943 | \$ 2,805,943 |
| Total Expenditures | \$ 3,411,394 | \$ 3,915,255 | \$ 4,075,926 | \$ 3,957,563 | \$ 3,957,563 |
| % Change | -16% | 15% | 4% | 1% | 1% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pandemic Response Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 3,411,394 | \$ 3,915,255 | \$ 4,075,926 | \$ 3,957,563 | \$ 3,957,563 |
| Positions | 6,000 | 6,000 | 7,000 | 6,000 | 6,000 |

Budget Changes

| Expenditure Category | Change |
|---|------------------|
| Personnel Increase from FY23-24 for county-wide increases in salary and fringe for merit increases, cost of living, market study, and retirement. | \$ 43,808 |
| Operations No change from FY23-24 | \$ - |
| Programs Decrease from FY23-24 due to funding no longer needed for community project. | \$ (1,500) |
| Net Expenditure Change | \$ 42,308 |



**Alamance County
General Fund - Adopted FY24-25
County Manager**

Performance Management Goals

Goal 1

Prioritize recruitment and retention initiatives for the County workforce.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Invest in County facilities and infrastructure.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Review and streamline the economic development process.

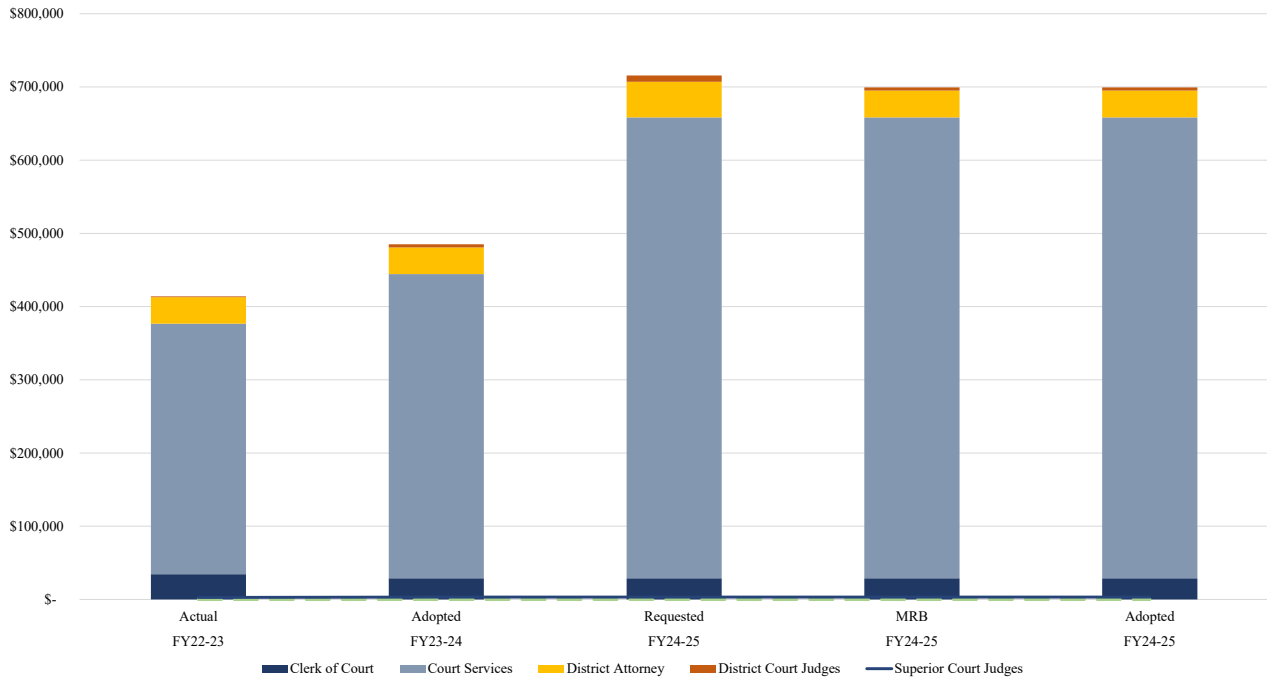
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Court and Judicial Services**

Summary

The County provides operational funding support to the Clerk of Court, Court Services, the District Attorney, District Court Judges, and Superior Court Judges.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Clerk of Court | \$ 34,537 | \$ 29,023 | \$ 29,023 | \$ 29,023 | \$ 29,023 |
| Court Services | \$ 342,151 | \$ 415,350 | \$ 629,500 | \$ 629,500 | \$ 629,500 |
| District Attorney | \$ 36,307 | \$ 36,551 | \$ 48,602 | \$ 36,551 | \$ 36,551 |
| District Court Judges | \$ 895 | \$ 4,300 | \$ 8,600 | \$ 4,300 | \$ 4,300 |
| Superior Court Judges | \$ 2,736 | \$ 3,250 | \$ 3,250 | \$ 3,250 | \$ 3,250 |
| Total Expenditures | \$ 416,625 | \$ 488,474 | \$ 718,975 | \$ 702,624 | \$ 702,624 |
| % Change | 25% | 17% | 47% | 44% | 44% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 416,625 | \$ 488,474 | \$ 718,975 | \$ 702,624 | \$ 702,624 |

Budget Changes

| Expenditure Category | Change |
|--|-------------------|
| Clerk of Court | \$ - |
| No change from FY23-24 | |
| Court Services | \$ 214,150 |
| Increase from FY23-24 due to Youth Homes allocation increased due to increased usage with change in state law diverting more minors from the detention center. | |
| District Attorney | \$ - |
| No change from FY23-24 | |
| District Court Judges | \$ - |
| No change from FY23-24 | |
| Superior Court Judges | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 214,150 |



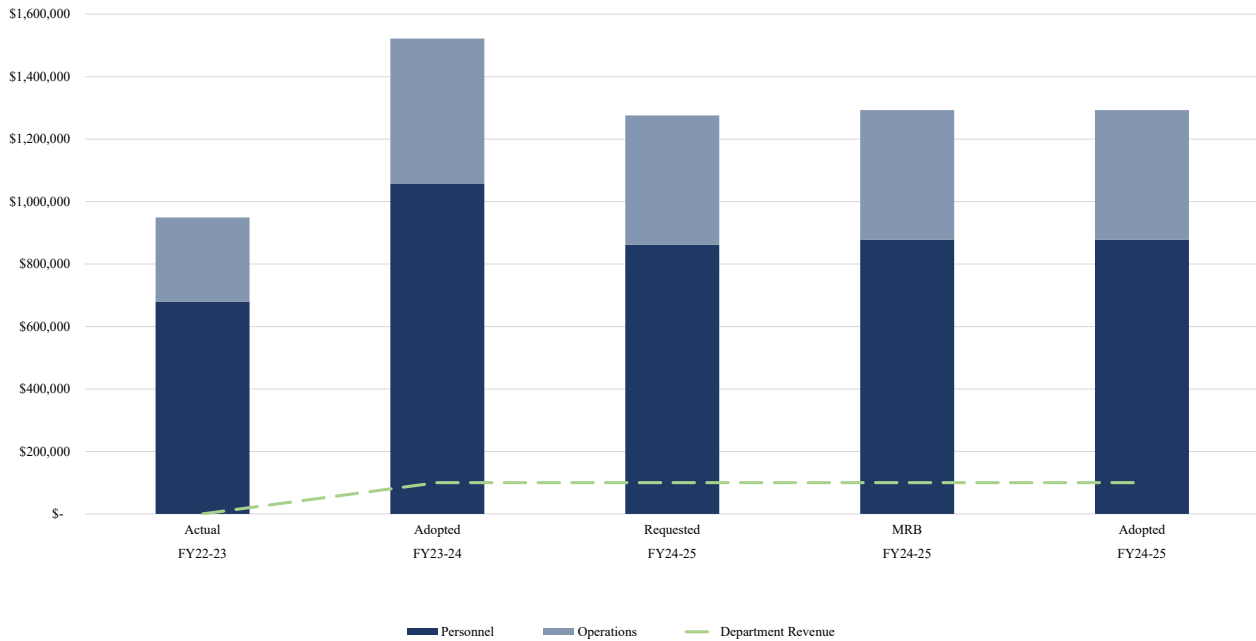
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**Alamance County
General Fund - Adopted FY24-25
Board of Elections**

Summary

The mission of the Alamance County Board of Elections (BOE) is to conduct fair and impartial elections in an accurate and timely manner. To follow the mission statement BOE is required to follow federal and state election laws. These laws mandate not only the procedures that must be followed during elections but also daily: this also includes bi-annual state-mandated training. Unlike most departments, the Board of Elections is operated under the guidance of a 5 member board and is overseen by a 5 member board at the state level. BOE is required to perform list maintenance to our voter registration records on a weekly and monthly basis. Campaign finance audits are performed daily specifically during the candidate filing period and weekly/monthly throughout the rest of the year. Precinct staffing is a continual battle. The BOE is in charge of finding and training precinct officials to work on election day all prescribed by NCGS 163. In addition to election day, BOE staffs early voting sites, which depending on the election, could be as little as one early voting site and up to five sites. Staffing for early voting requires finding election officials who are willing to and can commit to work 15 straight days at 12.5 hours per day. Precinct supplies change every election due to the law changes. The supplies have to reflect the most current election laws, which include updating training materials, handouts, and voting precinct signage. Ballot orders are dependent on state statutes and the number of registered voters in the county. Permanent staff would not be able to handle their workload during election season without the dedicated temporary staff. During months leading up to election day, absentees by mail are requested daily, processed, and mailed within a day of receiving the ballot request form. The voter registration deadline always brings an influx of new voter registrations and voter updates which are required to be processed by the beginning of early voting. Per state statute, election equipment is required to be tested for logic and accuracy. This requires a bipartisan team of non-permanent staff along with our voting equipment technician. The website and social media accounts are managed in-house and with the election laws changing constantly, this requires daily management, along with public information concerning upcoming elections. Before every election, the office sees an increase in not only telephone inquiries but also in-person inquiries, which are usually handled by temporary staff.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 679,744 | \$ 1,057,935 | \$ 861,397 | \$ 878,513 | \$ 878,513 |
| Operations | \$ 269,363 | \$ 463,911 | \$ 414,311 | \$ 414,311 | \$ 414,311 |
| Total Expenditures | \$ 949,107 | \$ 1,521,846 | \$ 1,275,708 | \$ 1,292,824 | \$ 1,292,824 |
| % Change | 1% | 60% | -16% | -15% | -15% |
| Department Revenue | \$ 100 | \$ 100,200 | \$ 100,200 | \$ 100,200 | \$ 100,200 |
| General Revenue Allocation | \$ 949,007 | \$ 1,421,646 | \$ 1,175,508 | \$ 1,192,624 | \$ 1,192,624 |
| Positions | 6.0000 | 6.0000 | 6.0000 | 6.0000 | 6.0000 |

Budget Changes

Expenditure Category

| Expenditure Category | Change |
|---|---------------------|
| Personnel Decrease from FY23-24 is the net result of county-wide increases in COLA, merit pay, services bonuses, and retirement, with a decrease in non-permanent salaries and benefits due to only having one presidential election in FY24-25. | \$ (179,422) |
| Operations Decrease from FY23-24 is the net result of increases in training, communications, voting equipment, and contracted services, with decreases in supplies, training, voting equipment supplies, printing, building & equipment rents, maintenance and repair: building and grounds, and advertising. | \$ (49,600) |
| Programs No change from FY23-24 | \$ - |
| Net Expenditure Change | \$ (229,022) |



**Alamance County
General Fund - Adopted FY24-25
Board of Elections**

Performance Management Goals

Goal 1

To ensure correct statutory and procedural processes are efficiently followed, the BOE will require each position (judges, voting equipment assistants, greeters, curbside assistants and check-in assistants) to attend one training class, whether in person or in a virtual format, offered to precinct officials for each election.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

To ensure accurate elections, BOE staff will complete 100% of statutorily required logic and accuracy testing and voting equipment calibration on all voting equipment prior to each election.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

To provide voters with confirmation information and encourage voter participation, the BOE will mail voter cards within two weeks from the time the voter registration application/change was received in the BOE office.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

To provide information to the public, the BOE will scan and post Quarterly Campaign Finance Reports to the website within one month of receipt from the campaign in order to encourage the availability and public transparency of campaign finance reports.

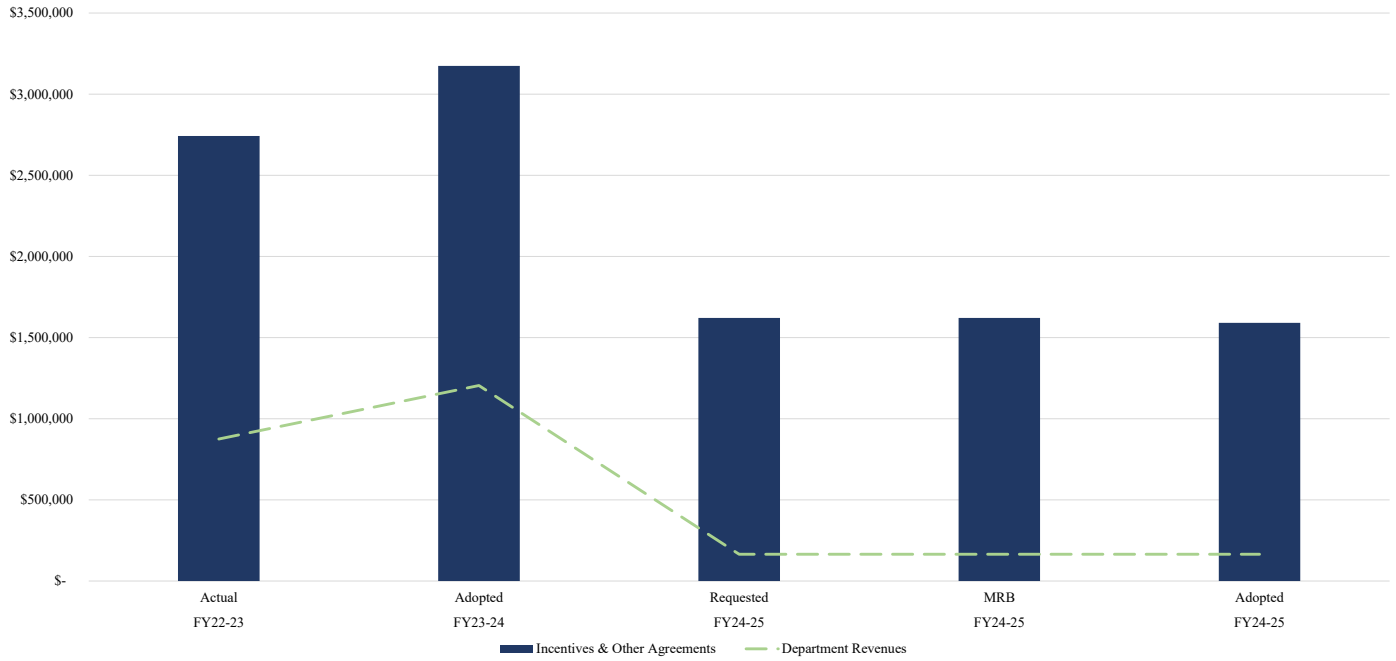
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Economic Development**

Summary

The Economic Development budget unit represents the expenditures associated with existing or forthcoming agreements to promote economic activity in Alamance County. A portion of these expenditures are direct economic incentive payments, determined by previously approved agreements, to corporations that have chosen Alamance County as home to their operations. When the company meets the terms of the agreement involving capital investments that improve property values and provide a certain number of jobs, they are eligible to receive the economic incentive payment. Other expenditures in this budget unit include financial support to non-county institutions that promote economic activity and expansion, including the Alamance Chamber of Commerce.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Incentives & Other Agreements | \$ 2,742,471 | \$ 3,174,135 | \$ 1,621,364 | \$ 1,621,364 | \$ 1,591,364 |
| Total Expenditures | \$ 2,742,471 | \$ 3,174,135 | \$ 1,621,364 | \$ 1,621,364 | \$ 1,591,364 |
| % Change | 116% | 16% | -49% | -49% | -50% |
| Department Revenues | \$ 875,000 | \$ 1,204,700 | \$ 165,000 | \$ 165,000 | \$ 165,000 |
| Designated FB Allocation | \$ - | \$ 100,000 | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 1,867,471 | \$ 1,869,435 | \$ 1,456,364 | \$ 1,456,364 | \$ 1,426,364 |

Budget Changes

Expenditure Category

| Expenditure Category | Change |
|---|-----------------------|
| Incentives & Other Agreements | \$ (1,582,771) |
| Decrease from FY23-24 is due to completing the Workforce Development Program, NCIC Railroad Spur project, and Wal-Mart Cost Reimbursement. The Budget includes a reduction in the NCCP Revenue Sharing Agreement and for companies with active incentive grants for FY25. | |
| Net Expenditure Change | \$ (1,582,771) |



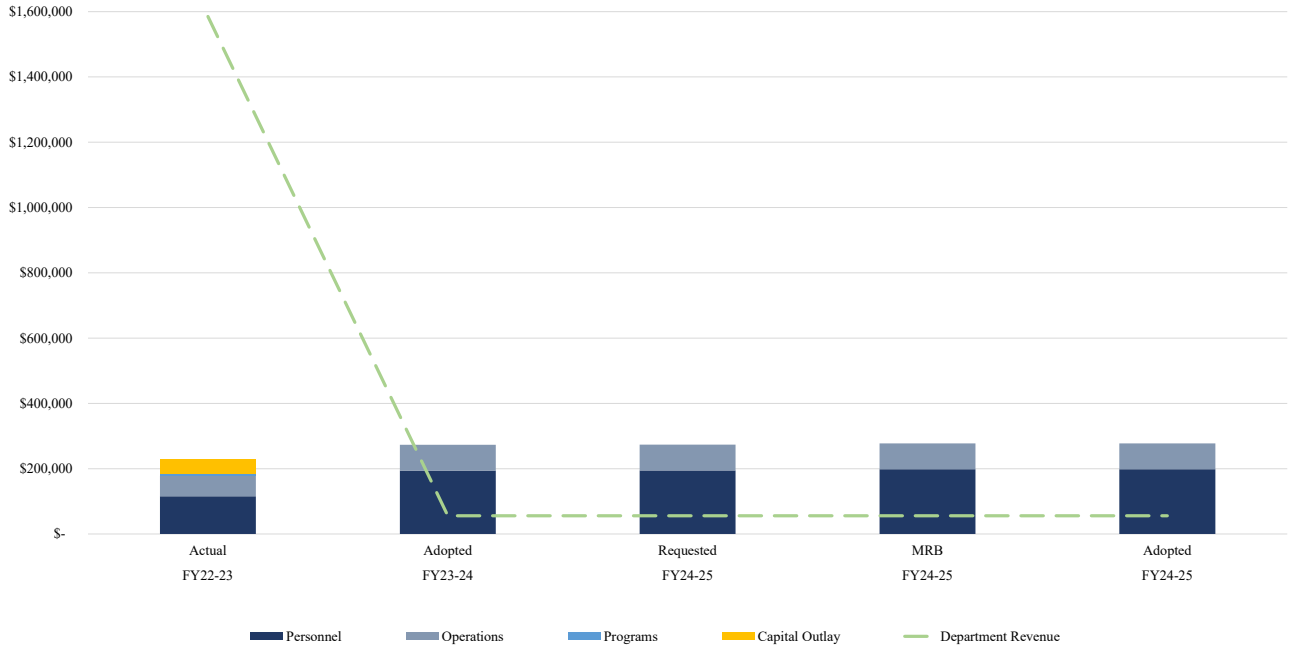
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**Alamance County
General Fund - Adopted FY24-25
Emergency Management**

Summary

Alamance County Emergency Management formulates and tests response and resource plans for various man-made and natural disasters that occur in our county, including tornadoes, winter storms, or transportation accidents on the interstate.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-----------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 115,389 | \$ 194,164 | \$ 194,377 | \$ 198,213 | \$ 198,213 |
| Operations | \$ 62,141 | \$ 79,100 | \$ 79,100 | \$ 79,100 | \$ 79,100 |
| Programs | \$ 6,868 | \$ - | \$ - | \$ - | \$ - |
| Capital Outlay | \$ 44,842 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 229,241 | \$ 273,264 | \$ 273,477 | \$ 277,313 | \$ 277,313 |
| % Change | 12% | 19% | 0% | 1% | 1% |
| Department Revenue | \$ 1,585,295 | \$ 55,780 | \$ 55,780 | \$ 55,780 | \$ 55,780 |
| General Revenue Allocation | \$ (1,356,054) | \$ 217,484 | \$ 217,697 | \$ 221,533 | \$ 221,533 |
| Positions | 1.000 | 2.000 | 2.000 | 2.000 | 2.000 |

Budget Changes

| Expenditure Category | Change |
|---|-----------------|
| Personnel | \$ 4,049 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Programs | \$ - |
| No change from FY23-24 | |
| Capital Outlay | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 4,049 |



**Alamance County
General Fund - Adopted FY24-25
Emergency Management**

Performance Management Goals

Goal 1

Emergency Management will ensure all Emergency Operations Plan (EOP) and Healthcare preparedness plans are reviewed and updated in accordance with state and federal guidelines.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Emergency Management will monitor all TIER II reporting and payments to ensure at least a 95% compliance rate for Businesses and Industries within the county.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Emergency Management will conduct at least three exercises with completed After Action Report to identify any improvements needed. These exercises can be full-scale, tabletop, or functional exercises. These will follow the Homeland Security Exercise and Evaluation Program guidelines and require the use of the Incident Command System guidelines.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

Emergency Management will work with all county Fire departments and the TIER II facilities to prepare for potential emergencies in each fire district by updating the Facility Emergency Action Plan and hands-on training.

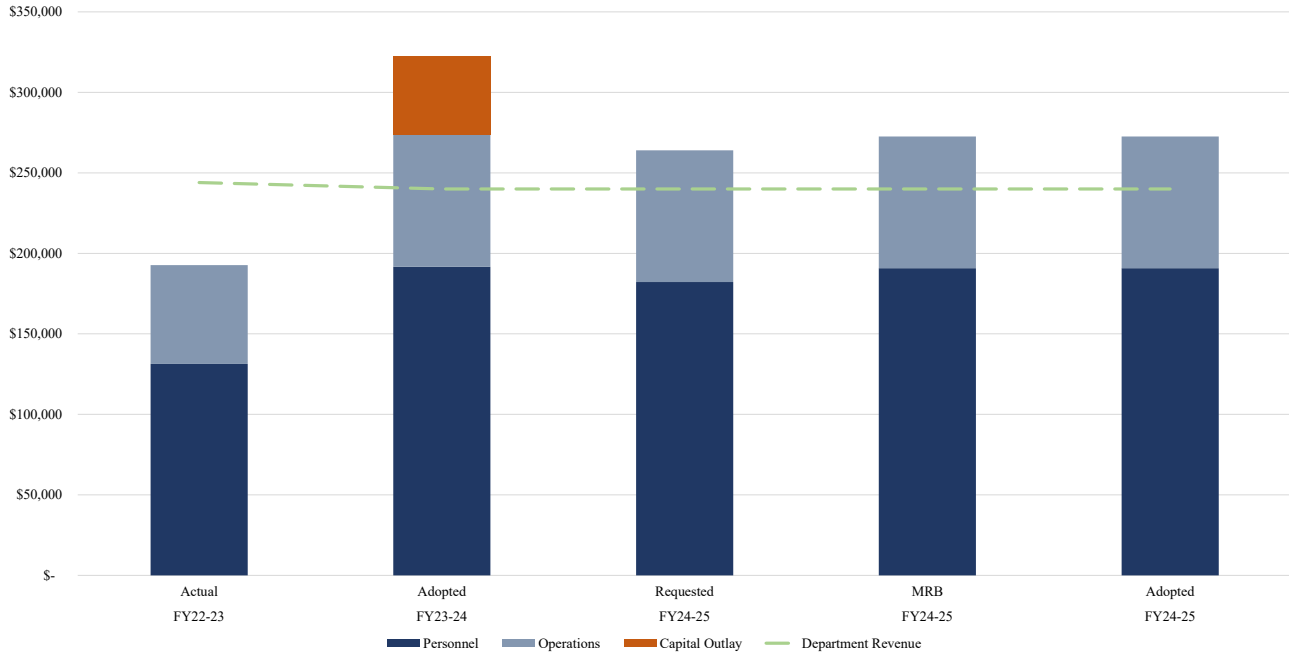
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Emergency Management - SARA Management**

Summary

The current Local Emergency Planning Committee was established in Alamance County subsequent to the 1986 Superfund Amendment and Reauthorization Act (SARA) to respond to the need for communities to know more about chemical hazards in Alamance County and to develop specific local response plans for Alamance County. This committee consists of representatives from industry, interested community members, government officials, and individuals from specific agencies who ensure that Alamance County has the planning and resource capabilities for Chemical Emergencies. The primary responsibility is to protect the public health and the environment from chemical hazards by continually identifying facilities that manufacture, process, or store these materials in Alamance County. This responsibility extends to informing and educating the public about methods it can use to protect itself and to assist governmental agencies to become better prepared to meet possible emergency events caused by these hazardous materials.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|--------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 131,335 | \$ 191,697 | \$ 182,189 | \$ 190,797 | \$ 190,797 |
| Operations | \$ 61,361 | \$ 81,934 | \$ 81,833 | \$ 81,833 | \$ 81,833 |
| Capital Outlay | \$ - | \$ 49,000 | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 192,695 | \$ 322,631 | \$ 264,022 | \$ 272,630 | \$ 272,630 |
| % Change | -62% | 67% | -18% | -15% | -15% |
| Department Revenue | \$ 243,990 | \$ 240,000 | \$ 240,000 | \$ 240,000 | \$ 240,000 |
| General Revenue Allocation | \$ (51,295) | \$ 82,631 | \$ 24,022 | \$ 32,630 | \$ 32,630 |
| Positions | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |

Budget Changes

| Expenditure Category | Change |
|--|--------------------|
| Personnel | \$ (900) |
| Decrease from FY23-24 due to a change in employee classifications. | |
| Operations | \$ (101) |
| Decrease from FY23-24 due to a decrease in professional services costs. | |
| Capital Outlay | \$ (49,000) |
| Decrease from FY23-24 due to a decrease in capital outlay vehicle costs. | |
| Net Expenditure Change | \$ (50,001) |

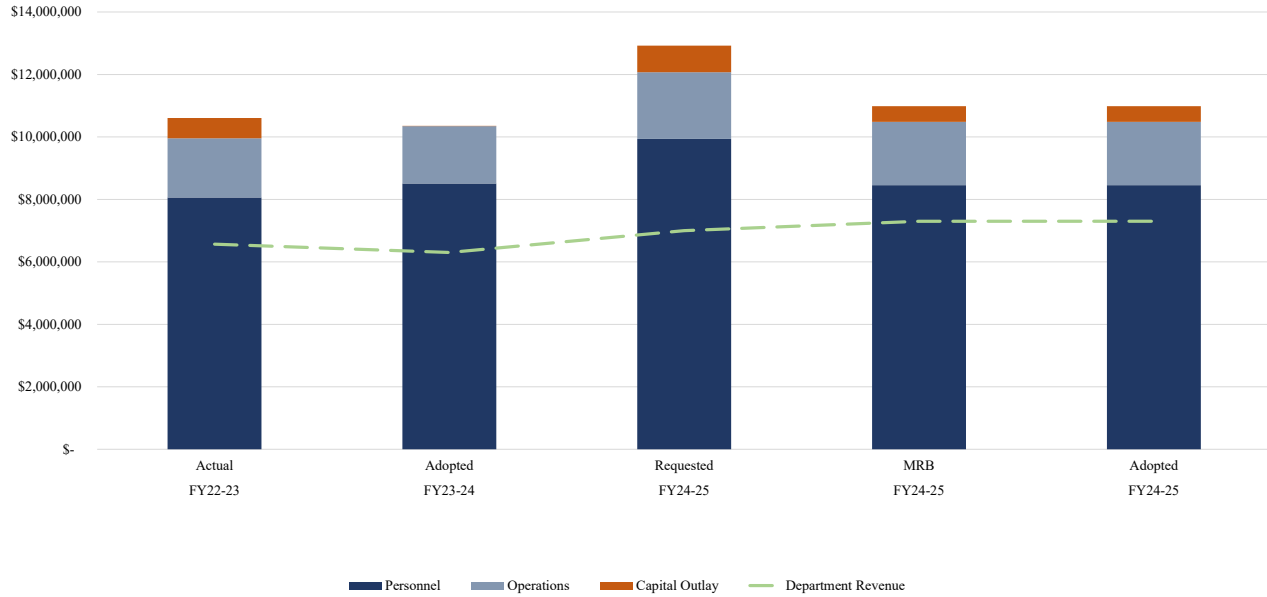


Alamance County
General Fund - Adopted FY24-25
Emergency Medical Service & Community Paramedicine

Summary

Alamance County EMS provides both emergency and non-emergency ambulance transportation to the citizens and visitors of Alamance County. EMS utilizes nine paramedic-level ambulances and two convalescent ambulances to provide these services. These ambulances are based out of two bases in Burlington and one base in Graham. In addition, EMS utilizes three one-person quick response (Medic) units in the more rural parts of the county. EMS also has a supervisor on duty 24/7 to ensure smooth operations and that the crews have the necessary equipment and supplies. The Community Paramedic program is funded entirely by Cone Health and allows EMS to have one community paramedic. The community paramedic focuses exclusively on heart failure patients who are high utilizers of the healthcare system. The goal is to help these patients maintain better health and decrease hospitalizations.

Emergency Medical Service



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 8,060,430 | \$ 8,511,220 | \$ 9,934,491 | \$ 8,456,358 | \$ 8,456,358 |
| Operations | \$ 1,896,042 | \$ 1,832,937 | \$ 2,138,513 | \$ 2,028,013 | \$ 2,028,013 |
| Capital Outlay | \$ 647,783 | \$ 9,200 | \$ 851,300 | \$ 500,000 | \$ 500,000 |
| Total Expenditures | \$ 10,604,254 | \$ 10,353,357 | \$ 12,924,304 | \$ 10,984,371 | \$ 10,984,371 |
| % Change | 17% | -2% | 25% | -15% | 0% |
| Department Revenue | \$ 6,567,836 | \$ 6,301,000 | \$ 7,001,000 | \$ 7,300,000 | \$ 7,301,000 |
| General Revenue Allocation | \$ 4,036,419 | \$ 4,052,357 | \$ 5,923,304 | \$ 3,684,371 | \$ 3,683,371 |
| Positions | 95.000 | 96.000 | 116.000 | 96.000 | 96.000 |

Budget Changes

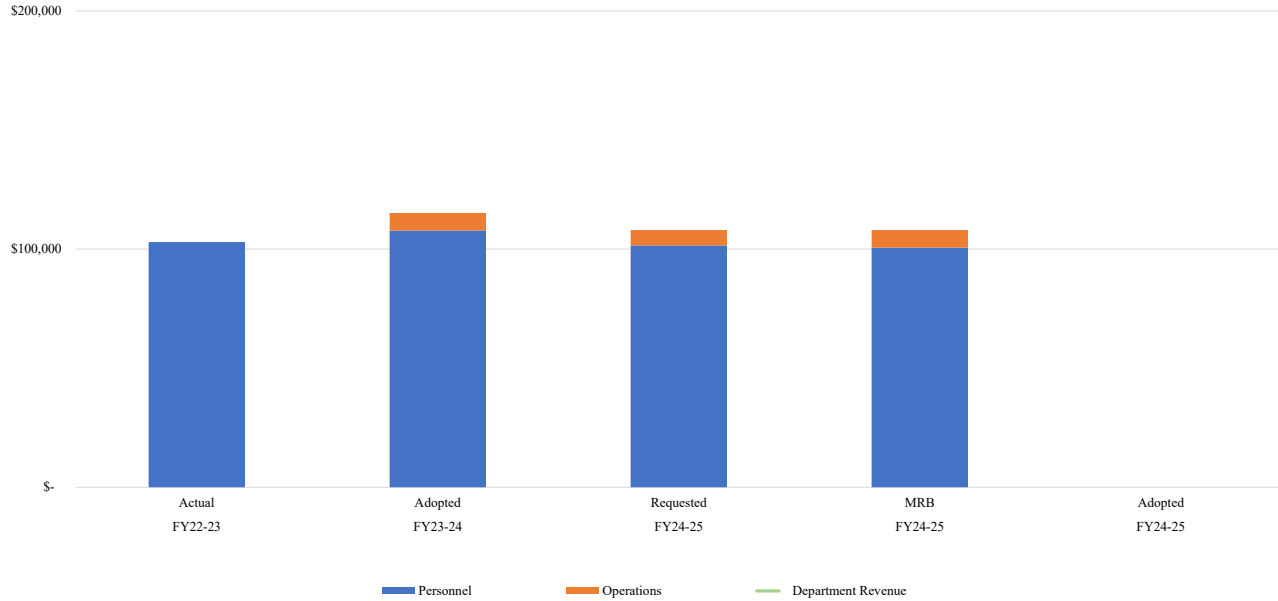
| Expenditure Category | Change |
|--|-------------|
| Personnel Decrease from FY23-24 consists of county-wide increases in COLA, merit pay, service bonuses, and retirement offset by negative vacancy rate to account for ongoing staff turnover. | \$ (54,862) |
| Operations Increase from FY23-24 for contractual increase for contract ambulance billing. | \$ 195,076 |
| Capital Outlay Increase from FY23-24 for one replacement ambulance and one ambulance remount. | \$ 490,800 |
| Net Expenditure Change | \$ 631,014 |



Alamance County
General Fund - Adopted FY24-25
Emergency Medical Service & Community Paramedicine

Summary

Community Paramedicine



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|----------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 103,004 | \$ 107,828 | \$ 101,572 | \$ 100,672 | \$ 100,672 |
| Operations | \$ - | \$ 7,364 | \$ 6,428 | \$ 7,328 | \$ 7,328 |
| Total Expenditures | \$ 103,004 | \$ 115,192 | \$ 108,000 | \$ 108,000 | \$ 108,000 |
| % Change | 8% | 12% | -6% | -6% | -6% |
| Department Revenue | \$ 132,300 | \$ 115,192 | \$ 108,000 | \$ 108,000 | \$ 108,000 |
| General Revenue Allocation | \$ (29,296) | \$ - | \$ - | \$ - | \$ - |
| Positions | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

Budget Changes

| Expenditure Category | Change |
|---|-------------------|
| Personnel | \$ (7,156) |
| Decrease from FY23-24 due to vacant position budgeted at lower than incumbent salary. | |
| Operations | \$ (36) |
| Decrease from FY23-24 due to small decrease in medical supplies. | |
| Net Expenditure Change | \$ (7,192) |



Alamance County
General Fund - Adopted FY24-25
Emergency Medical Service & Community Paramedicine

Performance Management Goals

Goal 1

EMS will work toward and apply for the 2025 Mission: Lifeline EMS Recognition for providing excellent STEMI (ST-Segment Elevation Myocardial Infarction) Care.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

EMS will provide community outreach through community CPR training at a minimum of five events.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

EMS will increase the number of Crisis Intervention Team-Certified personnel by a minimum of 12.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

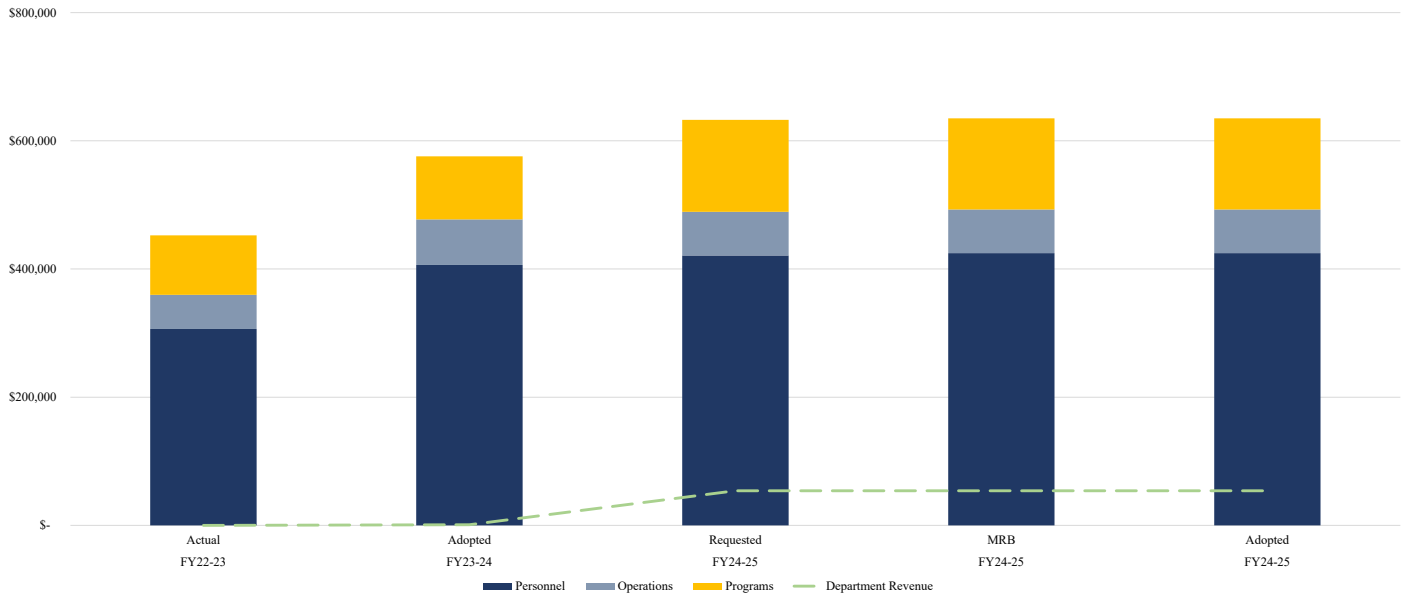


**Alamance County
General Fund - Adopted FY24-25
Family Justice Center**

Summary

The Family Justice Center (FJC) in Alamance County, established in 2010, serves as a pioneering model in North Carolina by offering a centralized space for victims of violence to access justice and social services. With a team of professionals from various agencies, both on-site and off-site, the FJC ensures consistent support and connections for vulnerable individuals. Despite challenges, including a significant increase in demand and the impact of COVID-19, the FJC remains operational, providing crucial assistance and coordination among frontline professionals to serve victims effectively.

The Domestic Violence Prevention Program aims to help perpetrators recognize and address abusive behaviors through psycho-educational groups, while also advocating for community involvement in holding them accountable. In the short term, the program provides structured sessions for abusers to identify and explore their behavior, while in the long term, it seeks to promote equality and end abusive patterns in intimate relationships.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 306,352 | \$ 406,256 | \$ 421,125 | \$ 424,768 | \$ 424,768 |
| Operations | \$ 53,450 | \$ 71,242 | \$ 68,165 | \$ 68,164 | \$ 68,164 |
| Programs | \$ 92,580 | \$ 98,277 | \$ 143,344 | \$ 142,069 | \$ 142,069 |
| Total Expenditures | \$ 452,381 | \$ 575,775 | \$ 632,634 | \$ 635,001 | \$ 635,001 |
| % Change | 100% | 27% | 10% | 10% | 10% |
| Department Revenue | \$ - | \$ 1,000 | \$ 54,000 | \$ 54,000 | \$ 54,000 |
| General Revenue Allocation | \$ 452,381 | \$ 574,775 | \$ 578,634 | \$ 581,001 | \$ 581,001 |
| Positions | 7,0000 | 6,0000 | 6,0000 | 6,0000 | 6,0000 |

| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|--------------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 129,595 | \$ - | \$ 109,740 | \$ 109,740 | \$ 109,740 |
| Operations | \$ 92,505 | \$ - | \$ 15,260 | \$ 15,260 | \$ 15,260 |
| Total Grant Fund Expenditures | \$ 222,100 | \$ - | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| % Change | 100% | -100% | 100% | 100% | 100% |
| Department Grant Fund Revenue | \$ 222,100 | \$ - | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| General Revenue Allocation | \$ - | \$ - | \$ - | \$ - | \$ - |
| Positions | 1,0000 | 1,0000 | 1,0000 | 1,0000 | 1,0000 |

Budget Changes

| Expenditure Category | Change |
|---|------------|
| Personnel | \$ 18,512 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ (3,078) |
| Decrease from FY23-24 in operations is the net result of increases in advertising, training, telephone & postage, and dues & subscriptions, with a decrease in supplies-computer, travel, maintenance & repair-building & grounds, and contracted services. | |
| Programs | \$ 43,792 |
| Increase from FY23-24 in programs due to adding the Camp Hope program which is fully supported by revenues and the Domestic Violence Program salary increase due to county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Grant Fund | \$ 125,000 |
| Increase from FY23-24 due to receiving an allocation from the Governor's Crime Commission for county-wide increases in COLA, merit pay, services bonuses, retirement, departmental supplies, and travel. | |
| Net Expenditure Change | \$ 184,226 |



**Alamance County
General Fund - Adopted FY24-25
Family Justice Center**

Performance Management Goals

Goal 1

Increase victim safety through partner collaboration on the highest-risk cases. FJC will track the number of forensic interviews conducted onsite, and case reviews conducted including Elder Justice Multidisciplinary Teams, High-Risk Case Staffing, and appointments for High Lethality Safety Planning. Goal: 5 per month or 60 per year.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Increase capacity for services through collaboration with partners onsite and offsite. FJC will track the number of partner agency connections per client. The goal is an average of 2 agency connections per client.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Increase awareness of interpersonal violence issues and FJC services to the community through professional training, presentations, outreach events, and coordinated community response teams. The goal is an average of 8 per month or 96 per year.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

Promote offender accountability by increasing the number of clients served by the Domestic Violence Intervention Program by 10%. Clients served will be tracked each month and at the end of the year will be compared to the previous year.

