

LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

2013-2014 Annual Budget

Adopted:
June 24, 2013

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

www.leecountync.gov



TABLE OF CONTENTS

Transmittal Letter 1-11

Budget Message 13-30

 Budget at a Glance 13

 Proposed Budget Recommendations..... 14

Exhibits 31-58

 Budget Summary..... 31

 Schedule of Mandated Programs 37

 Schedule of Non-Mandated Programs..... 38

 Fund Balance Appropriated 39

 Capital Outlay 41

 Financial Policies 42

 Mission Statement 44

 Budget Ordinance 45

 Fire District Budget Ordinance 54

General Fund..... 59-130

 Table of Contents..... 59

Other Funds 131-138

 Table of Contents..... 131

LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

May 20, 2013

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 2013-14 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 2013-14 recommended budget. The FY 2013-14 recommended budget has been developed with the Commissioners' stated main goal of reducing the current property tax rate of 75 cents per \$100 of valuation. The manager's recommended budget reduces the property tax rate to 72 cents per \$100 of valuation.

The recommended budget also addresses other issues and goals that were discussed with the Commissioners. The budget ends the two year special funding to the Lee County Board of Education for teacher assistants, tutors and ambassadors but maintains the remaining existing educational funding. As the Board recalls, this special funding was temporary and was to be a bridge for the Lee County School System (LCSS). The hope was that as State revenues improved that funding would return from the State for these positions. As will be seen in the LCSS budget request, not only did those funds not return, but additional teacher assistant funding reductions will be made from the State in FY 2013-14. Since the funding of this special appropriation came from the County's fund balance, it cannot continue from that source.

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. The budget also invests in our employees who are responsible for the continual improvement of service delivery to our citizens. Due to continuing

OFFICE OF THE COUNTY MANAGER

P. O. Box 1968 • 106 Hillcrest Drive • Sanford NC 27331-1968
Tel 919-718-4605 • Fax 919-777-9315 • manager@leecountync.gov

reductions in State and federal funding and sluggish sales tax revenue receipts, this budget reduces funding to many service areas and departments.

There are two major changes that will have a direct impact on revenues for the recommended budget. First, the County is in the final phase of completing the revaluation that was directed by the Board of Commissioners to be completed as of January 1, 2013. This budget shows an increase in the County's tax base of \$84,223,175, or a growth rate over the January 1, 2012 valuation of 1.77 percent. In comparison, the revaluation completed in January 2007 raised the total property valuation of the County by 12.4 percent. As required by North Carolina General Statute, the Finance Officer has calculated the new revenue neutral property tax rate to be .746 when using the average growth rate (as required by statute) and .739 without. The other major change affecting the County's revenue forecast is the Commissioners' decision to change the distribution method of sales tax receipts from a per capita method to an ad valorem method. The change in distribution method raised projected sales tax revenues to the County by \$1,399,980. If this change had not been made, the County's budgeted sales tax revenues for FY 2013-14 would have shown no growth from the FY 2012-13 budgeted sales taxes. FY 2012-13 sales tax receipts are below budget, and the forecast for next year's sales tax receipts reflect the projected shortfall.

The current recession has had a significant impact on the federal and State of North Carolina budgets, which in turn has caused issues with us being able to deliver the services our citizens require. Federal and State 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 sequestration reductions played a significant role in these funding reductions and program expense increases. These actions will have significant impacts on operations for the coming budget year and years to come.

Four 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. Over the last three budgets, the County has used significant amounts of fund balance and capital reserve to complete necessary projects and balance the budget. The County also passed an additional ¼ cent sales tax to pay for the Lee County High School renovations. This new tax along with new grant funding caused our budget to grow to its current level. The major increases in the proposed FY 2013-14 are to cover the transfer of the school resource officer program to the Sheriff, increase in program requirements for human services, increases in costs for inter-governmental contracts with the City of Sanford and the Town of Broadway, health insurance increases for retirees and employees, and a 1.7 percent cost of living raise to our employees.

In future budgets, the County needs to reduce its dependence on one time revenue and our fund balance to balance the budget. Last year's budget reduced one time revenue usage by \$725,000. The FY 13-14 budget reduces the use of one time revenue by an additional \$131,502. The County needs to reduce one time revenue usage further so that our fund balance percentage will stay near our minimum goal of 14 percent and above the State recommended minimum of 8 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.

Reducing our use of fund balance will be difficult as we continue to see drops in revenue in other areas of our budget, especially in the areas of human services. These reductions will affect our ability to deliver services in the upcoming fiscal year and beyond. It will also make funding of future major capital projects and any increase that our funding partners need difficult.

The total budget presented is \$63,538,602. This represents an increase of .72 percent from the FY 2012-13 original adopted budget and a 3.5 percent decrease over the current amended FY 2012-13 budget. The original adopted FY 2012-13 budget totaled \$63,082,264, and our current amended budget is \$65,865,940. 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 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 \$2,780,915. The current fund balance appropriation in the FY 2012-13 budget is \$3,652,442; the increase was due to approving the Board of Education's \$212,000 request for security system funding at the schools, project carry overs from FY 2012-2013 and various grant funds for departments. The proposed fund balance used to balance the FY 2013-14 budget is \$2,700,000. This is a small decrease from the current fiscal year original appropriation of \$2,780,915. We feel confident that using basically the same amount of fund balance as last year will be covered by 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. 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 \$1,870,101. This amount is routinely referred to as the County's "float." The County will need to monitor spending and revenue receipts very closely next year to make sure that the actual fund balance used does not bring the fund balance ratio 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 \$829,899 in the budget. In FY 2012-13, \$917,168 was budgeted for capital equipment/projects.

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 on April 18, 2011, from Sharon Edmundson, Director, Fiscal Management, North Carolina Local Government Commission, 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% 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 prevents 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."

"Using the 8 percent fund balance metric as a target, rather than an absolute minimum, may have devastating effects on the fiscal health of North Carolina counties. Across the state, the average fund balance amounts maintained by counties (approximately 21 percent) have been consistent throughout the recent economic downturn. Counties have responded to the current economic downturn by reducing their budgets to avoid depleting fund balance available. Many counties have reduced expenditures through layoffs, furloughs, and service reductions. In addition, counties have raised taxes and fees to maintain their financial stability. Their boards have made the difficult choices to maintain the good fiscal health that North Carolina local governments seek to achieve. We believe that maintaining fund balance at the current average level is the prudent course for counties."

This year's proposed budget will draw our fund balance available close to our targeted minimum of 14 percent. This new level is well below the state average of 25.24 percent and our population category average of 26.64 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, 2014. As a way to reduce future expenses, I am recommending that we commit to paying the longevity bonus to any employee who retires in July or August. Employees have to be employed on November 1 to receive their longevity on November 20, 2013. We have 2 to 5 employees who may go ahead and retire in July or August if they knew they would be paid the bonus in November. As in years past, I will be holding all capital equipment purchases until October 15. If revenue receipts meet or exceed budget for the first quarter, we will allow those purchases to proceed. If the purchases are not made by

April 1, then the purchases will be cancelled. These actions will help reduce the amount of fund balance that we will actually use in FY 2013-14.

As reported in last year's budget message to the Commissioners, the County spent a large amount of money on the recovery from the tornado of April 16, 2011. The County spent \$880,000 from the General Fund and \$990,000 from the Solid Waste Fund. It should be noted that the County paid the solid waste fees for the City of Sanford. The County has been completely reimbursed by FEMA and State Emergency Management for these funds. We have also reimbursed the agencies who responded to our request for assistance. In the end, the County received all the reimbursable expenditures from federal and State sources. Therefore, the disaster did not affect the County's finances in a negative way.

Lee County financial policies adopted May 5, 2005, state, "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." Last year was the **sixth consecutive year at a tax rate of 75 cents**. 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 new recommended rate of 72 cents is based on an estimate of what the County can sustain into the 2014-15 fiscal 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. Therefore, I have been conservative in the new rate because future sales tax receipts are difficult to predict.

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 proposed new 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. Gaining support of the Strategic Economic Plan and MOU with the private business community will be important to future budgets of the County.

Maintaining our current tax rate has been extremely difficult given the current situation the federal government and the State of North Carolina face with their budgets. As an extension of our State government, we are an easy way for the General Assembly to pass on program responsibility and expense reductions as they face revenue reductions from the federal level. The County reduced its portion of the budget in each of the last

four budgets in order to fund educational expense increases and absorb state actions which have reduced our revenues and increased our expenses. In this budget, several funding areas increase in the County's budget for the first time in five years. For the second year in a row, the budget does not increase school funding at the expense of our operations. The pendulum has swung with regards to educational funding at the federal, State and local levels. Time will tell if the staff and program reductions implemented in the K-12 system over the last three years and newly enacted cuts in the coming fiscal year will affect the quality of education in our public school system. At some point, continued federal and State funding cuts will affect the quality of our school system. The Board of Education will at that point have no option but to request additional current expense funding to address those quality shortfalls. In the future, that balance of funding with the quality of an education in Lee County will need to be addressed, along with their long term capital needs.

Per the direction of the County Commissioners, the coming year budget will not contain new capital projects. The budget does address completing existing projects, but all requests for new building/property capital were removed from the budget. The significant changes in next year's budget are the transferring of school resource officers from the Board of Education to the Lee County Sheriff's office, the closing of the Hillcrest youth home, and the beginning of the elimination of non-profit funding. Outside of these changes, the remainder of this coming year's budget looks fairly similar to the FY12-13 budget. The total FY 2013-14 proposed budget reflects an increase of .72 percent in revenues, bringing total revenues to \$63,538,602. The net revenue increase in the FY 2013-14 budget is \$456,338. Property tax revenue is projected to decrease 3.20 percent or \$1,119,250 from the FY 2012-13 budget year due to the property tax rate decrease. The coming fiscal year brings uncertainty with vehicle tax collections. The implementation of the State collecting vehicle taxes is not going well. As required by State Law, the County must use the previous year's tax collection rate of 87 percent for registered motor vehicle taxes in estimating budget revenues for next year. It is projected that the State's new collection method for vehicles 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. This revenue reduction is \$29,000. The County is showing an increase in local option sales tax of 14.68 percent or \$1,399,890. This increase is entirely due to the change in sales tax distribution method which the Commissioners approved in April. The County is seeing the stabilizing of fee revenue, program revenue and other revenues. Overall, other revenues increased due to SRO/Safe Schools funds which the County is anticipating as part of the SRO transfer to the Sheriff's department.

