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May 22, 2014

Lee County Board of Commissioners

Chairman Charlie T. Parks  
Vice Chairman Kirk D. Smith  
Robert T. Reives  
James K. Womack  
Amy M. Dalrymple  
Dr. Ricky D. Frazier  
Dr. Andre Knecht

Re: Budget Message  
Fiscal Year 2014-15 Recommended Budget

Dear Chairman Parks and Commission Members:

In accordance with the Local Budget and Fiscal Control Act and the duties as the County's Budget Officer, it is my responsibility to present Lee County's FY 2014-15 recommended budget. The FY 2014-15 recommended budget has been developed with the Commissioners' stated main goal of providing a school resource officer to all schools in the Lee County School System while maintaining the current property tax rate of 72 cents per \$100 of valuation.

Due to cost of the School Resource Officer department, the recommended budget does not address many of the Commissioners' other stated goals due to the cost of the SRO department budget. The budget for this department exceeds \$1.0 million dollars in the upcoming fiscal year. The net impact to the County's budget, less grant revenue from the Lee County Board of Education is over \$700,000. The County is absorbing this expense by continuing to rely on fund balance and reducing expenditures in other County departments. The only major increase in County funding besides the SROs that is addressed in the budget is the 11.4 percent increase in healthcare insurance for employees and retirees.

Once again, the Commissioners have expressed their commitment to continually improve our citizens' safety, and this proposed budget provides increased County support of public safety. This budget invests in our employees, who are responsible for the continual improvement of service delivery to our citizens, by funding the increase in the County's healthcare insurance. The budget also addresses badly needed

personnel in the Department of Social Services (DSS) who are dealing with continuing issues with the NCFAST implementation. Additional employees in DSS come with federal and State revenues that help us pay for these new employees. However, in many other areas of Human Services, we are seeing continued reductions in State and federal funding. In addition, the lack of growth in our tax base and sluggish sales tax revenue receipts make it impossible to address other budget goals of the County Commissioners.

There are two major issues that will have a direct impact on revenues for the recommended budget and years to come. First, the County's decision to change the sales tax distribution method from a per capita method to an ad valorem method is causing major fluctuations in annual sales tax receipts. The change in distribution method raised projected sales tax revenues to the County by \$1,399,980 in FY 13-14. Due to the County's decision to lower our property tax rate by 3 cents and the City of Sanford's decision to raise their tax rate by 3 cents, the Department of Revenue is estimating that our sales tax revenues will drop by at least \$150,000 in the coming fiscal year. The City of Sanford's Manager is recommending another tax rate increase in the coming fiscal year of up to 5 cents to address their recent bond capital needs and operational expense increases. This increase will cause another drop in revenue of over \$125,000 in FY 15-16. In addition, sales tax revenues have not grown this fiscal year and we are only using a 1 percent growth rate for next year. The uncertainty of sales tax receipts makes budgeting very difficult. The second major issue affecting revenue is our property tax base. The revaluation completed as of January 1, 2013 added \$84,223,175 to the base or a growth rate over the January 1, 2012 valuation of 1.77 percent. The staff reserved tax base for future appeals which was not reflected in the new base last year. The amount of base reserved and not appealed added \$50,000,000 to the base this year. Without that reserve, the base would have been neutral. Currently, the County is not seeing any growth in its tax base. The conclusion is that while our expense needs are growing, the two main revenue sources we have to address growth and which make up 70 percent of our revenues, are not growing. Without growth in the tax base or sales taxes, the County cannot address new requests without reducing expenditures to existing services or raising the property tax rate.

The current recession has had a significant impact on the federal budget, as well as the State of North Carolina's budget, which in turn has caused issues with us being able to deliver the services our citizens require. The federal and State budget impacts are being passed on to the County through continued reductions in shared revenues and the transfer of program funding to the County. The federal sequester reductions played a significant role in these funding reductions and program expense increases.

Five years ago, the budget focused on decreasing fixed costs, reducing head count by 26 positions, and raising fund balance to protect the County's financial position for the long run. The budget was reduced by over 10 percent. At that time, I wrote in my budget message that maintaining a headcount around 330 full-time employees would be the only way to maintain or reduce the property tax rate over the long term. With the addition of 16 SRO positions and 4 DSS employees during FY 13-14 and 2 additional DSS positions recommended in FY 14-15, the County's full-time employee head count

has grown to 355. As I stated before, increased headcount will make keeping expenses down and maintaining our current tax rate nearly impossible in future years.

The total budget presented is \$65,120,966. This represents an increase of 2.14 percent from the FY 2013-14 original adopted budget and a 0.35 percent increase over the current amended FY 2013-14 budget. The original adopted FY 2013-14 budget totaled \$63,756,420, and our current amended budget is \$64,890,723. Our budget fluctuates greatly during the year for several reasons. First, during the year, departments may receive one-time revenue that they can spend to help their operations or they may have revenue taken from them that will cause adjustments to their budget. We typically see these actions in the high service departments of the Sheriff, Jail, Health, Social Services, Senior Services and Youth Services.

The conclusion of the 2013-14 fiscal year will see that the County will draw down significantly its fund balance to cover operational expenditures and revenue shortfalls to achieve balanced budget status. The two year commitment to the Board of Education of \$500,000 per year in FY 2011-12 and FY 2012-13 reduced fund balance by \$1,000,000. The County began the current year with a fund balance appropriation of \$2,900,506. The current fund balance appropriation in the FY 2013-14 budget is \$3,588,630; the increase was due mainly to approving the Board of Education's request to place an SRO at each school, project carry overs from FY 2012-2013 and various grant funds for departments. The proposed fund balance used to balance the FY 2014-15 budget is \$2,584,259. This is a small decrease of \$316,247 from the current fiscal year original appropriation of \$2,900,506. We feel it is necessary to begin lowering the amount of fund balance appropriated due to the significant use of fund balance over the last three years. Although we feel that we will be able to cover some of the fund balance appropriation with revenues from increases in vehicles taxes and property taxes that we could not budget due to requirements within the Local Budget and Fiscal Control Act, the County is not generating the same amount of operational float as in years past and must reduce our dependency on fund balance. In the FY 2014-15 budget, the County will face the same issue with vehicle tax collections since the current year collection rate must be used to budget these revenues. A portion of this year's fund balance appropriation is for one-time expenses and includes consideration of the full-funding of salaries at \$2,100,801. This amount is routinely referred to as the County's "float". The County will need to monitor spending and revenue receipts very closely this coming year to make sure that the actual fund balance ratio does not fall further below the 14 percent minimum. Eligible fund balance-use projects are routinely viewed as purchases that have a useful life of more than one year and are not "consumable." These purchases total \$483,458 in the budget. In FY 2013-14, \$829,899 was budgeted for capital equipment/projects.

Over the last four budget years, the County has used significant amounts of fund balance and capital reserve to complete necessary projects and balance the budget. This situation is no longer sustainable given the sharp decrease in fund balance over the last three years, and the near zero balance of our capital reserve funds. The County's fund balance position will drop another \$1.1 million in the current fiscal year in addition to the \$1.2 million that was used in the two previous fiscal years. This combined \$2.3 million usage of fund balance will bring the County's fund balance to or just below the

targeted minimum goal of 14 percent on June 30, 2014. This means the County will need to decrease the amount of fund balance appropriated in future fiscal years and begin to create a surplus in future years by raising revenue and reducing expenditures. This year's fund balance appropriation is reduced by \$316,247 to \$2,584,259. To create a surplus, the amount appropriated each year needs to be reduced to less than \$2 million. The Commissioners no longer have the flexibility of adding expenditures to the budget mid-year due to the lack of fund balance. In FY 14-15, the Board will have to have great discipline in not using additional fund balance to pay for new or unexpected expenses.

In future budgets, the County needs to reduce its dependence on one time revenue and our fund balance to balance the budget. Two years ago, the budget reduced one time revenue usage by \$538,965. The FY 13-14 budget reduced the use of one time revenue by an additional \$119,591. During the fiscal year, items came up that the County felt compelled to spend money on and could only turn to fund balance to pay for them. These items were SROs and facility emergencies. The County needs to reduce one time revenue usage further so that our fund balance percentage will stay above the State recommended minimum of 8 percent and move back above the minimum goal of 14 percent. The Board's policy states that it will strive for a fund balance of 18 percent and will not allow reserves to drop below 14 percent.

There is always a lot of discussion about the requirements regarding the appropriate level of available fund balance for local governments. In a memorandum received from Sharon Edmundson, Director, Fiscal Management, North Carolina Local Government Commission on April 18, 2011, she cautions public officials about using fund balance to offset expenses that are traditionally the State's responsibility. She states "discussions at the state level have suggested that counties could use fund balance in excess of the 8 percent minimum balance requirement to offset costs previously borne by the State. The staff of the Local Government Commission believes that such cost-shifting is misguided."

"Fund balance available" is the statutory concept that describes the amount of funds local governments legally have available to be appropriated in the coming fiscal year. It is essential that ad valorem tax-levying units, such as municipalities and counties, maintain an adequate amount of fund balance available to meet their cash flow needs during the months in their revenue cycles when outflows exceed inflows. This ensures that the unit can meet current obligations and to prevent the unit from experiencing cash flow difficulties."

"Local Government Commission policy requires that, on June 30, units maintain a minimum balance of 8 percent of the prior year's expenditures, or approximately one month of expenditures. North Carolina counties have historically maintained fund balance available levels well above the 8 percent minimum as a cushion against unexpected expenditures, emergencies or declines in revenues. Bond rating agencies reinforce the notion that fund balance should be above 8 percent and that higher levels are required for sound financial management. The higher balance is often necessary because the available fund balance many times includes restricted

amounts, such as sales tax that is restricted for school capital outlay and funds set aside for debt service.”

This year’s proposed budget will draw our fund balance available below our targeted minimum of 14 percent. This new level is well below the state average of 26.77 percent and our population category average of 26.07 percent (50,000 to 99,999 population). During the year, departments will have to be diligent in the expenditure of funds to ensure that we do not fall further below 14 percent on June 30, 2015.

Lee County financial policies adopted May 5, 2005 stated, “In an effort to stabilize the County’s tax rate, the Board of Commissioners will adopt a tax rate that considers the succeeding four years’ anticipated expenditures and will strive not to change the rate until the next revaluation.” Although the Commissioners have decided to review the tax rate every year going forward and not strictly adhere to this policy, it is important for bond rating reasons to maintain as consistent a tax rate as possible. The current rate of 72 cents was based on an estimate of what the County can sustain into the 2014-15 fiscal year due to the change in the sales tax distribution method. As I stated last year, forecasting the impact of the new sales tax distribution method is difficult because tax levies by the other governments in the County are not predictable. Even after being conservative with the sales tax forecasts and tax base, the changes that the City of Sanford has made in their tax rate will have a negative impact on the County. It is my obligation to inform the Board that maintaining the headcount in this budget at the current tax rate and having the flexibility to address issues as they arise is not sustainable. Without deep cuts to services and headcount, the County will need to raise revenue in FY 15-16 to maintain current service levels and reduce the use of fund balance for operational expense purposes.

The pressure to maintain this new property tax rate will grow with each passing budget. As you will see during our budget review, the County is facing the difficult task of maintaining service levels at the current rate. Many departments requested new personnel to address the growing number of services that are being required by our citizens and State and federal programs. Addressing ongoing operations, major capital needs and increasing education requests for funding will be a difficult task in the future unless the County’s tax base grows at an annual rate exceeding 2 percent. Funding the needs of the County and maintaining our financial strength cannot be achieved without revenue increases and/or reductions in services or expenses. The Commissioners’ work on their Strategic Economic Plan and the approval of the economic development Memorandum of Understanding (MOU) with the Chamber of Commerce and the Economic Development Corporation shows that the Commissioners understand that achieving lower taxes in the County is dependent on economic growth in the County.

Per the direction of the County Commissioners, the coming year budget will not contain new capital projects. The significant changes in next year’s budget are the funding of 16 school resource officers for the Board of Education by the Lee County Sheriff’s office, full funding of four employees added to DSS during FY 13-14, two additional employees in DSS for FY 14-15, and funding the 11.4 percent increase in healthcare expenses. Outside of these changes in this coming year’s budget, the remaining

budget looks fairly similar to the FY 13-14 budget. The total FY 2014-15 proposed budget reflects an increase of 2.14 percent in revenues bringing total revenues to \$65,120,966. The net revenue increase in the FY 2014-15 budget is \$1,364,546. Property tax revenue is projected to increase 2.15 percent or \$725,901 from the FY 2013-14 budget year due to the property tax base increase from the 2013 revaluation. The remaining revenue increases come from State/federal shared revenues for Human Services and Lottery increases for BOE capital. The coming fiscal year brings continued issues with vehicle tax collections. The implementation of the State collecting vehicle taxes has gone well for Lee County. As required by State Law, the County must use the most recent year's tax collection rate for vehicle taxes of 87 percent in estimating budget revenues for next year. It is projected that the new collection method for vehicles by the State will generate a 98 percent collection rate. Therefore, the fund balance appropriation was used to account for this increase since we could not use the property tax line item to do so. The great collection efforts going on in our Tax Department mean that prior year taxes collected will be decreasing and the balance to collect is decreasing. The County is showing a decrease in local option sales tax of 1.07 percent or \$117,512. This decrease is entirely due to the change in sales tax distribution method which the Commissioners approved in April 2013. The County is seeing the stabilizing of fee revenue, program revenue, and other revenues.

In the coming FY 2014-15 budget, I am recommending that Board of Education K-12 (LCSS) current expense funding remain the same as the current year. The Community College will see a small increase in current expense, yet see reductions in capital funding. We are recommending an increase in capital funding to the Lee County Board of Education so they can use Lottery reserves for a capital project at East Lee Middle School. The LCSS requested a total of \$18,761,103 in local current expense which is an increase of \$3,423,053 or 22.32 percent from the FY 2013-14 budget. The BOE presented a new budget format this year which was very informative. The key component of the presentation is the ADM per pupil expenditure amount. Due to the increase in population in the schools and the County holding the line on current expense increases, per pupil funding is down to \$1,531.97 in the current fiscal year from a high of \$1,631.61 in fiscal year 2011-12. If the County could afford the new request, per pupil funding would rise to \$1,843.30. The stated goal of the LCSS budget is to maintain teacher and teacher assistant levels at current staffing levels for all schools and to give a 1 percent supplement increase for school based staff. The Board of Education would like to give a 1 percent increase to staff in each of the next three years in order to retain and recruit quality teachers and staff. Major current expense expansion items are \$375,000 for the 1 percent raise for certified staff, \$112,000 for the 1 percent raise to classified staff, \$155,000 for a 3 percent raise to all staff, \$664,416 for intervention teachers at all elementary schools and 1 additional AVID teacher at the middle schools, and \$376,608 for 12 additional teacher assistants. The remaining request is for various additional positions and employee benefits. The recommended funding amount for FY 2013-14 is \$15,338,050, which has been the same for three consecutive years (minus the special appropriation). At the proposed tax rate of 72 cents, the LCSS requested increase is not attainable. To meet this request, the County Commissioners would need to raise the property tax rate 7.13 cents. If the Board of Education truly feels that this increase is needed to maintain the quality of education in Lee County, they do have the option of seeking a supplemental tax straight from the

citizens of Lee County through a special referendum as allowed by state statute. Other counties in the State have begun to address issues affecting their school systems. From a competitive standpoint, as other counties increase educational supplements, greater pressure will be placed on the Commissioners to enhance current expense funding to the Schools. Without growth in the tax base and sales taxes, funding increases to the BOE is impossible.

The capital request from the LCSS is \$2,948,500. This is an increase of \$1,398,169 over the approved budget from FY 2013-14. This number is a little misleading in that the Board of Education has requested using \$1,400,000 in Lottery proceeds for a HVAC project at East Lee Middle Schools. These Lottery funds include past years funds which they have not used but accumulated in our account in Raleigh so that they could address these major needs. The amount that they can actually use is not known at this time. North Carolina Lottery proceeds may be used to pay for debt and school capital projects. Due to our belief that these funds would always be at risk to be taken by the State, we did not apply Lottery proceeds to debt service, only capital items. This was done with the support of LCSS. As was our fear, the General Assembly reduced the Lottery allocation by half and maintained that reduction for the last three years. Next year, we are estimating the new Lottery allocation to be \$700,000 which is the same as the current fiscal year. All this means that in the recommended budget, this brings the total capital funding amount to \$2,250,331 or an increase of \$700,000 from last year to reflect the increase in Lottery proceeds. Projects to be funded from the Lottery proceeds must be approved by the Department of Public Instruction. Approval should be demonstrated to the County by LCSS before any project begins. As soon as the allocations from the Lottery are announced to the County, the Board of Education (BOE) prepares a request to the State for those funds. At the end of the year, if the funds exceed what is budgeted, an amendment to our budget is done to give them the additional funds.

The Community College's current expense request in FY 2014-15 is \$2,389,73, an increase of \$35,055, or 1.49 percent over the current fiscal year. The capital appropriation continues to fund the POD units at the W.B. Wicker Business Center; this is the last year of this payment. The capital request from the Community College is \$102,642 or a reduction of \$51,320 from the previous year. The CCCC Civic Center request was basically the same as in the current fiscal year or \$43,500. The net result is that the funds requested in all 3 areas represent a decrease in total funding to the Community College. Therefore, I am recommending that we approve all 3 requests as submitted.

Per the County's financial policies, a COLA for employees is determined by a US Department of Labor index. This upcoming year's COLA index is 1.8 percent; in the current year budget, employees received a 1.70 percent COLA. I could not recommend implementing the COLA in the FY 2014-15 budget. The cost of the COLA would exceed \$300,000 for all county employees. To fund the COLA, programs and positions would have to be eliminated. I could not support giving employees a raise at the expense of citizen services and employee jobs. The County currently offers 3 different health plans to employees and retirees. Employees and non-Medicare (pre-age 65) eligible retirees will have the choice of a PPO plan or an HSA plan. Medicare

eligible retirees (post-age 65) will still be provided a Medicare supplement program that actually provides better coverage in most areas than the employee plans. Employee health insurance coverage options will remain the same, with dependent costs going up significantly to those employees who cover spouses and children. However, an increase in cost will be paid by both the County and the employee to absorb the 11.4 percent increase from Blue Cross and Blue Shield.

For years, the Board has provided a health insurance benefit for retirees that serve at least 15 continuous years with Lee County immediately preceding retirement. It is estimated that this benefit will represent a \$374,703 expenditure in FY 2013-14. The 2014-15 fiscal year realizes a total possible exposure of \$461,460. Presently, 92 former employees receive this benefit. It is anticipated that in the next five (5) years, an additional 22 employees will be eligible to retire with full retirement benefits and benefit from the program. There will also be 13 employees during the next five (5) years that can retire with reduced retirement benefits and qualify for the insurance benefit. In light of increased medical insurance costs and the increasing number of retirement-eligible employees, the Board of Commissioners did modify the retiree health insurance benefit for any employees hired after March 1, 2010. For employees hired after that date and who earn the retiree health insurance benefit, coverage will only be provided from retirement to reaching the age sixty-five (65); or becoming covered under another comparable group medical plan; or becoming entitled to Medicare. Even with this change, the Board should continue to monitor this program closely and be prepared to modify such, if it becomes cost prohibitive.

The FY 2014-15 budget continues to fund the employee benefit of workers compensation insurance. The County's workers compensation insurance coverage renewal will increase for the first time in six years. The increase is mainly due to the increase in headcount for the School Resource Officer positions. Total estimated cost for workers compensation in FY 2014-15 is \$342,308, an increase of \$6,804.

This year's recommended Sheriff's budget shows a decrease in the Sheriff's budget due to the transfer of the SRO expenses to their own department and the reduction of capital outlay (mainly cars). The recommended Sheriff's budget totals \$4,543,856. The SRO budget that is recommended is \$1,025,557. The animal control budget is recommended at \$269,211 or a slight reduction of \$5,109 from the previous year. Once again the decrease is mainly in capital. Lastly, the Jail budget is up \$93,140 to \$2,249,608 due to an increase in capital and operational expenses. Overall, the total budget responsibility for the Sheriff is now at \$8,088,232, making this the largest department in the County outside of education. The Sheriff has taken on a lot of responsibility with the addition of Animal Control Enforcement 3 years ago and SRO duties in the current fiscal year. The Sheriff's original request to me addressed several pay related issues, which I felt we could not fund at this time. These issues need to be addressed when the County is in the financial position to address all the pay issues revealed in the most recent pay classification study.

The County's Human Services functions continue to face increasing demand for services. The Department of Social Services is dealing with an incredibly difficult task with the NCFASST implementation. This budget continues to try and assist the

department with that implementation. Overall, the Human Services budgets are up \$481,729 or 3.22 percent from the current fiscal year. The major increases in spending are \$242,336 in Social Services Administration (new personnel for NCFAS) and \$264,976 in Senior Services Transportation (COLTS replacement vans). These departments bring a lot of revenue to cover these expense increases. Overall, Human Services revenues are up \$521,754. All 3 areas of human services, Health, Social Services and Senior Services show increases in State and federal funding for FY 2014-15. The Social Services Department asked for two additional positions. The budget continues to fund Senior Services and Mental Health at the overall same rate as FY 2013-14.

The one area of the County's budget that has been the most affected by the last six years of the economic downturn has been our debt service. By law in North Carolina, the County must fund all of its annual debt service obligations. This year, total debt service is \$8,202,749 or 12.60 percent of the annual budget. Under our financial policies, our stated goal is not to exceed 15 percent. FY 14-15 will be first time in at least five years that the County's debt service will not be partially covered by funds from the Capital Reserve Fund or funds from savings on various capital projects. The debt service funds were helped by the change in sales tax distribution method as the amount reserved by statute for capital/debt went up in the change; however, a decrease of \$110,230 is anticipated in those funds in FY 14-15. The debt service funds in the current budget have been affected by approximately \$42,000 due to federal sequester reductions. At this time, it is not known if those reductions will be reoccurring. Fund balance appropriated will have to cover any reductions that may occur.

North Carolina General Statute (NCGS) 159-13(a) directs that the Budget Ordinance and tax rate adoption take place by July 1, 2014. On the same day that the budget is presented to the governing body, the Budget Officer is required to file a copy of it in the Office of the Clerk to the Board for public inspection and schedule a public hearing. In addition to the Clerk's office, a copy of this proposed FY 2014-15 budget will be available at the Suzanne Reeves Library on Hawkins Avenue in Sanford and online at the County's website, [www.leecountync.gov](http://www.leecountync.gov). The public hearing for this recommended budget is scheduled for June 2, 2014, in the Commissioners' Meeting Room at the Lee County Government Complex at 6:00 pm. NCGS 159-13 specifies that not earlier than 10 days after the budget is presented to the governing body and not later than July 1, the governing body shall adopt a budget ordinance and levy a tax rate. In the following pages you will find a more detailed account of this FY 2014-15 proposed budget. I encourage you to review such and contact me if a specific explanation is required.

A presentation of the document and the proposals contained within is scheduled for Thursday, May 22 at 6:00 pm in the Commissioners' Meeting Room of the Lee County Government Center. Various budget work sessions have been scheduled over the next couple of weeks. All of these work sessions are posted with the Clerk to the Board and will take place in the Gordon Wicker Room at the Lee County Government Center. It is hoped that deliberations will be successful and that the budget ordinance may be adopted at the Commissioners' June 16, 2014 meeting.

The drafting of this recommended budget has taken many hours of work and dedication from many employees. I wish to thank Lisa Minter, Finance Director, for her assistance in preparing this budget. I also need to thank Michael James, ICMA/NCACC Intern-Fellow for his help in preparing the budget document and presentation. Finally, I want to thank all the department heads who understood the challenges we faced in this budget and helped balance the budget. The Commissioners gave us a difficult goal of achieving a balanced budget at our current tax rate while adding a new \$1.0 million department. This goal is achieved with this budget submittal. In future years, future Boards will need to address the issues with the County's fund balance position. The County faces a difficult task in maintaining our tax rate while addressing the use of fund balance for operational expenditures and the growing list of service and capital requests being made by our partners in the County. The employees of this County have given a lot both professionally and personally to balance our recent budgets. My hope is that with future budgets we can address ongoing issues that affect our work place, such as funding the pay classification plan that was submitted to the Board in April of 2012. This will be another difficult year for us and all the agencies that we fund. However, I am excited about the future and believe that Lee County is in a good position to take advantage of the economic growth opportunities that will present themselves. The County's staff stands ready to help in the review of the budget, and we await the next step in the process.

Sincerely,

A handwritten signature in black ink, appearing to read "John Crumpton", written in a cursive style.

John Crumpton  
County Manager/Budget Officer

# LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

## Fiscal Year 2014-15 Budget at a Glance

Total Property Valuation: \$4.943 billion

Proposed Tax Rate: \$.72

One Penny Generates: \$479,943

### General Fund- Revenues

|                            | Original 13-14 Budget | Recommended 14-15 Budget | Adopted 14-15 Budget | Increase/ (Decrease) | % Increase/ (Decrease) |
|----------------------------|-----------------------|--------------------------|----------------------|----------------------|------------------------|
| Ad Valorem Taxes           | \$34,605,000          | \$35,355,701             | \$35,355,701         | \$750,701            | 2.17%                  |
| Local Option Sales Tax     | \$10,932,940          | \$10,815,428             | \$10,815,428         | (\$117,512)          | -1.07%                 |
| Other Taxes & Licenses     | \$442,331             | \$418,600                | \$418,600            | (\$23,731)           | -5.36%                 |
| Intergovernmental Revenues | \$10,543,162          | \$11,592,786             | \$11,592,786         | \$1,049,624          | 9.96%                  |
| Permits & Fees             | \$271,000             | \$241,000                | \$241,000            | (\$30,000)           | -11.07%                |
| Sales & Services           | \$2,679,786           | \$2,787,952              | \$2,787,952          | \$108,166            | 4.04%                  |
| Investment Earnings        | \$40,000              | \$30,000                 | \$30,000             | (\$10,000)           | -25.00%                |
| Miscellaneous              | \$302,739             | \$379,987                | \$379,987            | \$77,248             | 25.52%                 |
| Transfers In               | \$1,038,956           | \$915,253                | \$915,253            | (\$123,703)          | -11.91%                |
| Fund Balance Appropriated  | \$2,900,506           | \$2,584,259              | \$2,596,759          | (\$303,747)          | -10.47%                |
| <b>Total Revenues</b>      | <b>\$63,756,420</b>   | <b>\$65,120,966</b>      | <b>\$65,133,466</b>  | <b>\$1,377,046</b>   | <b>2.16%</b>           |

### General Fund- Expenditures

|                                  | Original 13-14 Budget | Recommended 14-15 Budget | Adopted 14-15 Budget | Increase/ (Decrease) | % Increase/ (Decrease) |
|----------------------------------|-----------------------|--------------------------|----------------------|----------------------|------------------------|
| General Government-Total         | \$8,061,592           | \$7,975,138              | \$7,962,638          | (\$98,954)           | -1.23%                 |
| Public Safety-Total              | \$9,136,663           | \$9,617,927              | \$9,617,927          | \$481,264            | 5.27%                  |
| Economic/Physical Devel.-Total   | \$1,204,490           | \$1,194,840              | \$1,194,840          | (\$9,650)            | -0.80%                 |
| Health and Welfare-Total         | \$14,956,839          | \$15,438,568             | \$15,448,568         | \$491,729            | 3.29%                  |
| <i>Public Health</i>             | <i>\$3,068,038</i>    | <i>\$3,071,189</i>       | <i>\$3,071,189</i>   | <i>\$3,151</i>       | <i>0.10%</i>           |
| <i>Mental Health</i>             | <i>\$240,000</i>      | <i>\$240,000</i>         | <i>\$240,000</i>     | <i>\$0</i>           | <i>0.00%</i>           |
| <i>Social Services</i>           | <i>\$9,613,276</i>    | <i>\$10,029,953</i>      | <i>\$10,029,953</i>  | <i>\$416,677</i>     | <i>4.33%</i>           |
| Education- Total                 | \$19,440,703          | \$20,124,253             | \$20,149,253         | \$708,550            | 3.64%                  |
| <i>School Current Expense</i>    | <i>\$15,338,050</i>   | <i>\$15,338,050</i>      | <i>\$15,338,050</i>  | <i>\$0</i>           | <i>0.00%</i>           |
| <i>CCCC Current Expense</i>      | <i>\$2,354,675</i>    | <i>\$2,389,730</i>       | <i>\$2,389,730</i>   | <i>\$35,055</i>      | <i>1.49%</i>           |
| Cultural and Recreational -Total | \$1,861,000           | \$1,872,491              | \$1,872,491          | \$11,491             | 0.62%                  |
| Debt Service-Total               | \$8,370,033           | \$8,202,749              | \$8,202,749          | (\$167,284)          | -2.00%                 |
| Reserves- Total                  | \$725,100             | \$695,000                | \$685,000            | (\$40,100)           | -5.53%                 |
| <b>Total Expenditures</b>        | <b>\$63,756,420</b>   | <b>\$65,120,966</b>      | <b>\$65,133,466</b>  | <b>\$1,377,046</b>   | <b>2.16%</b>           |

## FISCAL YEAR 2014-2015 PROPOSED BUDGET RECOMMENDATIONS

### GENERAL FUND REVENUE

In order to achieve a self-sufficient operation, this proposed budget includes the receipt of \$65,120,966 in revenue to support General Fund activities for the 2014-15 fiscal year. Estimates of revenues for budgetary purposes are gathered from a variety of sources. To estimate revenues for the coming year, the County Manager and Finance Director consult with the Tax Department and other department heads. These individuals play an important role in providing estimates of revenue from program-related fees; State and federal grants; licenses and permits; sales and services; property tax and sales tax. Past trends, current and future economic conditions along with input from County department heads were used to establish revenue projections for the coming year.

As approximately 71 percent of the government's revenues are derived from two sources, the property tax and sales taxes, it is important to understand the significance of the projected revenue proceeds. The following table shows the changes in the two revenue sources and the County's reliance on each as a percentage of total expenditures.

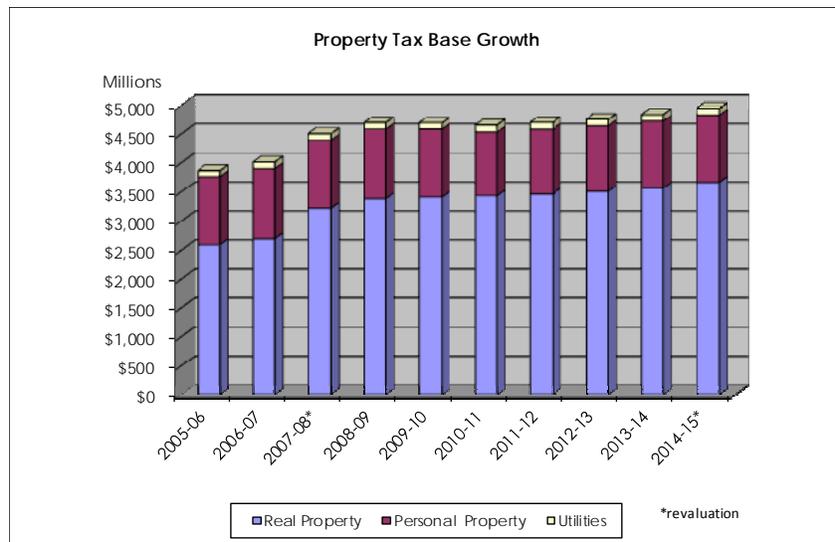
**Table #1 – Major Revenue Sources**

|                        | FY 2013-14       | FY 2014-2015     | Difference     | % Change      |
|------------------------|------------------|------------------|----------------|---------------|
| Tax base               | \$ 4,839,223,175 | \$ 4,943,371,800 | \$ 104,148,625 | 2.15%         |
| Tax rate               | 0.72             | 0.72             | 0.00           | 0.0%          |
| Ad valorem rev.        | 33,830,000       | 34,555,901       | 725,901        | 2.15%         |
| <i>% of total exp.</i> | <i>53.24%</i>    | <i>53.06%</i>    | <i>-0.18%</i>  | <i>-0.33%</i> |
| Sales tax rev.         | 10,932,940       | 10,815,428       | -117,512       | -1.07%        |
| <i>% of total exp.</i> | <i>17.21%</i>    | <i>16.61%</i>    | <i>-0.60%</i>  | <i>-3.49%</i> |

During FY 2012-13, Tax Department staff completed reassessment of real property values. Due to the large amount of value associated with appeals that were not completed during the budget preparation for FY 13-14, the estimated tax base for FY 13-14 was reduced by \$50,000,000. Therefore, almost half of the growth shown above in the tax base is not new growth but value that came from the revaluation in FY 12-13. Lee County continues to be impacted by the economic downturn faced by our nation. As illustrated above, the tax rate for FY 2014-15 is recommended to remain at 72 cents per \$100 of valuation.

Through the extended economic downturn, the Tax Department has worked diligently on collecting the taxes due to the County. The County had a collection rate of 98 percent for the year ended June 30, 2013, which exceed both our population group average of 96.41 percent and the statewide average of 97.34

percent. The budget for FY 2014-15 has been prepared with the assumption that the Tax Department will continue to collect 98 percent of the levy (excluding registered motor vehicles) for FY 2014-15. Collections of registered motor vehicles are being budgeted at an 87 percent collection rate. The State implemented

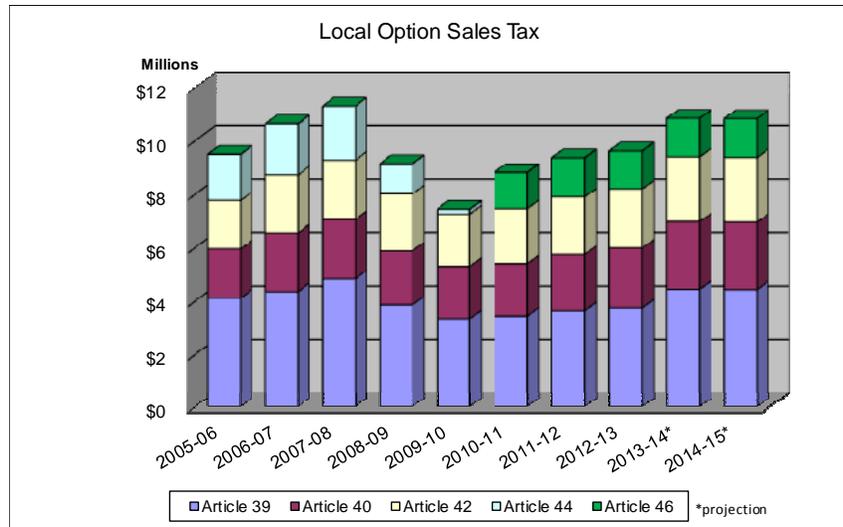


a new tag and tax system during FY 13-14 that is increasing the County's collection rate for registered motor vehicles; however, State law will not allow the County to budget a higher collection rate than what was documented for the prior year. At these collection rates, the local tax base will produce \$479,943 for each penny of the tax rate levy resulting in a projection of \$34,455,901 in tax revenue for FY 2014-15.

Sales tax revenues are the County's second largest single revenue source. The current sales tax rate in Lee County is 7.00 percent. Of this, 2.25 percent is returned to the County. On April 1, 2013, the Board of County Commissioners voted to switch from the per capita method of sales tax distribution to the ad valorem method. So the total County-wide sales tax collections are distributed between the City of Sanford, the Town of Broadway and Lee County government based on the prior year's tax levy of all tax levying jurisdictions in the County. The County's share of 1.25 percent is unrestricted. The other one percent is legally split into two .5 percent taxes and has certain restrictions placed on the proceeds by General Statutes. FY 2013-14 will be the fifth year of the ¼ cent sales tax that the voters of Lee County approved in November 2009. While the sales tax is not restricted by legislation, the Board of Commissioners did approve a resolution to use the proceeds for educational needs beginning with the renovation of Lee County High School.

Currently, 30 percent of the first .5 percent sales tax and 60 percent of the second .5 percent sales tax must be used for school related projects or debt service related to school projects. School sales tax collections are now used to fund debt service incurred by the County for the Lee County School System.

Due to limited growth in current year sales tax collections, there is only a one percent growth projected in sales tax revenues. Even with the growth factor, the County will see a reduction in sales tax revenue in the amount of \$117,512. The decrease is due to the effect of the County lowering its tax rate for FY 13-14 and



the City of Sanford increasing its rate. The County could see an even larger decrease in FY 15-16 if the City increases its tax rate again and sales tax receipts do not increase. Total local option sales tax revenue is projected at \$10,815,428, an \$117,512 decrease from the FY 2013-14 budget amount.

The decrease in sales tax revenue is offset by the increase in ad valorem tax revenue and by an increase in intergovernmental revenues. Much of the increase in intergovernmental revenues in the FY 14-15 budgeted is attributable to the new positions that have been added in DSS. In addition, the State has increased the reimbursement rate on some positions working with the NCFASST system from 50 percent to 75 percent. An increase in Lottery funds is also included in intergovernmental revenues. The amount included for FY 14-15 is \$1,400,000 and represents the anticipated revenue of \$700,000 for FY 13-14 and the \$700,000 projected for FY 14-15 to cover a larger project at East Lee Middle School.

Transfers in from other funds are down \$123,703 or 11.91 percent. To cover debt service costs for the last few years, the County has used investment earnings and project savings from various capital projects. The reduction reflects the depletion of those funds along with limited use of Capital Reserve Fund monies in FY 2014-15.

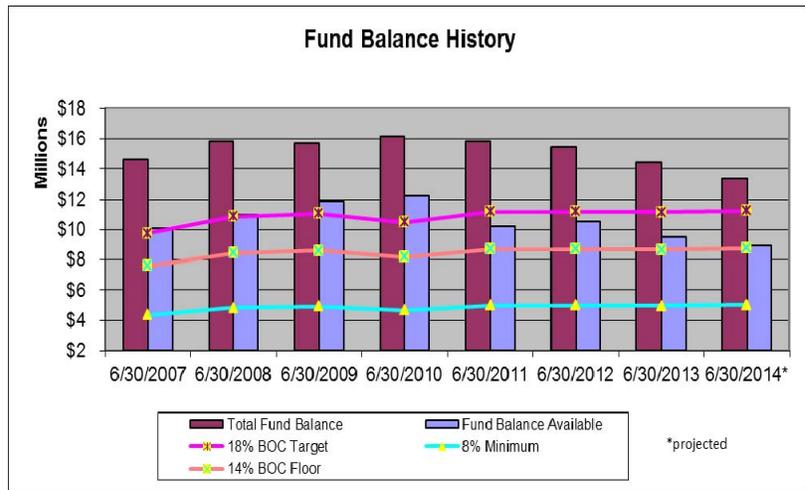
Considering the use of \$660,000 of fund balance for the School Resource Officer program and the use of approximately \$750 million for building improvements and other capital items in the current budget, it is anticipated that the year end 2014 available fund balance will be 14.25 percent of general fund expenditures. This proposed budget's use of fund balance reserves is significant, but necessary, if the Board of Commissioners wants to maintain the tax rate. A fund balance appropriation of \$2,584,259 is included as supplemental revenue for FY 2014-15. While this is a decrease of \$316,247 from the originally budgeted appropriation for FY 2013-14, it is still a significant amount and may push the County below the minimum fund balance percentage in the County's financial policies. Some of the fund balance appropriated may be offset by property taxes collected on registered motor vehicles. The Local Government Budget and Fiscal Control Act limits the collection rate used for budgeting purposes to the collection rate of the previous

year. For us, that is 87 percent. With the State’s new tax and tag system, we expect collections to be in the 97 – 98 percent range. A list summarizing the requested and recommended fund balance uses by category are illustrated in the following table. A detailed list can be found in Exhibit 4.

**Table #2 – Fund Balance Uses**

| Category              | Requested      | Recommended    |
|-----------------------|----------------|----------------|
| Capital               | \$ 737,731     | \$ 298,316     |
| Building Improvements | 646,184        | 109,184        |
| Facility Development  | 30,000         | --             |
| CCCC Capital Outlay   | <u>102,642</u> | <u>102,642</u> |
| Total                 | \$ 1,516,557   | \$ 483,458     |

While the use of fund balance for one-time expenditures is not in and of itself a negative action, the ongoing annual use of fund balance is cause for contemplation. If this trend continues, the County risks increased scrutiny from the Local Government Commission and ultimately forced oversight by this regulatory body. A much better method for funding capital acquisitions is the use of a capital reserve fund. The Board did adopt a capital reserve appropriation policy that requires an annual contribution amount equal to one (1) percent of General Fund expenditures which is included in the proposed budget; however, that \$620,000 will be used in FY 2014-15 to cover debt service. Without such a fund, the depletion of fund balance is prone to continue. The Board also adopted a minimum fund balance policy that requires an amount equal to 14 percent of expenditures and strives for a target fund balance to expenditures ratio of 18 percent. The County needs to be cautious in continuing to appropriate fund balance and increasing its total budget. The County also needs to resist pressure from the State and other agencies to use fund balance to cover recurring expenditures. Without recurring revenue sources to cover expenditures, the County could quickly be near its minimum fund balance.



## GENERAL FUND EXPENDITURES

Expenditures proposed herewith total \$65,120,966, an increase of 2.14 percent or \$1,364,546 more than the FY 2013-14 original budget. The majority of the increase is attributable to the addition of the School Resource Officer budget with 16 officers and the increased Lottery allocation for the Lee County School System. The proposed budget for FY 2014-15 does not fully fund the County's financial policies, and several required projects have been pushed back another year. This budget does not fund the 1.8 percent Cost of Living Adjustment (COLA) called for in the competitive employment provision in the County's financial policies nor does it fund the comprehensive compensation and classification study that was prepared two years ago. The County was faced with a large health insurance increase again this year. The increase totaled 11.4 percent. The cost has been spread among the premiums paid by the County and the portion paid by the employees. A large portion of the increase is attributed to new health care rules and regulations; however, the County does continue to experience a high rate of claims.

To meet the Board of Commissioners' directive to maintain the current tax rate, departments were asked to minimize increases in the operational costs of the departments. The recommended budget submitted meets the Board's directive; however, employees will not be receiving a COLA this year, and capital outlay and building improvements have been reduced greatly to meet the Board's directive. Requests for 9.1 new positions were submitted for consideration for FY 2014-15. This shows that while the economy is still sluggish, the demand for services from the County is still increasing. The public safety arena accounts for three of the requested positions with two of those being positions that are currently grant funded. Based on the Board's financial policies, grant funded positions are to be eliminated unless an alternative revenue source is found. Due to Board's commitment to school safety, the positions are recommended to stay in the FY 14-15 budget with the County picking up the costs. Due to continued increases in caseloads in Social Services, the two positions requested by DSS are recommended since at least 50 percent of the cost is covered by federal and State revenues. Table #3 illustrates said requests and those recommended for approval.

As an agent of the General Assembly, the County provides many mandatory human services programs of which the eligibility and cost are not determined locally. County revenue totaling \$4,654,550 is dedicated to these required services; \$35,697,482 is dedicated to mandatory programs and services outside the human service functions. A detailed list of mandated and non-mandated programs is provided in Exhibits 2 and 3. The County's inability to control the vast majority of the annual budget is an ongoing frustration that many outside of daily government affairs do not necessarily comprehend. Legislation approved in 2007 has provided relief from the County's required contribution to the State's Medicaid program. However, counties are now seeing the State shift costs of other federally mandated entitlement programs to the counties by capping the State's contributions to the program.

**Table #3 – Position Request Summary**

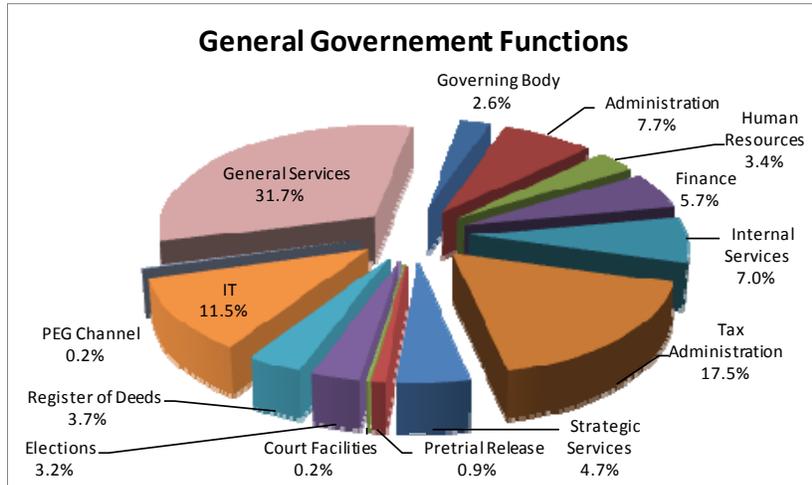
| <u>Department</u>     | <u>Position Title</u>                | <u>Salary *</u>   | <u>Recommended</u> | <u>Notes</u> |
|-----------------------|--------------------------------------|-------------------|--------------------|--------------|
| IT                    | Public Safety IT Technician          | 46,742            |                    |              |
| IT                    | Jr. System/Telecommunication Analyst | 54,445            |                    |              |
| Sheriff               | Deputy/SRO (2) - Grant replacements  | 100,114           | 100,114            | 1            |
| Jail                  | Training/Operations Lieutenant       | 48,540            |                    |              |
| Cooperative Extension | Family Consumer Science Agent        | 28,032            |                    |              |
| Health Department     | Public Health Nurse II (60% time)    | 35,153            |                    |              |
| Health Department     | Processing Assistant IV (50% time)   | 16,379            |                    |              |
| Social Services       | Social Work Supervisor III (CPS)     | 68,938            | 68,938             | 2            |
| Social Services       | Social Worker III (Foster Care)      | 58,849            | 58,849             | 2            |
| Total requested       | 9.1                                  | Total recommended | 4                  |              |

Notes: \* Includes fringes (social security, retirement, 401(K) & insurance)  
 1. Positions have been funded through Governor's Crime Commission grants.  
 2. 50% County costs

Following is a more detailed description of proposed General Fund expenditure activities by functional area. The Board should be aware that the requested operational budgets for the various County departments were very conservative and contained very few unreasonable requests. Appreciation is extended to the department heads for submitting practical proposals that considered the County's mission and its financial status. The Board should extend praise to each for their sincere dedication to the organization and their ability to provide high-quality services on somewhat less than adequate operational budgets.

**General Government**

General government activities can be viewed as the administrative support and governing activities of the organization. Included in this category are the governing body and administrative management, revenue and finance functions, courthouse responsibilities, as well



as, facility and technology support. Total expenditures in this category are down 1.07 percent or \$86,454. This decrease is partially attributable to the reduction in building improvements and capital outlay in General Services. A reduction has also occurred in the funding for unemployment insurance. During FY 13-14, local governments were required to fund unemployment insurance like other businesses to build a reserve. Now, we will be billed to maintain that reserve from year to year

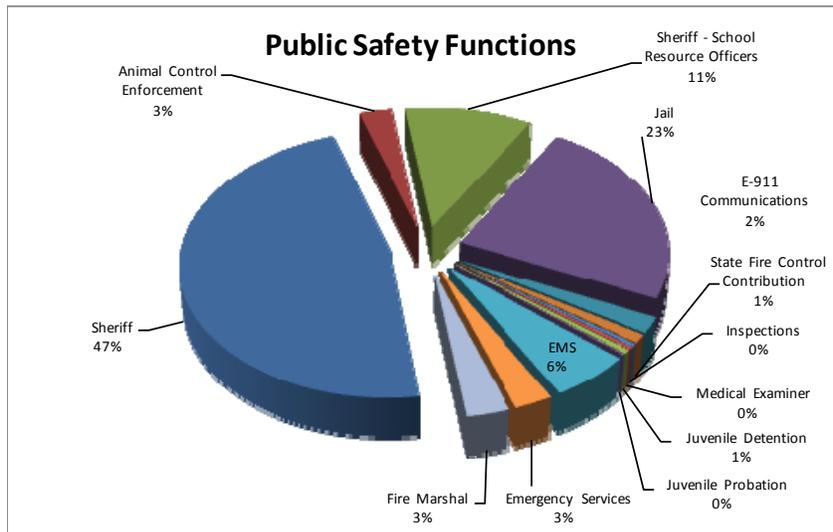
which we anticipate to be a lower cost. These reductions are partially offset by increases in the Governing Body's cost to fund CC Works, a new workforce development program through Central Carolina Community College and to fund dues to the Fort Bragg Regional Alliance.

The responsibility of general government activities can be summarized as support services for the functional areas of County government. These back-office functions provide the revenue, administration, professional and technical support necessary to operate local government. While largely unseen by the general public, these services are essential and must receive continued investment of County resources to ensure high achievement standards in all government departments.

Over the past years, the County has made some major advancements and investments into technology; however, these are not one time investments. Technology is always advancing and must be maintained, enhanced or replaced on a routine basis. This proposed budget concentrates on the maintenance and enhancements of our systems. The IT department has implemented many new projects over the last few years, many of which have resulted in reduced operating costs for the County. However, for the systems to continue to operate properly they must be maintained, and enhancements need to be added to assure quality service is being provided to the County departments and ultimately the citizens of Lee County. The FY 14-15 budget does not recommend funding for an out of region disaster recovery project.

**Public Safety**

Total public safety related expenditures are proposed to increase by 5.27 percent or \$481,264 in the recommended FY 2014-15 budget. The Sheriff submitted a FY 2014-15 combined budget request of \$6,249,977, an increase of \$759,044 or 13.62



percent. The largest portion of the increase is attributable to the expansion of the School Resource Officer (SRO) program under the Sheriff's department. The FY 13-14 budget originally included funding for nine (9) SROs. The Sheriff's department secured single year grants to partially cover the cost of two of the officers. Those grants will expire in FY 14-15, and the County will be picking up the full costs of those officers. On April 1, 2014, the County hired seven (7) additional SROs, bringing the total count to sixteen (16). This number places an officer at each school in the district. The County will be receiving some at-risk funding and some grant funding from the Lee County School System to offset the costs of these additional officers. The total recommended budget for the Sheriff's department is \$5,838,624, an increase of \$337,691 or 6.14 percent. In an effort to reduce the impact of the

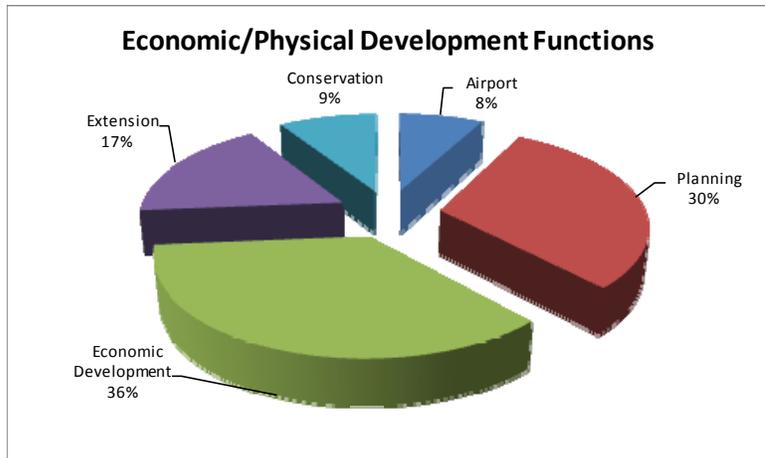
additional officers on the FY 14-15 budget, capital outlay in the Sheriff's budget has been greatly reduced for FY 14-15. The Sheriff requested 8 new vehicles for the Sheriff's department and 4 for the SRO division. The recommended budget only includes 2 vehicles for the SRO division. While we realize that public safety is a high priority of the Commissioners, the Sheriff's budget request could not be fulfilled at the current tax rate.