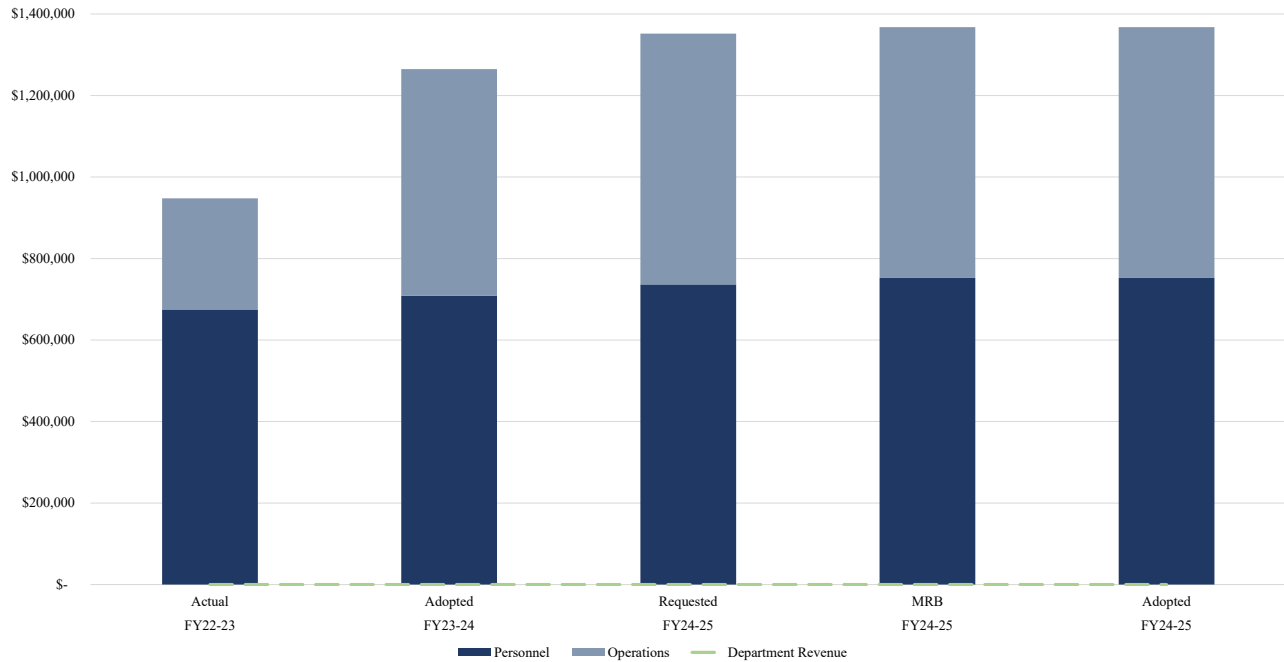
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Finance and Purchasing**

Summary

Finance coordinates effective and prudent management of the County's financial resources in accordance with generally accepted account principles and NC State statutes. The department is responsible for audit, financial reporting, accounts receivable, accounts payable, investments, and purchasing. Since 1991, the County has participated in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. GFOA recognizes governmental units that issue their annual comprehensive financial report (ACFR) substantially in conformity with GAAP and all legal requirements. The County has received this award, the highest form of recognition awarded in the field of governmental financial accounting, for its comprehensive annual financial report for all years beginning with and since 1991. The County has also participated in the GFOA Popular Annual Financial Reporting (PAFR) Awards Program since 2018. The Award is a prestigious national award recognizing conformance with the highest standards of preparation of state and local government popular reports. A government unit must publish a popular annual financial report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal to receive an Award for Outstanding Achievement in Popular Annual Financial Reports. The County has received this award for its popular annual financial report for all years beginning with and since 2018. Certificates of Achievement are valid for a period of one year only. The County has continued to participate in these programs with Fiscal Year 2023 submissions.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 675,117 | \$ 709,114 | \$ 736,491 | \$ 752,365 | \$ 752,365 |
| Operations | \$ 272,381 | \$ 555,612 | \$ 615,319 | \$ 615,319 | \$ 615,319 |
| Total Expenditures | \$ 947,498 | \$ 1,264,726 | \$ 1,351,810 | \$ 1,367,684 | \$ 1,367,684 |
| % Change | -19% | 33% | 7% | 8% | 8% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 947,498 | \$ 1,264,726 | \$ 1,351,810 | \$ 1,367,684 | \$ 1,367,684 |
| Positions | 7.0000 | 7.0000 | 7.0000 | 7.0000 | 7.0000 |

Budget Changes

| Expenditure Category | Change |
|---|-------------------|
| Personnel | \$ 43,251 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ 59,707 |
| Increase from FY23-24 for professional services due to additional major program testing in the annual audit and contract services and for a 5% planned increase in the Tyler financial software contract. | |
| Net Expenditure Change | \$ 102,958 |



**Alamance County
General Fund - Adopted FY24-25
Finance and Purchasing**

Performance Management Goals

Goal 1

Explore and implement more electronic payments for vendors. This will include Accounts Payable and Accounts Receivable.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Evaluate processes and implement paperless options where applicable.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Evaluation of internal controls and processes.

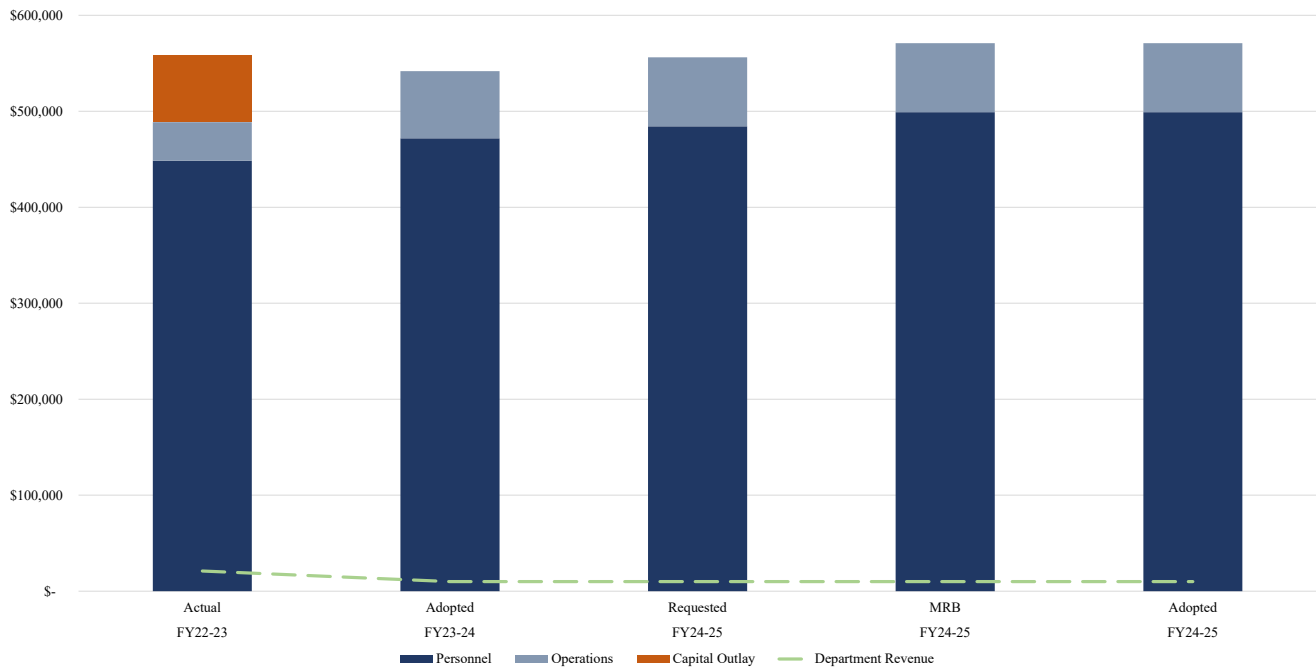
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Fire Marshal**

Summary

Alamance County Fire Marshal's Office strives to maintain a county-wide presence through fire code enforcement, fire prevention, public education, and community service while responding in a timely manner to reported structure fires requiring investigation.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 448,405 | \$ 471,910 | \$ 484,389 | \$ 499,112 | \$ 499,112 |
| Operations | \$ 40,190 | \$ 69,864 | \$ 71,864 | \$ 71,864 | \$ 71,864 |
| Capital Outlay | \$ 69,470 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 558,064 | \$ 541,774 | \$ 556,253 | \$ 570,976 | \$ 570,976 |
| % Change | 25% | -3% | 3% | 5% | 5% |
| Department Revenue | \$ 21,020 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| General Revenue Allocation | \$ 537,044 | \$ 531,774 | \$ 546,253 | \$ 560,976 | \$ 560,976 |
| Positions | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |

Budget Changes

| Expenditure Category | Change |
|---|------------------|
| Personnel | \$ 27,202 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ 2,000 |
| Increase from FY23-24 in telephone and postage budget. This adjustment was made to pay for iPad services to be able to conduct fire inspections in the field. | |
| Net Expenditure Change | \$ 29,202 |



**Alamance County
General Fund - Adopted FY24-25
Fire Marshal**

Performance Management Goals

Goal 1

To ensure public safety, the Fire Marshal's Office will complete 100% of the State mandated general fire inspections. (State Goal)

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

To better analyze patterns and trends, the Fire Marshal's Office will map locations of all working structure fires in Alamance County.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

To continue to offer quality services to the citizens of Alamance County, all Fire Inspectors will attend at least 8 hours of Fire Prevention continuing education annually.

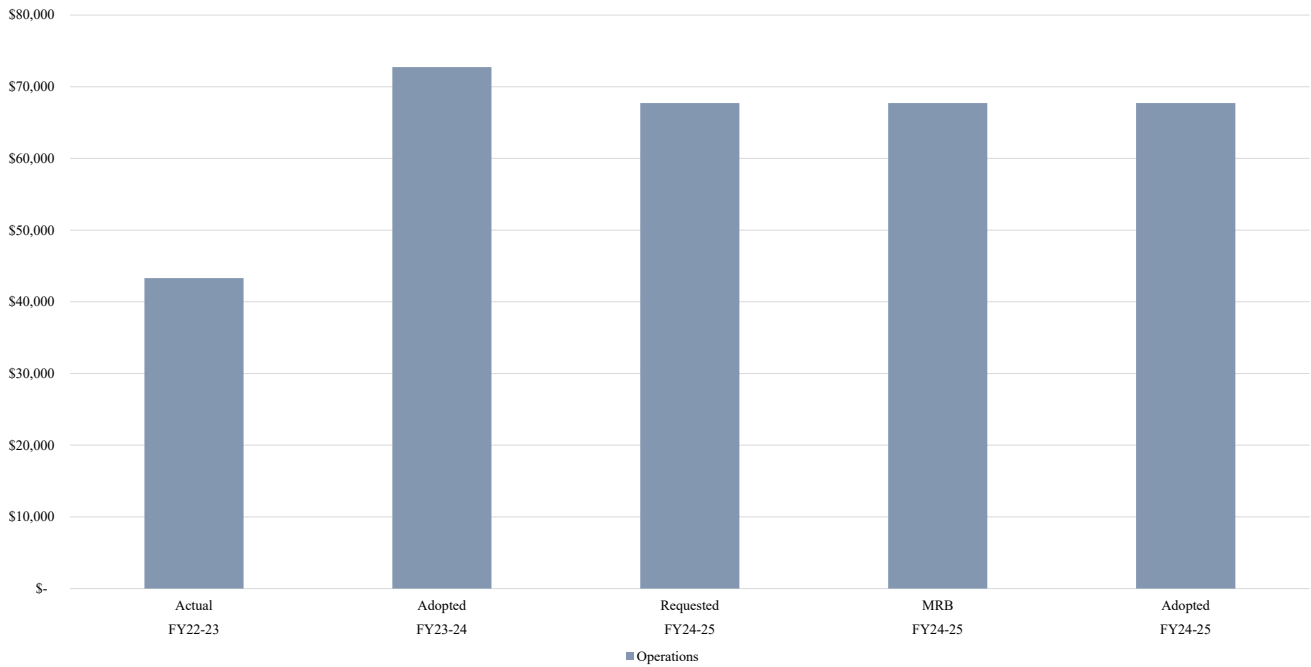
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY 24-25
Fire Marshal - Fire Services**

Summary

Alamance County provides support services to the fire districts in the county. Fire Districts are primarily funded by their own tax revenue.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|------------------|--------------------|
| Operations | \$ 43,304 | \$ 72,737 | \$ 67,737 | \$ 67,737 | \$ 67,737 |
| Total Expenditures | \$ 43,304 | \$ 72,737 | \$ 67,737 | \$ 67,737 | \$ 67,737 |
| % Change | -3% | 68% | -7% | -7% | -7% |
| General Revenue Allocation | \$ 43,304 | \$ 72,737 | \$ 67,737 | \$ 67,737 | \$ 67,737 |
| Positions | 0 | 0 | 0 | 0 | 0 |

Budget Changes

| Expenditure Category | Change |
|--|-------------------|
| Operations | \$ (5,000) |
| Decrease from FY23-24 from a transfer of funds to the Fire Marshal budget to pay for additional equipment. | |
| Net Expenditure Change | \$ (5,000) |



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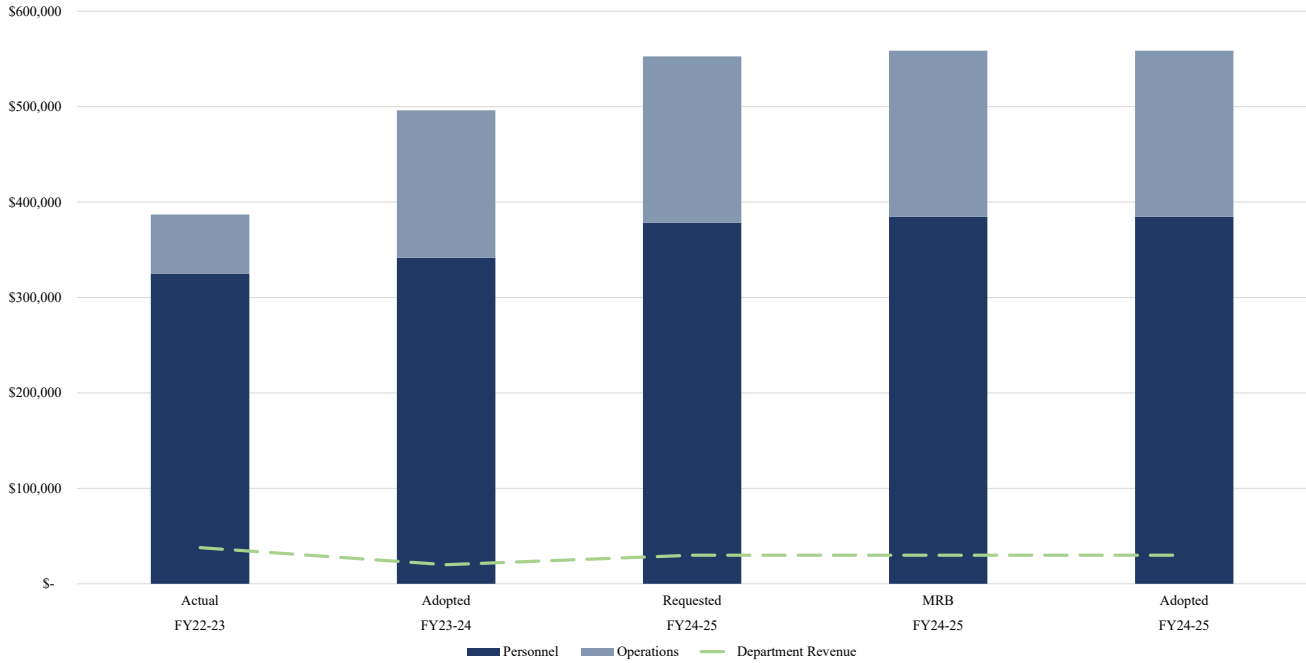


Alamance County
General Fund - Adopted FY24-25
GIS

Summary

The Geographical Information Systems (GIS) Department is a service department that serves the public and internal departments equally. The GIS department uses the power of maps, apps, and cutting-edge technology to respond quickly and more efficiently to many long and short-range spatial and mapping challenges while managing over 3.1 million pieces of data. It's the department's goal to fulfill various mapping requirements at the public, local, state, and federal levels as they relate to local county government. A number of departments use GIS to better fulfill their daily duties efficiently. We currently have 76 county GIS and GPS directly supported software users which are supported by 6 servers. A listing of the departments that use ArcGIS include: Tax, Elections, Environmental Health, Health, Emergency Management, Sheriff, Soil/Water, Parks/Recreation, Library, Building Inspections, and Planning. We directly support the BOE, CCOM, Tax, Planning, EMS, Fire, Sherriff, Emergency Management, US Census, and Inspections with required data for their operations. We indirectly support with maps and analysis the offices of the District Attorney, Health, Landfill, Register of Deeds, the minor municipalities in the county, and various state agencies.

The Alamance County GIS websites provide user-friendly, public access to GIS mapping and tax data, which is accessed by thousands of people weekly. We create and maintain a multitude of GIS and GPS layers for public and government use. The GIS Department maintains the software on the centralized server, which securely stores and shares all the GIS Mapping data. GIS also serves as an in-house consultant on how to use the GIS and GPS units and software as we transition to ArcGIS Pro, the latest version of the software.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 325,154 | \$ 341,756 | \$ 378,412 | \$ 384,499 | \$ 384,499 |
| Operations | \$ 61,797 | \$ 154,352 | \$ 174,192 | \$ 174,192 | \$ 174,192 |
| Total Expenditures | \$ 386,951 | \$ 496,108 | \$ 552,604 | \$ 558,691 | \$ 558,691 |
| % Change | 12% | 28% | 11% | 13% | 13% |
| Department Revenue | \$ 37,871 | \$ 20,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| General Revenue Allocation | \$ 349,080 | \$ 476,108 | \$ 522,604 | \$ 528,691 | \$ 528,691 |
| Positions | 3.000 | 4.000 | 4.000 | 4.000 | 4.000 |

Budget Changes

| Expenditure Category | Change |
|--|------------------|
| Personnel | \$ 42,743 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ 19,840 |
| Increase from FY23-24 for increases in contracted service costs and supplies for new employees. | |
| Net Expenditure Change | \$ 62,583 |



**Alamance County
General Fund - Adopted FY24-25
GIS**

Performance Management Goals

Goal 1

To share processes, collaborate on training, software versions, and become more efficient in our interactions, GIS will coordinate a county-wide GIS/Planning collaboration summit.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

To stay current on GIS training and practices, staff will maintain a minimum yearly Geographic Information System Professional (GISP) Continual Education Credits for GISP renewal or credits toward the initial certification for each employee.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

To increase Public Safety, GIS will resolve Next Generation 911 critical geospatial errors to maintain the required 98% accuracy within the allotted time frame.

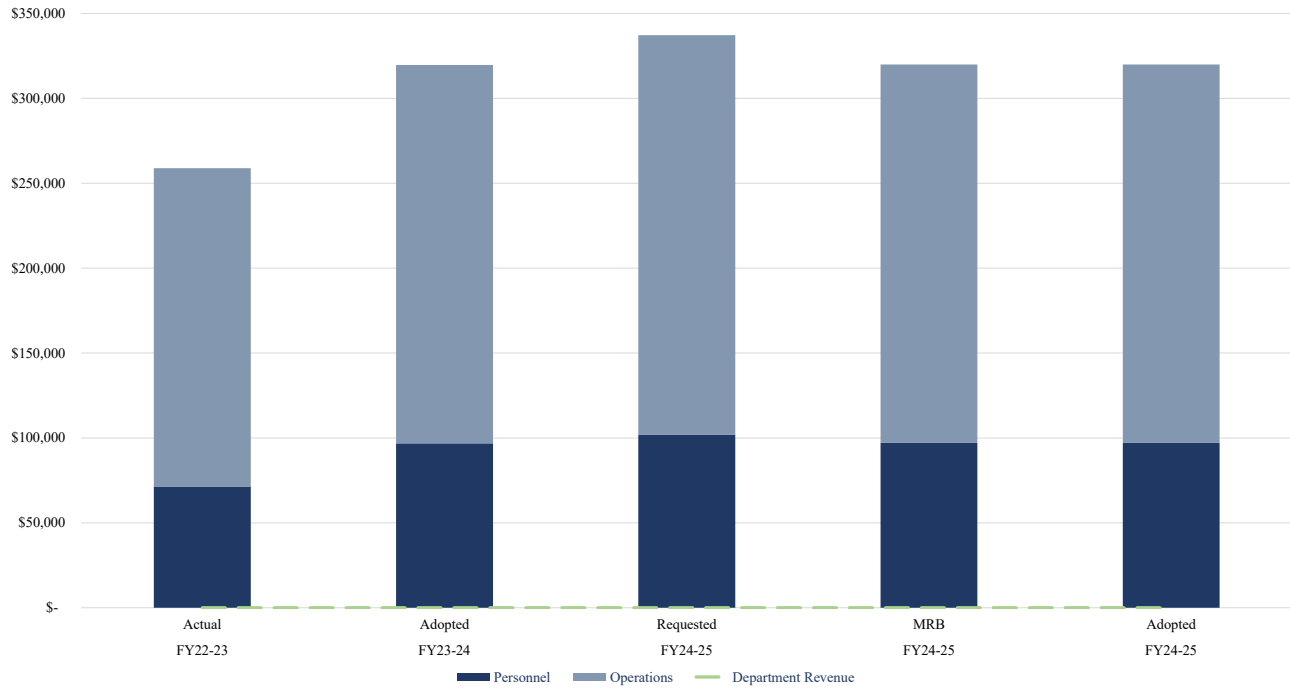
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Governing Body**

Summary

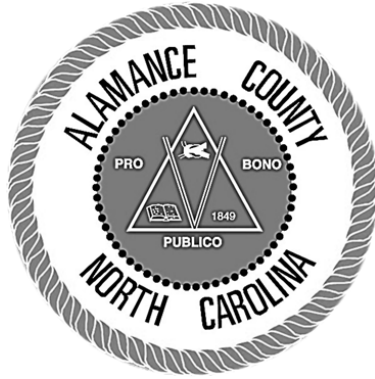
The Governing Body budget unit represents the allocation of stipends and operating resources for Alamance County's five elected and appointed officials on the Board of Commissioners. All expenses associated with the support of the Board of Commissioners are spent in the Governing Body department, including technology and phones, training, travel, professional association subscriptions, and the bonding required by state statute. The Governing Body is situated atop the County government in the Alamance County organizational chart, but below the Citizens of Alamance County, to whom they are accountable. No expenditures in any given fiscal year may be made in absence or excess of what is allocated and approved by the Governing Body in the Budget Ordinance or any subsequent budget amendments.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 71,440 | \$ 96,815 | \$ 101,990 | \$ 97,119 | \$ 97,119 |
| Operations | \$ 187,405 | \$ 222,839 | \$ 235,203 | \$ 222,839 | \$ 222,839 |
| Total Expenditures | \$ 258,845 | \$ 319,654 | \$ 337,193 | \$ 319,958 | \$ 319,958 |
| % Change | 3% | 23% | 5% | 0% | |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 258,845 | \$ 319,654 | \$ 337,193 | \$ 319,958 | \$ 319,958 |
| Positions | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |

Budget Changes

| Expenditure Category | Change |
|--|---------------|
| Personnel | \$ 304 |
| Decrease from FY23-24 due to corrections to fringe calculations. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 304 |



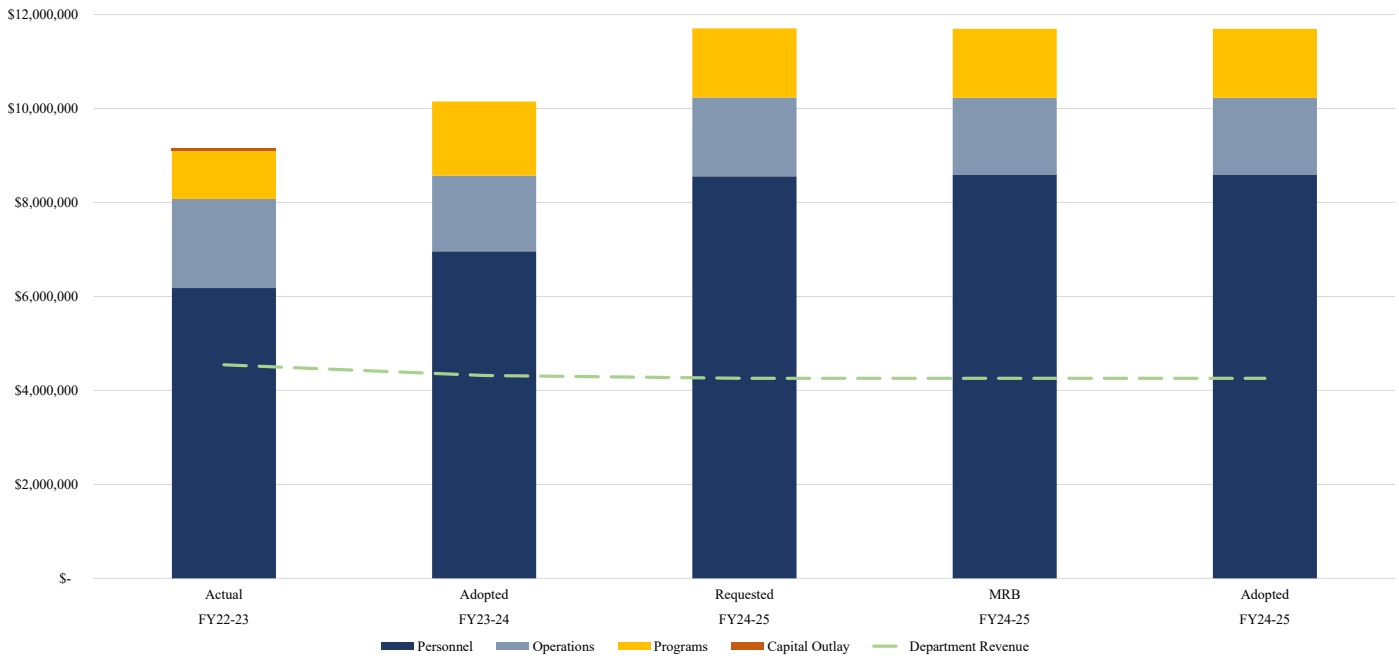
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**Alamance County
General Fund - Adopted FY24-25
Health**

Summary

The Health Department provides general clinical services including family planning, prenatal care, child health, communicable disease, behavioral health, immunizations, and health education and outreach. It also provides environmental health services such as food inspections and on-site well and wastewater inspections.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 6,180,698 | \$ 6,959,781 | \$ 8,557,302 | \$ 8,598,168 | \$ 8,598,168 |
| Operations | \$ 1,894,514 | \$ 1,614,516 | \$ 1,679,484 | \$ 1,629,240 | \$ 1,629,240 |
| Programs | \$ 1,025,058 | \$ 1,575,912 | \$ 1,469,414 | \$ 1,469,414 | \$ 1,469,414 |
| Capital Outlay | \$ 49,432 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 9,149,703 | \$ 10,150,209 | \$ 11,706,200 | \$ 11,696,822 | \$ 11,696,822 |
| % Change | 2% | 11% | 15% | 15% | 15% |
| Department Revenue | \$ 4,545,793 | \$ 4,317,501 | \$ 4,257,956 | \$ 4,257,956 | \$ 4,257,956 |
| General Revenue Allocation | \$ 4,603,910 | \$ 5,832,708 | \$ 7,448,244 | \$ 7,438,866 | \$ 7,438,866 |
| Positions | 73.0000 | 90.7600 | 97.7650 | 93.7600 | 93.7600 |

Budget Changes

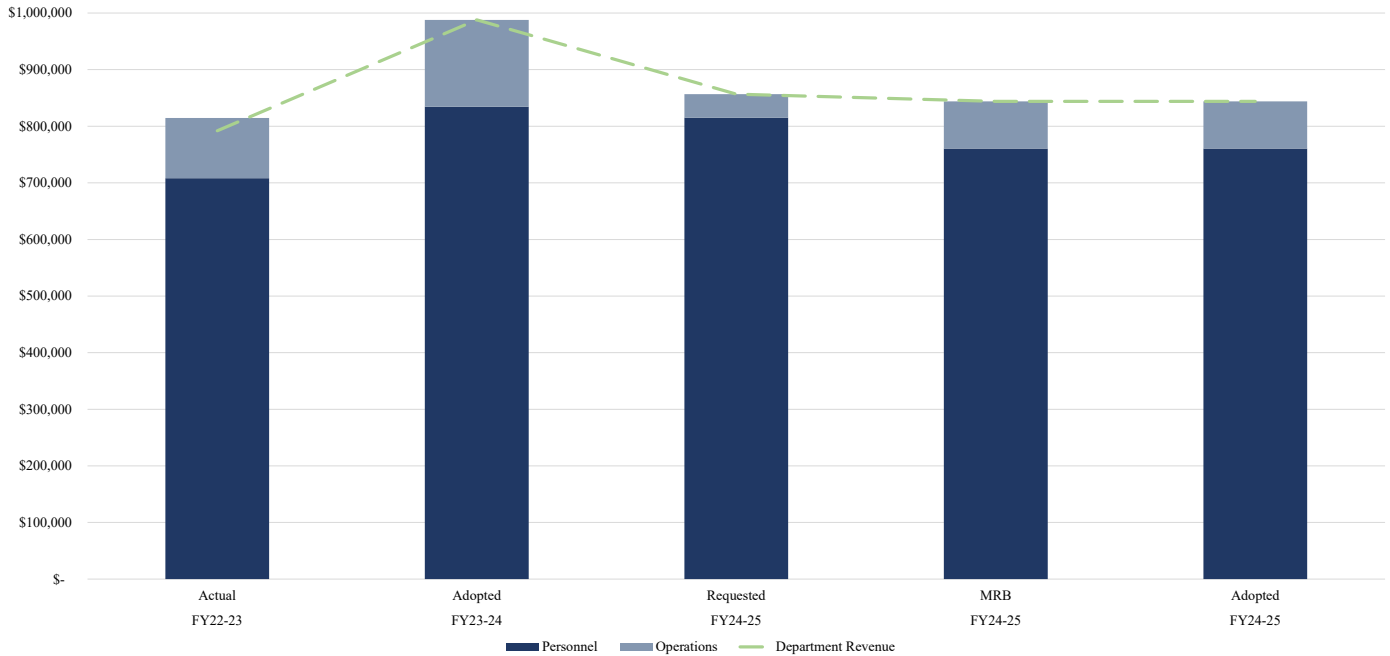
| Expenditure Category | Change |
|---|---------------------|
| Personnel | \$ 1,638,387 |
| Increase from FY23-24 for the New Pre-Trial Release program, county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ 14,724 |
| Increase from FY23-24 for the New Pre-Trial Release program. | |
| Programs | \$ (106,498) |
| Decrease in programs is the net result of an increase in the New Pre-Trial Release program, pregnancy care management, care coordination for children, PH infrastructure, AA175 CHW, refugee health, bridge access COVID-19, ARPA child lead program, and aid to county, and a decrease in public health preparedness, infant mortality reduction grant, CLC Grant AA491, CD pandemic recovery, ELC enhance detection, and ARPA workforce training. | |
| Capital Outlay | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 1,546,613 |



**Alamance County
General Fund - Adopted FY24-25
Health - WIC Program**

Summary

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) is a nutrition program for women who are having a baby, breastfeeding mothers with a baby under 12 months old, women who are not breastfeeding with a baby under 6 months old, and children up to 5 years old. WIC offers nutrition education and medical nutrition therapy. WIC is a federally funded program that receives no local funds in Alamance County.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|----------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 708,169 | \$ 834,373 | \$ 815,045 | \$ 760,675 | \$ 760,675 |
| Operations | \$ 106,526 | \$ 153,572 | \$ 41,627 | \$ 83,209 | \$ 83,209 |
| Total Expenditures | \$ 814,695 | \$ 987,945 | \$ 856,672 | \$ 843,884 | \$ 843,884 |
| % Change | 10% | 21% | -13% | -15% | -15% |
| Department Revenue | \$ 791,947 | \$ 987,945 | \$ 856,672 | \$ 843,884 | \$ 843,884 |
| General Revenue Allocation | \$ 22,748 | \$ - | \$ - | \$ - | \$ - |
| Positions | 13.0000 | 15.0000 | 13.0000 | 11.0000 | 11.0000 |

Budget Changes

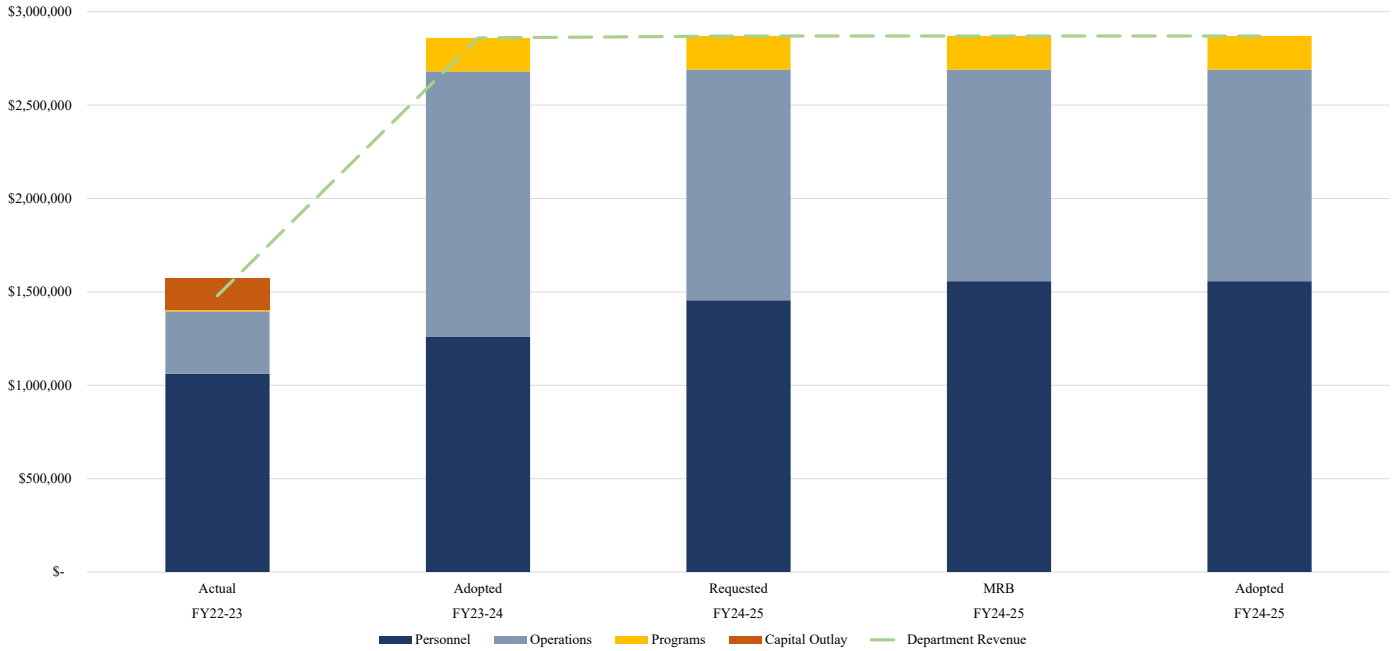
| Expenditure Category | Change |
|--|---------------------|
| Personnel | \$ (73,698) |
| Decrease from FY23-24 is the net result of freezing two positions due to decreased federal WIC funding and county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ (70,363) |
| Decrease from FY23-24 is the net result of decreases in supplies-small tools, supplies-department, utilities, maintenance & repair-building & grounds, contracted services, medical/scientific supplies, and other operational items, with an increase in professional services. | |
| Net Expenditure Change | \$ (144,061) |



**Alamance County
General Fund - Adopted FY24-25
Health - Dental Clinic**

Summary

The Children's Dental Clinic offers cleanings, fluoride treatments, infant oral care, nutrition counseling, sealants, fillings, crowns, extractions, and general oral care for children. The dental clinic also offers emergency treatment for children (0-21 years old). The Alamance County Dental Clinic is budgeted as a self-supporting unit receiving no general revenue funds.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|----------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 1,060,655 | \$ 1,258,653 | \$ 1,455,521 | \$ 1,557,484 | \$ 1,557,484 |
| Operations | \$ 334,913 | \$ 1,421,347 | \$ 1,234,479 | \$ 1,132,516 | \$ 1,132,516 |
| Programs | \$ 8,600 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 |
| Capital Outlay | \$ 168,138 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 1,572,306 | \$ 2,860,000 | \$ 2,870,000 | \$ 2,870,000 | \$ 2,870,000 |
| % Change | -11% | 82% | 0% | 0% | 0% |
| Department Revenue | \$ 1,479,508 | \$ 2,860,000 | \$ 2,870,000 | \$ 2,870,000 | \$ 2,870,000 |
| General Revenue Allocation | \$ 92,798 | \$ - | \$ - | \$ - | \$ - |
| Positions | 10.5000 | 14.0000 | 15.0000 | 16.2400 | 16.2400 |

Budget Changes

| Expenditure Category | Change |
|---|--------------|
| Personnel Increase from FY23-24 are due to New Foreign Language Interpreter II and county-wide increases in COLA, merit pay, services bonuses, and retirement. | \$ 298,831 |
| Operations Decrease from FY23-24 is the net result of increases in training, utilities, professional services, supplies-computer, and a decrease in contracted services and future development. | \$ (288,831) |
| Programs No change from FY23-24 | \$ - |
| Capital Outlay No change from FY23-24 | \$ - |
| Net Expenditure Change | \$ 10,000 |



**Alamance County
General Fund - Adopted FY24-25
Health**

Performance Management Goals

Goal 1

Environmental Health Division: All replacement wells will be issued within 15 business days of the application entered date.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Environmental Health Division: Staff will perform mid-season pool inspections on at least 70% of permitted pools.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Personal Health Division: Hold a minimum of 3 off-site community events.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

WIC Division: WIC will attempt to contact 95% of referrals made online through nutritionnc.com and referrals made through NCCARE 360.

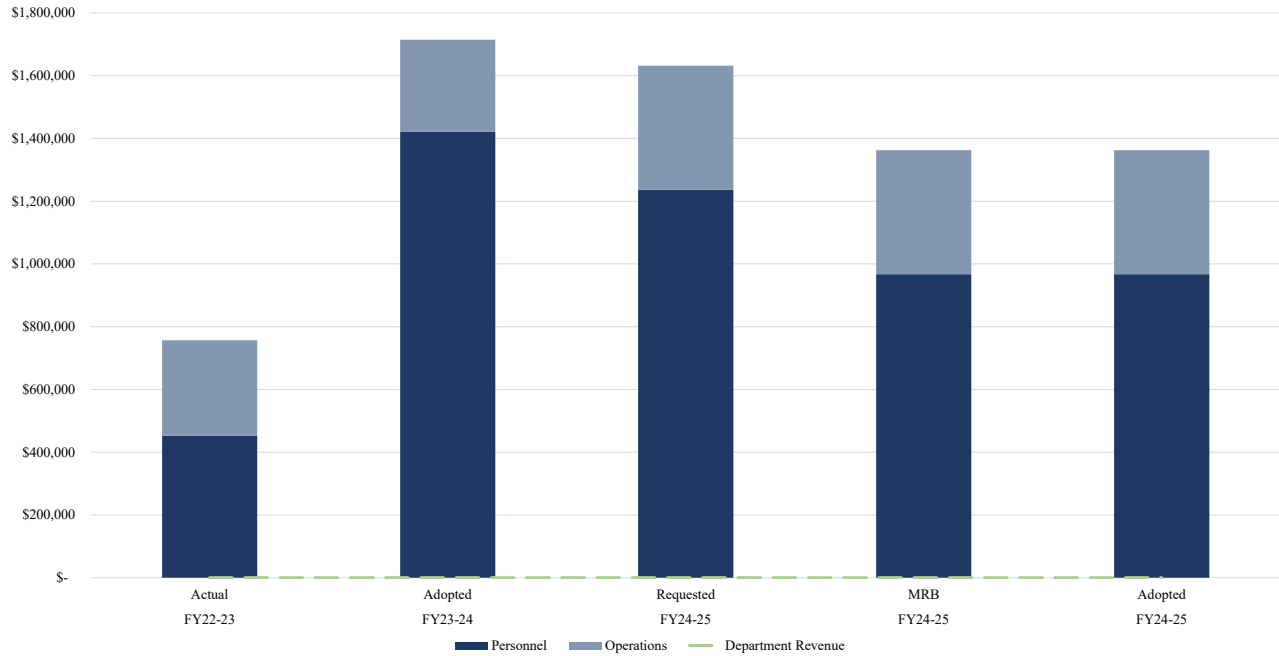
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Human Resources**

Summary

The Human Resources (HR) Department provides position classification and pay plan services, coordinates employee recruitment and selection, administers employee benefits, oversees employee relations, and ensures compliance with employment law and Occupational Safety and Health Administration (OSHA) safety standards.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 452,067 | \$ 1,421,762 | \$ 1,236,350 | \$ 967,362 | \$ 967,362 |
| Operations | \$ 304,799 | \$ 292,932 | \$ 395,276 | \$ 395,276 | \$ 395,276 |
| Total Expenditures | \$ 756,866 | \$ 1,714,694 | \$ 1,631,626 | \$ 1,362,638 | \$ 1,362,638 |
| % Change | -3% | 127% | -5% | -21% | -21% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 756,866 | \$ 1,714,694 | \$ 1,631,626 | \$ 1,362,638 | \$ 1,362,638 |
| Positions | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |

Budget Changes

| Expenditure Category | Change |
|---|---------------------|
| Personnel | \$ (454,400) |
| Decrease from FY23-24 for reduction in Phase II Market and Compensation Study from the FY23-24 amount due to updated projections. | |
| Operations | \$ 102,344 |
| Increase from FY23-24 due to contract services increases for county-wide timekeeping and employee onboarding software systems. | |
| Net Expenditure Change | \$ (352,056) |



**Alamance County
General Fund - Adopted FY24-25
Human Resources**

Performance Management Goals

Goal 1

HR will strategize and coordinate a successful plan for moving pay practices to pay for hours worked and will formulate a plan for biweekly payroll processing.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

HR will strengthen the workplace safety program with a targeted decrease of Workers Compensation-related expenditures of 5%.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

HR will coordinate a branded hiring campaign for Alamance County positions and roles including short videos of frequently posted positions, testimonials from employees, and social media awareness.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

HR will focus on a compensation review and pay analyses for a multi-year strategy implementation.