In the coming FY 2013-14 budget, I am recommending that Board of Education K-12 (LCSS) current expense funding remain the same as the current year minus the \$500,000 special appropriation that the Commissioners approved for the last two fiscal years. The Community College will see a small increase in current expense, yet it will also see reductions in capital funding. We are recommending a small decrease in capital funding to the Lee County Board of Education due to a reduction in the estimates of Lottery proceeds. This budget does not implement an increase in funding for County

paid education employees as result of funding the COLA for our employees. This is a deviation from past practices of including the Community College and Board of Education in the COLA. The LCSS requested a total of \$18,619,423 (almost the exact same number as last year) in local current expense which is an increase of \$3,281,373 or 21.39 percent from the FY 2012-13 budget (the \$500,000 special appropriation is part of this request). Major current expense expansion items are the continuation request of \$500,000 for teacher assistants, tutors and ambassadors, \$350,000 for an additional 1 percent supplement to teachers, \$842,387 for certified support positions, \$497,616 for second grade instructional assistants, \$150,000 for unemployment insurance, \$186,606 for testing positions at the secondary level, and \$211,324 for custodial supplies. 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 (seven) cents. If the Board of Education truly feels that this increase is needed to maintain the quality of education in Lee County, they have the option of seeking a supplemental tax straight from the citizens of Lee County through a special referendum, as allowed by state statute.

The capital request from the LCSS is \$3,313,608. This is an increase of \$1,683,277 over the approved budget from FY 2012-13. This number is a little misleading in that the Board of Education has requested using \$1,826,650 in Lottery proceeds for HVAC projects. 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 in half and maintained that reduction for the last two years. Next year, we are estimating the new Lottery allocation to be \$700,000 which is a reduction of \$80,000 from the FY 2012-13 budget. All this means that in the recommended budget, this brings the total capital funding amount to \$1,550,331, or a decrease of \$80,000 from last year to reflect the reduction in Lottery proceeds. The total also excludes any prior year Lottery funds that may be available to the BOE for the HVAC projects. As is our practice and as those funds are realized, budget amendments will be made so that the BOE can address those capital needs. 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) goes ahead and sends 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. Lastly, the capital budget also makes reference to the major capital item of a new elementary school. Their estimate for this new school is around \$15,000,000.

In the 2011-12 fiscal year budget, current expense funding for CCCC was increased by \$88,712 or 4 percent. In the FY 2012-13 budget, current expense funding was increased \$14,029 or .61 percent. Again, in the FY 2013-14 recommended budget, current

expense funding is increased by \$33,675, or 1.45 percent, to \$2,354,675. The Community College's current expense request in FY 2013-14 is \$2,397,000. The capital appropriation continues to fund the POD units at the W.B. Wicker Business Center, which is the last year of this payment. The capital request from the Community College was \$153,962 or a reduction of \$32,500 from the previous year. The CCCC Civic Center contribution is also reduced by \$9,825 to \$43,685. These reduced amounts were what CCCC administration requested. In the past month, the Community College has expressed their desire to address major capital needs at the College which exceeds \$20,000,000 including a request for a bond referendum in the fall of 2014.

This year, a 1.7 percent Cost of Living Adjustment (COLA) is recommended for employee pay. Per the County's financial policies, a COLA for employees is determined by a US Department of Labor index. The upcoming year's COLA index is 1.7 percent; in the current year budget employees received a 3.0 percent COLA on an index of 3.6 percent. It is proposed that in the FY 2013-14 budget that the 401K percentage will stay at 3 percent. 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 12 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 \$354,657 expenditure in FY 2012-13. The 2013-14 fiscal year realizes a total possible exposure of \$430,137. Presently, 88 former employees receive this benefit. It is anticipated that in the next five (5) years, an additional 21 employees will be eligible to retire with full retirement benefits and benefit from the program. There will also be 16 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 2013-14 budget continues to fund the employee benefit of workers' compensation insurance. The County's workers' compensation insurance coverage renewal will decrease for the fourth time in five years. Total estimated cost for workers' compensation in FY 2013-14 is \$355,504, a reduction of \$11,653. The budget also addresses the new procedures for unemployment insurance with the State of North Carolina. The additional cost to the County for this new program is \$88,536.

Keeping with the Board of Commissioners' commitment to assist the Sheriff in reducing crime in the County, this year's budget increases the Sheriff's expenditures by \$742,404 or 16.56 percent. Most of this increase covers the transfer of seven school resource officers to the Sheriff, the two grant positions that the Commissioners approved for additional SRO's at the elementary schools, the cost of the services the Town of Broadway will be providing to the department, the 1.7 percent COLA, and increased health insurance costs. The Jail budget is increasing by \$41,166 or 1.95 percent. This increase is mainly to cover the 1.7 percent COLA. The budget continues to fund the Sheriff's Animal Control Enforcement Department which was started in FY 2010-11. The total recommended budget is \$274,320, or an increase of \$14,141. Most of this increase is the cost to the department for the Town of Broadway's assistance in handling animal control calls in the Town. This budget eliminates the \$76,000 in fees that the County was charging the City of Sanford for animal control services as was recommended by the joint City/County contract committee.

The County's Human Services functions continue to face increasing demand for services with decreasing revenue from federal and State sources. This year's Human Services budget is difficult to discuss due to the many uncertainties surrounding the federal sequestration reductions. This proposed budget reduces services in several areas where funding has been eliminated or reduced, but also increases various services in the Health Department where they were successful in obtaining grant funding. Overall, the Human Services budgets are up \$91,798 or .61 percent. Almost every program faces funding changes in the coming year. The 1.7 percent COLA and the health insurance cost increase are major reasons for the increase in spending. However, the Health Department is seeing major grant funding changes in health services for pregnancy management and children services. The Health Department is also proposing to raise environmental health fees. Even with the fee increase, the department will need to reduce environmental health specialists by one FTE, as recommended in the Evergreen audit. Social Services program expenses are down \$227,247 while administration expenses are up \$463,281. An additional effect on our budget occurs on the revenue side for these programs as State reductions to these programs begin the transfer of responsibility to the County. The Social Services Department asked for two additional positions. The budget continues to fund Senior Services, Transportation Services and Mental Health at the overall same rate as FY 2011-12. In the proposed budget, we are recommending the closure of the Hillcrest youth home. Based on the decline in usage at the facility, we cannot justify keeping the home open. The Department of Juvenile Justice will assign at risk youth to other programs, and the Department of Social Services will find foster homes for those youth that qualify for those services. Funds have been maintained to cover short term respite services which were being offered at the youth home. The Juvenile Crime Prevention Council (JCPC), the body responsible for recommending to the NC Division of Juvenile Justice the distribution of funding in the County, reserved \$45,000 of the funding in the FY 2013-14 allocation to explore other programs that may better serve the needs of the youth in Lee County since the numbers at the youth home were continuing to drop. With the closure, up to six employees will be displaced. We will try to relocate as many as possible to other human services departments; however, some will be rifted effective September 1. Another change to Social Services, as recommended by the Evergreen audit, is the removal of the Pretrial Release program from under the Social Services

Director. This Department will now become part of Administration with the County Attorney providing oversight.

The one area of the County's budget that has been the most affected by the last five 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 \$8,370,033 or 13.17 percent of the annual budget. Under our financial policies, our stated goal is not to exceed 15 percent. In the current fiscal year budget, the County began replacing the loss of the corporate income tax allocation (ADM) from the State of North Carolina which would have provided us around \$700,000 for debt service with sales tax and ad valorem revenues. The State permanently removed those funds from the counties in the most recent fiscal year. Over the last four budgets, the County has used one-time revenue from capital project funds to cover this loss, a total of \$1,700,000 over the last four years. This coming fiscal year, the County further reduces its dependence on the Capital Reserve Fund to cover debt service by \$50,000. The following year, the County will eliminate the supplement and will be fully covering debt service out of ad valorem tax revenues and sales tax revenues designated for debt service. 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. The County is therefore reducing the ad valorem amount that went to debt service. The debt service funds may be adversely affected by the federal sequestration reductions. At this time, the amount has not been communicated to us and therefore, we were not able to budget this figure. 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, 2013. 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 2013-14 budget will be available at the Suzanne Reeves Library on Hawkins Avenue in Sanford and online at the County's website, www.leecountync.gov. The public hearing for this recommended budget is scheduled for June 3, 2013, 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 2013-14 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 Monday, May 20 at 4:30 pm in the Commissioners' Meeting Room of the Lee County Government Center. Various budget work sessions have been scheduled over the next several 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 before June 28, 2013.

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 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 reduction of 3 to 4 cents in our property tax rate. This goal is achieved with this budget submittal. In future years, I am optimistic that future growth will allow us to maintain this reduction and allow the County to address the growing list of service and capital requests being made by our partners in the County. However, the effects of the recession continue to linger at the State and federal levels and are adversely impacting our budget. Next year, uncertainty at the federal and State level will continue to make long range forecasting difficult. The employees of this County have given a lot both professionally and personally to balance these 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 over a horizontal line.

John Crumpton
County Manager/Budget Officer

This page left blank intentionally.