The recommended budget for the Jail totals \$2,249,608, an increase of \$93,140 or 4.32 percent. Over half of the increase or \$49,644 is attributable to capital and building improvements which include a vehicle and a holding cell enclosure.

Emergency Services' budget for FY 2014-15 totals \$262,761, a decrease of \$3,663 or 1.37 percent.

### **Economic and Physical Development**

Per contractual relationship with the City of Sanford, it is proposed that the joint Planning and Community Development department's budget continue to be funded by the County. This amounts to \$361,287 for FY 2014-15; a 7.49 percent decrease from the original budget for the current fiscal year.



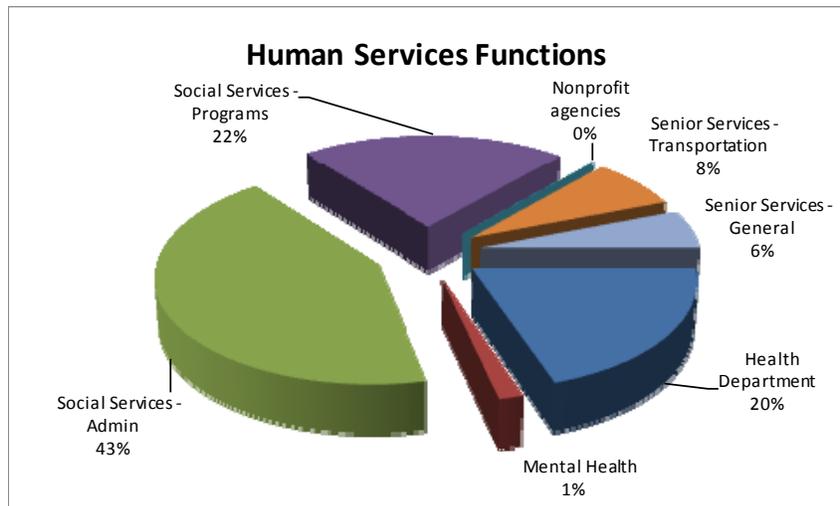
Costs for Economic Development are proposed to increase by \$21,636. The increase is attributable to incentive contracts. The Board of Commissioners has signed a Memorandum of Understanding with the Chamber of Commerce and the Economic Development Corporation to develop a new public/private organization to promote economic development in the County. The Board of Commissioners agreed to maintain its FY 2012-13 contribution of \$190,000 for two years while the new organization finds private partners to contribute. The recommended budget includes \$235,687 for incentives. The incentives are provided to new and expanding industries that have made a significant investment and employment commitment. A list of approved incentive contracts and the anticipated payment amount is provided in Table #4.

**Table #4 – Approved Incentive Contracts**

| Company                 | Annual Incentive | Incentive Expiration Date |
|-------------------------|------------------|---------------------------|
| Challenge Printing      | \$ 12,615        | 2017                      |
| Cloverleaf Cold Storage | \$ 41,362        | 2019                      |
| Coty                    | \$ 33,349        | 2017                      |
| Frontier Spinning #2    | \$ 42,956        | 2016                      |
| Magneti Marelli         | \$ 58,054        | 2016                      |
| Parkdale Mills          | \$ 18,760        | 2016                      |
| Red Wolf                | \$ 20,498        | 2016                      |
| Score Energy            | \$ 8,093         | 2015                      |

**Human Services**

Human Services are proposed to increase 3.22 percent from the FY 2013-14 budget; a \$481,729 increase. Services budgeted in this category include Mental Health, Health, Senior Services, and Social Services. The services that fall under this umbrella are vast and account for \$15,438,568, or 23.71 percent of the total FY 2014-15 recommended General Fund budget.



The FY 2014-15 budget continues the County’s membership with the Sandhills Center for the provision of Mental Health, Developmental Disability, and Substance Abuse (MH/DD/SA) Services. While the County’s obligation to the service provider is identical to that of the previous Lee-Harnett MH/DD/SA Authority, the per capita contribution is significantly higher than that of 75 percent of the member counties. For the 2014-15 fiscal year, the Sandhills Center has requested a contribution of \$240,000 which is equal to the amount budgeted in FY 2013-14.

Health Department expenditures are increasing \$3,151. Revenues for the Health Department are increasing 3.30 percent or \$49,703 resulting in an overall decrease in cost to the County equal to \$46,552. However, the recommended budget does not including funding for an Public Health Nurse II that would work 24 hours per week or a half-time Processing Assistant IV position that were requested.

The administrative costs of the Social Services Department for FY 2014-15 are \$6,628,436, a \$242,336 increase from the FY 2013-14 original budget. With the continuing expansion of the State's NCFAST system, four new positions were added to the budget late in FY 13-14. The FY 14-15 budget accounts for those positions for the full year, as well as, a Social Worker III to work in foster care and an additional Social Worker Supervisor for Child Protective Services. Caseloads in these units continue to increase and can no longer be handled with existing staff levels. The increase related to personnel in the administration budget is offset by reductions in certain 100 percent funded programs. The Crisis program and the Low Income Energy Assistance Program are decreasing \$26,549 and \$39,364, respectively; however, both of these programs are 100 percent funded so there is no change in cost to the County.

Social Services programs in the FY 2014-15 budget are increasing by \$174,341 or 5.40 percent. Increases in daycare funds and foster care funds contribute \$166,546 to this increase.

Senior Services – Transportation, or COLTS, shows a \$264,976 increase in expenditures for FY 2014-15. The increase is the result of the number of vehicles being purchased. The FY 2013-14 budget included the purchase of four vehicles for the COLTS fleet. The FY 2014-15 budget includes eight new vehicles (four lift equipped and four high top). North Carolina Department of Transportation (DOT) reimburses the County for 90 percent of the cost of the vehicles. The vans will not be purchased if the funding is not provided by DOT.

On February 7, 2011, the Board of Commissioners adopted a nonprofit agency funding policy. The County received applications from 5 nonprofit human services agencies. Four of the agencies have received funding from the County in the past. Table #5 shows the nonprofit human services agencies that submitted applications, the amount requested and the amount recommended. Due to the ongoing revenue constraints, the recommended budget does not add funding for any of the new requests.

**Table #5 – Human Services Nonprofits**

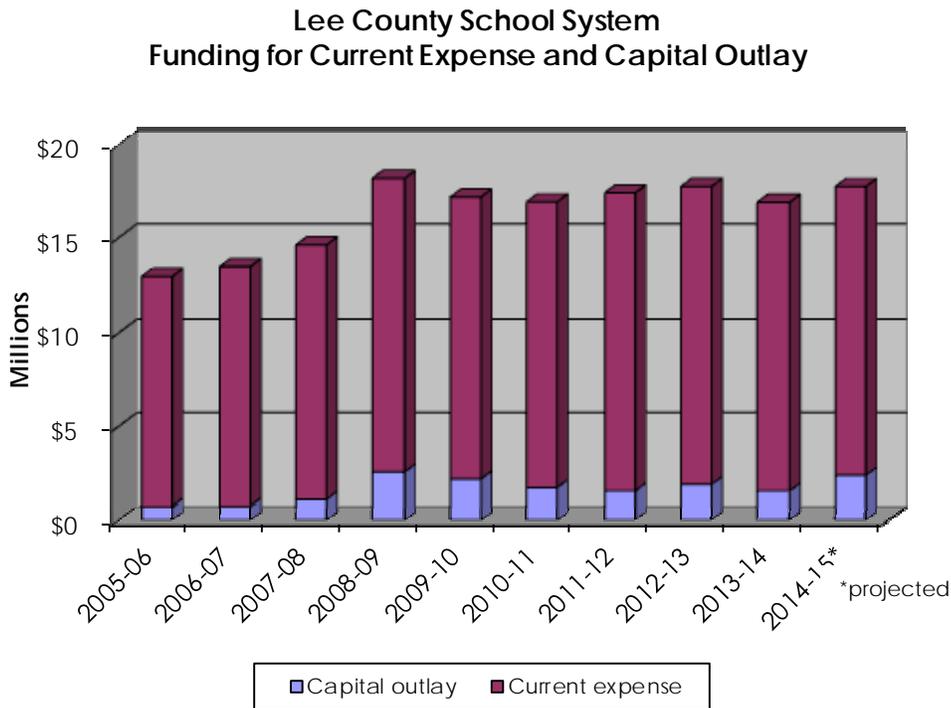
| <b>Agency</b>                                 | <b>Requested</b> | <b>Recommended</b> |
|---|------------------|--------------------|
| Johnston Harnett Lee Community Action         | \$ 6,000         | \$ 0               |
| Lee County Industries                         | 10,000           | 5,000              |
| HAVEN   | 10,000           | 0                  |
| Boys & Girls Club of Sanford/Lee County, Inc. | 46,971           | 10,000             |
| Communities in School                         | <u>5,000</u>     | <u>0</u>           |
| <b>Total</b>                                  | <b>\$ 77,971</b> | <b>\$ 15,000</b>   |

## Education

The five (5) expenditure budgets for the Education category are Lee County School System (LCSS) Current Expense, LCSS Capital, Central Carolina Community College (CCCC) Current Expense, CCCC Civic Center and CCCC Capital. These five (5) budgets combined represent 30.90 percent of total General Fund expenditures for FY 2014-15, which equates to a total Education appropriation of \$20,124,253, 3.52 percent higher than the 2013-14 fiscal year budget of \$19,440,703.

The Lee County Board of Education's submitted budget represents a \$21,709,603 funding request, \$18,761,103 for current expense and \$2,948,500 for capital outlay. The current expense budget request is an increase of \$3,423,053. LCSS' capital outlay requests totaled \$2,948,500 for FY 2014-15. The recommended budget includes an \$700,000 increase in capital funding. The \$700,000 increase is attributable to the use of accumulated Lottery funds for projects at East and West Lee Middle schools. The recommended capital budget is \$2,250,331.

While not funding the LCSS at the requested level, the net total education appropriations in this proposed budget are the equivalent of 33.72 cents of the tax rate levy. The following graph illustrates the County's current expense and capital outlay funding history.

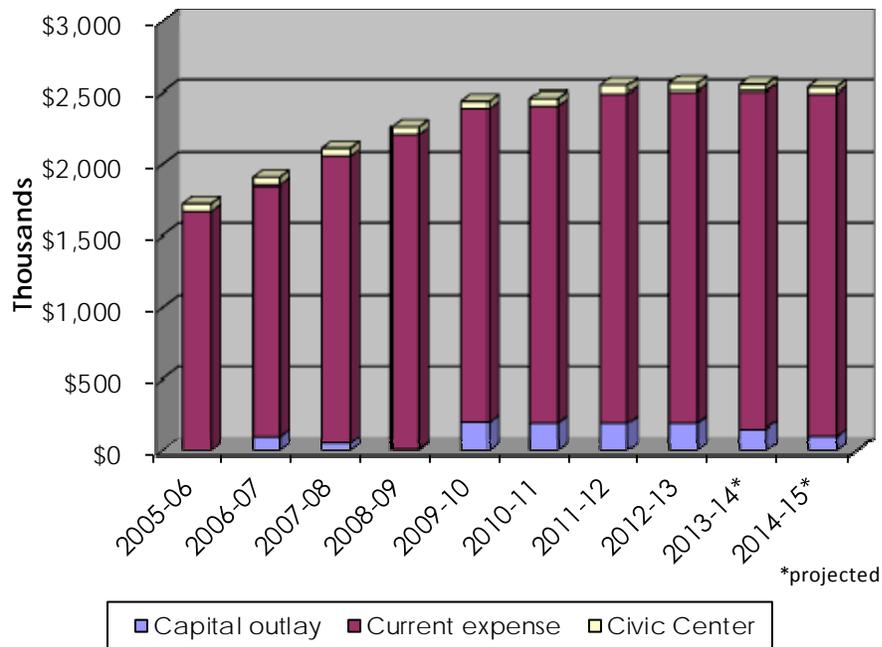


Central Carolina Community College requested current expense funding of \$2,389,730 for FY 2014-15 an increase of \$35,055 or 1.49 percent. Of the requested increase, \$25,000 is due to costs associated with the modular units located on the main campus and used for the Lee Early College program. The Community College's request is fully funded in the FY 14-15 recommended budget.

The College requested \$102,642 in capital funds for FY 2013-14-15. The request includes \$102,642 for the POD unit leases at the W. B. Wicker Center. The proposed budget for FY 2014-15 funds the entire request.

The Community College's request includes \$43,500 in funding for the Dennis A. Wicker Civic Center. This requested amount is a \$185 decrease from prior years.

### Central Carolina Community College Funding



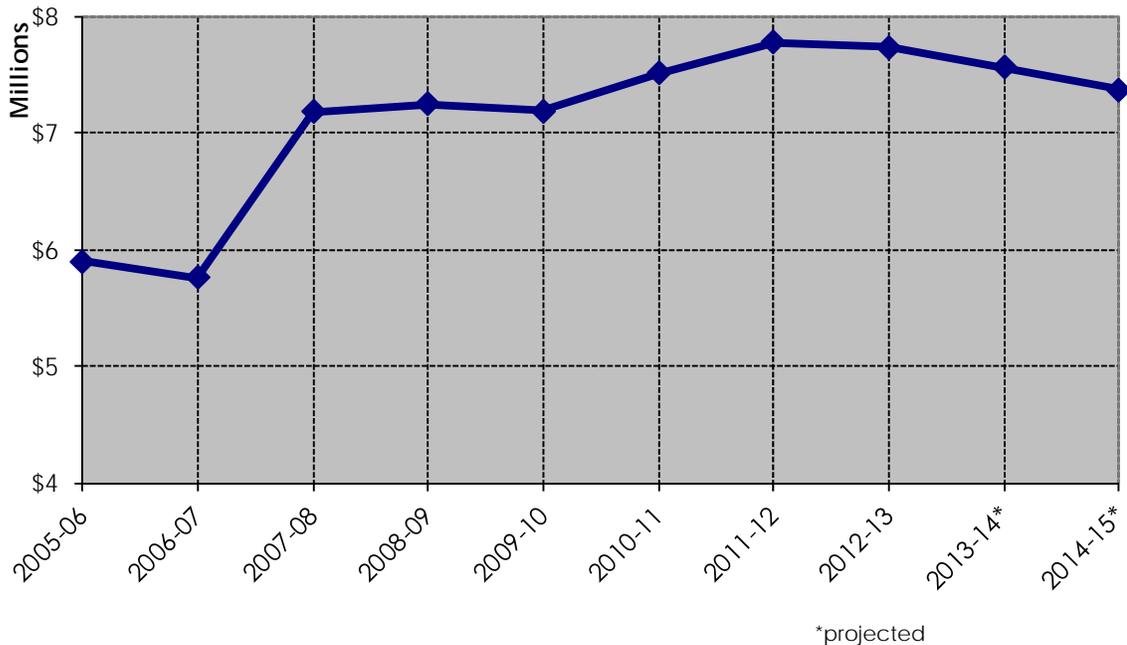
### Cultural and Recreational

The Cultural and Recreational category of appropriations for FY 2014-15 reflects an increase of \$11,491 or 0.62 percent. The Library budget is increasing by \$8,244, while Parks and Recreation accounts for an increase of \$3,247. To avoid reductions in programs being offered, it is recommended that fees gradually be increased over the next three years to bring them in line with the cost of the programs.

## Debt Service

This proposed budget includes net debt service totaling \$7,371,306, a decrease of \$127,079 or 1.69 percent. Following is a graph that illustrates the County's total debt service expenditures over the past ten (10) years. Please note that of the County's total debt payment for the coming fiscal year, \$6,273,951 or 85.11 percent is for Lee County School System facility construction. Funding for FY 2014-15 debt service payments includes ¼ cent sales tax proceeds of \$1,451,769 and \$620,000 from the Capital Reserve Fund based on the County's capital funding plan.

**Debt Service Expenditures**



## Emergency and Contingency

The County maintains an emergency and contingency account to budget for unexpected yet reasonable changes in the operation costs of governmental operations. This year's Miscellaneous Expense budget includes several noteworthy items. The first is a \$25,000 appropriation for unemployment charges from FY 2013-14.

The second noteworthy item in the Miscellaneous Expense budget is the \$620,000 transfer to the Capital Reserve Fund. This is to fund the one (1) percent of General Fund expenditures transfer to the Capital Reserve Fund in accordance with the Board's adopted financial policies. The adoption and adherence to this goal is a wise decision that will ultimately reduce the Board's reliance on fund balance to pay for capital acquisitions.

A complete accounting of all Emergency and Contingency appropriations is provided in the following table.

**Table #7 – Miscellaneous Expense Account Expenditures**

| <b>Amount</b> | <b>Purpose</b>                                       |
|---------------|--|
| \$ 25,000     | Unemployment insurance contingency                   |
| \$ 30,000     | Workers' compensation insurance contingency          |
| \$ 10,000     | Property and liability insurance contingency         |
| \$620,000     | Capital Reserve Fund transfer (per Financial Policy) |

-----End of General Fund-----

**ROOM OCCUPANCY TAX FUND**

The revenues from this fund are derived from a 3 percent surcharge placed on hotel/motel rooms within Lee County and are dedicated to the operation and capital improvements of the Dennis A. Wicker Civic Center. An appropriation of \$196,000 funds the current expense request for the Civic Center. A fund balance appropriated allocation in the amount of \$6,000 is necessary to meet the expenditure request. This will be the seventh year in a row that fund balance has been used to cover the operations of the Civic Center.

**CAPITAL RESERVE FUND**

An appropriation of \$620,000 is recommended in this fund for the 2014-15 fiscal year to cover debt service costs in the General Fund. A contribution of \$620,000 is recommended to come from the General Fund.

**EMERGENCY TELEPHONE SYSTEM FUND**

The Board established this fund during the 1996-97 fiscal year to account for the E-911 surcharge revenues collected by Windstream. During FY 2007-08, the State took over the collection of all E-911 surcharges and is distributing the funds to the cities and counties. An appropriation of \$311,282 is being transferred to the City of Sanford to compensate them for leasing equipment and paying other qualified costs for the E-911 Communications Center located in the basement of City Hall. The balance of the funds, \$39,837 will pay for software maintenance and a portion of the salaries for Strategic Services staff that support the addressing and mapping for the E911 system as well as maintenance and other support costs of the backup 911 system located in the basement of the Lee County Courthouse.

**AIRPORT TAX RESERVE FUND**

On February 20, 2003, the Board of Commissioners approved a funding agreement for the Sanford-Lee County Regional Airport Authority. The agreement establishes a reserve fund based on the amount of property tax collected on personal property

located at the airport during each fiscal year. The first priority in the use of the collected funds will be for the operation and maintenance of the airport and airport capital projects. Excess funds may be used for public purposes that benefit both the City and County.

The Airport Authority has requested \$130,550 for FY 2014-15. This is an increase of \$37,450 or 40.23 percent over the original budget for FY 13-14. A fund balance appropriation of \$43,500 will be necessary in this fund to meet this request.

**WATER DEBT SERVICE FUND**

This fund was established in FY 2005-06 to accept contributions from the City of Sanford to offset the remaining debt that Lee County Water & Sewer District #1 holds on the water system that was transferred to the City of Sanford in March 2005.

**FIRE DISTRICTS FUNDS**

With the establishment of the Lee County Fire Advisory Board (FAB), this proposed budget does not include recommendations for the volunteer fire department budget requests. The FAB is considering the FY 2014-15 funding levels for each of the fire districts and will present their recommendation to the Board of Commissioners by May 22, 2014.

**DRUG SEIZURE FUND**

The Drug Seizure Fund is used to account for Federal and State funds received as a result of Lee County deputies seizing illegal drugs in the County. The funds are maintained in a separate fund for reporting purposes. The funds are used for training, supplies, equipment and some personnel costs.

**SOLID WASTE FUND**

The purpose of this fund is to account for revenues and expenditures in the Solid Waste enterprise budget. Total projected revenues for the fund are \$1,373,254, an 8.32 percent increase or \$105,530 from the current fiscal year. In the current year, waste disposal fees were reduced due to the privatization of certain functions to Waste Industries. However, the County is still billing CCCC and Lee County Schools for those services, so revenues and expenses have been adjusted in FY 14-15 to account for that change. As detailed in Table #8 below, it is recommended that the fees remain the same for FY 14-15.

**Table #8 – Solid Waste Fees**

| FEE                | CURRENT RATE   | PROPOSED RATE  | DIFFERENCE |
|--------------------|----------------|----------------|------------|
| (1) Disposal fee   | \$45.00        | \$45.00        | \$0        |
| (2) Collection fee | <u>\$45.00</u> | <u>\$45.00</u> | <u>\$0</u> |
| Total              | \$90.00        | \$90.00        | \$0        |

### BUDGET SUMMARY - GENERAL FUND - REVENUES

|                                    | 12-13 Actual      | Original<br>13-14 Budget | Requested<br>14-15 Budget | Recommended<br>14-15 Budget | Adopted<br>14-15 Budget | Increase/<br>(Decrease)* | %Increase/<br>(Decrease)* |
|------------------------------------|-------------------|--------------------------|---------------------------|-----------------------------|-------------------------|--------------------------|---------------------------|
| <b>Taxes</b>                       |                   |                          |                           |                             |                         |                          |                           |
| Property Taxes                     |                   |                          |                           |                             |                         |                          |                           |
| Current Year                       | \$ 35,176,024     | \$ 33,830,000            | \$ 34,455,901             | \$ 34,555,901               | \$ 34,555,901           | \$ 725,901               | 2.15%                     |
| Prior Years                        | 1,013,366         | 775,000                  | 799,800                   | 799,800                     | 799,800                 | 24,800                   | 3.20%                     |
| Rental Vehicle Tax                 | 62,712            | 58,000                   | 56,000                    | 56,000                      | 56,000                  | (2,000)                  | -3.45%                    |
| Privilege License Taxes            | 4,527             | 2,500                    | 4,600                     | 4,600                       | 4,600                   | 2,100                    | 84.00%                    |
| Local Option Sales Tax             | 7,611,688         | 8,615,851                | 8,523,335                 | 8,608,569                   | 8,608,569               | (7,282)                  | -0.08%                    |
| Special School Sales Tax           | 2,005,286         | 2,317,089                | 2,185,009                 | 2,206,859                   | 2,206,859               | (110,230)                | -4.76%                    |
| Cable TV Franchise Tax             | 201,726           | 241,831                  | 218,000                   | 218,000                     | 218,000                 | (23,831)                 | -9.85%                    |
| Beer & Wine Tax                    | 57,090            | 61,000                   | 58,000                    | 58,000                      | 58,000                  | (3,000)                  | -4.92%                    |
| <b>Total</b>                       | <b>46,132,419</b> | <b>45,901,271</b>        | <b>46,300,645</b>         | <b>46,507,729</b>           | <b>46,507,729</b>       | <b>606,458</b>           | <b>1.32%</b>              |
| <b>General Revenues</b>            |                   |                          |                           |                             |                         |                          |                           |
| Investment Earnings                | 69,621            | 40,000                   | 30,000                    | 30,000                      | 30,000                  | (10,000)                 | -25.00%                   |
| Departmental Revenues/Fees         |                   |                          |                           |                             |                         |                          |                           |
| Tax                                | 166,453           | 169,115                  | 157,000                   | 157,000                     | 157,000                 | (12,115)                 | -7.16%                    |
| Strategic Services                 | 116,007           | 112,784                  | 117,645                   | 115,467                     | 115,467                 | 2,683                    | 2.38%                     |
| Elections                          | 8,852             | 46,500                   | 400                       | 400                         | 400                     | (46,100)                 | -99.14%                   |
| Register of Deeds                  | 414,023           | 411,000                  | 381,000                   | 381,000                     | 381,000                 | (30,000)                 | -7.30%                    |
| Sheriff/Jail                       | 450,614           | 673,166                  | 685,978                   | 685,978                     | 685,978                 | 12,812                   | 1.90%                     |
| Emergency Management               | 158,706           | 110,397                  | 122,397                   | 122,397                     | 122,397                 | 12,000                   | 10.87%                    |
| Extension                          | 4,261             | 7,300                    | 3,900                     | 3,900                       | 3,900                   | (3,400)                  | -46.58%                   |
| Library                            | 131,183           | 121,770                  | 125,033                   | 125,033                     | 125,033                 | 3,263                    | 2.68%                     |
| Recreation                         | 393,204           | 378,203                  | 383,585                   | 383,585                     | 383,585                 | 5,382                    | 1.42%                     |
| ABC Revenues                       | 137,620           | 90,500                   | 90,000                    | 90,000                      | 90,000                  | (500)                    | -0.55%                    |
| Other                              | 4,011,433         | 3,091,603                | 3,013,629                 | 3,710,159                   | 3,710,159               | 618,556                  | 20.01%                    |
| <b>Total</b>                       | <b>6,061,977</b>  | <b>5,252,338</b>         | <b>5,110,567</b>          | <b>5,804,919</b>            | <b>5,804,919</b>        | <b>552,581</b>           | <b>10.52%</b>             |
| <b>Human Services</b>              |                   |                          |                           |                             |                         |                          |                           |
| Health Department                  | 1,558,855         | 1,506,508                | 1,535,445                 | 1,556,211                   | 1,556,211               | 49,703                   | 3.30%                     |
| Social Services                    | 6,303,330         | 6,711,591                | 7,243,000                 | 7,075,019                   | 7,075,019               | 363,428                  | 5.41%                     |
| Senior Services                    | 1,161,521         | 1,355,686                | 1,592,829                 | 1,592,829                   | 1,592,829               | 237,143                  | 17.49%                    |
| Youth & Adult Services             | 321,228           | 128,520                  | -                         | -                           | -                       | (128,520)                | -100.00%                  |
| <b>Total</b>                       | <b>9,344,934</b>  | <b>9,702,305</b>         | <b>10,371,274</b>         | <b>10,224,059</b>           | <b>10,224,059</b>       | <b>521,754</b>           | <b>5.38%</b>              |
| <b>Designated Fund Balance</b>     | <b>-</b>          | <b>2,900,506</b>         | <b>-</b>                  | <b>2,584,259</b>            | <b>2,596,759</b>        | <b>(303,747)</b>         | <b>-10.47%</b>            |
| <b>Total General Fund Revenues</b> | <b>61,539,330</b> | <b>63,756,420</b>        | <b>61,782,486</b>         | <b>65,120,966</b>           | <b>65,133,466</b>       | <b>1,377,046</b>         | <b>2.16%</b>              |

\*Represents change from 2013-2014 Budget to 2014-2015 Adopted

**BUDGET SUMMARY - GENERAL FUND - EXPENDITURES**

|                                      | 12-13 Actual     | Original<br>13-14 Budget | Requested<br>14-15 Budget | Recommended<br>14-15 Budget | Adopted<br>14-15 Budget | Increase/<br>(Decrease)* | %Increase/<br>(Decrease)* |
|--------------------------------------|------------------|--------------------------|---------------------------|-----------------------------|-------------------------|--------------------------|---------------------------|
| <b>General Government</b>            |                  |                          |                           |                             |                         |                          |                           |
| Governing Body                       | 160,377          | 158,496                  | 184,135                   | 204,635                     | 179,635                 | 21,139                   | 13.34%                    |
| Administration                       | 515,600          | 519,755                  | 535,033                   | 617,480                     | 629,980                 | 110,225                  | 21.21%                    |
| Human Resources                      | 247,251          | 266,074                  | 275,730                   | 268,447                     | 268,447                 | 2,373                    | 0.89%                     |
| Finance                              | 416,829          | 458,568                  | 461,816                   | 456,349                     | 456,349                 | (2,219)                  | -0.48%                    |
| Internal Services                    | 411,947          | 616,273                  | 558,860                   | 558,860                     | 558,860                 | (57,413)                 | -9.32%                    |
| Tax Administration                   | 1,080,699        | 1,375,049                | 1,440,757                 | 1,392,466                   | 1,392,466               | 17,417                   | 1.27%                     |
| Strategic Services                   | 361,886          | 367,241                  | 383,168                   | 377,600                     | 377,600                 | 10,359                   | 2.82%                     |
| Pretrial Release                     | 66,015           | 76,286                   | 73,570                    | 72,553                      | 72,553                  | (3,733)                  | -4.89%                    |
| Court Facilities                     | 15,159           | 13,952                   | 13,952                    | 13,952                      | 13,952                  | -                        | 0.00%                     |
| Elections                            | 236,806          | 285,162                  | 258,552                   | 256,438                     | 256,438                 | (28,724)                 | -10.07%                   |
| Register of Deeds                    | 283,059          | 290,146                  | 297,242                   | 293,581                     | 293,581                 | 3,435                    | 1.18%                     |
| IT                                   | 1,010,937        | 918,735                  | 1,179,208                 | 915,322                     | 915,322                 | (3,413)                  | -0.37%                    |
| PEG Channel                          | 19,626           | 22,700                   | 19,100                    | 19,100                      | 19,100                  | (3,600)                  | -15.86%                   |
| General Services                     | 3,203,421        | 2,693,155                | 3,116,414                 | 2,528,355                   | 2,528,355               | (164,800)                | -6.12%                    |
| <b>Total</b>                         | <b>8,029,612</b> | <b>8,061,592</b>         | <b>8,797,537</b>          | <b>7,975,138</b>            | <b>7,962,638</b>        | <b>(98,954)</b>          | <b>-1.23%</b>             |
| <b>Public Safety</b>                 |                  |                          |                           |                             |                         |                          |                           |
| Sheriff                              | 4,510,939        | 5,226,613                | 4,892,538                 | 4,543,856                   | 4,543,856               | (682,757)                | -13.06%                   |
| Animal Control Enforcement           | 231,698          | 274,320                  | 272,243                   | 269,211                     | 269,211                 | (5,109)                  | -1.86%                    |
| Sheriff - School Resource Officers   | -                | -                        | 1,085,196                 | 1,025,557                   | 1,025,557               | 1,025,557                | N/A                       |
| Jail                                 | 2,004,178        | 2,156,468                | 2,378,715                 | 2,249,608                   | 2,249,608               | 93,140                   | 4.32%                     |
| E-911 Communications                 | 202,678          | 197,657                  | 188,161                   | 188,161                     | 188,161                 | (9,496)                  | -4.80%                    |
| State Fire Control Contribution      | 82,296           | 100,194                  | 100,194                   | 100,194                     | 100,194                 | -                        | 0.00%                     |
| Inspections                          | 41,616           | -                        | 35,786                    | 35,786                      | 35,786                  | 35,786                   | N/A                       |
| Medical Examiner                     | 24,800           | 32,000                   | 32,000                    | 32,000                      | 32,000                  | -                        | 0.00%                     |
| Juvenile Detention                   | 22,880           | 50,000                   | 50,000                    | 50,000                      | 50,000                  | -                        | 0.00%                     |
| Juvenile Probation                   | 13,740           | 14,031                   | 14,290                    | 14,290                      | 14,290                  | 259                      | 1.85%                     |
| EMS                                  | 525,000          | 525,000                  | 551,250                   | 551,250                     | 551,250                 | 26,250                   | 5.00%                     |
| Emergency Services                   | 208,115          | 266,424                  | 265,647                   | 262,761                     | 262,761                 | (3,663)                  | -1.37%                    |
| Fire Marshal                         | 293,715          | 293,956                  | 298,723                   | 295,253                     | 295,253                 | 1,297                    | 0.44%                     |
| <b>Total</b>                         | <b>8,161,655</b> | <b>9,136,663</b>         | <b>10,164,743</b>         | <b>9,617,927</b>            | <b>9,617,927</b>        | <b>481,264</b>           | <b>5.27%</b>              |
| <b>Economic/Physical Development</b> |                  |                          |                           |                             |                         |                          |                           |
| Airport                              | 44,422           | 94,807                   | 93,711                    | 93,711                      | 93,711                  | (1,096)                  | -1.16%                    |
| Planning                             | 394,831          | 390,559                  | 361,287                   | 361,287                     | 361,287                 | (29,272)                 | -7.49%                    |
| Economic Development                 | 559,156          | 404,051                  | 425,687                   | 425,687                     | 425,687                 | 21,636                   | 5.35%                     |
| Extension                            | 146,781          | 202,696                  | 230,696                   | 205,343                     | 205,343                 | 2,647                    | 1.31%                     |
| Conservation                         | 95,825           | 112,377                  | 110,272                   | 108,812                     | 108,812                 | (3,565)                  | -3.17%                    |
| <b>Total</b>                         | <b>1,241,015</b> | <b>1,204,490</b>         | <b>1,221,653</b>          | <b>1,194,840</b>            | <b>1,194,840</b>        | <b>(9,650)</b>           | <b>-0.80%</b>             |

\*Represents change from 2013-2014 Budget to 2014-2015 Adopted

**BUDGET SUMMARY - GENERAL FUND - CONTINUED**

|                                  | 12-13 Actual      | Original<br>13-14 Budget | Requested<br>14-15 Budget | Recommended<br>14-15 Budget | Adopted<br>14-15 Budget | Increase/<br>(Decrease)* | %Increase/<br>(Decrease)* |
|----------------------------------|-------------------|--------------------------|---------------------------|-----------------------------|-------------------------|--------------------------|---------------------------|
| <b>Human services</b>            |                   |                          |                           |                             |                         |                          |                           |
| Health Department - Admin        | 599,425           | 656,921                  | 699,214                   | 673,823                     | 673,823                 | 16,902                   | 2.57%                     |
| Maternal Health                  | 130,838           | 143,335                  | 185,124                   | 163,656                     | 163,656                 | 20,321                   | 14.18%                    |
| Child Health                     | 200,335           | 205,329                  | 207,581                   | 206,828                     | 206,828                 | 1,499                    | 0.73%                     |
| Primary Care                     | 81,059            | 86,496                   | 89,582                    | 88,506                      | 88,506                  | 2,010                    | 2.32%                     |
| Promotion                        | 98,786            | 115,246                  | 111,915                   | 110,297                     | 110,297                 | (4,949)                  | -4.29%                    |
| WIC - CS                         | 224,411           | 282,426                  | 282,146                   | 282,146                     | 282,146                 | (280)                    | -0.10%                    |
| Family Planning                  | 217,039           | 238,063                  | 224,539                   | 221,653                     | 221,653                 | (16,410)                 | -6.89%                    |
| Animal Control Shelter           | 184,932           | 213,383                  | 195,691                   | 193,621                     | 193,621                 | (19,762)                 | -9.26%                    |
| Environmental Health             | 393,156           | 358,986                  | 348,442                   | 343,448                     | 343,448                 | (15,538)                 | -4.33%                    |
| Aids Control                     | 42,901            | 53,351                   | 37,160                    | 36,597                      | 36,597                  | (16,754)                 | -31.40%                   |
| Bioterrorism                     | 38,448            | 37,266                   | 37,574                    | 37,574                      | 37,574                  | 308                      | 0.83%                     |
| WIC - BF                         | 49,865            | 57,280                   | 60,422                    | 60,422                      | 60,422                  | 3,142                    | 5.49%                     |
| Children Services Coordinator    | 161,076           | 164,735                  | 164,292                   | 164,292                     | 164,292                 | (443)                    | -0.27%                    |
| Communicable Diseases            | 172,532           | 193,497                  | 223,895                   | 220,713                     | 220,713                 | 27,216                   | 14.07%                    |
| Breast/Cervical Cancer Control   | 12,494            | 17,793                   | 17,955                    | 17,836                      | 17,836                  | 43                       | 0.24%                     |
| Immunizations                    | 61,983            | 60,769                   | 77,012                    | 76,018                      | 76,018                  | 15,249                   | 25.09%                    |
| Community Transformation         | 47,532            | 7,000                    | -                         | -                           | -                       | (7,000)                  | -100.00%                  |
| Partners in Pink                 | 33,965            | -                        | -                         | -                           | -                       | -                        | N/A                       |
| Pregnancy Care Management        | 98,731            | 125,088                  | 125,547                   | 125,547                     | 125,547                 | 459                      | 0.37%                     |
| WIC - GA                         | 8,310             | 16,585                   | 16,227                    | 16,227                      | 16,227                  | (358)                    | -2.16%                    |
| WIC - NE                         | 25,379            | 34,489                   | 31,985                    | 31,985                      | 31,985                  | (2,504)                  | -7.26%                    |
| Mental Health                    | 240,000           | 240,000                  | 240,000                   | 240,000                     | 240,000                 | -                        | 0.00%                     |
| Social Services - Admin          | 5,871,946         | 6,386,100                | 6,713,112                 | 6,628,436                   | 6,628,436               | 242,336                  | 3.79%                     |
| Social Services - Programs       | 2,744,380         | 3,227,176                | 3,401,517                 | 3,401,517                   | 3,401,517               | 174,341                  | 5.40%                     |
| Lee County Industries            | 10,000            | 5,000                    | 10,000                    | 5,000                       | 5,000                   | -                        | 0.00%                     |
| Johnston-Lee Community Action    | 6,720             | -                        | 6,000                     | -                           | -                       | -                        | N/A                       |
| HAVEN                            | 6,000             | -                        | 10,000                    | -                           | 10,000                  | 10,000                   | N/A                       |
| Boys & Girls Club                | 16,500            | 10,000                   | 46,971                    | 10,000                      | 10,000                  | -                        | 0.00%                     |
| Communities in Schools           | -                 | -                        | 5,000                     | -                           | -                       | -                        | N/A                       |
| Senior Services - Transportation | 766,368           | 913,305                  | 1,186,601                 | 1,178,281                   | 1,178,281               | 264,976                  | 29.01%                    |
| Senior Services - General        | 828,302           | 893,735                  | 913,479                   | 904,145                     | 904,145                 | 10,410                   | 1.16%                     |
| Youth Services                   | 124,243           | 58,750                   | -                         | -                           | -                       | (58,750)                 | -100.00%                  |
| Hillcrest                        | 194,658           | 53,877                   | -                         | -                           | -                       | (53,877)                 | -100.00%                  |
| JCPC                             | -                 | -                        | -                         | -                           | -                       | -                        | N/A                       |
| Youth Employment                 | 96,578            | 100,858                  | -                         | -                           | -                       | (100,858)                | -100.00%                  |
| <b>Total</b>                     | <b>13,788,892</b> | <b>14,956,839</b>        | <b>15,668,983</b>         | <b>15,438,568</b>           | <b>15,448,568</b>       | <b>491,729</b>           | <b>3.29%</b>              |

\*Represents change from 2013-2014 Budget to 2014-2015 Adopted

**BUDGET SUMMARY - GENERAL FUND - CONTINUED**

|                                  | 12-13 Actual      | Original<br>13-14 Budget | Requested<br>14-15 Budget | Recommended<br>14-15 Budget | Adopted<br>14-15 Budget | Increase/<br>(Decrease)* | %Increase/<br>(Decrease)* |
|----------------------------------|-------------------|--------------------------|---------------------------|-----------------------------|-------------------------|--------------------------|---------------------------|
| <b>Education</b>                 |                   |                          |                           |                             |                         |                          |                           |
| School Current Expense           | 15,338,050        | 15,338,050               | 18,761,103                | 15,338,050                  | 15,338,050              | -                        | 0.00%                     |
| School Special Appropriation     | 500,000           | -                        | -                         | -                           | -                       | -                        | N/A                       |
| School Capital Outlay            | 1,894,685         | 1,550,331                | 2,948,500                 | 2,250,331                   | 2,250,331               | 700,000                  | 45.15%                    |
| CCCC Current Expense             | 2,321,000         | 2,354,675                | 2,389,730                 | 2,389,730                   | 2,389,730               | 35,055                   | 1.49%                     |
| CCCC CC Works                    | -                 | -                        | -                         | -                           | 25,000                  | 25,000                   |                           |
| CCCC Civic Center                | 53,510            | 43,685                   | 43,500                    | 43,500                      | 43,500                  | (185)                    | -0.42%                    |
| CCCC Capital Outlay              | 186,462           | 153,962                  | 102,642                   | 102,642                     | 102,642                 | (51,320)                 | -33.33%                   |
| <b>Total</b>                     | <b>20,293,707</b> | <b>19,440,703</b>        | <b>24,245,475</b>         | <b>20,124,253</b>           | <b>20,149,253</b>       | <b>708,550</b>           | <b>3.64%</b>              |
| <b>Cultural and Recreational</b> |                   |                          |                           |                             |                         |                          |                           |
| Libraries                        | 582,409           | 632,352                  | 647,512                   | 640,596                     | 640,596                 | 8,244                    | 1.30%                     |
| Parks and Recreation             | 1,162,117         | 1,228,648                | 1,316,664                 | 1,231,895                   | 1,231,895               | 3,247                    | 0.26%                     |
| Temple Theater                   | 6,000             | -                        | -                         | -                           | -                       | -                        | N/A                       |
| Arts Council                     | 1,200             | -                        | -                         | -                           | -                       | -                        | N/A                       |
| Deep River Park                  | 1,000             | -                        | -                         | -                           | -                       | -                        | N/A                       |
| <b>Total</b>                     | <b>1,752,726</b>  | <b>1,861,000</b>         | <b>1,964,176</b>          | <b>1,872,491</b>            | <b>1,872,491</b>        | <b>11,491</b>            | <b>0.62%</b>              |
| <b>Debt Service</b>              |                   |                          |                           |                             |                         |                          |                           |
| Principal                        | 5,180,859         | 5,108,859                | 5,127,859                 | 5,127,859                   | 5,127,859               | 19,000                   | 0.37%                     |
| Interest and Fees                | 3,130,224         | 2,915,203                | 2,735,537                 | 2,735,537                   | 2,735,537               | (179,666)                | -6.16%                    |
| Capital Lease Payments           | 288,850           | 345,971                  | 339,353                   | 339,353                     | 339,353                 | (6,618)                  | -1.91%                    |
| <b>Total</b>                     | <b>8,599,933</b>  | <b>8,370,033</b>         | <b>8,202,749</b>          | <b>8,202,749</b>            | <b>8,202,749</b>        | <b>(167,284)</b>         | <b>-2.00%</b>             |
| <b>Reserves</b>                  | <b>662,297</b>    | <b>725,100</b>           | <b>695,000</b>            | <b>695,000</b>              | <b>685,000</b>          | <b>(40,100)</b>          | <b>-5.53%</b>             |
| <b>Total Expenditures</b>        | <b>62,529,837</b> | <b>63,756,420</b>        | <b>70,960,316</b>         | <b>65,120,966</b>           | <b>65,133,466</b>       | <b>1,377,046</b>         | <b>2.16%</b>              |

\*Represents change from 2013-2014 Budget to 2014-2015 Adopted

### BUDGET SUMMARY - OTHER FUNDS

|   | 12-13 Actual        | Original<br>13-14 Budget | Requested<br>14-15 Budget | Recommended<br>14-15 Budget | Adopted<br>14-15 Budget | Increase/<br>(Decrease)* | %Increase/<br>(Decrease)* |
|---|---------------------|--------------------------|---------------------------|-----------------------------|-------------------------|--------------------------|---------------------------|
| <b><u>Room Occupancy Tax Fund</u></b>                         |                     |                          |                           |                             |                         |                          |                           |
| Revenues  | \$ 181,965          | \$ 195,987               | \$ 196,000                | \$ 196,000                  | \$ 196,000              | 13                       | 0.01%                     |
| Expenses  | 195,987             | 195,987                  | 196,000                   | 196,000                     | 196,000                 | 13                       | 0.01%                     |
| Net Excess  | <u>\$ (14,022)</u>  | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |
| <b><u>Capital Reserve Fund</u></b>                            |                     |                          |                           |                             |                         |                          |                           |
| Revenues  | \$ 574,451          | \$ 620,000               | \$ 620,000                | \$ 620,000                  | \$ 620,000              | -                        | 0.00%                     |
| Expenses  | 777,000             | 620,000                  | 620,000                   | 620,000                     | 620,000                 | -                        | 0.00%                     |
| Net Excess  | <u>\$ (202,549)</u> | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |
| <b><u>Emergency Telephone System Fund</u></b>                 |                     |                          |                           |                             |                         |                          |                           |
| Revenues  | \$ 369,936          | \$ 366,335               | \$ 351,119                | \$ 351,119                  | \$ 351,119              | (15,216)                 | -4.15%                    |
| Expenses  | 262,638             | 366,335                  | 351,119                   | 351,119                     | 351,119                 | (15,216)                 | -4.15%                    |
| Net Excess  | <u>\$ 107,298</u>   | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |
| <b><u>Airport Tax Reserve Fund</u></b>                        |                     |                          |                           |                             |                         |                          |                           |
| Revenues  | \$ 86,830           | \$ 93,100                | \$ 130,550                | \$ 130,550                  | \$ 130,550              | 37,450                   | 40.23%                    |
| Expenses  | 440,700             | 93,100                   | 130,550                   | 130,550                     | 130,550                 | 37,450                   | 40.23%                    |
| Net Excess  | <u>\$ (353,870)</u> | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |
| <b><u>Water Debt Service Fund</u></b>                         |                     |                          |                           |                             |                         |                          |                           |
| Revenues  | \$ 131,380          | \$ 126,380               | \$ 121,380                | \$ 121,380                  | \$ 121,380              | (5,000)                  | -3.96%                    |
| Expenses  | 131,380             | 126,380                  | 121,380                   | 121,380                     | 121,380                 | (5,000)                  | -3.96%                    |
| Net Excess  | <u>\$ -</u>         | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |
| *Represents change from 2013-2014 Budget to 2014-2015 Adopted |                     |                          |                           |                             |                         |                          |                           |

**BUDGET SUMMARY - OTHER FUNDS CONTINUED**

|                                 | 12-13 Actual        | Original<br>13-14 Budget | Requested<br>14-15 Budget | Recommended<br>14-15 Budget | Adopted<br>14-15 Budget | Increase/<br>(Decrease)* | %Increase/<br>(Decrease)* |
|---------------------------------|---------------------|--------------------------|---------------------------|-----------------------------|-------------------------|--------------------------|---------------------------|
| <b><u>Drug Seizure Fund</u></b> |                     |                          |                           |                             |                         |                          |                           |
| Revenues                        | \$ 61,967           | \$ -                     | \$ -                      | \$ -                        | \$ -                    | -                        | N/A                       |
| Expenses                        | 47,339              | -                        | -                         | -                           | -                       | -                        | N/A                       |
| Net Excess                      | <u>\$ 14,628</u>    | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |
| <b><u>Solid Waste Fund</u></b>  |                     |                          |                           |                             |                         |                          |                           |
| Revenues                        |                     |                          |                           |                             |                         |                          |                           |
| User Fees                       | \$ 1,126,130        | \$ 1,040,255             | \$ 1,133,708              | \$ 1,133,708                | \$ 1,133,708            | 93,453                   | 8.98%                     |
| White Goods Disposal Fees       | 17,902              | 17,900                   | 18,500                    | 18,500                      | 18,500                  | 600                      | 3.35%                     |
| 1% Surcharge on Tires           | 71,360              | 69,500                   | 69,500                    | 69,500                      | 69,500                  | -                        | 0.00%                     |
| Other Revenues                  | 73,675              | 77,809                   | 64,402                    | 64,402                      | 64,402                  | (13,407)                 | -17.23%                   |
| Investment Earnings             | 4,328               | 2,000                    | 1,000                     | 1,000                       | 1,000                   | (1,000)                  | -50.00%                   |
| Sale of Property                | -                   | 48,400                   | -                         | -                           | -                       | (48,400)                 | -100.00%                  |
| Designated Reserves             | -                   | 11,860                   | 95,977                    | 86,144                      | 86,144                  | 74,284                   | 626.34%                   |
| Total Revenues                  | <u>\$ 1,293,395</u> | <u>\$ 1,267,724</u>      | <u>\$ 1,383,087</u>       | <u>\$ 1,373,254</u>         | <u>\$ 1,373,254</u>     | <u>105,530</u>           | <u>8.32%</u>              |
| Expenses                        |                     |                          |                           |                             |                         |                          |                           |
| Waste Disposal Operations       | \$ 181,496          | \$ 195,225               | \$ 198,525                | \$ 196,116                  | \$ 196,116              | 891                      | 0.46%                     |
| Waste Collection Operations     | 1,056,249           | 1,072,499                | 1,184,562                 | 1,177,138                   | 1,177,138               | 104,639                  | 9.76%                     |
| Total Expenses                  | <u>\$ 1,237,745</u> | <u>\$ 1,267,724</u>      | <u>\$ 1,383,087</u>       | <u>\$ 1,373,254</u>         | <u>\$ 1,373,254</u>     | <u>105,530</u>           | <u>8.32%</u>              |
| Net Excess                      | <u>\$ 55,650</u>    | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>             | <u>-</u>                 | <u>N/A</u>                |

\*Represents change from 2013-2014 Budget to 2014-2015 Adopted

### Schedule of Mandated Programs

| Department                            | Notes | FY 2014-15           |                      |                       |                            | FY 2013-14            |
|---------------------------------------|-------|----------------------|----------------------|-----------------------|----------------------------|-----------------------|
|                                       |       | Budgeted Expense     | Budgeted Revenues    | Net Expense to County | % of Budget Paid by County | Net Expense to County |
| Governing Body                        | 1     | \$ 179,635           |                      | \$ 179,635            | 100.00%                    | 158,496               |
| Administration                        | 1     | 629,980              |                      | 629,980               | 100.00%                    | 519,755               |
| Finance                               | 1     | 456,349              |                      | 456,349               | 100.00%                    | 458,568               |
| Tax Administration                    | 1     | 1,392,466            | 157,000              | 1,235,466             | 88.73%                     | 1,205,934             |
| Strategic Services                    | 1     | 377,600              | 115,467              | 262,133               | 69.42%                     | 254,457               |
| Court Facilities                      | 1     | 13,952               |                      | 13,952                | 100.00%                    | 13,952                |
| Elections                             | 1     | 256,438              | 400                  | 256,038               | 99.84%                     | 238,662               |
| Register of Deeds                     | 1     | 293,581              | 381,000              | (87,419)              | -29.78%                    | (120,854)             |
| IT                                    | 1     | 915,322              |                      | 915,322               | 100.00%                    | 918,735               |
| Buildings and Grounds                 | 1     | 2,528,355            |                      | 2,528,355             | 100.00%                    | 2,693,155             |
| Sheriff                               | 1     | 4,543,856            | 235,618              | 4,308,238             | 94.81%                     | 4,680,079             |
| Sheriff - SROs                        | 1     | 1,025,557            | 289,160              | 736,397               | 71.80%                     | -                     |
| Jail                                  | 1     | 2,249,608            | 160,500              | 2,089,108             | 92.87%                     | 2,030,536             |
| Inspections                           | 1     | 35,786               |                      | 35,786                | 0.00%                      | -                     |
| EMS                                   | 1     | 551,250              |                      | 551,250               | 100.00%                    | 525,000               |
| Emergency Services                    | 1     | 262,761              | 121,197              | 141,564               | 53.88%                     | 157,227               |
| Fire Marshal                          | 1     | 295,253              | 295,253              | -                     | 0.00%                      | (1,200)               |
| Health Dept - General Admin.          | 1     | 673,823              | 89,170               | 584,653               | 86.77%                     | 567,467               |
| Health - Maternal Health              | 1     | 163,656              | 162,694              | 962                   | 0.59%                      | 26,083                |
| Health - Child Health                 | 1     | 206,828              | 186,627              | 20,201                | 9.77%                      | 20,804                |
| Health - Promotion                    | 1     | 110,297              | 12,084               | 98,213                | 89.04%                     | 104,651               |
| Health - WIC - CS                     | 2     | 282,146              | 282,146              | -                     | 0.00%                      | -                     |
| Health - Family Planning              | 1     | 221,653              | 168,937              | 52,716                | 23.78%                     | 64,492                |
| Health - Animal Control               | 1     | 193,621              | 2,983                | 190,638               | 98.46%                     | 209,763               |
| Health - Environmental Health         | 1     | 343,448              | 118,175              | 225,273               | 65.59%                     | 249,086               |
| Health - Aids Control                 | 1     | 36,597               | 500                  | 36,097                | 98.63%                     | 52,851                |
| Health - Bioterrorism                 | 1     | 37,574               | 31,395               | 6,179                 | 16.44%                     | 5,871                 |
| Health - WIC - BF                     | 2     | 60,422               | 60,422               | -                     | 0.00%                      | -                     |
| Health - Children's Svcs. Coordinator | 1     | 164,292              | 164,292              | -                     | 0.00%                      | -                     |
| Health - Communicable Disease         | 1     | 220,713              | 16,126               | 204,587               | 92.69%                     | 170,502               |
| Health - Breast/Cervical Cancer       | 1     | 17,836               | 12,430               | 5,406                 | 30.31%                     | 5,363                 |
| Health - Immunization Outreach        | 1     | 76,018               | 25,327               | 50,691                | 66.68%                     | 37,798                |
| Health - Pregnancy Care Mgmt.         | 1     | 125,547              | 125,547              | -                     | 0.00%                      | -                     |
| Health - WIC - GA                     | 2     | 16,227               | 16,227               | -                     | 0.00%                      | -                     |
| Health - WIC - NE                     | 2     | 31,985               | 31,985               | -                     | 0.00%                      | -                     |
| Mental Health                         | 1     | 240,000              | 16,000               | 224,000               | 93.33%                     | 224,000               |
| Social Services                       | 1&2   | 10,029,953           | 7,075,019            | 2,954,934             | 29.46%                     | 2,901,685             |
| School Current Expense                | 1     | 15,338,050           |                      | 15,338,050            | 100.00%                    | 15,338,050            |
| School Capital Outlay                 | 1     | 2,250,331            | 1,400,000            | 850,331               | 37.79%                     | 850,331               |
| Debt Service                          | 1     | 8,202,749            | 3,658,302            | 4,544,447             | 55.40%                     | 2,933,601             |
| <b>Total Mandated Programs</b>        |       | <b>\$ 55,051,515</b> | <b>\$ 15,411,983</b> | <b>\$ 39,639,532</b>  |                            | <b>\$ 37,494,900</b>  |

Mandated Programs account for 84.5% of the total general fund budget.