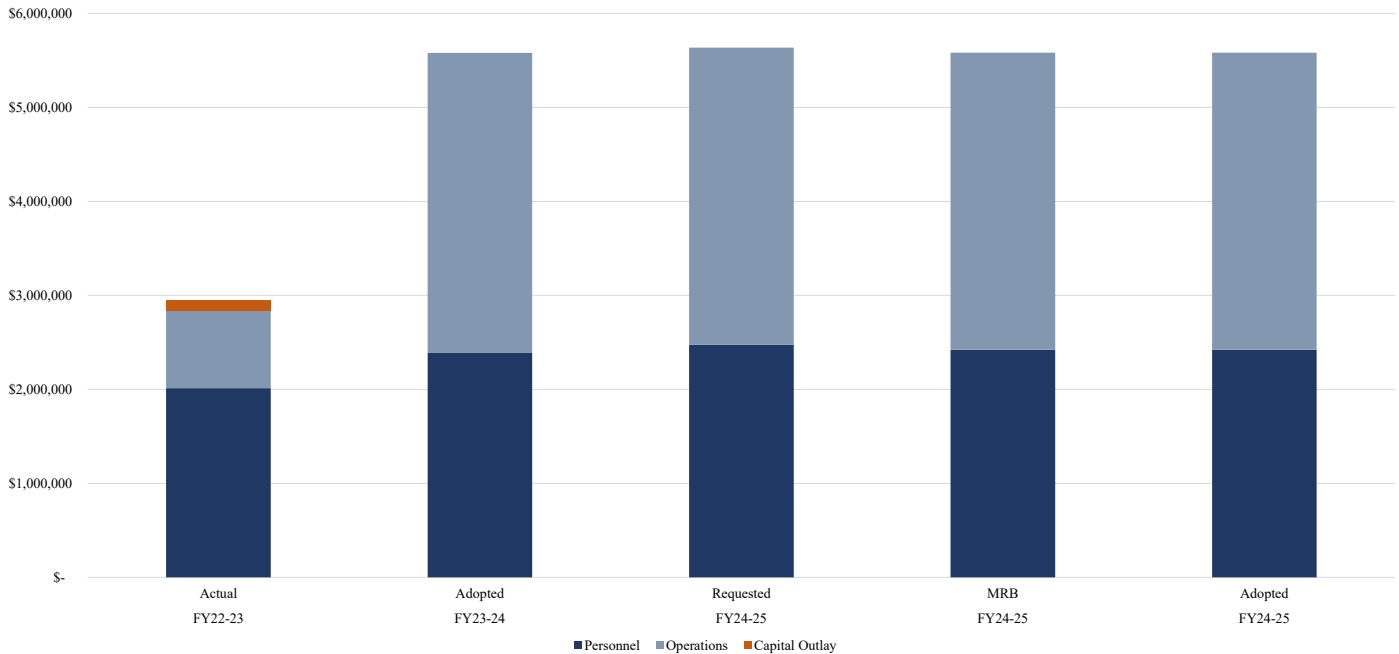
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Information Technology**

Summary

The Alamance County Information Technology (IT) Department is committed to fulfilling the technology needs of all County departments. In addition, the IT department acts as a highly-skilled intermediary between external technology service providers and our internal County departments. Our duties encompass overseeing the network infrastructure for all county-owned buildings, excluding ABSS schools and County Rescue, with network coverage extending to Public Libraries. At Alamance County, we take pride in hosting critical systems in-house, with top-of-the-line data storage and computing solutions to ensure maximum security for all sensitive information. IT employs advanced cybersecurity technology and adheres to industry-leading best practices to safeguard data and limit access to authorized personnel only. Our IT team undergoes comprehensive training and maintains partnerships with nationally recognized technology providers to ensure exceptional service quality. IT closely collaborates with the Department of Homeland Security (DHS) and the Cybersecurity & Infrastructure Security Agency (CISA.GOV) to protect our data, network, and access by county staff and trusted partners. Alamance IT utilizes cutting-edge technologies for data computing and communications, with our Developers responsible for creating and maintaining various software applications, such as the Alamance County Central Permitting software. Alamance IT has implemented a backup process involving offsite encrypted copies of the county's in-house systems and assists departments in preserving essential records once digitized. Furthermore, we provide and manage all end-point devices, including PCs, laptops, cellular phones, printers, network access points (Wi-Fi), scanners, VoIP telephony (desk phones), monitors, mice, and keyboards. Our IT equipment inventory is tracked on a scalable browser-based platform that manages our ticketing system for employee computer needs. Responsible for physical security, the IT department oversees camera and door access systems. Moreover, the department undergoes and passes audits mandated by State and Federal governments for many regulations. Communication with citizens is made easier through multiple platforms such as social media, websites, and blast texts. The department also supports telework connectivity, tele-court, virtual public meetings, and remote smart systems. Ensuring a balance between data access and security remains a key focus for our organization.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 2,013,047 | \$ 2,391,928 | \$ 2,474,833 | \$ 2,421,692 | \$ 2,421,692 |
| Operations | \$ 829,673 | \$ 3,188,268 | \$ 3,160,983 | \$ 3,160,983 | \$ 3,160,983 |
| Capital Outlay | \$ 106,943 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 2,949,663 | \$ 5,580,196 | \$ 5,635,816 | \$ 5,582,675 | \$ 5,582,675 |
| % Change | 27% | 89% | 1% | 0% | 0% |
| General Revenue Allocation | \$ 2,949,663 | \$ 5,580,196 | \$ 5,635,816 | \$ 5,582,675 | \$ 5,582,675 |
| Positions | 23.0000 | 24.0000 | 25.0000 | 24.0000 | 24.0000 |

Budget Changes

| Expenditure Category | Change |
|---|-----------------|
| Personnel | \$ 29,764 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ (27,285) |
| Decrease from FY23-24 is the net result of increases in supplies-computer, contracted services, and purchases for inventory, with a decrease in supplies-small tools, telephone & postage, communications, and maintenance & repair-building & grounds. | |
| Capital Outlay | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 2,479 |



**Alamance County
General Fund - Adopted FY24-25
Information Technology**

Performance Management Goals

Goal 1

Information Technology will complete the transition from FortiVoice to RingCentral Voice over Internet Protocol (VoIP) telephony.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

The Alamance County IT Department will complete the .gov domain switchover, and require all users to use Multi-Factor Authentication) MFA when logging on to the county network both internally and externally.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Assignments of all work order tickets, both incidents and service requests, will continue to be on the same day.

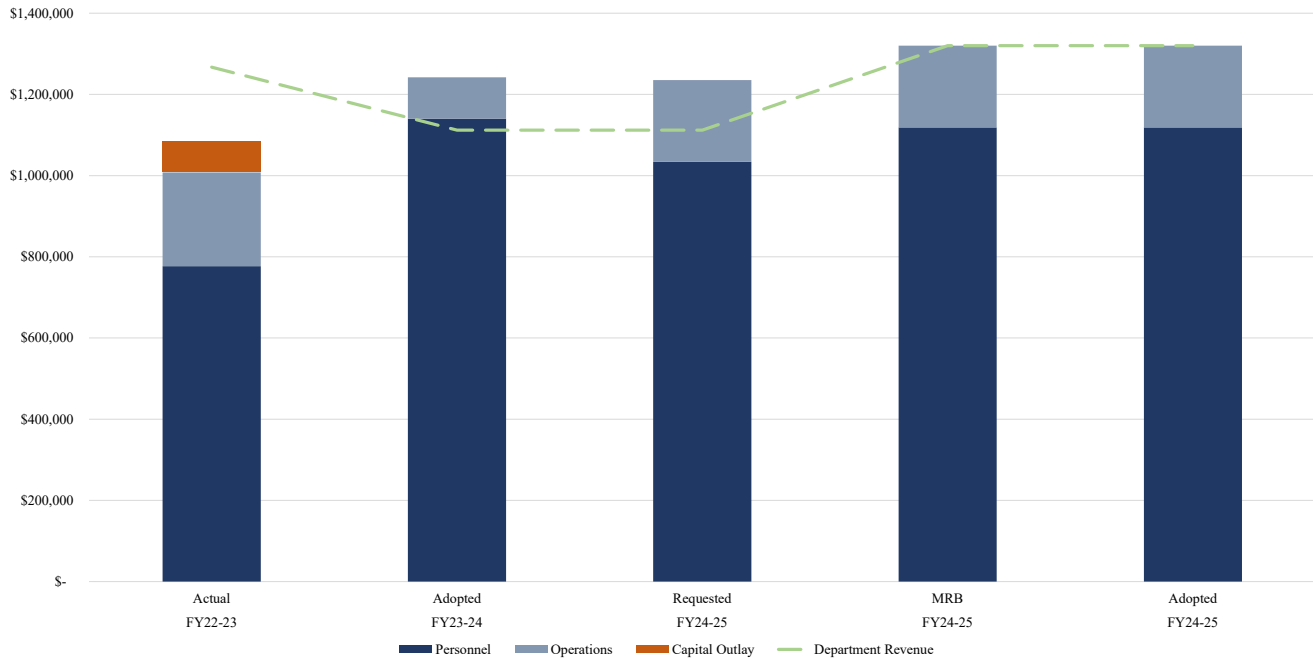
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Inspections**

Summary

Inspections administers and enforces NC technical codes. Inspections also receives and processes permit applications and issues orders to correct violations.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 777,080 | \$ 1,140,344 | \$ 1,033,998 | \$ 1,118,645 | \$ 1,118,645 |
| Operations | \$ 230,689 | \$ 101,851 | \$ 201,421 | \$ 201,421 | \$ 201,421 |
| Capital Outlay | \$ 76,173 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 1,083,943 | \$ 1,242,195 | \$ 1,235,419 | \$ 1,320,066 | \$ 1,320,066 |
| % Change | 30% | 15% | -1% | 6% | 6% |
| Department Revenue | \$ 1,267,048 | \$ 1,112,000 | \$ 1,112,000 | \$ 1,320,066 | \$ 1,320,066 |
| Pandemic Response Funds | | | | | |
| General Revenue Allocation | \$ (183,106) | \$ 130,195 | \$ 123,419 | \$ - | \$ - |
| Positions | 11,000 | 12,000 | 12,000 | 12,000 | 12,000 |

Budget Changes

| Expenditure Category | Change |
|--|------------------|
| Personnel | \$ (21,699) |
| Decrease from FY23-24 due to a transition in how the county classifies the hiring of outside inspectors. Decrease comes from transferring non-permanent salaries to contracted services. | |
| Operations | \$ 99,570 |
| Increase from FY23-24 due to the transfer of non-permanent salaries to contracted services. | |
| Capital Outlay | \$ - |
| No Changes from FY23-24 | |
| Net Expenditure Change | \$ 77,871 |



**Alamance County
General Fund - Adopted FY24-25
Inspections**

Performance Management Goals

Goal 1

Continue to have Inspectors achieve standard certificates in building and trades.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Upgrade Central Permitting to better suit the typical workflow for the department.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Respond to Inspection requests within 2 business days of the request.

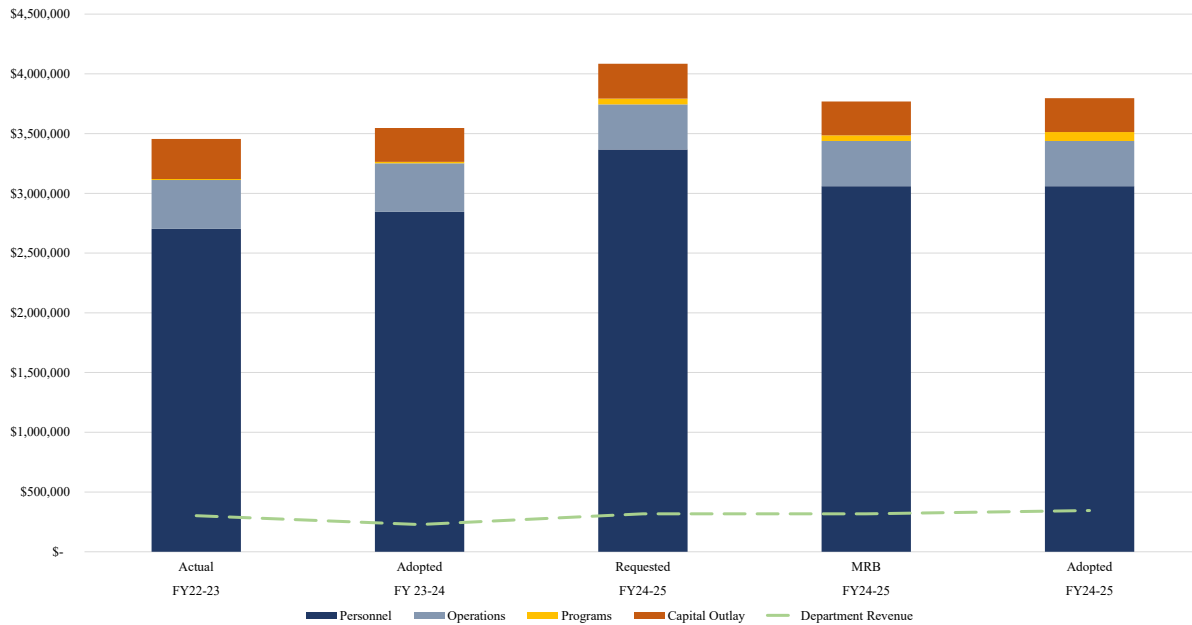
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Library**

Summary

Alamance County Public Libraries include four facilities and two mobile units. Locations include the May Memorial Library and North Park Library (both located in the City of Burlington), the Graham Public Library, the Mebane Public Library, the BookMARK, and the Mobile Library. The libraries' collections include books, magazines, CDs, DVDs, books on CD, downloadable books and audiobooks, streaming resources, tablets, hotspots, and more. Each facility offers a variety of services to people of all ages. Some examples for adults include Book Clubs, exercise and mindfulness classes, computer classes, job and career skills, General Education Development classes, and English as a Second Language classes, as well as genealogy services and over 147 databases for research and life enrichment. Programs such as Storytimes, Book Clubs, STEM and crafting clubs, and more are offered for children of all ages regularly. Daycare and after-school groups may be scheduled for programs in each of the libraries on a regular basis. Families are encouraged to check out passes from our award-winning ZOOM Pass program, which offers passes to the North Carolina Zoo, the Alamance County Children's Museum, the Animal Park at the Conservators Center, and many other places. The libraries' home delivery services program coordinates the work of volunteers to deliver large print and other materials to the homes of people who are visually or physically impaired, as well as taking programs out into the community. Our BookMARK is uniquely capable of taking free Wi-Fi, books, and programs out into the community and the Mobile Library has over 200 stops every year and regularly sees over 4,000 visitors. In 2022-2023, we added 24/7 Pick-Up Lockers, expanding library access beyond operating hours, and saw over 5,000 items retrieved from the unit during the fiscal year. The library system has a free app in which patrons can utilize to access resources and search our catalog directly from their phones or tablets with ease. Other library services include free meeting room spaces for community use, photocopying and fax services, computers, internet and wireless internet access, an accessible website, and dedicated staff interested in providing resources and assistance to our community.



| | FY22-23 Actual | FY 23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 2,702,998 | \$ 2,845,132 | \$ 3,367,148 | \$ 3,059,860 | \$ 3,059,860 |
| Operations | \$ 408,823 | \$ 406,216 | \$ 377,855 | \$ 377,855 | \$ 377,855 |
| Programs | \$ 8,269 | \$ 12,000 | \$ 48,000 | \$ 48,000 | \$ 75,200 |
| Capital Outlay | \$ 335,300 | \$ 283,000 | \$ 292,000 | \$ 283,000 | \$ 283,000 |
| Total Expenditures | \$ 3,455,390 | \$ 3,546,348 | \$ 4,085,003 | \$ 3,768,715 | \$ 3,795,915 |
| % Change | 15% | 3% | 15% | 6% | 7% |
| Department Revenue | \$ 302,571 | \$ 228,000 | \$ 318,000 | \$ 318,000 | \$ 345,200 |
| General Revenue Allocation | \$ 3,152,819 | \$ 3,318,348 | \$ 3,767,003 | \$ 3,450,715 | \$ 3,450,715 |
| Positions | 36.500 | 49.000 | 50.000 | 49.000 | 49.000 |

Budget Changes

| Expenditure Category | Change |
|---|-------------------|
| Personnel | \$ 214,728 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ (28,361) |
| Decrease from FY23-24 from moving funds for various library supplies to the capital outlay budget. | |
| Programs | \$ 63,200 |
| Increase from FY23-24 for projects made possible by the Gardner Trust endowment. | |
| Capital Outlay | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 249,567 |



**Alamance County
General Fund - Adopted FY24-25
Library**

Performance Management Goals

Goal 1

Perform a high level of record keeping through stringent statistics such as visitor county, materials checked-out, Wi-Fi and Internet statistics, etc. in order to regularly track and assess our services, resources, and programs and adapt accordingly to reflect the needs of the community and staff.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Explore the feasibility of adding additional mobile technologies to our Creating Connections program through the assessment of community interest, cost analysis, and funding opportunities. This could be through switching public computers to laptops for in-house use, laptops or tablets available for patron home check-out, expanding the circulating hotspot program, etc.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

To improve and enhance customer service and library services knowledge and skills, 90% of employees will participate in training and learning opportunities for a cumulative total value of 175 hours.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

Complete the renovation of the Mobile Café services into the BookMARK (mobile access to reading and knowledge) service, which will add adaptable full-service library materials availability on a small scale.

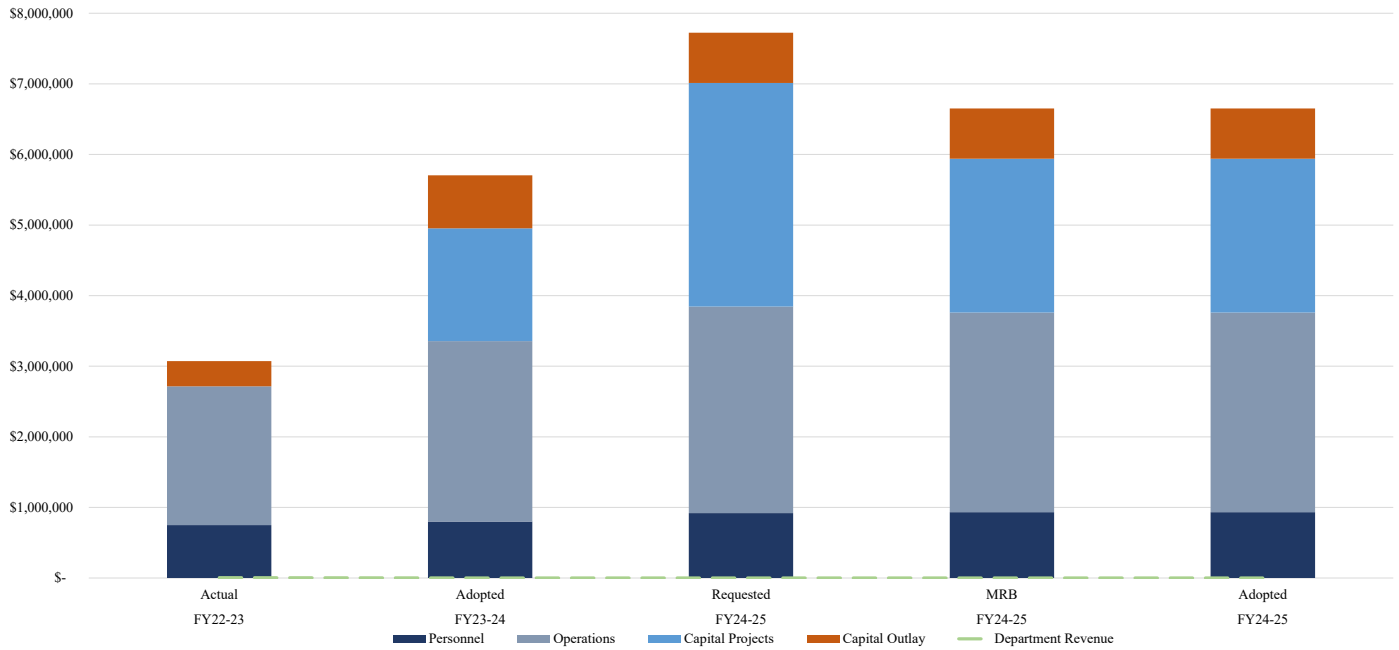
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Maintenance**

Summary

Facilities Maintenance Department Mission Statement: To provide timely and effective maintenance to county facilities, to implement maintenance-specific capital projects, and to efficiently manage the county's facilities assets. Essential functions of the Facilities Maintenance Department are (1) Maintain all buildings and grounds to create a safe, comfortable, and efficient workplace. (2) Respond to work orders in a timely and effective manner. (3) Budget and manage capital repair projects. (4) Respond to maintenance emergencies and other emergencies if needed at county buildings. (5) Additional Cleaning and sanitizing of county buildings including all 3 Court buildings. (6) Provide the resources and manpower to keep county buildings operational, running, and safe for personnel and the public during an emergency.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 748,939 | \$ 800,339 | \$ 919,138 | \$ 933,285 | \$ 933,285 |
| Operations | \$ 1,966,184 | \$ 2,554,488 | \$ 2,926,657 | \$ 2,826,657 | \$ 2,826,657 |
| Capital Outlay | \$ 357,559 | \$ 751,000 | \$ 712,159 | \$ 712,159 | \$ 712,159 |
| Capital Projects | \$ - | \$ 1,599,211 | \$ 3,167,000 | \$ 2,180,000 | \$ 2,180,000 |
| Total Expenditures | \$ 3,072,681 | \$ 5,705,038 | \$ 7,724,954 | \$ 6,652,101 | \$ 6,652,101 |
| % Change | 7% | 86% | 35% | 17% | 17% |
| Department Revenue | \$ 4,690 | \$ 440 | \$ 440 | \$ 440 | \$ 440 |
| General Revenue Allocation | \$ 3,067,991 | \$ 5,704,598 | \$ 7,724,514 | \$ 6,651,661 | \$ 6,651,661 |
| Positions | 10.5000 | 13.0000 | 13.0000 | 13.0000 | 13.0000 |

Budget Changes

| Expenditure Category | Change |
|--|-------------|
| Personnel | \$ 132,946 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ 272,169 |
| Increase from FY23-24 is the net result of increases in uniforms, maintenance & repair: building and grounds, maintenance & repair: vehicles, utilities, and contracted services, with a decrease in training. | |
| Capital Outlay | \$ (38,841) |
| FY24-25 CIP Projects \$50,000 and Under. | |
| Capital Projects | \$ 580,789 |
| FY24-25 CIP Projects Over \$50,000. | |
| Net Expenditure Change | \$ 947,063 |



**Alamance County
General Fund - Adopted FY24-25
Maintenance**

Performance Management Goals

Goal 1

To ensure employee/department's facility needs are met, Maintenance will complete 80% of the work orders initiated within 48 hours.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

To ensure employee/department's facility needs are met, 98% of work orders will be completed in 20 days.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

To ensure that the department's project needs are addressed, Maintenance will coordinate any estimate and/or scope of a work plan to be submitted to the requesting department and schedule any needed contractors.

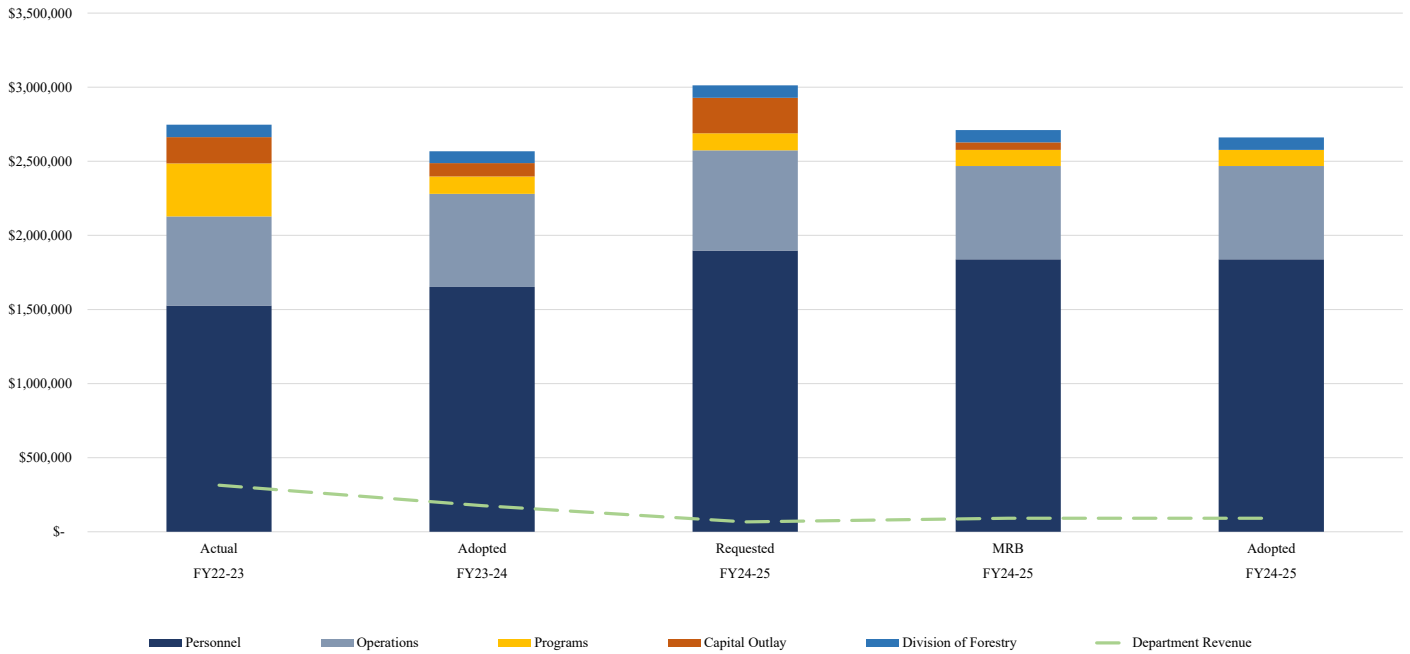
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Parks**

Summary

Alamance Parks works to improve the quality of life of each of the almost 800,000 visitors we host at our 20 parks each year. Through our parks and programs, we conserve nature, encourage healthy lifestyles for children and adults, offer inclusive activities for all of our citizens, and provide access to the natural world.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 1,526,525 | \$ 1,651,636 | \$ 1,897,600 | \$ 1,838,592 | \$ 1,838,592 |
| Operations | \$ 601,872 | \$ 628,991 | \$ 676,510 | \$ 628,991 | \$ 628,991 |
| Programs | \$ 357,751 | \$ 117,200 | \$ 114,800 | \$ 109,800 | \$ 109,800 |
| Capital Outlay | \$ 176,875 | \$ 90,000 | \$ 240,000 | \$ 50,000 | \$ 50,000 |
| Division of Forestry | \$ 83,656 | \$ 80,208 | \$ 83,514 | \$ 83,514 | \$ 83,514 |
| Total Expenditures | \$ 2,746,678 | \$ 2,568,035 | \$ 3,012,424 | \$ 2,710,897 | \$ 2,710,897 |
| % Change | 33% | -7% | 17% | 6% | 6% |
| Department Revenue | \$ 314,208 | \$ 176,600 | \$ 66,600 | \$ 90,920 | \$ 90,920 |
| General Revenue Allocation | \$ 2,432,470 | \$ 2,391,435 | \$ 2,945,824 | \$ 2,619,977 | \$ 2,619,977 |
| Positions | 20.0000 | 20.0000 | 22.0000 | 20.0000 | 20.0000 |

Budget Changes

| Expenditure Category | Change |
|--|-------------------|
| Personnel | \$ 186,956 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Programs | \$ (7,400) |
| Decrease from FY23-24 is the net result of increases in Pleasant Grove programs, Eli Whitney programs, Pleasant Grove Summer Camp, Farm Festival-Cedarock Park, Piedmont Conservation Council, with a decrease in recreation programs and NC Symphony. | |
| Capital Outlay | \$ (40,000) |
| Decrease from FY23-24 per FY24-25 Capital Plan. | |
| Division of Forestry | \$ 3,306 |
| Increase from FY23-24 to cover inflationary costs in salaries and operations. | |
| Net Expenditure Change | \$ 142,862 |



**Alamance County
General Fund - Adopted FY24-25
Parks**

Summary

Goal 1

Long-Term Goal: Cane Creek Mountain Natural Area - Conserve the County's largest State Natural Heritage Area in the Cane Creek Mountains and develop the property into a nature park to attract visitors from Alamance County and the Piedmont region.

Objective 1: Complete Cane Creek Mountains Phase II with the construction of Monadnock Tower and break ground on Phase 3 parking lot, trailhead and trails.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Long-Term Goal: Renovation of the 3 Alamance Burlington School System Athletic Parks that are part of a joint use agreement between Alamance Parks and ABSS.

Objective 1: Complete renovation of B. Everett Jordan Elementary Ball Field and amenities within the budget given of \$753,000 and begin renovations at Altamahaw-Ossipee Elementary if budgeted.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Long Term Goal: Modify the existing youth athletics program in response to decreasing participation numbers. Create programming that ensures children are able to play close to home, expands age groups, offers more variety, and promotes physical literacy and lifelong participation.

Objective 1: Introduction of a four corners model of youth athletic programming offering a variety of 4 - 8 week programs in each of the rural target areas (Northwest (Altamahaw Ossipee), Northeast (Pleasant Grove), Southeast (Eli Whitney/B. Everett Jordan), Southwest (E. M. Holt)) maximizing use of these facilities and expanding participation to youth ages 5-18 (elementary - high school).

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

Long Term Goal: Great Alamance Creek Paddle Trail: Expand paddle recreation opportunities along Great Alamance Creek as a feeder to the Haw River Trail System.

Objective 1: Complete construction of a parking lot and paddle access at the Village of Alamance on Highway 62.

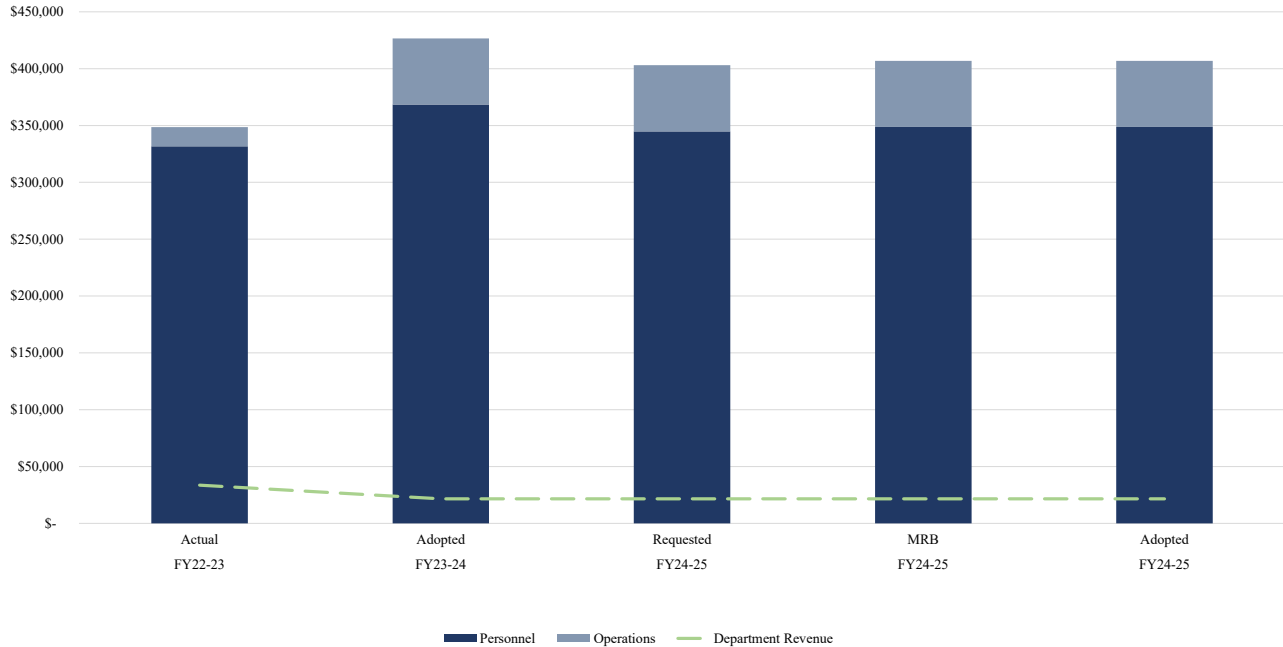
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Planning**

Summary

Planning oversees land development, code enforcement, historic property issues, and community development activities in the unincorporated portions of the county, provides assistance for various grant programs and special projects as needed, and works closely with many other county and municipal departments to ensure compliance with regulations and ordinances applicable in our jurisdiction.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 331,736 | \$ 368,479 | \$ 344,855 | \$ 348,676 | \$ 348,676 |
| Operations | \$ 16,863 | \$ 58,148 | \$ 58,148 | \$ 58,148 | \$ 58,148 |
| Total Expenditures | \$ 348,600 | \$ 426,627 | \$ 403,003 | \$ 406,824 | \$ 406,824 |
| % Change | -2% | 22% | -6% | -5% | -5% |
| Department Revenue | \$ 33,615 | \$ 21,600 | \$ 21,600 | \$ 21,600 | \$ 21,600 |
| General Revenue Allocation | \$ 314,985 | \$ 405,027 | \$ 381,403 | \$ 385,224 | \$ 385,224 |
| Positions | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |

Budget Changes

| Expenditure Category | Change |
|---|--------------------|
| Personnel | \$ (19,803) |
| Decrease from FY23-24 due to the Planning Director position being reclassified at a lower salary grade with the separation of Inspections and Planning Departments. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ (19,803) |



**Alamance County
General Fund - Adopted FY24-25
Planning**

Performance Management Goals

Goal 1

Prepare a proposal for a Board of Adjustment to replace the Board of Commissioners taking on the role.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Implement an application for all submittals in the Planning Department.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Establish the review process for planning for all building development submittals.

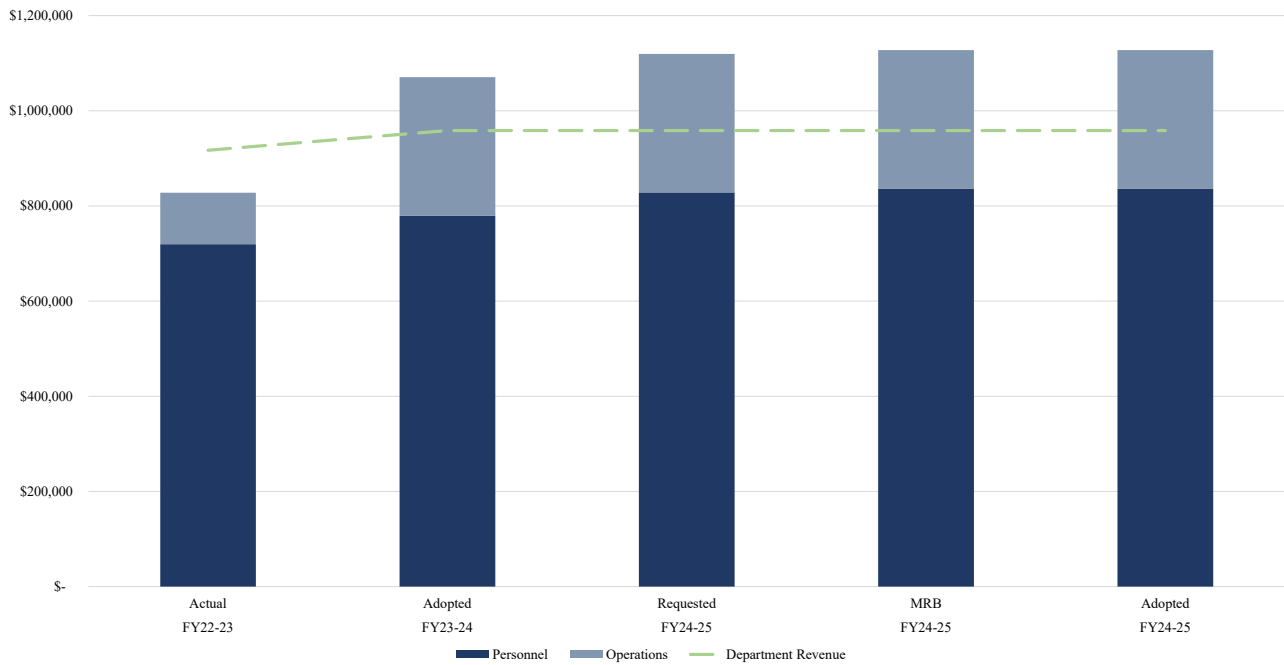
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Register of Deeds**

Summary

The Register of Deeds is the custodian and manager of a large number of public records. The public records archived in our office include real estate transactions, birth and death certificates, marriage licenses, notary public oaths, and more. This office also issues marriage licenses and handles notary commissions and military discharge recordings. The Register of Deeds provides certified copies of recorded documents including birth and death records. The Alamance County Register of Deeds, as a special service to the people of Alamance County, also issues passports. Our primary mission is to record, preserve, and provide access to these records in the most efficient manner possible.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | \$ 719,404 | \$ 779,661 | \$ 828,360 | \$ 836,469 | \$ 836,469 |
| Operations | \$ 108,336 | \$ 290,952 | \$ 290,952 | \$ 290,952 | \$ 290,952 |
| Total Expenditures | \$ 827,740 | \$ 1,070,613 | \$ 1,119,312 | \$ 1,127,421 | \$ 1,127,421 |
| % Change | 7% | 29% | 5% | 5% | 5% |
| Department Revenue | \$ 917,006 | \$ 958,400 | \$ 958,400 | \$ 958,400 | \$ 958,400 |
| State Pass-Through Transfer Tax | \$1,326,441 | \$2,030,000 | \$1,318,489 | \$1,318,489 | \$1,318,489 |
| General Revenue Allocation | \$ (1,415,707) | \$ (1,917,787) | \$ (1,157,577) | \$ (1,149,468) | \$ (1,149,468) |
| Positions | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |

Budget Changes

| Expenditure Category | Change |
|--|------------------|
| Personnel | \$ 56,808 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 56,808 |



**Alamance County
General Fund - Adopted FY24-25
Register of Deeds**

Performance Management Goals

Goal 1

Vital Records Project will use Kofile software to preserve Marriage Licenses from 1877-1897. Kofile will deacidify, encapsulate and bind new books for future generations.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Create a Self-Service Poster for Book Vault for those citizens who use and understand how to use a PC.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Real Estate Re-Index Project - COTT records management will take the Historic documents (Online Index) from 1958-1972 to be included in COTT's Resolution3 application for easier searching capabilities. COTT will re-type the index data.

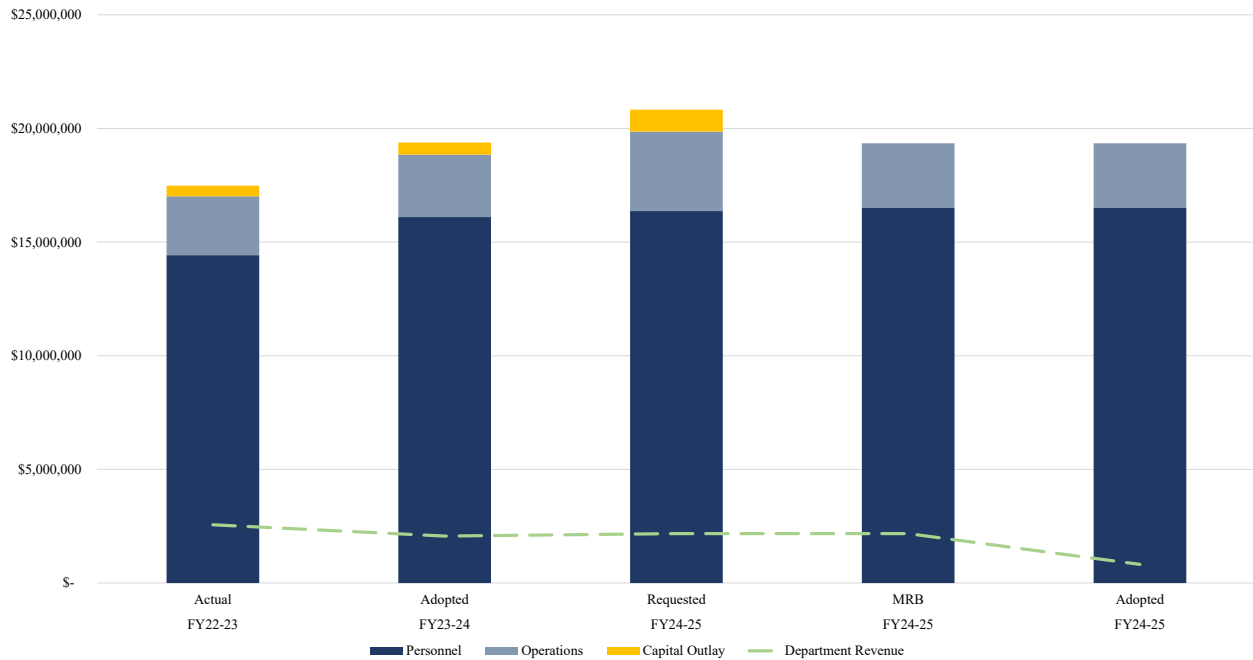
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



Alamance County
General Fund - Adopted FY24-25
Sheriff

Summary

The Alamance County Sheriff's Office (ACSO) provides law enforcement services and protection, secures courts and serves criminal and civil process papers, and operates the jail facility. It also provides custody, security, care, feeding, and medical welfare of inmates, as well as provides animal control services.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 14,425,404 | \$ 16,100,486 | \$ 16,366,972 | \$ 16,503,120 | \$ 16,503,120 |
| Operations | \$ 2,587,228 | \$ 2,748,739 | \$ 3,492,156 | \$ 2,845,940 | \$ 2,845,940 |
| Capital Outlay | \$ 467,584 | \$ 531,000 | \$ 968,000 | \$ - | \$ - |
| Total Expenditures | \$ 17,480,216 | \$ 19,380,225 | \$ 20,827,128 | \$ 19,349,060 | \$ 19,349,060 |
| % Change | 15% | 11% | 7% | 0% | 0% |
| Department Revenue | \$ 2,562,880 | \$ 2,067,344 | \$ 2,171,865 | \$ 2,171,865 | \$ 819,865 |
| General Revenue Allocation | \$ 14,917,336 | \$ 17,312,881 | \$ 18,655,263 | \$ 17,177,195 | \$ 18,529,195 |
| Positions | 150.000 | 161.800 | 164.500 | 161.800 | 161.800 |

Budget Changes

| Expenditure Category | Change |
|--|---------------------|
| Personnel Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | \$ 402,634 |
| Operations Increase from FY23-24 for Special Response Team uniforms and training/conferences, rising fuel and vehicle maintenance, and contractual increases in Investigator software. | \$ 97,201 |
| Capital Outlay Decrease from FY23-24 for vehicle replacement of vehicles over 120,000 miles. | \$ (531,000) |
| Net Expenditure Change | \$ (562,165) |



**Alamance County
General Fund - Adopted FY24-25
Sheriff**

Performance Management Goals

Goal 1

ACSO will meet or exceed the national clearance rate in six or more of the eight reporting areas of the Uniform Crime Report as reported by the State Bureau of Investigations (if data is available by the SBI).

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

ACSO will work with the Citizen's Public Safety Review Advisory Board to provide transparency and opportunities to make recommended changes within the agency.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

ACSO will ensure that budgetary requests align with the operational needs of the agency to support current and future goals.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

ACSO will identify long-term staffing solutions to support ongoing changes to ensure the agency remains in compliance with the North Carolina Sheriff's Education and Standards Commission regulations and guidelines. ACSO will proactively recruit new hires through a variety of recruitment efforts (virtual interviews, in-person, hiring events, social media, etc.).