**Fiscal Year 2013-14
 Budget at a Glance**

Total Property Valuation: \$4.839 billion
 Proposed Tax Rate: \$.72
 One Penny Generates: \$469,861

General Fund- Revenues

	Original 12-13 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Ad Valorem Taxes	\$35,753,250	\$34,605,000	\$34,605,000	(\$1,148,250)	-3.21%
Local Option Sales Tax	\$9,533,050	\$10,932,940	\$10,932,940	\$1,399,890	14.68%
Other Taxes & Licenses	\$372,500	\$442,331	\$442,331	\$69,831	18.75%
Intergovernmental Revenues	\$10,668,769	\$10,543,162	\$10,543,162	(\$125,607)	-1.18%
Permits & Fees	\$251,000	\$271,000	\$271,000	\$20,000	7.97%
Sales & Services	\$2,326,814	\$2,697,474	\$2,679,786	\$352,972	15.17%
Investment Earnings	\$75,000	\$40,000	\$40,000	(\$35,000)	-46.67%
Miscellaneous	\$247,182	\$267,739	\$302,739	\$55,557	22.48%
Transfers In	\$1,073,784	\$1,038,956	\$1,038,956	(\$34,828)	-3.24%
Fund Balance Appropriated	\$2,780,915	\$2,700,000	\$2,900,506	\$119,591	4.30%
Total Revenues	\$63,082,264	\$63,538,602	\$63,756,420	\$674,156	1.07%

General Fund- Expenditures

	Original 12-13 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
General Government-Total	\$7,347,829	\$7,766,778	\$7,985,306	\$637,477	8.68%
Public Safety-Total	\$8,360,229	\$9,136,663	\$9,136,663	\$776,434	9.29%
Economic/Physical Devel.-Total	\$1,267,872	\$1,204,490	\$1,204,490	(\$63,382)	-5.00%
Health and Welfare-Total	\$14,945,937	\$15,037,735	\$15,033,125	\$87,188	0.58%
<i>Public Health</i>	\$3,060,551	\$3,068,038	\$3,068,038	\$7,487	0.24%
<i>Mental Health</i>	\$240,000	\$240,000	\$240,000	\$0	0.00%
<i>Social Services</i>	\$9,377,242	\$9,613,276	\$9,613,276	\$236,034	2.52%
Education- Total	\$20,029,353	\$19,440,703	\$19,440,703	(\$588,650)	-2.94%
<i>School Current Expense</i>	\$15,838,050	\$15,338,050	\$15,338,050	(\$500,000)	-3.16%
<i>CCCC Current Expense</i>	\$2,321,000	\$2,354,675	\$2,354,675	\$33,675	1.45%
Cultural and Recreational -Total	\$1,870,259	\$1,865,100	\$1,861,000	(\$9,259)	-0.50%
Debt Service-Total	\$8,626,285	\$8,370,033	\$8,370,033	(\$256,252)	-2.97%
Reserves- Total	\$634,500	\$717,100	\$725,100	\$90,600	14.28%
Total Expenditures	\$63,082,264	\$63,538,602	\$63,756,420	\$674,156	1.07%

FISCAL YEAR 2013-2014 PROPOSED BUDGET RECOMMENDATIONS

GENERAL FUND REVENUE

In order to achieve a self-sufficient operation, this proposed budget includes the receipt of \$63,538,602 in revenue to support General Fund activities for the 2013-14 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 that approximately 72 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 should help show the changes in the two revenue sources and the County's reliance on each as a percentage of total expenditures.

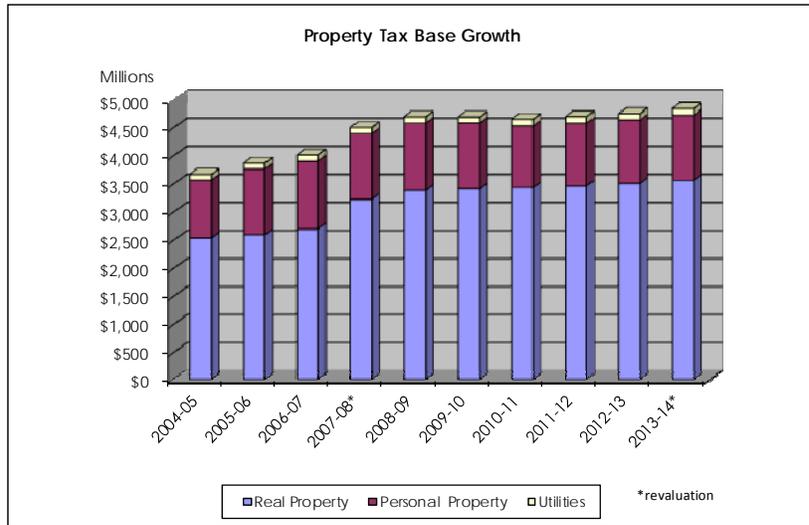
Table #1 – Major Revenue Sources

	FY 2012-13	FY 2013-2014	Difference	% Change
Tax base	\$ 4,755,000,000	\$ 4,839,223,175	\$ 84,223,175	1.77%
Tax rate	0.75	0.72	-0.03	-4.0%
Ad valorem rev.	34,949,250	33,830,000	-1,119,250	-3.20%
<i>% of total exp.</i>	<i>55.58%</i>	<i>53.24%</i>	<i>-2.34%</i>	<i>-4.21%</i>
Sales tax rev.	9,533,050	10,932,940	1,399,890	14.68%
<i>% of total exp.</i>	<i>15.11%</i>	<i>17.21%</i>	<i>2.10%</i>	<i>13.90%</i>

During FY 2012-13, Tax Department staff completed reassessment of real property values and is now working on the resultant appeals. Lee County continues to be impacted by the economic downturn faced by our nation. This is evidenced by the 1.77 percent increase in the tax base in a revaluation year. As illustrated above, the tax rate for FY 2013-14 is recommended to decrease to 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, 2012 which exceeded both our population group average of 96.29 percent and the statewide average of 97.29

percent. The budget for FY 2013-14 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 2013-14. Collections of registered motor vehicles are being budgeted at an 87 percent collection rate. At these collection rates, the local tax base will produce \$469,861 for

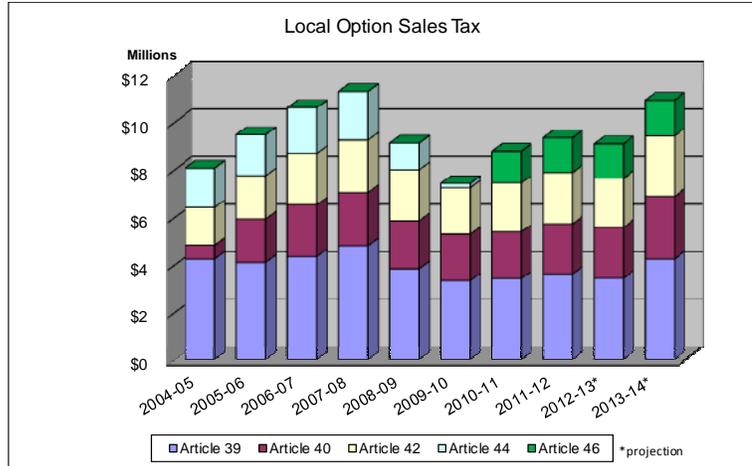


each penny of the tax rate levy resulting in a projection of \$33,830,000 in tax revenue for FY 2013-14.

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. Currently, 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 population in each government unit. However, 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, beginning in July 2014, sales tax collections will be distributed 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 1 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 fourth 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 no growth projected in sales tax revenues. The \$1,399,890 increase reflected in the FY 13-14 budget is contributed to the change in distribution method mentioned in the previous paragraph. Total local option sales tax revenue is projected at \$10,932,940, a \$1,399,890 increase from the FY 2012-13 budget amount.



The increase in sales tax revenue is offset by the decrease in ad valorem tax revenue from the property tax rate decrease and by reductions in intergovernmental revenues, investment earnings, transfers in, and fund balance appropriated. Intergovernmental revenues have been decreasing over the past few years as the federal and State governments have shifted responsibilities to the County. Much of the reduction in intergovernmental revenues in the FY 13-14 budgeted is attributable to the reduction of funds from the Division of Juvenile Justice because of the closure of the Hillcrest youth home.

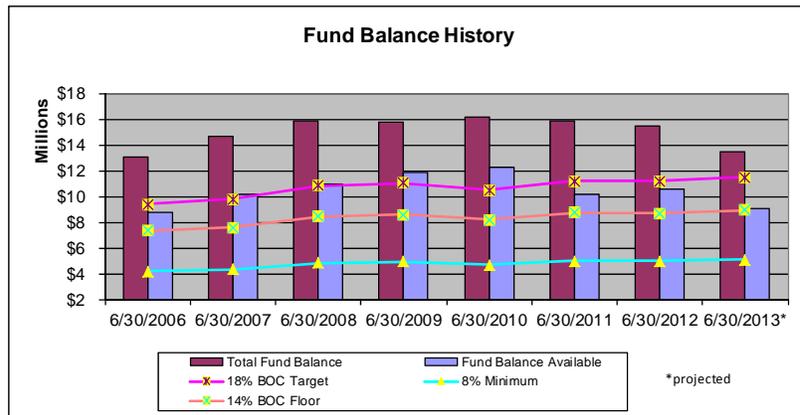
Transfers in from other funds are down \$34,828 or 3.24 percent. To cover debt service costs for the last few years, the County has used investment earnings and project savings from various capital projects. The reduction reflects the depletion of those funds along with limited use of Capital Reserve Fund monies in FY 2013-14.

Considering the use of \$500,000 of fund balance for the additional current expense appropriation to the Lee County Schools and the use of approximately \$1.5 million for building improvements and other capital items in the current budget, it is anticipated that the year end 2013 available fund balance will be 14.24 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 lower the tax rate. A fund balance appropriation of \$2,700,000 is included as supplemental revenue for FY 2013-14. While this is a decrease of \$80,915 from the originally budgeted appropriation for FY 2012-13, 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. When the State's new tax and tag system begins, 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	\$ 1,143,905	\$ 575,937
Building Improvements	211,600	70,000
Facility Development	170,000	30,000
CCCC Capital Outlay	<u>153,962</u>	<u>153,962</u>
Total	\$ 1,679,467	\$ 829,899

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 2013-14 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 reoccurring expenditures. Without reoccurring revenue sources to cover expenditures, the County could quickly be near its minimum fund balance. The occurrence of the tornado on April 16, 2011, in Lee County supports the need for a strong fund balance reserve to enable us to be able to cover expenses related to such disasters while waiting for reimbursements from State and/or federal agencies. Between April 16, 2011 and July 31, 2011, the County incurred costs in the General Fund totaling approximately \$888,000. While the County has now been fully reimbursed, it took 18 months to receive all funds. Without our strong fund balance reserves, this would have had a major impact on our cash flows.