#### NOTES

- 1 - DEPARTMENT OR PROGRAM MANDATED BUT THE FUNDING LEVEL IS DETERMINED BY THE COUNTY  
2 - DEPARTMENT OR PROGRAM MANDATED AND FUNDING LEVEL SET BY FEDERAL OR STATE AUTHORITY

### Schedule of Non-Mandated Programs

| Department                           | FY 2014 - 2015       |                     |                       |                            | FY 2013 - 14          |
|--------------------------------------|----------------------|---------------------|-----------------------|----------------------------|-----------------------|
|                                      | Budgeted Expense     | Budgeted Revenues   | Net Expense to County | % of Budget Paid by County | Net Expense to County |
| Human Resources                      | \$ 268,447           |                     | \$ 268,447            | 100.00%                    | 266,074               |
| Internal Services                    | 558,860              | 32,000              | 526,860               | 94.27%                     | 584,273               |
| Pretrial Release                     | 72,553               |                     | 72,553                | 100.00%                    | 76,286                |
| IT - Peg Channel                     | 19,100               | 62,696              | (43,596)              | -228.25%                   | (39,996)              |
| Sheriff - Animal Control Enforcement | 269,211              | 700                 | 268,511               | 99.74%                     | 273,620               |
| E911 Communications                  | 188,161              |                     | 188,161               | 100.00%                    | 197,657               |
| State Fire Control Contribution      | 100,194              |                     | 100,194               | 100.00%                    | 100,194               |
| Medical Examiner                     | 32,000               |                     | 32,000                | 100.00%                    | 32,000                |
| Juvenile Detention                   | 50,000               |                     | 50,000                | 100.00%                    | 50,000                |
| Juvenile Probation Rent              | 14,290               |                     | 14,290                | 100.00%                    | 14,031                |
| Airport                              | 93,711               | 93,711              | -                     | 0.00%                      | -                     |
| Planning                             | 361,287              |                     | 361,287               | 100.00%                    | 390,559               |
| Economic Development                 | 425,687              | -                   | 425,687               | 100.00%                    | 404,051               |
| Cooperative Extension                | 205,343              | 3,900               | 201,443               | 98.10%                     | 195,396               |
| Conservation                         | 108,812              | 25,500              | 83,312                | 76.57%                     | 86,877                |
| Health - Primary Care                | 88,506               | 49,144              | 39,362                | 44.47%                     | 47,299                |
| Lee County Industries                | 5,000                |                     | 5,000                 | 100.00%                    | 5,000                 |
| HAVEN                                | 10,000               |                     | 10,000                | 100.00%                    |                       |
| Boys & Girls Club                    | 10,000               |                     | 10,000                | 100.00%                    | 10,000                |
| COLTS                                | 1,178,281            | 1,121,867           | 56,414                | 4.79%                      | 42,380                |
| Senior Services                      | 904,145              | 470,962             | 433,183               | 47.91%                     | 408,974               |
| CCCC Current Expense                 | 2,389,730            |                     | 2,389,730             | 100.00%                    | 2,354,675             |
| CCCC CC Works                        | 25,000               |                     | 25,000                | 100.00%                    |                       |
| CCCC Civic Center                    | 43,500               |                     | 43,500                | 100.00%                    | 43,685                |
| CCCC Capital Outlay                  | 102,642              |                     | 102,642               | 100.00%                    | 153,962               |
| Library                              | 640,596              | 125,033             | 515,563               | 80.48%                     | 510,582               |
| Parks and Recreation                 | 1,231,895            | 383,585             | 848,310               | 68.86%                     | 850,445               |
| Reserves                             | 685,000              |                     | 685,000               | 100.00%                    | 725,100               |
| <b>Total Non-mandated programs</b>   | <b>\$ 10,081,951</b> | <b>\$ 2,369,098</b> | <b>\$ 7,712,853</b>   |                            | <b>\$ 7,783,124</b>   |

Non-Mandated programs account for 15.5% of the total general fund budget.

**Fund Balance Appropriated**

| Department            | Description   | Requested      | Recommended    | Adopted        |
|-----------------------|---|----------------|----------------|----------------|
| <b>Capital Outlay</b> |   |                |                |                |
| Human Resources       | Technology Equipment <\$5000 per item                                     | \$ 3,000       | \$ -           | \$ -           |
| Strategic Services    | Technology Equipment <\$5000 per item                                     | 4,999          | 4,999          | 4,999          |
| Strategic Services    | ArcGIS Online 50 subscriptions  | 9,672          | 9,672          | 9,672          |
| Tax Administration    | Technology Equipment <\$5000 per item                                     | 3,300          | -              | -              |
| Clerk of Court        | Capital <\$5000 per item  | 3,587          | 3,587          | 3,587          |
| Elections             | Technology Equipment <\$5000 per item                                     | 5,220          | 5,220          | 5,220          |
| IT                    | Technology Equipment <\$5000 per item                                     | 49,250         | 44,250         | 44,250         |
| IT                    | Vmware Licensing/SAN Equipment/Switching Devices                          | 15,000         | 15,000         | 15,000         |
| IT                    | Licensing/Server Hardware and Software                                    | 10,000         | -              | -              |
| IT                    | Firewall Appliances (2)   | 12,000         | -              | -              |
| IT                    | Server room HVAC replacement  | 60,000         | -              | -              |
| IT                    | Sequel Server License   | -              | 6,000          | 6,000          |
| General Services      | Capital <\$5000 per item  | 1,837          | 1,837          | 1,837          |
| General Services      | 2014 Utility Truck  | 28,200         | -              | -              |
| General Services      | 2014 Cargo Van  | 22,000         | -              | -              |
| Sheriff               | Capital <\$5000 per item  | 28,376         | 3,000          | 3,000          |
| Sheriff               | 2015 State Contract Law Enforcement Vehicles (8 requested, 0 recommended) | 183,680        | -              | -              |
| Sheriff               | Office completion for detective division                                  | 25,000         | 25,000         | 25,000         |
| Sheriff               | Technology Equipment <\$5000 per item                                     | 1,500          | 1,500          | 1,500          |
| Sheriff - SROs        | Capital <\$5000 per item  | 19,688         | 13,344         | 13,344         |
| Sheriff - SROs        | Dodge Charger V-6 305 HO (4 requested, 2 recommended)                     | 91,840         | 45,920         | 45,920         |
| Sheriff - SROs        | Technology Equipment <\$5000 per item                                     | 2,000          | 2,000          | 2,000          |
| Jail                  | Capital <\$5000 per item  | 1,550          | 1,550          | 1,550          |
| Jail                  | Dodge Charger (2 requested, 1 recommended)                                | 45,920         | 22,960         | 22,960         |
| Jail                  | Technology Equipment <\$5000 per item                                     | 6,600          | 3,300          | 3,300          |
| Jail                  | Cellsese - full body scanner  | 11,335         | -              | -              |
| Emergency Services    | VHF-UHF Bi-directional amplifier  | 29,000         | 29,000         | 29,000         |
| Emergency Services    | Comprod 3 channel filter  | 12,500         | 12,500         | 12,500         |
| Social Services       | Technology Equipment <\$5000 per item                                     | 30,965         | 30,965         | 30,965         |
| COLTS                 | 4 -Lift equipped vans (10% match)   | 5,562          | 5,562          | 5,562          |
| COLTS                 | 4 High top vans (10% match)   | 5,150          | 5,150          | 5,150          |
| CCCC                  | CCCC Capital Outlay Items   | 102,642        | 102,642        | 102,642        |
| Library               | Technology Equipment <\$5000 per item                                     | 1,000          | 1,000          | 1,000          |
| Recreation            | Capital <\$5000 per item  | 8,000          | 5,000          | 5,000          |
|                       | <b>Total capital outlay</b>   | <b>840,373</b> | <b>400,958</b> | <b>400,958</b> |

**Fund Balance Appropriated**

| Department                          | Description  | Requested      | Recommended         | Adopted             |
|-------------------------------------|--|----------------|---------------------|---------------------|
| <b><u>Building Improvements</u></b> |  |                |                     |                     |
| General Services                    | Replace Courthouse/Jail Roof   | \$ 150,000     | \$ -                | \$ -                |
| General Services                    | Replace cast iron main water line for LCGC                           | 40,000         | 40,000              | 40,000              |
| General Services                    | Replace carpet courtroom #2 and Summit building                      | 15,000         | 15,000              | 15,000              |
| General Services                    | Portable walls for the Sheriff's Department                          | 27,500         | 27,500              | 27,500              |
| General Services                    | Install security cameras at the back entrance to the Courthouse/Jail | 12,000         | -                   | -                   |
| General Services                    | Replace HVAC unit for Daymark  | 132,000        | -                   | -                   |
| General Services                    | Replace HVAC units at LCGC   | 45,000         | -                   | -                   |
| General Services                    | Repaint exterior of the Old Courthouse                               | 43,000         | -                   | -                   |
| General Services                    | Paint meter pool at OT Sloan   | 25,000         | -                   | -                   |
| General Services                    | Roof replacement for Steele Street Building                          | 110,000        | -                   | -                   |
| Jail                                | Padded cell  | 20,000         | -                   | -                   |
| Jail                                | Holding cell enclosure   | 26,684         | 26,684              | 26,684              |
|                                     | <b>Total building improvements</b>                                   | <b>646,184</b> | <b>82,500</b>       | <b>82,500</b>       |
| <b><u>Facility Development</u></b>  |  |                |                     |                     |
| Recreation                          | Update equipment at Kiwanis Family Park                              | 30,000         | -                   | -                   |
|                                     | <b>Total facility development</b>                                    | <b>30,000</b>  | <b>-</b>            | <b>-</b>            |
|                                     | Capital building improvements and facility development               |                | 483,458             | 483,458             |
|                                     | Revenue and expenditure float  |                | 2,100,801           | 2,113,301           |
|                                     | <b>Total fund balance appropriated</b>                               |                | <b>\$ 2,584,259</b> | <b>\$ 2,596,759</b> |

**Capital Outlay > \$5,000**

| Department                    | Description   | Requested                | Recommended              | Adopted                 |
|-------------------------------|---|--------------------------|--------------------------|-------------------------|
| <b>Capital Outlay</b>         |   |                          |                          |                         |
| Strategic Services            | ArcGIS Online 50 subscriptions  | \$ 9,672                 | \$ 9,672                 | 9,672                   |
| IT                            | Vmware Licensing/SAN Equipment/Switching Devices                          | 15,000                   | 15,000                   | 15,000                  |
| IT                            | Licensing/Server Hardware and Software                                    | 10,000                   | -                        | -                       |
| IT                            | Firewall Appliances (2)   | 12,000                   | -                        | -                       |
| IT                            | Server room HVAC replacement  | 60,000                   | -                        | -                       |
| IT                            | Sequel Server License   | -                        | 6,000                    | 6,000                   |
| General Services              | 2014 Utility Truck  | 28,200                   | -                        | -                       |
| General Services              | 2014 Cargo Van  | 22,000                   | -                        | -                       |
| Sheriff                       | 2015 State Contract Law Enforcement Vehicles (8 requested, 0 recommended) | 183,680                  | -                        | -                       |
| Sheriff                       | Office completion for detective division                                  | 25,000                   | 25,000                   | 25,000                  |
| Sheriff - SROs                | Dodge Charger V-6 305 HO (4 requested, 2 recommended)                     | 91,840                   | 45,920                   | 45,920                  |
| Jail                          | Dodge Charger (2 requested, 1 recommended)                                | 45,920                   | 22,960                   | 22,960                  |
| Jail                          | Cellsese - full body scanner  | 11,335                   | -                        | -                       |
| Emergency Services            | VHF-UHF Bi-directional amplifier  | 29,000                   | 29,000                   | 29,000                  |
| Emergency Services            | Comprod 3 channel filter  | 12,500                   | 12,500                   | 12,500                  |
| COLTS                         | 4 -Lift equipped vans (10% match)   | 206,000                  | 206,000                  | 206,000                 |
| COLTS                         | 4 High top vans (10% match)   | <u>222,480</u>           | <u>222,480</u>           | <u>222,480</u>          |
| <b>General Fund Total</b>     |   | <b><u>\$ 984,627</u></b> | <b><u>\$ 594,532</u></b> | <b><u>594,532</u></b>   |
| <b>Solid Waste Fund</b>       |   |                          |                          |                         |
| Waste Collections             | 40 cubic yard octagon receiver bin  | \$ 8,000                 | \$ 8,000                 | \$ 8,000                |
| Waste Collections             | Preowned pickup truck   | <u>10,000</u>            | <u>10,000</u>            | <u>10,000</u>           |
| <b>Solid Waste Fund Total</b> |   | <b><u>\$ 18,000</u></b>  | <b><u>\$ 18,000</u></b>  | <b><u>\$ 18,000</u></b> |



## FINANCIAL POLICIES RESOLUTION

**WHEREAS**, stability in fiscal affairs is a desirable objective but a difficult goal for counties to attain because of many factors some of which are the relationship of the various units of government, mandates, the changing economies and the limited authority of local government; and

**WHEREAS**, the Board of Commissioners is of the opinion that the statement of minimum standards of fiscal policy would help present and future boards and staff to adapt to the changes that occur and help them to attain a reasonable measure of fiscal stability;

**NOW, THEREFORE BE IT RESOLVED**, that the Lee County Board of Commissioners does hereby adopt the following financial policies:

### Debt

- Debt service will not exceed 15% of general fund expenditures. In any year where the debt service is less than or equal to 14% of general fund expenditures at least 1% of the operating budget will be transferred to capital reserve. This contribution will only be made if available fund balance is at 15% or greater of general fund expenditures.
- Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years.
- The County will strive to maintain its net bonded debt at a level not to exceed two percent of the assessed valuation of taxable property within the County.

### Fees and user charges

- As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of Commissioners.
- The County should charge other fees when it is allowable, when a limited and specific group of beneficiaries can be identified, when it is feasible to charge beneficiaries for the services rendered, and when there is no reason to subsidize the service wholly or in part. To the extent possible, fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.
- Factors to consider in deciding whether a subsidy is appropriate include the burden on property tax payers, the degree to which the service benefits a particular segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

**Fund Balance**

- The County will maintain as a floor an available fund balance equal to 14% of the General Fund budget at the end of each fiscal year; however, the County will strive to reach a target of 18%.
- General Fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County's capital improvement plan.

**Competitive Employment**

- In order to recruit and retain the most qualified employees while ensuring fairness and non-discrimination, Lee County will commit to conducting a comprehensive compensation and classification study every five years. The study shall be based on the complexity and relative worth of each job as well as an extensive market comparability analysis which identifies competitive pay rates for jobs similar in content to those of the County in the labor market in which we compete for our labor supply.
- In an effort to maintain competitive rates of pay the County will strive to make annual cost of living adjustments for all employees based on the Consumer Price Index for Urban Wage Earners, Southern Region, Average of All Groups.

**Tax rate**

- In an effort to stabilize the County's tax rate, the Board of Commissioners will adopt a tax rate that considers the succeeding four years' anticipated expenditures and will strive not to change the rate until the next revaluation.
- The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local state and federal revenues, without a tax rate increase, whenever possible.
- In an effort to stabilize the County's tax rate, the County will strive to develop and annually review projections of revenues, expenditures and fund balance for the next five years. Longer range projections should be developed as necessary.
- In an effort to stabilize the County's tax rate, all grant funded positions will be reviewed annually to verify continuation of funding. If grant funds are no longer available for a position, the position will be terminated unless a non-tax related source of revenue is provided to cover the cost of the position.

Adopted this 7<sup>th</sup> day of May, 2007.

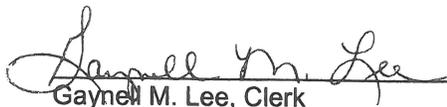


Robert T. Reives, Chairman, Finance Committee



Robert H. Brown, Chairman,  
Board of Commissioners

ATTEST:



Gaynell M. Lee, Clerk

# LEE COUNTY

NORTH CAROLINA

*Committed Today for a Better Tomorrow*

## RESOLUTION

**WHEREAS**, the Lee County Board of Commissioners met February 7-8, 2005, at the UNC School of Government at Chapel Hill to contemplate future challenges and opportunities that the County will encounter; and,

**WHEREAS**, the Board of Commissioners is excited and optimistic that the future of Lee County will be one of great prosperity; and,

**WHEREAS**, Lee County government has a distinct role in guiding the development and improvement of the community and its citizens; and,

**WHEREAS**, it is imperative that the Board of Commissioners communicate a clear vision for the expectations of County Government and its employees in providing services to the community; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the Lee County Board of Commissioners, after completing their February 12-13, 2007 Retreat, does hereby adopt and reaffirm the following vision statements for use in leading, directing, and prioritizing the work of Lee County Government:

**MOTTO:**

Committed Today for a Better Tomorrow

**MISSION:**

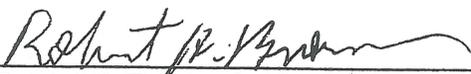
Through vision and leadership, setting the standard for professional local government.

**CORE VALUES:**

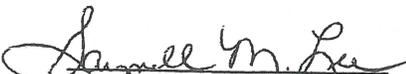
We value:

Our citizens, community, family, business and industry,  
Competent, knowledgeable and courteous employees,  
Cost effective, high quality service, and  
Responsive and cooperative departments.

Adopted this 19<sup>th</sup> day of February 2007.

  
Robert H. Brown, Chairman

ATTEST:

  
Gaynell M. Lee, Clerk

**LEE COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
FISCAL YEAR 2014-2015**

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

SECTION 1. There is hereby appropriated in the General Fund the following amounts for the purpose of operating the County of Lee during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015 in accordance with the chart of accounts heretofore established for this county:

|                                      |            |
|--------------------------------------|------------|
| Commissioners                        | \$ 179,635 |
| Administration                       | 629,980    |
| Human Resources                      | 268,447    |
| Finance                              | 456,349    |
| Internal Services                    | 558,860    |
| Strategic Services                   | 377,600    |
| Tax-Appraisal                        | 440,474    |
| Tax-Collections                      | 565,472    |
| Tax-Listing                          | 386,520    |
| Pretrial Release                     | 72,553     |
| Court Facilities                     | 13,952     |
| Elections                            | 256,438    |
| Register of Deeds                    | 293,581    |
| Information Technology               | 915,322    |
| Information Technology – PEG Channel | 19,100     |
| Buildings and Grounds                | 2,528,355  |
| Sheriff                              | 4,543,856  |
| Animal Control Enforcement           | 269,211    |
| School Resource Officers             | 1,025,557  |
| Jail                                 | 2,249,608  |
| 911 Communications                   | 188,161    |
| State Forestry                       | 100,194    |
| Inspections                          | 35,786     |
| Medical Examiner                     | 32,000     |
| Juvenile Justice                     | 550        |
| Juvenile Detention                   | 50,000     |
| Juvenile Probation Rent              | 13,740     |
| Emergency Medical Services           | 551,250    |
| Emergency Services                   | 262,761    |
| Fire Marshal                         | 295,253    |
| Airport                              | 93,711     |
| Planning & Zoning                    | 361,287    |
| Economic Development                 | 425,687    |
| Agriculture Extension                | 205,343    |
| Soil Conservation                    | 108,812    |
| Health Department - Administration   | 673,823    |
| Health Department - Programs         |            |
| Maternal Health                      | 163,656    |
| Child Health                         | 206,828    |
| Primary Care                         | 88,506     |

Exhibit 8

|  |                      |
|--|----------------------|
| Promotion                                  | 110,297              |
| WIC – Client Services                      | 282,146              |
| Family Planning                            | 221,653              |
| Animal Control                             | 193,621              |
| Environmental Health                       | 343,448              |
| AIDS Control                               | 36,597               |
| Bioterrorism                               | 37,574               |
| WIC – Breast Feeding                       | 60,422               |
| Child Service Coordinator                  | 164,292              |
| Communicable Disease                       | 220,713              |
| Breast/Cervical Cancer Control             | 17,836               |
| Immunizations                              | 76,018               |
| Pregnancy Care Management                  | 125,547              |
| WIC – General Administration               | 16,227               |
| WIC – Nutrition Education                  | 31,985               |
| Mental Health Contribution                 | 240,000              |
| DSS Administration                         | 6,628,436            |
| DSS Programs                               | 3,401,517            |
| Lee County Industries                      | 5,000                |
| Boys and Girls Club of Lee County          | 10,000               |
| HAVEN                                      | 10,000               |
| Senior Services-Transportation             | 1,178,281            |
| Senior Services-General                    | 904,145              |
| Lee County School System                   |                      |
| <i>Current Expense</i>                     | 15,338,050           |
| <i>Capital Expense</i>                     | 850,331              |
| <i>Lottery Projects</i>                    | 1,400,000            |
| Central Carolina Community College         |                      |
| <i>Current Expense</i>                     | 2,389,730            |
| <i>Special Appropriation-CC Works</i>      | 25,000               |
| <i>Capital Expense</i>                     | 102,642              |
| <i>Civic Center Expense</i>                | 43,500               |
| Library                                    | 640,596              |
| Parks & Recreation                         | 1,231,895            |
| Debt Service                               | 8,202,749            |
| Reserve for Unemployment Tax               | 25,000               |
| Reserve for Worker's Compensation          | 30,000               |
| Reserve for Property & Liability Insurance | 10,000               |
| Transfer to Capital Reserve                | 620,000              |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 65,133,466</b> |

SECTION 2. It is estimated that the following revenues will be available for use by the County of Lee to fund the operations appropriated - Section 1 during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|   |                      |
|---|----------------------|
| Ad Valorem Taxes                        |                      |
| Current Year Tax Levy                   | \$ 34,555,901        |
| Prior Years Taxes                       | 799,800              |
| Local Option Sales Tax                  | 10,815,428           |
| Other Taxes and Licenses                | 418,600              |
| Unrestricted Intergovernmental Revenues | 889,443              |
| Restricted Intergovernmental Revenues   | 10,703,343           |
| Permits and Fees                        | 241,000              |
| Sales and Services                      | 2,787,952            |
| Investment Earnings                     | 30,000               |
| Miscellaneous                           | 379,987              |
| Transfers from Other Funds              | 915,253              |
| Fund Balance Appropriated               | 2,596,759            |
| <b>TOTAL REVENUES</b>                   | <b>\$ 65,133,466</b> |

SECTION 3. All funds received, which are committed to be spent by law or contract, are ordered spent for those purposes. Additional funds appropriated for those purposes are ordered to come from General County Revenues to the extent necessary. The one-half cent sales taxes designated for School Capital Outlay are ordered to be used to retire existing School Debt Service.

SECTION 4. The following amounts are hereby appropriated in the Room Occupancy Tax Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

|                                    |            |
|------------------------------------|------------|
| Central Carolina Community College |            |
| Civic Center – Current Expense     | \$ 196,000 |

SECTION 5. It is estimated that the following revenues will be available to the Room Occupancy Tax Fund for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                            |                   |
|----------------------------|-------------------|
| Room Occupancy Tax Revenue | \$ 190,000        |
| Fund Balance               | 6,000             |
| <b>TOTAL REVENUES</b>      | <b>\$ 196,000</b> |

SECTION 6. The following amounts are hereby appropriated to the Solid Waste Management Fund for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                             |                     |
|-----------------------------|---------------------|
| Solid Waste Management      | \$ 196,116          |
| Waste Collections           | 1,177,138           |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$ 1,373,254</b> |

SECTION 7. It is estimated that the following revenues will be available to the Solid Waste Management Fund for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|  |                     |
|--|---------------------|
| Other Revenues                           | \$ 64,402           |
| 1% Surcharge on Tires                    | 69,500              |
| White Goods Disposal Fee                 | 18,500              |
| Interest Income                          | 1,000               |
| Landfill Tipping Fee                     | 102,263             |
| Rural Household Disposal/Collection Fees | 1,031,445           |
| Fund Balance Appropriated                | 86,144              |
| <b>TOTAL REVENUES</b>                    | <b>\$ 1,373,254</b> |

SECTION 8. SOLID WASTE RULES AND DISPOSAL FEES: The charges and rules for solid waste disposal in Lee County shall be as follows:

- a. There will be a solid waste disposal fee of ninety dollars (\$90.00) annually for each club, church, residential based commercial enterprise, and each County residence located outside the corporate limits of the City of Sanford and of the Town of Broadway. Exemptions for vacancies at mobile home parks can be requested by the owner and will be provided upon proof the vacancies exist. Households subject to fees are those in existence on January 1, 2014. New households will be added upon completion as verified by the County building permit.
- b. The rural household disposal and recycling center fee shall be billed with the ad valorem taxes and shall be payable at the same time and in the same manner as taxes. The first moneys paid shall be applied to the solid waste fee. Interest on delinquent fees shall be assessed in the same manner as though the fee were ad valorem taxes. The annual fee shall become a lien upon the real property as though it were ad valorem taxes.
- c. The entry into any convenience center, the landfill site or transfer station of any vehicle signifies the consent of the owner and driver of the vehicle for it to be searched so that it can be ensured that no hazardous or prohibited substance is brought into the Convenience Center, landfill or transfer station.
- d. All haulers who must pay the per ton disposal fee shall pay at the time the solid waste or recyclables are delivered to the landfill site or transfer station unless arrangements have been made for periodic billing.
- e. Solid waste collections from institutional facilities (county schools, Civic Center and Community College) through the Solid Waste Division will be done at the rate of two dollars and fourteen cents (\$2.14) per cubic yard for solid waste and at the rate of one dollar and twenty-five cents (\$1.25) per cubic yard for cardboard. Fee charged is based on the container size, not the amount of contents.

- f. Private haulers collecting rural (outside municipality) household waste will be required to furnish the County Tax Assessor a list of all his rural clients in Lee County. This list must be delivered to the Tax Assessor prior to March 1, 2014. The Tax Assessor will use this list to exempt the clients from the forty-five dollars (\$45.00) annual disposal fee charged on the tax bill. The private haulers will also be required to furnish a monthly client cancellation list to the Tax Assessor who in turn will bill these clients for the remaining annual disposal fee.
- g. All solid waste or recyclables entering the landfill site or transfer station, except tires, shall be weighed.
- h. Yard waste and land clearing debris may be deposited at the specially designated area at the Lee County landfill site for a fee of forty dollars (\$40.00) per ton.
- i. Scrap tires may be disposed of without charge at the Lee County Landfill Road Convenience Center only provided such tires meet criteria established under the Scrap Tire Policy for Lee County, NC. A fee of seventy-five (\$75.00) per ton will be charged for:
  - 1. Five or more tires not accompanied by a completed scrap tire certification form.
  - 2. Manufacturer's reject tires for which advance disposal fees have not been paid.
  - 3. Tires mounted on rims.
  - 4. Tires generated outside the state of North Carolina.

SECTION 9. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

|                      |            |
|----------------------|------------|
| E-911 Communications | \$ 351,119 |
|----------------------|------------|

SECTION 10. It is estimated that the following revenue will be available to the Emergency Telephone System Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

|                 |            |
|-----------------|------------|
| E-911 Surcharge | \$ 351,119 |
|-----------------|------------|

SECTION 11. The following amounts are hereby appropriated in the Airport Tax Revenue Fund for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                    |            |
|--------------------|------------|
| Airport Operations | \$ 130,550 |
|--------------------|------------|

SECTION 12. It is estimated that the following revenue will be available to the Airport Tax Revenue Fund for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                       |                   |
|-----------------------|-------------------|
| Ad Valorem Taxes      | \$ 87,050         |
| Fund Balance          | 43,500            |
| <b>TOTAL REVENUES</b> | <b>\$ 130,550</b> |

SECTION 13. The following amounts are hereby appropriated in the Water Debt Service Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

|              |            |
|--------------|------------|
| Debt Service | \$ 121,380 |
|--------------|------------|

SECTION 14. It is estimated that the following revenue will be available to the Water Debt Service Fund for Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                                       |            |
|---------------------------------------|------------|
| Contribution from the City of Sanford | \$ 121,380 |
|---------------------------------------|------------|

SECTION 15. The following amounts are hereby appropriated in the Capital Reserve General Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

|                          |            |
|--------------------------|------------|
| Transfer to General Fund | \$ 620,000 |
|--------------------------|------------|

SECTION 16. It is estimated that the following revenues will be available to the Capital Reserve General Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

|                            |            |
|----------------------------|------------|
| Transfer from General Fund | \$ 620,000 |
|----------------------------|------------|

SECTION 17.

- (A) The use of facsimile signatures is approved for county vouchers.
- (B) Usage of personal vehicles will be reimbursed at the maximum rate allowed by Federal Tax Laws.
- (C) County officials authorized to travel to State, National and/or Legislative Goals meetings will be paid \$150 per day for expenses. The County will pay for transportation, motel accommodations (single or double rate) and advance registration.
- (D) The Lee County Assignment of Classes to Salary and Grades and Ranges incorporated as part of this ordinance by reference and attached hereto are hereby adopted.

SECTION 18. There is hereby levied a tax of 72 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014 for the purpose of raising the revenue listed as "Current Year Property Tax" in the General Fund in Section 2 of this ordinance.

This rate is based on an estimated total valuation of real property, business personal property, and utilities for purpose of taxation of \$4,533,611,800 and an estimated collection rate of 98%, and an estimated total valuation of vehicles for purpose of taxation of \$409,760,000 and an estimated collection rate of 87%.

SECTION 19. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- (A) He may transfer amounts between objects of expenditures within a department without limitation.
- (B) He may transfer amounts up to \$5,000.00 between departments of the same fund.
- (C) He may not transfer any amounts between funds or from any Contingency appropriation within any fund.

SECTION 20. The County Manager and the Clerk to the Board are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

- (A) Form grant agreements to public and non-profit organizations;
- (B) Leases of normal and routine business equipment where the annual rental of each is not more than \$20,000; consultant, professional or maintenance service agreements where the annual compensation is not more than \$20,000;
- (C) Purchase of apparatus, supplies, materials, or equipment where the purchase price does not exceed \$20,000;
- (D) Agreements for acceptance of State, Federal, public, and non-profit organization grant funds, and funds from other governmental units for services to be rendered;
- (E) Construction or repair work where the amount does not exceed \$20,000;
- (F) Liability, health, disability, casualty, property or other insurance or retention and faithful performance bonds (other than for the Sheriff and Register of Deeds).

SECTION 21. The following schedules of fees and charges are incorporated as part of this ordinance and are hereby adopted:

- (A) Building Construction/Planning and Development Fee Schedules
- (B) 2014-2015 County of Lee Schedules of Fees & Charges

SECTION 22. The appropriations to the Lee County Board of Education have been allocated by purpose, function and project as defined in the uniform budget format, as shown on Schedule No. 1. The Lee County Board of Education must obtain the approval of the Board for any amendment to the Board of Education's budget which would (a) increase or decrease appropriations for capital outlay approved by the Board of Commissioners for such projects as listed in G.S. 115c-426(f), or (b) increase or decrease the amount of other County appropriations allocated to a purpose or function by more than ten (10%) percent.

SECTION 23. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Tax Administrator for direction in carrying out their duties.

Commissioner Smith moved to approve the Budget Ordinance, and upon a vote, the results were as follows:

Aye: Knecht, Parks, Smith and Womack  
Nay: Dalrymple, Frazier, and Reives

The Chairman ruled the Budget Ordinance had been approved.

  
Gaynell M. Lee, Clerk

  
Charles T. Parks, Chairman

**SCHEDULE 1  
LEE COUNTY, NORTH CAROLINA  
Appropriation to the Lee County Board of Education  
FY 2014-2015**

*Operating Allocation*

|      |   |                            |
|------|---|----------------------------|
| 5000 | <b>Instructional Services</b>                       |                            |
| 5100 | Regular Instructional Services                      | \$ 3,619,391               |
| 5200 | Special Population Services                         | 529,034                    |
| 5300 | Alternative Programs and Services                   | 282,307                    |
| 5400 | School Leadership Services                          | 1,436,293                  |
| 5500 | Co-Curricular Services                              | 378,684                    |
| 5800 | School-Based Support Services                       | <u>952,034</u>             |
|      | Subtotal Instructional Services                     | 7,197,743                  |
| 6000 | <b>System-Wide Support Services</b>                 |                            |
| 6100 | Support and Development Services                    | 187,356                    |
| 6200 | Special Population Support and Development Services | 46,099                     |
| 6300 | Alternative Programs and Services                   | 1,414                      |
| 6400 | Technology Support Services                         | 486,524                    |
| 6500 | Operational Support Services                        | 6,203,803                  |
| 6600 | Financial and Human Resources Services              | 876,491                    |
| 6800 | System-wide Pupil Support Services                  | 20,000                     |
| 6900 | Policy, Leadership and Public Relations Services    | <u>283,010</u>             |
|      | Subtotal System-Wide Support Services               | 8,104,697                  |
| 7000 | <b>Ancillary Services</b>                           |                            |
| 7100 | Community Services                                  | 20,000                     |
| 7300 | Adult Services                                      | <u>610</u>                 |
|      | Subtotal Ancillary Services                         | 20,610                     |
| 8000 | <b>Non-Programmed Charges</b>                       |                            |
| 8100 | Payments to Other Governmental Units                | <u>15,000</u>              |
|      | Subtotal Non-Programmed Charges                     | 15,000                     |
|      | <b>TOTAL OPERATING EXPENDITURES</b>                 | <b><u>\$15,338,050</u></b> |

*Capital/Maintenance Allocation*

|      |                             |                          |
|------|-----------------------------|--------------------------|
| 9000 | <b>Capital Outlay</b>       |                          |
|      | Regular Instructional       | \$ 52,606                |
|      | Operational Support         | 169,000                  |
|      | Category I Projects         | <u>628,725</u>           |
|      | <b>TOTAL CAPITAL OUTLAY</b> | <b><u>\$ 850,331</u></b> |

**LEE COUNTY, NORTH CAROLINA  
FIRE DISTRICT BUDGET ORDINANCE  
FISCAL YEAR 2014-2015**

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

SECTION 1. The following amounts are hereby appropriated to the Carolina Trace Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                                |            |
|--------------------------------|------------|
| Carolina Trace Fire Department | \$ 325,320 |
| Fire Marshal                   | 49,750     |
| TOTAL                          | \$ 375,070 |

SECTION 2. It is estimated that the following revenues will be available to the Carolina Trace Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                               |            |
|-------------------------------|------------|
| Carolina Trace District Taxes | \$ 358,168 |
| Fund Balance Appropriated     | 16,902     |
| TOTAL                         | \$ 375,070 |

SECTION 3. The following amounts are hereby appropriated to the Northview Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                           |            |
|---------------------------|------------|
| Northview Fire Department | \$ 472,948 |
| Fire Marshal              | 67,622     |
| TOTAL                     | \$ 540,570 |

SECTION 4. It is estimated that the following revenues will be available to the Northview Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                           |            |
|---------------------------|------------|
| Northview District Taxes  | \$ 470,879 |
| Fund Balance Appropriated | 69,691     |
| TOTAL                     | \$ 540,570 |

SECTION 5. The following amounts are hereby appropriated to the Cape Fear Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                           |            |
|---------------------------|------------|
| Cape Fear Fire Department | \$ 312,950 |
| Fire Marshal              | 39,517     |
| TOTAL                     | \$ 352,467 |

SECTION 6. It is estimated that the following revenues will be available to the Cape Fear Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                           |            |
|---------------------------|------------|
| Cape Fear District Taxes  | \$ 323,000 |
| Fund Balance Appropriated | 29,467     |
| TOTAL                     | \$ 352,467 |

SECTION 7. The following amounts are hereby appropriated to the Northwest Pocket Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                                  |            |
|----------------------------------|------------|
| Northwest Pocket Fire Department | \$ 210,938 |
| Fire Marshal                     | 21,031     |
| TOTAL                            | \$ 231,969 |

SECTION 8. It is estimated that the following revenues will be available to the Northwest Pocket Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                                 |            |
|---------------------------------|------------|
| Northwest Pocket District Taxes | \$ 223,823 |
| Fund Balance Appropriated       | 8,146      |
| TOTAL                           | \$ 231,969 |

SECTION 9. The following amounts are hereby appropriated to the Lemon Springs Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                               |            |
|-------------------------------|------------|
| Lemon Springs Fire Department | \$ 277,350 |
| Fire Marshal                  | 38,730     |
| TOTAL                         | \$ 316,080 |

SECTION 10. It is estimated that the following revenues will be available to the Lemon Springs Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                              |            |
|------------------------------|------------|
| Lemon Springs District Taxes | \$ 300,088 |
| Fund Balance Appropriated    | 15,992     |
| TOTAL                        | \$ 316,080 |

SECTION 11. The following amounts are hereby appropriated to the Tramway Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                         |            |
|-------------------------|------------|
| Tramway Fire Department | \$ 352,353 |
| Fire Marshal            | 52,572     |
| TOTAL                   | \$ 404,925 |

SECTION 12. It is estimated that the following revenues will be available to the Tramway Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                           |            |
|---------------------------|------------|
| Tramway District Taxes    | \$ 386,214 |
| Fund Balance Appropriated | 18,711     |
| TOTAL                     | \$ 404,925 |

SECTION 13. The following amounts are hereby appropriated to the Deep River Fire Department for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                            |            |
|----------------------------|------------|
| Deep River Fire Department | \$ 258,228 |
| Fire Marshal               | 26,776     |
| TOTAL                      | \$ 285,004 |

SECTION 14. It is estimated that the following revenues will be available to the Deep River Fire Department during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                           |            |
|---------------------------|------------|
| Deep River District Taxes | \$ 258,042 |
| Fund Balance Appropriated | 26,962     |
| TOTAL                     | \$ 285,004 |

SECTION 15. The following amounts are hereby appropriated to the Clearwater Fire Service District for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                                  |           |
|----------------------------------|-----------|
| Clearwater Fire Service District | \$ 41,000 |
| Fire Marshal                     | 2,714     |
| TOTAL                            | \$ 43,714 |

SECTION 16. It is estimated that the following revenues will be available to the Clearwater Fire Service District during the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

|                                  |           |
|----------------------------------|-----------|
| Clearwater Fire Service District | \$ 40,969 |
| Fund Balance Appropriated        | 2,745     |
| TOTAL                            | \$ 43,714 |

SECTION 17. There is hereby levied a tax at the rate of EIGHT AND SIX TENTHS (8.6) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Carolina Trace Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$422,302,100 for purposes of taxation and an estimated collection rate of 98.62%.

SECTION 18. There is hereby levied a tax at the rate of EIGHT AND SEVEN TENTHS (8.7) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Northview Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$574,017,100 for purposes of taxation and an estimated collection rate of 94.29%.

SECTION 19. There is hereby levied a tax at the rate of TEN AND ZERO TENTHS (10.0) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Cape Fear Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$335,445,700 for purposes of taxation and an estimated collection rate of 96.29%.

SECTION 20. There is hereby levied a tax at the rate of TWELVE AND NINE TENTHS (12.9) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Northwest Pocket Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$178,522,600 for purposes of taxation and an estimated collection rate of 97.19%.

SECTION 21. There is hereby levied a tax at the rate of NINE AND SIX TENTHS (9.6) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Lemon Springs Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$328,767,400 for purposes of taxation and an estimated collection rate of 95.08%.

SECTION 22. There is hereby levied a tax at the rate of EIGHT AND NINE TENTHS (8.9) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Tramway Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$446,265,500 for purposes of taxation and an estimated collection rate of 97.24%.

SECTION 23. There is hereby levied a tax at the rate of ELEVEN AND EIGHT TENTHS (11.8) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Deep River Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$227,294,500 for purposes of taxation and an estimated collection rate of 96.21%.

SECTION 24. There is hereby levied a tax at the rate of EIGHTEEN AND SIX TENTHS (18.6) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Clearwater Fire Service District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$23,011,700 for purposes of taxation and an estimated collection rate of 95.72%.

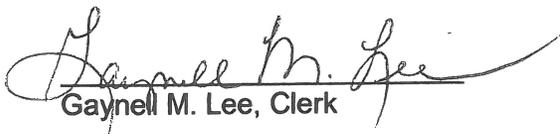
SECTION 25. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Tax Administrator for direction in carrying out their duties.

Commissioner Smith moved to approve the Budget Ordinance, and upon a vote, the results were as follows:

Aye: Dalrymple, Frazier, Knecht, Parks, Reives, Smith and Womack

Nay: None

The Chairman ruled the Budget Ordinance had been approved.

  
Gaynell M. Lee, Clerk

  
Charles T. Parks, Chairman

**COUNTY OF LEE  
Adopted 2014-2015  
General Fund**

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**Governing Body**

**Mission**

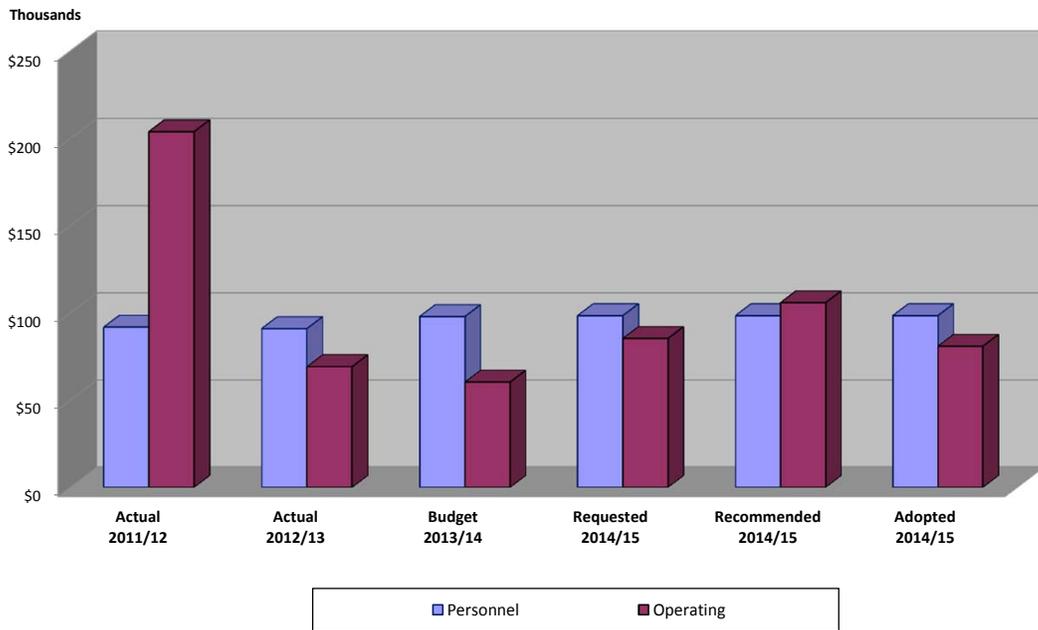
Through vision and leadership, setting the standard for professional local government.

**Significant Changes**

Increased operating costs in 2014-15 include dues to the Fort Bragg Regional Alliance.

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 296,017        | \$ 160,377        | \$ 158,496        | \$ 184,135           | \$ 204,635             | \$ 179,635         |
| <b>Total</b>          | <b>\$ 296,017</b> | <b>\$ 160,377</b> | <b>\$ 158,496</b> | <b>\$ 184,135</b>    | <b>\$ 204,635</b>      | <b>\$ 179,635</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 91,960         | \$ 91,135         | \$ 98,083         | \$ 98,628            | \$ 98,628              | \$ 98,628          |
| Operating             | 204,057           | 69,242            | 60,413            | 85,507               | 106,007                | 81,007             |
| <b>Total</b>          | <b>\$ 296,017</b> | <b>\$ 160,377</b> | <b>\$ 158,496</b> | <b>\$ 184,135</b>    | <b>\$ 204,635</b>      | <b>\$ 179,635</b>  |



## Administration

### Mission

The mission of Lee County Administration is to implement the policies of the Board of Commissioners and to provide leadership to all employees in an effort to achieve the highest standards of efficiency, ethics, and community involvement for the maximum benefit of Lee County.

### Significant Changes

Increased operating costs budgeted to cover legal costs associated with *Calendine v. Lee County and Others*. A temporary NCACC/ICMA Management Fellowship position is also funded. The position is partially funded with a grant from the North Carolina Association of County Commissioners.

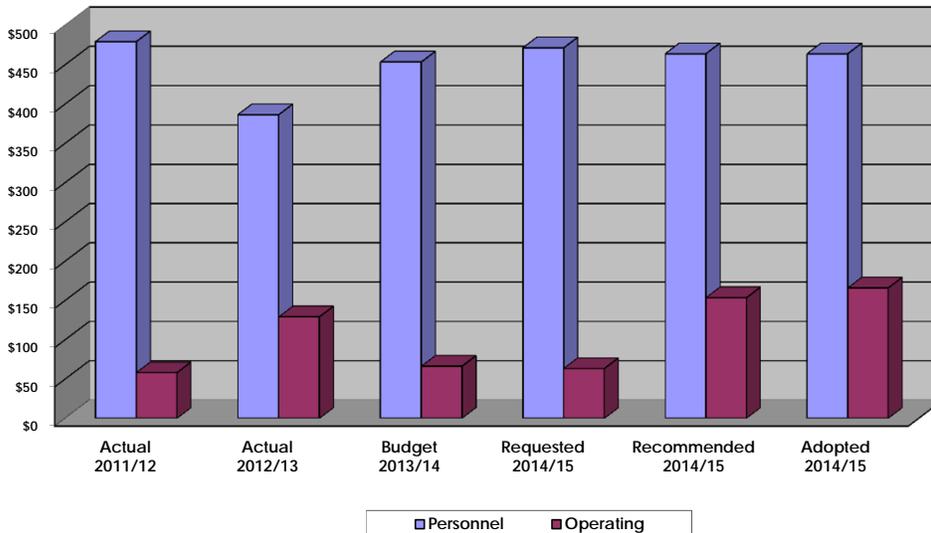
### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 5                 | 4                 | 4                 | 4                    | 4                      | 4                  |

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 17,237         | \$ -              | \$ -              | \$ -                 | \$ -                   | \$ -               |
| General Appropriation | 520,313           | 515,599           | 519,755           | 535,033              | 617,480                | 629,980            |
| <b>Total</b>          | <b>\$ 537,550</b> | <b>\$ 515,599</b> | <b>\$ 519,755</b> | <b>\$ 535,033</b>    | <b>\$ 617,480</b>      | <b>\$ 629,980</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 479,410        | \$ 386,454        | \$ 453,469        | \$ 471,559           | \$ 464,006             | \$ 464,006         |
| Operating             | 58,140            | 129,145           | 66,286            | 63,474               | 153,474                | 165,974            |
| <b>Total</b>          | <b>\$ 537,550</b> | <b>\$ 515,599</b> | <b>\$ 519,755</b> | <b>\$ 535,033</b>    | <b>\$ 617,480</b>      | <b>\$ 629,980</b>  |

Thousands



## Human Resources

### Mission

The mission of Lee County Human Resources is to attract, develop and retain competent, knowledgeable and motivated employees.