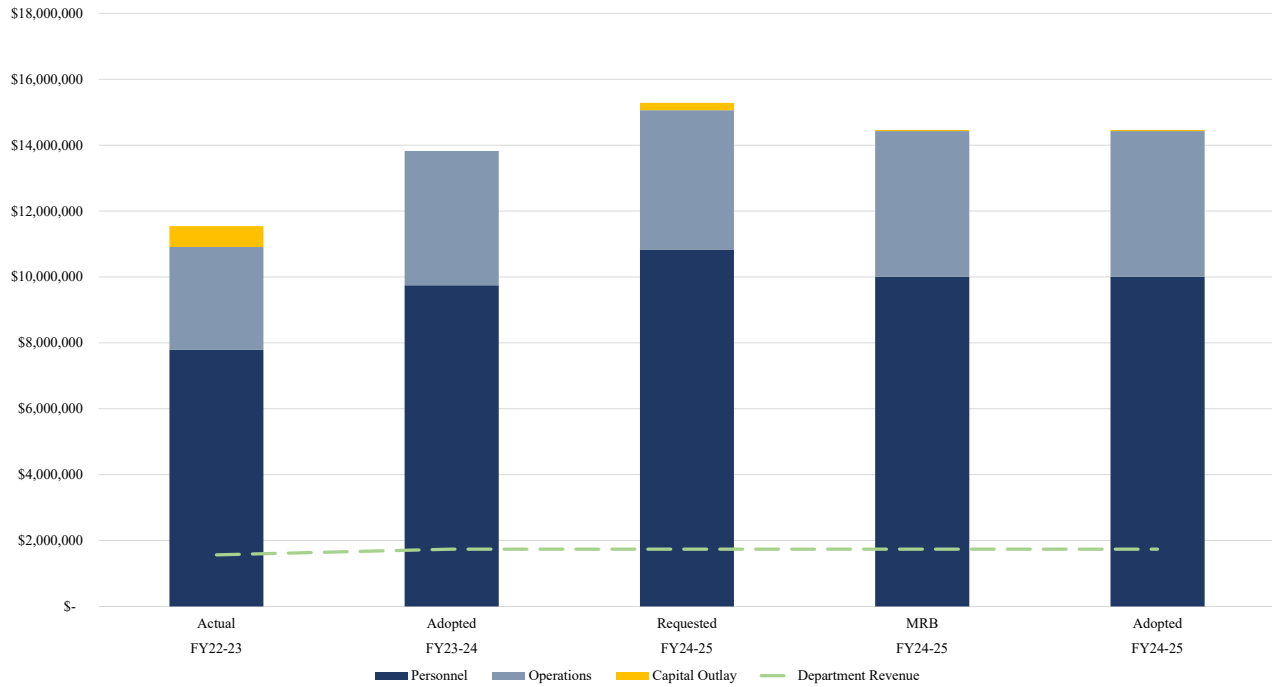
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Sheriff's Office - Detention Center**

Summary

The Sheriff's Office operates the jail facility and provides custody, security, nutrition, and medical care to inmates.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 7,784,047 | \$ 9,746,116 | \$ 10,834,116 | \$ 10,002,730 | \$ 10,002,730 |
| Operations | \$ 3,125,474 | \$ 4,074,678 | \$ 4,228,008 | \$ 4,423,008 | \$ 4,423,008 |
| Capital Outlay | \$ 633,755 | \$ - | \$ 220,052 | \$ 36,900 | \$ 36,900 |
| Total Expenditures | \$ 11,543,276 | \$ 13,820,794 | \$ 15,282,176 | \$ 14,462,638 | \$ 14,462,638 |
| % Change | 12% | 20% | 11% | 5% | 0% |
| Department Revenue | \$ 1,566,089 | \$ 1,739,200 | \$ 1,739,200 | \$ 1,739,200 | \$ 1,739,200 |
| General Revenue Allocation | \$ 9,977,186 | \$ 12,081,594 | \$ 13,542,976 | \$ 12,723,438 | \$ 12,723,438 |
| Positions | 125.000 | 125.000 | 125.000 | 125.000 | 125.000 |

Budget Changes

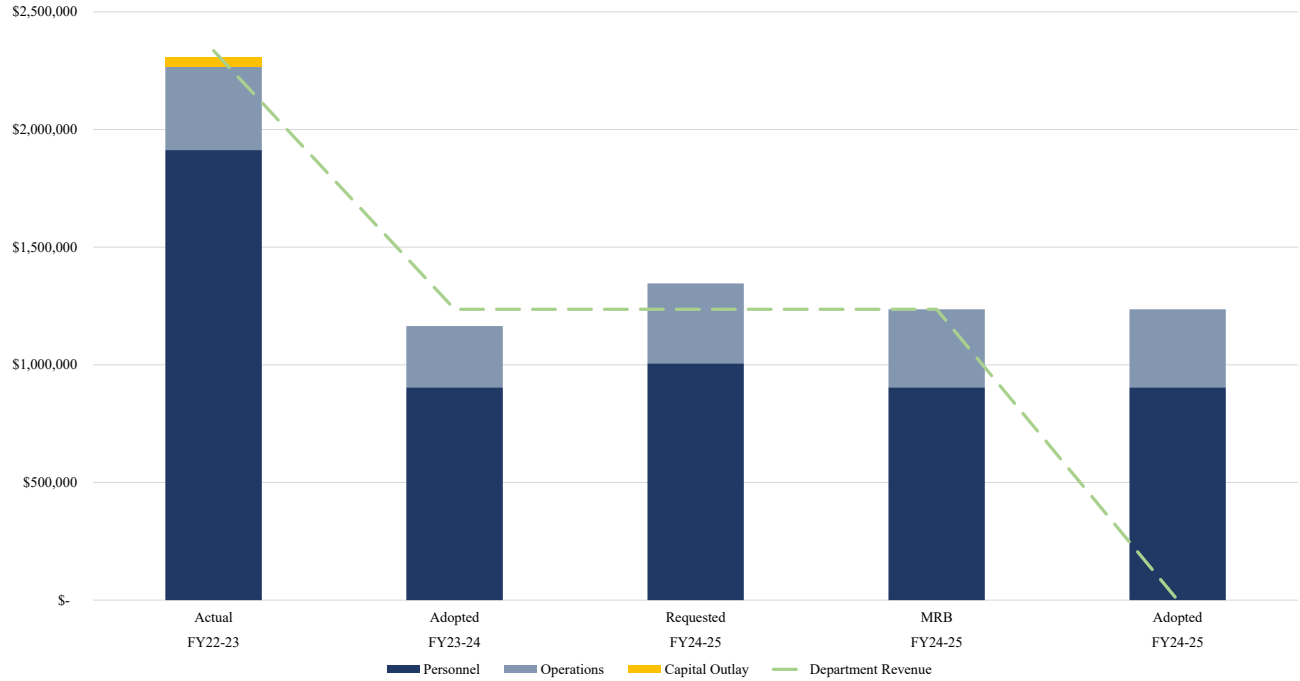
| Expenditure Category | Change |
|--|-------------------|
| Personnel | \$ 256,614 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ 348,330 |
| Increase from FY23-24 for Contract Services inmate food and inmate health services. | |
| Capital Outlay | \$ - |
| Increase from FY23-24 for inmate monitors to ensure inmate safety. | |
| Net Expenditure Change | \$ 604,944 |



**Alamance County
General Fund - Adopted FY24-25
Sheriff's Office - ICE Program**

Summary

The Sheriff's ICE Program houses Immigration and Customs Enforcement detainees and transports detainees to other facilities as requested by Immigration and Customs Enforcement officers. This program is entirely self-supported with revenues collected through the contract between Alamance County and the Federal Government.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 1,912,064 | \$ 904,523 | \$ 1,006,569 | \$ 904,419 | \$ 904,419 |
| Operations | \$ 353,338 | \$ 259,853 | \$ 339,200 | \$ 331,581 | \$ 331,581 |
| Capital Outlay | \$ 40,722 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 2,306,124 | \$ 1,164,376 | \$ 1,345,769 | \$ 1,236,000 | \$ 1,236,000 |
| % Change | -6% | -50% | 16% | 6% | 6% |
| Department Revenue | \$ 2,334,759 | \$ 1,236,000 | \$ 1,236,000 | \$ 1,236,000 | \$ - |
| General Revenue Allocation | \$ (28,634) | \$ (71,624) | \$ 109,769 | \$ - | \$ 1,236,000 |
| Positions | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |

Budget Changes

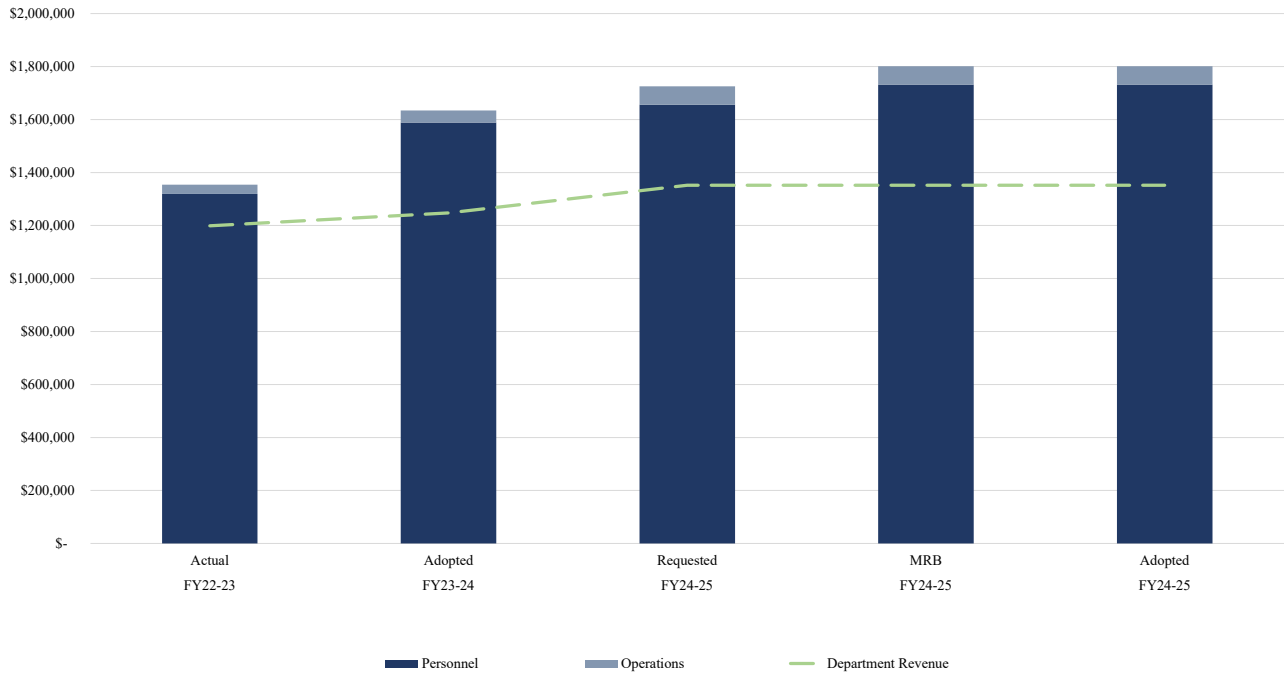
| Expenditure Category | Change |
|--|-----------|
| Personnel Decrease from FY23-24 for corrections to personnel calculations. | \$ (104) |
| Operations Increase from FY23-24 for Contract Services inmate food and inmate health services. | \$ 71,728 |
| Net Expenditure Change | \$ 71,624 |



**Alamance County
General Fund - Adopted FY24-25
Sheriff's Office - School Resource Officers**

Summary

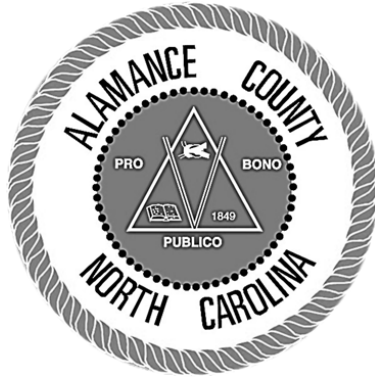
The School Resource Officers provide law enforcement services and protection in the non-municipal schools and Clover Garden School.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 1,319,198 | \$ 1,588,702 | \$ 1,656,106 | \$ 1,731,740 | \$ 1,731,740 |
| Operations | \$ 35,006 | \$ 45,812 | \$ 69,312 | \$ 69,312 | \$ 69,312 |
| Total Expenditures | \$ 1,354,204 | \$ 1,634,514 | \$ 1,725,418 | \$ 1,801,052 | \$ 1,801,052 |
| % Change | 31% | 21% | 6% | 10% | 10% |
| Department Revenue | \$ 1,198,903 | \$ 1,247,479 | \$ 1,352,000 | \$ 1,352,000 | \$ 1,352,000 |
| Pandemic Response Funds | | | | | |
| General Revenue Allocation | \$ 155,301 | \$ 387,035 | \$ 373,418 | \$ 449,052 | \$ 449,052 |
| Positions | 17,000 | 18,000 | 18,000 | 18,000 | 18,000 |

Budget Changes

| Expenditure Category | Change |
|--|-------------------|
| Personnel | \$ 143,038 |
| Increase from FY23-24 for county-wide increases for merit, market study, COLA, health insurance, and retirement. | |
| Operations | \$ 23,500 |
| Increase from FY23-24 for department supplies and materials for Junior Policy Academy cadet uniforms, D.A.R.E. program materials, and funding to send 4 Certified D.A.R.E. officers to a D.A.R.E. Officer Training Conference. | |
| Net Expenditure Change | \$ 166,538 |



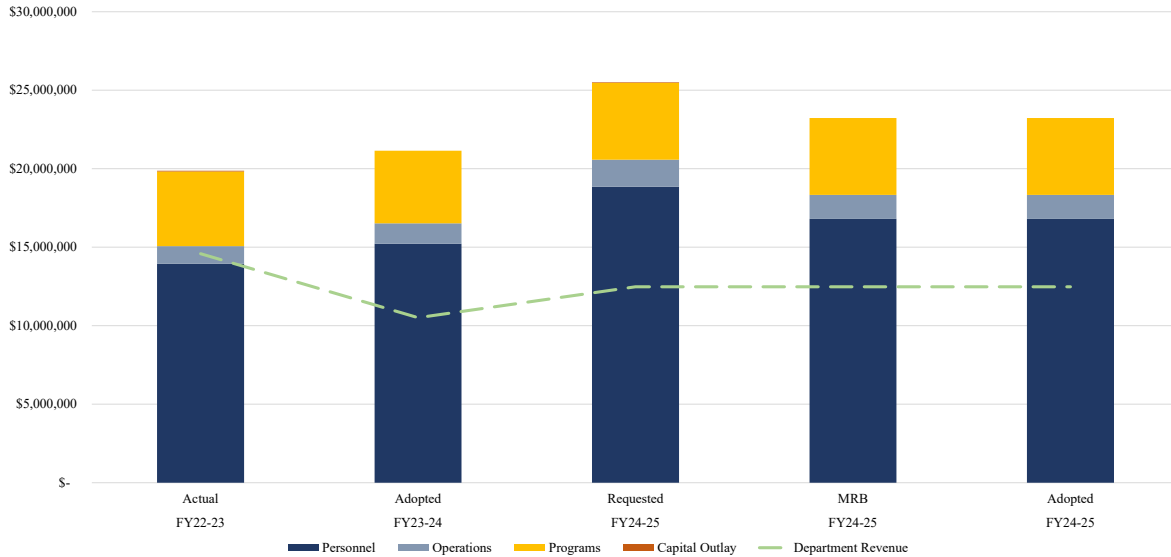
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**Alamance County
General Fund - Adopted FY24-25
Social Services**

Summary

The overall objectives of the Alamance County Department of Social Services (DSS) are that of protective, preventive, and rehabilitative services as well as reinforcing and sustaining the normal pattern of living whenever possible; promoting the general welfare and safeguarding of children, the elderly and disabled adults from abuse and neglect. The agency is a Level II agency with responsibilities for Child and Adult Protective Services, Child Support Administration, Services to Adult and Families and for determining eligibility for all of the public assistance programs including Work First, Medicaid to include Long Term Care and Special Assistance, Food and Nutritional Services, Low Income Energy Assistance, Crisis Intervention Program and Emergency Assistance. Alamance County DSS budget funds more than 28 mandated state and federal programs as well as vital additional services such as Fraud Investigations.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 13,950,398 | \$ 15,221,820 | \$ 18,846,036 | \$ 16,804,422 | \$ 16,804,422 |
| Operations | \$ 1,117,127 | \$ 1,300,133 | \$ 1,726,662 | \$ 1,526,662 | \$ 1,526,662 |
| Programs | \$ 4,755,406 | \$ 4,625,713 | \$ 4,900,901 | \$ 4,900,901 | \$ 4,900,901 |
| Capital Outlay | \$ 49,951 | \$ - | \$ 40,000 | \$ - | \$ - |
| Total Expenditures | \$ 19,872,882 | \$ 21,147,666 | \$ 25,513,599 | \$ 23,231,985 | \$ 23,231,985 |
| % Change | -3% | 6% | 21% | -9% | 0% |
| Department Revenue | \$ 14,588,278 | \$ 10,514,058 | \$ 12,479,188 | \$ 12,479,188 | \$ 12,479,188 |
| General Revenue Allocation | \$ 5,284,604 | \$ 10,633,608 | \$ 13,034,411 | \$ 10,752,797 | \$ 10,752,797 |
| Positions | 226,000 | 228,000 | 239,500 | 238,000 | 238,000 |

Budget Changes

| Expenditure Category | Change |
|--|---------------------|
| Personnel | \$ 1,582,602 |
| Increase from FY23-24 due to the annualized cost of 10.000 FTE Medicaid Expansion positions approved by BOC in November 2023, county-wide increases in salary and fringe for merit increases, cost of living, and market study increases, and retirement offset by vacancy rate to account for ongoing staff turnover. | |
| Operations | \$ 226,529 |
| Increase from FY23-24 for contracted services for an additional contract to support adult services and increasing adult guardianship cases, professional services, computer and department supplies, utilities, building maintenance, and printing. | |
| Programs | \$ 275,188 |
| Increase from FY23-24 for Food and Nutrition Services, Foster Care State and Foster Care Title IV-E, House Bill 405 Community Alternatives Program for Disabled Adults (CAP/DA), Adult Protective Services, Emergency Placement for | |
| Capital Outlay | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 2,084,319 |



Alamance County
General Fund - Adopted FY24-25
Social Services

Performance Management Goals

Goal 1

DSS will request advertisement of a vacant position within 5 days of vacancy or resignation.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |
| Actual | | | | | |

Goal 2

DSS will track retention rates for each service area to identify trends to target improvements.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

DSS will provide no fewer than three leadership trainings during the fiscal year.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

DSS will continue to educate and strengthen relationships with community partners, conducting no fewer than one activity per

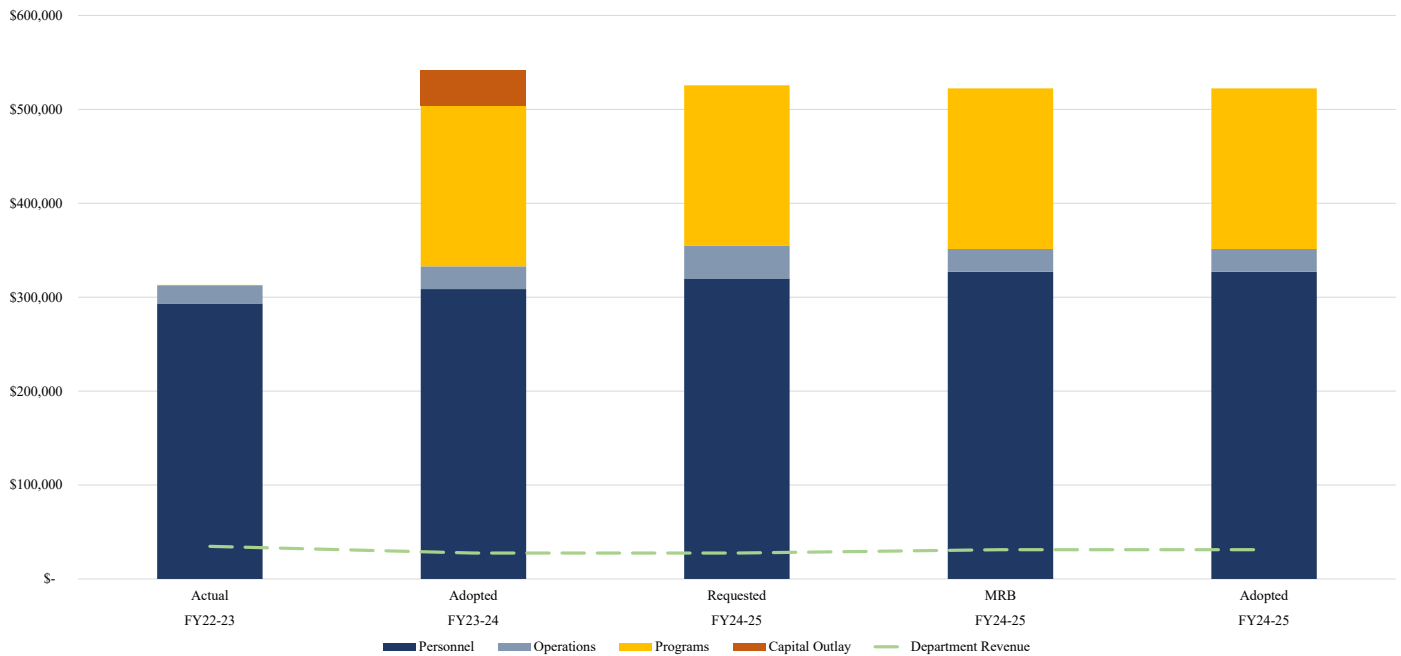
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Soil Conservation**

Summary

As a governmental subdivision of the state, the Alamance Soil and Water Conservation District Board carries out a comprehensive natural resource program in Alamance County. The District is non-regulatory and works to provide information and technical assistance to farmers and landowners to effectively manage their natural resources. The staff provides conservation planning, basic design, layout, and installation for Best Management Practices on farmland upon landowners' request. Technical assistance is also given to urban customers who are having soil and water drainage issues on their property. The District sponsors and develops educational programs for youth and adults and is responsible for administering the Farmland Preservation Program.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 293,343 | \$ 308,649 | \$ 320,028 | \$ 327,140 | \$ 327,140 |
| Operations | \$ 19,432 | \$ 24,273 | \$ 34,647 | \$ 24,273 | \$ 24,273 |
| Programs | \$ 295 | \$ 170,928 | \$ 170,928 | \$ 170,928 | \$ 170,928 |
| Capital Outlay | \$ - | \$ 38,198 | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 313,071 | \$ 542,048 | \$ 525,603 | \$ 522,341 | \$ 522,341 |
| % Change | 5% | 73% | -3% | -4% | -4% |
| Department Revenue | \$ 34,732 | \$ 27,600 | \$ 27,600 | \$ 31,100 | \$ 31,100 |
| General Revenue Allocation | \$ 278,338 | \$ 514,448 | \$ 498,003 | \$ 491,241 | \$ 491,241 |
| Positions | 4.0000 | 4.0000 | 4.0000 | 4.0000 | 4.0000 |

Budget Changes

| Expenditure Category | Change |
|---|-------------|
| Personnel | \$ 18,491 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Programs | \$ - |
| No change from FY23-24 | |
| Capital Outlay | \$ (38,198) |
| Decrease from FY23-24 due to removing funds for one replacement vehicle purchased in FY24. | |
| Net Expenditure Change | \$ (19,707) |



**Alamance County
General Fund - Adopted FY24-25
Soil Conservation**

Summary

Goal 1

Long-Term Goal: Permanently Preserve Agriculture Land

Objective 1: Collaborate with the (Voluntary Agricultural District (VAD) Board to identify at least one application that can be sent to the North Carolina Agriculture Development and Farmland Preservation Program.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Long-Term Goal: Provide Programs that connect local farming to the non-agriculture community.

Objective 1: Partner with the city of Graham to plant sunflowers at Graham Regional Park, attend Homegrown in the Park, and Assist the Chamber of Commerce with Leadership Alamance Agriculture Day.

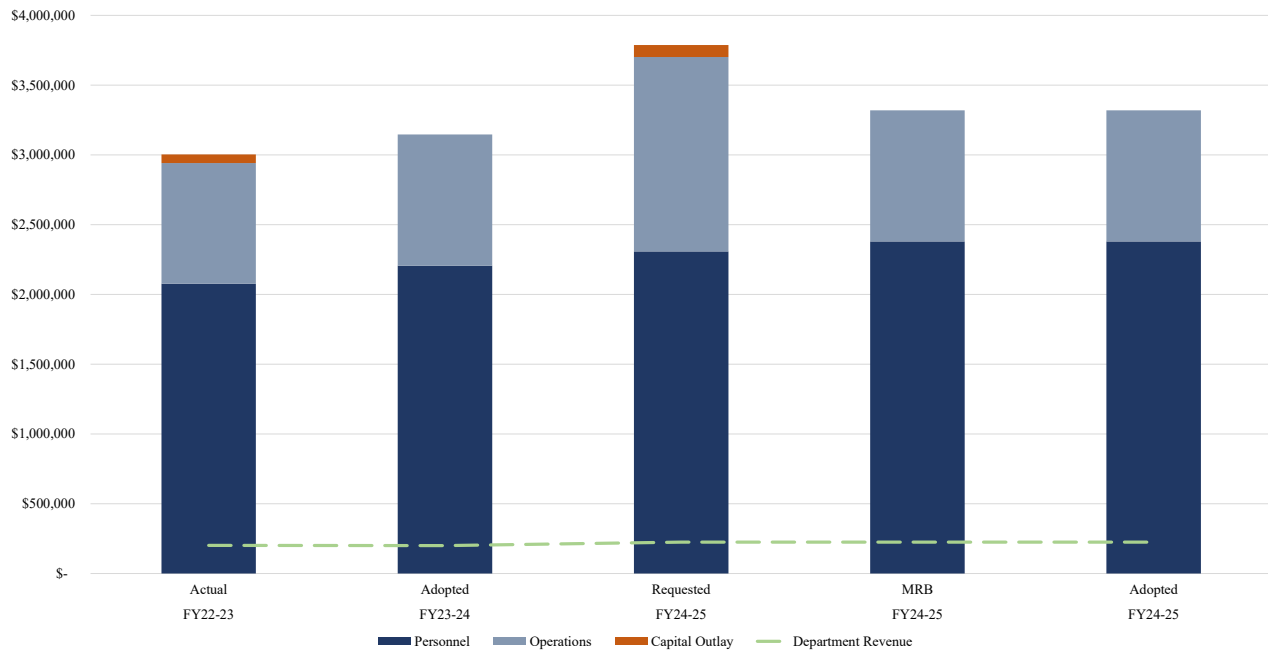
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Tax**

Summary

The Alamance County Tax Department is responsible for assessing approximately 76,000 parcels of real property, 163,000 registered motor vehicles, 14,000 items of personal property owned by individuals, and the combined personal property of 4,800 businesses. We collect approximately \$111 million in current year property tax revenue for Alamance County, its 12 fire districts, and 6 municipalities. The department maintains a variety of online public records and administers many tax relief programs. The Tax Administrator is appointed and governed by the Board of County Commissioners and oversees a staff of 31 full-time employees.



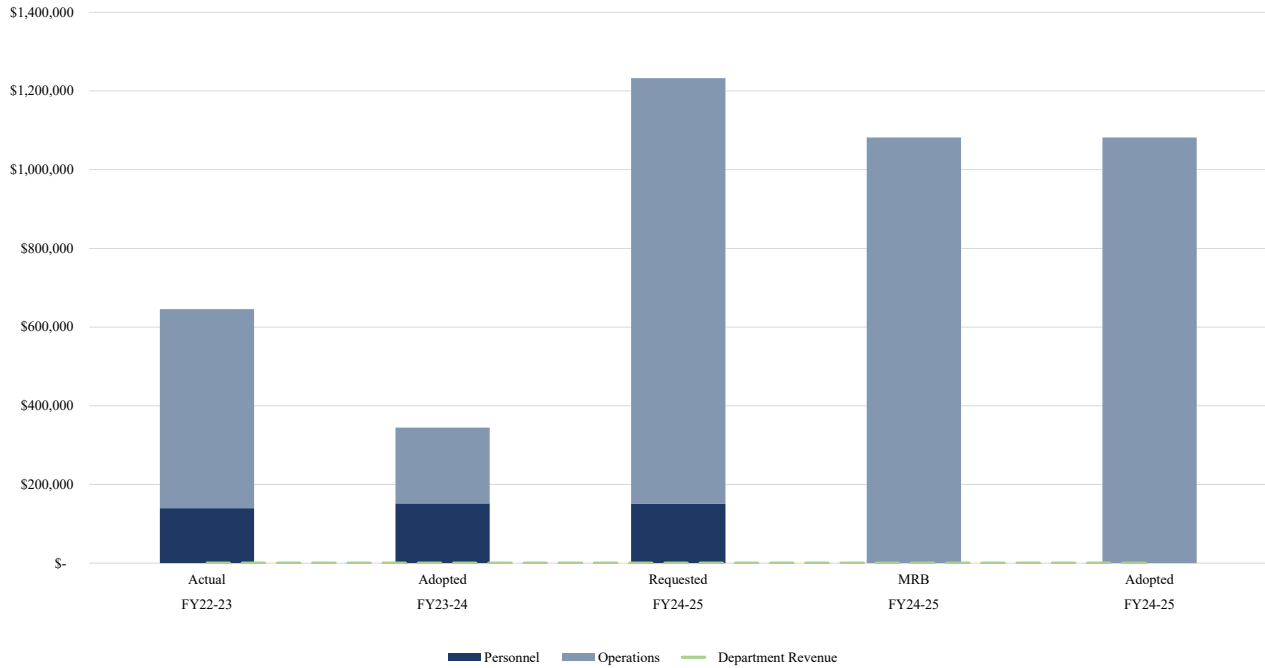
| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 2,077,059 | \$ 2,206,510 | \$ 2,308,919 | \$ 2,379,471 | \$ 2,379,471 |
| Operations | \$ 864,376 | \$ 940,438 | \$ 1,392,420 | \$ 940,438 | \$ 940,438 |
| Capital Outlay | \$ 61,900 | \$ - | \$ 86,000 | \$ - | \$ - |
| Total Expenditures | \$ 3,003,335 | \$ 3,146,948 | \$ 3,787,339 | \$ 3,319,909 | \$ 3,319,909 |
| % Change | 15% | 5% | 20% | 5% | 5% |
| Department Revenue | \$ 201,479 | \$ 200,000 | \$ 225,000 | \$ 225,000 | \$ 225,000 |
| General Revenue Allocation | \$ 2,801,856 | \$ 2,946,948 | \$ 3,562,339 | \$ 3,094,909 | \$ 3,094,909 |
| Positions | 31.000 | 31.000 | 31.000 | 31.000 | 31.000 |

Budget Changes

| Expenditure Category | Change |
|--|-------------------|
| Personnel | \$ 172,961 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Capital Outlay | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 172,961 |



**Alamance County
General Fund - Adopted FY24-25
Tax Revaluation**



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 139,734 | \$ 151,957 | \$ 150,540 | \$ - | \$ - |
| Operations | \$ 505,794 | \$ 192,375 | \$ 1,081,875 | \$ 1,081,875 | \$ 1,081,875 |
| Total Expenditures | \$ 645,528 | \$ 344,332 | \$ 1,232,415 | \$ 1,081,875 | \$ 1,081,875 |
| % Change | 182% | -47% | 258% | 214% | 214% |
| Department Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Revenue Allocation | \$ 645,528 | \$ 344,332 | \$ 1,232,415 | \$ 1,081,875 | \$ 1,081,875 |
| Positions | 2,000 | 2,000 | 0,000 | 0,000 | 0,000 |

Budget Changes

| Expenditure Category | Change |
|---|--------------|
| Personnel Decrease from FY23-24 due to the elimination of permanent positions. | \$ (151,957) |
| Operations Increase from FY23-24 due to the first year cost of the 2027 Revaluation contract. | \$ 889,500 |
| Net Expenditure Change | \$ 737,543 |



**Alamance County
General Fund - Adopted FY24-25
Tax**

Performance Management Goals

Goal 1

Collections Goal: To continue efficient collection, the Tax Department will perform an average of 250 enforced collections each month.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

Appraisals Goal: To ensure accuracy, the Tax Department will audit 1/8 of all parcels receiving PUV deferment.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

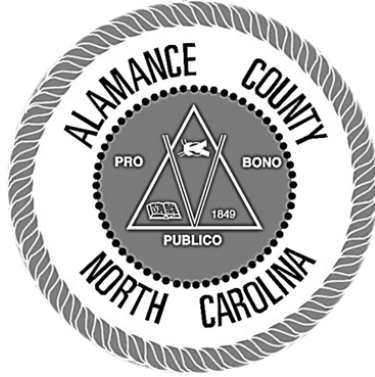
Business Listing Goal: To ensure accuracy, the Tax Department will audit an average of 30 businesses per month, which includes desk audits.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 4

Tax Administration Goal: To ensure efficient and effective service delivery, Tax Department staff will participate in at least 60 total training sessions/classes, which includes in-house training.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



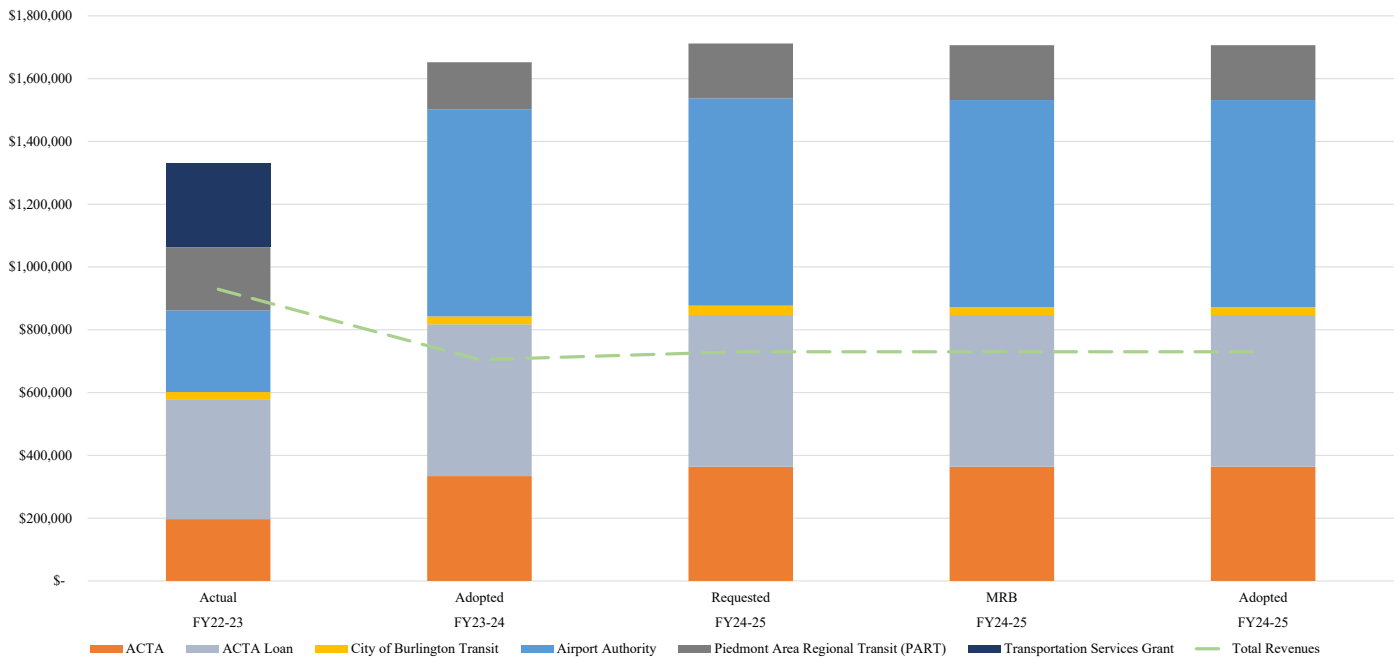
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**Alamance County
General Fund - Adopted FY24-25
Transportation Services**

Summary

Alamance County funds transportation through a variety of general revenue allocations and programmatic funding sources. Local institutions receiving general revenue allocations are the Alamance County Transit Authority (ACTA), the City of Burlington, and the Burlington-Alamance Airport Authority. ACTA also receives funding through the Home & Community Care Block Grant, which is presented on the Non-Departmental Human Services summary page. In addition to general revenue allocations, Alamance County receives and allocates a special rental vehicle tax to the Piedmont Authority for Regional Transportation (PART).



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|---------------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| ACTA | \$ 197,013 | \$ 334,233 | \$ 363,690 | \$ 363,690 | \$ 363,690 |
| ACTA Loan | \$ 380,000 | \$ 483,293 | \$ 483,293 | \$ 483,293 | \$ 483,293 |
| City of Burlington Transit | \$ 25,000 | \$ 25,000 | \$ 30,000 | \$ 25,000 | \$ 25,000 |
| Airport Authority | \$ 259,698 | \$ 659,698 | \$ 659,698 | \$ 659,698 | \$ 659,698 |
| Piedmont Area Regional Transit (PART) | \$ 201,833 | \$ 150,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 |
| Transportation Services Grant | \$ 266,802 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 1,330,346 | \$ 1,652,224 | \$ 1,711,681 | \$ 1,706,681 | \$ 1,706,681 |
| % Change (omitting loan) | 21% | 23% | 5% | 5% | 5% |
| PART Rental Vehicle Tax | \$ 286,549 | \$ 221,500 | \$ 246,520 | \$ 246,520 | \$ 246,520 |
| ACTA Loan Repayment | \$ 380,000 | \$ 483,293 | \$ 483,293 | \$ 483,293 | \$ 483,293 |
| Transportation Services Grant | \$ 262,466 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 929,015 | \$ 704,793 | \$ 729,813 | \$ 729,813 | \$ 729,813 |
| General Revenue Allocation | \$ 401,331 | \$ 947,431 | \$ 981,868 | \$ 976,868 | \$ 976,868 |

Budget Changes

Expenditure Category

Transportation Services

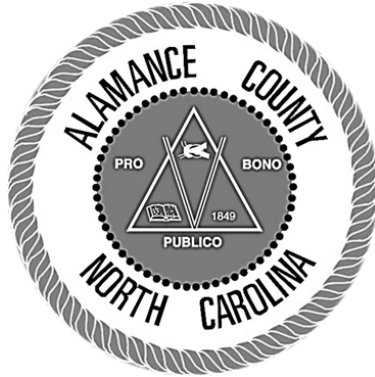
Increase from FY23-24 is due to the requested increase from ACTA.

Change

\$ 54,457

Net Expenditure Change

\$ 54,457



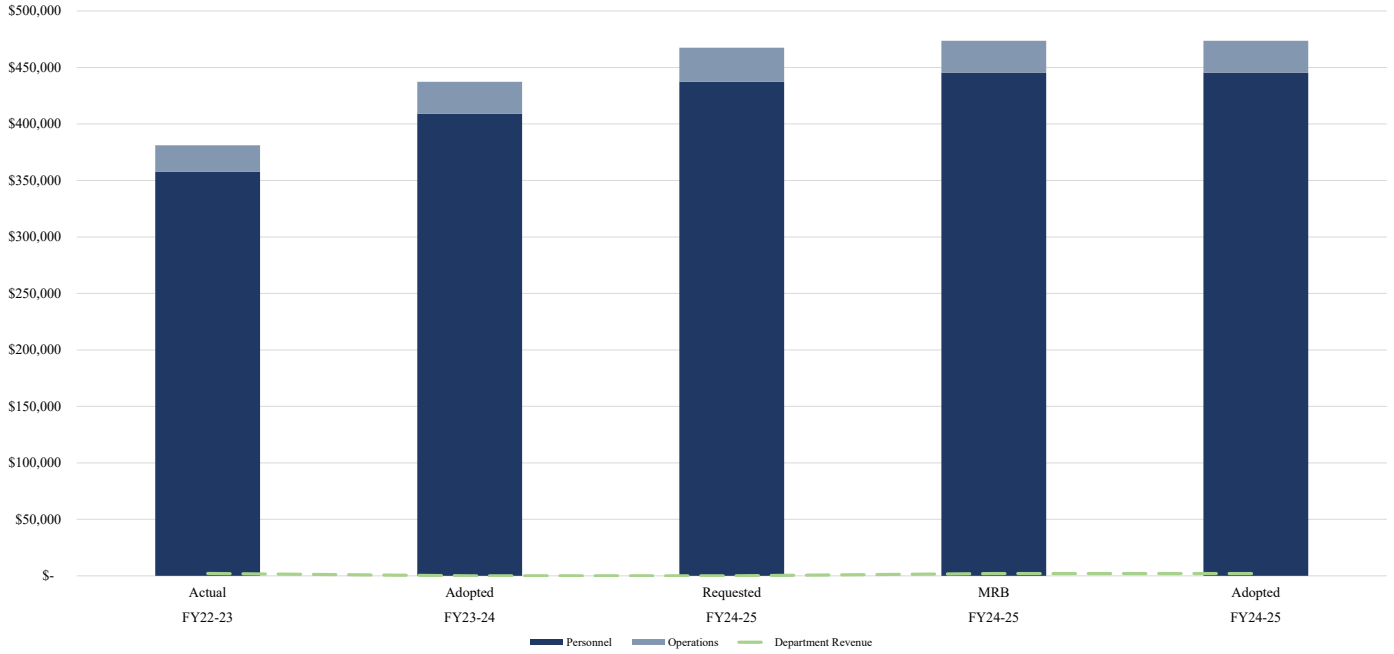
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**Alamance County
General Fund - Adopted FY24-25
Veteran Services Office**

Summary

Veteran Services Office (VSO) interviews and counsels veterans and their dependents to determine eligibility for Veterans Administration benefits. Prepares and processes applications for federal Veteran Affairs and NC veterans benefits. Gathers and develops supporting documentary evidence to assist veterans with claims to the Veteran Affairs. Prepares and processes formal appeals to the Veteran Affairs by reviewing case statements, researching VA laws and regulations, and developing appeals to be presented to the Board of Veterans Appeals. Conducts follow-up inquiries of all pending claims to ensure satisfactory claims processing. Reviews and interprets medical records about disability claims to determine if the evidence supports benefit claims. Prepares and maintains monthly activity reports. Coordinates activities and events with the veteran community.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 357,565 | \$ 409,118 | \$ 437,443 | \$ 445,457 | \$ 445,457 |
| Operations | \$ 23,574 | \$ 28,176 | \$ 30,093 | \$ 28,176 | \$ 28,176 |
| Total Expenditures | \$ 381,139 | \$ 437,294 | \$ 467,536 | \$ 473,633 | \$ 473,633 |
| % Change | 23% | 15% | 7% | 8% | 8% |
| Department Revenue | \$ 2,083 | \$ - | \$ - | \$ 2,000 | \$ 2,000 |
| General Revenue Allocation | \$ 379,056 | \$ 437,294 | \$ 467,536 | \$ 471,633 | \$ 471,633 |
| Positions | 4.0000 | 5.0000 | 5.0000 | 5.0000 | 5.0000 |

Budget Changes

| Expenditure Category | Change |
|---|------------------|
| Personnel | \$ 36,339 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, services bonuses, and retirement. | |
| Operations | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ 36,339 |



**Alamance County
General Fund - Adopted FY24-25
Veteran Services Office**

Performance Management Goals

Goal 1

The VSO office will work with nonprofits to better serve our homeless population.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 2

To improve efficiency, VSO office staff will educate veterans on the current Health Care enrollment regulations to improve benefits.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

To ensure better efficiency the VSO office staff will create a new Resource Guide to provide current veteran resources.