GENERAL FUND EXPENDITURES

Expenditures proposed herewith total \$63,538,602, an increase of 0.72 percent or \$456,338 more than the FY 2012-13 original budget. The increase is attributable to normal inflationary influences. This relatively small increase in the proposed budget did not come easily. The proposed budget for FY 2013-14 does not fully fund the County's financial policies, and several required projects have been pushed back another year. While this budget does fully fund the 1.7 percent Cost of Living Adjustment (COLA) called for in the competitive employment provision in the County's financial policies, it still does not fund the comprehensive compensation and classification study that was prepared last year. The County was faced with a large health insurance increase again this year. The increase totaled 12 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 reduce the tax rate by 3 to 4 cents, departments were asked to minimize increases in the operational costs of the departments. The recommended budget submitted meets the Board's directive with a 3 cent tax reduction; however, some staffing adjustments and program changes are recommended. The County has several employees who are eligible to retire in FY 2013-14, each of the vacancies created during the year will need to be evaluated before being filled, and any accrued vacation paid out will have to be recouped before a vacancy can be filled. Requests for 25.5 new positions were submitted for consideration for FY 2013-14. This shows that while the economy is still sluggish, the demand for services from the County is still increasing. Several departments that requested positions are still trying to maintain the level of services that were offered prior to staff reductions a few years ago. The public safety arena accounts for 16 of the requested positions with 8 of those being related to the potential transfer of the school resource officer program from the school system to the Sheriff's Department. This budget proposes the funding of 13 of the requested positions, including 7 Deputy/SRO positions and 2 grant funded positions for the Sheriff. Table #3 illustrates said requests and those recommended for approval.

Table #3 – Position Request Summary

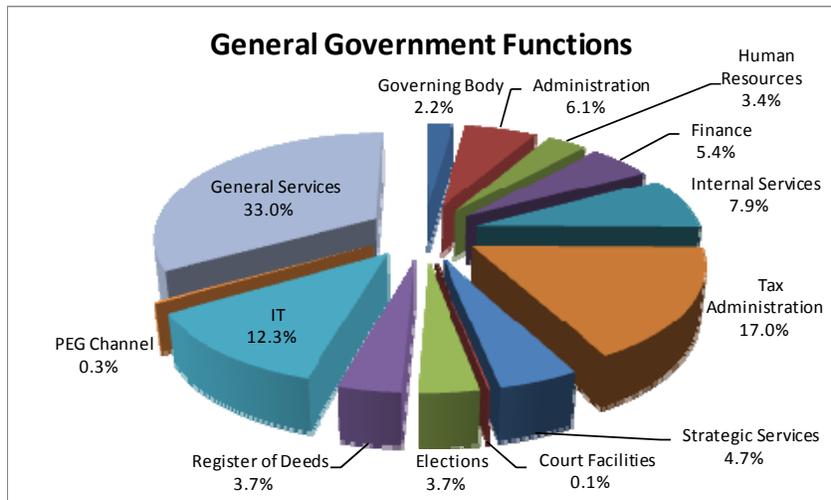
<u>Department</u>	<u>Position Title</u>	<u>Salary *</u>	<u>Recommended</u>	<u>Notes</u>
Tax Administration	Exemption & Deferment Specialist	47,462		
Tax Administration	Tax Assistant	39,252		
Elections	Administrative Assistant	36,453		
IT	Public Safety IT Technician	45,669		
Sheriff	Deputy/SRO (8)	379,920	332,430	1
Sheriff	Deputy/SRO (2 grant positions)	94,980	94,980	2
Sheriff	Data Entry Specialist	39,253	39,253	
Sheriff	Communication Dispatcher (2)	84,632		
Sheriff	Internal Affairs/Professional Standards	55,529		
Sheriff	Evidence Control Lab Technician	42,316		
Emergency Management	Emergency Management Specialist	50,061	50,061	3
Cooperative Extension	Family Consumer Sciences Agent	27,594		
Health	Administrative Assistant I	45,669		
Health	Processing Assistant IV - 50%	16,278		
Social Services	Income Maintenance Caseworker II	46,334	46,334	4
Social Services	Administration Technician I	38,489	38,489	4
Library	Library Outreach Specialist	36,453		
Total requested	25.5	Total recommended	13	
Notes: * Includes fringes (social security, retirement, 401(K) & insurance)				
1. Seven Deputy/SRO positions recommended if program shift is approved by the State				
2. 75% grant funding for one year				
3. Position is recommended if increased revenues from Progress/Duke Energy are approved.				
4. 50% funding available				

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 \$4,640,416 is dedicated to these type required services; \$32,635,956 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.

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



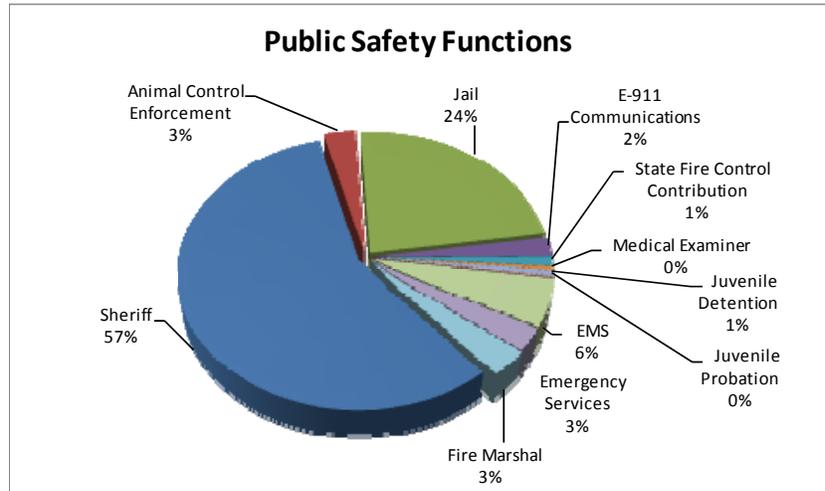
as, facility and technology support. Total expenditures in this category are up 5.70 percent or \$418,949. This increase is partially attributable to the 12 percent increase in health insurance costs and the State's new payment plan for unemployment insurance for municipalities. Other changes in State laws are also contributing to the increase. The new tax and tag system that is being implemented in FY 2013-14 will require us to pay \$1.69 per bill to the State. While we will recoup part of this from the tax levying districts, the full cost is budgeted in the tax department. Also, State laws have placed a moratorium on contingency contracts for various services requiring us to enter a fee-based contract for property tax audits increasing costs in the tax department.

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.

Public Safety

Total public safety related expenditures are proposed to increase by 9.29 percent or \$776,434 in the recommended FY 2013-14 budget. The Sheriff has submitted a FY 2013-14 budget request of \$5,987,761, an increase of \$1,503,552 or 33.53 percent. A portion of the increase is attributable to inflationary increases



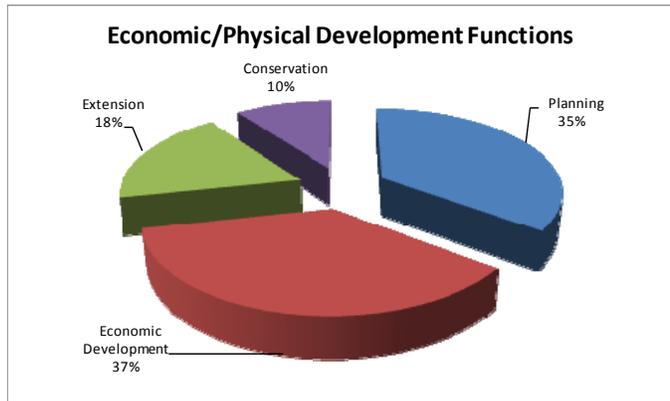
such as the cost of living adjustment, the increase in health insurance, and increases in workers compensation insurance. However, the largest portion of the increase is related to the potential assumption of the school resource officer program by the Sheriff's department if approved by the State. The requested budget asked for eight (8) deputy/SRO positions costing approximately \$379,920 in personnel costs alone. The recommended budget includes funding for the seven officers currently employed by the Lee County School System. Another two deputy/SRO positions are included in the recommended budget because of single year grants received from the Governor's Crime Commission. The budget also includes funding for a data entry specialist. Four other requested positions are not funded in the recommended budget. The Sheriff's request also included a \$50,000 increase in gas and oil and large increases in capital outlay. The recommended budget brings those line items back to the FY 2012-13 levels. The total recommended budget for the Sheriff's department is \$5,226,613, an increase of \$742,406 or 16.56 percent. While we realize that public safety is a high priority of the Commissioners, the Sheriff's budget request could not be fulfilled with the additional directive to lower the tax rate by 3 to 4 cents.

The recommended budget for Animal Control Enforcement totals \$274,320, an increase of \$14,141 or 5.44 percent. A new contract with the Town of Broadway for assistance in animal control enforcement is the major driver in the increase in this budget. The recommended budget for the Jail totals \$2,156,468, an increase of \$41,166 or 1.95 percent. As in the Sheriff's department, the majority of the increase is due to inflationary increases.

Emergency Services' budget for FY 2013-14 totals \$266,424, an increase of \$42,293 or 18.87 percent. The majority of this increase is the addition of an emergency management specialist position. With the increased requirements for training and disaster planning required by the Shearon Harris Nuclear Plant, an additional position is needed. An increase in funding from Progress Energy/Duke Energy has been requested and will need to be approved prior to this position being filled.

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 \$390,559 for FY 2013-14; a .13 percent decrease from the original budget for the current fiscal year.