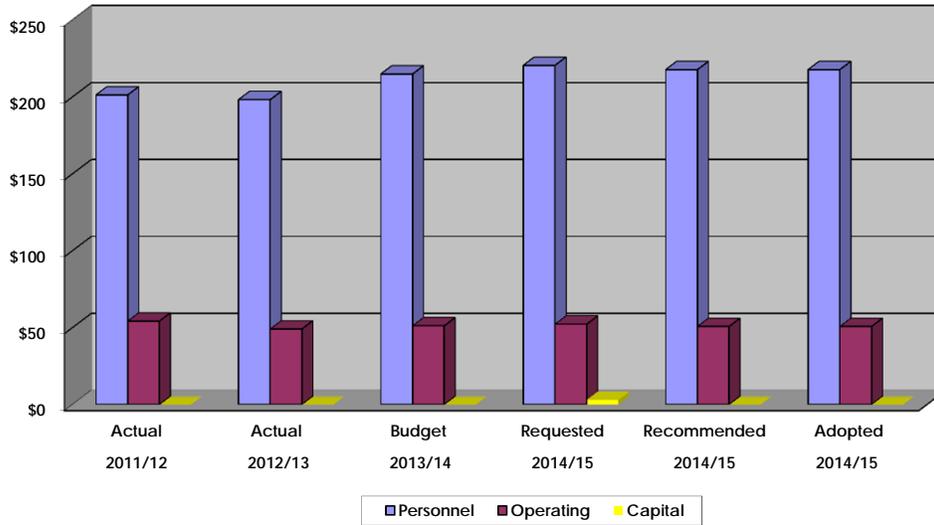
### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 3                 | 3                 | 3                 | 3                    | 3                      | 3                  |

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 255,542        | \$ 247,251        | \$ 266,074        | \$ 275,730           | \$ 268,447             | \$ 268,447         |
| <b>Total</b>          | <b>\$ 255,542</b> | <b>\$ 247,251</b> | <b>\$ 266,074</b> | <b>\$ 275,730</b>    | <b>\$ 268,447</b>      | <b>\$ 268,447</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 201,290        | \$ 198,178        | \$ 214,889        | \$ 220,508           | \$ 217,725             | \$ 217,725         |
| Operating             | 54,252            | 49,073            | 51,185            | 52,222               | 50,722                 | 50,722             |
| Capital               | -                 | -                 | -                 | 3,000                | -                      | -                  |
| <b>Total</b>          | <b>\$ 255,542</b> | <b>\$ 247,251</b> | <b>\$ 266,074</b> | <b>\$ 275,730</b>    | <b>\$ 268,447</b>      | <b>\$ 268,447</b>  |

Thousands



## Finance

### Mission

The mission of the Lee County Finance Department is to provide sound fiscal policies and financial reporting information necessary to effectively manage the fiscal affairs of the County.

### Significant Changes

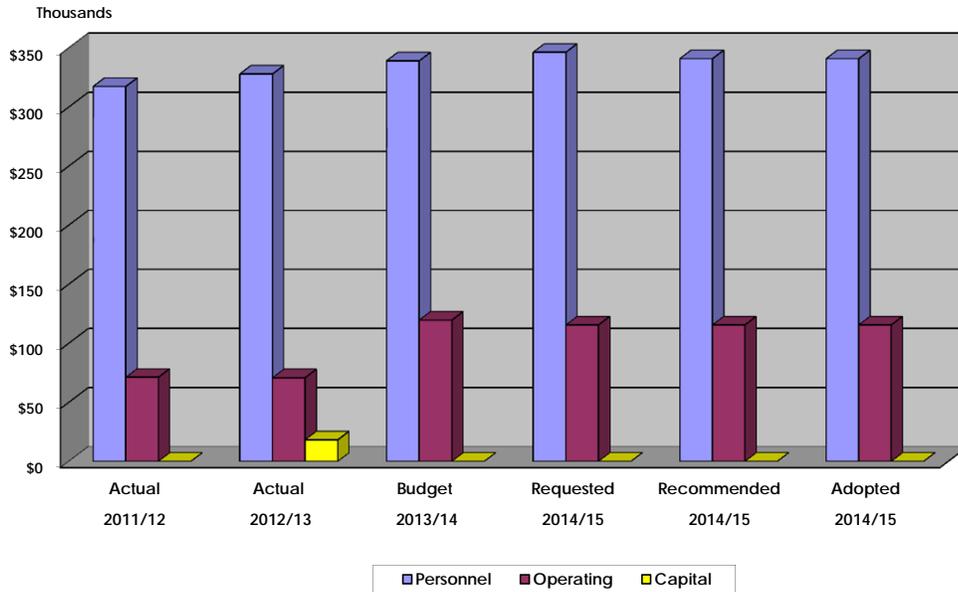
KRONOS upgrade estimated to cost \$20,000 was included in the FY 2012-13 budget. Bank fees started being recorded in FY 13-14.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 5                 | 5                 | 5                 | 5                    | 5                      | 5                  |

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 388,443        | \$ 416,829        | \$ 458,568        | \$ 461,816           | \$ 456,349             | \$ 456,349         |
| <b>Total</b>          | <b>\$ 388,443</b> | <b>\$ 416,829</b> | <b>\$ 458,568</b> | <b>\$ 461,816</b>    | <b>\$ 456,349</b>      | <b>\$ 456,349</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 317,284        | \$ 327,908        | \$ 339,000        | \$ 346,315           | \$ 340,848             | \$ 340,848         |
| Operating             | 71,159            | 70,755            | 119,568           | 115,501              | 115,501                | 115,501            |
| Capital               | -                 | 18,166            | -                 | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ 388,443</b> | <b>\$ 416,829</b> | <b>\$ 458,568</b> | <b>\$ 461,816</b>    | <b>\$ 456,349</b>      | <b>\$ 456,349</b>  |



**Internal Services**

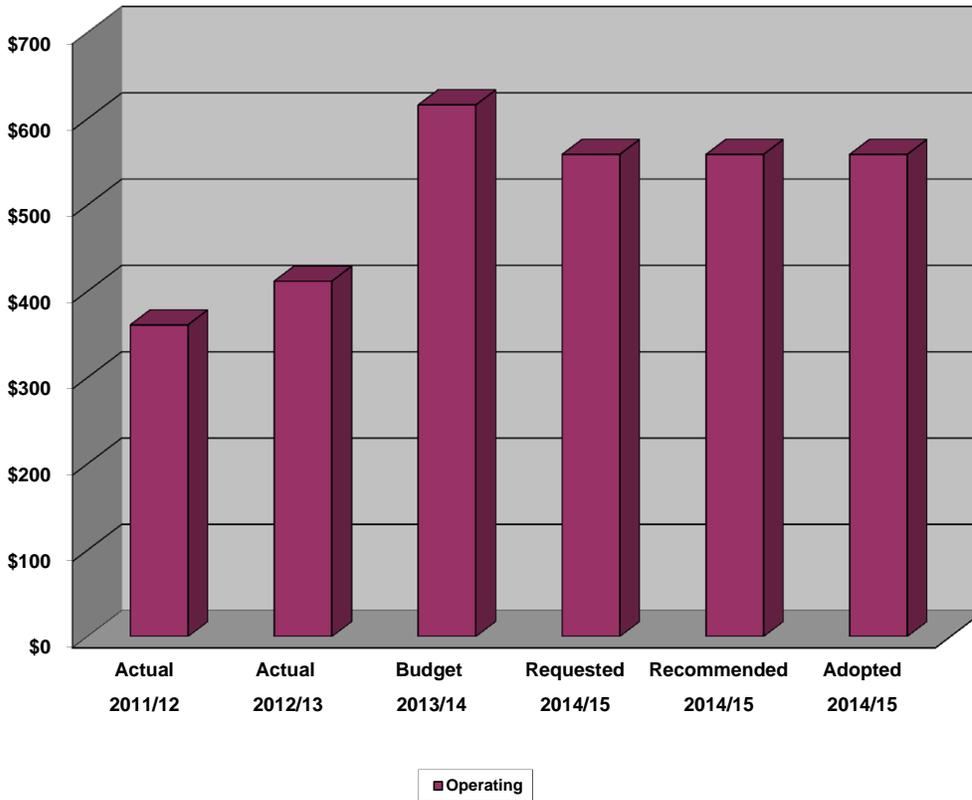
**Significant Changes**

Expenses related to the employee computer purchase program have been transferred to this department in FY 2013-2014. In addition, the cost of the unemployment reserve that the State is requiring has been budgeted in this department for FY 2013-2014.

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ -              | \$ -              | \$ 32,000         | \$ 32,000            | \$ 32,000              | \$ 32,000          |
| General Appropriation | 361,266           | 411,947           | 584,273           | 526,860              | 526,860                | 526,860            |
| <b>Total</b>          | <b>\$ 361,266</b> | <b>\$ 411,947</b> | <b>\$ 616,273</b> | <b>\$ 558,860</b>    | <b>\$ 558,860</b>      | <b>\$ 558,860</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 361,266        | \$ 411,947        | \$ 616,273        | \$ 558,860           | \$ 558,860             | \$ 558,860         |
| <b>Total</b>          | <b>\$ 361,266</b> | <b>\$ 411,947</b> | <b>\$ 616,273</b> | <b>\$ 558,860</b>    | <b>\$ 558,860</b>      | <b>\$ 558,860</b>  |

Thousands



## Tax Administration

### Mission

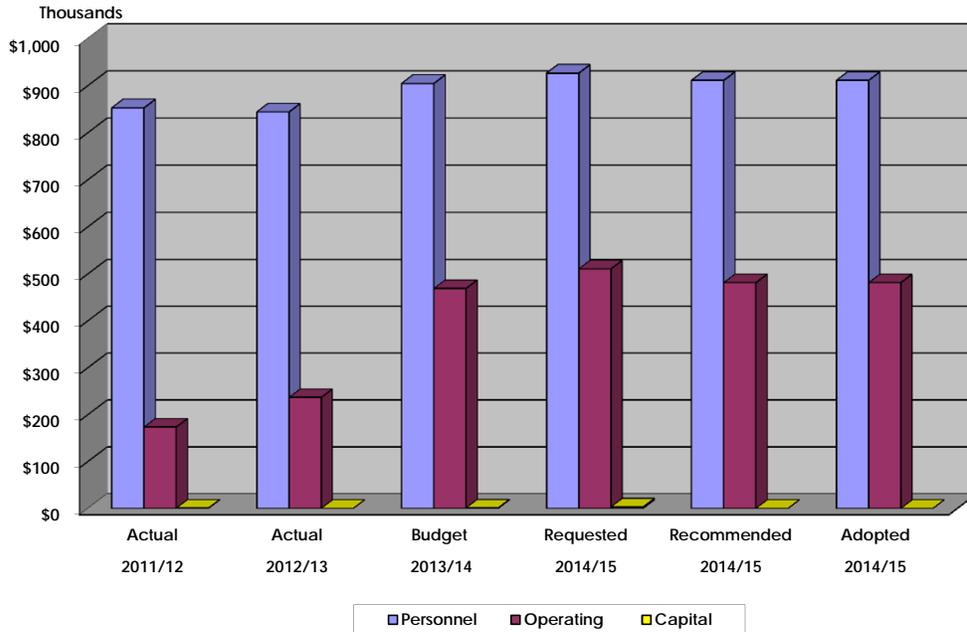
The mission of the Lee County Tax Department is to provide the equitable and fair assessment, levy, and collection of all taxable property while maintaining quality data and providing excellent customer service.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 16                | 16                | 16                | 16                   | 16                     | 16                 |

### Budget

|                       | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|-----------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>        |                     |                     |                     |                      |                        |                     |
| Sales and Services    | \$ 163,478          | \$ 166,453          | \$ 169,115          | \$ 157,000           | \$ 157,000             | \$ 157,000          |
| General Appropriation | 863,851             | 914,246             | 1,205,934           | 1,283,757            | 1,235,466              | 1,235,466           |
| <b>Total</b>          | <b>\$ 1,027,329</b> | <b>\$ 1,080,699</b> | <b>\$ 1,375,049</b> | <b>\$ 1,440,757</b>  | <b>\$ 1,392,466</b>    | <b>\$ 1,392,466</b> |
| <b>Expenditures</b>   |                     |                     |                     |                      |                        |                     |
| Personnel             | \$ 852,934          | \$ 843,966          | \$ 904,755          | \$ 926,650           | \$ 911,149             | \$ 911,149          |
| Operating             | 173,673             | 236,733             | 469,044             | 510,807              | 481,317                | 481,317             |
| Capital               | 722                 | -                   | 1,250               | 3,300                | -                      | -                   |
| <b>Total</b>          | <b>\$ 1,027,329</b> | <b>\$ 1,080,699</b> | <b>\$ 1,375,049</b> | <b>\$ 1,440,757</b>  | <b>\$ 1,392,466</b>    | <b>\$ 1,392,466</b> |



## Strategic Services

### Mission

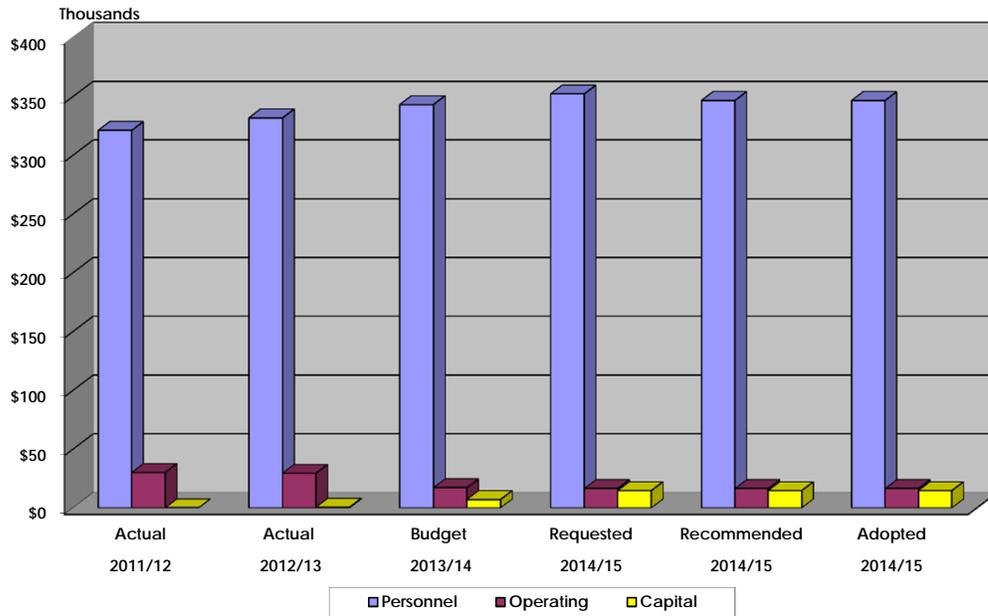
The mission of Lee County Strategic Services is to coordinate and support the development and maintenance of a county-wide geographic information system (GIS).

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 5                 | 5                 | 5                 | 5                    | 5                      | 5                  |

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 116,520        | \$ 116,007        | \$ 112,784        | \$ 117,645           | \$ 115,467             | \$ 115,467         |
| General Appropriation | 234,665           | 245,879           | 254,457           | 265,523              | 262,133                | 262,133            |
| <b>Total</b>          | <b>\$ 351,185</b> | <b>\$ 361,886</b> | <b>\$ 367,241</b> | <b>\$ 383,168</b>    | <b>\$ 377,600</b>      | <b>\$ 377,600</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 321,068        | \$ 331,783        | \$ 343,052        | \$ 352,122           | \$ 346,554             | \$ 346,554         |
| Operating             | 30,117            | 29,476            | 17,090            | 16,375               | 16,375                 | 16,375             |
| Capital               | -                 | 627               | 7,099             | 14,671               | 14,671                 | 14,671             |
| <b>Total</b>          | <b>\$ 351,185</b> | <b>\$ 361,886</b> | <b>\$ 367,241</b> | <b>\$ 383,168</b>    | <b>\$ 377,600</b>      | <b>\$ 377,600</b>  |

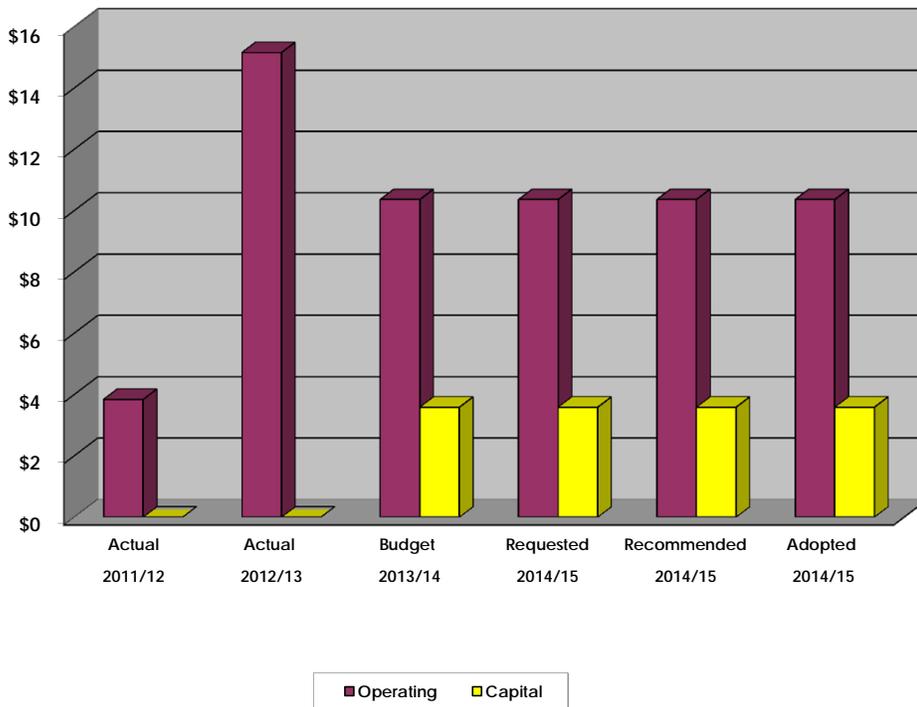


## Court Facilities

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 3,843          | \$ 15,159         | \$ 13,952         | \$ 13,952            | \$ 13,952              | \$ 13,952          |
| <b>Total</b>          | <b>\$ 3,843</b>   | <b>\$ 15,159</b>  | <b>\$ 13,952</b>  | <b>\$ 13,952</b>     | <b>\$ 13,952</b>       | <b>\$ 13,952</b>   |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 3,843          | \$ 15,159         | \$ 10,365         | \$ 10,365            | \$ 10,365              | \$ 10,365          |
| Capital               | -                 | -                 | 3,587             | 3,587                | 3,587                  | 3,587              |
| <b>Total</b>          | <b>\$ 3,843</b>   | <b>\$ 15,159</b>  | <b>\$ 13,952</b>  | <b>\$ 13,952</b>     | <b>\$ 13,952</b>       | <b>\$ 13,952</b>   |

Thousands



## Elections

### Mission

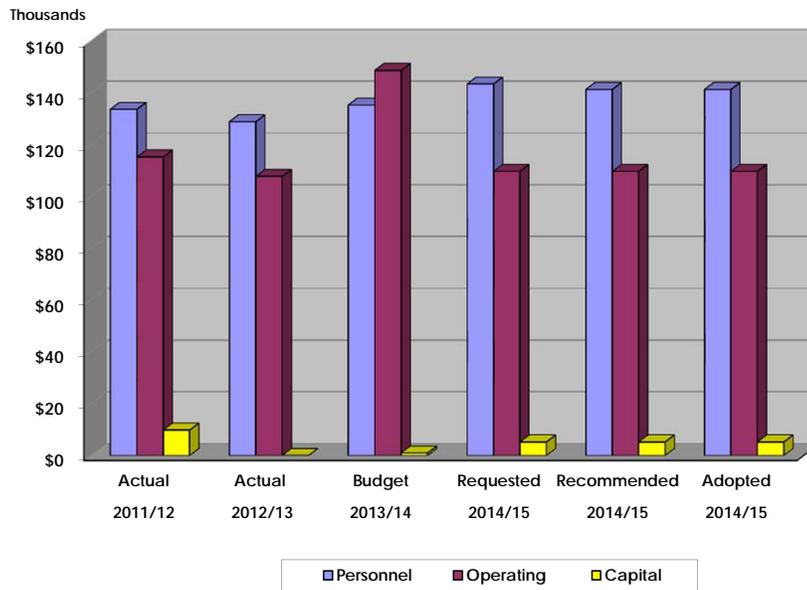
The mission of the Lee County Board of Elections is to preserve and promote the election process for citizens of the County.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 2.5               | 2.5               | 2.5               | 2.5                  | 2.5                    | 2.5                |

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 8,159          | \$ 8,786          | \$ 6,000          | \$ -                 | \$ -                   | \$ -               |
| Sales and Services       | 35,165            | 66                | 40,500            | 400                  | 400                    | 400                |
| General Appropriation    | 215,581           | 227,954           | 238,662           | 258,152              | 256,038                | 256,038            |
| <b>Total</b>             | <b>\$ 258,905</b> | <b>\$ 236,806</b> | <b>\$ 285,162</b> | <b>\$ 258,552</b>    | <b>\$ 256,438</b>      | <b>\$ 256,438</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 133,744        | \$ 128,953        | \$ 135,398        | \$ 143,551           | \$ 141,437             | \$ 141,437         |
| Operating                | 115,338           | 107,853           | 148,789           | 109,781              | 109,781                | 109,781            |
| Capital                  | 9,823             | -                 | 975               | 5,220                | 5,220                  | 5,220              |
| <b>Total</b>             | <b>\$ 258,905</b> | <b>\$ 236,806</b> | <b>\$ 285,162</b> | <b>\$ 258,552</b>    | <b>\$ 256,438</b>      | <b>\$ 256,438</b>  |



## Register of Deeds

### Mission

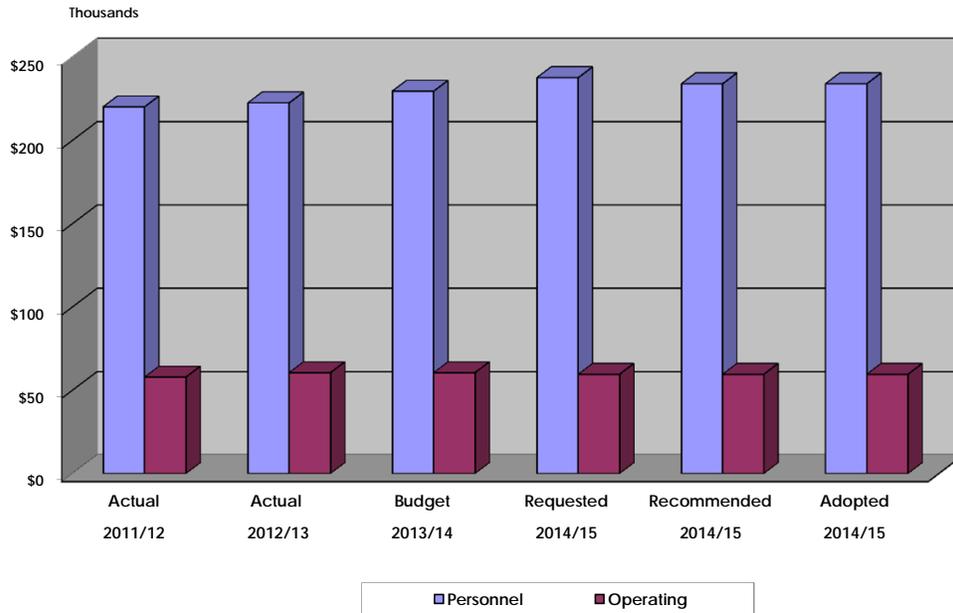
The mission of the Lee County Register of Deeds is to maintain, protect, and make accessible all recorded transactions and vital records for the County.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Budget | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 4                 | 4                 | 4                 | 4                    | 4                      | 4                  |

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Other Taxes and Licenses | \$ 123,139        | \$ 139,634        | \$ 140,000        | \$ 140,000           | \$ 140,000             | \$ 140,000         |
| Permits and Fees         | 260,112           | 274,388           | 271,000           | 241,000              | 241,000                | 241,000            |
| General Appropriation    | (105,168)         | (130,964)         | (120,854)         | (83,758)             | (87,419)               | (87,419)           |
| <b>Total</b>             | <b>\$ 278,083</b> | <b>\$ 283,059</b> | <b>\$ 290,146</b> | <b>\$ 297,242</b>    | <b>\$ 293,581</b>      | <b>\$ 293,581</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 220,163        | \$ 222,471        | \$ 229,564        | \$ 237,638           | \$ 233,977             | \$ 233,977         |
| Operating                | 57,920            | 60,588            | 60,582            | 59,604               | 59,604                 | 59,604             |
| <b>Total</b>             | <b>\$ 278,083</b> | <b>\$ 283,059</b> | <b>\$ 290,146</b> | <b>\$ 297,242</b>    | <b>\$ 293,581</b>      | <b>\$ 293,581</b>  |



## Information Technology

### Mission

The mission of the Information Technology Department is to provide our customers with high quality, cost-effective, innovative, and responsive technical services.

### Significant Changes

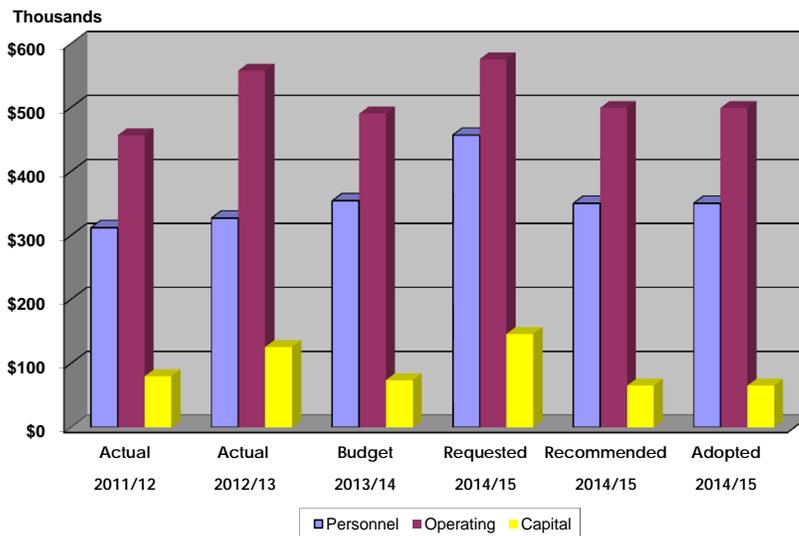
Requested positions of Public Safety IT Technician and Junior System/Telecommunication Analyst. These positions are not included in the recommended budget. Requested funds for off-site storage could not be included in the recommended budget due to limits on revenues.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 5                 | 5                 | 5                 | 7                    | 5                      | 5                  |

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual   | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|---------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                     |                   |                      |                        |                    |
| Sales and Services    | \$ 15,780         | \$ 29,721           | \$ -              | \$ -                 | \$ -                   | \$ -               |
| General Appropriation | 833,082           | 981,217             | 918,735           | 1,179,208            | 915,322                | 915,322            |
| <b>Total</b>          | <b>\$ 848,862</b> | <b>\$ 1,010,938</b> | <b>\$ 918,735</b> | <b>\$ 1,179,208</b>  | <b>\$ 915,322</b>      | <b>\$ 915,322</b>  |
| <b>Expenditures</b>   |                   |                     |                   |                      |                        |                    |
| Personnel             | \$ 312,162.0      | \$ 327,160.0        | \$ 354,337.0      | \$ 457,154.0         | \$ 350,436.0           | \$ 350,436.0       |
| Operating             | 456,869           | 558,006             | 490,398           | 575,804              | 499,636                | 499,636            |
| Capital               | 79,830            | 125,772             | 74,000            | 146,250              | 65,250                 | 65,250             |
| <b>Total</b>          | <b>\$ 848,862</b> | <b>\$ 1,010,938</b> | <b>\$ 918,735</b> | <b>\$ 1,179,208</b>  | <b>\$ 915,322</b>      | <b>\$ 915,322</b>  |



## Information Technology - PEG Channel

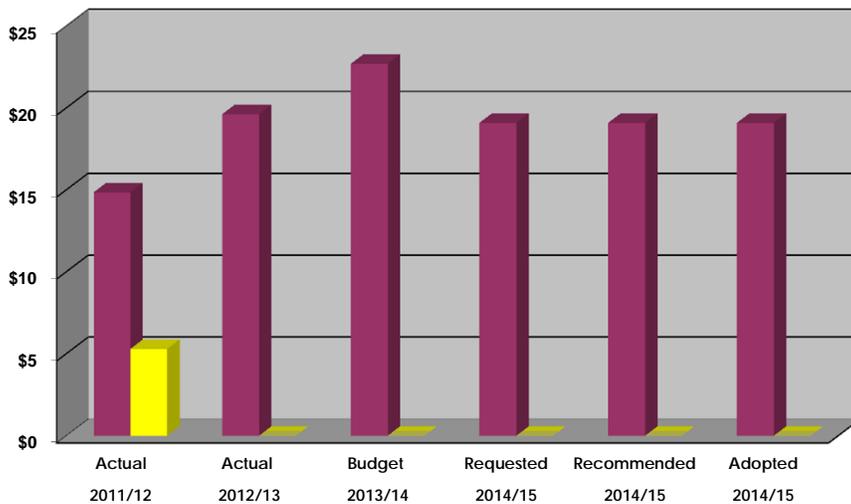
### Mission

The mission of the Information Technology Department is to provide our customers with high quality, cost-effective, innovative, and responsive technical services.

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Other Taxes and Licenses | \$ -              | \$ -              | \$ 62,696         | \$ 62,696            | \$ 62,696              | \$ 62,697          |
| General Appropriation    | 20,152            | 19,626            | (39,996)          | (43,596)             | (43,596)               | (43,597)           |
| <b>Total</b>             | <b>\$ 20,152</b>  | <b>\$ 19,626</b>  | <b>\$ 22,700</b>  | <b>\$ 19,100</b>     | <b>\$ 19,100</b>       | <b>\$ 19,100</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Operating                | \$ 14,853         | \$ 19,626         | \$ 22,700         | \$ 19,100            | \$ 19,100              | \$ 19,100          |
| Capital                  | 5,298             | -                 | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 20,152</b>  | <b>\$ 19,626</b>  | <b>\$ 22,700</b>  | <b>\$ 19,100</b>     | <b>\$ 19,100</b>       | <b>\$ 19,100</b>   |

Thousands



■ Operating     ■ Capital

## General Services

### Mission

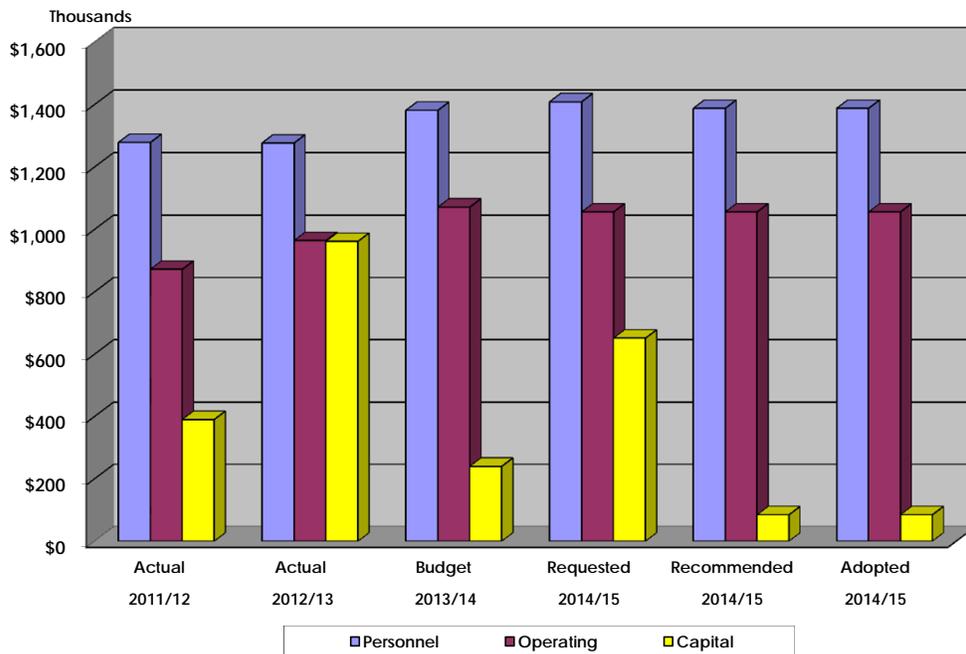
The Lee County Department of General Services is dedicated to providing a better quality of life for County residents through environmentally responsible methods of solid waste management, and clean and safe public facilities.

### Staffing

|                                      | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Regular Full Time Equivalents</b> | 26                | 25                | 25                | 25                   | 25                     | 25                 |

### Budget

|                          | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|--------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>           |                     |                     |                     |                      |                        |                     |
| Federal and State Grants | \$ -                | \$ 18,376           | \$ -                | \$ -                 | \$ -                   | \$ -                |
| General Appropriation    | 2,541,297           | 3,185,046           | 2,693,155           | 3,116,414            | 2,528,355              | 2,528,355           |
| <b>Total</b>             | <b>\$ 2,541,297</b> | <b>\$ 3,203,422</b> | <b>\$ 2,693,155</b> | <b>\$ 3,116,414</b>  | <b>\$ 2,528,355</b>    | <b>\$ 2,528,355</b> |
| <b>Expenditures</b>      |                     |                     |                     |                      |                        |                     |
| Personnel                | \$ 1,278,510        | \$ 1,277,000        | \$ 1,381,430        | \$ 1,408,854         | \$ 1,387,995           | \$ 1,387,995        |
| Operating                | 872,348             | 964,471             | 1,071,660           | 1,056,023            | 1,056,023              | 1,056,023           |
| Capital                  | 390,439             | 961,951             | 240,065             | 651,537              | 84,337                 | 84,337              |
| <b>Total</b>             | <b>\$ 2,541,297</b> | <b>\$ 3,203,422</b> | <b>\$ 2,693,155</b> | <b>\$ 3,116,414</b>  | <b>\$ 2,528,355</b>    | <b>\$ 2,528,355</b> |



## Sheriff

### Mission

The Lee County Sheriff's Department's mission is to enforce the law, preserve the peace and protect the values of Lee County citizens by providing communities with a safe and secure environment.

### Significant Changes

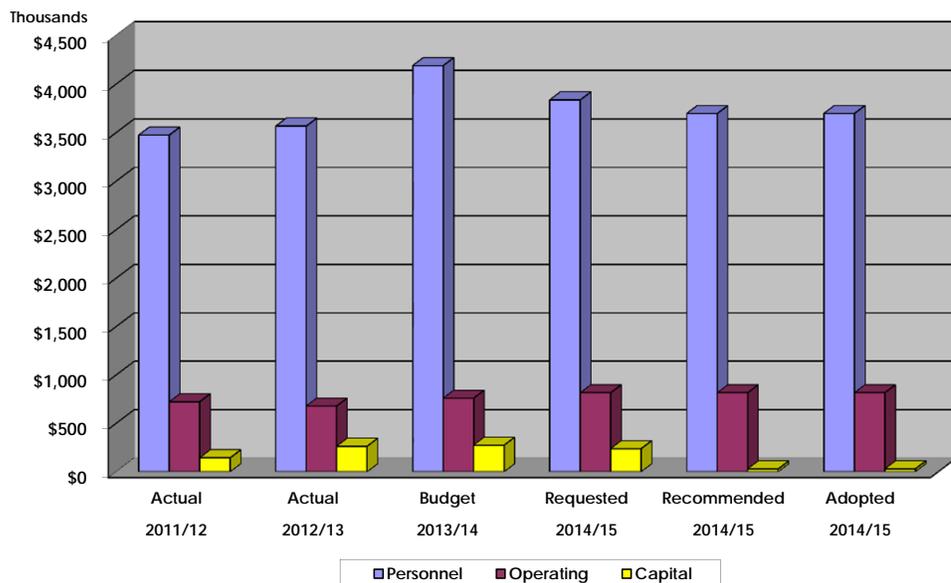
The original budget for FY 13-14 included the personnel costs for seven school resource officers. A separate department has been established for SROs.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 57                | 58.88             | 68.88             | 57.88                | 57.88                  | 57.88              |

### Budget

|                            | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|----------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>             |                     |                     |                     |                      |                        |                     |
| Federal and State Grants   | \$ 70,971           | \$ -                | \$ 71,234           | \$ -                 | \$ -                   | \$ -                |
| Intergovernmental Revenues | 98,477              | 81,888              | 351,800             | 88,788               | 88,788                 | 88,788              |
| Sales and Services         | 149,948             | 224,047             | 385,300             | 146,830              | 146,830                | 146,830             |
| Transfers                  | 73,036              | -                   | -                   | -                    | -                      | -                   |
| General Appropriation      | 3,949,525           | 4,205,004           | 4,418,279           | 4,656,920            | 4,308,238              | 4,308,238           |
| <b>Total</b>               | <b>\$ 4,341,957</b> | <b>\$ 4,510,939</b> | <b>\$ 5,226,613</b> | <b>\$ 4,892,538</b>  | <b>\$ 4,543,856</b>    | <b>\$ 4,543,856</b> |
| <b>Expenditures</b>        |                     |                     |                     |                      |                        |                     |
| Personnel                  | \$ 3,474,958        | \$ 3,567,237        | \$ 4,190,862        | \$ 3,837,110         | \$ 3,697,484           | \$ 3,697,484        |
| Operating                  | 723,526             | 679,861             | 760,876             | 816,872              | 816,872                | 816,872             |
| Capital                    | 143,472             | 263,841             | 274,875             | 238,556              | 29,500                 | 29,500              |
| <b>Total</b>               | <b>\$ 4,341,957</b> | <b>\$ 4,510,939</b> | <b>\$ 5,226,613</b> | <b>\$ 4,892,538</b>  | <b>\$ 4,543,856</b>    | <b>\$ 4,543,856</b> |



**Sheriff - Animal Control Enforcement**

**Significant Changes**

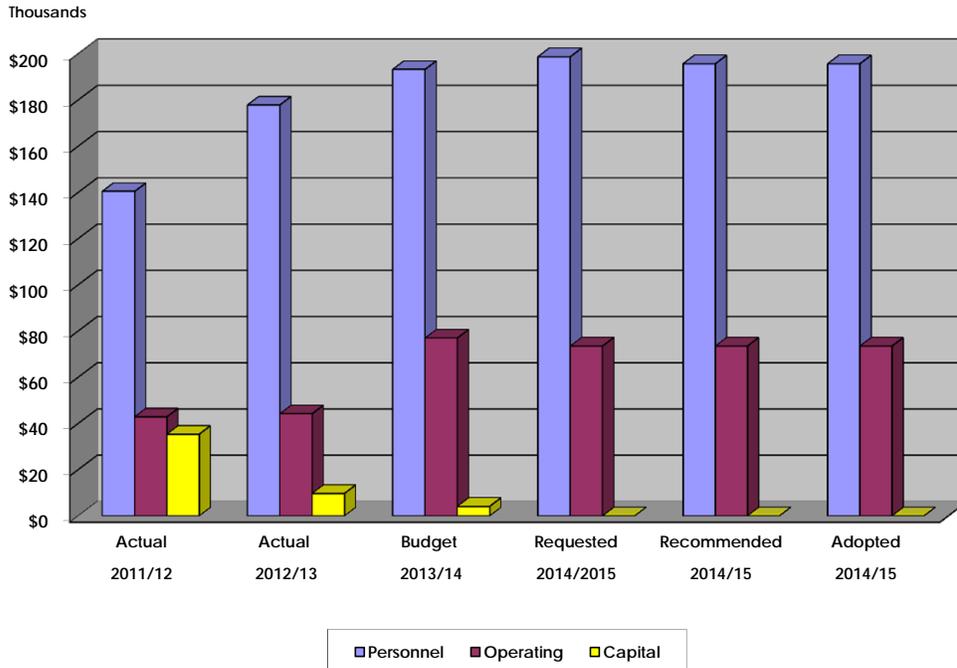
In February 2011, the Sheriff took over animal control enforcement in Lee County. Two positions were transferred from the Health Department and an additional position was approved by the Board of Commissioners.

**Staffing**

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 3.22              | 3.22              | 3.22              | 3.22                 | 3.22                   | 3.22               |

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/2015<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|------------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                        |                        |                    |
| Sales and Services    | \$ 65,770         | \$ 65,461         | \$ 700            | \$ 700                 | \$ 700                 | \$ 700             |
| General Appropriation | 152,808           | 166,236           | 273,620           | 271,543                | 268,511                | 268,511            |
| <b>Total</b>          | <b>\$ 218,578</b> | <b>\$ 231,697</b> | <b>\$ 274,320</b> | <b>\$ 272,243</b>      | <b>\$ 269,211</b>      | <b>\$ 269,211</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                        |                        |                    |
| Personnel             | \$ 140,408        | \$ 177,832        | \$ 193,247        | \$ 198,726             | \$ 195,694             | \$ 195,694         |
| Operating             | 42,854            | 44,182            | 76,973            | 73,517                 | 73,517                 | 73,517             |
| Capital               | 35,316            | 9,683             | 4,100             | -                      | -                      | -                  |
| <b>Total</b>          | <b>\$ 218,578</b> | <b>\$ 231,697</b> | <b>\$ 274,320</b> | <b>\$ 272,243</b>      | <b>\$ 269,211</b>      | <b>\$ 269,211</b>  |



## Sheriff-School Resource Officers

### Significant Changes

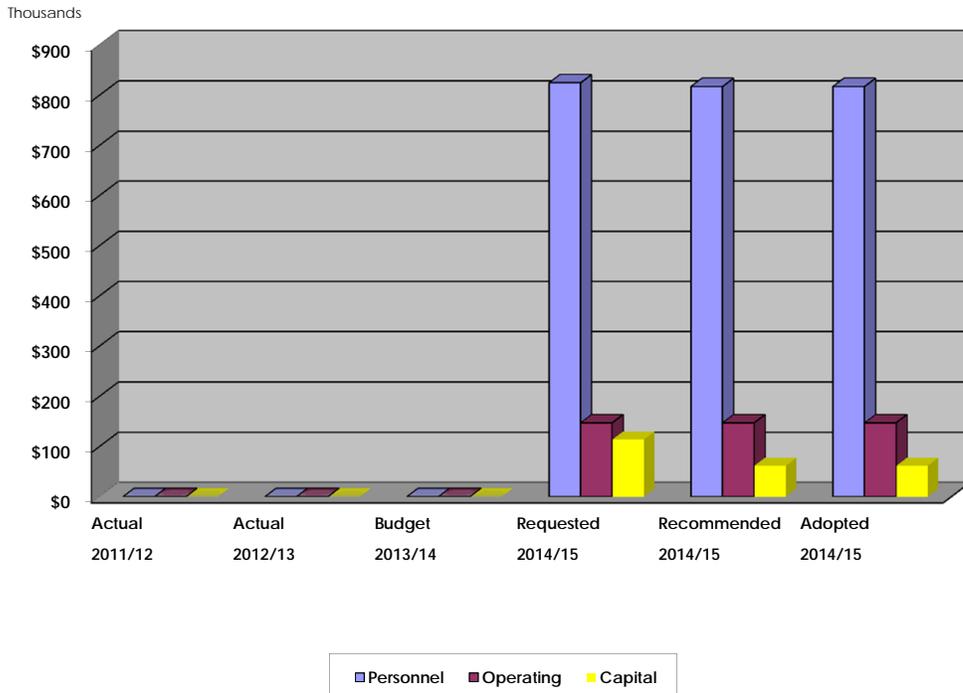
The department was established in FY 13-14 after the budget was adopted to account for costs associated with the SRO program.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 0                 | 0                 | 0                 | 16                   | 16                     | 16                 |

### Budget

|                            | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>             |                   |                   |                   |                      |                        |                     |
| Federal and State Grants   | \$ -              | \$ -              | \$ -              | \$ 17,808            | \$ 17,808              | \$ 17,808           |
| Intergovernmental Revenues | -                 | -                 | -                 | 271,352              | 271,352                | 271,352             |
| General Appropriation      | -                 | -                 | -                 | 796,036              | 736,397                | 736,397             |
| <b>Total</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,085,196</b>  | <b>\$ 1,025,557</b>    | <b>\$ 1,025,557</b> |
| <b>Expenditures</b>        |                   |                   |                   |                      |                        |                     |
| Personnel                  | \$ -              | \$ -              | \$ -              | \$ 824,556           | \$ 817,181             | \$ 817,181          |
| Operating                  | -                 | -                 | -                 | 147,112              | 147,112                | 147,112             |
| Capital                    | -                 | -                 | -                 | 113,528              | 61,264                 | 61,264              |
| <b>Total</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,085,196</b>  | <b>\$ 1,025,557</b>    | <b>\$ 1,025,557</b> |



*Jail*

**Staffing**

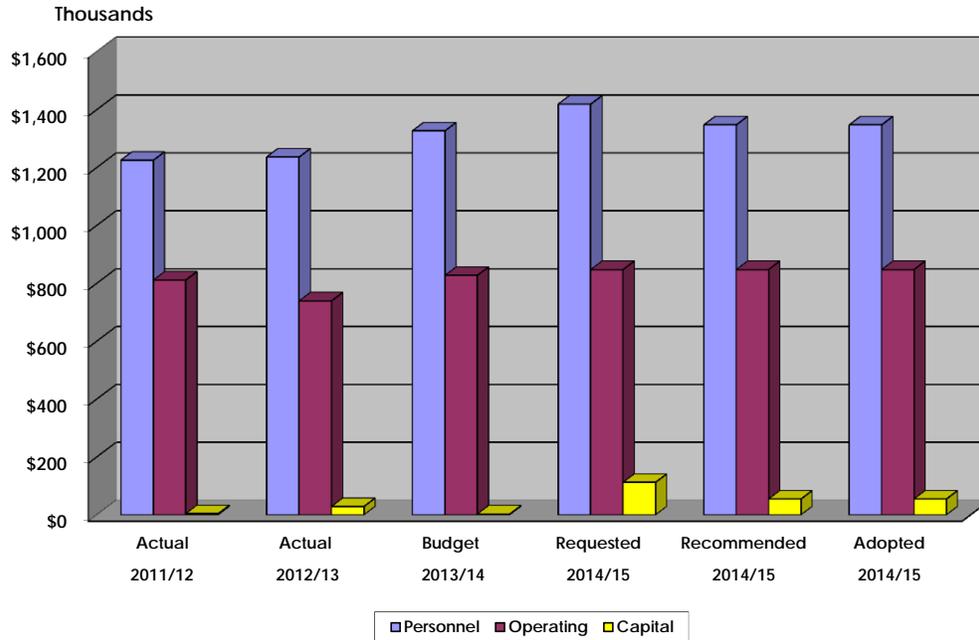
|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 26                | 26                | 26                | 27                   | 26                     | 26                 |

**Significant Changes**

Requested Training/Operation Lieutenant position in 2014-15, but is not included in the recommended budget.