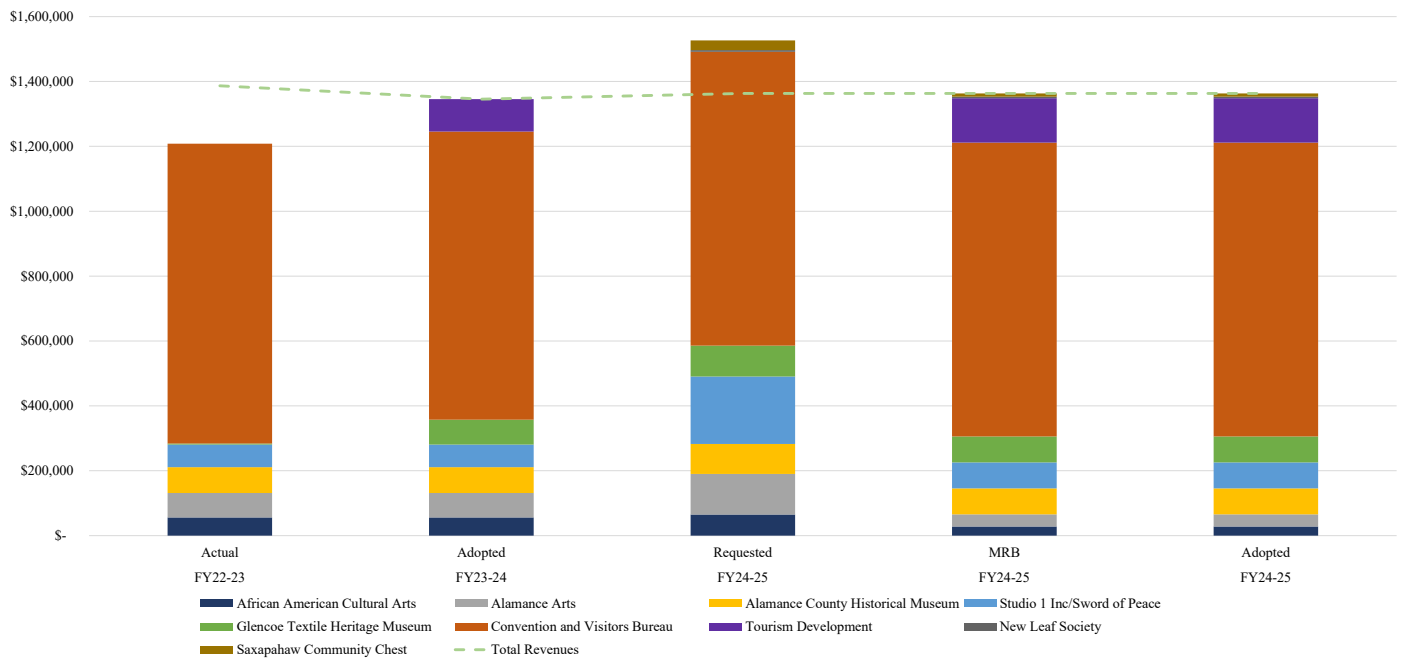
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
General Fund - Adopted FY24-25
Non-Departmental Culture & Recreation**

Summary

Non-Departmental Culture & Recreation are funded through Occupancy Tax. State law determines that after a 3% administrative fee is retained by the County on collection of tax, 1/3 of the remaining collection is allocated at the direction of the County Commission to fund agencies that promote tourism and visitation to Alamance County by preserving and providing cultural, historical, and recreational resources. The remaining 2/3 collection is allocated directly to the local tourism development agency, known as the Community Visitor's Bureau (CVB) in Alamance County, which has its own governing body to direct the allocation of those funds.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| African American Cultural Arts | \$ 56,000 | \$ 56,000 | \$ 65,000 | \$ 28,000 | \$ 28,000 |
| Alamance Arts | \$ 75,320 | \$ 75,320 | \$ 125,300 | \$ 37,660 | \$ 37,660 |
| Alamance County Historical Museum | \$ 79,585 | \$ 79,585 | \$ 92,364 | \$ 80,000 | \$ 80,000 |
| Glencoe Textile Heritage Museum | \$ 3,000 | \$ 76,498 | \$ 95,218 | \$ 80,000 | \$ 80,000 |
| New Leaf Society | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Studio 1 Inc/Sword of Peace | \$ 70,000 | \$ 70,000 | \$ 208,000 | \$ 80,000 | \$ 80,000 |
| Saxapahaw Community Chest | \$ - | \$ - | \$ 30,000 | \$ 10,000 | \$ 10,000 |
| Tourism Development | \$ - | \$ 100,051 | \$ - | \$ 136,794 | \$ 136,794 |
| Convention and Visitors Bureau | \$ 924,511 | \$ 888,090 | \$ 905,852 | \$ 905,852 | \$ 905,852 |
| Total Expenditures | \$ 1,208,416 | \$ 1,345,544 | \$ 1,526,734 | \$ 1,363,306 | \$ 1,363,306 |
| % Change | 5% | 11% | 13% | 1% | 1% |
| Total Revenues | \$ 1,386,696 | \$ 1,345,544 | \$ 1,363,306 | \$ 1,363,306 | \$ 1,363,306 |
| Surplus (Deficit) | \$ 178,281 | \$ - | \$ (163,428) | \$ - | \$ - |

Budget Changes

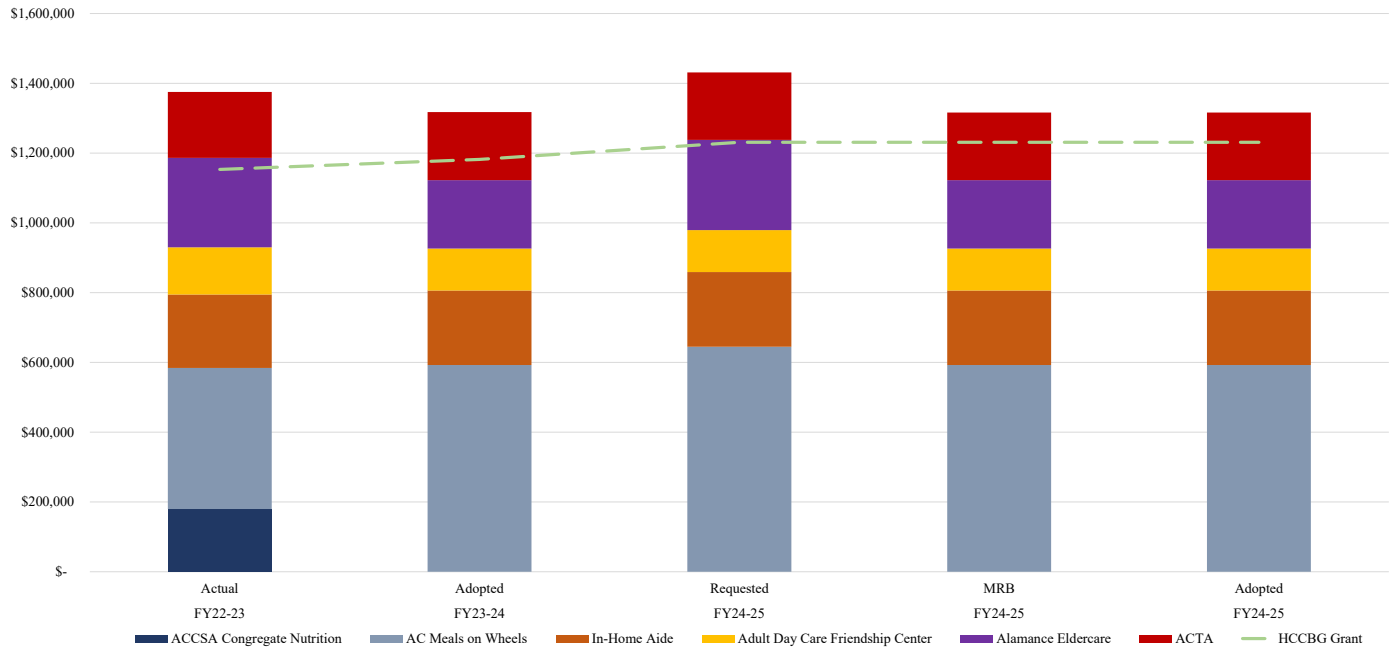
| Expenditure Category | Change |
|---|------------------|
| Non-Departmental Culture & Recreation | \$ 17,762 |
| Increase from FY23-24 due to anticipated FY24-25 Occupancy Tax. | |
| Net Expenditure Change | \$ 17,762 |



**Alamance County
General Fund - Adopted FY24-25
Non-Departmental Human Services**

Summary

Non-Departmental Human Services include funding for pass-through non-profits and organizations that expand the reach of Alamance County in the area of health and human services. State Home and Community Care Block Grant (HCCBG) funding in addition to county general funds supports these programs.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| ACCSA Congregate Nutrition | \$ 179,734 | \$ - | \$ - | \$ - | \$ - |
| AC Meals on Wheels | \$ 404,264 | \$ 592,354 | \$ 645,037 | \$ 592,354 | \$ 592,354 |
| In-Home Aide | \$ 210,845 | \$ 213,981 | \$ 213,981 | \$ 213,981 | \$ 213,981 |
| Adult Day Care Friendship Center | \$ 134,958 | \$ 120,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 |
| Alamance Eldercare | \$ 256,419 | \$ 196,146 | \$ 258,532 | \$ 196,146 | \$ 196,146 |
| ACTA | \$ 189,185 | \$ 194,849 | \$ 193,777 | \$ 193,777 | \$ 193,777 |
| Total Expenditures | \$ 1,375,405 | \$ 1,317,330 | \$ 1,431,327 | \$ 1,316,258 | \$ 1,316,258 |
| % Change | 6% | -4% | 9% | 0% | 0% |
| HCCBG Grant | \$ 1,153,098 | \$ 1,181,670 | \$ 1,230,914 | \$ 1,230,914 | \$ 1,230,914 |
| County Match | \$ - | \$ 83,605 | \$ 86,416 | \$ 85,344 | \$ 85,344 |
| Total Revenues | \$ 1,153,098 | \$ 1,265,275 | \$ 1,317,330 | \$ 1,316,258 | \$ 1,316,258 |
| General Revenue Allocation | \$ 222,307 | \$ 52,055 | \$ 113,997 | \$ - | \$ - |

Budget Changes

Expenditure Category

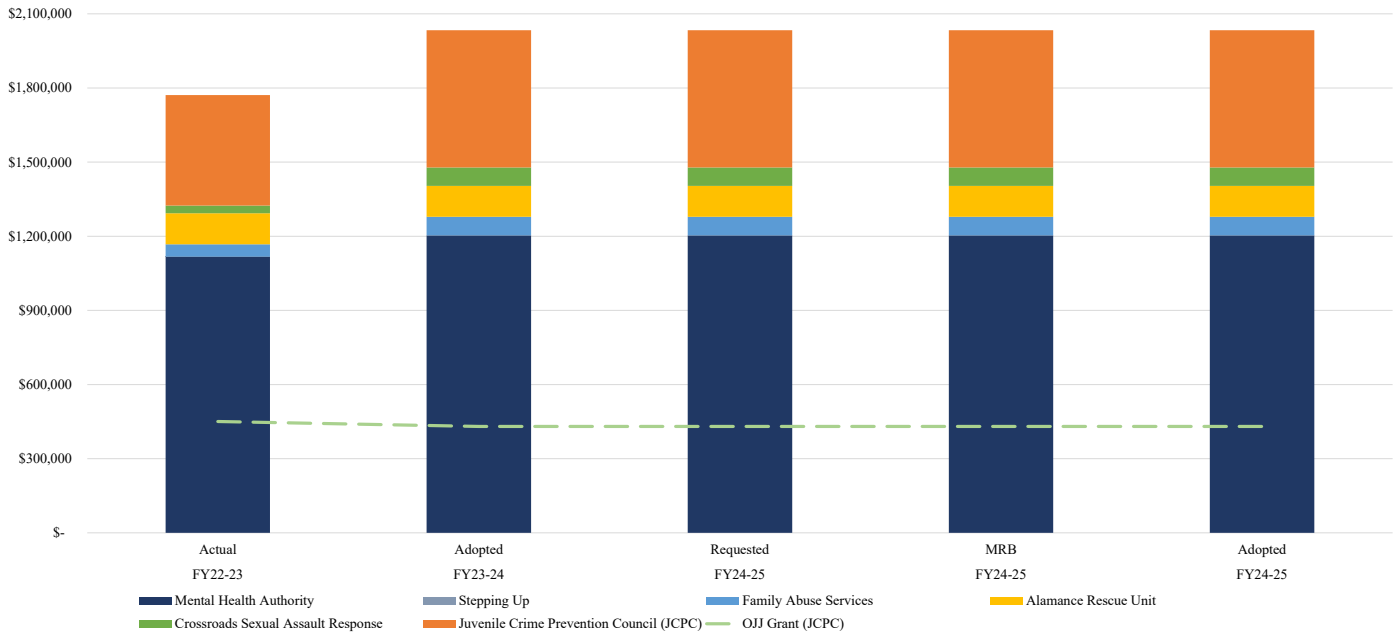
| Expenditure Category | Change |
|--|-------------------|
| Non-Departmental Human Services | \$ (1,072) |
| Decrease from FY23-24 is due to the requested reduction from ACTA. | |
| Net Expenditure Change | \$ (1,072) |



**Alamance County
General Fund - Adopted FY24-25
Non-Departmental Public Safety**

Summary

Non-Departmental Public Safety includes the Alamance County Justice Advisory Council, Juvenile Crime Prevention Council, Alamance County Rescue Unit, and other organizations that help the community in the area of health and public safety. State Office of Juvenile Justice Grant (OJJ) funding and county general funds support these programs.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|
| Mental Health Authority | \$ 1,117,571 | \$ 1,203,556 | \$ 1,203,556 | \$ 1,203,556 | \$ 1,203,556 |
| Stepping Up | \$ 202 | \$ - | \$ - | \$ - | \$ - |
| Family Abuse Services | \$ 50,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Crossroads Sexual Assault Response | \$ 31,250 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Alamance Rescue Unit | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Juvenile Crime Prevention Council (JCPC) | \$ 447,148 | \$ 554,925 | \$ 554,925 | \$ 554,925 | \$ 554,925 |
| Total Expenditures | \$ 1,771,172 | \$ 2,033,481 | \$ 2,033,481 | \$ 2,033,481 | \$ 2,033,481 |
| % Change | 3% | 15% | 0% | 0% | 0% |
| OJJ Grant (JCPC) | \$ 450,442 | \$ 430,442 | \$ 430,442 | \$ 430,442 | \$ 430,442 |
| General Revenue Allocation | \$ 1,320,730 | \$ 1,603,039 | \$ 1,603,039 | \$ 1,603,039 | \$ 1,603,039 |

Budget Changes

| Expenditure Category | Change |
|---------------------------------------|--------|
| Non-Departmental Public Safety | \$ - |
| No change from FY23-24 | |
| Net Expenditure Change | \$ - |

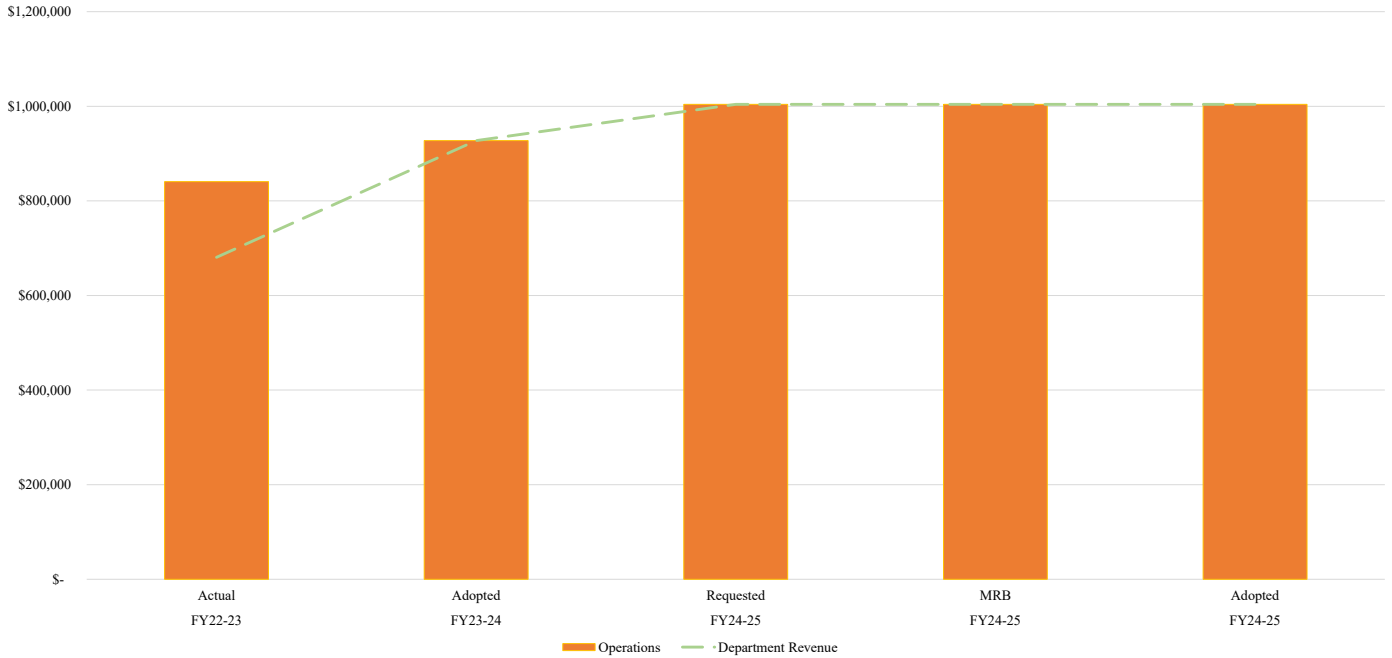


Alamance County
E911 Fund - Adopted FY24-25
Emergency Telephone System Fund

Summary

The 911 Fund supports the public safety answering points in North Carolina. The fund receives all the revenue from a uniform 911 service charge and is administered by the N.C. 911 Board. The board is administratively housed in the N.C. Department of Information Technology. The N.C. 911 Board manages all revenue paid into the 911 Fund, an interest-bearing special revenue fund within the State Treasury. The board establishes procedures for disbursing funds and informs all voice communications service providers and eligible counties.

N.C.G.S. 62A passed on July 27, 2007, mandates that the N.C. 911 Board set the service charge per connection by all types of voice communication service providers. The initial service charge was 70 cents in January 2008. On July 1, 2023, the amount decreased by 10 to 55 cents. If revenue exceeds needs, the board reduces the service charge. It must ensure cost recovery for public safety answering points over a reasonable period. The new regulations will take effect on July 1, with providers informed at least 90 days in advance.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-------------------|--------------------|----------------------|---------------------|---------------------|
| Operations | \$ 840,823 | \$ 927,380 | \$ 1,004,057 | \$ 1,004,057 | \$ 1,004,057 |
| Total Expenditures | \$ 840,823 | \$ 927,380 | \$ 1,004,057 | \$ 1,004,057 | \$ 1,004,057 |
| % Change | -36% | 10% | 8% | 8% | 8% |
| Department Revenue | \$ 680,684 | \$ 927,380 | \$ 1,004,057 | \$ 1,004,057 | \$ 1,004,057 |
| General Revenue Allocation | \$ 160,139 | \$ - | \$ - | \$ - | \$ - |

Budget Changes

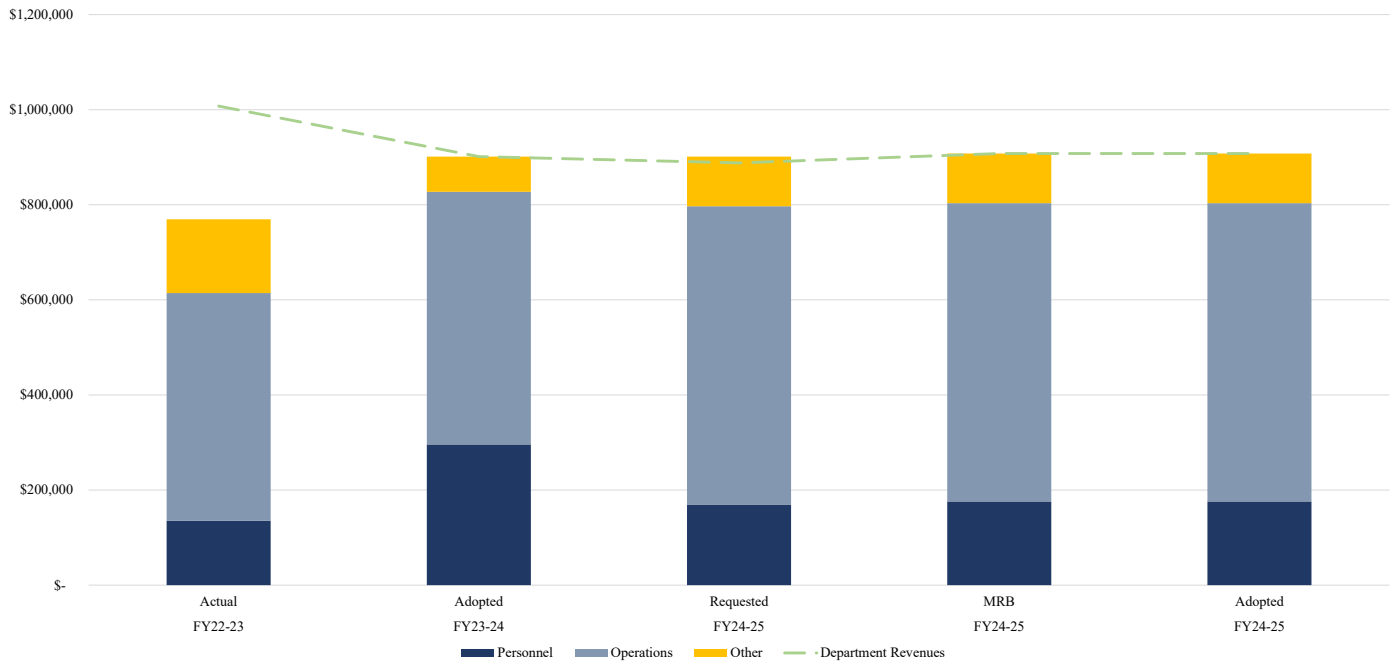
| Expenditure Category | Change |
|---|-----------|
| Operations Increases from FY23-24 are due to E911-Software and E911-Hardware needs. | \$ 76,677 |
| Net Expenditure Change | \$ 76,677 |



Alamance County
Tourism Development Authority Fund - Adopted FY24-25
Tourism Development Authority (TDA)

Summary

The purpose of the Tourism Development Authority Board is to oversee the distribution of the occupancy tax in Alamance County to further the development of travel and tourism throughout the county. The Occupancy Tax in Alamance County, authorized by the General Statute in 1988, follows a specific allocation process. After a 3% administrative fee is retained by the County, 1/3 of the remaining collection is directed by the County Commission to support agencies promoting tourism and visitation. The remaining 2/3 is allocated to the Community Visitor's Bureau (CVB) for local tourism development.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|----------------------------|-------------------|--------------------|----------------------|-------------------|--------------------|
| Personnel | \$ 135,675 | \$ 295,914 | \$ 169,626 | \$ 175,910 | \$ 175,910 |
| Operations | \$ 478,683 | \$ 531,510 | \$ 627,444 | \$ 627,444 | \$ 627,444 |
| Other | \$ 154,985 | \$ 73,800 | \$ 104,300 | \$ 104,300 | \$ 104,300 |
| Total Expenditures | \$ 769,342 | \$ 901,224 | \$ 901,370 | \$ 907,654 | \$ 907,654 |
| % Change | 26% | 17% | 0% | 1% | 1% |
| Department Revenues | \$ 1,007,555 | \$ 901,224 | \$ 888,090 | \$ 907,654 | \$ 907,654 |
| General Revenue Allocation | \$ (238,212) | \$ - | \$ 13,280 | \$ - | \$ - |
| Positions | 2.0000 | 2.0000 | 2.0000 | 2.0000 | 2.0000 |

Budget Changes

| Expenditure Category | Change |
|---|--------------|
| Personnel Decrease from FY23-24 is a result of more accurate salary and benefit calculations. | \$ (120,004) |
| Operations Increase from FY23-24 is the net result of increases in professional services, training, promotions, printing, advertising, building & equipment rents, insurance & bonds, dues & subscriptions, and miscellaneous expenses with a decrease in trade shows and copier lease. | \$ 95,934 |
| Other Increase from FY23-24 due to an increase in sponsorships and grants. | \$ 30,500 |
| Net Expenditure Change | \$ 6,430 |



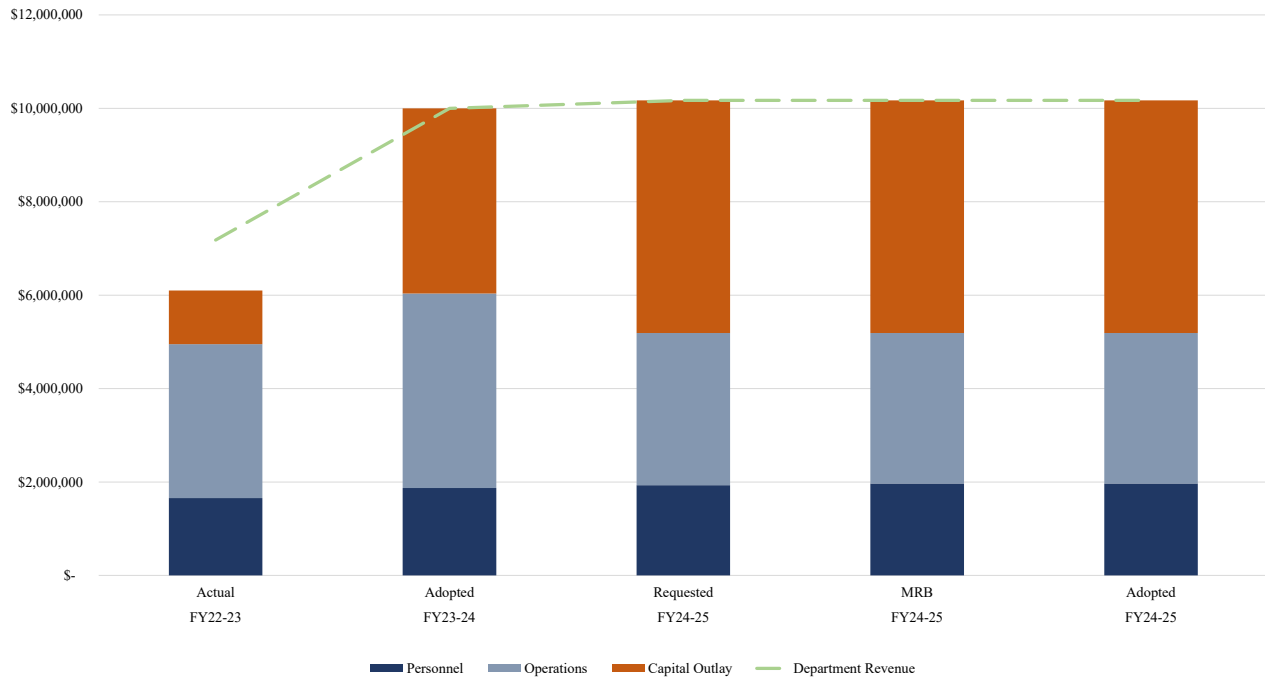
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**Alamance County
Landfill Fund - Adopted FY24-25
Landfill**

Summary

The Landfill Department provides waste disposal services for the county's industrial, commercial, and residential sectors. It receives yard waste, scrap tires, white goods, and recyclables and provides for proper disposal as well as enforces the county's solid waste and recycling ordinances. It also manages contracts related to waste and recycling franchises.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 1,656,262 | \$ 1,870,726 | \$ 1,932,225 | \$ 1,969,532 | \$ 1,969,532 |
| Operations | \$ 3,293,637 | \$ 4,164,274 | \$ 3,257,775 | \$ 3,220,468 | \$ 3,220,468 |
| Capital Outlay | \$ 1,148,127 | \$ 3,965,000 | \$ 4,980,000 | \$ 4,980,000 | \$ 4,980,000 |
| Total Expenditures | \$ 6,098,025 | \$ 10,000,000 | \$ 10,170,000 | \$ 10,170,000 | \$ 10,170,000 |
| % Change | 31% | 64% | 2% | 2% | 2% |
| Department Revenue | \$ 7,179,470 | \$ 10,000,000 | \$ 10,170,000 | \$ 10,170,000 | \$ 10,170,000 |
| General Revenue Allocation | \$ (1,081,445) | \$ - | \$ - | \$ - | \$ - |
| Positions | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |

Budget Changes

| Expenditure Category | Change |
|--|---------------------|
| Personnel | \$ 98,806 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ (943,806) |
| Decrease from FY23-24 due to decrease in amount requested in future spending line item, Swepsonville Postclosure costs, bond arbitrage, and professional services. | |
| Capital Outlay | \$ 1,015,000 |
| Increase from FY23-24 to purchasing new equipment to keep pace with increasing tonnage including an articulated haul truck and D7 bulldozer. | |
| Net Expenditure Change | \$ 170,000 |



**Alamance County
Landfill Fund - Adopted FY24-25
Landfill**

Summary

Goal 1

95% of equipment will receive weekly preventative maintenance.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 95% | 95% | 95% | 95% | 100% |
| Actual | | | | | |

Goal 2

Initiate one (1) additional Household Hazardous Waste Collection Event (HHW) per year bringing the total to three (3) events per calendar year.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Goal 3

Improve the landfill for public use through capital projects and capital equipment:

Objective 1: Initiate or complete bidding, receive contract award, and start construction of new commercial access road, dual scales, scale house, and metal/tire/bulky goods tarmac.

| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |

Objective 2: Initiate the depositing of Municipal Solid Waste (MSW) and Construction and Demolition trash into the new 10-acre Phase 6 cell and informal closing of the Phase 5 cell. Schedule estimated to be late summer or early fall 2024.

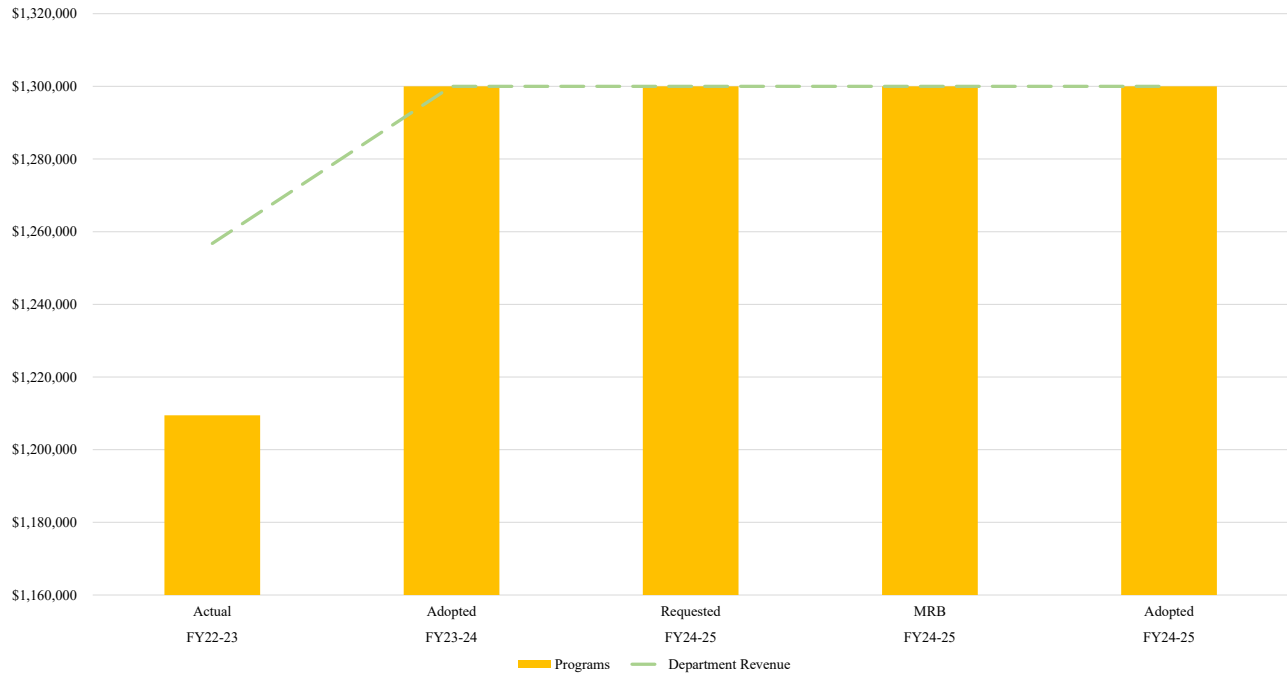
| | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------|------|------|------|------|------|
| Target | 100% | 100% | 100% | 100% | 100% |
| Actual | | | | | |



**Alamance County
Indigent Trust Fund - Adopted FY24-25
Social Services**

Summary

Alamance County Department of Social Services (DSS) has responsibilities around Representative Payee services as well as managing monies and assets of those in the custody or under guardianship of the department. As a Representative Payee, Social Services is responsible for providing funds for current and future needs of the individual.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Programs | \$ 1,209,482 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 |
| Total Expenditures | \$ 1,209,482 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 |
| % Change | 26% | 7% | 0% | 0% | 0% |
| Department Revenue | \$ 1,256,768 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 | \$ 1,300,000 |
| General Revenue Allocation | \$ (47,285) | \$ - | \$ - | \$ - | \$ - |

Budget Changes

| Expenditure Category | Change |
|-------------------------------|-------------|
| Programs | |
| No change from FY23-24 | \$ - |
| Net Expenditure Change | \$ - |

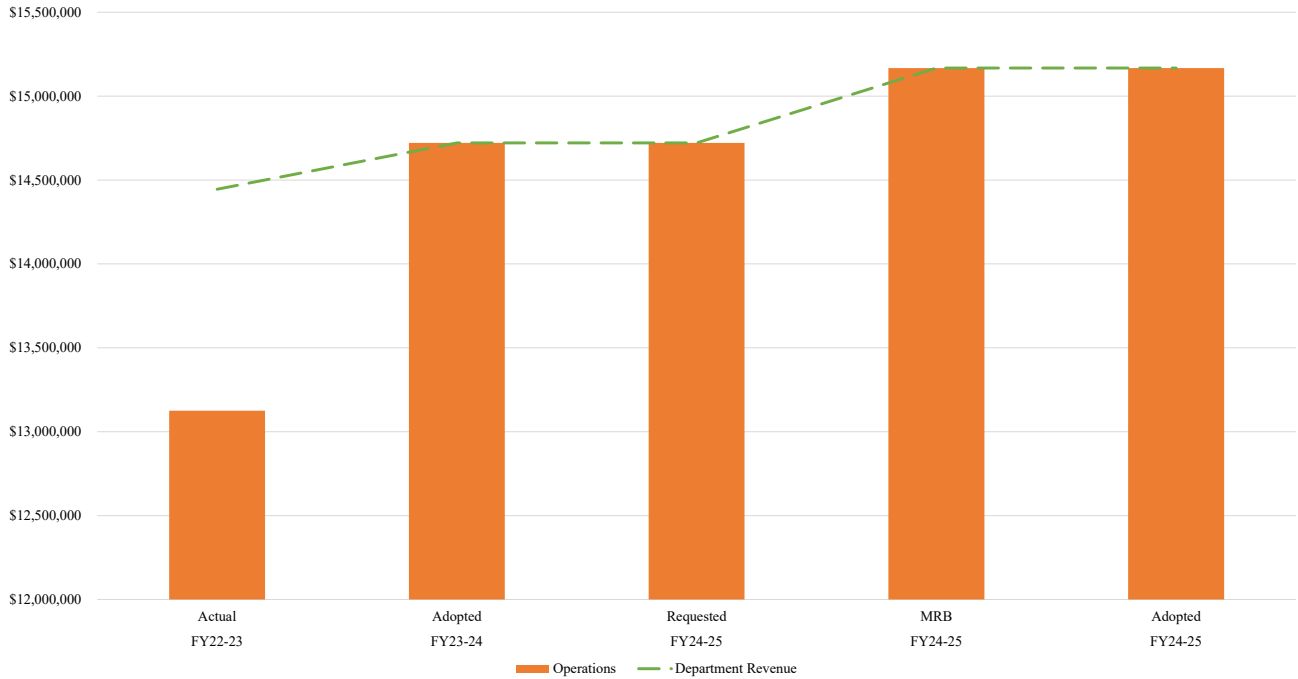


Alamance County
Employee Insurance Fund - Adopted FY24-25
Employee Insurance

Summary

Program Revenues consist of health, dental, and life insurance premiums paid by employers for current and retired employees, as well as premiums paid by employees or retirees.

The current Fund Balance is \$7,303,307 per Schedule H-2 of fiscal year 2023 audited financial statements.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| Operations | \$ 13,125,329 | \$ 14,721,738 | \$ 14,721,738 | \$ 15,167,697 | \$ 15,167,697 |
| Total Expenditures | \$ 13,125,329 | \$ 14,721,738 | \$ 14,721,738 | \$ 15,167,697 | \$ 15,167,697 |
| % Change | 10% | 12% | 0% | 3% | 3% |
| Department Revenue | \$ 14,445,318 | \$ 14,721,738 | \$ 14,721,738 | \$ 15,167,697 | \$ 15,167,697 |
| General Revenue Allocation | \$ (1,319,989) | \$ - | \$ - | \$ - | \$ - |

Budget Changes

Expenditure Category

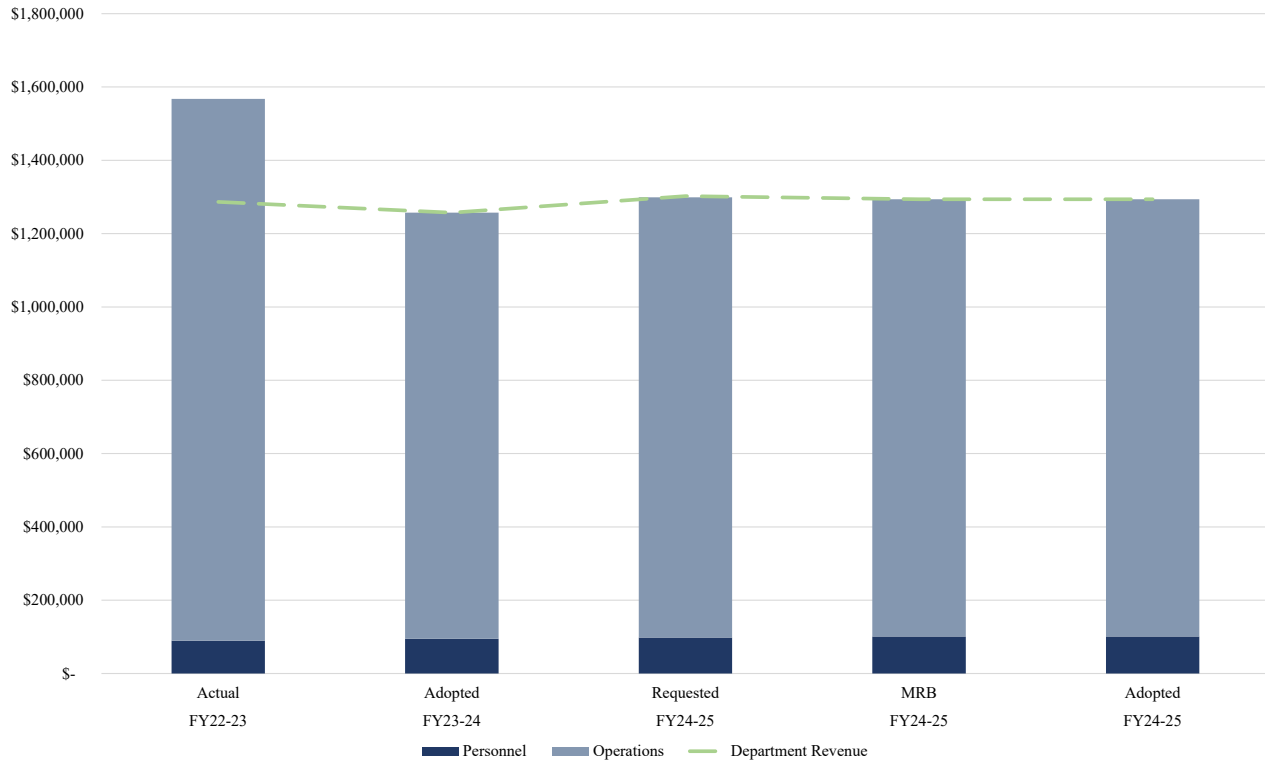
| Expenditure Category | Change |
|---|-------------------|
| Operations | \$ 445,959 |
| Increase from FY23-24 due to anticipated increase in pharmacy claims. | |
| Net Expenditure Change | \$ 445,959 |



Alamance County Workers' Compensation Fund - Adopted FY24-25 Workers' Compensation

Summary

Program Revenues consist of premiums paid by the appropriate departments within the General Fund. The current Fund Balance is \$983,862 per Schedule H-2 of the fiscal year 2023 audited financial statements.



| | FY22-23 Actual | FY23-24 Adopted | FY24-25 Requested | FY24-25 MRB | FY24-25 Adopted |
|-----------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Personnel | \$ 89,296 | \$ 94,825 | \$ 98,021 | \$ 100,859 | \$ 100,859 |
| Operations | \$ 1,478,261 | \$ 1,162,338 | \$ 1,201,228 | \$ 1,192,755 | \$ 1,192,755 |
| Total Expenditures | \$ 1,567,558 | \$ 1,257,163 | \$ 1,299,249 | \$ 1,293,614 | \$ 1,293,614 |
| % Change | 47% | -20% | 3% | 3% | 3% |
| Department Revenue | \$ 1,286,777 | \$ 1,257,163 | \$ 1,302,329 | \$ 1,293,614 | \$ 1,293,614 |
| General Revenue Allocation | \$ 280,780 | \$ - | \$ (3,080) | \$ - | \$ - |
| Positions | 1.000 | 1.000 | 1.500 | 1.000 | 1.000 |

Budget Changes

| Expenditure Category | Change |
|--|------------------|
| Personnel | \$ 6,034 |
| Increase from FY23-24 for county-wide increases in COLA, merit pay, service bonuses, and retirement. | |
| Operations | \$ 30,417 |
| Increase from FY23-24 for anticipated increases in claims based on current year actual claims. | |
| Net Expenditure Change | \$ 36,451 |



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ALAMANCE COUNTY

Adopted Capital Improvement Plan

Fiscal Years 2025-2029





April 1, 2024

Capital Budget Executive Summary

Alamance County's Fiscal Year 2025-2029 Capital Improvement Plan

Alamance County's FY24-25 Capital Budget and Capital Improvement Plan (CIP) is a planning and implementation tool for acquiring, developing, constructing, maintaining, and renovating public facilities, infrastructure, and certain capital equipment. The CIP represents a multi-year planning process that includes general funds, installment loans, state grant funding, lease revenue, and interest earned.

Alamance County is statutorily responsible for providing capital facilities and equipment for the County Government, Criminal Justice System, Alamance-Burlington School System, and Alamance Community College to provide needed and desired services to the public. The CIP results from an ongoing process to assess the needs for major capital expenditures, determine the feasibility of funding these projects, and establish a plan for financing and implementing these projects.