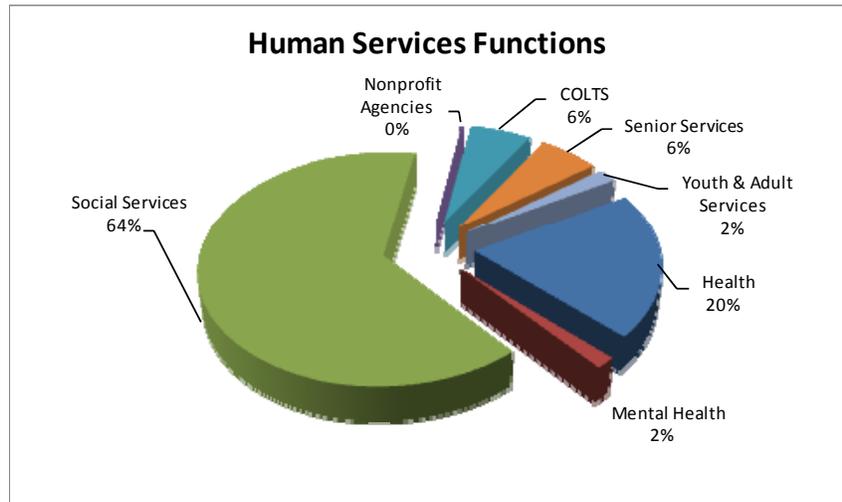
Costs for Economic Development are proposed to decrease by \$163,280. The decrease is attributable to incentive contracts completed in FY 2012-13. The Board of Commissioners has recently signed a Memorandum of Understanding with the Chamber of Commerce and the Economic Development Corporation to develop a new public/private organization to promote economic development in the County. The Board of Commissioners have agreed to maintain its FY 2012-13 contribution of \$190,000 for two more years while the new organization finds private partners to contribute. The recommended budget includes \$214,051 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
3M	\$ 4,000	2015
Challenge Printing	\$ 7,000	2017
Conveyor Technology	\$ 33,349	2017
Frontier Spinning #2	\$ 42,956	2016
Magneti Marelli	\$ 58,054	2016
Moore's Machine Company	\$ 33,390	2014
Parkdale Mills	\$ 18,760	2016
Red Wolf	\$ 9,194	2016
Score Energy	\$ 7,736	2015

Human Services

Human Services budgeted by the County are proposed to increase .61 percent from the FY 2012-13 budget; a \$91,798 increase. Services budgeted in this category include Mental Health, Health, Senior Services, Social Services and Youth and Adult Services. The services that fall



under this umbrella are vast and account for \$15,037,735, or 23.67 percent of the total FY 2013-14 recommended General Fund budget.

The FY 2013-14 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 2013-14 fiscal year, the Sandhills Center has requested a contribution of \$240,000 which is equal to the amount budgeted in FY 2012-13.

Health Department expenditures are increasing \$7,487. Revenues for the Health Department are increasing 2.18 percent or \$32,125 resulting in an overall decrease in cost to the County equal to \$24,638. However, the recommended budget does not include funding for an Administrative Assistant I position or a half-time Processing Assistant IV position that were requested, and an Environmental Health Specialist position has been recommended for elimination to meet the Board's goal to reduce the tax rate.

The administrative costs of the Social Services Department for FY 2013-14 are \$6,386,100, a \$436,281 increase from the FY 2012-13 original budget. With the continuing expansion of the State's NC FAST system, two new positions have been recommended for this department. Of the \$436,281 increase, \$204,850 is attributed to the COLA change, the new positions, and the insurance increase. The Crisis program and the Low Income Energy Assistance Program are increasing \$13,830, and \$258,468, respectively; however, both of these programs are 100 percent funded so there is no additional cost to the County.

Social Services programs in the FY 2013-14 budget are decreasing by \$227,247 or 6.58 percent. Decreases in Medicaid transportation funds, daycare funds and foster care funds contribute to this decrease.

Senior Services – Transportation or COLTS shows a \$103,628 increase in expenditures for FY 2013-14. The increase is the result of the number of vehicles being purchased. The FY 2012-13 budget included the purchase of two vehicles for the COLTS fleet.

The FY 2013-14 budget includes four new vehicles. 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.

The small increase overall in the Human Services portion of the budget is largely contributed to the closure of the Hillcrest youth home and the elimination of the youth services division. Since 2006, we have been seeing a decline in the usage of the Hillcrest youth home. With mental health reform that started about ten years ago, the goal became to treat the children in the home and community and not to place them in residential care. As more and more businesses have developed to provide these services in this and surrounding areas, we have seen the decline in numbers at the youth home. The County has also seen a reduction in grant funding for this program. The local Juvenile Crime Prevention Council recently voted to unallocate part of the funds that the County receives from the Division of Juvenile Justice to explore other programs that may better serve the youth of our community. With all these factors, it is recommended that youth home be closed as of August 31, 2013. The restitution program will be transferred to another department for supervision. We will strive to place the employees of these departments in other departments if positions are available. However, six people could be displaced as of September 1.

On February 7, 2011, the Board of Commissioners adopted a nonprofit agency funding policy. The County received applications from 8 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 reduces the funding of previously funded agencies to half of what they received in FY 2012-13 and does not add funding for any of the new requests.

Table #5 – Human Services Nonprofits

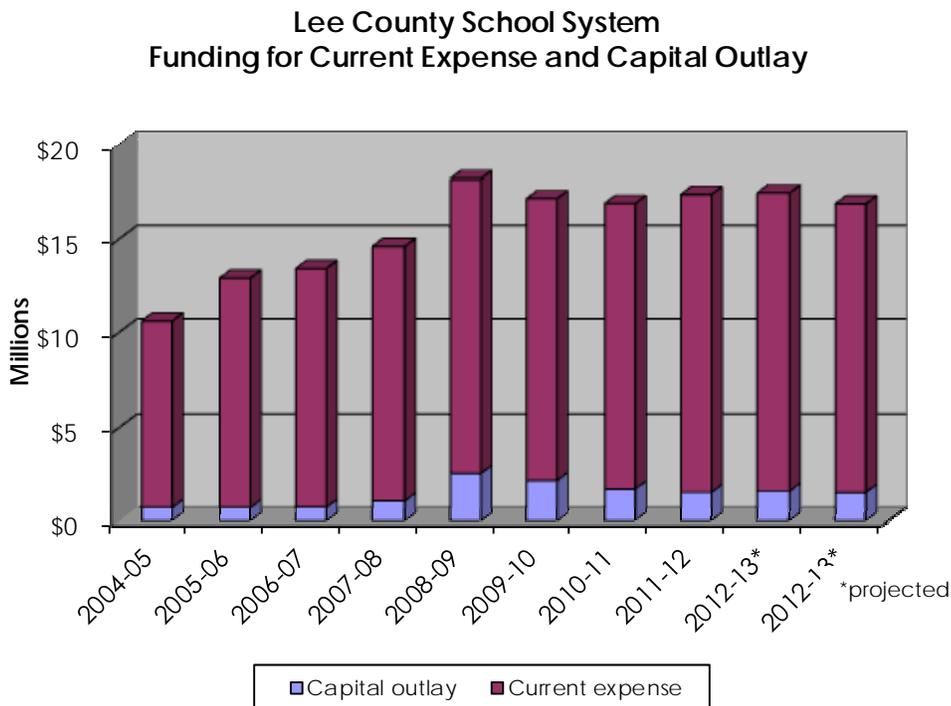
Agency	Requested	Recommended
Johnston Harnett Lee Community Action	\$ 6,720	\$ 3,360
Lee County Industries	10,000	5,000
HAVEN	12,000	3,000
Boys & Girls Club of Sanford/Lee County, Inc.	18,000	8,250
Communities in School	6,000	0
Get Smart	20,000	0
Family Promise of Lee County	5,000	0
Christians United Outreach Center of Lee County	<u>15,000</u>	<u>0</u>
Total	\$ 92,720	\$ 19,610

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 30.60 percent of total General Fund expenditures for FY 2013-14, which equates to a total Education appropriation of \$19,440,703, 2.94 percent lower than the 2012-13 fiscal year budget of \$20,029,353.

The Lee County Board of Education's submitted budget represents a \$21,933,031 funding request, \$18,619,423 for current expense and \$3,313,608 for capital outlay. The current expense budget request is an increase of \$3,281,373; however, due to the limited increase in our revenues, the recommended budget includes an appropriation of \$15,338,050 for FY 2013-14. However, the special appropriation of \$500,000 for current expense per the agreement reached between the Lee County School and the Board of Commissioners in FY 2011-12 has expired and is not included in the FY 2013-14 budget accounting for the majority of the decrease in educational funding. LCSS' capital outlay requests totaled \$3,313,608 for FY 2013-14. The recommended budget includes an \$80,000 decrease in capital funding. The \$80,000 decrease is attributable to a decrease in anticipated lottery funds. The recommended capital budget is \$1,550,331.

While not funding the LCSS at the requested level, the net total education appropriations in this proposed budget are the equivalent of 34.45 cents of the tax rate levy. The following graph illustrates the County's current expense and capital outlay funding history.

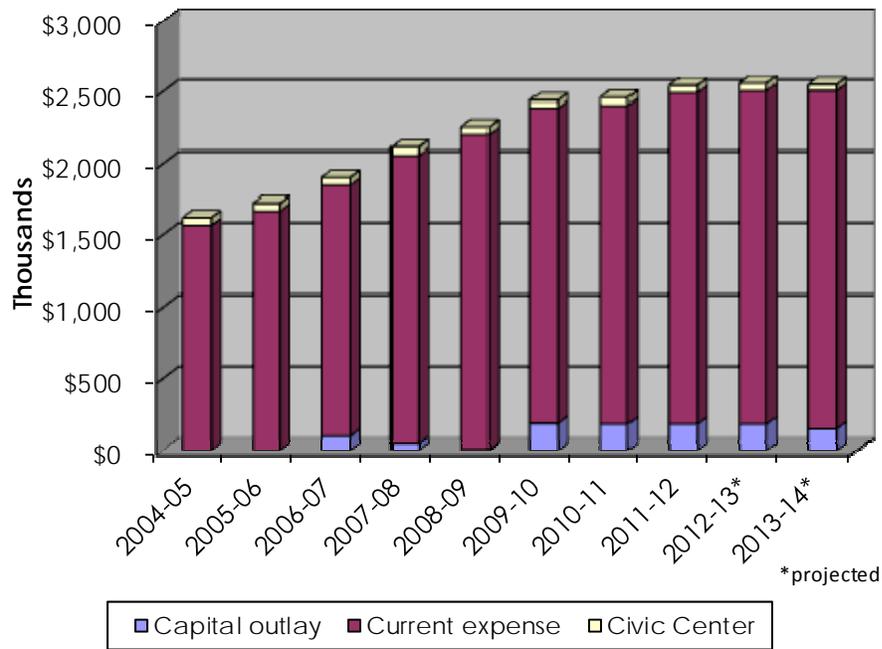


Central Carolina Community College requested current expense funding of \$2,397,000 for FY 2013-14, an increase of \$76,000 or 3.27 percent. The requested increase is due to a need for increased security at the W. B. Wicker Center and costs associated with the modular units located on the main campus and used for the Lee Early College program. The FY 2013-14 budget recommends \$2,354,675, a \$33,675 increase.