**Budget**

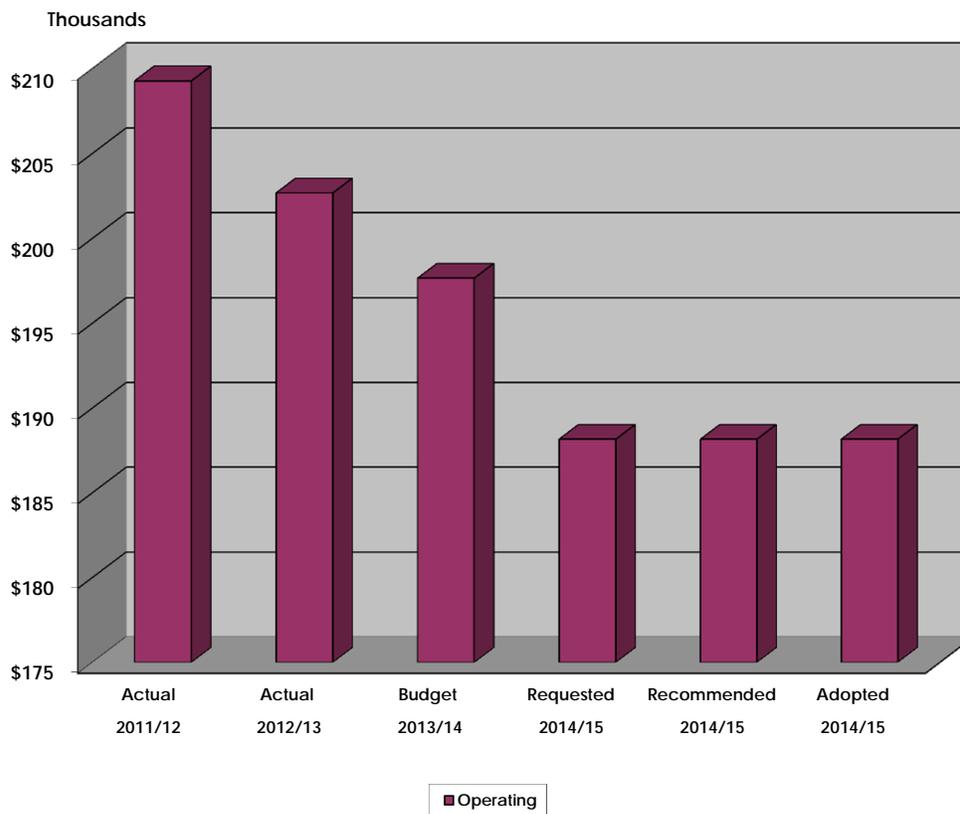
|                          | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|--------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>           |                     |                     |                     |                      |                        |                     |
| Federal and State Grants | \$ 72,842           | \$ -                | \$ -                | \$ -                 | \$ -                   | \$ -                |
| Sales and Services       | 222,751             | 143,929             | 125,932             | 160,500              | 160,500                | 160,500             |
| General Appropriation    | 1,744,762           | 1,848,988           | 2,030,536           | 2,218,215            | 2,089,108              | 2,089,108           |
| <b>Total</b>             | <b>\$ 2,040,355</b> | <b>\$ 1,992,917</b> | <b>\$ 2,156,468</b> | <b>\$ 2,378,715</b>  | <b>\$ 2,249,608</b>    | <b>\$ 2,249,608</b> |
| <b>Expenditures</b>      |                     |                     |                     |                      |                        |                     |
| Personnel                | \$ 1,225,129        | \$ 1,236,200        | \$ 1,326,602        | \$ 1,419,039         | \$ 1,347,527           | \$ 1,347,527        |
| Operating                | 811,319             | 739,337             | 827,366             | 847,587              | 847,587                | 847,587             |
| Capital                  | 3,907               | 28,642              | 2,500               | 112,089              | 54,494                 | 54,494              |
| <b>Total</b>             | <b>\$ 2,040,355</b> | <b>\$ 2,004,179</b> | <b>\$ 2,156,468</b> | <b>\$ 2,378,715</b>  | <b>\$ 2,249,608</b>    | <b>\$ 2,249,608</b> |



## E-911 Communications

### Budget

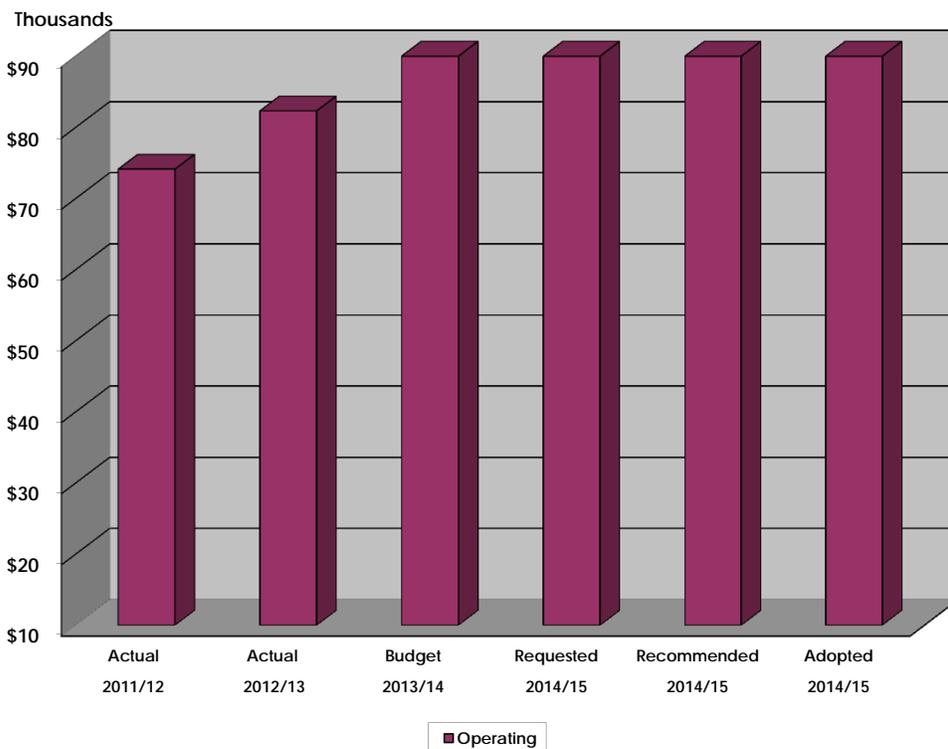
|                       |           | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-----------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |           |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$        | 209,279           | \$ 202,678        | \$ 197,657        | \$ 188,161           | \$ 188,161             | \$ 188,161         |
| <b>Total</b>          | <b>\$</b> | <b>209,279</b>    | <b>\$ 202,678</b> | <b>\$ 197,657</b> | <b>\$ 188,161</b>    | <b>\$ 188,161</b>      | <b>\$ 188,161</b>  |
| <b>Expenditures</b>   |           |                   |                   |                   |                      |                        |                    |
| Operating             | \$        | 209,279           | \$ 202,678        | \$ 197,657        | \$ 188,161           | \$ 188,161             | \$ 188,161         |
| <b>Total</b>          | <b>\$</b> | <b>209,279</b>    | <b>\$ 202,678</b> | <b>\$ 197,657</b> | <b>\$ 188,161</b>    | <b>\$ 188,161</b>      | <b>\$ 188,161</b>  |



*State Fire Control*

**Budget**

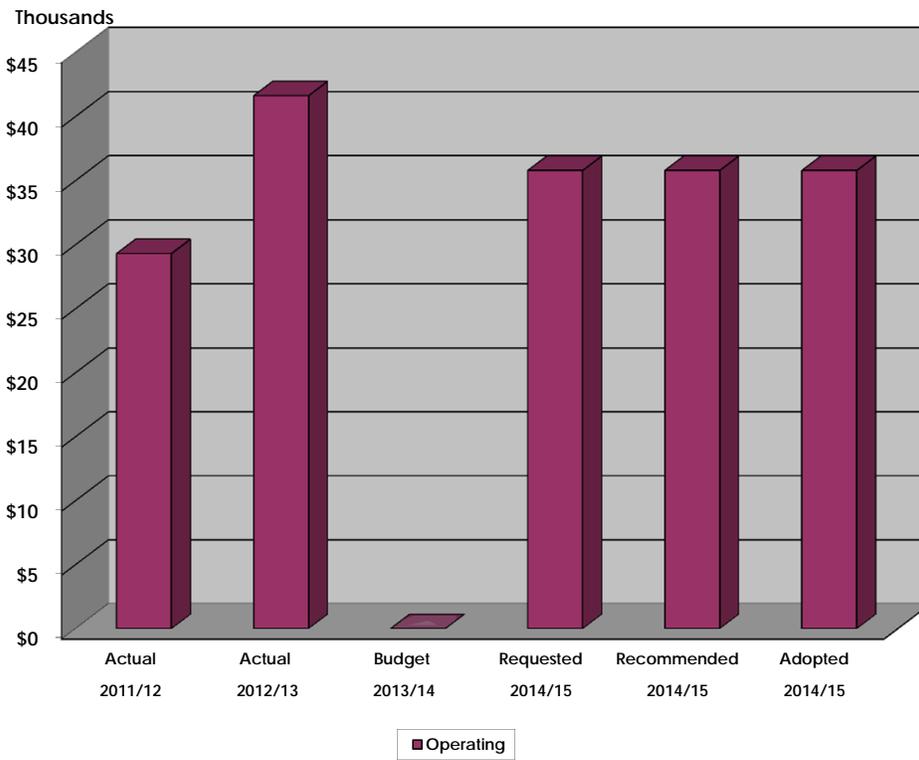
|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 74,113         | \$ 82,296         | \$ 100,194        | \$ 100,194           | \$ 100,194             | \$ 100,194         |
| <b>Total</b>          | <b>\$ 74,113</b>  | <b>\$ 82,296</b>  | <b>\$ 100,194</b> | <b>\$ 100,194</b>    | <b>\$ 100,194</b>      | <b>\$ 100,194</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 74,113         | \$ 82,296         | \$ 100,194        | \$ 100,194           | \$ 100,194             | \$ 100,194         |
| <b>Total</b>          | <b>\$ 74,113</b>  | <b>\$ 82,296</b>  | <b>\$ 100,194</b> | <b>\$ 100,194</b>    | <b>\$ 100,194</b>      | <b>\$ 100,194</b>  |



## Inspections

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 29,303         | \$ 41,616         | \$ -              | \$ 35,786            | \$ 35,786              | \$ 35,786          |
| <b>Total</b>          | <b>\$ 29,303</b>  | <b>\$ 41,616</b>  | <b>\$ -</b>       | <b>\$ 35,786</b>     | <b>\$ 35,786</b>       | <b>\$ 35,786</b>   |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 29,303         | \$ 41,616         | \$ -              | \$ 35,786            | \$ 35,786              | \$ 35,786          |
| <b>Total</b>          | <b>\$ 29,303</b>  | <b>\$ 41,616</b>  | <b>\$ -</b>       | <b>\$ 35,786</b>     | <b>\$ 35,786</b>       | <b>\$ 35,786</b>   |



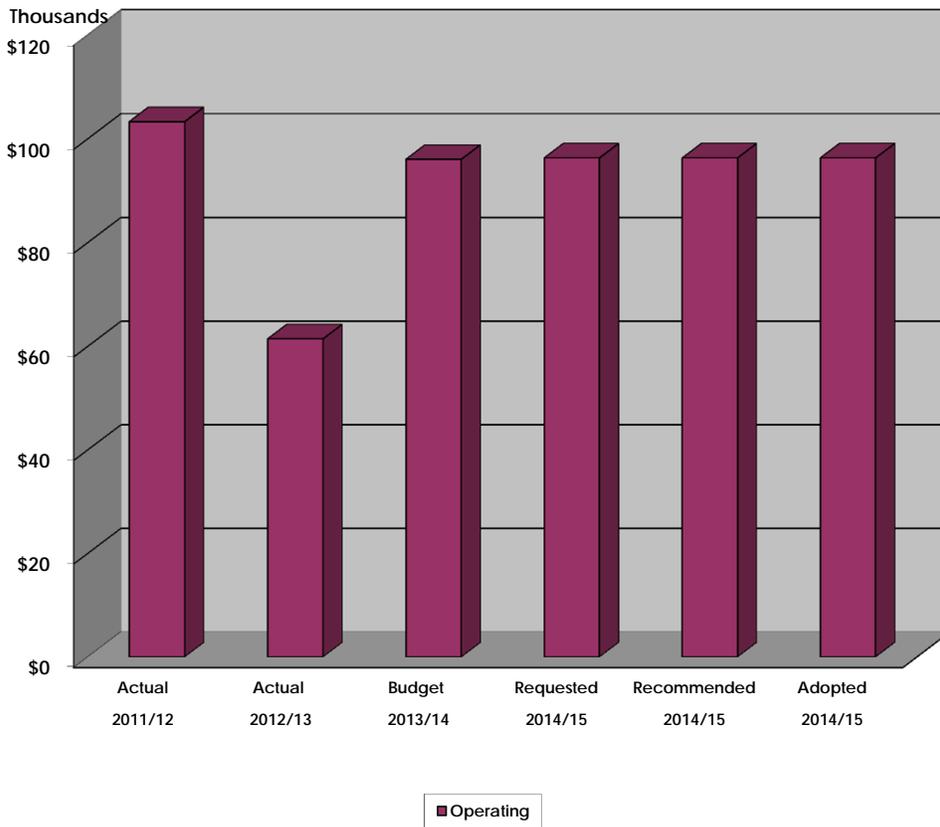
*State Services*

**Significant Changes**

Expenditures increased to cover long-term stays in juvenile detention.

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 103,278        | \$ 61,420         | \$ 96,031         | \$ 96,290            | \$ 96,290              | \$ 96,290          |
| <b>Total</b>          | <b>\$ 103,278</b> | <b>\$ 61,420</b>  | <b>\$ 96,031</b>  | <b>\$ 96,290</b>     | <b>\$ 96,290</b>       | <b>\$ 96,290</b>   |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 103,278        | \$ 61,420         | \$ 96,031         | \$ 96,290            | \$ 96,290              | \$ 96,290          |
| <b>Total</b>          | <b>\$ 103,278</b> | <b>\$ 61,420</b>  | <b>\$ 96,031</b>  | <b>\$ 96,290</b>     | <b>\$ 96,290</b>       | <b>\$ 96,290</b>   |



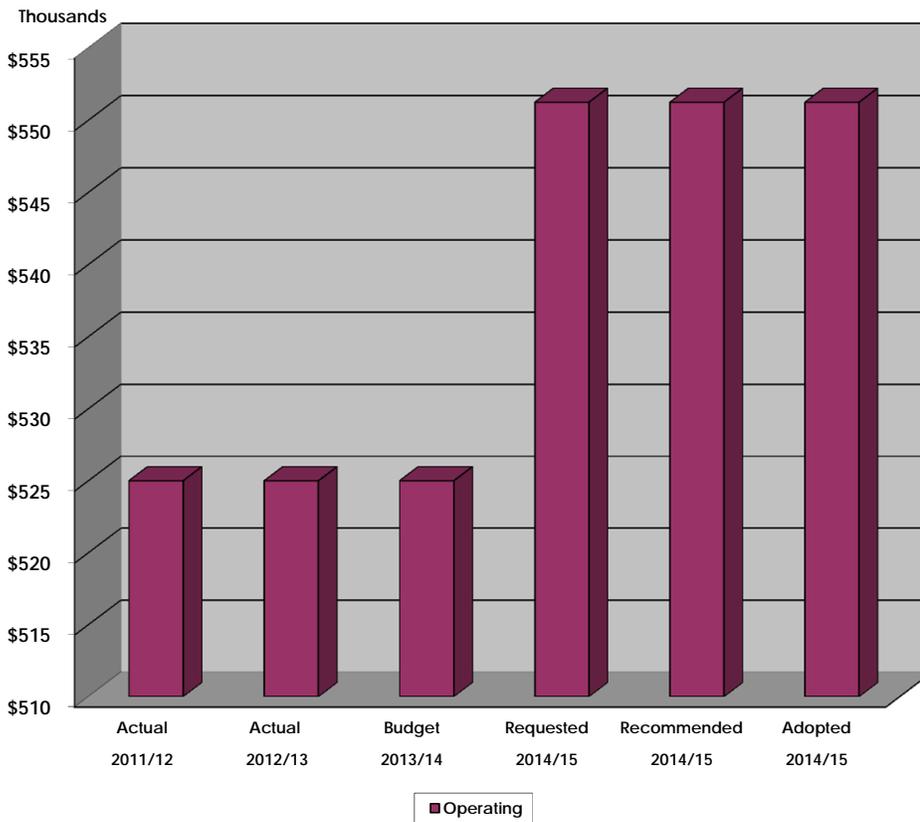
## Emergency Medical Services

### Significant Changes

Contract with Central Carolina Hospital is up for renewal in FY 14-15 so an increase is anticipated; however, the exact amount isn't known at this time.

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 525,000        | \$ 525,000        | \$ 525,000        | \$ 551,250           | \$ 551,250             | \$ 551,250         |
| <b>Total</b>          | <b>\$ 525,000</b> | <b>\$ 525,000</b> | <b>\$ 525,000</b> | <b>\$ 551,250</b>    | <b>\$ 551,250</b>      | <b>\$ 551,250</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 525,000        | \$ 525,000        | \$ 525,000        | \$ 551,250           | \$ 551,250             | \$ 551,250         |
| <b>Total</b>          | <b>\$ 525,000</b> | <b>\$ 525,000</b> | <b>\$ 525,000</b> | <b>\$ 551,250</b>    | <b>\$ 551,250</b>      | <b>\$ 551,250</b>  |



## Emergency Services

### Mission

The mission of the Lee County Office of Emergency Services is to develop and maintain a comprehensive emergency management program in order to reduce or eliminate the vulnerability of our citizens to natural and/or man-made hazards and to respond quickly and appropriately to emergencies, if they occur.

### Significant Changes

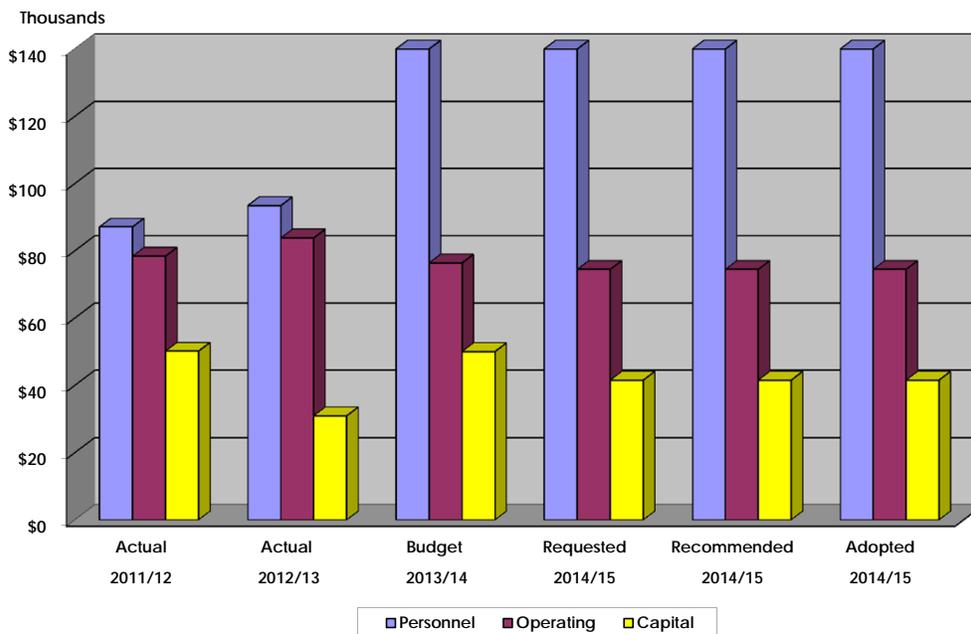
An Emergency Management Specialist position was added in FY 13-14 to assist with increased training and preparedness requirements related to the Shearon Harris Nuclear Plant.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 1.25              | 1                 | 2                 | 2                    | 2                      | 2                  |

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 55,078         | \$ 54,256         | \$ 34,197         | \$ 46,197            | \$ 46,197              | \$ 46,197          |
| Miscellaneous            | 46,750            | 102,250           | 75,000            | 75,000               | 75,000                 | 75,000             |
| General Appropriation    | 113,707           | 51,609            | 157,227           | 144,450              | 141,564                | 141,564            |
| <b>Total</b>             | <b>\$ 215,535</b> | <b>\$ 208,115</b> | <b>\$ 266,424</b> | <b>\$ 265,647</b>    | <b>\$ 262,761</b>      | <b>\$ 262,761</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 87,065         | \$ 93,406         | \$ 140,090        | \$ 149,707           | \$ 146,821             | \$ 146,821         |
| Operating                | 78,352            | 83,789            | 76,334            | 74,440               | 74,440                 | 74,440             |
| Capital                  | 50,119            | 30,920            | 50,000            | 41,500               | 41,500                 | 41,500             |
| <b>Total</b>             | <b>\$ 215,535</b> | <b>\$ 208,115</b> | <b>\$ 266,424</b> | <b>\$ 265,647</b>    | <b>\$ 262,761</b>      | <b>\$ 262,761</b>  |



## Fire Marshal

### Mission

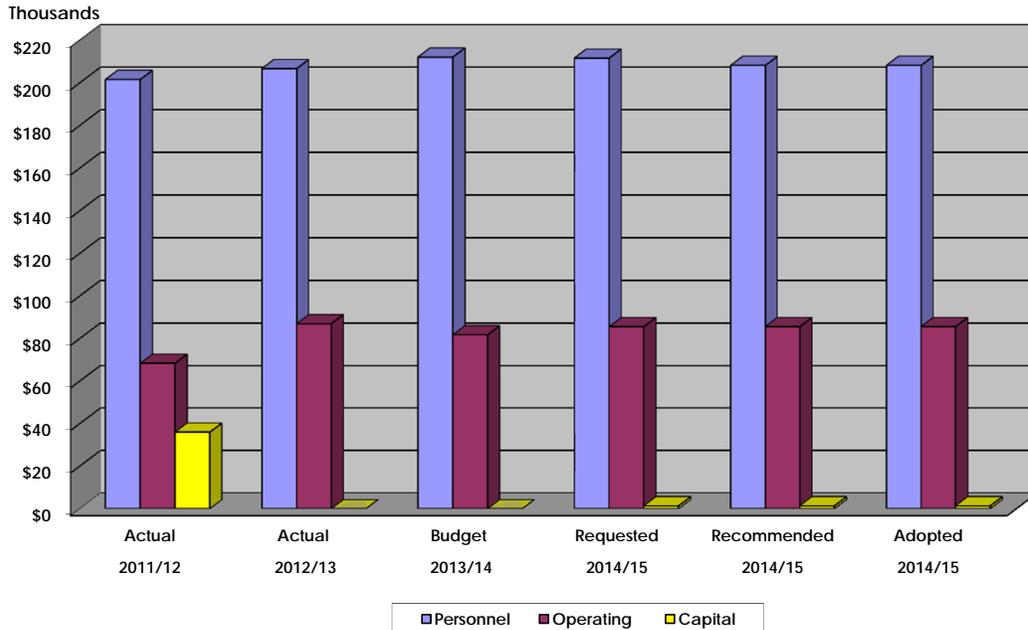
The mission of the Lee County Fire Marshal is to provide the citizens of Lee County the ability to create safer communities through coordinated training, education, prevention, investigation, emergency response and leadership.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 3.25              | 3                 | 3                 | 3                    | 3                      | 3                  |

### Budget

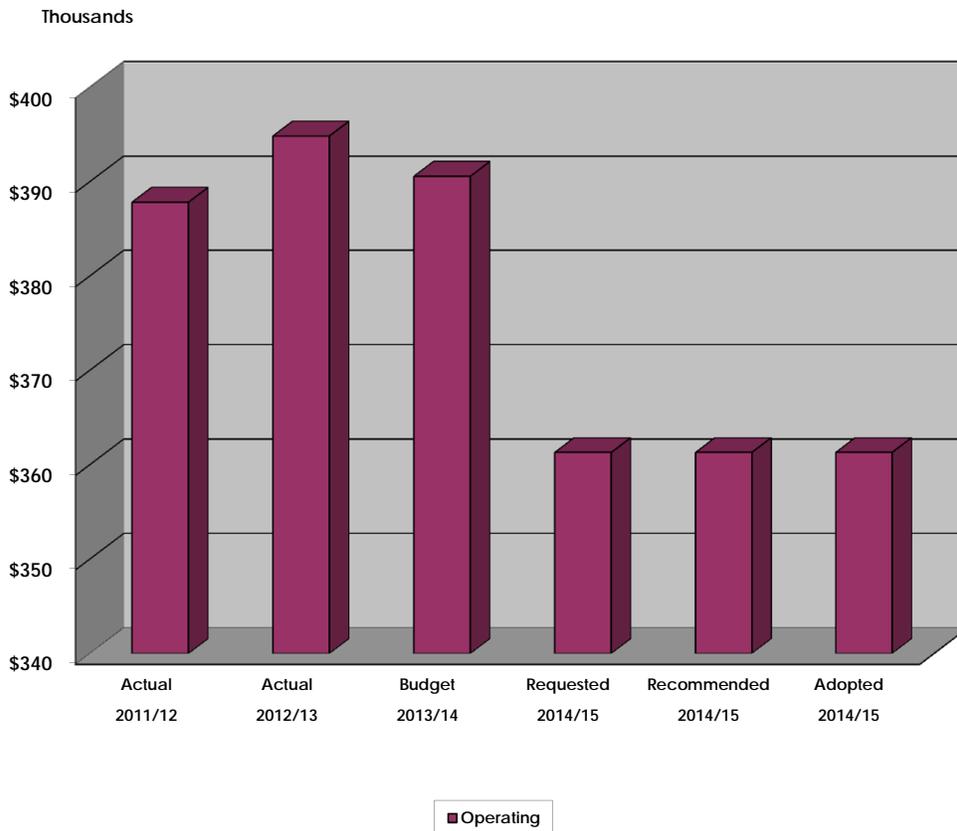
|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 2,522          | \$ 2,200          | \$ 1,200          | \$ 1,200             | \$ 1,200               | \$ 1,200           |
| Transfers             | 289,829           | 299,681           | 293,956           | 298,723              | 295,253                | 295,253            |
| Fire Marshal Reserves | 13,664            | (8,166)           | (1,200)           | (1,200)              | (1,200)                | (1,200)            |
| <b>Total</b>          | <b>\$ 306,015</b> | <b>\$ 293,715</b> | <b>\$ 293,956</b> | <b>\$ 298,723</b>    | <b>\$ 295,253</b>      | <b>\$ 295,253</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 201,613        | \$ 206,690        | \$ 212,172        | \$ 211,657           | \$ 208,187             | \$ 208,187         |
| Operating             | 68,395            | 87,025            | 81,784            | 85,666               | 85,666                 | 85,666             |
| Capital               | 36,007            | -                 | -                 | 1,400                | 1,400                  | 1,400              |
| <b>Total</b>          | <b>\$ 306,015</b> | <b>\$ 293,715</b> | <b>\$ 293,956</b> | <b>\$ 298,723</b>    | <b>\$ 295,253</b>      | <b>\$ 295,253</b>  |



*Planning*

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 387,812        | \$ 394,831        | \$ 390,559        | \$ 361,287           | \$ 361,287             | \$ 361,287         |
| <b>Total</b>          | <b>\$ 387,812</b> | <b>\$ 394,831</b> | <b>\$ 390,559</b> | <b>\$ 361,287</b>    | <b>\$ 361,287</b>      | <b>\$ 361,287</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 387,812        | \$ 394,831        | \$ 390,559        | \$ 361,287           | \$ 361,287             | \$ 361,287         |
| <b>Total</b>          | <b>\$ 387,812</b> | <b>\$ 394,831</b> | <b>\$ 390,559</b> | <b>\$ 361,287</b>    | <b>\$ 361,287</b>      | <b>\$ 361,287</b>  |

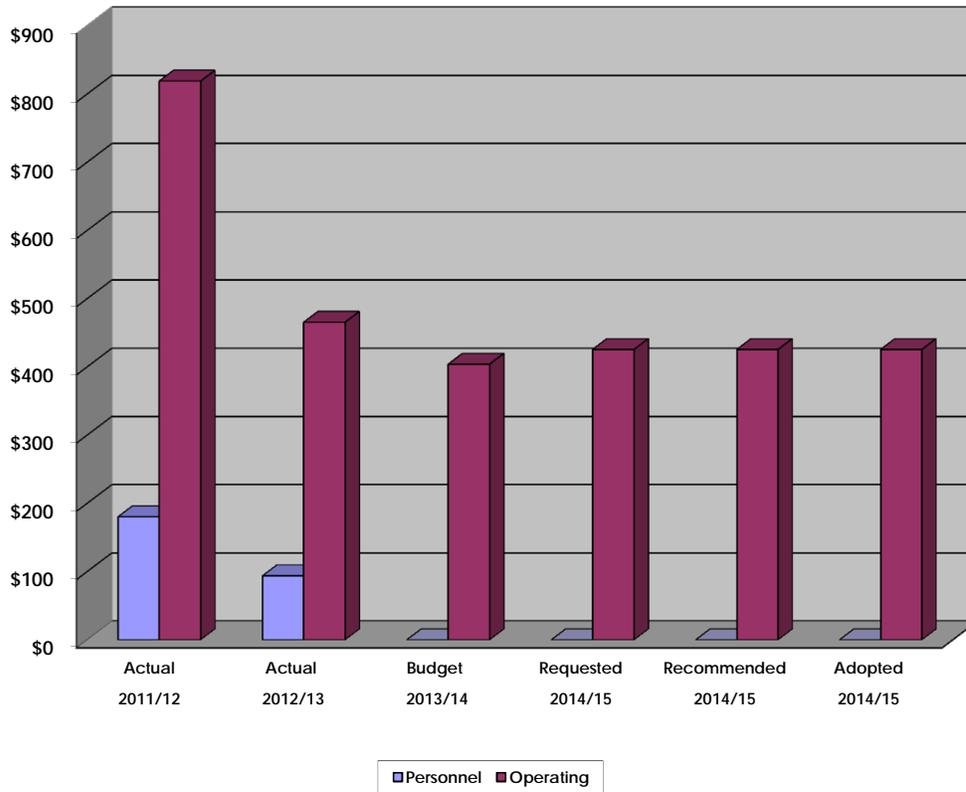


## Economic Development

### Budget

|                       | 2011/12           |           | 2012/13        |           | 2013/14        |           | 2014/15        |           | 2014/15        |           | 2014/15        |
|-----------------------|-------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
|                       | Actual            |           | Actual         |           | Budget         |           | Requested      |           | Recommended    |           | Adopted        |
| <b>Revenue</b>        |                   |           |                |           |                |           |                |           |                |           |                |
| Miscellaneous         | \$ 501,861        | \$        | 10,465         | \$        | -              | \$        | -              | \$        | -              | \$        | -              |
| General Appropriation | 497,127           |           | 548,691        |           | 404,051        |           | 425,687        |           | 425,687        |           | 425,687        |
| <b>Total</b>          | <b>\$ 998,988</b> | <b>\$</b> | <b>559,156</b> | <b>\$</b> | <b>404,051</b> | <b>\$</b> | <b>425,687</b> | <b>\$</b> | <b>425,687</b> | <b>\$</b> | <b>425,687</b> |
| <b>Expenditures</b>   |                   |           |                |           |                |           |                |           |                |           |                |
| Personnel             | \$ 180,086        | \$        | 93,642         | \$        | -              | \$        | -              | \$        | -              | \$        | -              |
| Operating             | 818,902           |           | 465,514        |           | 404,051        |           | 425,687        |           | 425,687        |           | 425,687        |
| <b>Total</b>          | <b>\$ 998,988</b> | <b>\$</b> | <b>559,156</b> | <b>\$</b> | <b>404,051</b> | <b>\$</b> | <b>425,687</b> | <b>\$</b> | <b>425,687</b> | <b>\$</b> | <b>425,687</b> |

Thousands



## Cooperative Extension

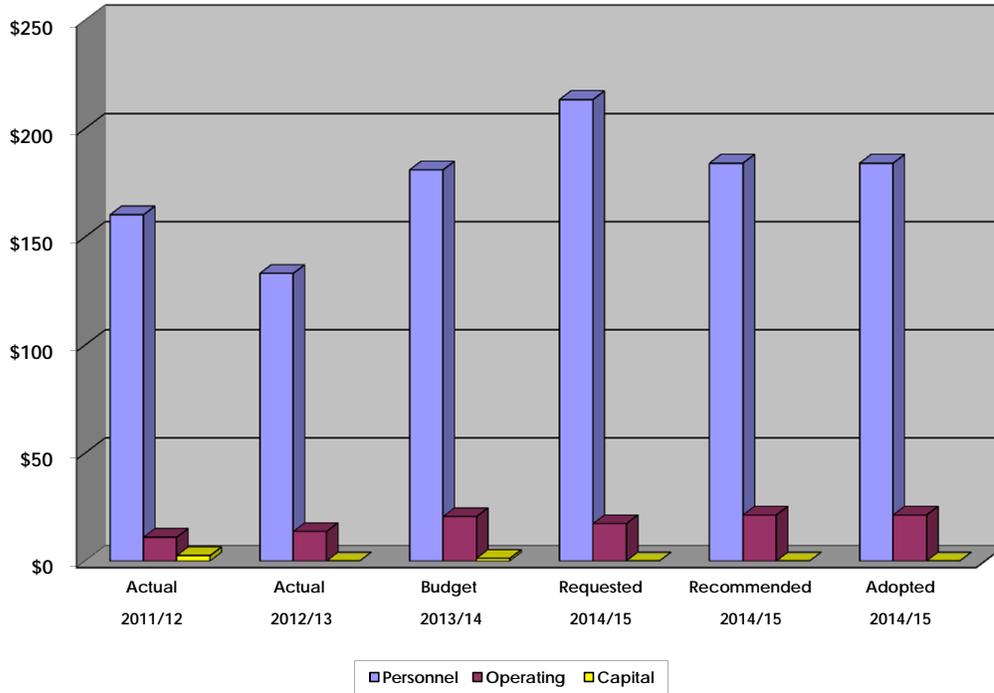
### Mission

North Carolina Cooperative Extension is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 216            | \$ 800            | \$ 500            | \$ 400               | \$ 400                 | \$ 400             |
| Miscellaneous         | 3,478             | 3,461             | 6,800             | 3,500                | 3,500                  | 3,500              |
| General Appropriation | 169,867           | 142,520           | 195,396           | 226,796              | 201,443                | 201,443            |
| <b>Total</b>          | <b>\$ 173,561</b> | <b>\$ 146,781</b> | <b>\$ 202,696</b> | <b>\$ 230,696</b>    | <b>\$ 205,343</b>      | <b>\$ 205,343</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 160,137        | \$ 133,117        | \$ 180,938        | \$ 213,395           | \$ 184,042             | \$ 184,042         |
| Operating             | 10,960            | 13,664            | 20,562            | 17,301               | 21,301                 | 21,301             |
| Capital               | 2,464             | -                 | 1,196             | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ 173,561</b> | <b>\$ 146,781</b> | <b>\$ 202,696</b> | <b>\$ 230,696</b>    | <b>\$ 205,343</b>      | <b>\$ 205,343</b>  |

Thousands



## Conservation

### Mission

The mission of the Lee Soil & Water Conservation District is to ensure a quality urban and rural environment through protection, restoration, and improvements of our soil, water, and related resources.

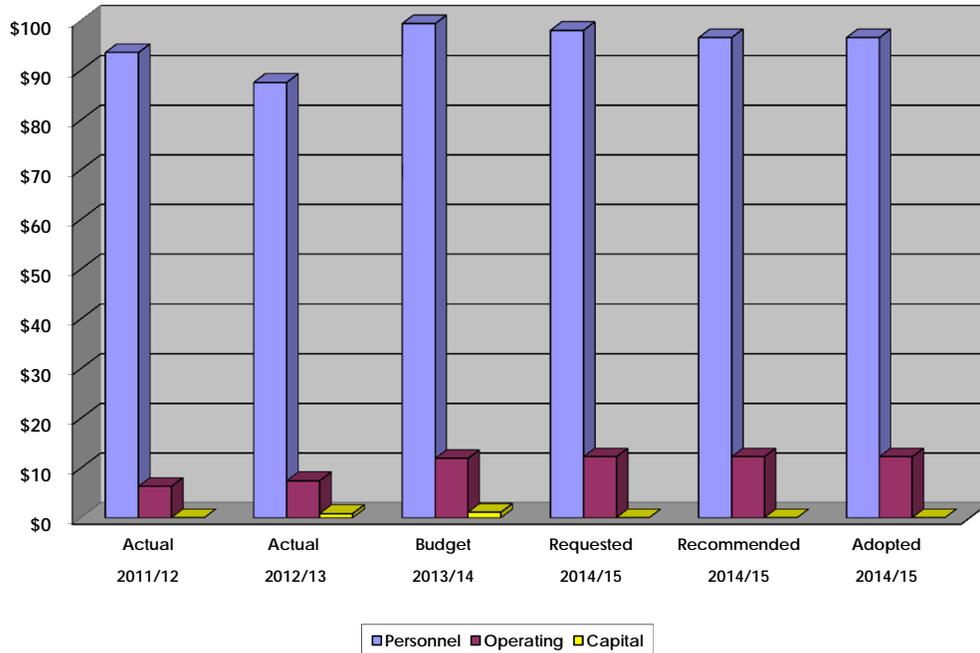
### Staffing

|                               | 2011/12 | 2012/13 | 2013/14 | 2014/15   | 2014/15     | 2014/15 |
|-------------------------------|---------|---------|---------|-----------|-------------|---------|
|                               | Actual  | Actual  | Budget  | Requested | Recommended | Adopted |
| Regular Full Time Equivalents | 2       | 2       | 2       | 2         | 2           | 2       |

### Budget

|                       | 2011/12          | 2012/13          | 2013/14           | 2014/15           | 2014/15           | 2014/15           |
|-----------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
|                       | Actual           | Actual           | Budget            | Requested         | Recommended       | Adopted           |
| <b>Revenue</b>        |                  |                  |                   |                   |                   |                   |
| Miscellaneous         | \$ 25,959        | \$ 24,961        | \$ 25,500         | \$ 25,500         | \$ 25,500         | \$ 25,500         |
| General Appropriation | 73,908           | 70,864           | 86,877            | 84,772            | 83,312            | 83,312            |
| <b>Total</b>          | <b>\$ 99,867</b> | <b>\$ 95,825</b> | <b>\$ 112,377</b> | <b>\$ 110,272</b> | <b>\$ 108,812</b> | <b>\$ 108,812</b> |
| <b>Expenditures</b>   |                  |                  |                   |                   |                   |                   |
| Personnel             | \$ 93,567        | \$ 87,559        | \$ 99,366         | \$ 98,018         | \$ 96,558         | \$ 96,558         |
| Operating             | 6,300            | 7,436            | 11,911            | 12,254            | 12,254            | 12,254            |
| Capital               | -                | 830              | 1,100             | -                 | -                 | -                 |
| <b>Total</b>          | <b>\$ 99,867</b> | <b>\$ 95,825</b> | <b>\$ 112,377</b> | <b>\$ 110,272</b> | <b>\$ 108,812</b> | <b>\$ 108,812</b> |

Thousands



## Health Department

### Mission

The mission of the Health Department is to promote better health and a safe environment for all Lee County residents.

### Significant Changes

Requested part-time Processing Assistant IV and 60 percent PHN. These positions are not funded in the recommended budget.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 42.6              | 39.5              | 38.5              | 37.6                 | 36.5                   | 36.5               |

### Divisions

Health Department

Administration

Animal Control

Child Health

Communicable Disease

Environmental Health

Health Education

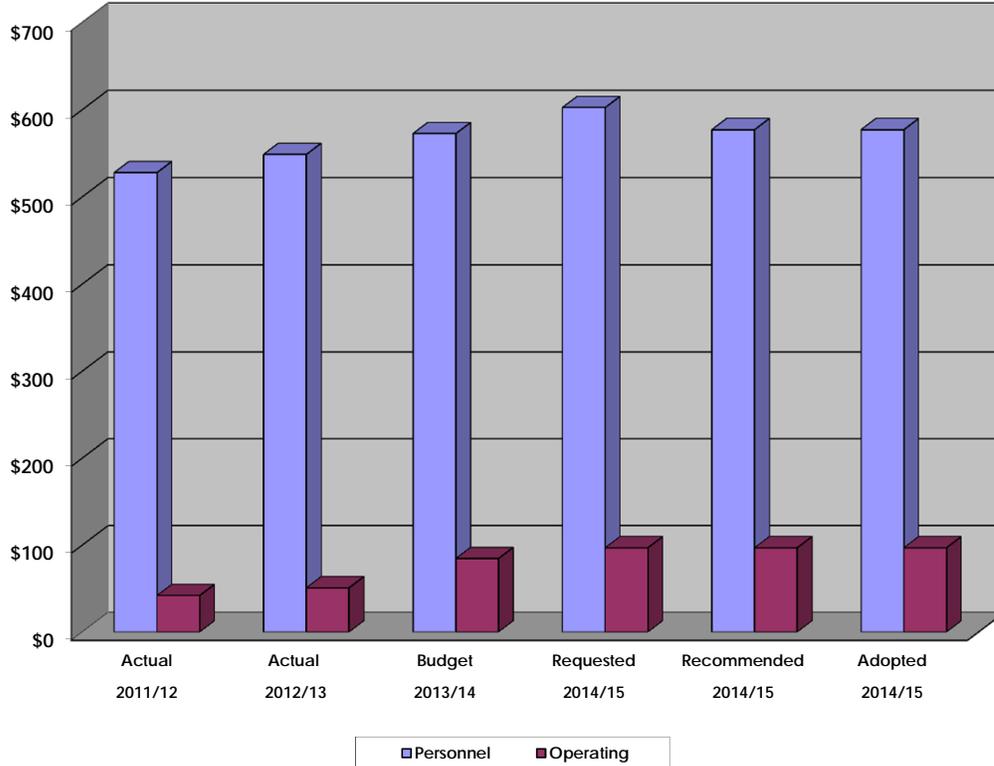
WIC/Nutrition

## Health - General

### Budget

|                          |           | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-----------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$        | 97,663            | \$ 88,960         | \$ 88,960         | \$ 88,960            | \$ 88,960              | \$ 88,960          |
| Sales and Services       |           | 2,714             | 425               | 494               | 210                  | 210                    | 210                |
| General Appropriation    |           | 469,234           | 510,040           | 567,467           | 610,044              | 584,653                | 584,653            |
| <b>Total</b>             | <b>\$</b> | <b>569,611</b>    | <b>\$ 599,425</b> | <b>\$ 656,921</b> | <b>\$ 699,214</b>    | <b>\$ 673,823</b>      | <b>\$ 673,823</b>  |
| <b>Expenditures</b>      |           |                   |                   |                   |                      |                        |                    |
| Personnel                | \$        | 527,717           | \$ 548,646        | \$ 572,486        | \$ 602,378           | \$ 576,987             | \$ 576,987         |
| Operating                |           | 41,894            | 50,779            | 84,435            | 96,836               | 96,836                 | 96,836             |
| <b>Total</b>             | <b>\$</b> | <b>569,611</b>    | <b>\$ 599,425</b> | <b>\$ 656,921</b> | <b>\$ 699,214</b>    | <b>\$ 673,823</b>      | <b>\$ 673,823</b>  |

Thousands

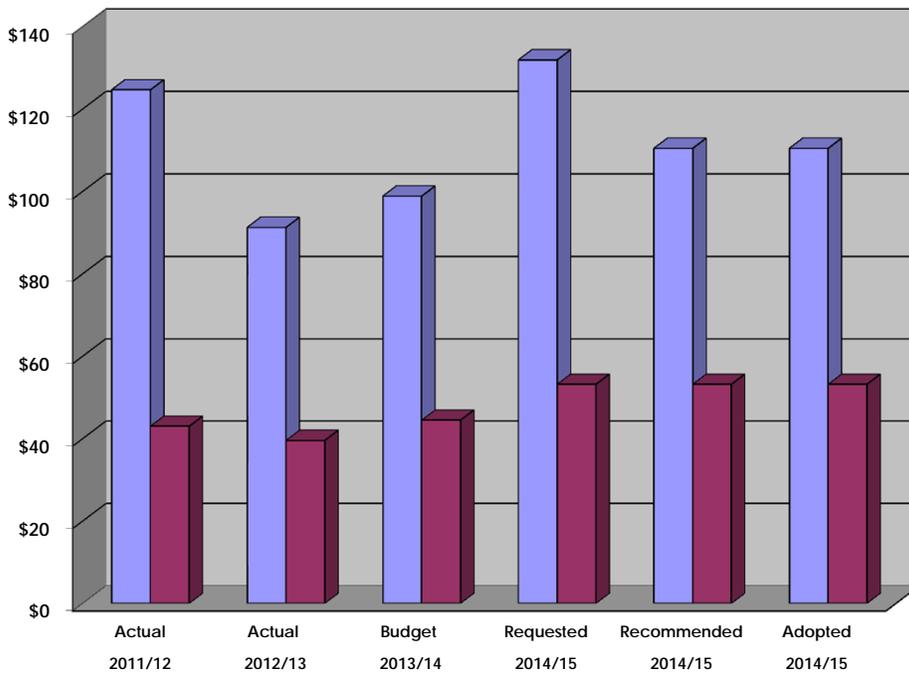


**Health - Maternal Health**

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 32,383         | \$ 36,203         | \$ 36,203         | \$ 33,362            | \$ 33,362              | \$ 33,362          |
| Sales and Services       | 175,466           | 131,616           | 81,049            | 115,151              | 115,151                | 115,151            |
| General Appropriation    | (40,188)          | (36,981)          | 26,083            | 36,611               | 15,143                 | 15,143             |
| <b>Total</b>             | <b>\$ 167,661</b> | <b>\$ 130,838</b> | <b>\$ 143,335</b> | <b>\$ 185,124</b>    | <b>\$ 163,656</b>      | <b>\$ 163,656</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 124,653        | \$ 91,268         | \$ 98,858         | \$ 131,928           | \$ 110,460             | \$ 110,460         |
| Operating                | 43,008            | 39,570            | 44,477            | 53,196               | 53,196                 | 53,196             |
| <b>Total</b>             | <b>\$ 167,661</b> | <b>\$ 130,838</b> | <b>\$ 143,335</b> | <b>\$ 185,124</b>    | <b>\$ 163,656</b>      | <b>\$ 163,656</b>  |

Thousands



■ Personnel ■ Operating

## Health - Child Health

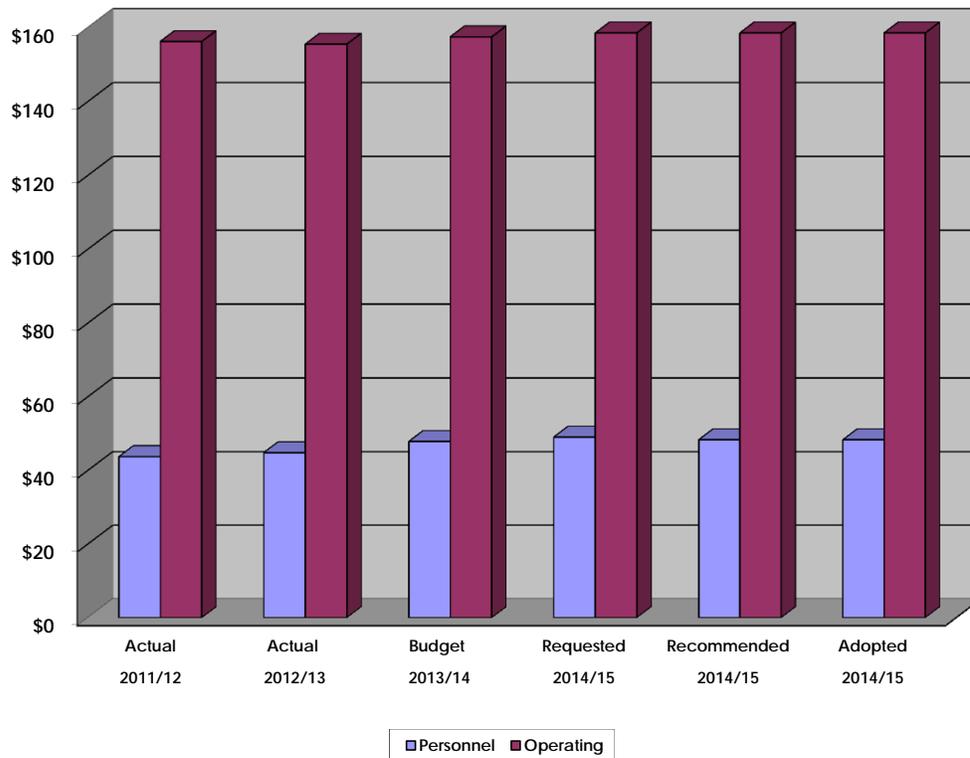
### Significant Changes

Pass through funding for School Health Nurses is included in this program.

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 166,914        | \$ 175,549        | \$ 177,581        | \$ 177,581           | \$ 177,581             | \$ 177,581         |
| Sales and Services       | 31,075            | 14,831            | 6,944             | 8,893                | 8,893                  | 8,893              |
| General Appropriation    | 1,952             | 9,956             | 20,804            | 21,107               | 20,354                 | 20,354             |
| <b>Total</b>             | <b>\$ 199,941</b> | <b>\$ 200,336</b> | <b>\$ 205,329</b> | <b>\$ 207,581</b>    | <b>\$ 206,828</b>      | <b>\$ 206,828</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 43,695         | \$ 44,808         | \$ 47,829         | \$ 49,024            | \$ 48,271              | \$ 48,271          |
| Operating                | 156,246           | 155,528           | 157,500           | 158,557              | 158,557                | 158,557            |
| <b>Total</b>             | <b>\$ 199,941</b> | <b>\$ 200,336</b> | <b>\$ 205,329</b> | <b>\$ 207,581</b>    | <b>\$ 206,828</b>      | <b>\$ 206,828</b>  |

Thousands

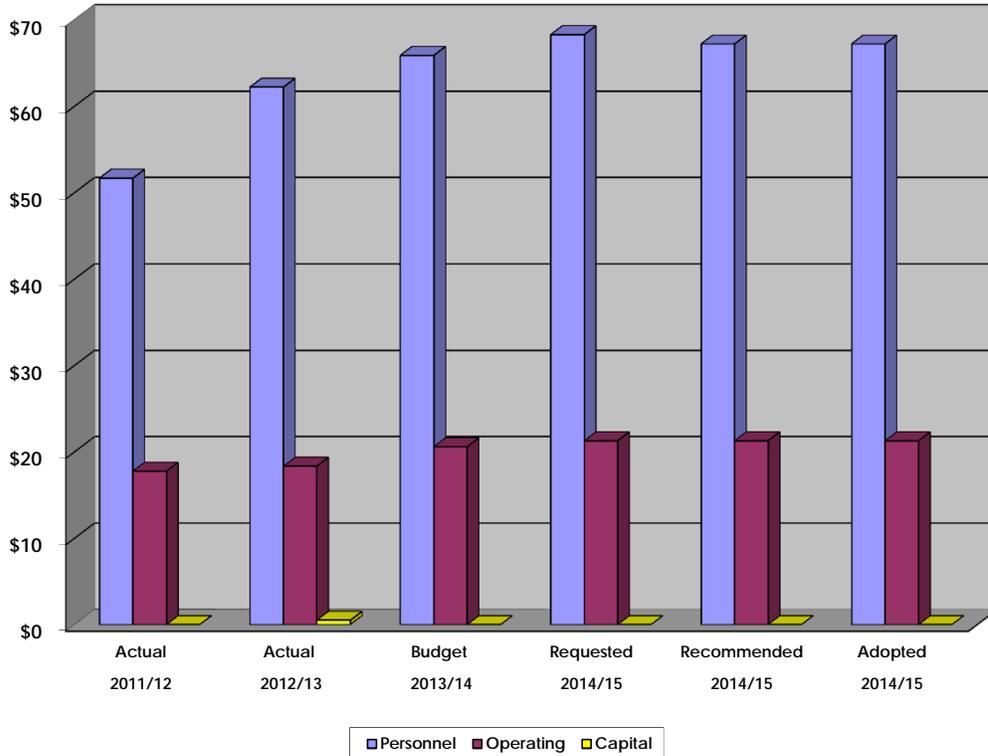


## Health - Primary Care

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 41,608         | \$ 39,760         | \$ 39,197         | \$ 36,285            | \$ 36,285              | \$ 36,285          |
| General Appropriation | 27,837            | 41,299            | 47,299            | 53,297               | 52,221                 | 52,221             |
| <b>Total</b>          | <b>\$ 69,445</b>  | <b>\$ 81,059</b>  | <b>\$ 86,496</b>  | <b>\$ 89,582</b>     | <b>\$ 88,506</b>       | <b>\$ 88,506</b>   |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 51,674         | \$ 62,211         | \$ 65,893         | \$ 68,293            | \$ 67,217              | \$ 67,217          |
| Operating             | 17,772            | 18,339            | 20,603            | 21,289               | 21,289                 | 21,289             |
| Capital               | -                 | 509               | -                 | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ 69,445</b>  | <b>\$ 81,059</b>  | <b>\$ 86,496</b>  | <b>\$ 89,582</b>     | <b>\$ 88,506</b>       | <b>\$ 88,506</b>   |

Thousands



*Health - Promotion*

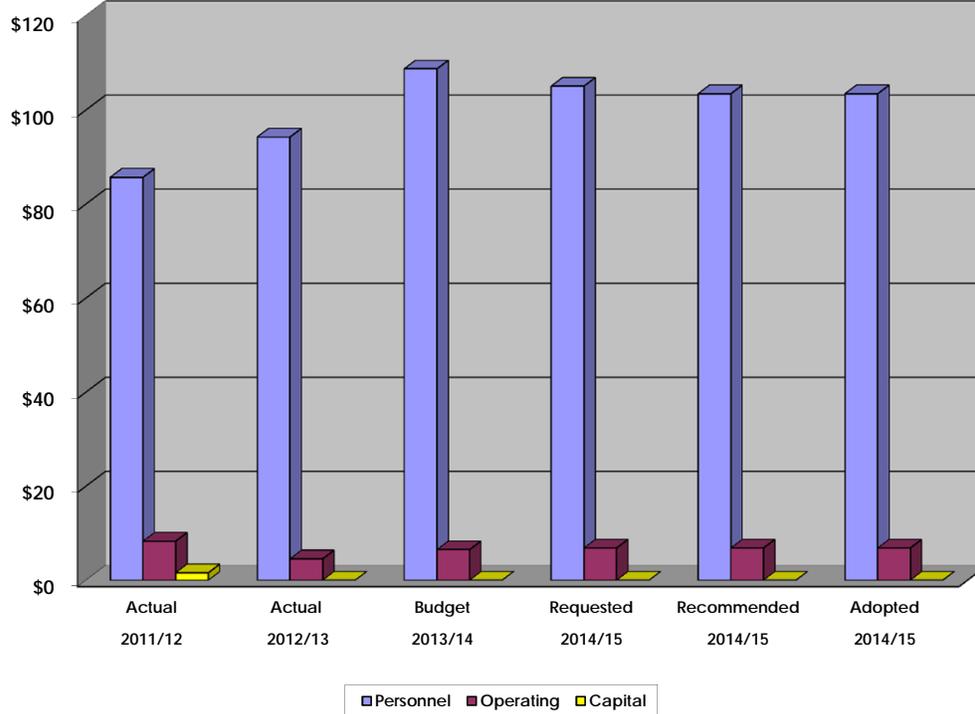
**Significant Changes**

Reallocation of positions.