In developing its plan, the County adheres to a set of financial and debt management policies established by the Alamance County Board of Commissioners. These policies help preserve and improve the County's credit rating and establish the framework for the County's overall fiscal planning and management.

Alamance-Burlington School System Capital

- **Projects Funded & Completed in FY23-24:** All Alamance-Burlington School System (ABSS) bond projects are funded. Due to the premium market in April 2021, a \$19,515,000 bond par for School Capital Projects is scheduled to be issued in May 2024. ABSS completed road improvements at Southern High and Southeast High, the construction of a Vocational Building at Southeast High, and a masonry project at Haw River Elementary. Other capital projects are intact and ongoing using alternative funding sources.
- **Projects Adopted for FY24-25:** ABSS will continue to work on completing previously funded bond projects, utilizing the new bond funds to address the prioritized needs for roofing and HVAC, while planning to complete pay-go capital improvement projects at a total cost of \$4,963,000.



ALAMANCE COUNTY

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County Manager

- **Unfunded Projects:** Alamance-Burlington School System's unfunded projects in FY24-25 are \$5,575,000 and include projects such as Williams High Water Proofing and Drainage improvements and Security Vestibule installations at 13 schools across the district. These unfunded projects are being scheduled in future years as requested by ABSS.

Alamance Community College Capital

- **Projects Funded & Completed in FY23-24:** Alamance Community College continues to work on completing multiple pay-go capital improvement projects funded in FY23-24.
- **Projects Adopted for FY24-25:** ACC will continue to work on completing previously funded bond projects including the Main, Powell, and Gee Building renovations and Public Safety Training Center construction while planning to complete pay-go capital improvement projects at a total cost of \$536,000.
- **Unfunded Projects:** The estimate of Alamance Community College's top unfunded projects is \$11,870,000 and includes projects such as an upfit of the third floor of the Biotechnology Center of Excellence, Main Campus classroom renovations, and multiple safety upgrades for cameras, fire alarms, and Americans with Disabilities Act (ADA) compliance. Alamance Community College has applied for federal Higher Education Emergency Relief Fund (HEERF) funds and state and local grant awards to help reduce its unfunded project list.

Alamance County Capital

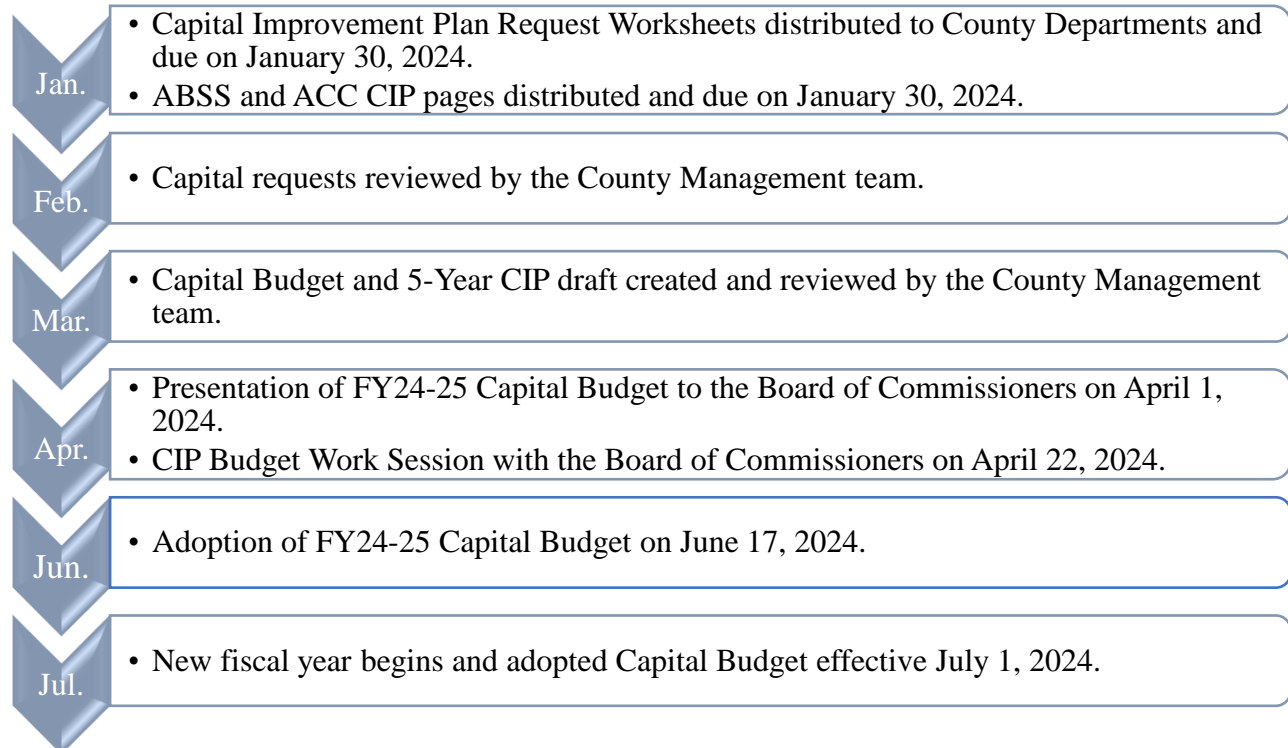
- **Projects Funded & Completed in FY23-24:** Alamance County completed renovations to the newly purchased Board of Elections building in FY23-24 and funded a joint roofing and Heating, Ventilation, and Air Conditioning (HVAC) assessment for ABSS and Alamance County using county general funds to be implemented over the multi-year CIP.
- **Projects Adopted for FY24-25:** Capital projects funded through Non-General Fund sources for FY24-25 include the ongoing renovation of the Emergency Services Center funded primarily through state grant dollars. Additionally, \$2,180,000 million is budgeted for General Fund capital improvement projects.
- Alamance County has also included projects to upgrade the Computer Aided Dispatch (CAD) software used by 911 Communications and county and municipal public safety services and a federally required public safety radio upgrade to be funded using installment loan proceeds.



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County Manager

- Alamance County Landfill will plan to use Solid Waste Fees to support a scheduled Roof and HVAC replacement project on-site at the Landfill.
- **Unfunded Projects:** The estimate of Alamance County’s unfunded projects is \$10,000,000 and includes projects such as the renovation of the former Elderly Services Building and a new Emergency Medical Services (EMS) base in Mebane.

FY24-25 Capital Planning Calendar





Additional CIP Information

What is a Capital Improvement Plan?

A Capital Improvement Plan (CIP) contains all of the individual capital projects, equipment purchases, and major studies for a local government; in conjunction with construction and completion schedules, and in consort with financing plans. Just as a business owner has to continually plan for upkeep and expansion as the business grows, the Capital Improvement Plan provides a working blueprint for sustaining and improving the community's required infrastructures as the county population and development grows. It coordinates strategic planning, financial capacity, and physical development. A CIP stands at the epicenter of a government's Management, Maintenance, and Finance teams.

The CIP is a working document that is reviewed and updated annually to reflect changing community needs, priorities, and funding opportunities to ensure that the infrastructure exists to advance the community's strategic and long-term goals and objectives efficiently and with minimal impact on the taxpayer.

A CIP has two parts – a capital budget and a capital program. The capital budget is the upcoming year's spending plan for capital items. The capital program is a plan for capital expenditures that extends typically five to ten years beyond the capital budget.

Benefits of the Capital Program

A long-term capital program has many benefits derived from its organized approach to planning projects. The program provides a systematic evaluation of all potential projects at the same time and serves to stabilize debt service payments and reduce borrowing costs through consolidated issuance. Benefits include:

- Eliminating duplication of project requests and enabling joint planning efforts
- Establishing a system of annual examination and prioritization of County needs
- Focusing attention on community goals and objectives
- Identifying appropriate project financing and construction schedules
- Providing a basis for the formulation of bond issues, borrowing programs, or other revenue-producing measures



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County Manager

- Encouraging efficient government administration
- Bridging the gap between the day-to-day operations of County Government and the County's long-range development goals

The Capital Improvement Plan (CIP):

The CIP includes all capital projects for five years and forecasted spending. The plan is based on the “physical needs” of the County as prioritized in the Strategic Plan and by the Board of Commissioners.

The first year of the CIP is called the “Capital Budget,” which is formally adopted by the Alamance County Board of Commissioners and budgeted in the annual operating budget (and therefore authorized for expenditure). The projects included in subsequent years (i.e. years two through five) are for planning purposes only and do not receive spending authority until they become part of the Capital Budget.

Capital Projects:

A Capital Project is a planned expense for a facility or physical item requiring a minimum expenditure of \$50,000 by the County, having a useful life span of 10 years or more (except for technology projects), and meeting one or more of the following definitions:

1. Involves the acquisition or construction of any physical facility for the community
2. Involves the acquisition of land or an interest in land for the community
3. Involves the acquisition or construction of public utilities
4. Involves modification to facilities, including additions to existing facilities which increase the square footage, useful life, or value of the facility

Capital maintenance or replacement projects on existing facilities, as defined below:

Capital Project Costs include all expenses directly related to the acquisition or construction of any physical facility, land parcel, or major system, such as a consultant or professional services for planning, design, survey, engineering, and construction; permit fees; site preparation; installation of utilities and infrastructure; County project management fees; and acquisition of capital equipment and durable commodities required for the constructed or acquired facility to be opened and become initially operational.

Mandated Projects are projects submitted in response to a directive/law from a government body (i.e. Local, State, or Federal Government mandate).



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County Manager

Current Replacement Value (CRV) is the estimated cost to replace a facility. The CRV is calculated by multiplying the current construction cost per square foot (SF) of the building times the gross square footage of the building. The square foot cost for each building is based on the actual construction costs paid in North Carolina during recent projects.

Facility Condition Index (FCI) is a means to compare the state of a facility to others. The cost of deficiencies is divided by the CRV expressed as a percentage. When percentages exceed 70%, consideration will be given to replacement rather than repair.

Funding Resources used for payment of the capital projects may include, but are not limited to:

- Annual Pay-Go (Pay-as-you-go): Funded by General Fund revenue (Sales and Property Tax); and General Fund Balance
- Bank Loans: Financed through a bank loan and paid back over time with General Fund revenue or dedicated Capital Reserves
- Designated Funds/Capital Reserve: Funds reserved from county operating revenues for capital
- Grants: Funds from foundations and/or federal and state grants
- General Obligation (GO) Bonds: Proceeds from the sale of voter-authorized bonds
- Contributions from outside sources: public/private partnerships and donations
- Tourism: Funds received from the County's occupancy tax. These funds support only projects promoting tourism or travel in Alamance County.
- Leases for equipment, vehicles, and technology (if included in the Capital Plan)
- Performance energy contracts

Process for Preparing the Capital Plan

The Capital Plan will be reviewed on an annual basis. The Budget Department prepares and distributes the package departments and agencies utilize to submit project requests. The planning phase begins with a detailed review of five-year needs and departmental project submissions for new projects.

Projected costs are determined using historical or current costs for similar projects based on engineering or architectural estimates when available. No assumption is made for the annual escalation of project costs. Project cost estimates should be comprehensive and are included in the following phases:



ALAMANCE COUNTY

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County Manager

- Land and Site Preparation
- Construction
- Furnishings, Fixture, and Equipment (FF&E)
- Hardware/Software
- Project Management and Other

Financial Management:

The Capital Plan is developed to be consistent with approved County financial policies. Financial information is reported monthly to the Oversight Committee (OSC).

Projections of Revenues and Debt Service:

To implement a more realistic plan of projects in the next five-year period, County staff provides the review committees with a forecast of revenues anticipated to be available and expected debt service costs needed to support CIP projects.



FY 25-29 Alamance County Capital Improvement Plan

| Uses of Funds | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | Total |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| ABSS | \$ 4,963,000 | \$ 3,550,000 | \$ 3,490,000 | \$ 3,600,000 | \$ 2,880,000 | \$ 18,483,000 |
| ACC | \$ 536,000 | \$ 626,000 | \$ 590,000 | \$ 590,000 | \$ 590,000 | \$ 2,932,000 |
| Alamance County | \$ 12,476,415 | \$ 9,389,362 | \$ 3,095,000 | \$ 2,150,000 | \$ 2,150,000 | \$ 29,260,777 |
| ABSS and County | \$ - | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 40,000,000 |
| Grand Total | \$ 17,975,415 | \$ 23,565,362 | \$ 17,175,000 | \$ 16,340,000 | \$ 15,620,000 | \$ 90,675,777 |

| Sources of Funds | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | Total |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | \$ 7,679,000 | \$ 6,476,000 | \$ 7,175,000 | \$ 6,340,000 | \$ 5,620,000 | \$ 33,290,000 |
| Designated Fund Balance | \$ - | \$ 3,545,908 | \$ - | \$ - | \$ - | \$ 3,545,908 |
| Installment Loan | \$ 10,258,015 | \$ 11,899,882 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 52,157,897 |
| Lease Revenue | \$ - | \$ 858,098 | \$ - | \$ - | \$ - | \$ 858,098 |
| Solid Waste Fees | \$ 38,400 | \$ - | \$ - | \$ - | \$ - | \$ 38,400 |
| State Grant Interest | \$ - | \$ 785,474 | \$ - | \$ - | \$ - | \$ 785,474 |
| Grand Total | \$ 17,975,415 | \$ 23,565,362 | \$ 17,175,000 | \$ 16,340,000 | \$ 15,620,000 | \$ 90,675,777 |

Alamance-Burlington School System

Alamance-Burlington School System
5-Year PAYGO Capital Improvement Plan

| | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | Total |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Athletic Site Improvements | \$ - | \$ 150,000 | \$ - | \$ 400,000 | \$ 550,000 | \$ 1,100,000 |
| Cameras/Door Access | \$ 875,000 | \$ 1,420,000 | \$ 1,090,000 | \$ 1,000,000 | \$ - | \$ 4,385,000 |
| Classroom Furniture Replacement | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 1,000,000 |
| Doors and Windows | \$ 300,000 | \$ 300,000 | \$ 730,000 | \$ 300,000 | \$ 300,000 | \$ 1,930,000 |
| Facilities Improvements | \$ 185,000 | \$ 100,000 | \$ - | \$ 600,000 | \$ 650,000 | \$ 1,535,000 |
| Fire Safety | \$ 500,000 | \$ 100,000 | \$ - | \$ - | \$ - | \$ 600,000 |
| Flooring/Asbestos Abatement | \$ 200,000 | \$ 230,000 | \$ 240,000 | \$ 200,000 | \$ - | \$ 870,000 |
| Maintenance Equipment | \$ 85,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 | \$ 50,000 | \$ 385,000 |
| Maintenance Vehicles | \$ 200,000 | \$ 200,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 700,000 |
| Playground Capital Replacement Parts | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 250,000 |
| Student Activity Bus | \$ 280,000 | \$ - | \$ 280,000 | \$ - | \$ 280,000 | \$ 840,000 |
| Technology | \$ 1,388,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,388,000 |
| Window Blind Replacements | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 1,000,000 |
| Contingency Funds | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 2,500,000 |
| Total | \$ 4,963,000 | \$ 3,550,000 | \$ 3,490,000 | \$ 3,600,000 | \$ 2,880,000 | \$ 18,483,000 |

PAYGO CIP projects are budgeted and expended out of the General Fund, as approved annually by the Board of Commissioners in the budget adoption process. These projects do not require a capital project ordinance and are expected to be paid out within the fiscal year the original allocation is made. Alamance County distributes the PAYGO funds in July of each year.

Alamance-Burlington School System

Unfunded Capital Projects

| Top Unfunded Needs | | Budget Estimate |
|--------------------|------------------------------|---|
| 1 | Williams High | Water Proofing, Drainage, Foundation, and Staircase Restoration \$ 4,000,000 |
| 2 | Alexander Wilson Elementary | Security Vestibule \$ 210,000 |
| 3 | Altamahaw-Ossipee Elementary | Security Vestibule \$ 125,000 |
| 4 | B. Everett Jordan Elementary | Security Vestibule \$ 50,000 |
| 5 | Elon Elementary | Security Vestibule \$ 100,000 |
| 6 | EM Holt Elementary | Security Vestibule \$ 200,000 |
| 7 | Garrett Elementary | Security Vestibule \$ 60,000 |
| 8 | Sylvan Elementary | Security Vestibule \$ 90,000 |
| 9 | Hawfields Middle | Security Vestibule \$ 60,000 |
| 10 | Southern Middle | Security Vestibule \$ 130,000 |
| 11 | Western Middle | Security Vestibule \$ 125,000 |
| 12 | Woodlawn Middle | Security Vestibule \$ 125,000 |
| 13 | Graham High | Security Vestibule \$ 150,000 |
| 14 | Western High | Security Vestibule \$ 150,000 |
| | | Total \$ <u>5,575,000</u> |

Alamance-Burlington School System

Project List

| | Expenditures as of | | | Funding Source |
|---|----------------------|------------------------|---------------------|------------------------------------|
| | Budget | 5/31/24 | Remaining Budget | |
| Alexander Wilson (Traffic Project) | \$ 996,950 | \$ (835,051) | \$ 161,899 | Capital Reserves |
| Altamahaw-Ossipee (Traffic Project) | \$ 790,625 | \$ (25,988) | \$ 764,637 | Capital Reserves |
| E.M. Holt (Traffic Project) | \$ 69,746 | \$ (69,100) | \$ 646 | Capital Reserves |
| BE Jordan (Roof Design) | \$ 52,500 | \$ (27,250) | \$ 25,250 | Capital Reserves |
| BE Jordan (Roofing) | \$ 1,214,055 | \$ - | \$ 1,214,055 | Capital Reserves |
| Graham High (Roofing) | \$ 175,000 | \$ (175,000) | \$ - | Capital Reserves |
| Graham High (HVAC) | \$ 181,335 | \$ - | \$ 181,335 | Capital Reserves |
| Graham Middle (Roofing) | \$ 192,408 | \$ (111,271) | \$ 81,137 | Capital Reserves |
| Haw River Elem (Masonry) | \$ 339,042 | \$ (339,042) | \$ - | Capital Reserves |
| Haw River Elem (Roofing) | \$ 63,750 | \$ (63,750) | \$ - | Capital Reserves |
| Southeast High (Roadway Improvements) | \$ 24,526 | \$ 23,000 | \$ 47,526 | Capital Reserves |
| Southeast High (Vocational Building) | \$ 1,285,231 | \$ (1,285,231) | \$ - | Capital Reserves |
| Southern High (Roofing) | \$ 115,000 | \$ (115,000) | \$ - | Capital Reserves |
| Various - Middle Schools (Safety) | \$ 500,000 | \$ (500,000) | \$ - | Capital Reserves |
| Various - Mold Remediation | \$ 21,417,329 | \$ (21,417,329) | \$ - | Capital Reserves |
| Western High (Roof Design) | \$ 140,625 | \$ - | \$ 140,625 | Capital Reserves |
| Western Middle (Roof Design) | \$ 108,855 | \$ (83,477) | \$ 25,378 | Capital Reserves |
| Woodlawn Middle (Roofing) | \$ 1,788,750 | \$ (1,639,006) | \$ 149,744 | Capital Reserves |
| Graham High (Blind replacement) | \$ 48,995 | \$ (48,995) | \$ - | Renov & Repair - Lottery |
| Hawfields Middle (Carpet Replacement) | \$ 45,000 | \$ - | \$ 45,000 | Renov & Repair - Lottery |
| Sylvan Elem (Water System Replacement-Design) | \$ 7,400 | \$ - | \$ 7,400 | Renov & Repair - Lottery |
| Sylvan Elem. Well and Pumphouse | \$ 242,600 | \$ (28,277) | \$ 214,323 | Renov & Repair - Lottery |
| Turrentine Middle (Tile) | \$ 99,441 | \$ (99,441) | \$ - | Renov & Repair - Lottery |
| Altamahaw-Ossipee (Bleachers) | \$ 44,657 | \$ (44,657) | \$ - | State Lottery Proceeds |
| Cummings High (Athletic Track) | \$ 400,000 | \$ (392,640) | \$ 7,360 | State Lottery Proceeds |
| Eastern High (Press Box Replacement) | \$ 265,000 | \$ (228,298) | \$ 36,702 | State Lottery Proceeds |
| Graham Middle | \$ 74,090 | \$ (74,090) | \$ - | State Lottery Proceeds |
| Various - Mold Remediation | \$ 1,000,000 | \$ (1,000,000) | \$ - | State Lottery Proceeds |
| Western High (Athletic Track-Design) | \$ 8,000 | \$ (4,800) | \$ 3,200 | State Lottery Proceeds |
| Western High (Athletic Track) | \$ 692,000 | \$ (9,000) | \$ 683,000 | State Lottery-Pending DPI approval |
| Total | \$ 32,382,910 | \$ (28,593,693) | \$ 3,789,217 | |

The Governing Board authorized these projects previously through a capital project ordinance. Therefore, these projects are authorized until complete and are accounted for in the Schools Capital Projects Fund. These projects required no annual Governing Board approvals as part of the budget process.

Alamance Burlington School System Current Bond Project Summary

| Project | Project Budget | Construction GMP | Expected Project Start | Expected Project Complete | Status |
|-----------------------------------|-----------------------|-----------------------|------------------------|---------------------------|-------------|
| Cummings High | \$ 9,123,121 | \$ 9,965,563 | July 2021 | January 2023 | In Progress |
| Eastern High | \$ 9,736,889 | \$ 10,081,249 | June 2021 | January 2023 | In Progress |
| EM Holt Elementary | \$ 1,130,254 | \$ 939,066 | June 2024 | September 2024 | In Progress |
| Graham High | \$ 11,313,554 | \$ 6,019,889 | July 2021 | January 2023 | In Progress |
| Graham Middle | \$ 1,238,613 | \$ 1,293,421 | April 2024 | September 2024 | In Progress |
| Haw River Elementary | \$ 1,408,895 | \$ 1,347,145 | March 2024 | July 2024 | In Progress |
| Pleasant Grove Elementary | \$ 6,079,646 | \$ 5,993,492 | March 2022 | June 2024 | In Progress |
| Southeast High | \$ 66,800,088 | \$ 58,133,184 | May 2021 | April 2023 | In Progress |
| Southern High | \$ 24,470,148 | \$ 18,137,779 | June 2021 | December 2022 | In Progress |
| Western High | \$ 8,595,189 | \$ 8,977,611 | June 2021 | January 2023 | In Progress |
| Current Bond Project Total | \$ 139,896,397 | \$ 120,888,399 | | | |

Completed Bond Project Summary

| Project | Project Budget | Construction GMP | Expected Project Start | Expected Project Complete | Status |
|-------------------------------------|-----------------------|------------------------|------------------------|---------------------------|----------|
| South Mebane Elementary | \$ 7,614,600 | \$ 6,372,160 | September 2020 | August 2021 | Complete |
| Williams High | \$ 4,269,964 | \$ 3,781,092 | July 2021 | December 2022 | Complete |
| Completed Bond Project Total | \$ 11,884,564 | \$ 10,153,252 | | | |
| Current Bond Project Total | \$ 139,896,397 | \$ 120,888,399 | | | |
| Budgeted Bond Interest | \$ (1,958,956) | | | | |
| Future Projects | \$ 177,995 | | | | |
| Bond Issuance Cost | \$ 473,297 | Paid with Bond Premium | | | |
| Grand Total | \$ 150,473,297 | | | | |

Alamance Community College

Alamance Community College
5-Year PAYGO Capital Improvement Plan (CIP)

| | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | Total |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Campus Renovations and Repairs | \$ 200,000 | \$ 300,000 | \$ 200,000 | \$ 300,000 | \$ 300,000 | \$ 1,300,000 |
| Campus Safety Upgrades | \$ 100,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 300,000 |
| Equipment/Vehicle Replacement | \$ 10,000 | \$ 40,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 80,000 |
| Roof Repairs | \$ 26,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 146,000 |
| System Upgrades - IT, Fire, Mechanical/HVAC | \$ 200,000 | \$ 200,000 | \$ 300,000 | \$ 200,000 | \$ 200,000 | \$ 1,100,000 |
| Miscellaneous/Contingency | \$ - | \$ 6,000 | \$ - | \$ - | \$ - | \$ 6,000 |
| Total | \$ 536,000 | \$ 626,000 | \$ 590,000 | \$ 590,000 | \$ 590,000 | \$ 2,932,000 |

PAYGO CIP projects are budgeted and expended out of the General Fund, as approved annually by the Board of Commissioners in the budget adoption process. These projects do not require a capital project ordinance and are expected to be paid out within the fiscal year the original allocation is made. Alamance County distributes the PAYGO funds in July of each year.

Alamance Community College

Unfunded Capital Projects

| Top Unfunded Needs | Budget Estimate |
|---|----------------------|
| 1 IT infrastructure/Cybersecurity improvements | \$ 575,000 |
| 2 Wayfinding Project - External and internal signage | \$ 500,000 |
| 3 Upfit of third floor of Biotechnology Center of Excellence | \$ 3,000,000 |
| 4 Centralized Welding Exhaust System - AATC | \$ 450,000 |
| 5 Safety - Camera replacement/access control/emergency speaker add/replace | \$ 325,000 |
| 6 Replace Main Building steps to Childcare | \$ 400,000 |
| 7 Upgrade and renovation of Dillingham Campus exterior | \$ 350,000 |
| 8 Renovation of 40+ classrooms, labs and offices on Main campus | \$ 3,500,000 |
| 9 Renovate A building exterior stairways | \$ 400,000 |
| 10 Upgrade fire alarm system | \$ 500,000 |
| 11 Additional safety upgrades and ADA compliance renovations | \$ 500,000 |
| 12 Main, A, B buildings restroom ADA compliance renovations (22) | \$ 220,000 |
| 13 Replace fire doors - Main Building | \$ 200,000 |
| 14 Asphalt repair/replacement | \$ 450,000 |
| 15 Flooring / carpet replacement (hallways, classrooms, offices) - campus wide | \$ 500,000 |
| Total | \$ 11,870,000 |
| CAMPUS RENOVATIONS AND REPAIRS | |
| ACC Eastbound Interchange Beautification | \$ 60,000 |
| Dental program upgrades and renovation | \$ 200,000 |
| Paint/seal Main, A, B, Gee Buildings Main Campus | \$ 500,000 |
| Roof anchor safety system - all buildings | \$ 95,000 |
| Awning replacement - Main entrance to Main Building | \$ 500,000 |
| Classroom furniture replacement | \$ 600,000 |
| Total | \$ 1,955,000 |
| EQUIPMENT / VEHICLE REPLACEMENT | |
| Public Safety Vehicle | \$ 10,000 |
| Utility Box Truck for Moves, Surplus | \$ 15,000 |
| Total | \$ 25,000 |
| SYSTEM UPGRADES - IT, FIRE, MECHANICAL, HVAC | |
| Reinsulate chillers - Gee and Powell Buildings | \$ 45,520 |
| VFD driver AHU #4 | \$ 5,775 |
| VFD driver cooling tower motors | \$ 17,325 |
| Back-up chiller for Powell Building | \$ 260,000 |
| Connect various HVAC units to direct digital controls | \$ 46,200 |
| Fire suppression system - Scott Collection Storage | \$ 49,128 |
| Fire suppression system - Scott Collection Museum Space | \$ 87,509 |
| Total | \$ 511,457 |
| Unfunded Portion of Land Purchase/Build-out of East & West Satellite Campuses | \$ 9,000,000 |
| New Main Campus Library | \$ 7,000,000 |
| Covington Education Center Build-out | \$ 9,619,450 |
| Powell Building - Life Sciences Expansion | \$ 9,000,000 |
| Total Unfunded Needs | \$ 48,980,907 |

NOTE: This is a live document and priorities may change and be adjusted as needed.

| Funding Secured | Budget Estimate | Funding Source |
|---|---------------------|-----------------------------|
| 1 Biotechnology Center for Excellence Unfunded Scope | \$ 1,900,430 | County Bonds |
| 2 Student Services Center Potential Unfunded Scope | \$ 503,500 | County Bonds |
| 3 Replace 15 RTU's Dillingham and Literacy buildings - Phase Out of R22 Refrigerant | \$ 250,000 | HEERF |
| 4 Replace 32 VAV boxes - AHU #2 Main Building | \$ 192,000 | HEERF |
| 5 Retaining Wall and Drainage Repair - Gee Bldg | \$ 140,000 | County CIP |
| 6 Generator for Scott Collection Spaces | \$ 30,000 | County CIP |
| 7 Initial Phase Covington Education Center | \$ 380,550 | NC Tobacco Trust Fund Grant |
| 8 Public Safety Training Center Unfunded Scope | \$ 2,000,000 | County Capital Reserves |
| 9 Public Safety Training Center Unfunded Scope | \$ 500,000 | County ARP Funds |
| 10 Phase 2 Construction at farm - Vet Tech program | \$ 1,000,000 | Golden Leaf Foundation |
| 11 Level II EV Charging Stations | \$ 79,104 | NCDEQ |
| Total | \$ 6,975,584 | |

Alamance Community College

Bond Project Summary

| Project | Original Project Budget | Revised Project Budget | Construction GMP | Bond Sale | Expected Project Start | Expected Project Complete | Status |
|--------------------------------|----------------------------|---------------------------|----------------------|-------------|---------------------------|------------------------------|-------------|
| Center of Excellence & Parking | \$ 17,360,000 | \$ 16,510,212 | \$ 16,703,303 | April 2021 | September 2021 | February 2023 | In Progress |
| Student Services Center | \$ 5,975,000 | \$ 6,703,500 | \$ 5,060,350 | April 2021 | October 2021 | February 2023 | In Progress |
| Public Safety Training Center | \$ 10,150,000 | \$ 18,657,164 | \$ 19,953,668 | August 2023 | January 2024 | July 2025 | In Progress |
| Main, Powell, & Gee Building | \$ 500,000 | \$ 3,688,981 | N/A | August 2023 | December 2023 | November 2024 | In Progress |
| Bond Project Total | \$ 33,985,000 | \$ 45,559,857 | \$ 41,717,321 | | | | |
| Bond Issuance Cost | \$ 274,425 | Premium and Interest | | | | | |
| Capital Reserve Funding | \$ (5,929,114) | | | | | | |
| Grand Total | \$ 39,905,168 | | | | | | |

Alamance County

Alamance County

5-Year PAYGO Capital Improvement Plan (CIP)

| Project | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Public Defenders Renovation | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| Detention Center Roof Replacement | \$ 928,071 | \$ - | \$ - | \$ - | \$ - | \$ 928,071 |
| Detention Center New Jail Exterior Joint Compound Replacement | \$ 59,100 | \$ - | \$ - | \$ - | \$ - | \$ 59,100 |
| Historic Courthouse Elevator Repair | \$ 170,000 | \$ - | \$ - | \$ - | \$ - | \$ 170,000 |
| Courts Courtroom Upfit | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Parks Athletic Fields Upgrade (One Field a Year: A-O Elementary or E.M. Holt Elementary) | \$ 350,000 | \$ 1,000,000 | \$ - | \$ - | \$ - | \$ 1,350,000 |
| Various Building Scheduled Roofing/HVAC Replacements | \$ 322,829 | \$ 133,379 | \$ 200,784 | \$ 515,456 | \$ 912,500 | \$ 2,084,948 |
| AG Building Bathroom Retrofit - ADA Compliant & Plumbing Upgrades | \$ - | \$ 75,000 | \$ - | \$ - | \$ - | \$ 75,000 |
| Blue Modular Roof Replacement | \$ - | \$ 18,059 | \$ - | \$ - | \$ - | \$ 18,059 |
| Civil & Office Building Fire System | \$ - | \$ 40,000 | \$ - | \$ - | \$ - | \$ 40,000 |
| County Office Building Boiler Replacement | \$ - | \$ 62,000 | \$ - | \$ - | \$ - | \$ 62,000 |
| EMS Replace One Stretcher/Load System | \$ - | \$ 60,000 | \$ - | \$ - | \$ - | \$ 60,000 |
| EMS Rudd Street Roof Coating Only | \$ - | \$ 24,000 | \$ - | \$ - | \$ - | \$ 24,000 |
| Health Installation of Doors/Walls to Increase Safety | \$ - | \$ 149,600 | \$ - | \$ - | \$ - | \$ 149,600 |
| Health Replace Remaining Vinyl Flooring with LVP | \$ - | \$ 154,000 | \$ - | \$ - | \$ - | \$ 154,000 |
| HSC Chiller House Roof Replacement | \$ - | \$ 66,600 | \$ - | \$ - | \$ - | \$ 66,600 |
| HSC Window Sealant | \$ - | \$ 73,994 | \$ - | \$ - | \$ - | \$ 73,994 |
| Parks Renovations | \$ - | \$ 172,000 | \$ - | \$ - | \$ - | \$ 172,000 |
| ROD Bathroom Retrofit - ADA Compliant & water and sewer lines | \$ - | \$ 225,000 | \$ - | \$ - | \$ - | \$ 225,000 |
| Sheriff's Storage Building Roof Coating Only | \$ - | \$ 46,368 | \$ - | \$ - | \$ - | \$ 46,368 |
| County Annex Kitchen Flooring & Abatement | \$ - | \$ - | \$ 50,000 | \$ - | \$ - | \$ 50,000 |
| Detention Center (Old Jail) Administration Ceiling Repair | \$ - | \$ - | \$ 62,500 | \$ - | \$ - | \$ 62,500 |
| EMS New Cardiac Monitors/Defibrillators | \$ - | \$ - | \$ 1,600,000 | \$ - | \$ - | \$ 1,600,000 |
| EMS Boone Station - Roof Coating Only | \$ - | \$ - | \$ 61,572 | \$ - | \$ - | \$ 61,572 |
| EMS Main Building - Roof Coating Only | \$ - | \$ - | \$ 120,144 | \$ - | \$ - | \$ 120,144 |
| Parks Cardiac Monitor Replacements | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ - | \$ 1,000,000 |
| County Office Annex Roof Replacement | \$ - | \$ - | \$ - | \$ 204,544 | \$ - | \$ 204,544 |
| EMS Replace Three Stretchers/Load Systems | \$ - | \$ - | \$ - | \$ 195,000 | \$ - | \$ 195,000 |
| Parks Cedarock Historic Post Office Renovation | \$ - | \$ - | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Parks Community Center Upgrades | \$ - | \$ - | \$ - | \$ 530,000 | \$ - | \$ 530,000 |
| Parks Renovations | \$ - | \$ - | \$ - | \$ 405,000 | \$ - | \$ 405,000 |
| EMS Replace Two Stretchers/Load Systems | \$ - | \$ - | \$ - | \$ - | \$ 140,000 | \$ 140,000 |
| FJC Generator Replacement | \$ - | \$ - | \$ - | \$ - | \$ 12,500 | \$ 12,500 |
| Parks Glencoe Village Great Bend Park Renovations | \$ - | \$ - | \$ - | \$ - | \$ 460,000 | \$ 460,000 |
| Parks Community Center Upgrades | \$ - | \$ - | \$ - | \$ - | \$ 625,000 | \$ 625,000 |
| Total | \$ 2,180,000 | \$ 2,300,000 | \$ 3,095,000 | \$ 2,150,000 | \$ 2,150,000 | \$ 11,875,000 |
| Adopted Funding | \$ 2,180,000 | \$ 2,300,000 | \$ 3,095,000 | \$ 2,150,000 | \$ 2,150,000 | \$ 11,875,000 |
| Surplus (Unfunded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

5-Year Other Funds Capital Improvement Plan (CIP)

| Project | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | Total |
|---|-------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Emergency Services Center (Designated Fund Balance, Installment Loan, Lease Revenue, State Grant Interest) | \$ - | \$ 7,089,362 | \$ - | \$ - | \$ - | \$ 7,089,362 |
| ABSS and AC Roof and HVAC Replacements (Installment Loan) | \$ - | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 40,000,000 |
| Total | \$ - | \$ 17,089,362 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 47,089,362 |
| Adopted Appropriation | \$ - | \$ 17,089,362 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 47,089,362 |
| Surplus (Unfunded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Alamance County Capital Projects

| Project | Total Cost | Funding Source | Debt Issuance | Expected Project Start | Expected Project Complete | Status |
|--|-----------------------------|--|---------------|------------------------|---------------------------|----------|
| Emergency Services Center (Old BD Building) | \$ 22,089,362 | State Funding, Designated Pandemic, SCIF Interest, Lease Revenue, Installments | N/A | March 2024 | March 2025 | Funded |
| Diversion Center Purchase | \$ 18,313,964 | ARPA Funding, ARPA Interest, Capital Reserve | N/A | N/A | N/A | Funded |
| Mebane EMS Substation | \$ 5,000,000 | TBD | TBD | TBD | TBD | Unfunded |
| Elderly Services Building | \$ 5,000,000 | TBD | TBD | TBD | TBD | Unfunded |
| Facility Plan Total | <u>\$ 50,403,326</u> | | | | | |

Completed Capital Projects

| Project | Total Cost | Funding Source | Debt Issuance | Expected Project Start | Expected Project Complete | Status |
|-------------------------------|----------------------------|------------------------|---------------|------------------------|---------------------------|-----------|
| Petree Building | \$ 2,875,000 | Donation | N/A | September 2020 | April 2022 | Completed |
| Dental Clinic Renovation | \$ 500,000 | Dental Clinic Revenues | N/A | January 2022 | July 2022 | Completed |
| Human Services Center HVAC | \$ 1,712,350 | ARPA Funds | N/A | February 2022 | May 2023 | Completed |
| BOE Building | \$ 1,900,867 | Capital Reserves | N/A | February 2023 | September 2023 | Completed |
| Facility Plan Total | <u>\$ 6,988,217</u> | | | | | |

Alamance County

Central Communications Technology Projects

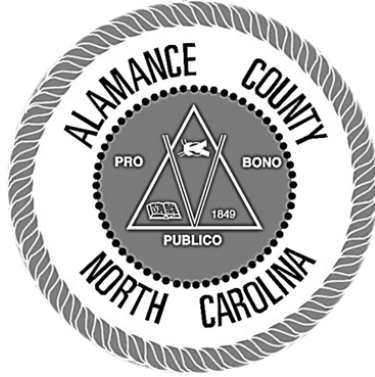
| Project | Total Cost | Funding Source | Debt Issuance | Project or Installation Start | Project or Installation Complete |
|---|-----------------------------|----------------|---------------|----------------------------------|-------------------------------------|
| Emergency Services Motorola Portable and Mobile Radio Upgrades | \$ 5,062,000 | Installments | Fall 2024 | July 1, 2024 | June 30, 2025 |
| CAD/RMS/JMS Software System | \$ 5,196,015 | Installments | Fall 2024 | July 1, 2024 | June 30, 2025 |
| CCOM Technology Projects Total | <u>\$ 10,258,015</u> | | | | |

Alamance County
Landfill Capital Projects

| Project | Total Cost | Funding Source | Debt Issuance | Project or Installation Start | Project or Installation Complete |
|---------------------------------|--------------|-------------------------------|---------------|-------------------------------|----------------------------------|
| New Scale House and Access Road | \$ 3,500,000 | Unrestricted Landfill Revenue | N/A | FY23-24 | FY24-25 |
| Roof and HVAC Replacement | \$ 38,400 | Unrestricted Landfill Revenue | N/A | FY24-25 | FY24-25 |
| Landfill Projects Total | | <u>\$ 3,538,400</u> | | | |

Completed Landfill Capital Projects

| Project | Total Cost | Funding Source | Debt Issuance | Project or Installation Start | Project or Installation Complete |
|-----------------------------------|--------------|-------------------------------|---------------|-------------------------------|----------------------------------|
| Austin Quarter C&D Formal Closure | \$ 472,210 | Restricted Landfill Revenue | N/A | FY22-23 | FY23-24 |
| New Cell Expansion Construction | \$ 4,004,936 | Unrestricted Landfill Revenue | N/A | FY22-23 | FY23-24 |
| New Internal Road and Borrow Site | \$ 1,999,275 | Unrestricted Landfill Revenue | N/A | FY22-23 | FY23-24 |
| MESCO Construction Oversight | \$ 584,500 | Unrestricted Landfill Revenue | N/A | FY22-23 | FY23-24 |
| Project Contingency (5%) | \$ 323,822 | Unrestricted Landfill Revenue | N/A | FY22-23 | FY23-24 |
| Landfill Projects Total | | <u>\$ 7,384,743</u> | | | |



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Appendix A

Fee Change Summary

For:

Alamance County Adopted Budget Book



Fee Change Summary

The following fee changes are part of the FY 2024-2025 Adopted Budget. All other fees and verbiage remain the same.