The College requested \$153,962 in capital funds for FY 2013-14. The request includes \$153,962 for the pod unit leases at the W. B. Wicker Center. The proposed budget for FY 2013-14 funds the entire requests.

The Community College's request includes \$43,685 in funding for the Dennis A. Wicker Civic Center. This requested amount is a \$9,825 decrease from prior years.

Central Carolina Community College Funding



Cultural and Recreational

The Cultural and Recreational category of appropriations for FY 2013-14 reflects a decrease of \$5,159 or 0.28 percent. The Library budget is increasing by \$19,059, while Parks and Recreation accounts for a decrease of \$20,118. 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.

This functional area is another area where nonprofits come in to play. Table #6 below details the applications received. As with the human services nonprofits, funding to these agencies has been reduced to half the amount received in FY 2012-13.

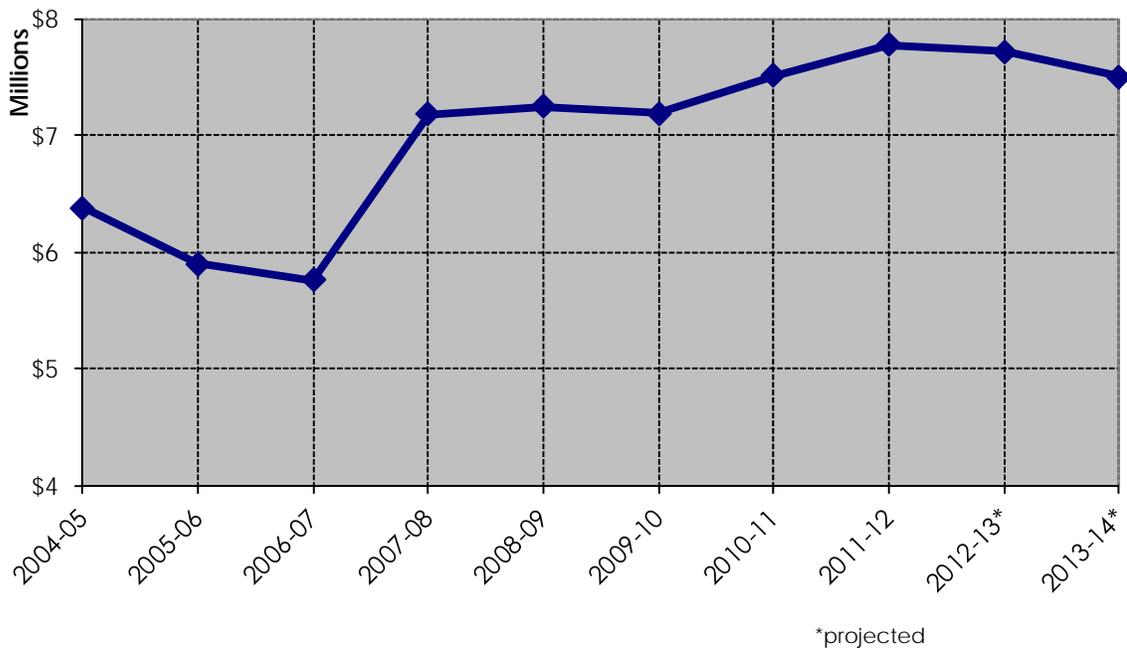
Table #6 – Cultural and Recreational Nonprofits

Agency	Requested	Recommended
Temple Theatre	\$ 8,000	\$ 3,000
Arts Council	2,400	600
Deep River Park	<u>2,000</u>	<u>500</u>
Total	\$ 12,400	\$ 4,100

Debt Service

This proposed budget includes net debt service totaling \$7,498,385, a decrease of \$218,870 or 2.84 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, \$6,412,034 or 85.51 percent is for Lee County School System facility construction. Funding for FY 2013-14 debt service payments includes ¼ cent sales tax proceeds of \$1,502,685, \$620,000 from the Capital Reserve Fund based on the County’s capital funding plan, and \$125,000 from investment earnings and savings on the Lee County High School Renovations Project.

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 2012-13.

The second noteworthy item in the Miscellaneous Expense budget is the \$652,100 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

Amount	Purpose
\$ 25,000	Unemployment insurance contingency
\$ 30,000	Workers' compensation insurance contingency
\$ 10,000	Property and liability insurance contingency
\$652,100	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% 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 \$195,987 funds the current expense request for the Civic Center. A fund balance appropriated allocation in the amount of \$15,987 is necessary to meet the expenditure request. This will be the sixth year in a row that fund balance has been used to cover the operations of the Civic Center. A committee has been formed and is reviewing ways to make the Civic Center more profitable.

CAPITAL RESERVE FUND

An appropriation of \$620,000 is recommended in this fund for the 2013-14 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 \$230,760 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, \$135,575 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 \$93,100 for FY 2013-14. This is a decrease of \$77,600 or 45.46 percent. The estimated tax base for FY 2013-14 will produce enough revenue to cover 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 2013-14 funding levels for each of the fire districts and will present their recommendation to the Board of Commissioners by May 20, 2013.

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 \$1,267,724, a 6.21 percent decrease or \$83,896 from the current fiscal year. The primary reason for the decrease is the reduction in waste disposal fees due to the privatization of that function to Waste Industries. This decrease amounts to \$143,000. This decrease is offset by a \$57,177 increase in user fees that is due to the rates being increased as detailed in Table #8 below. The fee increase is necessary to assure that revenues are covering the expenses of the programs and that reserves are not being depleted. A rate adjustment was recommended by Evergreen during the performance audit of the County.

Table #8 – Solid Waste Fees

FEE	CURRENT RATE	PROPOSED RATE	DIFFERENCE
(1) Disposal fee	\$42.50	\$45.00	\$2.50
(2) Collection fee	\$42.50	\$45.00	\$2.50
Total	\$85.00	\$90.00	\$5.00

BUDGET SUMMARY - GENERAL FUND - REVENUES

	11-12 Actual	Original 12-13 Budget	Requested 13-14 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Taxes							
Property Taxes							
Current Year	\$ 34,933,292	\$ 34,949,250	\$ 33,015,000	\$ 33,830,000	\$ 33,830,000	\$ (1,119,250)	-3.20%
Prior Years	1,068,748	804,000	742,200	775,000	775,000	(29,000)	-3.61%
Rental Vehicle Tax	59,517	50,000	58,000	58,000	58,000	8,000	16.00%
Privilege License Taxes	2,787	2,500	2,500	2,500	2,500	-	0.00%
Local Option Sales Tax	7,426,351	7,563,861	8,487,845	8,615,851	8,615,851	1,051,990	13.91%
Special School Sales Tax	1,922,937	1,969,189	2,283,034	2,317,089	2,317,089	347,900	17.67%
Cable TV Franchise Tax	185,744	264,000	241,831	241,831	241,831	(22,169)	-8.40%
Beer & Wine Tax	61,044	62,000	61,000	61,000	61,000	(1,000)	-1.61%
Total	45,660,420	45,664,800	44,891,410	45,901,271	45,901,271	236,471	0.52%
General Revenues							
Investment Earnings	83,035	75,000	40,000	40,000	40,000	(35,000)	-46.67%
Departmental Revenues/Fees							
Tax	163,478	156,000	150,680	169,115	169,115	13,115	8.41%
Strategic Services	116,520	120,282	112,579	112,784	112,784	(7,498)	-6.23%
Elections	43,323	800	46,500	46,500	46,500	45,700	5712.50%
Register of Deeds	383,251	376,000	411,000	411,000	411,000	35,000	9.31%
Sheriff/Jail	680,758	489,851	411,366	673,166	673,166	183,315	37.42%
Emergency Management	104,350	85,697	110,397	110,397	110,397	24,700	28.82%
Extension	3,695	4,200	7,300	7,300	7,300	3,100	73.81%
Library	126,058	116,395	121,770	121,770	121,770	5,375	4.62%
Recreation	353,596	325,705	378,203	378,203	378,203	52,498	16.12%
ABC Revenues	197,746	90,100	90,500	90,500	90,500	400	0.44%
Other	4,214,124	3,124,878	2,367,559	3,074,291	3,091,603	(33,275)	-1.06%
Total	6,469,934	4,964,908	4,247,854	5,235,026	5,252,338	287,430	5.79%
Human Services							
Health Department	1,575,638	1,474,383	1,506,508	1,506,508	1,506,508	32,125	2.18%
Social Services	6,564,142	6,589,626	6,697,918	6,711,591	6,711,591	121,965	1.85%
Senior Services	1,254,837	1,273,849	1,355,686	1,355,686	1,355,686	81,837	6.42%
Youth & Adult Services	432,266	333,783	309,338	128,520	128,520	(205,263)	-61.50%
Total	9,826,883	9,671,641	9,869,450	9,702,305	9,702,305	30,664	0.32%
Designated Fund Balance	-	2,780,915	-	2,700,000	2,900,506	119,591	4.30%
Total General Fund Revenues	61,957,237	63,082,264	59,008,714	63,538,602	63,756,420	674,156	1.07%