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 11,335         | \$ 7,123          | \$ 6,286          | \$ 6,286             | \$ 6,286               | \$ 6,286           |
| Sales and Services       | 5,138             | 4,572             | 4,309             | 5,798                | 5,798                  | 5,798              |
| General Appropriation    | 79,085            | 87,090            | 104,651           | 99,831               | 98,213                 | 98,213             |
| <b>Total</b>             | <b>\$ 95,558</b>  | <b>\$ 98,785</b>  | <b>\$ 115,246</b> | <b>\$ 111,915</b>    | <b>\$ 110,297</b>      | <b>\$ 110,297</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 85,678         | \$ 94,242         | \$ 108,741        | \$ 105,064           | \$ 103,446             | \$ 103,446         |
| Operating                | 8,304             | 4,543             | 6,505             | 6,851                | 6,851                  | 6,851              |
| Capital                  | 1,577             | -                 | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 95,558</b>  | <b>\$ 98,785</b>  | <b>\$ 115,246</b> | <b>\$ 111,915</b>    | <b>\$ 110,297</b>      | <b>\$ 110,297</b>  |

Thousands

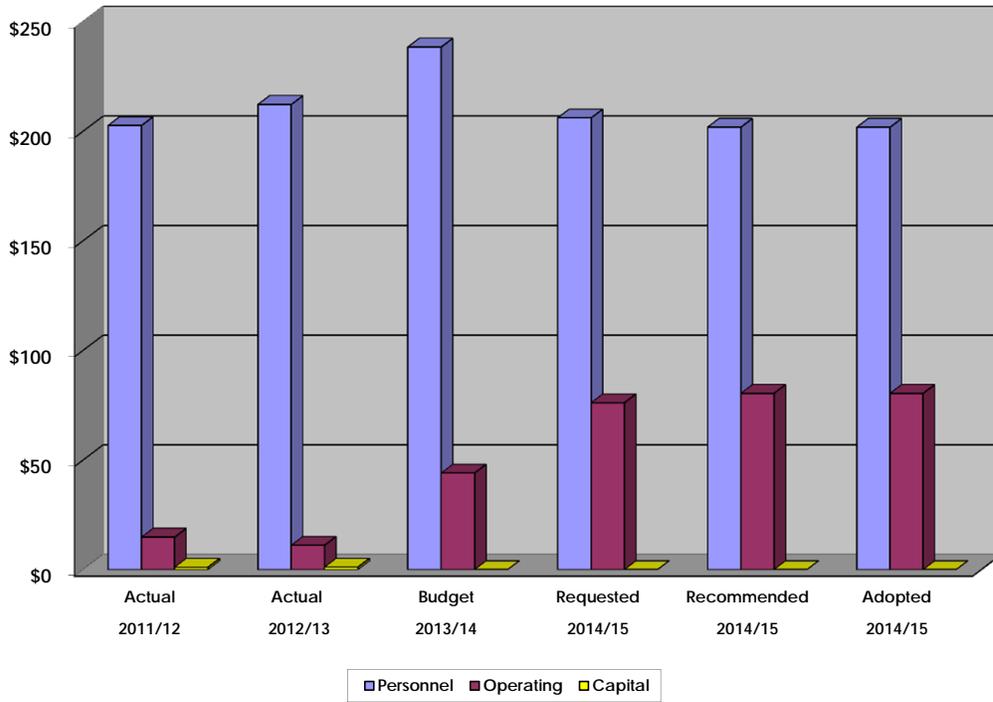


*Health - WIC-CS*

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 218,420        | \$ 224,411        | \$ 282,426        | \$ 282,146           | \$ 282,146             | \$ 282,146         |
| <b>Total</b>             | <b>\$ 218,420</b> | <b>\$ 224,411</b> | <b>\$ 282,426</b> | <b>\$ 282,146</b>    | <b>\$ 282,146</b>      | <b>\$ 282,146</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 202,541        | \$ 212,166        | \$ 238,397        | \$ 206,046           | \$ 201,787             | \$ 201,787         |
| Operating                | 14,778            | 11,102            | 44,029            | 76,100               | 80,359                 | 80,359             |
| Capital                  | 1,101             | 1,143             | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 218,420</b> | <b>\$ 224,411</b> | <b>\$ 282,426</b> | <b>\$ 282,146</b>    | <b>\$ 282,146</b>      | <b>\$ 282,146</b>  |

Thousands



## Health - Family Planning

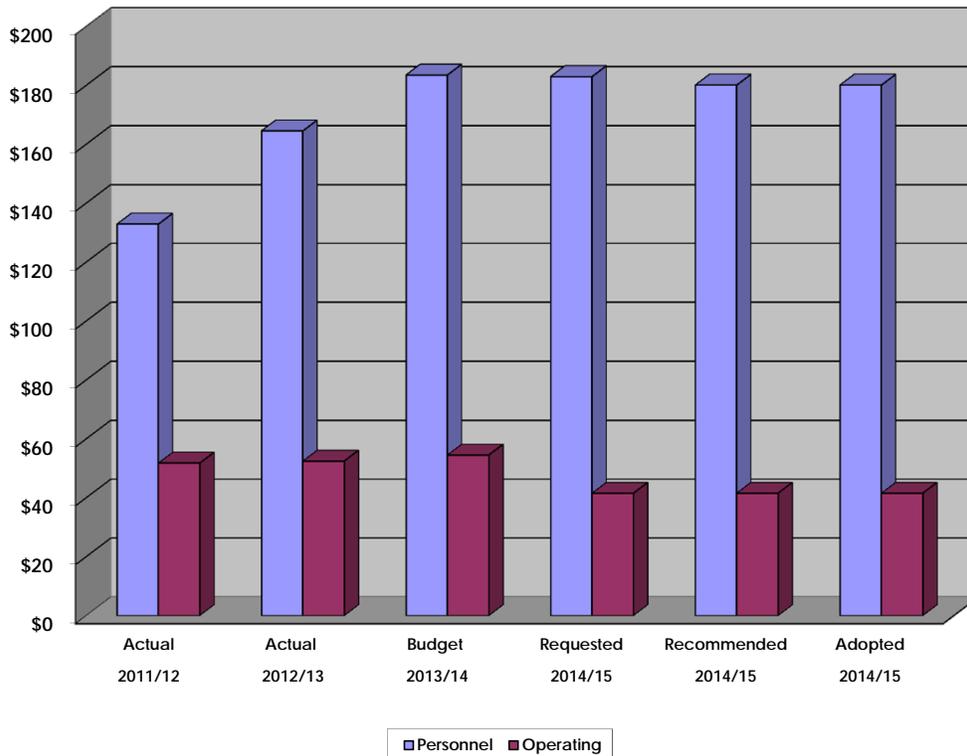
### Significant Changes

Reallocation of personnel.

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 123,442        | \$ 105,552        | \$ 92,028         | \$ 88,932            | \$ 88,932              | \$ 88,932          |
| Sales and Services       | 82,619            | 72,454            | 81,543            | 80,005               | 80,005                 | 80,005             |
| General Appropriation    | (21,413)          | 39,033            | 64,492            | 55,602               | 52,716                 | 52,716             |
|                          | <b>\$ 184,648</b> | <b>\$ 217,039</b> | <b>\$ 238,063</b> | <b>\$ 224,539</b>    | <b>\$ 221,653</b>      | <b>\$ 221,653</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 132,888        | \$ 164,561        | \$ 183,537        | \$ 182,978           | \$ 180,092             | \$ 180,092         |
| Operating                | 51,760            | 52,478            | 54,526            | 41,561               | 41,561                 | 41,561             |
| Total                    | <b>\$ 184,648</b> | <b>\$ 217,039</b> | <b>\$ 238,063</b> | <b>\$ 224,539</b>    | <b>\$ 221,653</b>      | <b>\$ 221,653</b>  |

Thousands



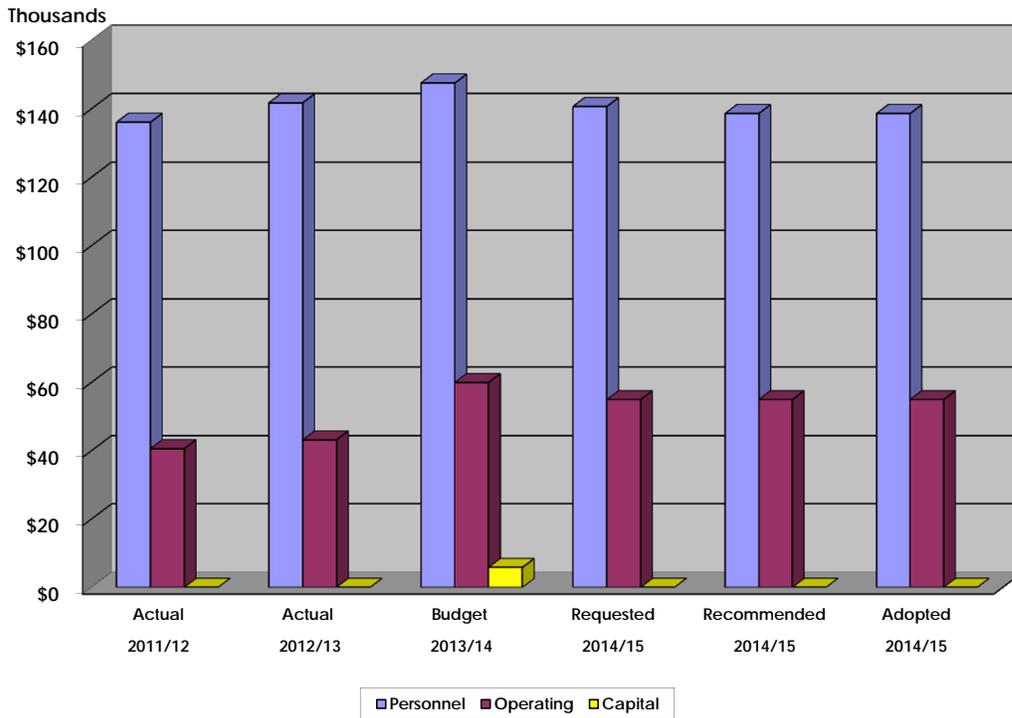
## Health - Animal Control

### Significant Changes

Transfer of two positions to Animal Control Enforcement under the Sheriff's Department in FY 2011-12.

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 5,474          | \$ 3,435          | \$ 3,620          | \$ 2,683             | \$ 2,683               | \$ 2,684           |
| General Appropriation | 171,260           | 181,497           | 209,763           | 193,008              | 190,938                | 190,937            |
| <b>Total</b>          | <b>\$ 176,734</b> | <b>\$ 184,932</b> | <b>\$ 213,383</b> | <b>\$ 195,691</b>    | <b>\$ 193,621</b>      | <b>\$ 193,621</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 136,090        | \$ 141,726        | \$ 147,522        | \$ 140,691           | \$ 138,621             | \$ 138,621         |
| Operating             | 40,644            | 43,206            | 60,016            | 55,000               | 55,000                 | 55,000             |
| Capital               | -                 | -                 | 5,845             | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ 176,734</b> | <b>\$ 184,932</b> | <b>\$ 213,383</b> | <b>\$ 195,691</b>    | <b>\$ 193,621</b>      | <b>\$ 193,621</b>  |



## Health - Environmental Health

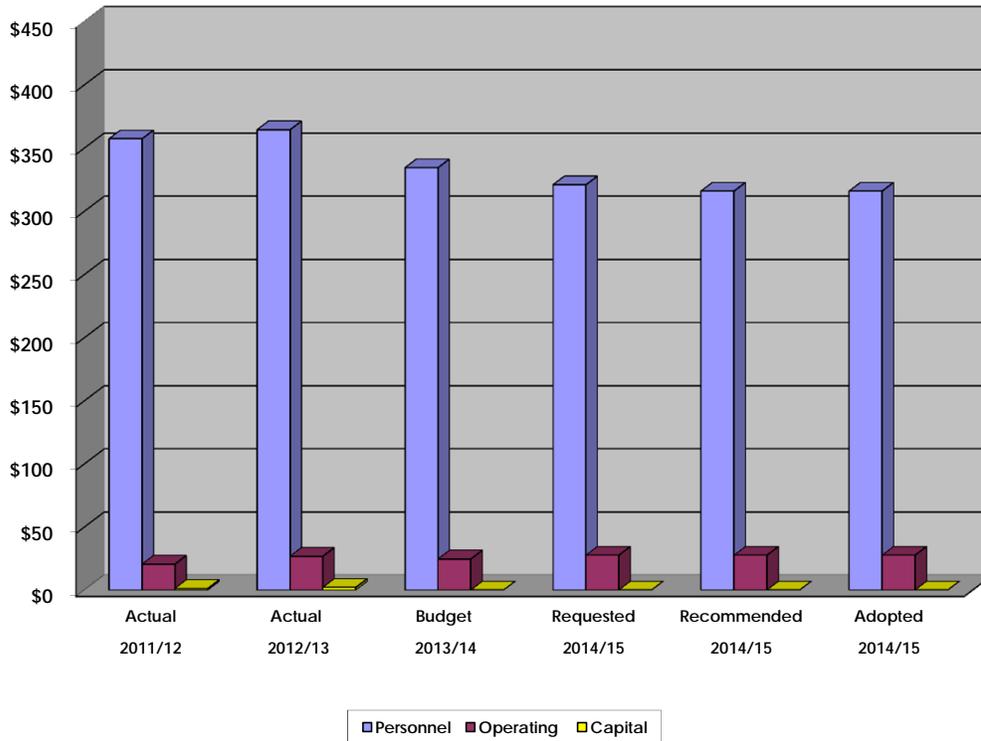
### Mission

The mission of Lee County Environmental Health is to safeguard life, promote human health and protect the environment.

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 4,750          | \$ 9,529          | \$ 4,000          | \$ 4,000             | \$ 4,000               | \$ 4,000           |
| Sales and Services       | 94,615            | 114,175           | 105,900           | 114,175              | 114,175                | 114,175            |
| General Appropriation    | 279,586           | 269,452           | 249,086           | 230,267              | 225,273                | 225,273            |
| <b>Total</b>             | <b>\$ 378,951</b> | <b>\$ 393,156</b> | <b>\$ 358,986</b> | <b>\$ 348,442</b>    | <b>\$ 343,448</b>      | <b>\$ 343,448</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 357,211        | \$ 364,353        | \$ 334,384        | \$ 320,863           | \$ 315,869             | \$ 315,869         |
| Operating                | 20,516            | 26,737            | 24,602            | 27,579               | 27,579                 | 27,579             |
| Capital                  | 1,224             | 2,066             | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 378,951</b> | <b>\$ 393,156</b> | <b>\$ 358,986</b> | <b>\$ 348,442</b>    | <b>\$ 343,448</b>      | <b>\$ 343,448</b>  |

Thousands

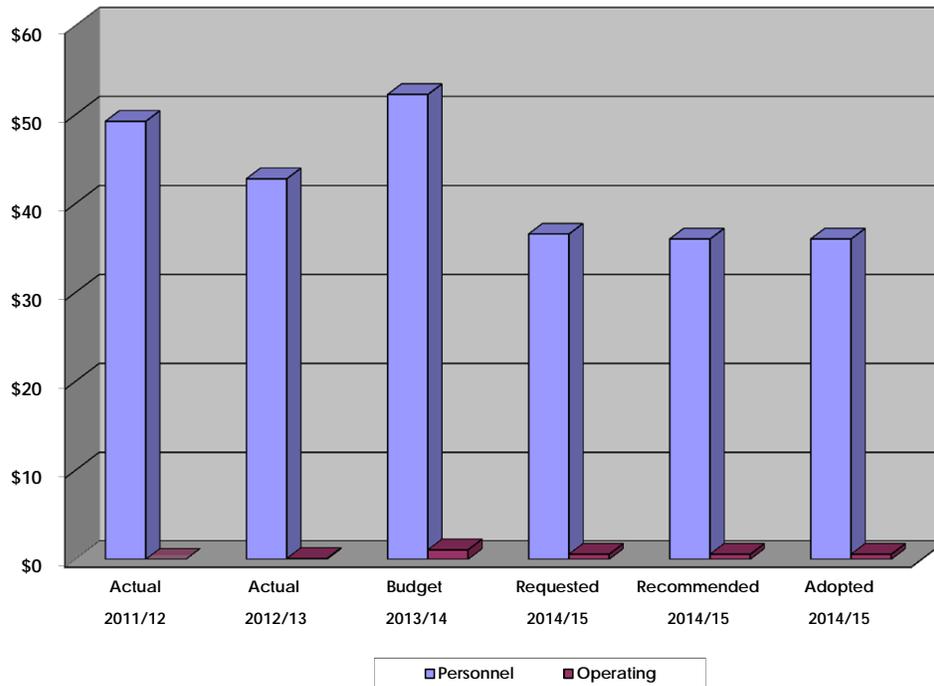


*Health - Aids Control*

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 500            | \$ 500            | \$ 500            | \$ 500               | \$ 500                 | \$ 500             |
| General Appropriation    | 48,758            | 42,401            | 52,851            | 36,660               | 36,097                 | 36,097             |
| <b>Total</b>             | <b>\$ 49,258</b>  | <b>\$ 42,901</b>  | <b>\$ 53,351</b>  | <b>\$ 37,160</b>     | <b>\$ 36,597</b>       | <b>\$ 36,597</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 49,258         | \$ 42,799         | \$ 52,275         | \$ 36,584            | \$ 36,021              | \$ 36,021          |
| Operating                | -                 | 102               | 1,076             | 576                  | 576                    | 576                |
| <b>Total</b>             | <b>\$ 49,258</b>  | <b>\$ 42,901</b>  | <b>\$ 53,351</b>  | <b>\$ 37,160</b>     | <b>\$ 36,597</b>       | <b>\$ 36,597</b>   |

Thousands



*Health - Bioterrorism*

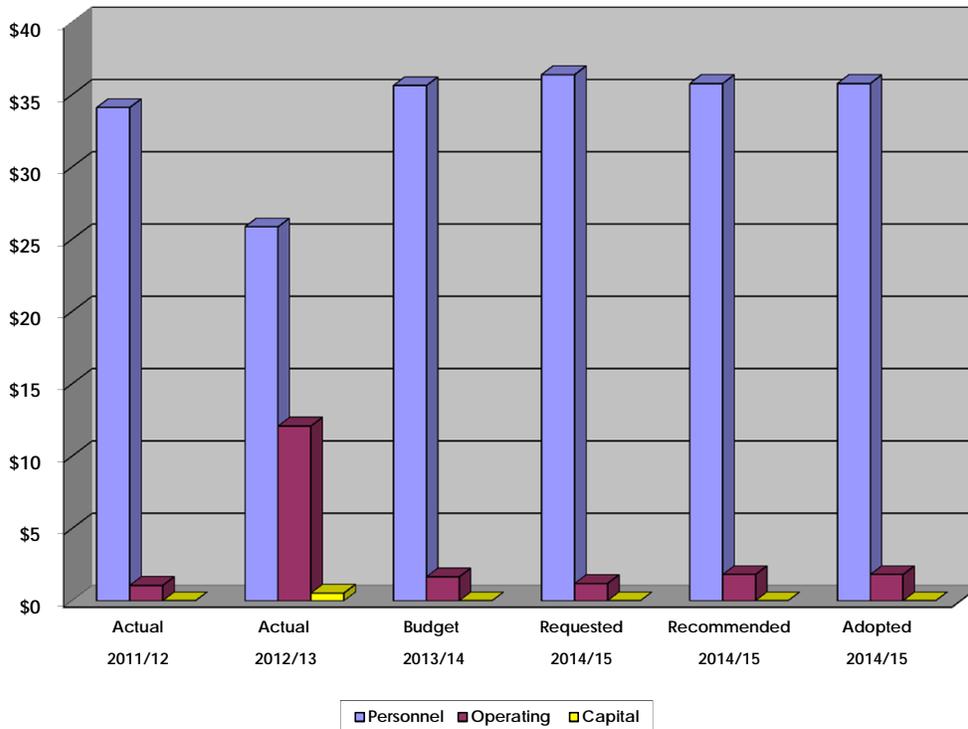
**Significant Changes**

Reallocation of personnel.

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 38,764         | \$ 45,826         | \$ 31,395         | \$ 31,395            | \$ 31,395              | \$ 31,396          |
| General Appropriation    | (3,603)           | (7,378)           | 5,871             | 6,179                | 6,179                  | 6,178              |
| <b>Total</b>             | <b>\$ 35,161</b>  | <b>\$ 38,448</b>  | <b>\$ 37,266</b>  | <b>\$ 37,574</b>     | <b>\$ 37,574</b>       | <b>\$ 37,574</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 34,103         | \$ 25,846         | \$ 35,620         | \$ 36,380            | \$ 35,765              | \$ 35,765          |
| Operating                | 1,057             | 12,072            | 1,646             | 1,194                | 1,809                  | 1,809              |
| Capital                  | -                 | 530               | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 35,161</b>  | <b>\$ 38,448</b>  | <b>\$ 37,266</b>  | <b>\$ 37,574</b>     | <b>\$ 37,574</b>       | <b>\$ 37,574</b>   |

Thousands

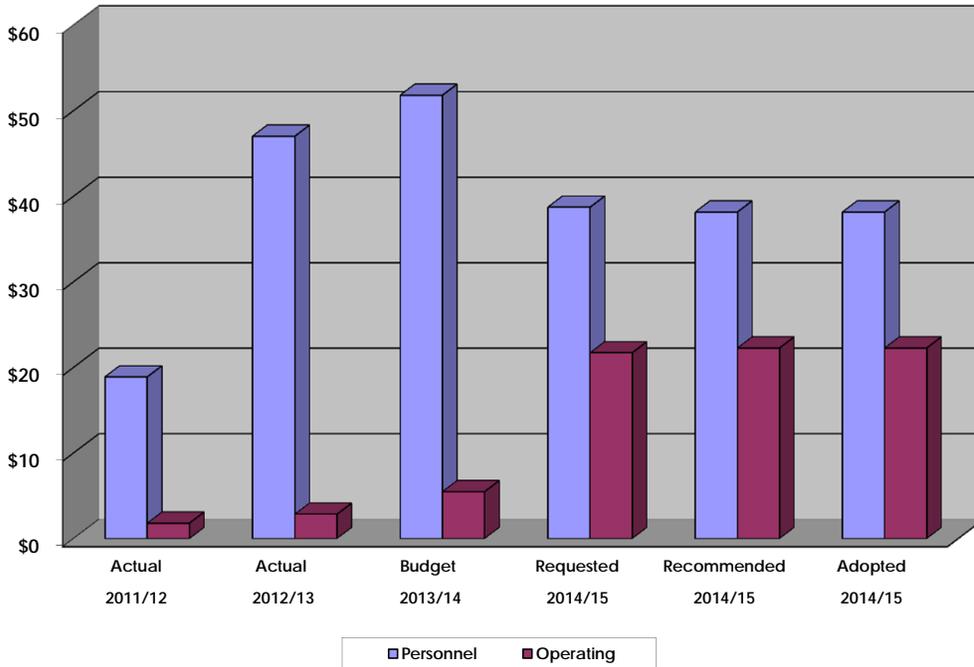


*Health - WIC - BF*

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 20,689         | \$ 49,865         | \$ 57,280         | \$ 60,422            | \$ 60,422              | \$ 60,422          |
| General Appropriation    | -                 | -                 | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 20,689</b>  | <b>\$ 49,865</b>  | <b>\$ 57,280</b>  | <b>\$ 60,422</b>     | <b>\$ 60,422</b>       | <b>\$ 60,422</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 18,890         | \$ 47,018         | \$ 51,804         | \$ 38,713            | \$ 38,157              | \$ 38,157          |
| Operating                | 1,799             | 2,847             | 5,476             | 21,709               | 22,265                 | 22,265             |
| <b>Total</b>             | <b>\$ 20,689</b>  | <b>\$ 49,865</b>  | <b>\$ 57,280</b>  | <b>\$ 60,422</b>     | <b>\$ 60,422</b>       | <b>\$ 60,422</b>   |

Thousands



*Health - Children Services Coordinator*

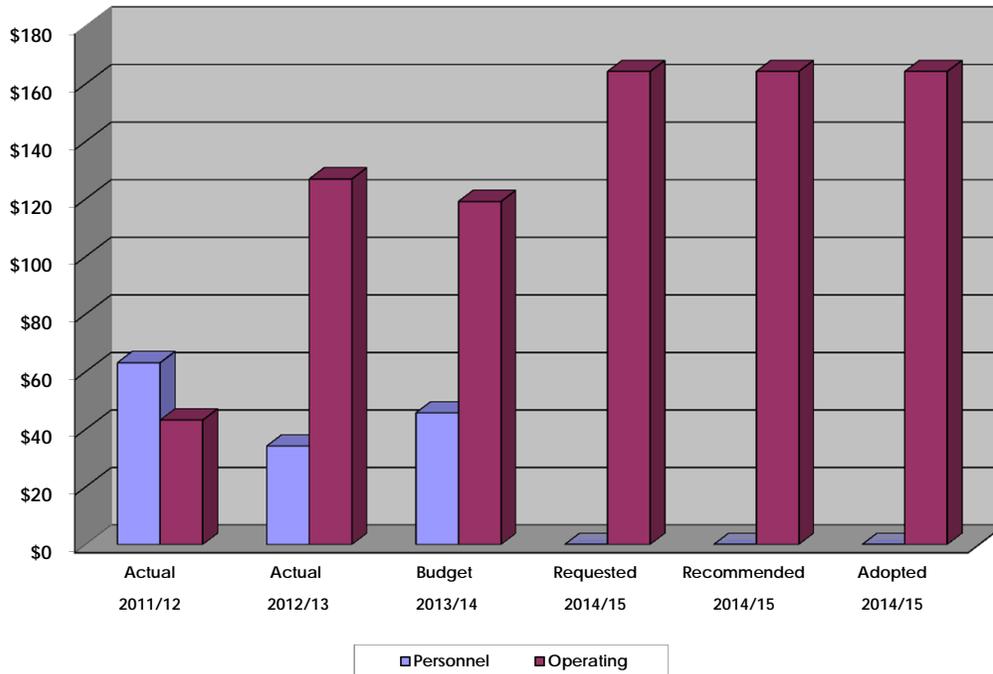
**Significant Changes**

Reallocation of salaries among programs.

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 2,649          | \$ 2,649          | \$ 2,649          | \$ 2,649             | \$ 2,649               | \$ 2,649           |
| Sales and Services       | 151,182           | 160,022           | 162,086           | 161,643              | 161,643                | 161,643            |
| General Appropriation    | (47,520)          | (1,595)           | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 106,311</b> | <b>\$ 161,076</b> | <b>\$ 164,735</b> | <b>\$ 164,292</b>    | <b>\$ 164,292</b>      | <b>\$ 164,292</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 63,116         | \$ 34,132         | \$ 45,623         | \$ -                 | \$ -                   | \$ -               |
| Operating                | 43,195            | 126,944           | 119,112           | 164,292              | 164,292                | 164,292            |
| <b>Total</b>             | <b>\$ 106,311</b> | <b>\$ 161,076</b> | <b>\$ 164,735</b> | <b>\$ 164,292</b>    | <b>\$ 164,292</b>      | <b>\$ 164,292</b>  |

Thousands

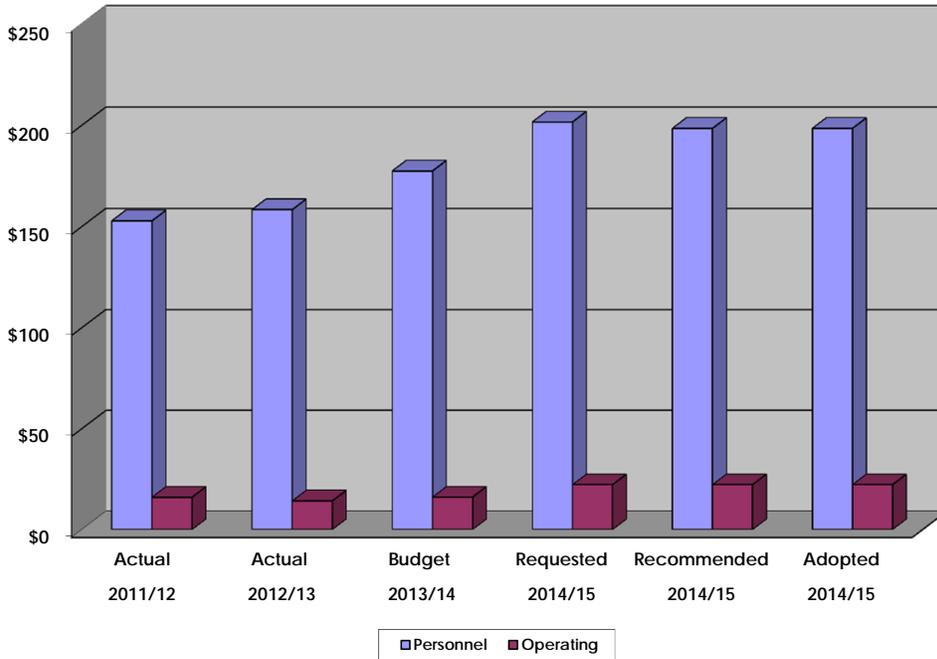


*Health - Communicable Diseases*

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 13,502         | \$ 10,038         | \$ 13,502         | \$ 10,038            | \$ 10,038              | \$ 10,038          |
| Sales and Services       | 9,508             | 9,183             | 9,493             | 6,727                | 13,312                 | 13,312             |
| General Appropriation    | 145,811           | 153,311           | 170,502           | 207,130              | 197,363                | 197,363            |
| <b>Total</b>             | <b>\$ 168,821</b> | <b>\$ 172,532</b> | <b>\$ 193,497</b> | <b>\$ 223,895</b>    | <b>\$ 220,713</b>      | <b>\$ 220,713</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 152,800        | \$ 158,324        | \$ 177,419        | \$ 201,639           | \$ 198,457             | \$ 198,457         |
| Operating                | 16,021            | 14,208            | 16,078            | 22,256               | 22,256                 | 22,256             |
| <b>Total</b>             | <b>\$ 168,821</b> | <b>\$ 172,532</b> | <b>\$ 193,497</b> | <b>\$ 223,895</b>    | <b>\$ 220,713</b>      | <b>\$ 220,713</b>  |

Thousands



**Health - BCCCP**

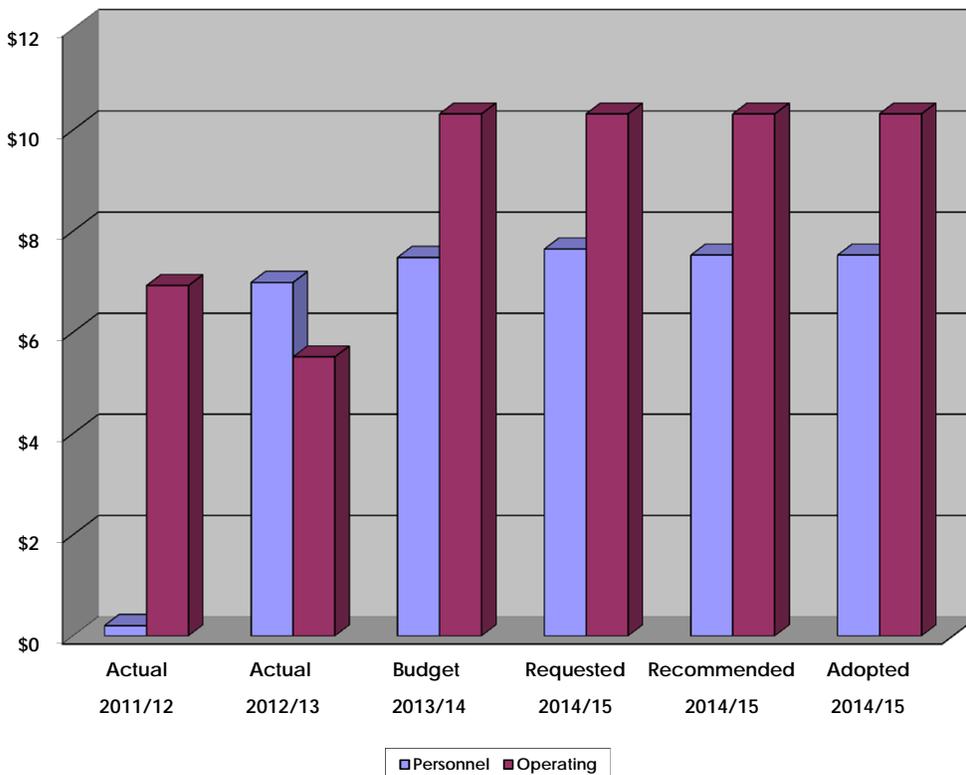
**Significant Changes**

Reallocation of positions.

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 11,500         | \$ 12,430         | \$ 12,430         | \$ 12,430            | \$ 12,430              | \$ 12,431          |
| General Appropriation    | (4,380)           | 64                | 5,363             | 5,525                | 5,406                  | 5,405              |
| <b>Total</b>             | <b>\$ 7,120</b>   | <b>\$ 12,494</b>  | <b>\$ 17,793</b>  | <b>\$ 17,955</b>     | <b>\$ 17,836</b>       | <b>\$ 17,836</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 202            | \$ 6,982          | \$ 7,478          | \$ 7,640             | \$ 7,521               | \$ 7,521           |
| Operating                | 6,918             | 5,512             | 10,315            | 10,315               | 10,315                 | 10,315             |
| <b>Total</b>             | <b>\$ 7,120</b>   | <b>\$ 12,494</b>  | <b>\$ 17,793</b>  | <b>\$ 17,955</b>     | <b>\$ 17,836</b>       | <b>\$ 17,836</b>   |

Thousands



## Health - Immunizations

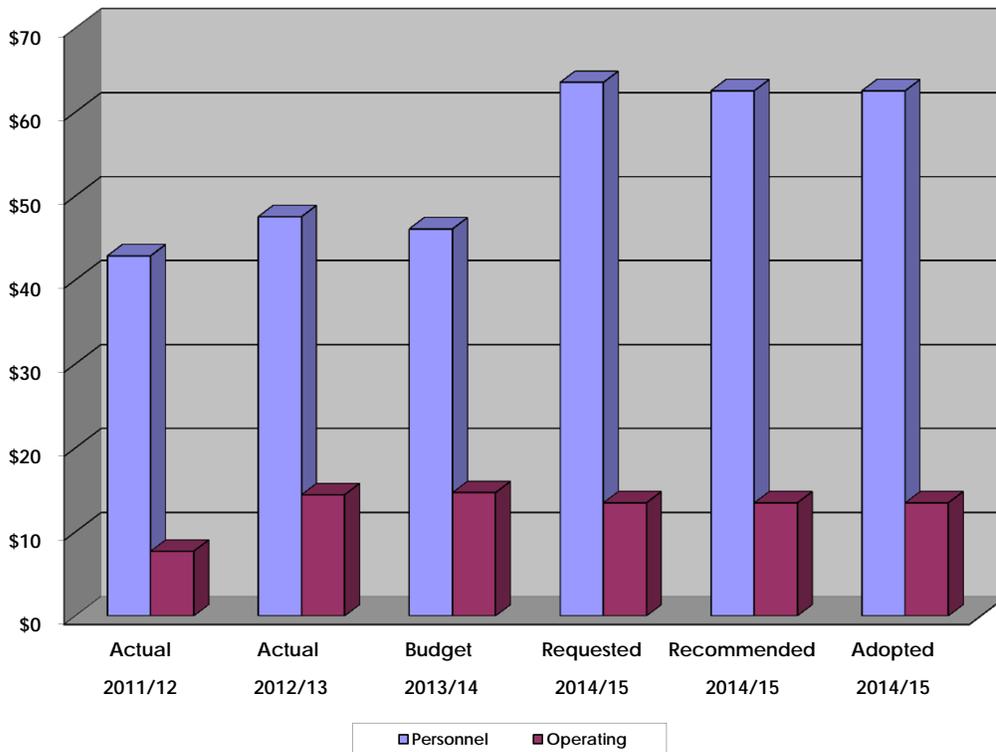
### Significant Changes

Reallocation of positions.

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 21,102         | \$ 17,485         | \$ 17,314         | \$ 17,314            | \$ 17,314              | \$ 17,314          |
| Sales and Services       | 7,829             | 6,258             | 5,657             | 4,306                | 4,306                  | 4,306              |
| General Appropriation    | 21,660            | 38,241            | 37,798            | 55,392               | 54,398                 | 54,398             |
| <b>Total</b>             | <b>\$ 50,591</b>  | <b>\$ 61,984</b>  | <b>\$ 60,769</b>  | <b>\$ 77,012</b>     | <b>\$ 76,018</b>       | <b>\$ 76,018</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 42,882         | \$ 47,548         | \$ 46,084         | \$ 63,540            | \$ 62,546              | \$ 62,546          |
| Operating                | 7,709             | 14,436            | 14,685            | 13,472               | 13,472                 | 13,472             |
| <b>Total</b>             | <b>\$ 50,591</b>  | <b>\$ 61,984</b>  | <b>\$ 60,769</b>  | <b>\$ 77,012</b>     | <b>\$ 76,018</b>       | <b>\$ 76,018</b>   |

Thousands

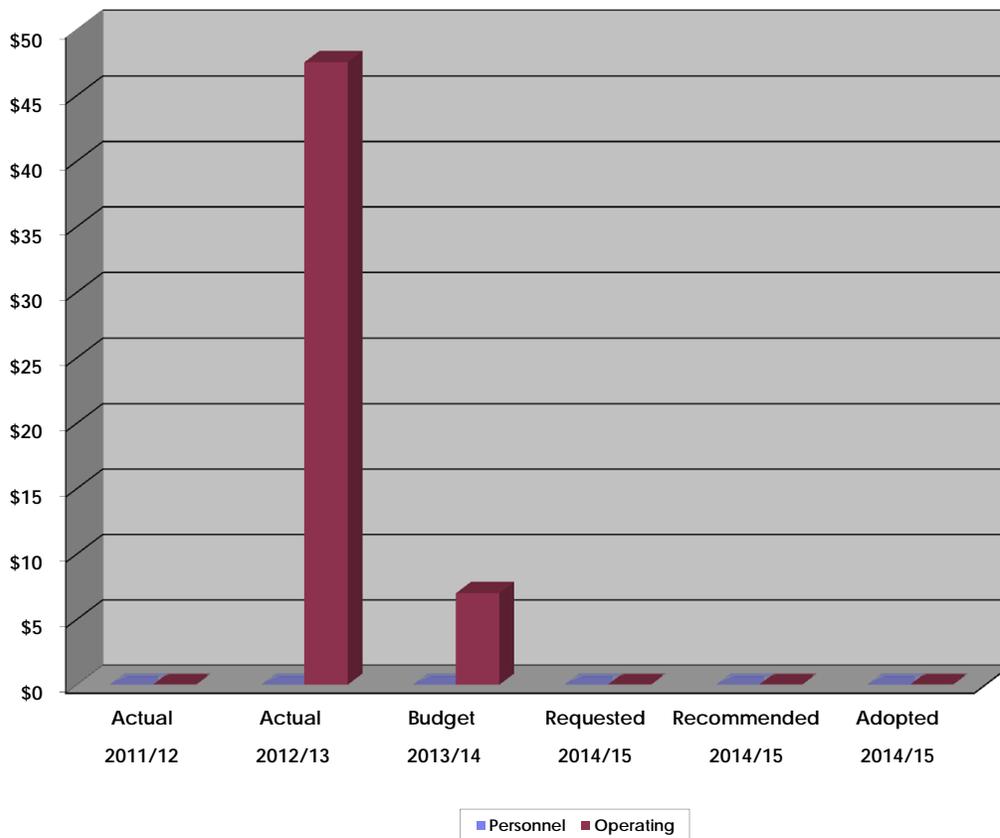


*Health - Community Transformation*

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ -              | \$ 19,203         | \$ 7,000          | \$ -                 | \$ -                   | \$ -               |
| General Appropriation | -                 | 28,329            | -                 | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ -</b>       | <b>\$ 47,532</b>  | <b>\$ 7,000</b>   | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ -              | \$ -              | \$ -              | \$ -                 | \$ -                   | \$ -               |
| Operating             | -                 | 47,532            | 7,000             | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ -</b>       | <b>\$ 47,532</b>  | <b>\$ 7,000</b>   | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |

Thousands

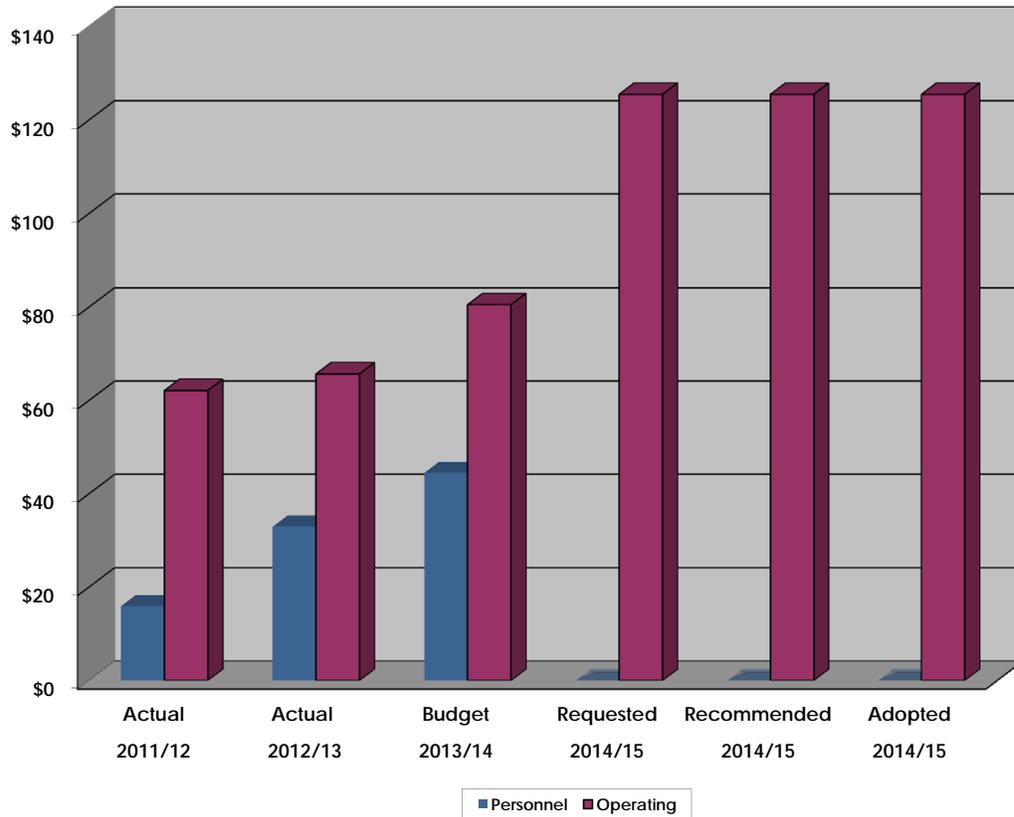


## Health - Pregnancy Care Case Management

### Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| Sales and Services    | \$ 91,208         | \$ 123,526        | \$ 125,088        | \$ 125,547           | \$ 125,547             | \$ 125,547         |
| General Appropriation | (13,060)          | (24,796)          | -                 | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ 78,148</b>  | <b>\$ 98,730</b>  | <b>\$ 125,088</b> | <b>\$ 125,547</b>    | <b>\$ 125,547</b>      | <b>\$ 125,547</b>  |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 15,969         | \$ 32,991         | \$ 44,534         | -                    | -                      | -                  |
| Operating             | 62,179            | 65,739            | 80,554            | 125,547              | 125,547                | 125,547            |
| <b>Total</b>          | <b>\$ 78,148</b>  | <b>\$ 98,730</b>  | <b>\$ 125,088</b> | <b>\$ 125,547</b>    | <b>\$ 125,547</b>      | <b>\$ 125,547</b>  |

Thousands

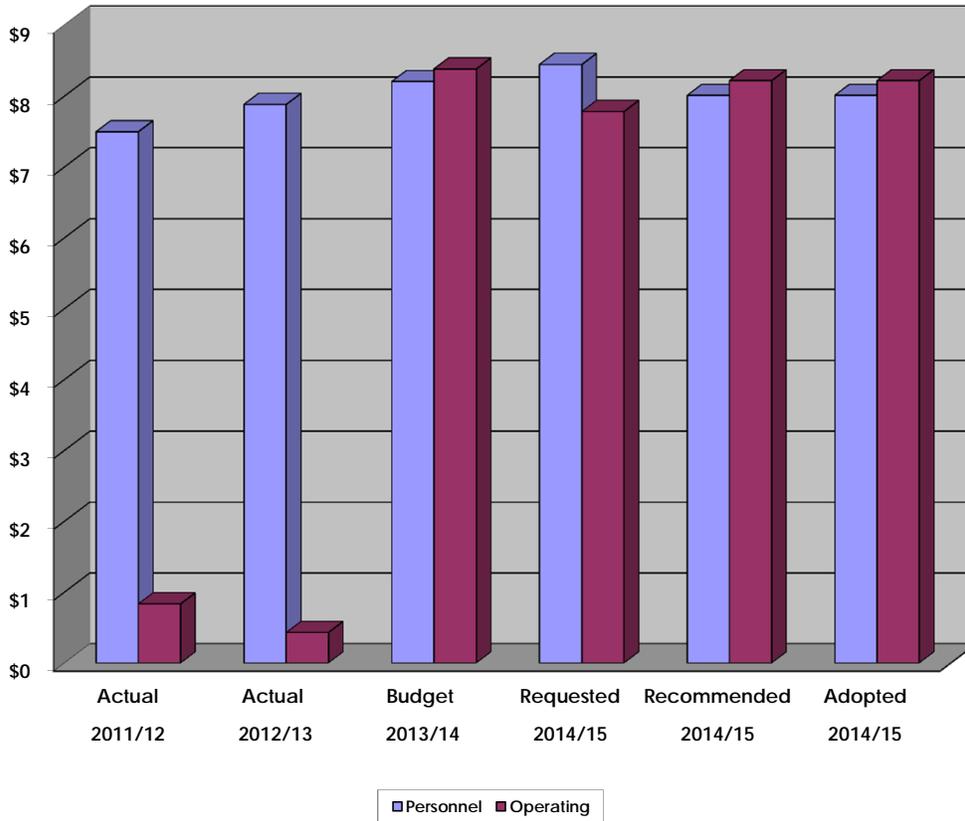


*Health - WIC - GA*

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 83,329         | \$ 8,310          | \$ 16,585         | \$ 16,227            | \$ 16,227              | \$ 16,227          |
| General Appropriation    | -                 | -                 | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 83,329</b>  | <b>\$ 8,310</b>   | <b>\$ 16,585</b>  | <b>\$ 16,227</b>     | <b>\$ 16,227</b>       | <b>\$ 16,227</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 7,496          | \$ 7,881          | \$ 8,203          | \$ 8,445             | \$ 8,010               | \$ 8,010           |
| Operating                | 833               | 429               | 8,382             | 7,782                | 8,217                  | 8,217              |
| <b>Total</b>             | <b>\$ 8,329</b>   | <b>\$ 8,310</b>   | <b>\$ 16,585</b>  | <b>\$ 16,227</b>     | <b>\$ 16,227</b>       | <b>\$ 16,227</b>   |

Thousands



*Health - WIC - NE*

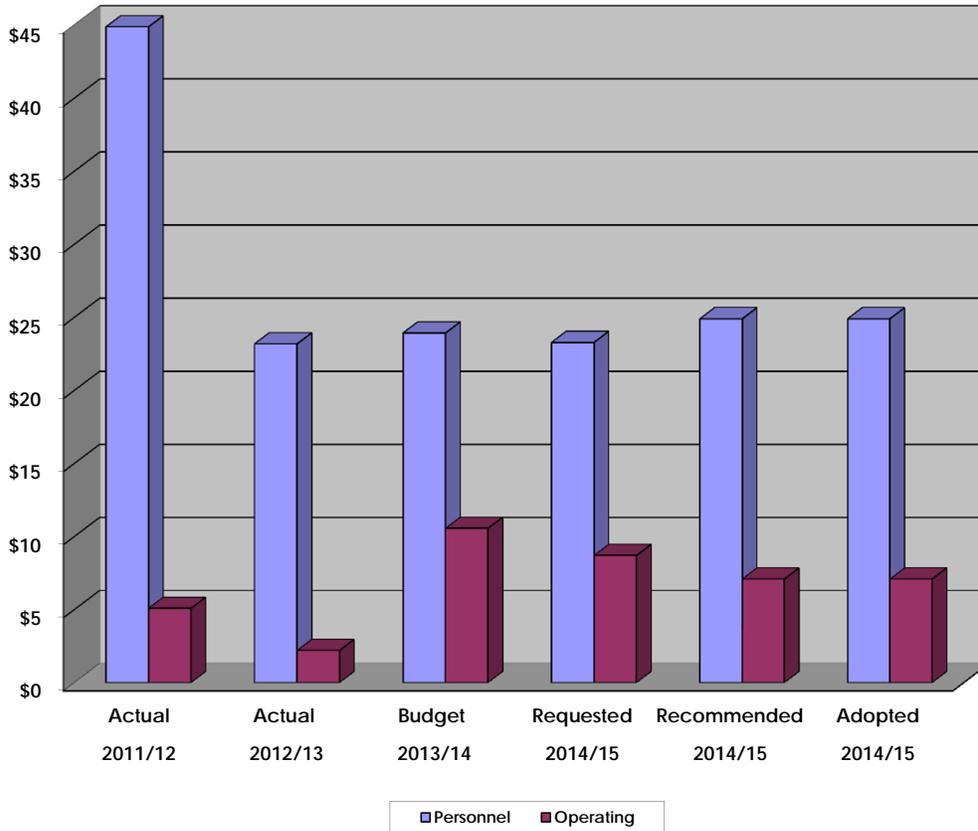
**Significant Changes**

Reallocation of positions.