| Department | Program Area | Fee Name | Current | Adopted Fee |
|----------------------------|--|--|--------------------------|--------------------------|
| Emergency Medical Services | EMS Ambulance Service Fees | BLS Non-Emergency | \$377.96 | \$526.98 |
| Emergency Medical Services | EMS Ambulance Service Fees | BLS Emergency | \$604.73 | \$843.38 |
| Emergency Medical Services | EMS Ambulance Service Fees | ALS Non-Emergency | \$453.56 | \$632.38 |
| Emergency Medical Services | EMS Ambulance Service Fees | ALS Emergency | \$718.11 | \$1,001.28 |
| Emergency Medical Services | EMS Ambulance Service Fees | ALS-2 Emergency | \$1,039.38 | \$1,449.22 |
| Emergency Medical Services | EMS Ambulance Service Fees | Mileage Per Loaded Mile | \$13.00 | \$17.88 |
| Emergency Medical Services | EMS Ambulance Service Fees | Treat No Transport | \$150.00 | \$150.00 |
| Emergency Medical Services | EMS Ambulance Service Fees | Wait Time/Hour | \$150.00 | \$150.00 |
| Emergency Medical Services | EMS Ambulance Service Fees | Specialty Care Transports | N/A | \$1,712.72 |
| Family Justice Center | Domestic Violence Prevention Program | Domestic Violence Prevention Program - 26 Session Program | \$615.00 | \$615.00 |
| Fire Marshal | Amusement Buildings and Special Events | Operation of a Special Amusement Building(s) and/or Special Events (30 Days) | \$75.00 | \$75.00 |
| Fire Marshal | Carnivals and Fairs | Mandatory Permit to conduct a Carnival or Fair (Single Event) | \$75.00 | \$75.00 |
| Fire Marshal | Combustible Dust-Producing Operations | Mandatory Permit to operate a grain elevator, flour starch mill, feed mill, or a plant pulverizing aluminum, coal, cocoa, magnesium, spices, or sugar, or other operations producing combustible dusts as defined in Chapter 2 of the 2012 NC Fire Code (Annual) | \$150.00 | \$150.00 |
| Fire Marshal | Covered Mall Buildings | Operational Permit for the placement of retail fixtures and displays, concession equipment, displays of highly combustible goods, and similar items in the mall common areas. (30 Days) | \$100.00 | \$100.00 |
| Fire Marshal | Covered Mall Buildings | Operational Permit for the display of liquid- or gas-fired equipment in the mall. (30 Days) | \$100.00 | \$100.00 |
| Fire Marshal | Covered Mall Buildings | Operational Permit for the use of open-flame or flame-producing equipment in the mall. (7 Days) | \$100.00 | \$100.00 |
| Fire Marshal | Dry Cleaning Plants | Operational Permit to engage in the business of dry cleaning (when flammable/hazardous solvents are used), or to change to a more hazardous cleaning solvent used in existing dry cleaning equipment. (Annual) | \$75.00 | \$75.00 |
| Fire Marshal | Exhibits and Trade Shows | Operational Permit to operate exhibits and trade shows (30 Days) | \$75.00 | \$75.00 |
| Fire Marshal | Explosives | Operational Permit for the manufacture, storage, handling, sale or use of any quantity of explosives, explosive materials, fireworks, or pyrotechnic special effects within the scope of Chapter 33 of the NC Fire Code | | |
| Fire Marshal | Explosives | Blasting Permit (30 Days) | \$225.00 | \$225.00 |
| Fire Marshal | Explosives | Display of Fireworks/Pyrotechnics (Single Event) | \$150.00 | \$150.00 |
| Fire Marshal | Explosives | Storage of Explosives (Annual) | \$100.00 | \$100.00 |
| Fire Marshal | Pyrotechnic Special Effects (Fireworks) | Required Operational Permit same as found under Explosives section (Single Event) | \$150.00 | \$150.00 |
| Fire Marshal | Private Fire Hydrants | Operational Permit for the removal from service, use operation of private fire hydrants. | \$25.00 Per Fire Hydrant | \$25.00 Per Fire Hydrant |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent without Sidewalls (Up to 1799 sq. ft.) | No Charge | No Charge |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent with Sidewalls (801 sq. ft. to 1000 sq. ft.) | \$50.00 | \$50.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|--------------|---|---|-------------------|-------------------|
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent with Sidewalls (1001 sq. ft. to 1799 sq. ft.) | \$75.00 | \$75.00 |
| Fire Marshal | Temporary Membrane Structures, Tents and Canopies (Operational - Utilized for Commercial Occupancies such as Assembly/Business) | Tent with or without Sidewalls (1800 sq. ft. or greater) | \$100.00 | \$100.00 |
| Fire Marshal | 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 | | |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Modifications to existing system, 10 or less sprinkler heads (e.g. turning of heads) | \$100.00 | \$100.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Sprinkler Systems (2 Risers or less) | \$150.00 | \$150.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Sprinkler Systems (3 or more Risers) | \$300.00 | \$300.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | High-Rise Building Sprinkler Systems | \$500.00 | \$500.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Standpipe System (Permit required in addition to any other Automatic Fire Extinguishing System Construction Permits) | \$250.00 | \$250.00 |
| Fire Marshal | Automatic & Manual Fire-Extinguishing Systems | Standpipe System (High-Rise Buildings) (Permit required in addition to any other Automatic Fire Extinguishing System Construction Permits) | \$300.00 | \$300.00 |
| Fire Marshal | 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 Permits) | \$150.00 | \$150.00 |
| Fire Marshal | Fire Alarm and Detection Systems | Construction Permit for installation of, or modification to fire alarm and detection systems and related equipment. | | |
| Fire Marshal | Fire Alarm and Detection Systems | Modification to existing system | \$100.00 | \$100.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (1 - 30,000 sq. ft.) | \$200.00 | \$200.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (30,001 - 80,000 sq. ft.) | \$300.00 | \$300.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (>80,001 sq. ft.) | \$500.00 | \$500.00 |
| Fire Marshal | Fire Alarm and Detection Systems | New Construction/New System (High-rise) | \$500.00 | \$500.00 |
| Fire Marshal | 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 | | |
| Fire Marshal | Fire and Life Safety Plan Review | 1000 sq./ft. or less | \$50.00 | \$50.00 |
| Fire Marshal | Fire and Life Safety Plan Review | 1001 sq. /ft. – 4000 sq. /ft. | \$100.00 | \$100.00 |
| Fire Marshal | Fire and Life Safety Plan Review | 4001 sq. /ft. – 49,999 sq. /ft. | \$200.00 | \$200.00 |
| Fire Marshal | Fire and Life Safety Plan Review | 50,000 sq./ft. – or greater | \$300.00 | \$300.00 |
| Fire Marshal | Fire and Life Safety Plan Review | *Note: Plans that are not approved after second review will incur an additional \$100.00 per review fee | | |
| Fire Marshal | 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) | \$100.00 | \$100.00 |
| Fire Marshal | ABC Permits/Inspection | Re-inspection fee of \$60 applies upon 3rd visit for non-compliance. | \$100.00 | \$100.00 |
| Fire Marshal | Tank Installation Removal | Tank Installation Removal | \$100.00 Per Tank | \$100.00 Per Tank |
| Fire Marshal | Special Permits | Day Care, Adult Care Facility, and Foster Homes | \$55.00 | \$55.00 |
| Fire Marshal | Special Permits | *Foster homes fees for all Alamance County DSS administered facilities will be waived per County Management | | |
| Fire Marshal | Miscellaneous Items | Emergency Responder Radio Coverage | \$100.00 | \$100.00 |
| Fire Marshal | Miscellaneous Items | Solar Farm Plan Review and Inspection | \$200.00 | \$200.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|--------------|--|---|--|--|
| Fire Marshal | Miscellaneous Items | **Fees will be doubled if permits are not obtained before the work of the event occurs** | | |
| Inspections | Permits and Inspection Fees | Minimum Permit Fee | \$75.00 | \$75.00 |
| Inspections | Permits and Inspection Fees | Extra Inspections | \$75.00 per trip | \$75.00 per trip |
| Inspections | Residential Permit Fees - Building Permit Fees | New residential single-family dwellings, duplexes, and townhouses, modular, additions and alterations to dwelling units.) | \$0.12 per gross sq. ft. or \$350.00 min. | \$0.12 per gross sq. ft. or \$350.00 min. |
| Inspections | Residential Permit Fees - Building Permit Fees | Electrical, Plumbing, Mechanical additional | \$0.06 per gross sq. ft. | \$0.06 per gross sq. ft. |
| Inspections | Residential Permit Fees - Building Permit Fees | New residential single-family dwellings with fire sprinklers | \$0.06 per gross sq. ft. (building only) or \$200.00 min. | \$0.06 per gross sq. ft. (building only) or \$200.00 min. |
| Inspections | Residential Permit Fees - Building Permit Fees | Outbuildings, garages, workshops, and similar (trade fees additional) | \$0.25 per gross sq. ft. or \$110.00 min. | \$0.25 per gross sq. ft. or \$110.00 min. |
| Inspections | Residential Permit Fees - Building Permit Fees | Manufactured I Mobile Homes (includes decks/ porches, trades will require individual permit) | | |
| Inspections | Residential Permit Fees - Building Permit Fees | Single-wide | \$150.00 | \$150.00 |
| Inspections | Residential Permit Fees - Building Permit Fees | Double-wide | \$185.00 | \$185.00 |
| Inspections | Residential Permit Fees - Other Permits | Deck Permit | \$0.25 per gross sq. ft. or \$120 min. | \$0.25 per gross sq. ft. or \$120 min. |
| Inspections | Residential Permit Fees - Other Permits | Insulation and Energy Utilization Permit (w/o building permit) | \$80.00 | \$80.00 |
| Inspections | Residential Permit Fees - Other Permits | Demolition of Building | \$75.00 | \$75.00 |
| Inspections | Residential Permit Fees - Other Permits | Swimming Pools, Hot Tubs, & Spas | 110.00 | \$110.00 |
| Inspections | Residential Permit Fees - Other Permits | Electrical Additional | \$225.00 | \$225.00 |
| Inspections | Residential Permit Fees - Other Permits | Solar Installations (Roof Mounted) | 150.00 | \$150.00 |
| Inspections | Residential Permit Fees - Other Permits | Ground Mounted | \$180.00 | \$180.00 |
| Inspections | Residential Permit Fees - Other Permits | Electrical Additional | \$75.00 roof / \$130.00 ground | \$75.00 roof / \$130.00 ground |
| Inspections | Residential Fees - Electrical Permit Fees | Based on size of service and are calculated as follows: | \$0.25 per amp | \$0.25 per amp |
| Inspections | Residential Fees - Electrical Permit Fees | Temporary Power | \$90.00 | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Service Change / Reconnect | \$90.00 | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Miscellaneous Electrical Permit (includes one trip) | \$90.00 | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Travel Trailer and Recreational Vehicle | \$90.00 | \$90.00 |
| Inspections | Residential Fees - Electrical Permit Fees | Low Voltage | \$110.00 | \$110.00 |
| Inspections | Residential - Mechanical Permit Fees | HVAC Change out / Installation – Mechanical/Fuel Gas Permits (One System) | \$90.00 | \$90.00 |
| Inspections | Residential - Mechanical Permit Fees | Two or More Systems (includes one trip) | \$110.00 | \$110.00 |
| Inspections | Residential - Mechanical Permit Fees | Gas Log, Gas Piping, Duct Work, Misc. | \$90.00 | \$90.00 |
| Inspections | Residential - Plumbing Permit Fees | New Roughing-In | \$90.00 for first fixture, \$5.00 for each additional | \$90.00 for first fixture, \$5.00 for each additional |
| Inspections | Residential - Plumbing Permit Fees | Building Sewer Connection | \$90.00 | \$90.00 |
| Inspections | Residential - Plumbing Permit Fees | Miscellaneous Plumbing / Water Heater Change-Out | \$90.00 | \$90.00 |
| Inspections | Residential - Plumbing Permit Fees | Travel Trailer and Recreational Vehicle | \$90.00 | \$90.00 |
| Inspections | Residential - Other Residential Fees | Plan review – remodels and accessory buildings, solar installations | \$75.00 | \$75.00 |
| Inspections | Residential - Other Residential Fees | Residential fire sprinkler plan review (non-required systems only) | \$75.00 | \$75.00 |
| Inspections | Commercial Permit Fees - Plan Review | Up to \$4,000 sq. ft. | \$180.00 | \$180.00 |
| Inspections | Commercial Permit Fees - Plan Review | 4,000 sq. ft. to 49,999 sq. ft. | \$380.00 | \$380.00 |
| Inspections | Commercial Permit Fees - Plan Review | 50,000 sq. ft. or more | \$580.00 | \$580.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | 1. The proposed cost listed on the Building Permit application OR | \$6.00 per \$1,000 of estimated value from \$1,000 - \$100,000 | \$6.00 per \$1,000 of estimated value from \$1,000 - \$100,000 |
| Inspections | Commercial Permit Fees - Building Permit Fees | 2. The cost determined from the most recent Building Valuation Data published by the International Code Council. | \$5.00 per \$1,000 of estimated value over \$100,000 | \$5.00 per \$1,000 of estimated value over \$100,000 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Signs/Billboards Up to 200 sq. ft. (electrical not included) | \$90.00 | \$90.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|-------------|---|---|--|--|
| Inspections | Commercial Permit Fees - Building Permit Fees | Signs/Billboards Over 200 sq. ft. (electrical not included) | \$180.00 | \$180.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Occupancy Permit / Day Care / ABC License Inspection Fees (one trip) | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Building Permit Fees | Mobile Construction Offices (trade fees extra) | \$280.00 | \$280.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Based on size of service and are calculated as follows: | Up to 200 amps - \$120.00 Exceeding 200 amps - \$180.00 Temporary Power - \$130.00 | Up to 200 amps - \$120.00 Exceeding 200 amps - \$180.00 Temporary Power - \$130.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Temporary Power | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Saw Service | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Low Voltage, Signs | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Misc. Elec. Permits | \$75.00 | \$75.00 |
| Inspections | Commercial Permit Fees - Electrical Permit Fees | Underground Inspections (slab, ditch, etc.) | \$75.00 | \$75.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Heating Only | \$0.0006 per B.T.U. | \$0.0006 per B.T.U. |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Cooling Only | \$0.0011 per B.T.U. | \$0.0011 per B.T.U. |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Only Heating & Cooling | \$0.006 per B.T.U. heating plus \$0.005 per B.T.U. cooling or \$75.00 | \$0.006 per B.T.U. heating plus \$0.005 per B.T.U. cooling or \$75.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Heat Pump | \$0.005 per B.T.U. (\$75.00 min.) | \$0.005 per B.T.U. (\$75.00 min.) |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Refrigerator Systems – Walk-in Cooler or Unit | \$120.00 first unit, \$95.00 each additional | \$120.00 first unit, \$95.00 each additional |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Boilers and Chillers | | |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Up to and including 150,000 B.T.U. | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | In excess of 150,000 B.T.U. | \$90.00 plus \$0.0006 per B.T.U. over 150,000. Max fee of \$420.00 | \$90.00 plus \$0.0006 per B.T.U. over 150,000. Max fee of \$420.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Commercial Hood | \$200.00 | \$200.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | Gas piping, duct work, misc. mechanical / fuel gas permits | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Mechanical Permit Fees | New Roughing-In | \$90.00 for first fixture, \$5.00 for each additional | \$90.00 for first fixture, \$5.00 for each additional |
| Inspections | Commercial Permit Fees - Plumbing Permit Fees | Building Sewer Connection | \$90.00 | \$90.00 |
| Inspections | Commercial Permit Fees - Plumbing Permit Fees | Miscellaneous Plumbing / Water Heater Change-Out | \$120.00 | \$120.00 |
| Inspections | Commercial Permit Fees - Plumbing Permit Fees | Water Service Connection | \$90.00 | \$90.00 |
| Landfill | Landfill | Solid Waste Disposal (MSW and C&D) | \$44.00 per ton | \$44.00 per ton |
| Landfill | Landfill | Residential household garbage (bagged) | \$1.00 per bag (13 gallon) \$2.00 per bag (>\$13 gallon) \$5.00 minimum if weighed on landfill scale | \$1.00 per bag (13 gallon) \$2.00 per bag (>\$13 gallon) \$5.00 minimum if weighed on landfill scale |
| Landfill | Landfill | Residential household garbage | \$3.00 per trash can (<96) \$5.00 per trash can (96 gallon) | \$3.00 per trash can (<96) \$5.00 per trash can (96 gallon) |
| Landfill | Landfill | Mattresses | \$3.00 each (all box spring sizes) \$5.00 each (all sizes) | \$3.00 each (all box spring sizes) \$5.00 each (all sizes) |
| Landfill | Landfill | Metal – Lawn Mowers | \$3.00 per push \$10.00 per riding | \$3.00 per push \$10.00 per riding |
| Landfill | Landfill | Metal – All other items | Based on weight (\$44.00 per ton) | Based on weight (\$44.00 per ton) |
| Landfill | Landfill | Electronics – Televisions and Computer Monitors | \$5.00 each (all sizes) | \$5.00 each (all sizes) |
| Landfill | Landfill | Electronics – All other items | Based on weight (\$44.00 per ton) | Based on weight (\$44.00 per ton) |
| Landfill | Landfill | Non-hazardous waste that requires special handling and/or management, waste determination testing and analysis, and/or State approval for landfill disposal | \$58.00 per ton | \$58.00 per ton |
| Landfill | Landfill | Yard Waste (pure load) | \$32.00 per ton | \$32.00 per ton |
| Landfill | Landfill | Stumps (pure load) | \$32.00 per ton | \$32.00 per ton |
| Landfill | Landfill | Roofing/Shingles (pure load) | \$44.00 per ton | \$44.00 per ton |
| Landfill | Landfill | Brick/Concrete/Inert Debris (dirt) | \$44.00 per ton | \$44.00 per ton |
| Landfill | Landfill | *Scale pricing (per ton rates) will become effective January 1, 2024. | | |
| Legal | Legal Fees | Tax Foreclosure Attorney Fee | \$250.00 | \$250.00 |
| Library | Library Fees | Book Club Kit - Replacement | \$10.00 | \$10.00 |
| Library | Library Fees | Books & Stories to Go - Replacement | \$10.00 | \$10.00 |
| Library | Library Fees | Collection Agency Referral Fee | \$10.00 | \$10.00 |
| Library | Library Fees | Computer Printouts (black & white) | \$0.10 each | \$0.10 each |
| Library | Library Fees | Computer Printouts (color) | \$0.40 each | \$0.40 each |
| Library | Library Fees | FAX Service (outgoing only) | \$1.75 1st page, \$1.00 each additional | \$1.75 1st page, \$1.00 each additional |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------|--------------------------------------|--|---|---|
| Library | Library Fees | Interlibrary Loan—photocopies | Variable - lender determines | Variable - lender determines |
| Library | Library Fees | Interlibrary Loan—lost/damaged | Cost of items and processing fee charged by lending institution | Cost of items and processing fee charged by lending institution |
| Library | Library Fees | Laminating | \$1 service charge + \$0.10 per inch | \$1 service charge + \$0.10 per inch |
| Library | Library Fees | Lost Library Materials (if price is listed in computer) | Cost plus \$5.00 processing | Cost plus \$5.00 processing |
| Library | Library Fees | Lost Library Materials (if price is not listed in computer) | \$10.00 plus \$5.00 processing | \$10.00 plus \$5.00 processing |
| Library | Library Fees | Paper (for typing) | \$0.05 per page | \$0.05 per page |
| Library | Library Fees | Photocopies (black & white) | \$0.10 each | \$0.10 each |
| Library | Library Fees | Photocopies (color) | \$0.40 each | \$0.40 each |
| Library | Library Fees | Replacement Library Cards | \$1.00 | \$1.00 |
| Library | Library Fees | Travel drive | \$5.00 | \$5.00 |
| Library | Library Fees | Hotspot – Replacement | \$50.00 | \$0.00 |
| Library | Library Fees | LaunchPad - Replacement | NEW | \$75.00 |
| Library | Library Fees | Chromebook – Replacement | NEW | \$100.00 |
| Library | Library Fees | Educational Resource Kits - Replacement | NEW | \$100.00 |
| Parks | Wedding Ceremonies at Cedarrock Park | Weddings at the Overlook | \$250 | \$250.00 |
| Parks | Wedding Ceremonies at Cedarrock Park | Weddings at the Farm | \$500 | \$500.00 |
| Parks | Wedding Ceremonies at Cedarrock Park | Chair Rentals (Up to 100 Chairs) | \$100 | \$100.00 |
| Parks | Shelter Rentals | Shelter Rental - County Resident | \$30/4 hrs. | \$30/4 hrs. |
| Parks | Shelter Rentals | Shelter Rental - Non Resident | \$40/4 hrs. | \$40/4 hrs. |
| Parks | Organized Historic Farm Tours | Farm Tour - County Resident | \$20/Group | \$20/Group |
| Parks | Organized Historic Farm Tours | Farm Tour - Non Resident | \$40/Group | \$40/Group |
| Parks | Camping | Camping Single Site | \$10/Night | \$10/Night |
| Parks | Camping | Camping Group Site | \$15/Night | \$10/Night |
| Parks | Fishing in Stockerd Ponds | Fishing Day Pass | \$5/Day | \$5/Day |
| Parks | Fishing in Stockerd Ponds | Fishing Annual Pass | \$35/Year | \$35/Year |
| Parks | Athletic Field Rentals | Field Without Lights - Resident | \$10/hr. | \$10/hr. |
| Parks | Athletic Field Rentals | Field Without Lights - Non Resident | \$15/hr. | \$15/hr. |
| Parks | Athletic Field Rentals | Field with Lights - Resident | \$20/hr. | \$20/hr. |
| Parks | Athletic Field Rentals | Field with Lights - Non Resident | \$30/hr. | \$30/hr. |
| Parks | Gym Rental | Gym Rental - Resident | \$40/2 hrs. | \$40/2 hrs. |
| Parks | Gym Rental | Gym Rental - Non Resident | \$60/2 hrs. | \$60/2 hrs. |
| Parks | Classroom Rental | Classroom Rental - Resident | \$40/2 hrs. | \$40/2 hrs. |
| Parks | Classroom Rental | Classroom Rental - Non Resident | \$60/2 hrs. | \$60/2 hrs. |
| Parks | Athletic League Programs | Baseball/Softball/Basketball - Resident | \$40/Child | \$40/Child |
| Parks | Athletic League Programs | * A portion of these proceeds are granted to community Athletic Clubs to assist with program expenses | | |
| Parks | Athletic League Programs | Baseball/Softball/Basketball Sibling - Resid | \$30/Sibling | \$30/Sibling |
| Parks | Athletic League Programs | * A portion of these proceeds are granted to community Athletic Clubs to assist with program expenses | | |
| Parks | Other Program and Camp Fees | Explore Archery - County Resident | \$40/Person | \$40/Person |
| Parks | Other Program and Camp Fees | Explore Archery - Non Resident | \$50/Person | \$50/Person |
| Parks | Other Program and Camp Fees | Alamance Adventure Race | \$60/team | \$60/Team |
| Parks | Other Program and Camp Fees | Family Campout - County Resident | \$7/Person | \$7/Person |
| Parks | Other Program and Camp Fees | Family Campout - Non Resident | \$10/Person | \$10/Person |
| Parks | Other Program and Camp Fees | Youth Disc Golf | \$20/Person | \$20/Person |
| Parks | Other Program and Camp Fees | Family Footgolf - County Resident | \$10/Team | \$10/Team |
| Parks | Other Program and Camp Fees | Family Footgolf - Non Resident | \$15/Team | \$15/Team |
| Parks | Other Program and Camp Fees | Family Pickleball - County Resident | \$5/Team | \$5/Team |
| Parks | Other Program and Camp Fees | Family Pickleball - Non Resident | \$7/Team | \$7/Team |
| Parks | Other Program and Camp Fees | Centercourt basketball | \$25/Child | \$25/Child |
| Parks | Other Program and Camp Fees | Sandlot baseball - County Resident | \$15/Child | \$15/Child |
| Parks | Other Program and Camp Fees | Sandlot baseball - County Resident | \$10/Sibling | \$10/Sibling |
| Parks | Other Program and Camp Fees | Sandlot baseball - Non Resident | \$25/Child | \$25/Child |
| Parks | Other Program and Camp Fees | Sandlot baseball - Non Resident | \$20/Sibling | \$20/Sibling |
| Parks | Other Program and Camp Fees | Community Bingo | FREE | FREE |
| Parks | Other Program and Camp Fees | Open Gym | FREE | FREE |
| Parks | Other Program and Camp Fees | Fitness Centers | FREE | FREE |
| Parks | Other Program and Camp Fees | Chair Yoga | FREE | FREE |
| Parks | Other Program and Camp Fees | * Other Program and Camp Fees: Calculated based on the cost of the program/event, length of the program/event, and participation capacity. Fees range from Free - \$60 for current programming schedules. Programs are always changing and evolving. | | |
| Planning | Subdivision Review | Mobile Home Park / RV Travel Trailer Park | \$160.00 + \$40.00 per lot | \$160.00 + \$40.00 per lot |
| Planning | Subdivision Review | Resubmittal of plans for each submission after two denials | \$110.00 | \$110.00 |
| Planning | Subdivision Review | Site Plan Review | \$35.00 | \$35.00 |
| Planning | Floodplain, Watershed and Streams | Floodplain Waiver Review | \$310.00 | \$310.00 |
| Planning | Floodplain, Watershed and Streams | On-Site Stream Determination | \$60.00 | \$60.00 |
| Planning | Floodplain, Watershed and Streams | No Practical Alternative Determination | \$60.00 | \$60.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|-------------------------------|---|---|----------------------------------|----------------------------------|
| Planning | Heavy Industrial Development Ordinance | Solar Energy System | \$510.00 | \$510.00 |
| Planning | Maps | GIS Maps (11x17, color) | \$1.00 per page | \$1.00 per page |
| Planning | Maps | GIS Maps (24x36, color) | \$7.50 per page | \$7.50 per page |
| Planning | Maps | GIS Maps (36x48, color) | \$12.50 per page | \$12.50 per page |
| Planning | Copies | Map Copies- 18x24-small (black & white) | \$1.00 each | \$1.00 each |
| Planning | Copies | Map Copies- 18x24-small (color) | \$2.50 each | \$2.50 each |
| Planning | Copies | Map Copies- Larger than 18x24 (color) | \$5.00 each | \$5.00 each |
| Planning | Copies | Any Ordinance (8 1/2 x 11) | \$5.00 | \$5.00 |
| Planning | Miscellaneous Item | Temporary Residence | NEW | \$35.00 |
| Planning | Miscellaneous Item | Road Signs | \$350.00 Per Sign | \$350.00 Per Sign |
| Register of Deeds | Register of Deeds Fees | General Instruments (pages 1-15) | \$26.00 | \$26.00 |
| Register of Deeds | Register of Deeds Fees | General Instruments (each additional page after 15) | \$4.00 | \$4.00 |
| Register of Deeds | Register of Deeds Fees | Deeds of Trust (pages 1-35) | \$64.00 | \$64.00 |
| Register of Deeds | Register of Deeds Fees | Deeds of Trust (each additional page after 35) | \$4.00 | \$4.00 |
| Register of Deeds | Register of Deeds Fees | Deeds (pages 1-15) | \$26.00 | \$26.00 |
| Register of Deeds | Register of Deeds Fees | Deeds (each additional page after 15) | \$4.00 | \$4.00 |
| Register of Deeds | Register of Deeds Fees | Multiple Documents (additional fee plus recording fee) | \$10.00 | \$10.00 |
| Register of Deeds | Register of Deeds Fees | Non-Standard Documents (Documents recorded on or after July 1, 2022 must meet GS 161-14(b) (additional fee plus recording fee) | \$25.00 | \$25.00 |
| Register of Deeds | Register of Deeds Fees | Plats | \$21.00 | \$21.00 |
| Register of Deeds | Register of Deeds Fees | DOT Right of Way Plans | \$21.00 | \$21.00 |
| Register of Deeds | Register of Deeds Fees | DOT Right of Way Plans (each additional page) | \$5.00 | \$5.00 |
| Register of Deeds | Register of Deeds Fees | UCC (1 or 2 pages) | \$38.00 | \$38.00 |
| Register of Deeds | Register of Deeds Fees | UCC (3 -10 pages) | \$45.00 | \$45.00 |
| Register of Deeds | Register of Deeds Fees | UCC (each additional page after 10) | \$2.00 | \$2.00 |
| Register of Deeds | Register of Deeds Fees | Certified Copies (1st page) | \$5.00 | \$5.00 |
| Register of Deeds | Register of Deeds Fees | Certified Copies (each additional page) | \$2.00 | \$2.00 |
| Register of Deeds | Register of Deeds Fees | Uncertified Copies (per page) | \$0.25 | \$0.25 |
| Register of Deeds | Register of Deeds Fees | Notary Public Qualifications | \$10.00 | \$10.00 |
| Register of Deeds | Register of Deeds Fees | Marriage License | \$60.00 | \$60.00 |
| Register of Deeds | Register of Deeds Fees | Delayed Marriage License | \$20.00 | \$20.00 |
| Register of Deeds | Register of Deeds Fees | Marriage License Correction | \$10.00 | \$10.00 |
| Register of Deeds | Register of Deeds Fees | Certified Copies of Birth, Death, and Marriage Certificates | \$10.00 | \$10.00 |
| SARA | SARA Hazardous Materials Fees (Chemical) | Code 1- Bulk Storage in as much as 1,500 gallon/12,000 lbs. Extremely Hazardous Materials in as much as the TPQ (500 lbs. or TPQ whichever is less) | \$624.00 | \$624.00 |
| SARA | SARA Hazardous Materials Fees (Chemical) | Code 2- Hazardous Chemical Storage: 56 gallons/448 lbs. to 1,499 gallons/11,992 lbs. | \$374.40 | \$374.40 |
| SARA | SARA Hazardous Materials Fees (Chemical) | Code 3- Hazardous Chemical Storage: 55 gallons/440 lbs. | \$218.40 | \$218.40 |
| SARA | SARA Hazardous Materials Fees (Petroleum) | Code 4- Bulk above ground fuel storage in as much as 10,000 gallons | \$312.00 | \$312.00 |
| SARA | SARA Hazardous Materials Fees (Petroleum) | Code 5- Bulk above ground fuel storage (up to 9,999 gallons) | \$187.20 | \$187.20 |
| SARA | SARA Hazardous Materials Fees (Petroleum) | Code 6- Underground fuel storage in as much as 10,000 gallons | \$62.40 | \$62.40 |
| Sheriff | Civil Fees | In State Civil Fee Serving Papers | \$30.00 | \$30.00 |
| Sheriff | Civil Fees | Out of State Civil Fee Serving Papers | \$100.00 | \$100.00 |
| Sheriff | Conceal Handgun Permit | New Conceal Carry Permit | \$45.00 | \$45.00 |
| Sheriff | Conceal Handgun Permit | Renewal Conceal Carry Permit | \$35.00 | \$35.00 |
| Soil Conservation | Soil Conservation Fees | No-Till Drill Rental (County Resident) | \$12.00 Per Acre (\$100 Minimum) | \$12.00 Per Acre (\$100 Minimum) |
| Soil Conservation | Soil Conservation Fees | No-Till Drill Rental (Non Resident) | \$12.00 Per Acre (\$150 Minimum) | \$12.00 Per Acre (\$150 Minimum) |
| Tax | Tax Fees | Copier Fee (Per Page) | \$0.25 | \$0.25 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Residential: <= GPD (1, 2 or 3 Bedrooms) | \$290.00 | \$290.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Residential: 361-600 GPD (4 or 5 Bedrooms) | \$365.00 | \$365.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Residential: >600 GPD (6 Bedrooms or More) | \$425.00 | \$425.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | Non-Residential | \$425.00 | \$425.00 |
| Health - Environmental Health | Improvement Permits (Site Evaluations) | G.S. 130A-335(a2) Improvement Permit/Construction Authorization combination to be 40% of IP&CA fees for similar wastewater systems* | | |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type I, II, IIIa, c, d, e, f, or g | \$275.00 | \$275.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type IIIb | \$510.00 | \$510.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|-------------------------------|---|--|-------------------|-------------------|
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type IV | \$755.00 | \$755.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type V | \$1,275.00 | \$1,275.00 |
| Health - Environmental Health | Construction Authorization | Residential or Non-Residential: Type VI | \$2,025.00 | \$2,025.00 |
| Health - Environmental Health | Construction Authorization | *G.S. 130A-335(a2) Construction Authorization only | \$110.00-\$810.00 | \$110.00-\$810.00 |
| Health - Environmental Health | Engineer Option Permit/Authorized On-site Wastewater Evaluator Permit | *Notice of intent to construct | \$35.00 | \$35.00 |
| Health - Environmental Health | Septic System Repair Permit | Repair Permit | \$0.00 | \$0.00 |
| Health - Environmental Health | Setback Compliance | Existing System Inspection | \$150.00 | \$150.00 |
| Health - Environmental Health | Setback Compliance | Existing System Inspection for Plat | \$150.00 | \$150.00 |
| Health - Environmental Health | Setback Compliance | Manufactured Home Park Existing System Inspection | \$150.00 | \$150.00 |
| Health - Environmental Health | Septic System/Well Permit Revisions/Revisits | Permit In-office Revision (no site visit) | \$60.00 | \$60.00 |
| Health - Environmental Health | Septic System/Well Permit Revisions/Revisits | Permit Re-visit/Revision (site visit needed) | \$150.00 | \$150.00 |
| Health - Environmental Health | Septic System/Well Permit Revisions/Revisits | Site Revisit Fee (assessed when property has not been properly prepared for staff) | \$95.00 | \$95.00 |
| Health - Environmental Health | Well | New Well Permit | \$410.00 | \$410.00 |
| Health - Environmental Health | Well | Replacement Well Permit | \$410.00 | \$410.00 |
| Health - Environmental Health | Well | Well Repair Permit | \$275.00 | \$275.00 |
| Health - Environmental Health | Well | Well Repair Permit (with no camera) | \$100.00 | \$100.00 |
| Health - Environmental Health | Well | PVC Camera Inspection | \$145.00 | \$145.00 |
| Health - Environmental Health | Water Samples | Bacteriological | \$65.00 | \$65.00 |
| Health - Environmental Health | Water Samples | Inorganic Chemical | \$110.00 | \$110.00 |
| Health - Environmental Health | Water Samples | Full Inorganic Panel (includes bacteriological, chemical, nitrate/nitrite) | \$135.00 | \$135.00 |
| Health - Environmental Health | Water Samples | Nitrate/Nitrite | \$70.00 | \$70.00 |
| Health - Environmental Health | Water Samples | Petroleum | \$125.00 | \$125.00 |
| Health - Environmental Health | Water Samples | Volatile Organic Compounds (VOC) | \$125.00 | \$125.00 |
| Health - Environmental Health | Water Samples | Pesticide | \$125.00 | \$125.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Tattoo Permit (one-year permit at fixed location) | \$200.00 | \$200.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Temporary Tattoo Permit (time limited for special events) | \$75.00 | \$75.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Permit (year-round, each pool) | \$190.00 | \$190.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Permit (seasonal, each pool) | \$140.00 | \$140.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Plan Review | \$310.00 | \$310.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | Swimming Pool Plan Re-review (for additional reviews beyond 1st two) | \$70.00 | \$70.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | *Restaurant Plan Review | \$250.00 | \$250.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | *Temporary Food Establishment Permit | \$75.00 | \$75.00 |
| Health - Environmental Health | Food, Lodging, and Institutions | *Limited Food Service Establishment Permit | \$75.00 | \$75.00 |
| Health - Dental Clinic | Dental Clinic | Recall Exam | \$50.00 | \$50.00 |
| Health - Dental Clinic | Dental Clinic | Limited Exam | \$70.00 | \$70.00 |
| Health - Dental Clinic | Dental Clinic | Comprehensive Exam | \$82.00 | \$82.00 |
| Health - Dental Clinic | Dental Clinic | Detailed Evaluation-prob focused | \$84.00 | \$84.00 |
| Health - Dental Clinic | Dental Clinic | Limited Re-evaluation estab patient | \$50.00 | \$50.00 |
| Health - Dental Clinic | Dental Clinic | Complete Series X-rays | \$120.00 | \$120.00 |
| Health - Dental Clinic | Dental Clinic | Periapical x-ray | \$27.00 | \$27.00 |
| Health - Dental Clinic | Dental Clinic | Periapical x-ray-two or more | \$20.00 | \$20.00 |
| Health - Dental Clinic | Dental Clinic | Occlusal Film | \$38.00 | \$38.00 |
| Health - Dental Clinic | Dental Clinic | Bitewing Single Film | \$25.00 | \$25.00 |
| Health - Dental Clinic | Dental Clinic | Bitewing Two Film | \$42.00 | \$42.00 |
| Health - Dental Clinic | Dental Clinic | Bitewing Three Film | \$50.00 | \$50.00 |
| Health - Dental Clinic | Dental Clinic | Bitewing Four Film | \$60.00 | \$60.00 |
| Health - Dental Clinic | Dental Clinic | Panoramic Film | \$107.00 | \$107.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------------------|---------------|---|----------|-------------|
| Health - Dental Clinic | Dental Clinic | Diagnostic Cast | \$60.00 | \$60.00 |
| Health - Dental Clinic | Dental Clinic | Prophylaxis-Adult | \$101.00 | \$101.00 |
| Health - Dental Clinic | Dental Clinic | Prophylaxis-Child | \$65.00 | \$65.00 |
| Health - Dental Clinic | Dental Clinic | Topical Fluoride-High Risk | \$43.00 | \$43.00 |
| Health - Dental Clinic | Dental Clinic | Topical Fluoride | \$43.00 | \$43.00 |
| Health - Dental Clinic | Dental Clinic | Sealant per tooth | \$47.00 | \$47.00 |
| Health - Dental Clinic | Dental Clinic | Silver Diamine Fluoride | \$40.00 | \$40.00 |
| Health - Dental Clinic | Dental Clinic | Space Maintainer-Fixed Unilateral | \$248.00 | \$248.00 |
| Health - Dental Clinic | Dental Clinic | Space Maintainer-Fixed Bilateral-Maxillary | \$341.00 | \$341.00 |
| Health - Dental Clinic | Dental Clinic | Space Maintainer-Fixed Bilateral-Mandibular | \$341.00 | \$341.00 |
| Health - Dental Clinic | Dental Clinic | Recement Space Maintainer-unilateral | \$65.00 | \$65.00 |
| Health - Dental Clinic | Dental Clinic | Recement Space Maintainer-bilateral | 65.00 | \$65.00 |
| Health - Dental Clinic | Dental Clinic | Amalgam-1 surf. | \$159.00 | \$159.00 |
| Health - Dental Clinic | Dental Clinic | Amalgam-2 surf. | \$170.00 | \$170.00 |
| Health - Dental Clinic | Dental Clinic | Amalgam-3 surf. | \$205.00 | \$205.00 |
| Health - Dental Clinic | Dental Clinic | Amalgam 4+ surf. | \$235.00 | \$235.00 |
| Health - Dental Clinic | Dental Clinic | Resin 1 surf anterior | \$151.00 | \$151.00 |
| Health - Dental Clinic | Dental Clinic | Resin 2 surf. Anterior | \$167.00 | \$167.00 |
| Health - Dental Clinic | Dental Clinic | Resin 3 surf. Anterior | \$188.00 | \$188.00 |
| Health - Dental Clinic | Dental Clinic | Resin 4+surf. | \$230.00 | \$230.00 |
| Health - Dental Clinic | Dental Clinic | Resin Composite Ant.Crm. | \$210.00 | \$210.00 |
| Health - Dental Clinic | Dental Clinic | Resin Composite 1 Surf. | \$166.00 | \$166.00 |
| Health - Dental Clinic | Dental Clinic | Resin Composite 2 Surf. | \$200.00 | \$200.00 |
| Health - Dental Clinic | Dental Clinic | Resin Composite 3 Surf. | \$245.00 | \$245.00 |
| Health - Dental Clinic | Dental Clinic | Resin Composite 4 Surf. | \$320.00 | \$320.00 |
| Health - Dental Clinic | Dental Clinic | PFM Crown | \$918.00 | \$918.00 |
| Health - Dental Clinic | Dental Clinic | Full Gold Crown | \$918.00 | \$918.00 |
| Health - Dental Clinic | Dental Clinic | Recement Crown | \$80.00 | \$80.00 |
| Health - Dental Clinic | Dental Clinic | Prefab SS Crown Prim. | \$240.00 | \$240.00 |
| Health - Dental Clinic | Dental Clinic | Prefab SS Crown Perm. | \$280.00 | \$280.00 |
| Health - Dental Clinic | Dental Clinic | Protective Filling | \$98.00 | \$98.00 |
| Health - Dental Clinic | Dental Clinic | Core Buildup Inc. Pins | \$123.00 | \$123.00 |
| Health - Dental Clinic | Dental Clinic | Pin Retention Per Tooth | \$34.00 | \$34.00 |
| Health - Dental Clinic | Dental Clinic | Temporary (Fracture) | \$169.00 | \$169.00 |
| Health - Dental Clinic | Dental Clinic | Indirect pulp cap | \$50.00 | \$50.00 |
| Health - Dental Clinic | Dental Clinic | Therapeutic Pulpotomy | \$180.00 | \$180.00 |
| Health - Dental Clinic | Dental Clinic | Pulpal debridement-prim/perm tooth | \$143.00 | \$143.00 |
| Health - Dental Clinic | Dental Clinic | Anterior Root Canal | \$630.00 | \$630.00 |
| Health - Dental Clinic | Dental Clinic | Bicuspid Root Canal | \$715.00 | \$715.00 |
| Health - Dental Clinic | Dental Clinic | Molar Root Canal | \$860.00 | \$860.00 |
| Health - Dental Clinic | Dental Clinic | Apicoectomy/periradic surg-ant | \$441.00 | \$441.00 |
| Health - Dental Clinic | Dental Clinic | Internal Bleaching | \$169.00 | \$169.00 |
| Health - Dental Clinic | Dental Clinic | Gingivectomy-4+teeth per quad | \$420.00 | \$420.00 |
| Health - Dental Clinic | Dental Clinic | Gingivectomy-access/restoration | \$420.00 | \$420.00 |
| Health - Dental Clinic | Dental Clinic | Gingival Curettage | \$200.00 | \$200.00 |
| Health - Dental Clinic | Dental Clinic | Periodontal Scaling 4+teeth | \$200.00 | \$200.00 |
| Health - Dental Clinic | Dental Clinic | Periodontal Scaling 1-3teeth | \$150.00 | \$150.00 |
| Health - Dental Clinic | Dental Clinic | Scaling full mouth after eval | \$100.00 | \$100.00 |
| Health - Dental Clinic | Dental Clinic | Full Mouth Debridement | \$150.00 | \$150.00 |
| Health - Dental Clinic | Dental Clinic | Periodontal Maint. | \$67.00 | \$67.00 |
| Health - Dental Clinic | Dental Clinic | Complete Denture-Maxillary | \$690.00 | \$690.00 |
| Health - Dental Clinic | Dental Clinic | Complete Denture-Mandibular | \$690.00 | \$690.00 |
| Health - Dental Clinic | Dental Clinic | Maxi. Partial Den- Resin Base | \$512.00 | \$512.00 |
| Health - Dental Clinic | Dental Clinic | Mand. Partial Den-Resin Base | \$512.00 | \$512.00 |
| Health - Dental Clinic | Dental Clinic | Recement Bridge | \$57.00 | \$57.00 |
| Health - Dental Clinic | Dental Clinic | Pediatric Partial Denture | \$405.00 | \$405.00 |
| Health - Dental Clinic | Dental Clinic | Single Tooth Extraction | \$150.00 | \$150.00 |
| Health - Dental Clinic | Dental Clinic | Surgical Extraction Erupted | \$240.00 | \$240.00 |
| Health - Dental Clinic | Dental Clinic | Extraction-impacted/soft tissue | \$200.00 | \$200.00 |
| Health - Dental Clinic | Dental Clinic | Extraction-impacted/part. bony | \$260.00 | \$260.00 |
| Health - Dental Clinic | Dental Clinic | Extraction-impacted/compl. bony | \$285.00 | \$285.00 |
| Health - Dental Clinic | Dental Clinic | Tooth Reimplantation | \$261.00 | \$261.00 |
| Health - Dental Clinic | Dental Clinic | Tooth Transplantation | \$455.00 | \$455.00 |
| Health - Dental Clinic | Dental Clinic | Surg. Access of an unerupted tooth | \$316.00 | \$316.00 |
| Health - Dental Clinic | Dental Clinic | Biopsy of Oral Tissue (hard) | \$251.00 | \$251.00 |
| Health - Dental Clinic | Dental Clinic | Biopsy of Oral Tissue (soft) | \$219.00 | \$219.00 |
| Health - Dental Clinic | Dental Clinic | Surgical Reposition of Teeth | \$310.00 | \$310.00 |
| Health - Dental Clinic | Dental Clinic | Alveoloplasty w/extract/quad | \$140.00 | \$140.00 |
| Health - Dental Clinic | Dental Clinic | Alveoloplasty w/ext 1-3 quad | \$140.00 | \$140.00 |
| Health - Dental Clinic | Dental Clinic | Alveoloplasty w/o ext/quad | \$167.00 | \$167.00 |
| Health - Dental Clinic | Dental Clinic | Excision of benign lesion up to 1.25cm | \$277.00 | \$277.00 |
| Health - Dental Clinic | Dental Clinic | Ex Benign Tumor- diam<=1.25 cm | \$234.00 | \$234.00 |
| Health - Dental Clinic | Dental Clinic | Incision/Drain of Absc-intra | \$140.00 | \$140.00 |
| Health - Dental Clinic | Dental Clinic | Incision/Drain of Absc-extra | \$292.00 | \$292.00 |
| Health - Dental Clinic | Dental Clinic | Remove Foreign Body From Bone | \$410.00 | \$410.00 |
| Health - Dental Clinic | Dental Clinic | Complicated Suture - up to 5 cm | \$301.00 | \$301.00 |
| Health - Dental Clinic | Dental Clinic | Complicated Suture - Greater than 5 cm | \$433.00 | \$433.00 |
| Health - Dental Clinic | Dental Clinic | Frenectomy | \$300.00 | \$300.00 |
| Health - Dental Clinic | Dental Clinic | Emerg. Palliative Tx. | \$105.00 | \$105.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------------------|---------------|--|-----------|-------------|
| Health - Dental Clinic | Dental Clinic | Nitrous Oxide | \$85.00 | \$85.00 |
| Health - Dental Clinic | Dental Clinic | Occlusal Guard | \$251.00 | \$251.00 |
| Health - Dental Clinic | Dental Clinic | Occl. Adj. Limited | \$150.00 | \$150.00 |
| Health - Dental Clinic | Dental Clinic | Enamel Microabr (per tooth) | \$56.00 | \$56.00 |
| Health - Dental Clinic | Dental Clinic | Odontoplasty 1-2 teeth-rmv exam | \$108.00 | \$108.00 |
| Health | Health Clinic | I & D of abscess, paronychia, furuncle | \$113.00 | \$125.00 |
| Health | Health Clinic | Cryotherapy of skin tags | \$82.00 | \$91.00 |
| Health | Health Clinic | Evacuation of subungual hematoma | \$54.00 | \$60.00 |
| Health | Health Clinic | Nexplanon (insertion) | \$142.00 | \$157.00 |
| Health | Health Clinic | Nexplanon removal | \$161.00 | \$178.00 |
| Health | Health Clinic | Nexplanon (removal and reinsertion) | \$235.00 | \$259.00 |
| Health | Health Clinic | Burn care (1st degree) | \$83.00 | \$92.00 |
| Health | Health Clinic | Burn care (2nd-3rd degree/silvadene) | \$91.00 | \$101.00 |
| Health | Health Clinic | Cryotherapy of warts | \$104.00 | \$115.00 |
| Health | Health Clinic | Silver nitrate (chemical cautery) | \$74.00 | \$82.00 |
| Health | Health Clinic | Removal of foreign body nose | \$237.00 | \$261.00 |
| Health | Health Clinic | Collection Of Venous Blood By Venipuncture | \$10.00 | \$11.00 |
| Health | Health Clinic | Collection of capillary blood sample (eg. finger, heel, ear stick) | \$5.00 | \$6.00 |
| Health | Health Clinic | Destruction Penile lesion | \$172.00 | \$190.00 |
| Health | Health Clinic | Destruction Vaginal lesion | \$153.00 | \$169.00 |
| Health | Health Clinic | Diaphragm fitting & instr. | \$123.00 | \$136.00 |
| Health | Health Clinic | Colposcopy of cervix | \$129.00 | \$142.00 |
| Health | Health Clinic | Colposcopy w/ biopsy & curettage | \$191.00 | \$211.00 |
| Health | Health Clinic | Colposcopy w/ biopsy only | \$184.00 | \$203.00 |
| Health | Health Clinic | Colposcopy w/ curettage only | \$184.00 | \$203.00 |
| Health | Health Clinic | Insertion of IUD | \$112.00 | \$124.00 |
| Health | Health Clinic | Removal IUD | \$154.00 | \$170.00 |
| Health | Health Clinic | Fetal Non-stress testing | \$104.00 | \$115.00 |
| Health | Health Clinic | Antepartum 4-6 visits (global code) | \$594.00 | \$654.00 |
| Health | Health Clinic | Antepartum 7+ visits (global code) | \$1063.00 | \$1,170.00 |
| Health | Health Clinic | Post partum Care | \$191.00 | \$211.00 |
| Health | Health Clinic | Removal of foreign body ear | \$134.00 | \$148.00 |
| Health | Health Clinic | Remove ear wax | \$79.00 | \$87.00 |
| Health | Health Clinic | Pregnancy Testing (sliding scale) | \$12.00 | \$14.00 |
| Health | Health Clinic | Quantiferon-TB Gold Test | \$94.00 | \$104.00 |
| Health | Health Clinic | PPD skin test | \$23.00 | \$26.00 |
| Health | Immunizations | Administration 1 Vaccine | \$23.00 | \$25.00 |
| Health | Immunizations | Administration 2+ Vaccines (each) | \$23.00 | \$25.00 |
| Health | Immunizations | Admin 1 intranasal | \$23.00 | \$25.00 |
| Health | Immunizations | Admin 1 vaccine and 1 intranasal | \$23.00 | \$25.00 |
| Health | Immunizations | Beyfortus nirsevimab (Respiratory syncytial virus, monoclonal antibody, seasonal dose; 0.5 mL dosage, for intramuscular use) | \$544.00 | \$544.00 |
| Health | Immunizations | Beyfortus nirsevimab (Respiratory syncytial virus, monoclonal antibody, seasonal dose; 1 mL dosage, for intramuscular use) | \$544.00 | \$544.00 |
| Health | Immunizations | Abrysvo (Respiratory syncytial virus (RSV), vaccine, bivalent, protein subunit RSV prefusion F, diluent reconstituted, 0.5 mL, preservative free) | \$282.00 | \$320.00 |
| Health | Immunizations | Arexvy (Respiratory syncytial virus (RSV), vaccine, recombinant, protein subunit RSV prefusion F, adjuvant reconstituted, 0.5 mL, preservative free) | \$282.00 | \$303.00 |
| Health | Immunizations | MenQuafi (MCV4) (Meningococcal Conjugate Groups A, C, W and Y) | \$148.00 | \$180.00 |
| Health | Immunizations | Meningococcal B - Bexsero | \$191.00 | \$242.00 |
| Health | Immunizations | Hepatitis A | \$75.00 | \$86.00 |
| Health | Immunizations | Hepatitis A (pediatric- thru age 18) | \$34.00 | \$41.00 |
| Health | Immunizations | Twinrix | \$108.00 | \$135.00 |
| Health | Immunizations | Pedvax (HIB) | \$30.00 | \$32.00 |
| Health | Immunizations | ActHIB (HIB) | \$25.00 | \$25.00 |
| Health | Immunizations | Gardasil 9 | \$274.00 | \$311.00 |
| Health | Immunizations | Prevnar 13 | \$229.00 | \$252.00 |
| Health | Immunizations | Vaxneuvance | \$241.00 | \$248.00 |
| Health | Immunizations | Prevnar 20 | \$252.00 | \$291.00 |
| Health | Immunizations | RotaTeq (rotavirus vaccine) | \$95.00 | \$103.00 |
| Health | Immunizations | Rotarix (rotavirus vaccine) | \$130.00 | \$150.00 |
| Health | Immunizations | Kinrix | \$56.00 | \$65.00 |
| Health | Immunizations | Vaxelis | \$147.00 | \$159.00 |
| Health | Immunizations | Dtap | \$27.00 | \$30.00 |
| Health | Immunizations | MMR/Priorix | \$92.00 | \$98.00 |
| Health | Immunizations | Proquad (MMRV) | \$268.00 | \$289.00 |
| Health | Immunizations | IPV (Polio) | \$39.00 | \$46.00 |
| Health | Immunizations | Td (Tanivac or TDVAX) | \$35.00 | \$39.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------|--------------------|---|----------|-------------|
| Health | Immunizations | Tdap (Boostrix or Adacel) | \$46.00 | \$50.00 |
| Health | Immunizations | Varivax | \$163.00 | \$188.00 |
| Health | Immunizations | Pediarix (Dtap/HepB/IPV) | \$82.00 | \$102.00 |
| Health | Immunizations | Pneumoc. poly. | \$119.00 | \$127.00 |
| Health | Immunizations | Menactra/Menveo | \$126.00 | \$170.00 |
| Health | Immunizations | Heplisav-B Hepatitis B Vaccine | \$126.00 | \$153.00 |
| Health | Immunizations | Hepatitis B (pediatric- thru age 19) (Engerix B or Recombivax HB) | \$21.00 | \$30.00 |
| Health | Immunizations | Hepatitis B (adult) (Engerix-B or Recombivax HB) | \$72.00 | \$75.00 |
| Health | Immunizations | Shingrix | \$187.00 | \$215.00 |
| Health | Immunizations | Penbraya kit - meningococcal pentavalent vaccine | NEW | \$249.00 |
| Health | Immunizations | Jynneos 0.5 ml vial - smallpox and monkeypox vaccine, attenuated vaccinia virus, live, non-replicating, preservative free, 0.5 ml dosage, suspension, for subcutaneous use. | NEW | \$293.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, preservative-free, for intradermal use | NEW | \$35.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, preservative free, 0.25 ml dosage, for intramuscular use | NEW | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, preservative free, 0.5 ml dosage, for intramuscular use | NEW | \$69.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (iiv3), split virus, 0.25 ml dosage, for intramuscular use | NEW | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent, live (laiV3), for intranasal use | NEW | \$35.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (cciiV3), derived from cell cultures, subunit, preservative and antibiotic free, 0.5 ml dosage, for intramuscular use | NEW | \$73.00 |
| Health | Influenza Vaccines | Fluzone high-dose quad - influenza virus vaccine (iiv), split virus, preservative free, enhanced immunogenicity via increased antigen content, for intramuscular use | \$64.00 | \$69.00 |
| Health | Influenza Vaccines | Flumist quad nasal - influenza virus vaccine, quadrivalent, live (laiV4), for intranasal use | \$35.00 | \$35.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, trivalent (riv3), derived from recombinant dna, hemagglutinin (ha) protein only, preservative and antibiotic free, for intramuscular use | NEW | \$73.00 |
| Health | Influenza Vaccines | Flucelvax quad - influenza virus vaccine, quadrivalent (cciiV4), derived from cell cultures, subunit, preservative and antibiotic free, 0.5 ml dosage, for intramuscular use | NEW | \$73.00 |
| Health | Influenza Vaccines | Flublok quad - influenza virus vaccine, quadrivalent (riv4), derived from recombinant dna, hemagglutinin (ha) protein only, preservative and antibiotic free, for intramuscular use | \$64.00 | \$73.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (iiv4), split virus, preservative free, 0.5 ml dosage, for intramuscular use | \$26.00 | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (iiv4), split virus, 0.25 ml, for intramuscular use | NEW | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (iiv4), split virus, 0.5 ml dosage, for intramuscular use | NEW | \$26.00 |
| Health | Influenza Vaccines | Influenza virus vaccine, quadrivalent (aiiv4), inactivated, adjuvanted, preservative free, 0.5 ml dosage, for intramuscular use | NEW | \$73.00 |
| Health | COVID Vaccines | Novavax COVID-19 Vaccine, Adjuvanted (12 yrs & up) | \$125.00 | \$141.00 |
| Health | COVID Vaccines | Pfizer-BioNTech COVID-19 Vaccine (6 mos through 4 yrs) | \$64.00 | \$64.00 |
| Health | COVID Vaccines | Pfizer-BioNTech COVID-19 Vaccine (5 years through 11 years) | \$85.00 | \$85.00 |
| Health | COVID Vaccines | Pfizer-BioNTech COVID-19 Vaccine (12 yrs & up) | \$141.00 | \$141.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------|----------------|--|----------|-------------|
| Health | COVID Vaccines | Moderna COVID-19 Vaccine (6 mos through 11 yrs) | \$134.00 | \$139.00 |
| Health | COVID Vaccines | Moderna COVID-19 Vaccine (12 yrs & up) | \$143.00 | \$143.00 |
| Health | COVID Vaccines | Administration of COVID-19 vaccine product | \$65.00 | \$72.00 |
| Health | COVID Vaccines | Admin of COVID-19 vaccine performed at the patient's home | \$35.50 | \$39.00 |
| Health | Health Clinic | Diagnostic Interview/Evaluation | \$125.00 | \$138.00 |
| Health | Health Clinic | Interactive Diagnostic Interview/Evaluation | \$130.00 | \$143.00 |
| Health | Health Clinic | Individual Therapy (20-30 min) | \$54.00 | \$60.00 |
| Health | Health Clinic | Individual Therapy (45-50 min) | \$76.00 | \$84.00 |
| Health | Health Clinic | Individual Therapy (75-80 min) | \$111.00 | \$123.00 |
| Health | Health Clinic | Interactive Therapy (20-30 min) | \$57.00 | \$63.00 |
| Health | Health Clinic | Interactive Therapy (45-50 min) | \$81.00 | \$90.00 |
| Health | Health Clinic | Interactive Therapy (75-80 min) | \$117.00 | \$129.00 |
| Health | Health Clinic | Family Psychotherapy w/ patient | \$96.00 | \$106.00 |
| Health | Health Clinic | Audiometry (when performed w/ HealthCheck visit, no additional reimbursement made) | \$13.00 | \$15.00 |
| Health | Health Clinic | Peak Flow Measurement (eff 3/16/11) | \$23.00 | \$26.00 |
| Health | Health Clinic | Nebulizer treatment (initial tx) | \$31.00 | \$35.00 |
| Health | Health Clinic | Nebulizer treatment (subsequent tx) | \$31.00 | \$35.00 |
| Health | Health Clinic | Demo/evaluation of patient utilization (nebulizer) | \$23.00 | \$26.00 |
| Health | Health Clinic | Pulse Oximetry (eff 3/16/11) | \$5.00 | \$6.00 |
| Health | Health Clinic | Develop. Screen/MCHAT | \$12.00 | \$14.00 |
| Health | Health Clinic | PSC/ ASQ/PHQ AH | \$8.00 | \$9.00 |
| Health | Health Clinic | Health Behavior Intervention (HBI per unit by LCSW) (One Unit = 15 Minutes) | \$20.00 | \$22.00 |
| Health | Health Clinic | Hlth Bhv Assmt/Reassessment | \$87.00 | \$96.00 |
| Health | Health Clinic | Hlth Bhv Ivntj Indiv 1St 30 | \$60.00 | \$66.00 |
| Health | Health Clinic | Hlth Bhv Ivntj Indiv Ea Addl | \$21.00 | \$24.00 |
| Health | Health Clinic | HEADSSS/CRAFFT | \$11.00 | \$13.00 |
| Health | Health Clinic | PHQ CH | \$11.00 | \$13.00 |
| Health | Health Clinic | Therapeutic/Prophy/Diag injection | \$30.00 | \$33.00 |
| Health | Health Clinic | Nutr.Therapy (initial - ea. 15min) | \$38.00 | \$42.00 |
| Health | Health Clinic | Nutr.Therapy (re-assessment - ea.15min) | \$35.00 | \$39.00 |
| Health | Health Clinic | Supplies & materials | \$15.00 | \$17.00 |
| Health | Health Clinic | Form Completion (I-693, FMLA) | \$45.00 | \$50.00 |
| Health | Health Clinic | Vision (when performed w/ HealthCheck visit, no additional reimbursement made) | \$13.00 | \$15.00 |
| Health | Health Clinic | New PFH, PFE, SF (C10 min) | \$83.00 | \$92.00 |
| Health | Health Clinic | New EPFH, EPFE, SF (C20 min) | \$122.00 | \$135.00 |
| Health | Health Clinic | New DH, DE, LC (C30 min) | \$170.00 | \$187.00 |
| Health | Health Clinic | New CH, CE, MC (C45 min) | \$249.00 | \$274.00 |
| Health | Health Clinic | New CH, CE, HC (C60 min) | \$311.00 | \$343.00 |
| Health | Health Clinic | Est. (Nurse) (C5 min) | \$46.00 | \$51.00 |
| Health | Health Clinic | Est. PFH, PFE, SF (C10 min) | \$78.00 | \$86.00 |
| Health | Health Clinic | Est. EPFH, EPFE, LC (C15 min) | \$102.00 | \$113.00 |
| Health | Health Clinic | Est. DH, DE, MC (C25 min) | \$157.00 | \$173.00 |
| Health | Health Clinic | Est. CH, CE, HC (C40 min) | \$233.00 | \$257.00 |
| Health | Health Clinic | New 0-1 year old | \$201.00 | \$222.00 |
| Health | Health Clinic | New 1-4 year old | \$201.00 | \$222.00 |
| Health | Health Clinic | New 5-11 year old | \$201.00 | \$222.00 |
| Health | Health Clinic | New 12-17 year old | \$217.00 | \$239.00 |
| Health | Health Clinic | New 18-39 year old | \$221.00 | \$244.00 |
| Health | Health Clinic | New 40-64 year old | \$253.00 | \$279.00 |
| Health | Health Clinic | New 65+ year old | \$270.00 | \$297.00 |
| Health | Health Clinic | Est 0-1 year old | \$191.00 | \$211.00 |
| Health | Health Clinic | Est 1-4 year old | \$191.00 | \$211.00 |
| Health | Health Clinic | Est 5-11 year old | \$191.00 | \$211.00 |
| Health | Health Clinic | Est 12-17 year old | \$191.00 | \$211.00 |
| Health | Health Clinic | Est 18-39 year old | \$196.00 | \$216.00 |
| Health | Health Clinic | Est 40-64 year old | \$201.00 | \$222.00 |
| Health | Health Clinic | Est 65+ year old | \$219.00 | \$241.00 |
| Health | Health Clinic | Preventative medicine counseling and/or risk factor reduction intervention (s) provided to an individual, up to 15 minutes | \$32.94 | \$37.00 |
| Health | Health Clinic | Smoking/tobacco cessation counseling, intermed, 3-10 min | \$16.00 | \$18.00 |
| Health | Health Clinic | Smoking/tobacco cessation counseling, >10 min | \$31.00 | \$35.00 |
| Health | Health Clinic | Telephone encounter (Physician/QHP), 5-10 minutes | \$48.00 | \$53.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------|----------------------|---|-----------------|-----------------|
| Health | Health Clinic | Telephone encounter (Physician/QHP), 11-20 minutes | \$66.00 | \$73.00 |
| Health | Health Clinic | Telephone encounter (Physician/QHP), 21-30 minutes | \$103.00 | \$114.00 |
| Health | Health Clinic | Home visit for postnatal assessment & f/u | \$73.00 | \$81.00 |
| Health | Health Clinic | Home visit for newborn care and assessment | \$73.00 | \$81.00 |
| Health | Health Clinic | Home visit for newborn EPSDT | \$73.00 | \$81.00 |
| Health | Health Clinic | Injection, penicillin G benzathine and penicillin G procaine, per 100,000 units (Bicillin C-R) | NEW | \$20.00 |
| Health | Health Clinic | Penicillin G benzathine, per 100,000 units, injection (Bicillin L-A) | NEW | \$24.00 |
| Health | Health Clinic | 1,200,000 units: Extencilline, (benzathine benzylpenicillin) Powder and diluent for reconstitution for injection, 1,200,000 units | NEW | \$24.00 |
| Health | Health Clinic | 2,400,000 units: Extencilline, (benzathine benzylpenicillin) Powder and diluent for reconstitution for injection, 2,400,000 units | NEW | \$24.00 |
| Health | Health Clinic | Rocephin (1gm) (UTI) | \$148.00 | \$163.00 |
| Health | Health Clinic | Depo-Provera (150 mg) | \$79.00 | \$87.00 |
| Health | Health Clinic | RhoGam/Rophylac | \$134.00 | \$148.00 |
| Health | Health Clinic | 17 Alpha Hydroxprogesterone Caporate, Bulk Powder, 250 Mg (17P) | \$25.00 | \$28.00 |
| Health | Health Clinic | Liletta (Medicaid, BCBS or grant funds) | \$87.00 | \$96.00 |
| Health | Health Clinic | Mirena (Medicaid, BCBS or grant funds) | \$902.00 | \$993.00 |
| Health | Health Clinic | Paraguard (Medicaid, BCBS or grant funds) | \$469.00 | \$516.00 |
| Health | Health Clinic | Skyla (Medicaid, BCBS or grant funds) | \$794.00 | \$874.00 |
| Health | Health Clinic | Nexplanon (Medicaid, BCBS or grant funds) | \$772.00 | \$850.00 |
| Health | Health Clinic | Rabies pre-exposure | cost of vaccine | cost of vaccine |
| Health | Health Clinic | Rabies administration (each) | \$23.00 | \$26.00 |
| Health | Health Clinic | College/camp/sports physical (flat fee) | \$55.00 | \$61.00 |
| Health | Health Clinic | Birth Control Pills (per pack charge) | \$13.00 | \$15.00 |
| Health | Health Clinic | Maternal Skilled Nurse Visit | \$101.00 | \$112.00 |
| Health | Health Clinic | STD Screen/Treatment (billed in units of 15 min-max 4/day) RN ONLY | \$23.00 | \$26.00 |
| Health | Health Clinic | TB/STD Screen/Treatment (billed in units of 15 min-max 4/day) RN ONLY | \$23.00 | \$26.00 |
| Health | Educational Services | Childbirth education (per 1 hour of class) (S9442) | \$13.00 | \$15.00 |
| Health | Educational Services | Childcare consultant classes taught by ACHD personnel/per person | \$7.00 | \$8.00 |
| Health | Educational Services | Family & Friends CPR | \$25.00 | \$28.00 |
| Health | Educational Services | Healthcare Provider CPR | \$49.00 | \$54.00 |
| Health | Educational Services | Heartsaver CPR | \$43.00 | \$48.00 |
| Health | Educational Services | Heartsaver CPR & First Aid | \$55.00 | \$61.00 |
| Health | Educational Services | Standard First Aid | \$37.00 | \$41.00 |
| Health | Labs | Urine dip + microscopy | \$8.00 | \$9.00 |
| Health | Labs | Urine dip | \$8.00 | \$9.00 |
| Health | Labs | Urine microscopy | \$8.00 | \$9.00 |
| Health | Labs | Hgb | \$10.00 | \$11.00 |
| Health | Labs | Quantitative Hepatitis B Surface Antibody Test | \$48.00 | \$53.00 |
| Health | Labs | Varicella Titer | \$25.00 | \$28.00 |
| Health | Labs | Rabies Titer (Kansas State Lab and shipping charges) | \$200.00 | \$220.00 |
| Health | Labs | Urethral gram stain | \$16.00 | \$18.00 |
| Health | Labs | Wet mount | \$13.00 | \$15.00 |
| Health | Labs | Thyroid panel | \$15.00 | \$17.00 |
| Health | Labs | B12 & folate | \$146.00 | \$161.00 |
| Health | Labs | Glucose, post prandial 2hr | \$5.00 | \$6.00 |
| Health | Labs | Uric Acid, Serum | \$2.00 | \$3.00 |
| Health | Labs | Lipase | \$50.00 | \$55.00 |
| Health | Labs | Hgb A1C | \$10.00 | \$11.00 |
| Health | Labs | B12 only | \$26.00 | \$29.00 |
| Health | Labs | Random Blood Sugar | \$5.00 | \$6.00 |
| Health | Labs | Folate (folic Acid) | \$66.00 | \$73.00 |
| Health | Labs | Spot Urin Prot/creat w/ratio | \$28.00 | \$31.00 |
| Health | Labs | Protein Total, 24 Hr Urine | \$27.00 | \$30.00 |
| Health | Labs | TSH | \$8.00 | \$9.00 |
| Health | Labs | FSH | \$16.00 | \$18.00 |