*Represents change from 2012-2013 Budget to 2013-2014 Adopted

BUDGET SUMMARY - GENERAL FUND - EXPENDITURES

	11-12 Actual	Original 12-13 Budget	Requested 13-14 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
General Government							
Governing Body	296,017	170,332	174,496	174,496	158,496	(11,836)	-6.95%
Administration	537,550	513,993	476,289	477,077	519,755	5,762	1.12%
Human Resources	255,542	260,617	267,427	266,074	266,074	5,457	2.09%
Finance	388,443	409,274	418,947	419,568	458,568	49,294	12.04%
Internal Services	361,266	428,708	616,273	616,273	616,273	187,565	43.75%
Tax Administration	1,027,329	1,164,379	1,505,418	1,318,649	1,375,049	210,670	18.09%
Strategic Services	351,185	367,294	366,611	367,241	367,241	(53)	-0.01%
Court Facilities	3,843	8,952	8,952	8,952	13,952	5,000	55.85%
Elections	258,905	265,840	326,102	285,162	285,162	19,322	7.27%
Register of Deeds	278,083	283,900	289,734	290,146	290,146	6,246	2.20%
IT	848,862	991,198	1,135,584	957,285	918,735	(72,463)	-7.31%
PEG Channel	20,152	32,250	22,700	22,700	22,700	(9,550)	-29.61%
General Services	2,541,297	2,451,092	2,764,497	2,563,155	2,693,155	242,063	9.88%
Total	7,168,474	7,347,829	8,373,030	7,766,778	7,985,306	637,477	8.68%
Public Safety							
Sheriff	4,241,683	4,484,209	5,987,761	5,226,613	5,226,613	742,404	16.56%
Sheriff - Justice Grant	100,273	-	-	-	-	-	0.00%
Animal Control Enforcement	218,578	260,179	337,767	274,320	274,320	14,141	5.44%
Jail	1,959,655	2,115,302	2,183,968	2,156,468	2,156,468	41,166	1.95%
Jail - Justice Grant	80,700	-	-	-	-	-	0.00%
E-911 Communications	209,279	202,678	197,657	197,657	197,657	(5,021)	-2.48%
State Fire Control Contribution	74,113	93,919	100,194	100,194	100,194	6,275	6.68%
Inspections	29,303	52,187	17,145	-	-	(52,187)	-100.00%
Medical Examiner	26,600	32,000	32,000	32,000	32,000	-	0.00%
Juvenile Detention	62,938	60,000	50,000	50,000	50,000	(10,000)	-16.67%
Juvenile Probation	13,740	13,840	14,031	14,031	14,031	191	1.38%
EMS	525,000	525,000	525,000	525,000	525,000	-	0.00%
Emergency Services	215,535	224,131	278,038	266,424	266,424	42,293	18.87%
Fire Marshal	306,015	296,784	333,323	293,956	293,956	(2,828)	-0.95%
Total	8,063,412	8,360,229	10,056,884	9,136,663	9,136,663	776,434	9.29%
Economic/Physical Development							
Airport	-	-	94,807	94,807	94,807	94,807	100.00%
Planning	387,812	391,081	390,559	390,559	390,559	(522)	-0.13%
Economic Development	998,988	567,331	404,051	404,051	404,051	(163,280)	-28.78%
Extension	173,561	200,864	234,429	202,696	202,696	1,832	0.91%
Conservation	99,867	108,596	112,204	112,377	112,377	3,781	3.48%
Total	1,660,228	1,267,872	1,236,050	1,204,490	1,204,490	(63,382)	-5.00%
*Represents change from 2012-2013 Budget to 2013-2014 Adopted							

BUDGET SUMMARY - GENERAL FUND - CONTINUED

	<u>11-12 Actual</u>	<u>Original 12-13 Budget</u>	<u>Requested 13-14 Budget</u>	<u>Recommended 13-14 Budget</u>	<u>Adopted 13-14 Budget</u>	<u>Increase/ (Decrease)*</u>	<u>%Increase/ (Decrease)*</u>
Human services							
Health Department - Admin	569,611	630,250	717,665	656,921	656,921	26,671	4.23%
Maternal Health	167,661	143,653	143,159	143,335	143,335	(318)	-0.22%
Child Health	199,941	204,376	205,244	205,329	205,329	953	0.47%
Primary Care	69,445	84,667	86,375	86,496	86,496	1,829	2.16%
Promotion	95,558	107,720	114,748	115,246	115,246	7,526	6.99%
WIC - CS	218,420	282,426	282,426	282,426	282,426	-	0.00%
Family Planning	184,648	226,404	237,726	238,063	238,063	11,659	5.15%
Animal Control Shelter	176,734	200,986	213,127	213,383	213,383	12,397	6.17%
Environmental Health	378,951	424,095	428,478	358,986	358,986	(65,109)	-15.35%
Aids Control	49,258	35,403	53,257	53,351	53,351	17,948	50.70%
Bioterrorism	35,161	52,601	37,266	37,266	37,266	(15,335)	-29.15%
WIC - BF	20,689	57,280	57,280	57,280	57,280	-	0.00%
Children Services Coordinator	106,311	140,548	164,735	164,735	164,735	24,187	17.21%
Communicable Diseases	168,821	190,221	198,333	193,497	193,497	3,276	1.72%
Breast/Cervical Cancer Control	7,120	17,535	17,780	17,793	17,793	258	1.47%
Immunizations	50,591	77,173	60,687	60,769	60,769	(16,404)	-21.26%
Community Transformation	-	-	7,000	7,000	7,000	7,000	N/A
Pregnancy Care Management	78,148	134,139	125,088	125,088	125,088	(9,051)	-6.75%
WIC - GA	8,329	16,585	16,585	16,585	16,585	-	0.00%
WIC - NE	49,965	34,489	34,489	34,489	34,489	-	0.00%
Mental Health	240,000	240,000	240,000	240,000	240,000	-	0.00%
Social Services - Admin	5,515,986	5,922,819	6,422,288	6,386,100	6,386,100	463,281	7.82%
Social Services - Programs	3,181,847	3,454,423	3,227,176	3,227,176	3,227,176	(227,247)	-6.58%
Lee County Industries	10,000	10,000	10,000	5,000	5,000	(5,000)	-50.00%
Johnston-Lee Community Action	6,720	6,720	6,720	3,360	-	(6,720)	-100.00%
HAVEN	6,000	6,000	12,000	3,000	-	(6,000)	-100.00%
Boys & Girls Club	16,650	-	18,000	8,250	10,000	10,000	N/A
Communities in Schools	-	-	6,000	-	-	-	N/A
Get Smart	-	-	20,000	-	-	-	N/A
Family Promise of Lee County	-	-	5,000	-	-	-	N/A
Christians United Outreach Center	-	-	15,000	-	-	-	N/A
Senior Services - Transportation	841,209	809,677	913,037	913,305	913,305	103,628	12.80%
Senior Services - General	809,276	888,760	892,471	893,735	893,735	4,975	0.56%
Youth Services	128,325	132,722	132,562	58,750	58,750	(73,972)	-55.73%
Hillcrest	174,458	214,383	235,225	53,877	53,877	(160,506)	-74.87%
Pretrial Release	64,266	74,770	76,171	76,286	76,286	1,516	2.03%
Youth Employment	203,115	125,112	100,858	100,858	100,858	(24,254)	-19.39%
Total	13,833,214	14,945,937	15,533,956	15,037,735	15,033,125	87,188	0.58%
*Represents change from 2012-2013 Budget to 2013-2014 Adopted							

BUDGET SUMMARY - GENERAL FUND - CONTINUED

	11-12 Actual	Original 12-13 Budget	Requested 13-14 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Education							
School Current Expense	15,338,050	15,338,050	18,619,423	15,338,050	15,338,050	-	0.00%
School Special Appropriation	500,000	500,000	-	-	-	(500,000)	-100.00%
School Capital Outlay	1,552,116	1,630,331	3,313,608	1,550,331	1,550,331	(80,000)	-4.91%
CCCC Current Expense	2,306,971	2,321,000	2,397,000	2,354,675	2,354,675	33,675	1.45%
CCCC Civic Center	53,510	53,510	43,685	43,685	43,685	(9,825)	-18.36%
CCCC Capital Outlay	186,462	186,462	153,962	153,962	153,962	(32,500)	-17.43%
Total	19,937,109	20,029,353	24,527,678	19,440,703	19,440,703	(588,650)	-2.94%
Cultural and Recreational							
Libraries	616,614	613,293	675,287	632,352	632,352	19,059	3.11%
Parks and Recreation	1,264,903	1,248,766	1,388,828	1,228,648	1,228,648	(20,118)	-1.61%
Temple Theater	6,000	6,000	8,000	3,000	-	(6,000)	-100.00%
Arts Council	-	1,200	2,400	600	-	(1,200)	-100.00%
Deep River Park	1,000	1,000	2,000	500	-	(1,000)	-100.00%
Total	1,888,517	1,870,259	2,076,515	1,865,100	1,861,000	(9,259)	-0.50%
Debt Service							
Principal	4,714,859	4,868,859	5,108,859	5,108,859	5,108,859	240,000	4.93%
Interest and Fees	3,776,147	3,556,295	2,915,203	2,915,203	2,915,203	(641,092)	-18.03%
Capital Lease Payments	206,985	201,131	345,971	345,971	345,971	144,840	72.01%
Total	8,697,991	8,626,285	8,370,033	8,370,033	8,370,033	(256,252)	-2.97%
Reserves	1,088,465	634,500	1,023,938	717,100	725,100	90,600	14.28%
Total Expenditures	62,337,410	63,082,264	71,198,084	63,538,602	63,756,420	674,156	1.07%

*Represents change from 2012-2013 Budget to 2013-2014 Adopted

BUDGET SUMMARY - OTHER FUNDS

	11-12 Actual	Original 12-13 Budget	Requested 13-14 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
<u>Room Occupancy Tax Fund</u>							
Revenues	\$ 187,409	\$ 195,987	\$ 195,987	\$ 195,987	\$ 195,987	-	0.00%
Expenses	195,987	195,987	195,987	195,987	195,987	-	0.00%
Net Excess	<u>\$ (8,578)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Capital Reserve Fund</u>							
Revenues	\$ 604,630	\$ 777,000	\$ 620,000	\$ 620,000	\$ 620,000	(157,000)	-20.21%
Expenses	601,000	777,000	620,000	620,000	620,000	(157,000)	-20.21%
Net Excess	<u>\$ 3,630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Emergency Telephone System Fund</u>							
Revenues	\$ 327,508	\$ 300,741	\$ 366,335	\$ 366,335	\$ 366,335	65,594	21.81%
Expenses	899,134	300,741	366,335	366,335	366,335	65,594	21.81%
Net Excess	<u>\$ (571,626)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Airport Tax Reserve Fund</u>							
Revenues	\$ 150,460	\$ 170,700	\$ 93,100	\$ 93,100	\$ 93,100	(77,600)	-45.46%
Expenses	278,300	170,700	93,100	93,100	93,100	(77,600)	-45.46%
Net Excess	<u>\$ (127,840)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Water Debt Service Fund</u>							
Revenues	\$ 110,130	\$ 131,380	\$ 126,380	\$ 126,380	\$ 126,380	(5,000)	-3.81%
Expenses	110,130	131,380	126,380	126,380	126,380	(5,000)	-3.81%
Net Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
*Represents change from 2012-2013 Budget to 2013-2014 Adopted							