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 49,965         | \$ 25,380         | \$ 34,489         | \$ 31,985            | \$ 31,985              | \$ 31,985          |
| <b>Total</b>             | <b>\$ 49,965</b>  | <b>\$ 25,380</b>  | <b>\$ 34,489</b>  | <b>\$ 31,985</b>     | <b>\$ 31,985</b>       | <b>\$ 31,985</b>   |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 44,880         | \$ 23,181         | \$ 23,928         | \$ 23,281            | \$ 24,899              | \$ 24,899          |
| Operating                | 5,086             | 2,199             | 10,561            | 8,704                | 7,086                  | 7,086              |
| <b>Total</b>             | <b>\$ 49,965</b>  | <b>\$ 25,380</b>  | <b>\$ 34,489</b>  | <b>\$ 31,985</b>     | <b>\$ 31,985</b>       | <b>\$ 31,985</b>   |

Thousands

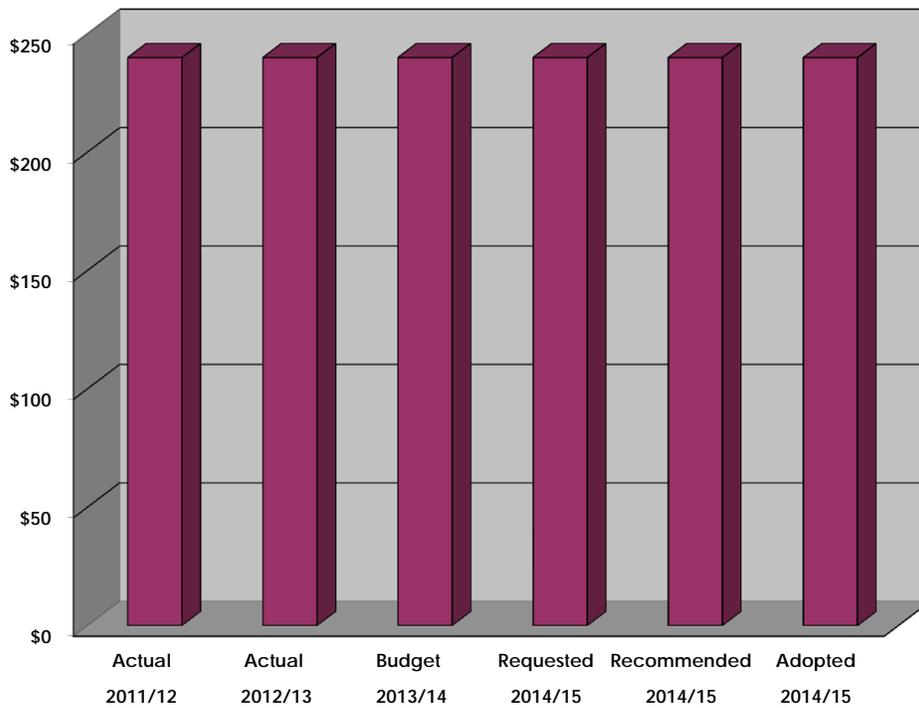


## Mental Health

### Budget

|                            |           | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|----------------------------|-----------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>             |           |                   |                   |                   |                      |                        |                    |
| Intergovernmental Revenues | \$        | 15,544            | \$ 16,000         | \$ 16,000         | \$ 16,000            | \$ 16,000              | \$ 16,000          |
| General Appropriation      |           | 224,456           | 224,000           | 224,000           | 224,000              | 224,000                | 224,000            |
| <b>Total</b>               | <b>\$</b> | <b>240,000</b>    | <b>\$ 240,000</b> | <b>\$ 240,000</b> | <b>\$ 240,000</b>    | <b>\$ 240,000</b>      | <b>\$ 240,000</b>  |
| <b>Expenditures</b>        |           |                   |                   |                   |                      |                        |                    |
| Operating                  | \$        | 240,000           | \$ 240,000        | \$ 240,000        | \$ 240,000           | \$ 240,000             | \$ 240,000         |
| <b>Total</b>               | <b>\$</b> | <b>240,000</b>    | <b>\$ 240,000</b> | <b>\$ 240,000</b> | <b>\$ 240,000</b>    | <b>\$ 240,000</b>      | <b>\$ 240,000</b>  |

Thousands

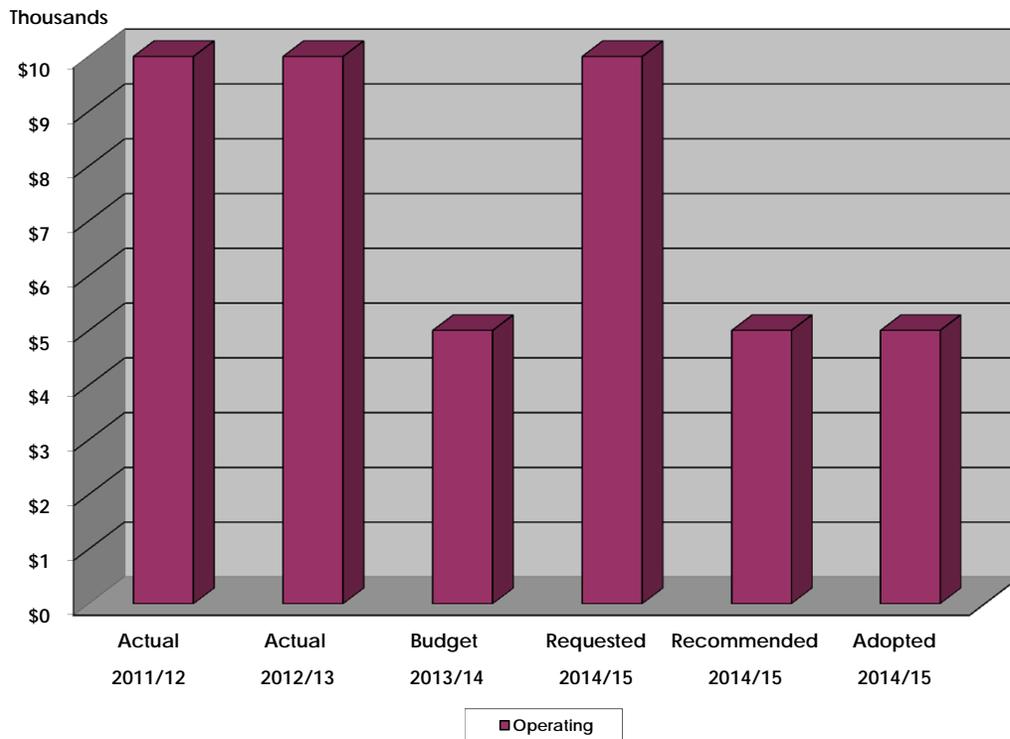


■ Operating

*Lee County Industries*

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 10,000         | \$ 10,000         | \$ 5,000          | \$ 10,000            | \$ 5,000               | \$ 5,000           |
| <b>Total</b>          | <b>\$ 10,000</b>  | <b>\$ 10,000</b>  | <b>\$ 5,000</b>   | <b>\$ 10,000</b>     | <b>\$ 5,000</b>        | <b>\$ 5,000</b>    |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 10,000         | \$ 10,000         | \$ 5,000          | \$ 10,000            | \$ 5,000               | \$ 5,000           |
| <b>Total</b>          | <b>\$ 10,000</b>  | <b>\$ 10,000</b>  | <b>\$ 5,000</b>   | <b>\$ 10,000</b>     | <b>\$ 5,000</b>        | <b>\$ 5,000</b>    |



## Social Services

### Mission

The mission of the Lee County Department of Social Services is to improve the quality of life for Lee County citizens by promoting health and well-being, fostering self-sufficiency, and protecting vulnerable populations.

### Significant Changes

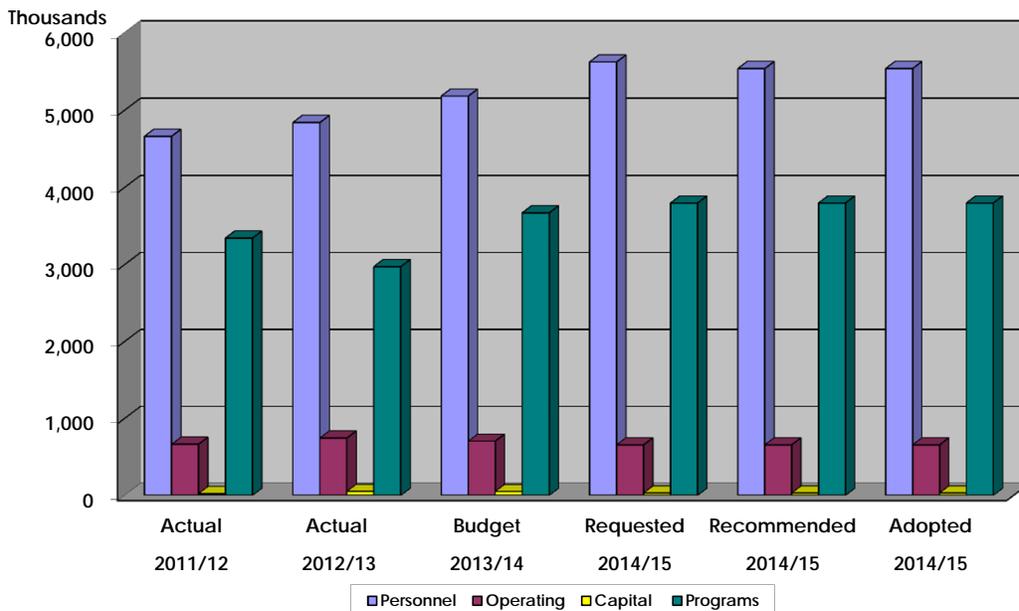
Fully funding four positions added during FY 13-14 to assist with NCFast implementation in Food & Nutrition Services and Medicaid. Adding a Social Worker III for Foster Care and a Social Worker Supervisor for Child Protective Services.

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 92                | 95                | 96                | 100.5                | 100.5                  | 100.5              |

### Budget

|                          | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted   |
|--------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|----------------------|
| <b>Revenue</b>           |                     |                     |                     |                      |                        |                      |
| Federal and state grants | \$ 6,476,617        | \$ 6,303,330        | \$ 6,650,025        | \$ 7,325,900         | \$ 7,325,900           | \$ 7,325,900         |
| Other sales and services | 53,492              | 54,595              | 54,466              | 47,575               | 47,575                 | 47,575               |
| Miscellaneous            | 34,033              | 18,343              | 7,100               | 7,100                | 7,100                  | 7,100                |
| General Appropriation    | 2,133,691           | 2,240,058           | 2,901,685           | 2,734,054            | 2,649,378              | 2,649,378            |
| <b>Total</b>             | <b>\$ 8,697,833</b> | <b>\$ 8,616,326</b> | <b>\$ 9,613,276</b> | <b>\$ 10,114,629</b> | <b>\$ 10,029,953</b>   | <b>\$ 10,029,953</b> |
| <b>Expenditures</b>      |                     |                     |                     |                      |                        |                      |
| Personnel                | \$ 4,664,084        | \$ 4,842,353        | \$ 5,184,703        | \$ 5,626,336         | \$ 5,541,660           | \$ 5,541,660         |
| Operating                | 665,160             | 746,315             | 705,699             | 658,202              | 658,202                | 658,202              |
| Capital                  | 22,771              | 52,379              | 51,355              | 30,965               | 30,965                 | 30,965               |
| Programs                 | 3,345,818           | 2,975,279           | 3,671,519           | 3,799,126            | 3,799,126              | 3,799,126            |
| <b>Total</b>             | <b>\$ 8,697,833</b> | <b>\$ 8,616,326</b> | <b>\$ 9,613,276</b> | <b>\$ 10,114,629</b> | <b>\$ 10,029,953</b>   | <b>\$ 10,029,953</b> |

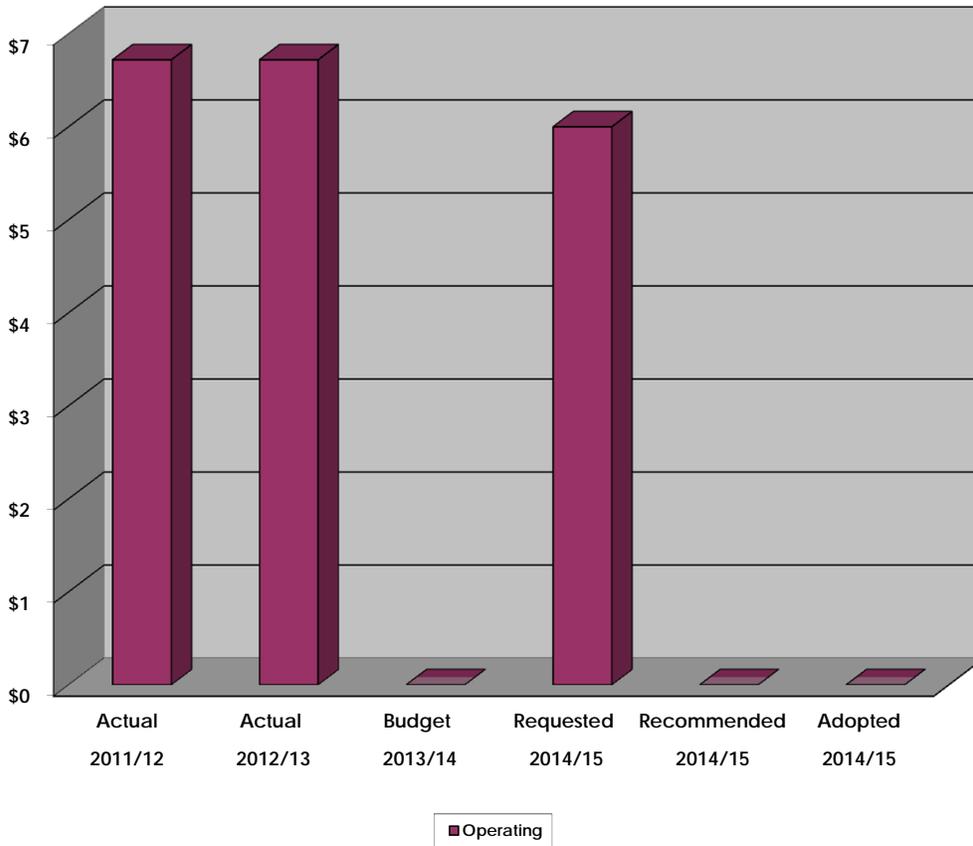


*Johnston-Lee-Harnett Community Action*

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 6,720          | \$ 6,720          | \$ -              | \$ 6,000             | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$ 6,720</b>   | <b>\$ 6,720</b>   | <b>\$ -</b>       | <b>\$ 6,000</b>      | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 6,720          | \$ 6,720          | \$ -              | \$ 6,000             | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$ 6,720</b>   | <b>\$ 6,720</b>   | <b>\$ -</b>       | <b>\$ 6,000</b>      | <b>\$ -</b>            | <b>\$ -</b>        |

Thousands

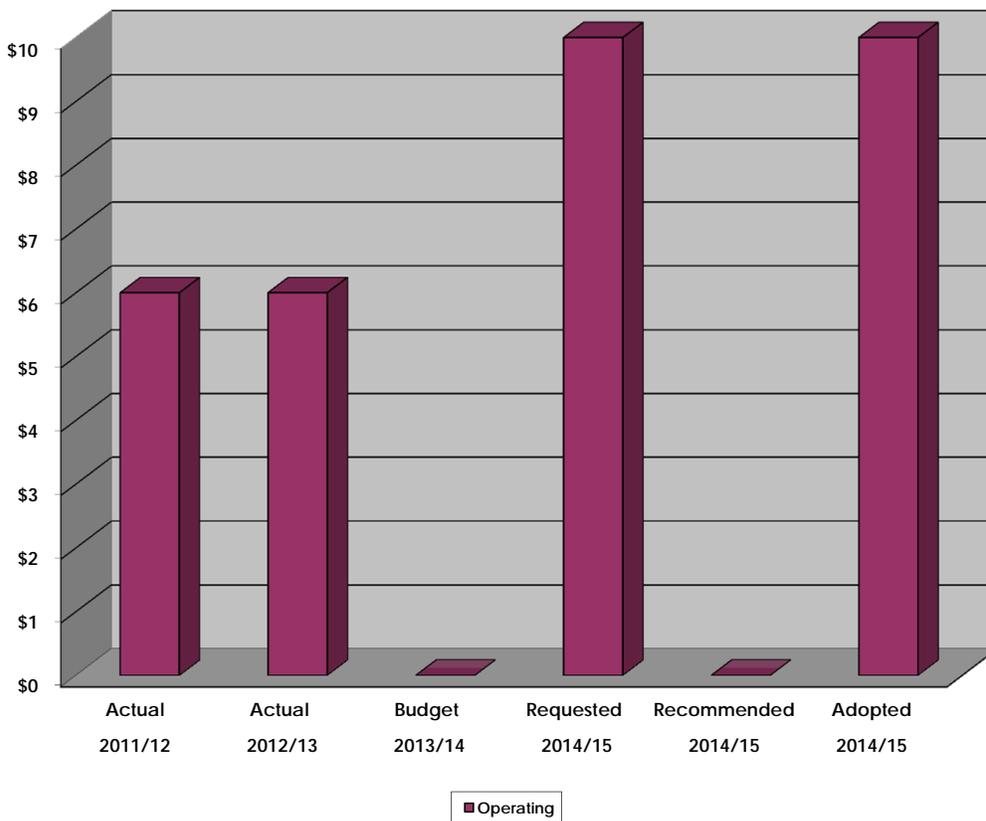


HAVEN

Budget

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 6,000          | \$ 6,000          | \$ -              | \$ 10,000            | \$ -                   | \$ 10,000          |
| <b>Total</b>          | <b>\$ 6,000</b>   | <b>\$ 6,000</b>   | <b>\$ -</b>       | <b>\$ 10,000</b>     | <b>\$ -</b>            | <b>\$ 10,000</b>   |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 6,000          | \$ 6,000          | \$ -              | \$ 10,000            | \$ -                   | \$ 10,000          |
| <b>Total</b>          | <b>\$ 6,000</b>   | <b>\$ 6,000</b>   | <b>\$ -</b>       | <b>\$ 10,000</b>     | <b>\$ -</b>            | <b>\$ 10,000</b>   |

Thousands

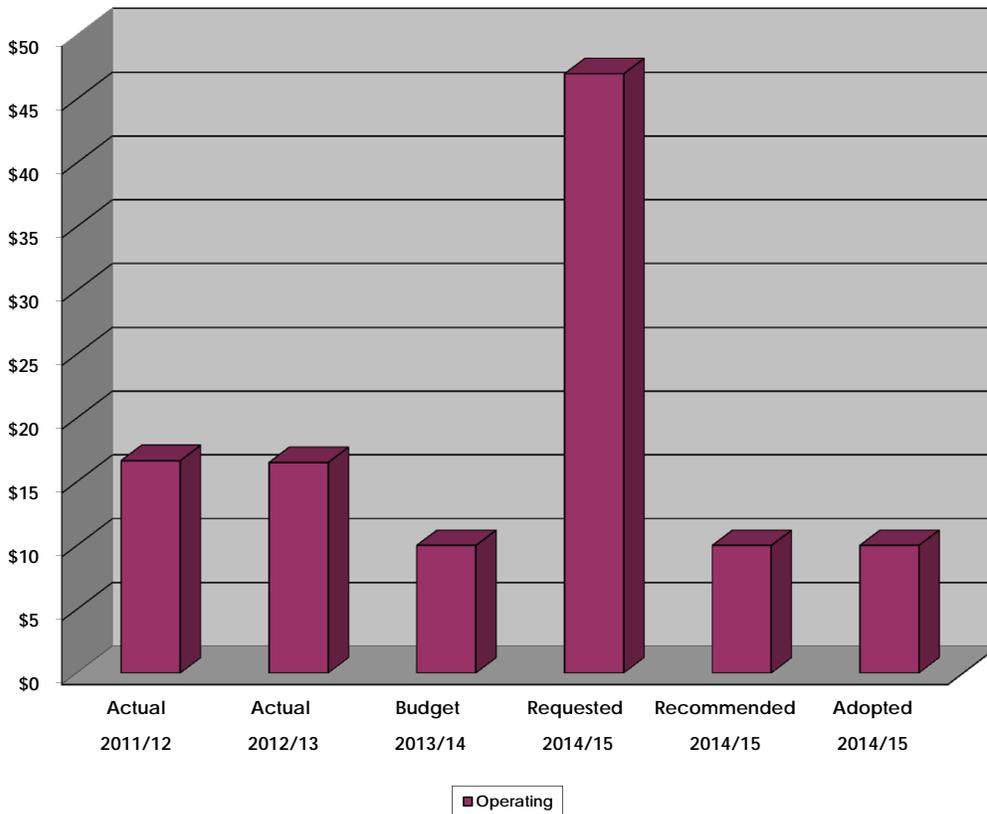


**Boys & Girls Club**

**Budget**

|                       | 2011/12          | 2012/13          | 2013/14          | 2014/15          | 2014/15          | 2014/15          |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                       | Actual           | Actual           | Budget           | Requested        | Recommended      | Adopted          |
| <b>Revenue</b>        |                  |                  |                  |                  |                  |                  |
| General Appropriation | \$ 16,650        | \$ 16,500        | \$ 10,000        | \$ 46,971        | \$ 10,000        | \$ 10,000        |
| <b>Total</b>          | <b>\$ 16,650</b> | <b>\$ 16,500</b> | <b>\$ 10,000</b> | <b>\$ 46,971</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> |
| <b>Expenditures</b>   |                  |                  |                  |                  |                  |                  |
| Operating             | \$ 16,650        | \$ 16,500        | \$ 10,000        | \$ 46,971        | \$ 10,000        | \$ 10,000        |
| <b>Total</b>          | <b>\$ 16,650</b> | <b>\$ 16,500</b> | <b>\$ 10,000</b> | <b>\$ 46,971</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> |

Thousands



**COLTS**

**Mission**

The mission of the County of Lee Transit System is to provide a timely, safe, efficient means of mobility to citizens.

**Significant Changes**

Funding for 8 new vans is included in the FY 14-15 Budget.

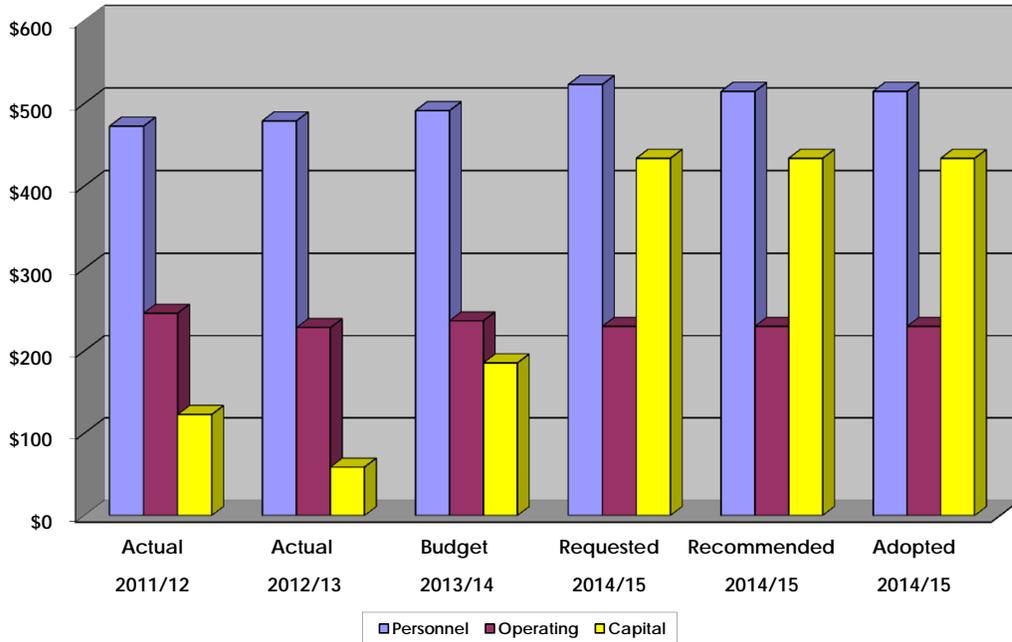
**Staffing**

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 3                 | 3                 | 3                 | 3                    | 3                      | 3                  |

**Budget**

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                     |
| Federal and state grants | \$ 423,260        | \$ 340,135        | \$ 480,277        | \$ 692,754           | \$ 692,754             | \$ 692,754          |
| Other sales and services | 338,262           | 336,953           | 390,648           | 429,113              | 429,113                | 429,113             |
| Miscellaneous            | 2,373             | -                 | -                 | -                    | -                      | -                   |
| General Appropriation    | 77,314            | 89,280            | 42,380            | 64,734               | 56,414                 | 56,414              |
| <b>Total</b>             | <b>\$ 841,209</b> | <b>\$ 766,368</b> | <b>\$ 913,305</b> | <b>\$ 1,186,601</b>  | <b>\$ 1,178,281</b>    | <b>\$ 1,178,281</b> |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                     |
| Personnel                | \$ 472,606        | \$ 479,110        | \$ 491,262        | \$ 523,026           | \$ 514,706             | \$ 514,706          |
| Operating                | 245,920           | 228,366           | 236,643           | 229,988              | 229,988                | 229,988             |
| Capital                  | 122,682           | 58,892            | 185,400           | 433,587              | 433,587                | 433,587             |
| <b>Total</b>             | <b>\$ 841,209</b> | <b>\$ 766,368</b> | <b>\$ 913,305</b> | <b>\$ 1,186,601</b>  | <b>\$ 1,178,281</b>    | <b>\$ 1,178,281</b> |

Thousands



## Senior Services

### Mission

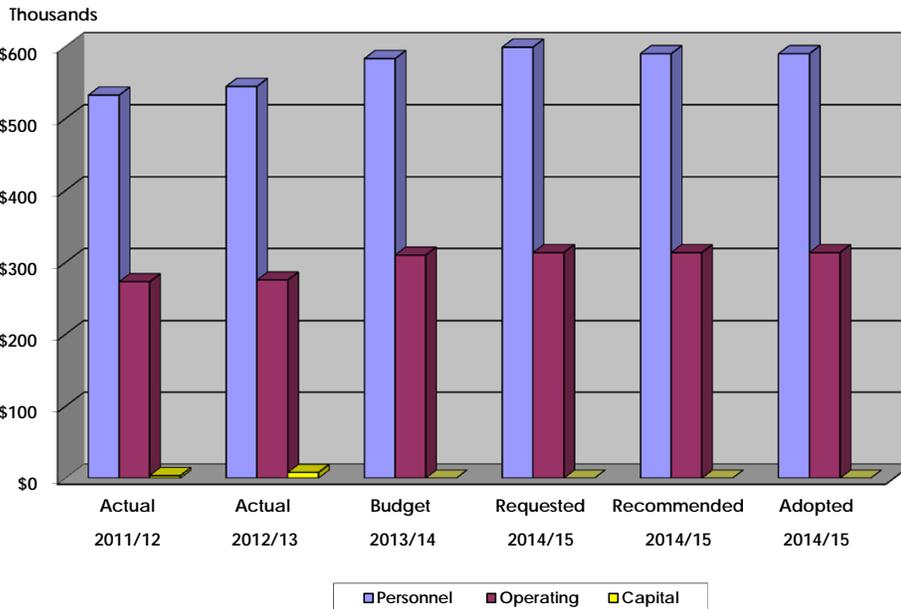
The mission of Lee County Senior Services is to provide a comprehensive assessment of the needs and opportunities associated with older adults and to fashion an achievable vision of successful aging in Lee County. Lee County Senior Services' mission statement is facilitated by the Enrichment Center, a building which serves as a focal point in the community where older adults meet to participate in activities and enhance their involvement in the community. The Center was developed for the purpose of providing an activity center for older adults who can function independently. It is a visible reminder in Lee County of the value and contributions of our older citizens.

### Staffing

|                               | 2011/12 | 2012/13 | 2013/14 | 2014/15   | 2014/15     | 2014/15 |
|-------------------------------|---------|---------|---------|-----------|-------------|---------|
|                               | Actual  | Actual  | Budget  | Requested | Recommended | Adopted |
| Regular Full Time Equivalents | 10.875  | 9       | 9       | 9         | 9           | 9       |

### Budget

|                          | 2011/12           | 2012/13           | 2013/14           | 2014/15           | 2014/15           | 2014/15           |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                          | Actual            | Actual            | Budget            | Requested         | Recommended       | Adopted           |
| <b>Revenue</b>           |                   |                   |                   |                   |                   |                   |
| Federal and state grants | \$ 436,702        | \$ 431,240        | \$ 429,261        | \$ 414,962        | \$ 414,962        | \$ 414,962        |
| Other sales and services | 52,788            | 53,901            | 55,500            | 56,000            | 56,000            | 56,000            |
| General Appropriation    | 319,786           | 343,161           | 408,974           | 442,517           | 433,183           | 433,183           |
| <b>Total</b>             | <b>\$ 809,276</b> | <b>\$ 828,302</b> | <b>\$ 893,735</b> | <b>\$ 913,479</b> | <b>\$ 904,145</b> | <b>\$ 904,145</b> |
| <b>Expenditures</b>      |                   |                   |                   |                   |                   |                   |
| Personnel                | \$ 532,478        | \$ 544,936        | \$ 583,370        | \$ 599,573        | \$ 590,239        | \$ 590,239        |
| Operating                | 273,063           | 275,476           | 310,365           | 313,906           | 313,906           | 313,906           |
| Capital                  | 3,735             | 7,890             | -                 | -                 | -                 | -                 |
| <b>Total</b>             | <b>\$ 809,276</b> | <b>\$ 828,302</b> | <b>\$ 893,735</b> | <b>\$ 913,479</b> | <b>\$ 904,145</b> | <b>\$ 904,145</b> |



## Youth Services

### Significant Changes

Due to reductions in JCPC funding and reduced usage of the Hillcrest Youth Shelter it is recommended that this program be discontinued. The restitution program will be transferred to another department for supervision.

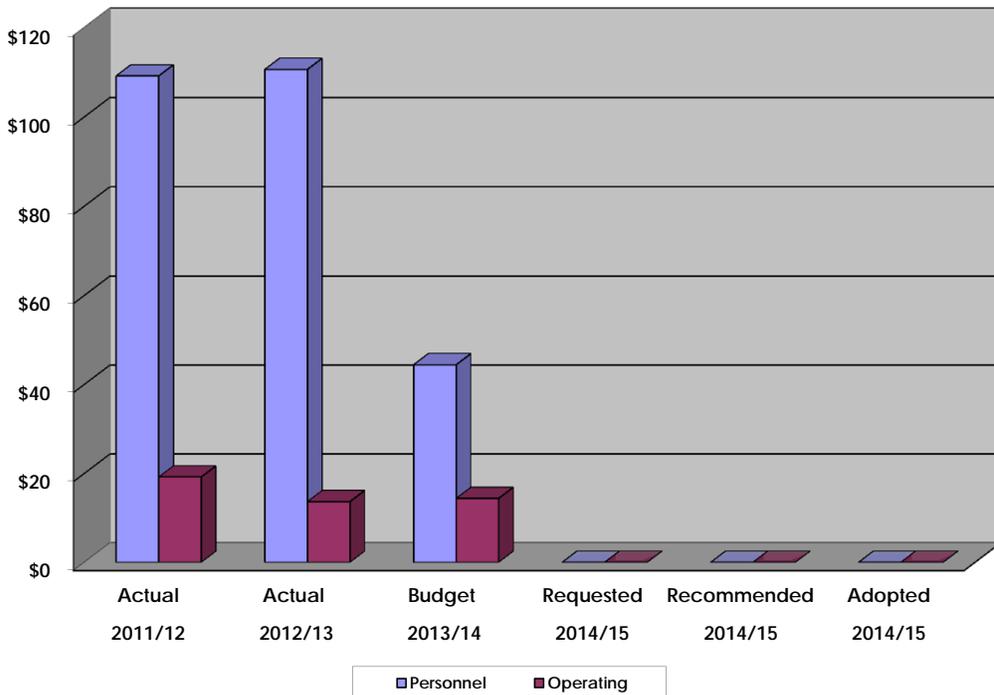
### Staffing

|                               | 2011/12 | 2012/13 | 2013/14 | 2014/15   | 2014/15     | 2014/15 |
|-------------------------------|---------|---------|---------|-----------|-------------|---------|
|                               | Actual  | Actual  | Budget  | Requested | Recommended | Adopted |
| Regular Full Time Equivalents | 1.75    | 1.75    | 0       | 0         | 0           | 0       |

### Budget

|                          | 2011/12           | 2012/13           | 2013/14          | 2014/15     | 2014/15     | 2014/15     |
|--------------------------|-------------------|-------------------|------------------|-------------|-------------|-------------|
|                          | Actual            | Actual            | Budget           | Requested   | Recommended | Adopted     |
| <b>Revenue</b>           |                   |                   |                  |             |             |             |
| Federal and state grants | \$ 80,885         | \$ -              | \$ 9,731         | \$ -        | \$ -        | \$ -        |
| Other sales and services | 7,990             | -                 | 1,700            | -           | -           | -           |
| General Appropriation    | 39,450            | -                 | 47,319           | -           | -           | -           |
| <b>Total</b>             | <b>\$ 128,325</b> | <b>\$ -</b>       | <b>\$ 58,750</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>Expenditures</b>      |                   |                   |                  |             |             |             |
| Personnel                | \$ 109,154        | \$ 110,611        | \$ 44,393        | \$ -        | \$ -        | \$ -        |
| Operating                | 19,171            | 13,632            | 14,357           | -           | -           | -           |
| <b>Total</b>             | <b>\$ 128,325</b> | <b>\$ 124,243</b> | <b>\$ 58,750</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Thousands



Hillcrest

Significant Changes

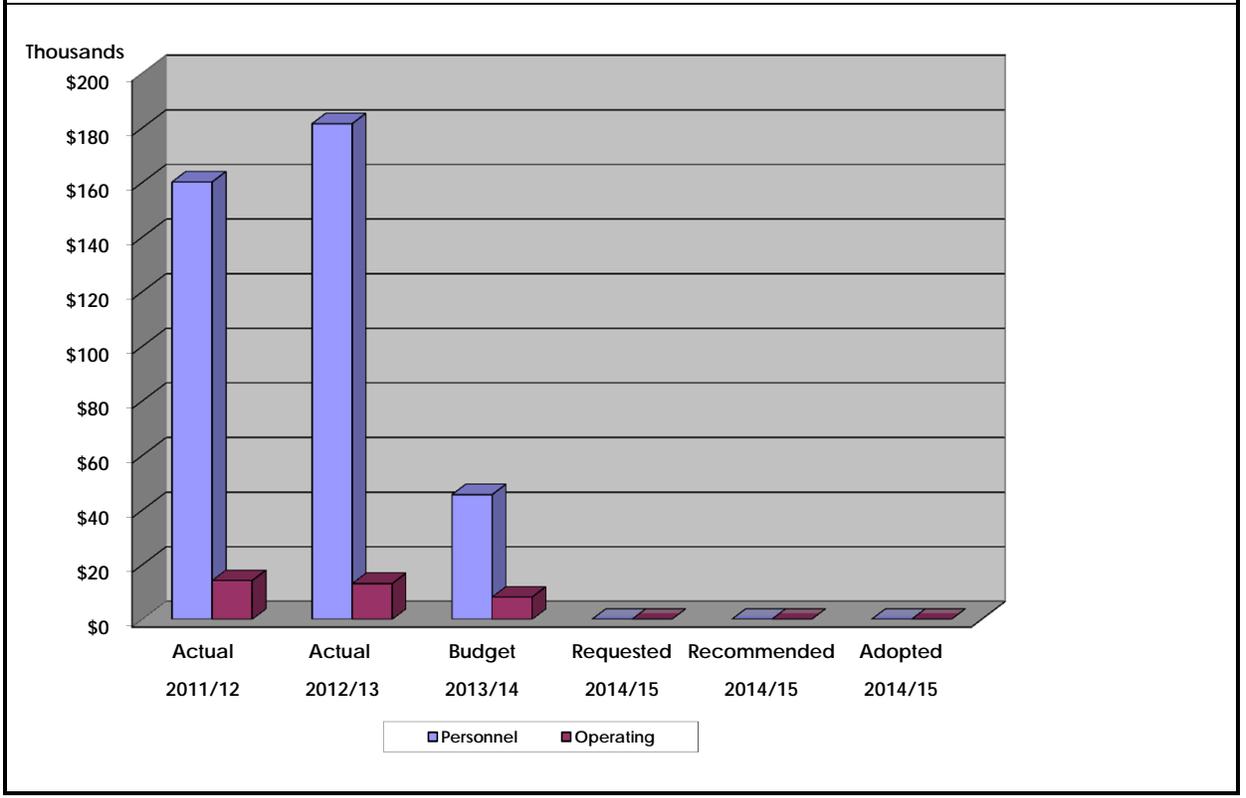
Due to reduction in JCPC funding and the continuing decrease in usage, it is recommended that the shelter be closed as of August 31, 2013.

Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 6                 | 0                 | 0                 | 0                    | 0                      | 0                  |

Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 99,387         | \$ 20,129         | \$ 9,731          | \$ -                 | \$ -                   | \$ -               |
| Sales and Services       | 39,000            | 39,000            | 6,500             | -                    | -                      | -                  |
| Miscellaneous            | 300               | 300               | -                 | -                    | -                      | -                  |
| General Appropriation    | 35,771            | 135,229           | 37,646            | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 174,458</b> | <b>\$ 194,658</b> | <b>\$ 53,877</b>  | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 160,215        | \$ 181,550        | \$ 45,691         | \$ -                 | \$ -                   | \$ -               |
| Operating                | 14,243            | 13,108            | 8,186             | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 174,458</b> | <b>\$ 194,658</b> | <b>\$ 53,877</b>  | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |



*Pretrial Release*

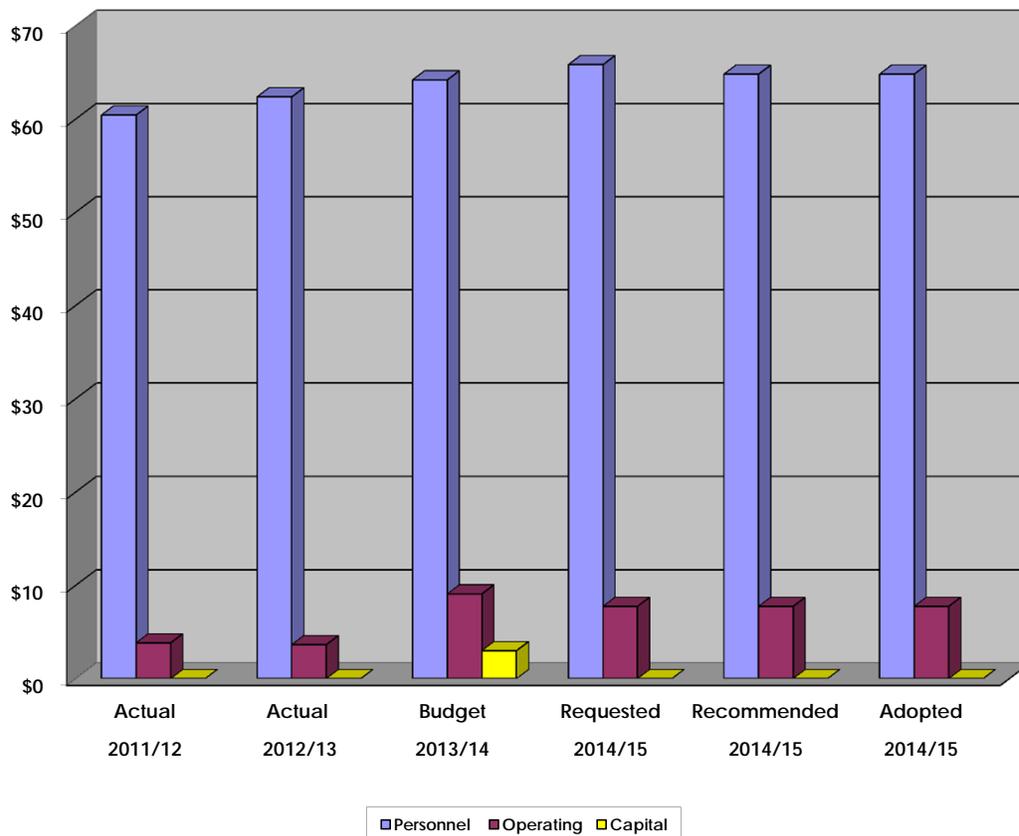
**Staffing**

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 1                 | 1                 | 1                 | 1                    | 1                      | 1                  |

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 64,266         | \$ 66,015         | \$ 76,286         | \$ 73,570            | \$ 72,553              | \$ 72,553          |
| <b>Total</b>          | <b>\$ 64,266</b>  | <b>\$ 66,015</b>  | <b>\$ 76,286</b>  | <b>\$ 73,570</b>     | <b>\$ 72,553</b>       | <b>\$ 72,553</b>   |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Personnel             | \$ 60,425         | \$ 62,372         | \$ 64,203         | \$ 65,825            | \$ 64,808              | \$ 64,808          |
| Operating             | 3,840             | 3,643             | 9,083             | 7,745                | 7,745                  | 7,745              |
| Capital               | -                 | -                 | 3,000             | -                    | -                      | -                  |
| <b>Total</b>          | <b>\$ 64,266</b>  | <b>\$ 66,015</b>  | <b>\$ 76,286</b>  | <b>\$ 73,570</b>     | <b>\$ 72,553</b>       | <b>\$ 72,553</b>   |

Thousands



## Youth Employment

### Significant Changes

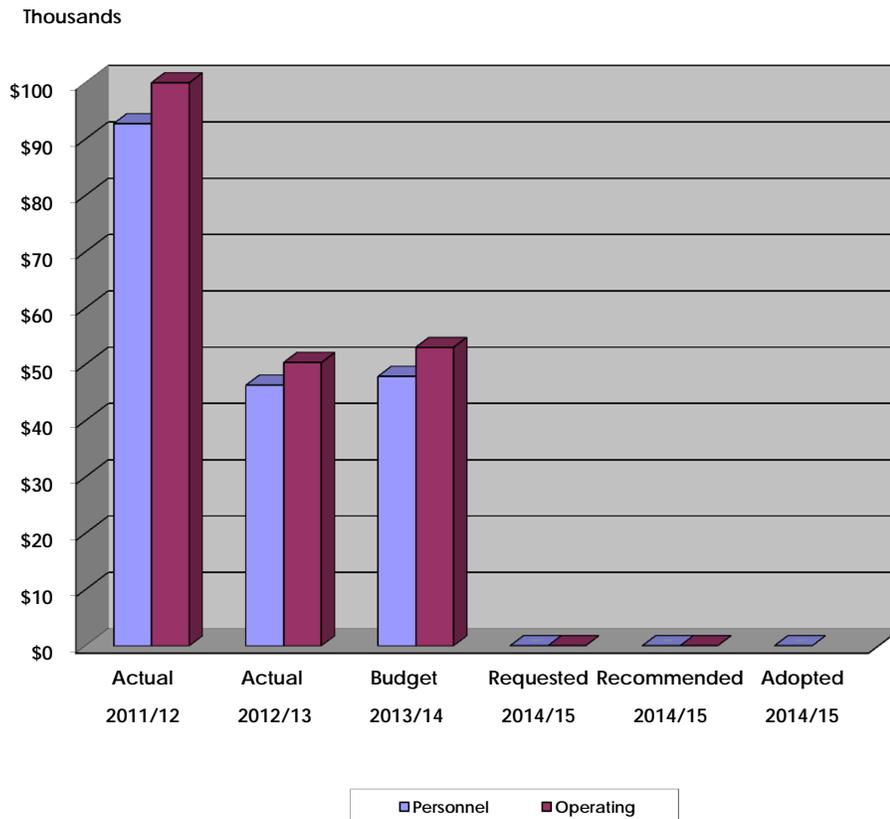
Based on a recommendation in the Evergreen Audit, the County chose not to bid to provide these services in FY 14-15

### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 2                 | 2                 | 1                 | 0                    | 0                      | 0                  |

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 204,706        | \$ 95,159         | \$ 100,858        | \$ -                 | \$ -                   | -                  |
| General Appropriation    | (1,591)           | 1,418             | -                 | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 203,115</b> | <b>\$ 96,577</b>  | <b>\$ 100,858</b> | <b>\$ -</b>          | <b>\$ -</b>            | <b>-</b>           |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 92,738         | \$ 46,265         | \$ 47,841         | \$ -                 | \$ -                   | -                  |
| Operating                | 110,378           | 50,312            | 53,017            | -                    | -                      | -                  |
| <b>Total</b>             | <b>\$ 203,115</b> | <b>\$ 96,577</b>  | <b>\$ 100,858</b> | <b>\$ -</b>          | <b>\$ -</b>            | <b>-</b>           |



**Lee County Schools**

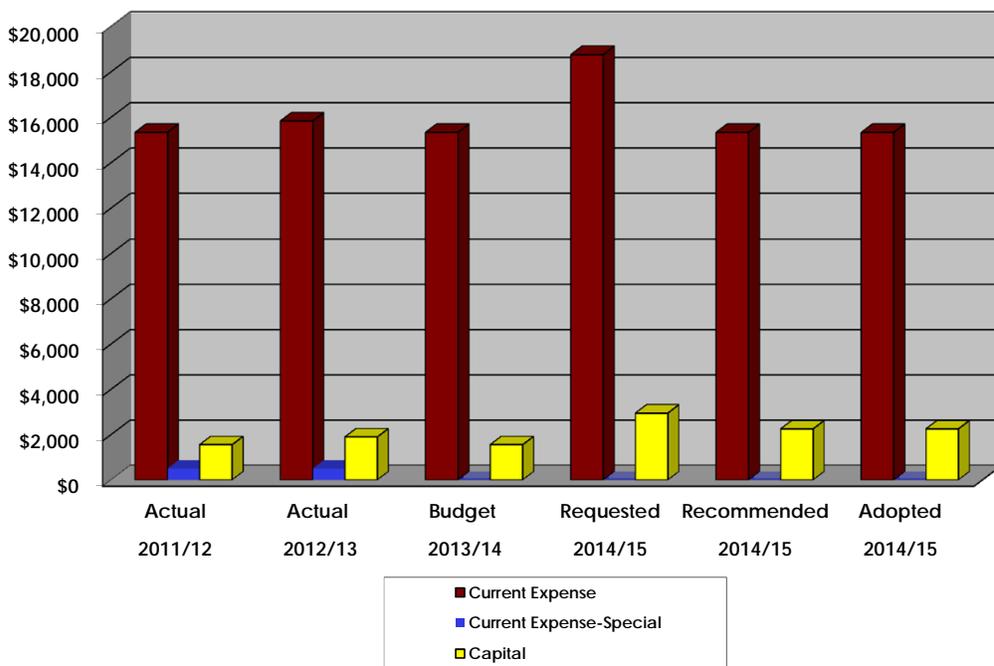
**Significant Changes**

\$1,400,000 from lottery proceeds is included for capital outlay items.

**Budget**

|                            | 2011/12<br>Actual    | 2012/13<br>Actual    | 2013/14<br>Budget    | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted   |
|----------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| <b>Revenue</b>             |                      |                      |                      |                      |                        |                      |
| Intergovernmental Revenues | \$ 846,967           | \$ 832,354           | \$ 700,000           | \$ 1,400,000         | \$ 1,400,000           | \$ 1,400,001         |
| General Appropriation      | 16,543,199           | 17,400,381           | 16,188,381           | 20,309,603           | 16,188,381             | 16,188,380           |
| <b>Total</b>               | <b>\$ 17,390,166</b> | <b>\$ 18,232,735</b> | <b>\$ 16,888,381</b> | <b>\$ 21,709,603</b> | <b>\$ 17,588,381</b>   | <b>\$ 17,588,381</b> |
| <b>Expenditures</b>        |                      |                      |                      |                      |                        |                      |
| Current Expense            | \$ 15,338,050        | \$ 15,838,050        | \$ 15,338,050        | \$ 18,761,103        | \$ 15,338,050          | \$ 15,338,050        |
| Current Expense-Special    | 500,000              | 500,000              | -                    | -                    | -                      | -                    |
| Capital                    | 1,552,116            | 1,894,685            | 1,550,331            | 2,948,500            | 2,250,331              | 2,250,331            |
| <b>Total</b>               | <b>\$ 17,390,166</b> | <b>\$ 18,232,735</b> | <b>\$ 16,888,381</b> | <b>\$ 21,709,603</b> | <b>\$ 17,588,381</b>   | <b>\$ 17,588,381</b> |

Thousands



**CCCC**

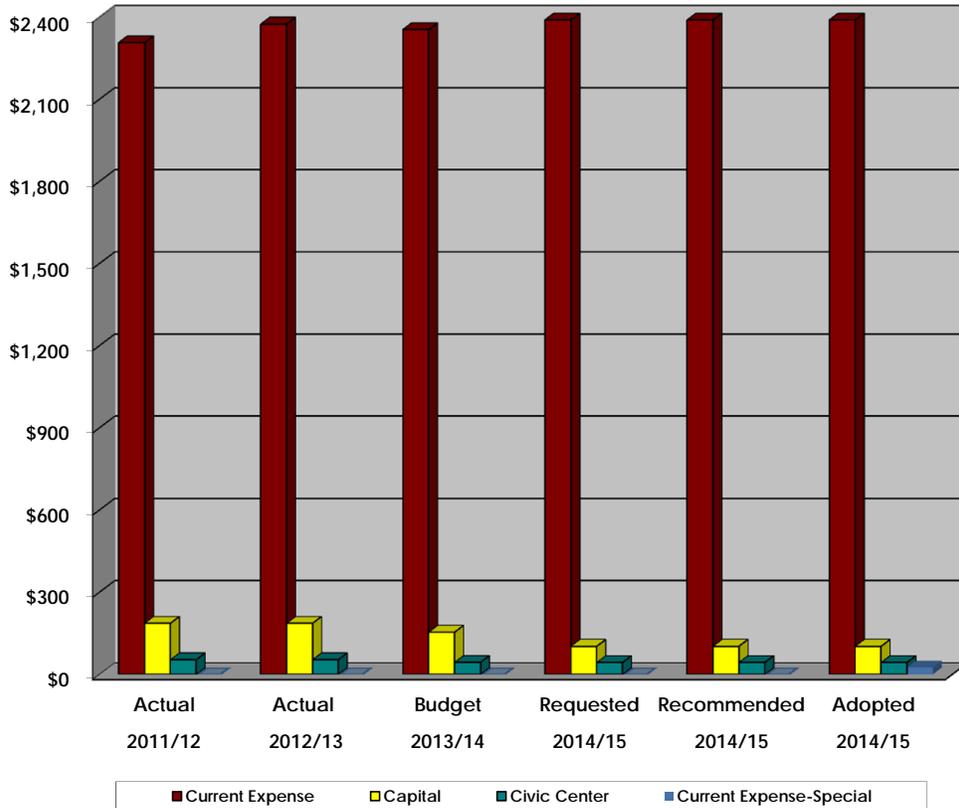
**Significant Changes**

Special \$25,000 appropriation designated for the workforce development program, CC Works.