Fee Change Summary

| Department | Program Area | Fee Name | Current | Adopted Fee |
|------------|--------------|-----------------------------|----------|-------------|
| Health | Labs | Beta Hcg-Quant | \$13.00 | \$15.00 |
| Health | Labs | Prolactin | \$13.00 | \$15.00 |
| Health | Labs | CBC w/diff, w/platelets | \$5.00 | \$6.00 |
| Health | Labs | Platelet Count | \$23.00 | \$26.00 |
| Health | Labs | Antibody Screen | \$9.00 | \$10.00 |
| Health | Labs | Hep B Surface ab | \$18.00 | \$20.00 |
| Health | Labs | Hep B Surf Ant Labcorp | \$18.00 | \$20.00 |
| Health | Labs | Hep B Titer | \$43.00 | \$48.00 |
| Health | Labs | Blood Lead Serum | \$15.00 | \$17.00 |
| Health | Labs | Anaerobic and Aerobic Cx | \$229.00 | \$252.00 |
| Health | Labs | GC Culture | \$13.00 | \$15.00 |
| Health | Labs | SuscepTst-Aer/Anaer | \$73.00 | \$81.00 |
| Health | Labs | Urine C&S | \$13.00 | \$15.00 |
| Health | Labs | Anaerobic Culture | \$118.00 | \$130.00 |
| Health | Labs | Bile Acids | \$60.00 | \$66.00 |
| Health | Labs | RPR, Rfx Qun | \$7.00 | \$8.00 |
| Health | Labs | Syphylis Sero | \$7.00 | \$8.00 |
| Health | Labs | Beta Strep Grp B-Ant | \$35.00 | \$39.00 |
| Health | Labs | MMR Titer | \$60.00 | \$66.00 |
| Health | Labs | HIV screen | \$9.00 | \$10.00 |
| Health | Labs | 3 Hr GTT | \$18.00 | \$20.00 |
| Health | Labs | Gest Diabetes 1-hr | \$9.00 | \$10.00 |
| Health | Labs | Hemoglobinopathy Prof | \$19.00 | \$21.00 |
| Health | Labs | HSV 1 & 2 | \$198.00 | \$218.00 |
| Health | Labs | HCV AB (Hep C) | \$27.00 | \$30.00 |
| Health | Labs | HSV Type 2 IgG ant | \$28.00 | \$31.00 |
| Health | Labs | Herpes Antibody IgG | \$44.00 | \$49.00 |
| Health | Labs | MAC Suscedptibility Bro | \$199.00 | \$219.00 |
| Health | Labs | Chlamydia/Gonococcus, NAA | \$30.00 | \$33.00 |
| Health | Labs | Chlamydia/GC NAA, Conf | \$263.00 | \$290.00 |
| Health | Labs | C Trachomatis NAA ,Confirm | \$184.00 | \$203.00 |
| Health | Labs | Mtb NAA+AFB Smear/Cult | \$491.00 | \$541.00 |
| Health | Labs | Concentration | \$36.00 | \$40.00 |
| Health | Labs | AFB ID by DNA Probe Rf | \$127.00 | \$140.00 |
| Health | Labs | Rectovag GBS | \$36.00 | \$40.00 |
| Health | Labs | Strep Gp B NAA | \$36.00 | \$40.00 |
| Health | Labs | Rectovag GBS-PCN allerg | \$177.00 | \$195.00 |
| Health | Labs | Pap IG | \$26.00 | \$29.00 |
| Health | Labs | IGP, rfx Aptima HPV AS | \$102.00 | \$113.00 |
| Health | Labs | IGP,Aptima HPV | \$318.00 | \$350.00 |
| Health | Labs | Prenatal prof w/o varicella | \$36.00 | \$40.00 |
| Health | Labs | TSH & Free T4 | \$147.00 | \$162.00 |
| Health | Labs | Anemia profile | \$34.00 | \$38.00 |
| Health | Labs | CBC/D/Plt+RPR+Rh+ABO+A | \$39.00 | \$43.00 |
| Health | Labs | Prenatla prof w/o vari/rub | \$39.00 | \$43.00 |
| Health | Labs | Prenatal Prof w/varicella | \$68.00 | \$75.00 |
| Health | Labs | Fasting Lipid panel | \$8.00 | \$9.00 |
| Health | Labs | PIH panel | \$13.00 | \$15.00 |
| Health | Labs | Hepatic Function Panel | \$8.00 | \$9.00 |

Appendix B

Financial Policy Guidelines

For:
Alamance County, North Carolina

Revised May 3, 2021

FINANCIAL POLICY GUIDELINES

**Alamance County, North Carolina
Adopted Financial Policy Guidelines**

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FINANCIAL POLICY GUIDELINES

Alamance County, North Carolina
Adopted Financial Policy Guidelines

FINANCIAL POLICY GUIDELINES - OBJECTIVES

This financial policy is a statement of the guidelines and goals that will influence and guide the financial management practice of Alamance County, North Carolina. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective financial policy:

- Contributes significantly to the Alamance County’s ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of Alamance County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the Staff, the Governing Body and citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following financial policy statements are presented.

FINANCIAL POLICY GUIDELINES

Alamance County, North Carolina Adopted Financial Policy Guidelines

CAPITAL IMPROVEMENT BUDGET POLICIES

1. Alamance County will consider all capital improvements in accordance with an adopted capital improvement program and budget in accordance with a long term facility plan.
2. Alamance County will develop a five-year Capital Improvement Program and Budget and review and update the plan annually.
3. Alamance County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. Alamance County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. Alamance County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The Capital Improvement Program will include the estimated costs for Alamance County to maintain all assets at a level adequate to protect Alamance County's capital investment and to minimize future maintenance and replacement costs.
7. The Capital Improvement Program will include a projection of Alamance County's equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
8. Alamance County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. Alamance County will attempt to determine the least costly, most appropriate and most flexible financing method for all new projects.
10. Alamance County will use non-recurring revenue sources for time-limited services, capital projects, equipment requirements, or services that can be

FINANCIAL POLICY GUIDELINES

Alamance County, North Carolina Adopted Financial Policy Guidelines

terminated without significant disruption to the community or County organization.

DEBT POLICIES

General

1. Alamance County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. Alamance County will take a balanced approach to capital funding utilizing debt financing, Capital Reserves and pay-as-you go funding.
3. When Alamance County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.

Tax Supported Debt

4. Net debt as a percentage of assessed value of taxable property shall not exceed 3%. Net debt is defined as any and all debt that is based upon the taxing authority of the County Tax Supported Debt.
5. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed 15.0% with a minimum aggregate ten-year tax-supported principal payout ratio of 50%.
6. In the event that Alamance County anticipates exceeding the policy requirements stated in items 4 and 5 above, Staff may request an exception from the Governing Body setting forth the reason and need for the exception and length of time estimated to retire the debt.

FINANCIAL POLICY GUIDELINES

Alamance County, North Carolina Adopted Financial Policy Guidelines

RESERVE POLICIES

1. Alamance County will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 20% of General Fund Expenditures.
2. In the event that funds are available over and beyond the policy amount, those funds may be transferred to capital reserve funds or capital projects funds at the Governing Body's discretion.
3. The Governing Body may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 20% minimum for the purposes of a declared fiscal emergency or other such purpose as to protect or enhance the long-term fiscal security of Alamance County. In such circumstances, the Governing Body will adopt a plan to restore the Unassigned Fund Balance to the target level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to Alamance County, then the Governing Body will establish a different but appropriate time period.
4. In other enterprise operating funds, Alamance County shall strive to maintain positive retained earning positions to provide sufficient reserves for emergencies and revenue shortfalls.
5. Alamance County will strive to limit the designation of fund balance only for those purposes for which a legal requirement exists. Examples of such designations may include legally restricted funds, donations, and encumbered funds. In the event staff believes a designation of funds is necessary for the successful completion of a project or purchase, and no other legal basis exists for such designation, approval shall be requested from the Board of Commissioners prior to closing the accounting records for the fiscal year.

FINANCIAL POLICY GUIDELINES

Alamance County, North Carolina Adopted Financial Policy Guidelines

BUDGET DEVELOPMENT POLICIES

1. The Budget Process and Fiscal Procedures will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
2. One-time or other special revenues will not be used to finance continuing operations but instead will be used for funding special projects.
3. Alamance County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to Alamance County.
4. Budget amendments will be brought to the Governing Body for consideration as needed.
5. The Governing Body will receive a financial report at least quarterly showing year-to-date revenues and expenditures and comparing each amount to the budget as amended.
6. Alamance County will begin to develop a program to perform five-year operating budget projections that include projections of annual growth plus allowances for operating costs of new capital facilities.

CASH MANAGEMENT / INVESTMENT POLICIES

1. It is the intent of Alamance County that public funds shall be invested to the extent possible to reduce the need for property tax revenues. Funds shall be invested with the emphasis on safety and liquidity. Yield shall be a secondary consideration. All deposits and investments of County funds shall be in accordance with Chapter 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.

FINANCIAL POLICY GUIDELINES

Alamance County, North Carolina Adopted Financial Policy Guidelines

CASH MANAGEMENT / INVESTMENT POLICIES

3. Alamance County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
4. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
5. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
6. Maturity: All investments will mature in no more than thirty-six months (36) months from their purchase date. Exceptions to this guideline may be authorized by the Governing Body.
7. Custody: All investments will be purchased “payment-verses-delivery” and if certificated will be held by the Finance Officer in the name of Alamance County. All non-certificated investments will be held in book-entry form in the name of Alamance County with Alamance County’s third party Custodian (Safekeeping Agent).
8. Authorized Investments: Alamance County may deposit County Funds into: Any Governing Body approved Official Depository, if such funds are secured in accordance with Chapter 159 (31). Alamance County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in Chapter 159 and rated no lower than “AAA”, and Commercial Paper meeting the requirements of Chapter 159 plus having a national bond rating.
9. Diversification: No more than \$20 million of Alamance County’s investment funds may be invested in a specific company’s commercial paper and no more than 50% of Alamance County’s investment funds may be invested in any particular investment vehicle with the exception of North Carolina Cash Management Trust. No more than 25% of Alamance County’s investments may be invested in any one US Agency’s Securities.
10. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.

FINANCIAL POLICY GUIDELINES

**Alamance County, North Carolina
Adopted Financial Policy Guidelines**

CASH MANAGEMENT / INVESTMENT POLICIES

11. Reporting: Not less than twice per year the Finance Director will provide an investment report to the Manager and Governing Body including the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, any special investment features and due diligence taken to assure investments meet guidelines.
12. Alamance County's annual financial report will be prepared according to the standards necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting from the GFOA and submitted each year for that recognition.
13. Alamance County will develop a Fiscal Procedures Manual to serve as a central reference point and handbook for all spending and purchasing activities that have a fiscal impact within the County and will serve as the County's authoritative source for fiscal procedure.



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Appendix C

Glossary of Terms

For:

Alamance County Adopted Budget Book

Glossary

Account: The detailed record of a particular asset, liability, owners' equity, revenue, or expense.

Accrual Basis: Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

Ad Valorem Tax: A tax levied in proportion to the value of a property, commonly referred to as property tax. Ad Valorem Property Tax is the largest source of revenue for Alamance County. Depending on location in Alamance County, property may be subject to additional municipal, fire or other district tax rates

Allocate: To set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

Annual Budget: A budget covering a single fiscal year.

Appropriated Fund Balance: The estimated fund balance appropriated into the annual budget.

Appropriation: The amount budgeted on a yearly basis to cover projected expenditures that the Board of Commissioners legally authorizes through the Budget Ordinance.

Approved Budget: The budget as formally adopted by the Board of Commissioners for the upcoming fiscal year.

Assessed Valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Asset: Anything owned by an individual or a business that has commercial or exchange value.

Authorized Bonds: Bonds which have been legally authorized but may or may not be sold.

Balanced Budget: Where revenues and expenditures are budgeted at equal amounts. In North Carolina, it is required that the budget submitted to the Board of Commissioners be balanced.

Board of Commissioners: The governing body of Alamance County, consisting of five commissioners elected at-large and serving staggered four-year terms.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Rating: A grade indicating a governmental unit's investment qualities. Generally speaking, the higher the bond rating the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the Government's strong financial position. Ratings range from AAA (highest) to D (lowest).

Bonds Issued: The action of a creditor/lender exchanging cash with the Government for the purpose of the bond.

Budget: Plan of financial activity for a specified period of time that matches all planned revenues and expenditures with various County services.

Budget Message: A written overview of the proposed budget from the County Manager to the Board of Commissioners. This overview discusses the major budget items of the Manager's recommended budget.

Budget Amendment: A means for the Board of Commissioners to recognize new revenues or expenditures and amend the operating budget.

Capital Budget: The capital budget is the upcoming year's spending plan for capital items.

Capital Improvement Plan (CIP): A Capital Improvement Plan (CIP) contains all of the individual capital projects, equipment purchases, and major studies for a local government; in conjunction with construction and completion schedules, and in consort with financing plans. A CIP has two parts – a capital budget and a capital program. The capital budget is the upcoming year's spending plan for capital items. The capital program is a plan for capital expenditures that extends typically five to ten years beyond the capital budget.

Capital Program: The capital program is a plan for capital expenditures that extends typically five to ten years beyond the capital budget.

Capital Outlay (or expenditure): An expenditure that results in the acquisition of or addition to a fixed asset.

Capital Project: A Capital Project is a planned expense for a facility or physical item requiring a minimum expenditure of \$50,000 by the County, having a useful life span of 10 years or more (except for technology projects), and meeting one or more of the following definitions:

1. Involves the acquisition or construction of any physical facility for the community
2. Involves the acquisition of land or an interest in land for the community
3. Involves the acquisition or construction of public utilities
4. Involves modification to facilities, including additions to existing facilities which increase the square footage, useful life, or value of the facility

Capital Project Cost: Capital Project Costs include all expenses directly related to the acquisition or construction of any physical facility, land parcel, or major system, such as a consultant or professional services for planning, design, survey, engineering, and construction; permit fees; site preparation; installation of utilities and infrastructure; County project management fees; and acquisition of capital equipment and durable commodities required for the constructed or acquired facility to be opened and become initially operational.

Capital Project Fund: A fund used to account for the acquisition or construction of major capital facilities and equipment.

Code: System of numbering accounts and transactions in order to produce desired information.

Contingency: Appropriation intended for unanticipated expenditures. Transfer of these funds into an expendable account is controlled by the Board of Commissioners.

Current Expense: Local funds used to supplement the State's minimum level of support for operating the Schools. By State law, local governments appropriate these funds on a per pupil basis.

Debt Service: Principal, interest and administrative costs associated with the repayment of long-term debt.

Delinquent Taxes: Taxes that remain unpaid after the due date on which a penalty for nonpayment is occurred.

Department: The organizational unit of county government providing a specific service.

Designated fund balance: Designations of fund balance represent tentative management plans that are subject to change.

Effective Tax Rate: Current tax rate multiplied by the sales assessment ratio. The effective tax rate is useful in comparing the tax rate of counties across the state since it adjusts for differing years of revaluation of real property across the state.

Elected Officials: Positions decided upon by voters and include the Board of Commissioners, Sheriff, and Register of Deeds.

Employee Benefits: Benefits beyond salary compensation, including health care, retirement, disability, life insurance, etc.

Encumbrances: A financial commitment for services, contracts, or goods which have not been delivered or performed. An encumbrance typically occurs when a purchase order or contract is approved.

Enterprise Fund: A separate fund that accounts for a government-owned enterprise.

Expenditure: Payment of cash on the transfer of property or services for the purpose of acquiring an asset or service, or settling a loss.

Federal and State Revenues: Funds received from federal, state, or other local government sources.

Fire District: Special voter-approved districts within the County established to furnish fire protection to residents and supported by property taxes. Alamance County fire districts are: 54 East, Altamahaw-Ossipee, E.M. Holt, East Alamance, Eli Whitney/87 South, Elon, Faucette, Haw River, North Central Alamance, North Eastern Alamance, Snow Camp, Swepsonville.

Fiscal Year: A declared accounting year (July 1 through June 30) in which the annual operating budget applies and at the end of which an assessment is made of the County's financial condition and performance of its operations.

Fixed Asset: An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing \$250 or more with an expected life of more than one year.

Fringe Benefits: For budgeting purposes, fringe benefits include employer payments for social security, retirement, group health and life insurance, dental insurance.

Full-time Equivalent (FTE): A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, one FTE equals 40-hour per week permanent position a part-time worker may be considered 0.5 FTE.

Function: Grouping of agencies that provide similar services.

Fund: Fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: Funds accumulated through the under-expenditure of appropriations and/or the act of exceeding anticipated revenues.

General Fund: The main operating fund accounting for governmental functions, supported by general taxes and revenues as well as financial resources that legal requirements do not require to be accounted for in another fund.

General Obligation Bonds: Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Generally Accepted Accounting Principles (GAAP): Accounting rules used to prepare, present, and report financial statements. For local and state governments, GAAP is determined by the Governmental Accounting Standards Board (GASB).

Goal: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

Governmental Accounting Standards Board (GASB): A private, nongovernmental organization that establishes and improves standards of local and state governmental accounting and financial reporting; see *www.gasb.org*.

Grants: A contribution of cash or other assets from another government or non-profit foundation to be used for a specified purpose.

Intergovernmental Revenues: Funds received from federal, state, and other local government sources.

Indirect Cost: The component of the total cost for a service which is provided by and budgeted within another department or division. Indirect costs are budgeted to more accurately reflect the true total cost for such services.

Intergovernmental Revenues: Revenues from other governments (state, federal, and local) that can be in the form of grants, shared revenue, or entitlement.

Levy: The amount of tax, service charge, and assessments imposed by the government.

Liability: A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

Line Item: A budgetary account representing a specific object of expenditure.

Modified Accrual: Under this accounting basis, revenues are considered available when collectible, either during the current period or after the end of the current period, but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

Net Assets: The difference between total assets and current liabilities including non-capitalized, long-term liabilities.

Non-operating Expenses: Expenses that are not directly related to the provision of services, such as debt service.

Non-operating Revenues: Revenues generated from other sources and are not directly related to service activities.

Object of expenditure: An expenditure classification related to the type of goods or services purchased, such as office supplies.

Objective: A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific time interval.

Operating Budget: The County's financial plan that outlines proposed expenditures for the upcoming fiscal year and estimates revenues that will be used to finance them.

Operating Expenses: Those expenditures of a recurring nature, covering services and supplies necessary to operate individual agency activities.

Ordinance: A legal document adopted by the governing body setting policy and procedures.

Pass-through Funds: Funds from other jurisdictions, such as the federal government, which are used often for a specific purpose or activity administered by the county.

Personal Property: Movable property classified within two divisions: 1) Tangible property includes items that are visible and movable; 2) Intangible property includes stocks, bonds, bank deposits, etc.

Personnel Services: Salaries and wages paid to employees for full-time, part-time, and temporary work, including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Program Services: A grouping of expenditures dedicated to specific activities/initiatives and most often tied to a restricted funding source.)

Property Tax Rate: The rate at which real property in the County is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

Property Tax: Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

Public Safety: A group of expenditures related to the provision and enforcement of law enforcement and fire and disaster protection.

Real Property: Land, buildings, and items permanently affixed to land or buildings.

Real Property Value: The value of land and buildings that is taxable.

Reappraisal: The process of re-valuing a jurisdiction's real property in order to adjust the tax value to the market value. According to North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Reclassification: A change in the classification and corresponding job title of an existing position that results from a major change in assigned responsibilities.

Recommended Budget: The County Manager presents a recommended budget to the Board of Commissioners based on requests for funding from departments. By North Carolina law, the recommended budget must be provided to the Board by June 1.

Reserve: An account designated for a specific, long-term capital purpose.

Revenue: Any type of funds that can be used to pay for expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

Sales Tax: Tax paid by retail consumers in the County.

Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Statute: A law enacted by the North Carolina General Assembly.

Tax Levy: Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

Transfers in/out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance: The amount of fund balance available for future appropriations.