**Budget**

|                         | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|-------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>          |                     |                     |                     |                      |                        |                     |
| General Appropriation   | \$ 2,546,943        | \$ 2,614,482        | \$ 2,552,322        | \$ 2,535,872         | \$ 2,535,872           | \$ 2,560,872        |
| <b>Total</b>            | <b>\$ 2,546,943</b> | <b>\$ 2,614,482</b> | <b>\$ 2,552,322</b> | <b>\$ 2,535,872</b>  | <b>\$ 2,535,872</b>    | <b>\$ 2,560,872</b> |
| <b>Expenditures</b>     |                     |                     |                     |                      |                        |                     |
| Current Expense         | \$ 2,306,971        | \$ 2,374,510        | \$ 2,354,675        | \$ 2,389,730         | \$ 2,389,730           | \$ 2,389,730        |
| Current Expense-Special | -                   | -                   | -                   | -                    | -                      | 25,000              |
| Capital                 | 186,462             | 186,462             | 153,962             | 102,642              | 102,642                | 102,642             |
| Civic Center            | 53,510              | 53,510              | 43,685              | 43,500               | 43,500                 | 43,500              |
| <b>Total</b>            | <b>\$ 2,546,943</b> | <b>\$ 2,614,482</b> | <b>\$ 2,552,322</b> | <b>\$ 2,535,872</b>  | <b>\$ 2,535,872</b>    | <b>\$ 2,560,872</b> |

Thousands



## Library

### Mission

The mission of the Lee County Library is to provide materials, services, and programs to support the educational, informational, cultural, and recreational interest of its patrons.

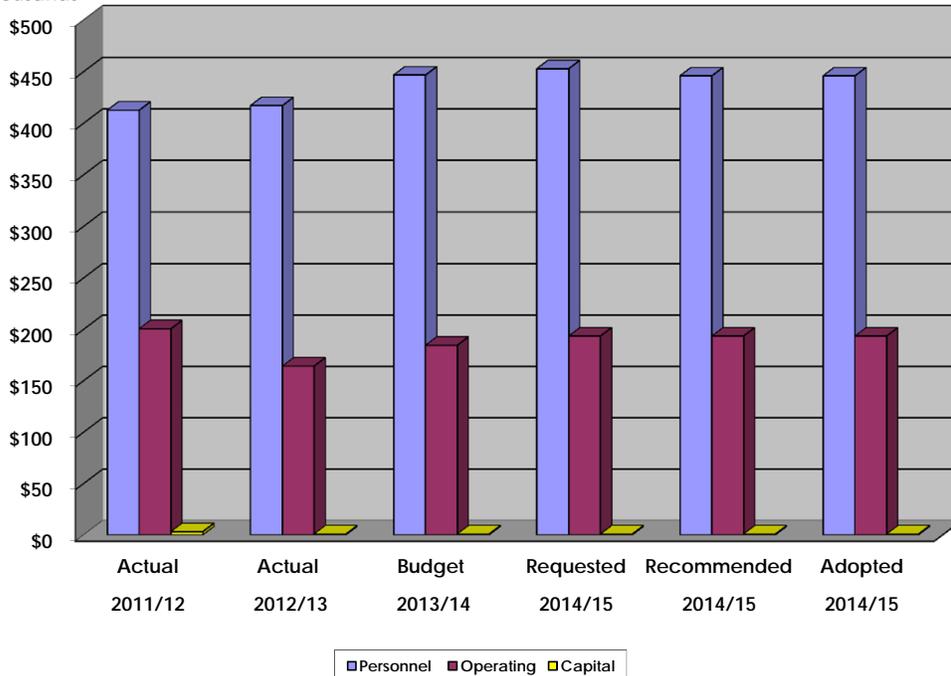
### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 10                | 8                 | 8                 | 8                    | 8                      | 8                  |

### Budget

|                          | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|--------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>           |                   |                   |                   |                      |                        |                    |
| Federal and State Grants | \$ 109,964        | \$ 110,501        | \$ 100,640        | \$ 105,128           | \$ 105,128             | \$ 105,128         |
| Sales and Services       | 14,868            | 13,052            | 14,380            | 13,655               | 13,655                 | 13,655             |
| Miscellaneous            | 1,226             | 7,629             | 6,750             | 6,250                | 6,250                  | 6,250              |
| General Appropriation    | \$ 490,556        | \$ 450,240        | \$ 510,582        | \$ 522,479           | \$ 515,563             | \$ 515,563         |
| <b>Total</b>             | <b>\$ 616,614</b> | <b>\$ 581,423</b> | <b>\$ 632,352</b> | <b>\$ 647,512</b>    | <b>\$ 640,596</b>      | <b>\$ 640,596</b>  |
| <b>Expenditures</b>      |                   |                   |                   |                      |                        |                    |
| Personnel                | \$ 412,643        | \$ 417,097        | \$ 446,747        | \$ 452,914           | \$ 445,998             | \$ 445,998         |
| Operating                | 200,671           | 164,326           | 184,605           | 193,598              | 193,598                | 193,598            |
| Capital                  | 3,300             | 985               | 1,000             | 1,000                | 1,000                  | 1,000              |
| <b>Total</b>             | <b>\$ 616,614</b> | <b>\$ 582,408</b> | <b>\$ 632,352</b> | <b>\$ 647,512</b>    | <b>\$ 640,596</b>      | <b>\$ 640,596</b>  |

Thousands



## Parks and Recreation

### Mission

The mission of Lee County Parks and Recreation is to enhance the quality of life in Lee County by providing a broad variety of accessible leisure, recreation, cultural activities and services.

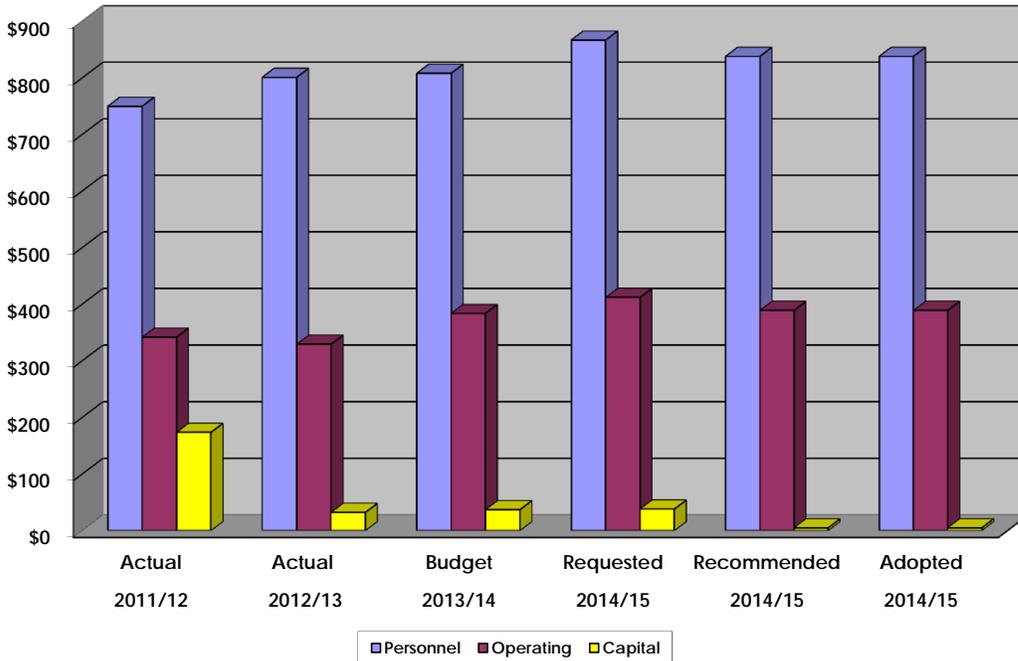
### Staffing

|                               | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-------------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Regular Full Time Equivalents | 9                 | 9                 | 10                | 10                   | 10                     | 10                 |

### Budget

|                       | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|-----------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>        |                     |                     |                     |                      |                        |                     |
| Sales and Services    | \$ 353,521          | \$ 381,068          | \$ 378,203          | \$ 383,585           | \$ 383,585             | \$ 383,585          |
| Miscellaneous         | 75                  | 12,136              | -                   | -                    | -                      | -                   |
| General Appropriation | 911,307             | 768,913             | 850,445             | 933,079              | 848,310                | 848,310             |
| <b>Total</b>          | <b>\$ 1,264,903</b> | <b>\$ 1,162,117</b> | <b>\$ 1,228,648</b> | <b>\$ 1,316,664</b>  | <b>\$ 1,231,895</b>    | <b>\$ 1,231,895</b> |
| <b>Expenditures</b>   |                     |                     |                     |                      |                        |                     |
| Personnel             | \$ 749,809          | \$ 800,994          | \$ 808,051          | \$ 866,792           | \$ 838,023             | \$ 838,023          |
| Operating             | 341,664             | 329,094             | 383,697             | 411,872              | 388,872                | 388,872             |
| Capital               | 173,431             | 32,029              | 36,900              | 38,000               | 5,000                  | 5,000               |
| <b>Total</b>          | <b>\$ 1,264,903</b> | <b>\$ 1,162,117</b> | <b>\$ 1,228,648</b> | <b>\$ 1,316,664</b>  | <b>\$ 1,231,895</b>    | <b>\$ 1,231,895</b> |

Thousands



*Temple Theater*

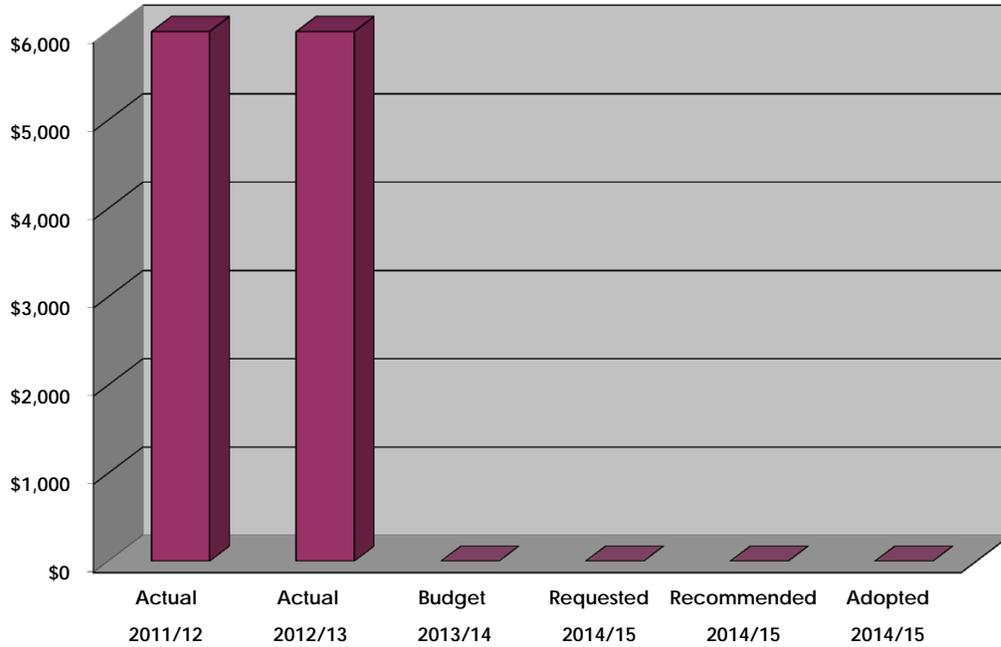
**Significant Changes**

Reduction in funding to divert funds to Hillcrest Youth Shelter.

**Budget**

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ 6,000          | \$ 6,000          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$ 6,000</b>   | <b>\$ 6,000</b>   | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ 6,000          | \$ 6,000          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$ 6,000</b>   | <b>\$ 6,000</b>   | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |

Thousands

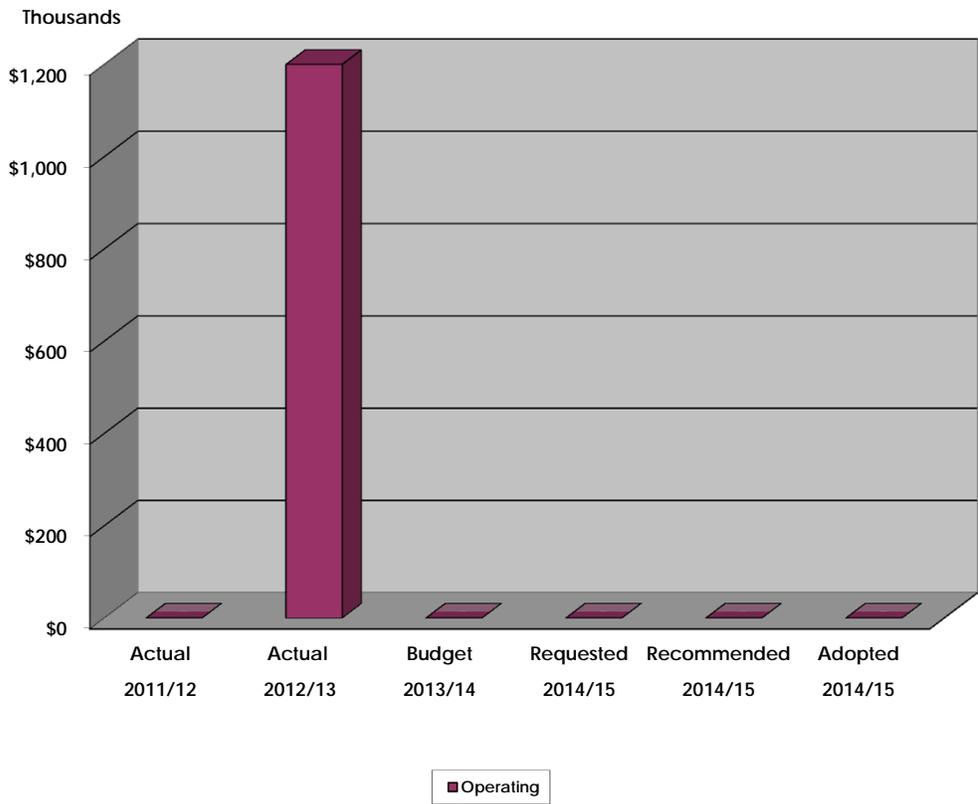


■ Operating

*Arts Council*

**Budget**

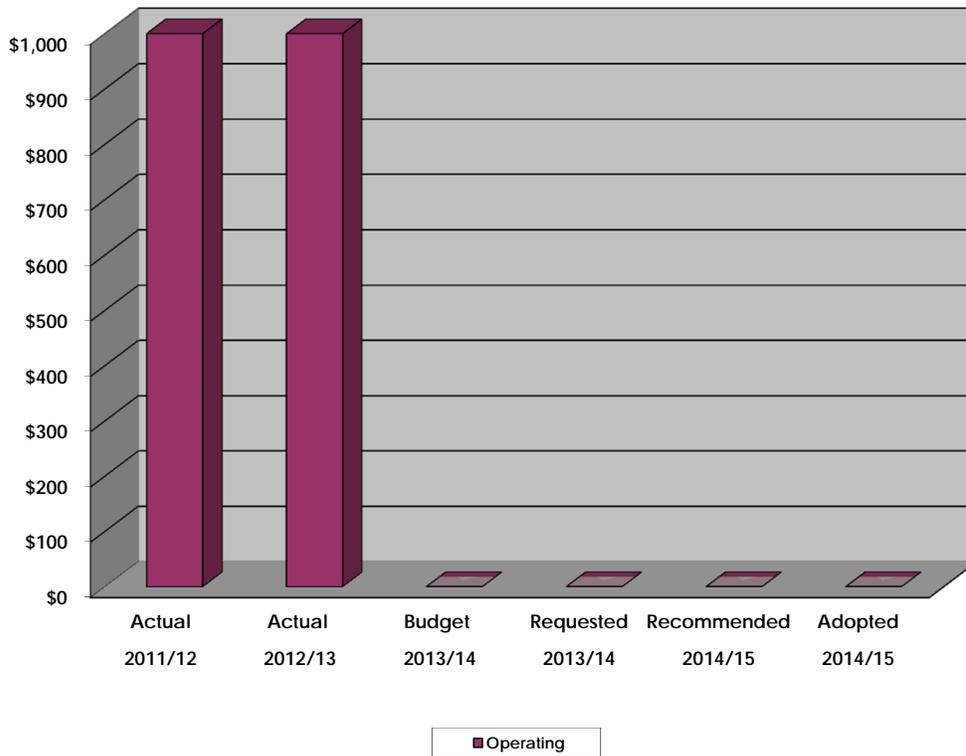
|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$ -              | \$ 1,200          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$ -</b>       | <b>\$ 1,200</b>   | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>   |                   |                   |                   |                      |                        |                    |
| Operating             | \$ -              | \$ 1,200          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$ -</b>       | <b>\$ 1,200</b>   | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |



## Deep River Park

### Budget

|                       |           | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2013/14<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-----------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |           |                   |                   |                   |                      |                        |                    |
| General Appropriation | \$        | 1,000             | \$ 1,000          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$</b> | <b>1,000</b>      | <b>\$ 1,000</b>   | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>   |           |                   |                   |                   |                      |                        |                    |
| Operating             | \$        | 1,000             | \$ 1,000          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| <b>Total</b>          | <b>\$</b> | <b>1,000</b>      | <b>\$ 1,000</b>   | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |

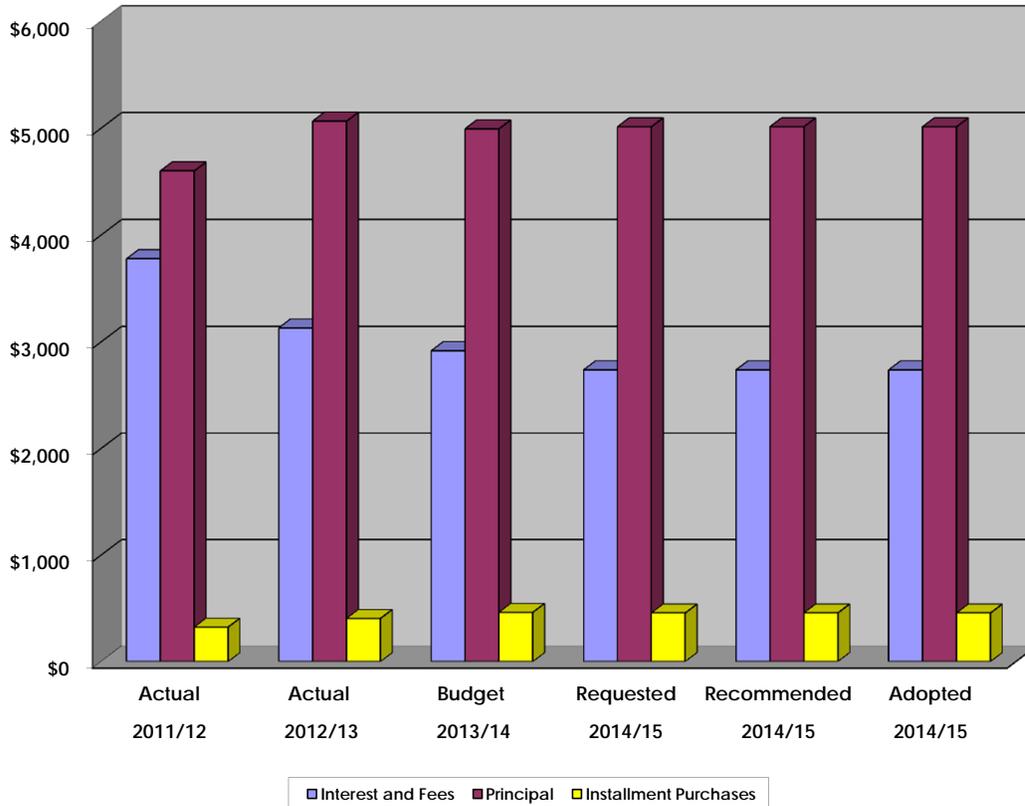


## Debt Service

### Budget

|                                | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>                 |                     |                     |                     |                      |                        |                     |
| Local option sales taxes       | \$ 3,387,285        | \$ 3,421,045        | \$ 3,819,784        | \$ 3,622,404         | \$ 3,658,628           | \$ 3,658,628        |
| Unrestricted intergovernmental | 925,419             | 869,505             | 871,648             | 831,443              | 831,443                | 831,443             |
| Transfers                      | 1,006,265           | 810,829             | 745,000             | 620,000              | 620,000                | 620,000             |
| General Appropriation          | 3,379,023           | 3,498,554           | 2,933,601           | 3,128,902            | 3,092,678              | 3,092,678           |
| <b>Total</b>                   | <b>\$ 8,697,992</b> | <b>\$ 8,599,933</b> | <b>\$ 8,370,033</b> | <b>\$ 8,202,749</b>  | <b>\$ 8,202,749</b>    | <b>\$ 8,202,749</b> |
| <b>Expenditures</b>            |                     |                     |                     |                      |                        |                     |
| Interest and Fees              | \$ 3,776,148        | \$ 3,130,224        | \$ 2,915,203        | \$ 2,735,537         | \$ 2,735,537           | \$ 2,735,537        |
| Principal                      | 4,599,000           | 5,065,000           | 4,993,000           | 5,012,000            | 5,012,000              | 5,012,000           |
| Installment Purchases          | 322,844             | 404,709             | 461,830             | 455,212              | 455,212                | 455,212             |
| <b>Total</b>                   | <b>\$ 8,697,992</b> | <b>\$ 8,599,933</b> | <b>\$ 8,370,033</b> | <b>\$ 8,202,749</b>  | <b>\$ 8,202,749</b>    | <b>\$ 8,202,749</b> |

Thousands



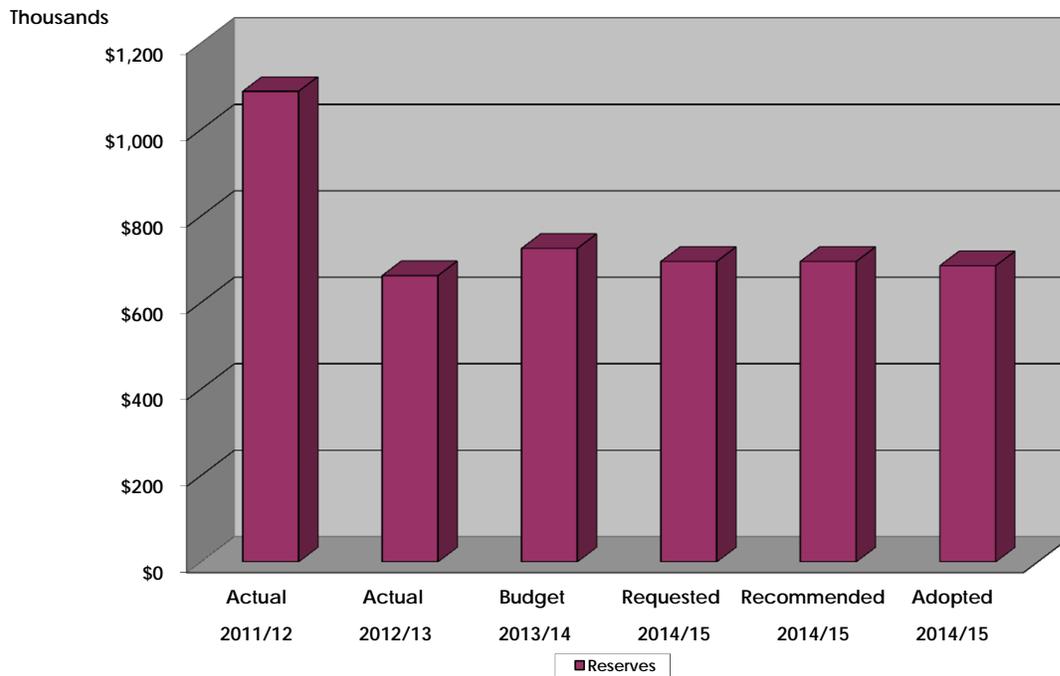
## Reserves

### Significant Changes

Decreased reserves for Worker's Compensation insurance and property and liability insurance. Elimination of emergency and contingency funds. Increase in transfer to Capital Reserve.

### Budget

|                       | 2011/12<br>Actual   | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|---------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>        |                     |                   |                   |                      |                        |                    |
| General Appropriation | \$ 1,088,465        | \$ 662,297        | \$ 725,100        | \$ 695,000           | \$ 695,000             | \$ 685,000         |
| <b>Total</b>          | <b>\$ 1,088,465</b> | <b>\$ 662,297</b> | <b>\$ 725,100</b> | <b>\$ 695,000</b>    | <b>\$ 695,000</b>      | <b>\$ 685,000</b>  |
| <b>Expenditures</b>   |                     |                   |                   |                      |                        |                    |
| Reserves              | \$ 1,088,465        | \$ 662,297        | \$ 725,100        | \$ 695,000           | \$ 695,000             | \$ 685,000         |
| <b>Total</b>          | <b>\$ 1,088,465</b> | <b>\$ 662,297</b> | <b>\$ 725,100</b> | <b>\$ 695,000</b>    | <b>\$ 695,000</b>      | <b>\$ 685,000</b>  |



**COUNTY OF LEE  
Adopted 2014-2015  
Other Funds**

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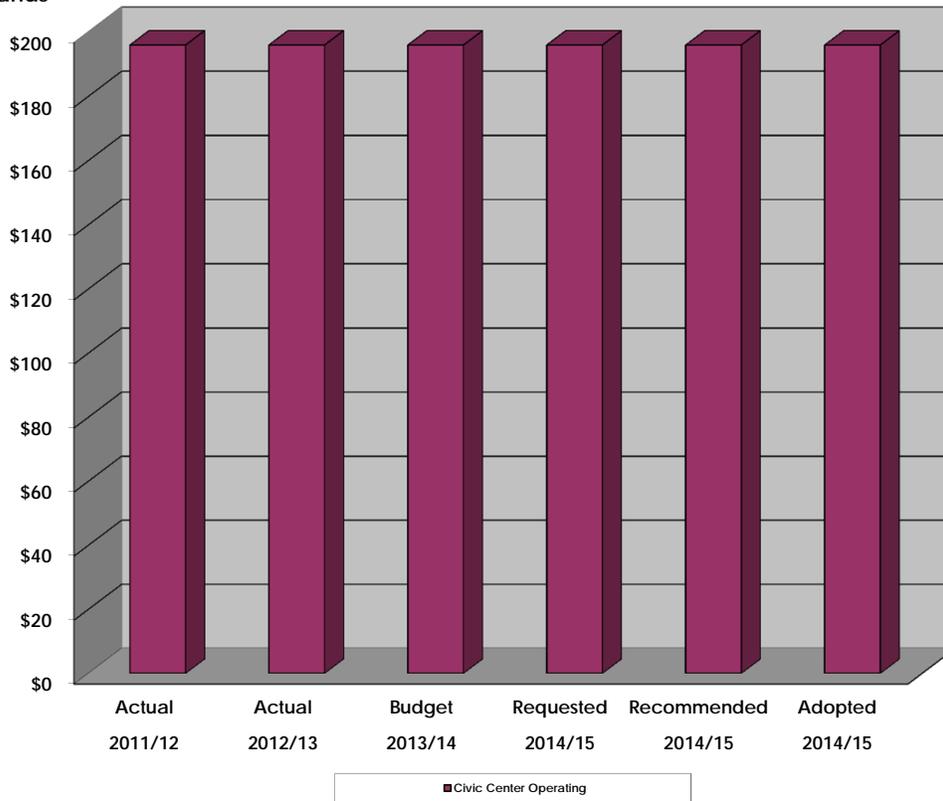
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## Room Occupancy Tax Fund

### Budget

|                            | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>             |                   |                   |                   |                      |                        |                    |
| Other Taxes and Licenses   | \$ 187,183        | \$ 181,829        | \$ 180,000        | \$ 190,000           | \$ 190,000             | \$ 190,000         |
| Investment Earnings        | 226               | 136               | -                 | -                    | -                      | -                  |
| Fund Balance Appropriation | -                 | 14,022            | 15,987            | 6,000                | 6,000                  | 6,000              |
| <b>Total</b>               | <b>\$ 187,409</b> | <b>\$ 195,987</b> | <b>\$ 195,987</b> | <b>\$ 196,000</b>    | <b>\$ 196,000</b>      | <b>\$ 196,000</b>  |
| <b>Expenditures</b>        |                   |                   |                   |                      |                        |                    |
| Civic Center Operating     | \$ 195,987        | \$ 195,987        | \$ 195,987        | \$ 196,000           | \$ 196,000             | \$ 196,000         |
| <b>Total</b>               | <b>\$ 195,987</b> | <b>\$ 195,987</b> | <b>\$ 195,987</b> | <b>\$ 196,000</b>    | <b>\$ 196,000</b>      | <b>\$ 196,000</b>  |

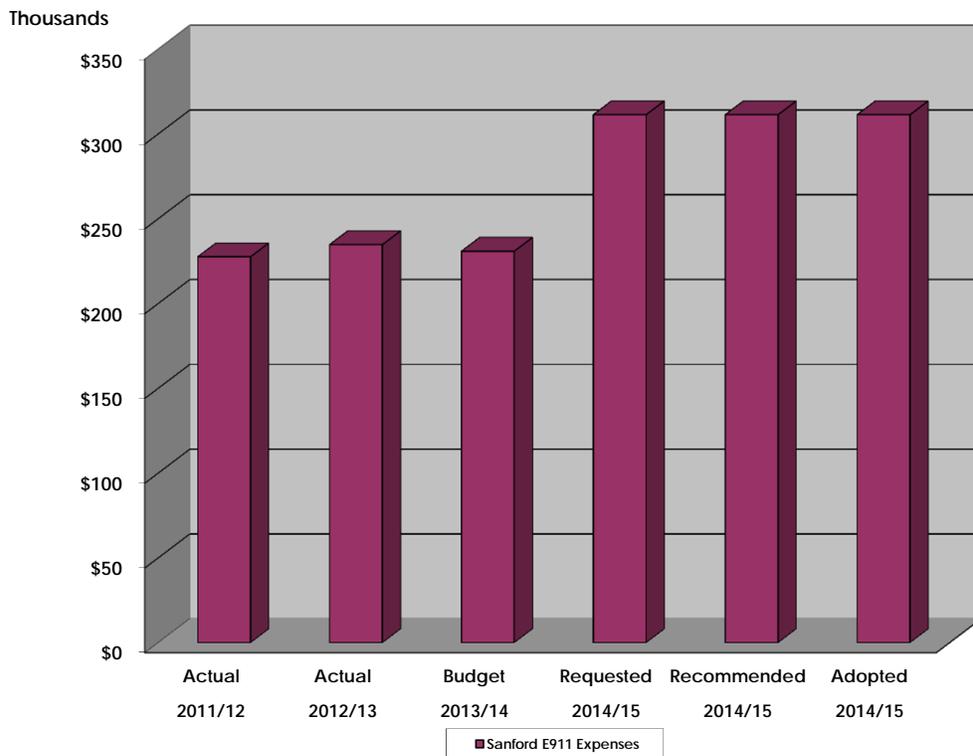
Thousands



## Emergency Telephone System Fund

### Budget

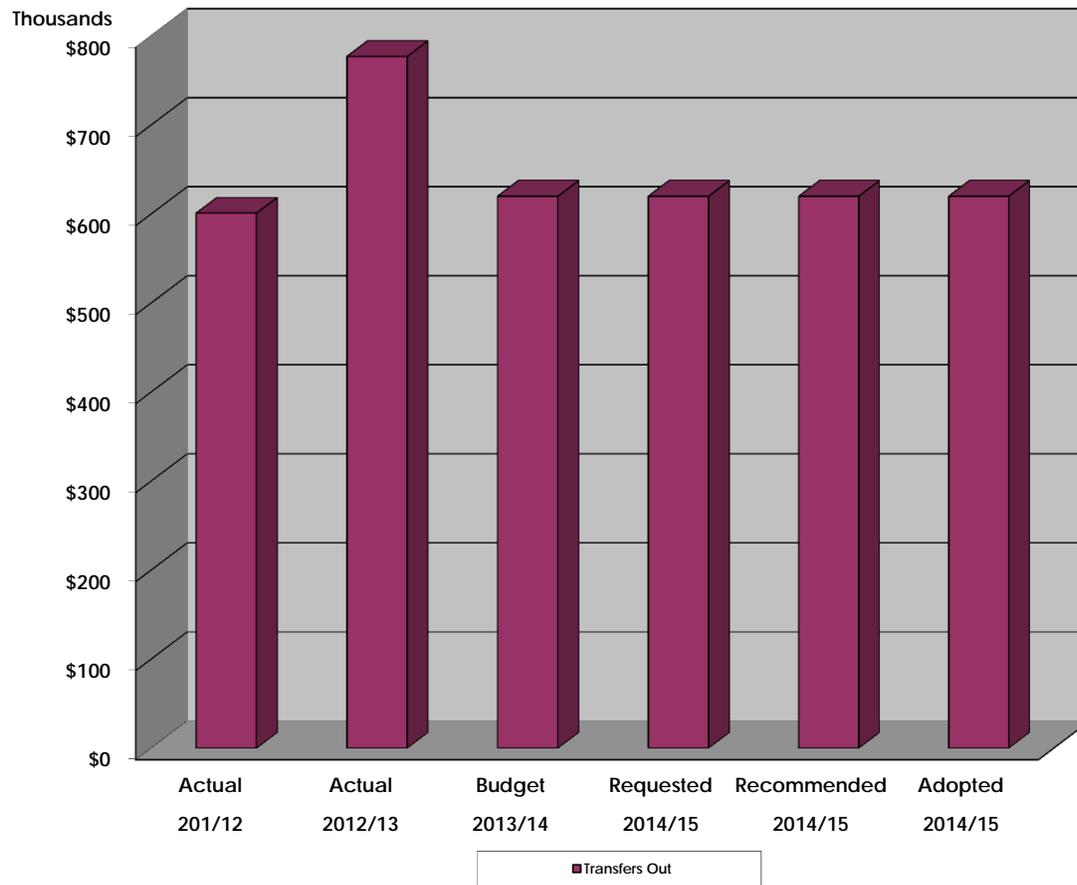
|                            | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>             |                   |                   |                   |                      |                        |                    |
| Other Taxes and Licenses   | \$ 304,254        | \$ 367,208        | \$ 366,335        | \$ 351,119           | \$ 351,119             | \$ 351,119         |
| Investment Earnings        | 4,788             | 2,728             | -                 | -                    | -                      | -                  |
| Miscellaneous Revenues     | 18,466            | -                 | -                 | -                    | -                      | -                  |
| Fund Balance Appropriation | 571,626           | (107,298)         | -                 | -                    | -                      | -                  |
| <b>Total</b>               | <b>\$ 899,134</b> | <b>\$ 262,638</b> | <b>\$ 366,335</b> | <b>\$ 351,119</b>    | <b>\$ 351,119</b>      | <b>\$ 351,119</b>  |
| <b>Expenditures</b>        |                   |                   |                   |                      |                        |                    |
| Sanford E911 Expenses      | \$ 227,502        | \$ 234,674        | \$ 230,760        | \$ 311,282           | \$ 311,282             | \$ 311,282         |
| Lee County E911 Expenses   | 671,632           | 27,964            | 135,575           | 39,837               | 39,837                 | 39,837             |
| <b>Total</b>               | <b>\$ 899,134</b> | <b>\$ 262,638</b> | <b>\$ 366,335</b> | <b>\$ 351,119</b>    | <b>\$ 351,119</b>      | <b>\$ 351,119</b>  |



## Capital Reserve Fund

### Budget

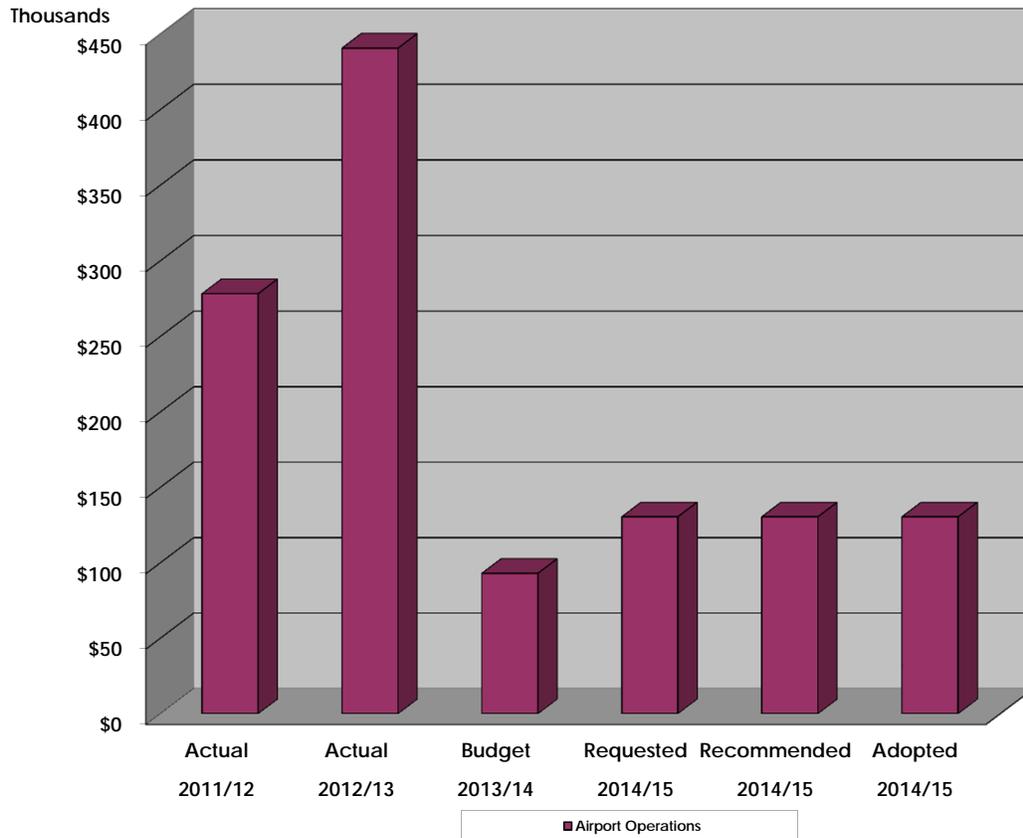
|                     | 201/12<br>Actual  | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|---------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>      |                   |                   |                   |                      |                        |                    |
| Investment Earnings | \$ 3,630          | \$ 2,950          | \$ -              | \$ -                 | \$ -                   | \$ -               |
| Transfers In        | 601,000           | 571,500           | 620,000           | 620,000              | 620,000                | 620,000            |
| Fund Balance        | (3,630)           | 202,550           | 205,500           | -                    | -                      | -                  |
| <b>Total</b>        | <b>\$ 601,000</b> | <b>\$ 777,000</b> | <b>\$ 825,500</b> | <b>\$ 620,000</b>    | <b>\$ 620,000</b>      | <b>\$ 620,000</b>  |
| <b>Expenditures</b> |                   |                   |                   |                      |                        |                    |
| Transfers Out       | \$ 601,000        | \$ 777,000        | \$ 620,000        | \$ 620,000           | \$ 620,000             | \$ 620,000         |
| <b>Total</b>        | <b>\$ 601,000</b> | <b>\$ 777,000</b> | <b>\$ 620,000</b> | <b>\$ 620,000</b>    | <b>\$ 620,000</b>      | <b>\$ 620,000</b>  |



## Airport Tax Reserve Fund

### Budget

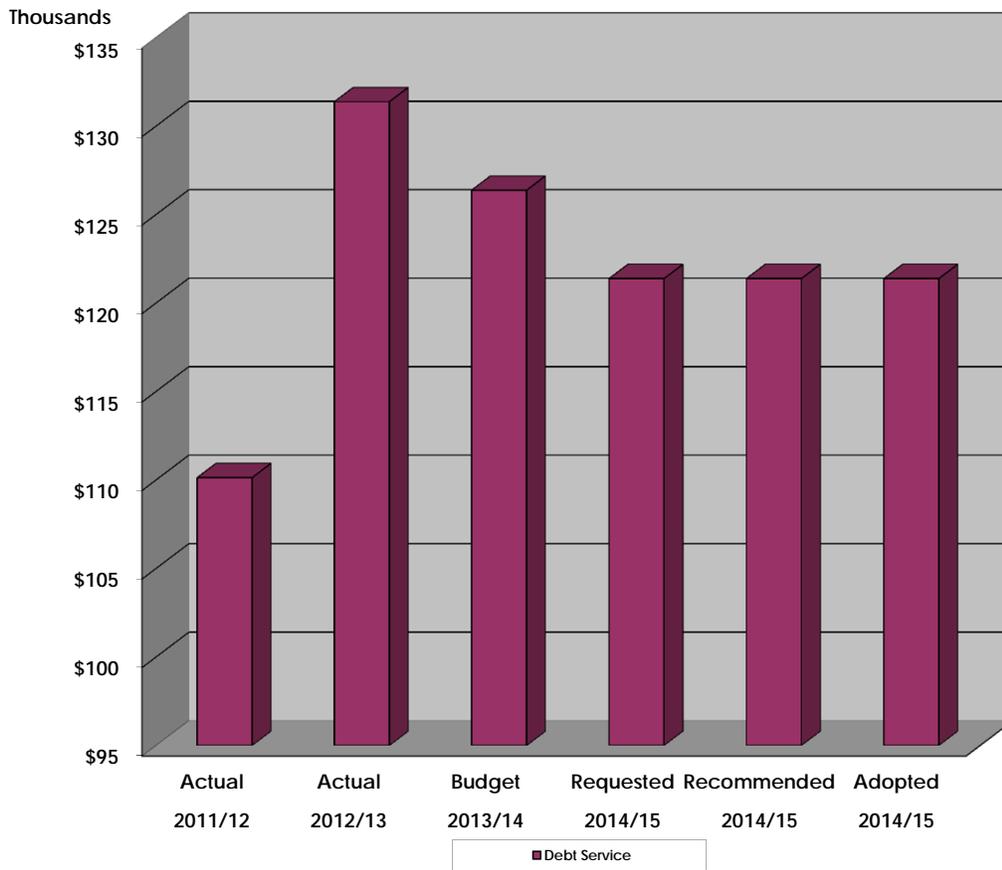
|                            |           | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|----------------------------|-----------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>             |           |                   |                   |                   |                      |                        |                    |
| Ad Valorem Taxes           | \$        | 148,173           | \$ 85,926         | \$ 93,100         | \$ 87,050            | \$ 87,050              | \$ 87,050          |
| Investment Earnings        |           | 2,287             | 904               | -                 | -                    | -                      | -                  |
| Fund Balance Appropriation |           | 127,840           | 353,870           | -                 | 43,500               | 43,500                 | 43,500             |
| <b>Total</b>               | <b>\$</b> | <b>278,300</b>    | <b>\$ 440,700</b> | <b>\$ 93,100</b>  | <b>\$ 130,550</b>    | <b>\$ 130,550</b>      | <b>\$ 130,550</b>  |
| <b>Expenditures</b>        |           |                   |                   |                   |                      |                        |                    |
| Airport Operations         | \$        | 278,300           | \$ 440,700        | \$ 93,100         | \$ 130,550           | \$ 130,550             | \$ 130,550         |
| <b>Total</b>               | <b>\$</b> | <b>278,300</b>    | <b>\$ 440,700</b> | <b>\$ 93,100</b>  | <b>\$ 130,550</b>    | <b>\$ 130,550</b>      | <b>\$ 130,550</b>  |



*Water Debt Service Fund*

**Budget**

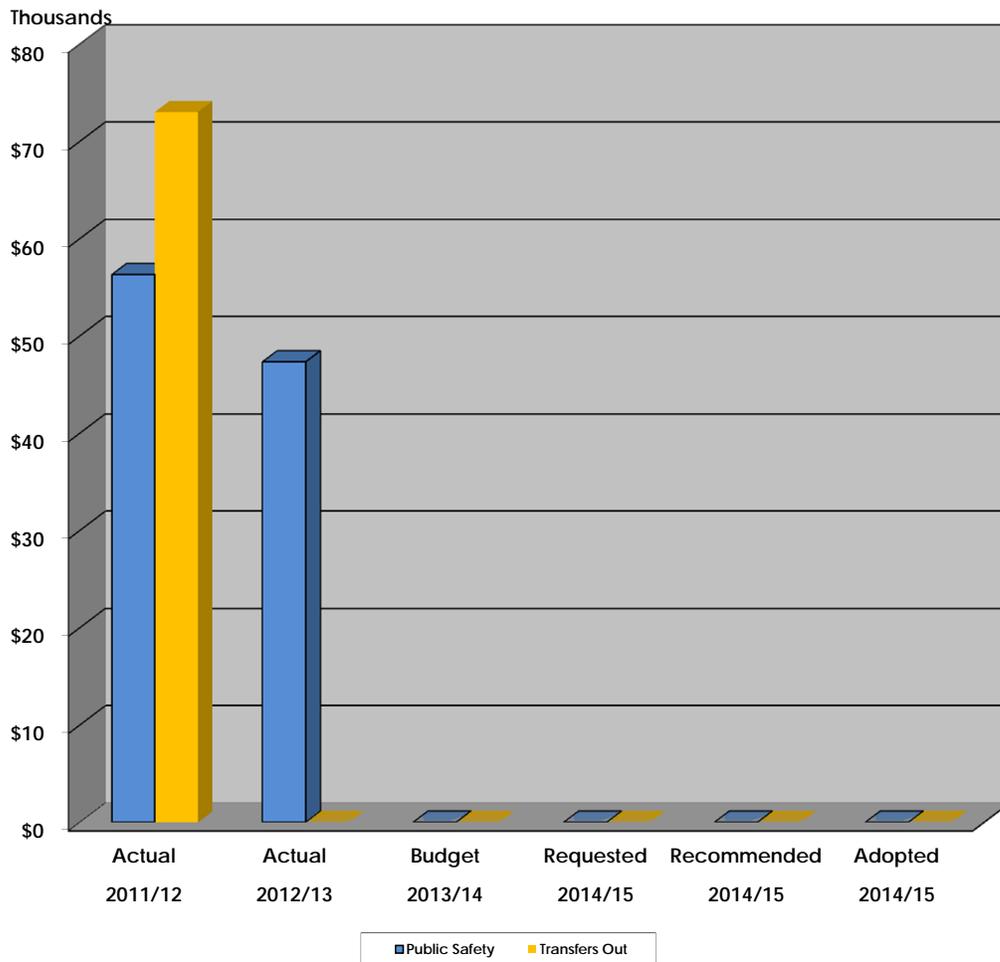
|                            | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>             |                   |                   |                   |                      |                        |                    |
| Intergovernmental Revenues | \$ 110,130        | \$ 131,380        | \$ 126,380        | \$ 121,380           | \$ 121,380             | \$ 121,380         |
| <b>Total</b>               | <b>\$ 110,130</b> | <b>\$ 131,380</b> | <b>\$ 126,380</b> | <b>\$ 121,380</b>    | <b>\$ 121,380</b>      | <b>\$ 121,380</b>  |
| <b>Expenditures</b>        |                   |                   |                   |                      |                        |                    |
| Debt Service               | \$ 110,130        | \$ 131,380        | \$ 126,380        | \$ 121,380           | \$ 121,380             | \$ 121,380         |
| <b>Total</b>               | <b>\$ 110,130</b> | <b>\$ 131,380</b> | <b>\$ 126,380</b> | <b>\$ 121,380</b>    | <b>\$ 121,380</b>      | <b>\$ 121,380</b>  |



## Drug Seizure Fund

### Budget

|                            | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| <b>Revenue</b>             |                   |                   |                   |                      |                        |                    |
| Intergovernmental Revenues | \$ 191,828        | \$ 61,341         | \$ -              | \$ -                 | \$ -                   | \$ -               |
| Investment Earnings        | 500               | 626               | -                 | -                    | -                      | -                  |
| Fund Balance               | (62,985)          | (14,628)          | -                 | -                    | -                      | -                  |
| <b>Total</b>               | <b>\$ 129,343</b> | <b>\$ 47,339</b>  | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |
| <b>Expenditures</b>        |                   |                   |                   |                      |                        |                    |
| Public Safety              | \$ 56,307         | \$ 47,339         | \$ -              | \$ -                 | \$ -                   | \$ -               |
| Transfers Out              | 73,036            | -                 | -                 | -                    | -                      | -                  |
| <b>Total</b>               | <b>\$ 129,343</b> | <b>\$ 47,339</b>  | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>        |



## Solid Waste Fund

### Staffing

|                       | 2011/12<br>Actual | 2012/13<br>Actual | 2013/14<br>Budget | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted |
|-----------------------|-------------------|-------------------|-------------------|----------------------|------------------------|--------------------|
| Full Time Equivalents | 6                 | 6                 | 4                 | 4                    | 4                      | 4                  |

### Budget

|                            | 2011/12<br>Actual   | 2012/13<br>Actual   | 2013/14<br>Budget   | 2014/15<br>Requested | 2014/15<br>Recommended | 2014/15<br>Adopted  |
|----------------------------|---------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| <b>Revenue</b>             |                     |                     |                     |                      |                        |                     |
| Charges for Services       | \$ 1,065,981        | \$ 1,126,130        | \$ 1,040,255        | \$ 1,133,708         | \$ 1,133,708           | \$ 1,133,708        |
| Other Taxes and Licenses   | 251,598             | 108,862             | 109,400             | 107,500              | 107,500                | 107,500             |
| Federal and State Grants   | (150,689)           | 6,271               | 3,460               | 3,000                | 3,000                  | 3,000               |
| Investment Earnings        | 2,164               | 4,328               | 2,000               | 1,000                | 1,000                  | 1,000               |
| Miscellaneous              | 48,313              | 47,803              | 100,749             | 41,902               | 41,902                 | 41,902              |
| Fund Balance Appropriation | 287,348             | (55,649)            | 11,860              | 95,977               | 86,144                 | 86,144              |
| <b>Total</b>               | <b>\$ 1,504,715</b> | <b>\$ 1,237,745</b> | <b>\$ 1,267,724</b> | <b>\$ 1,383,087</b>  | <b>\$ 1,373,254</b>    | <b>\$ 1,373,254</b> |
| <b>Expenditures</b>        |                     |                     |                     |                      |                        |                     |
| Waste Disposal             | \$ 187,371          | \$ 181,496          | \$ 195,225          | \$ 198,525           | \$ 196,116             | \$ 196,116          |
| Waste Collections          | 1,317,344           | 1,056,249           | 1,072,499           | 1,184,562            | 1,177,138              | 1,177,138           |
| <b>Total</b>               | <b>\$ 1,504,715</b> | <b>\$ 1,237,745</b> | <b>\$ 1,267,724</b> | <b>\$ 1,383,087</b>  | <b>\$ 1,373,254</b>    | <b>\$ 1,373,254</b> |

Thousands