BUDGET SUMMARY - OTHER FUNDS CONTINUED

	11-12 Actual	Original 12-13 Budget	Requested 13-14 Budget	Recommended 13-14 Budget	Adopted 13-14 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
<u>Drug Seizure Fund</u>							
Revenues	\$ 192,328	\$ -	\$ -	\$ -	\$ -	-	N/A
Expenses	129,343	-	-	-	-	-	N/A
Net Excess	<u>\$ 62,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Solid Waste Fund</u>							
Revenues							
User Fees	\$ 1,065,981	\$ 1,123,078	\$ 1,183,255	\$ 1,040,255	\$ 1,040,255	(82,823)	-7.37%
White Goods Disposal Fees	156,782	67,825	17,900	17,900	17,900	(49,925)	-73.61%
1% Surcharge on Tires	71,326	66,500	69,500	69,500	69,500	3,000	4.51%
Other Revenues	(78,886)	58,585	77,809	77,809	77,809	19,224	32.81%
Investment Earnings	2,164	900	2,000	2,000	2,000	1,100	122.22%
Sale of Property	-	-	-	48,400	48,400	48,400	N/A
Designated Reserves	-	34,732	37,017	11,860	11,860	(22,872)	-65.85%
Total Revenues	<u>\$ 1,217,367</u>	<u>\$ 1,351,620</u>	<u>\$ 1,387,481</u>	<u>\$ 1,267,724</u>	<u>\$ 1,267,724</u>	<u>(83,896)</u>	<u>-6.21%</u>
Expenses							
Waste Disposal Operations	\$ 187,371	\$ 202,881	\$ 195,225	\$ 195,225	\$ 195,225	(7,656)	-3.77%
Waste Collection Operations	1,317,344	1,148,739	1,192,256	1,072,499	1,072,499	(76,240)	-6.64%
Total Expenses	<u>\$ 1,504,715</u>	<u>\$ 1,351,620</u>	<u>\$ 1,387,481</u>	<u>\$ 1,267,724</u>	<u>\$ 1,267,724</u>	<u>(83,896)</u>	<u>-6.21%</u>
Net Excess	<u>\$ (287,348)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>

*Represents change from 2012-2013 Budget to 2013-2014 Adopted

Schedule of Mandated Programs

Department	Notes	FY 2013-14				FY 2012-13
		Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Governing Body	1	\$ 158,496		\$ 158,496	100.00%	170,332
Administration	1	519,755		519,755	100.00%	513,993
Finance	1	458,568		458,568	100.00%	409,274
Tax Administration	1	1,375,049	169,115	1,205,934	87.70%	1,008,379
Strategic Services	1	367,241	112,784	254,457	69.29%	247,012
Court Facilities	1	13,952		13,952	100.00%	8,952
Elections	1	285,162	46,500	238,662	83.69%	265,040
Register of Deeds	1	290,146	411,000	(120,854)	-41.65%	(92,100)
IT	1	918,735		918,735	100.00%	974,198
Buildings and Grounds	1	2,693,155		2,693,155	100.00%	2,451,092
Sheriff	1	5,226,613	546,534	4,680,079	89.54%	4,270,837
Jail	1	2,156,468	125,932	2,030,536	94.16%	1,939,523
Inspections	1	-		-	0.00%	52,187
EMS	1	525,000		525,000	100.00%	525,000
Emergency Services	1	266,424	109,197	157,227	59.01%	138,434
Fire Marshal	1	293,956	295,156	(1,200)	-0.41%	-
Health Dept - General Admin.	1	656,921	89,454	567,467	86.38%	540,945
Health - Maternal Health	1	143,335	117,252	26,083	18.20%	(460)
Health - Child Health	1	205,329	184,525	20,804	10.13%	22,132
Health - Promotion	1	115,246	10,595	104,651	90.81%	95,499
Health - WIC - CS	2	282,426	282,426	-	0.00%	-
Health - Family Planning	1	238,063	173,571	64,492	27.09%	79,971
Health - Animal Control	1	213,383	3,620	209,763	98.30%	196,060
Health - Environmental Health	1	358,986	109,900	249,086	69.39%	347,461
Health - Aids Control	1	53,351	500	52,851	99.06%	34,903
Health - Bioterrorism	1	37,266	31,395	5,871	15.75%	-
Health - WIC - BF	2	57,280	57,280	-	0.00%	-
Health - Children's Svcs. Coordinator	1	164,735	164,735	-	0.00%	-
Health - Communicable Disease	1	193,497	22,995	170,502	88.12%	168,164
Health - Breast/Cervical Cancer	1	17,793	12,430	5,363	30.14%	5,105
Health - Immunization Outreach	1	60,769	22,971	37,798	62.20%	53,345
Health - Pregnancy Care Mgmt.	1	125,088	125,088	-	0.00%	-
Health - WIC - GA	2	16,585	16,585	-	0.00%	-
Health - WIC - NE	2	34,489	34,489	-	0.00%	-
Mental Health	1	240,000	16,000	224,000	93.33%	224,400
Social Services	1&2	9,613,276	6,711,591	2,901,685	30.18%	2,787,616
School Current Expense	1	15,338,050		15,338,050	100.00%	15,838,050
School Capital Outlay	1	1,550,331	700,000	850,331	54.85%	850,331
Debt Service	1	8,370,033	5,436,432	2,933,601	35.05%	3,470,989
Total Mandated Programs		\$ 53,634,952	\$ 16,140,052	\$ 37,494,900		\$ 37,596,664

Mandated Programs account for 84.1% 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 2013 - 2014				FY 2012 - 13
	Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Human Resources	\$ 266,074		\$ 266,074	100.00%	260,617
Internal Services	616,273	32,000	584,273	94.81%	428,708
IT - Peg Channel	22,700	62,696	(39,996)	-176.19%	(36,750)
Sheriff - Animal Control Enforcement	274,320	700	273,620	99.74%	159,479
E911 Communications	197,657		197,657	100.00%	202,678
State Fire Control Contribution	100,194		100,194	100.00%	93,919
Medical Examiner	32,000		32,000	100.00%	32,000
Juvenile Detention	50,000		50,000	100.00%	60,000
Juvenile Probation Rent	14,031		14,031	100.00%	13,840
Airport	94,807	94,807	-	0.00%	-
Planning	390,559		390,559	100.00%	391,081
Economic Development	404,051	-	404,051	100.00%	553,378
Cooperative Extension	202,696	7,300	195,396	96.40%	196,664
Conservation	112,377	25,500	86,877	77.31%	83,096
Health - Primary Care	86,496	39,197	47,299	54.68%	43,043
Health - Community Transformation	7,000	7,000	-	0.00%	-
Lee County Industries	5,000		5,000	100.00%	10,000
Boys & Girls Club	10,000		10,000	100.00%	-
COLTS	913,305	870,925	42,380	4.64%	33,081
Senior Services	893,735	484,761	408,974	45.76%	391,507
Youth Services	58,750	11,431	47,319	80.54%	45,437
Hillcrest	53,877	16,231	37,646	69.87%	92,998
Pretrial Release	76,286		76,286	100.00%	74,770
WIA - Youth Employment	100,858	100,858	-	0.00%	-
CCCC Current Expense	2,354,675		2,354,675	100.00%	2,321,000
CCCC Civic Center	43,685		43,685	100.00%	53,510
CCCC Capital Outlay	153,962		153,962	100.00%	186,462
Library	632,352	121,770	510,582	80.74%	496,898
Parks and Recreation	1,228,648	378,203	850,445	69.22%	923,061
Reserves	725,100		725,100	100.00%	634,500
Total Non-mandated programs	\$ 10,121,468	\$ 2,253,379	\$ 7,868,089		\$ 7,744,977

Non-Mandated programs account for 15.9% of the total general fund budget.

Fund Balance Appropriated

Department	Description	Requested	Recommended	Adopted
Capital Outlay				
Strategic Services	Technology Equipment <\$5000 per item	\$ 7,099	\$ 7,099	\$ 7,099
Tax Administration	Technology Equipment <\$5000 per item	3,450	2,500	1,250
Clerk of Court	Capital <\$5000 per item	3,587	3,587	3,587
Elections	Technology Equipment <\$5000 per item	975	975	975
IT	Technology Equipment <\$5000 per item	57,500	49,000	49,000
IT	Vmware Licensing Enhancements	10,000	5,000	5,000
IT	Storage Area Network and Local Area Network Infrastructure Enhancements	15,000	15,000	15,000
IT	Server Hardware	5,000	5,000	5,000
General Services	Capital <\$5000 per item	3,065	3,065	3,065
General Services	2013 Utility Truck One Ton 4x4	28,000	-	-
General Services	Sand/Salt Spreader	5,500	5,500	5,500
General Services	2013 Work Van	24,000	-	-
General Services	Ferris IS 5100Z Cat Diesel 72" Z Mower	20,600	20,600	20,600
General Services	Upgrade Operating System for HVAC Controls	38,200	38,200	38,200
Sheriff	Capital <\$5000 per item	91,024	51,375	51,375
Sheriff	2014 State Contract Law Enforcement Vehicles (15 requested, 7 recommended)	367,500	171,500	171,500
Sheriff	Crime Lab Completion	40,000	30,000	30,000
Sheriff	Light Tower Generator	9,000	-	-
Sheriff	Lee County Firearms/Training Center	150,000	-	-
Sheriff	Technology Equipment <\$5000 per item	15,000	15,000	15,000
Sheriff	Cellbright USA (Logistical & Physical Mobile Forensic Solution)	10,084	-	-
Sheriff	Power DMS Training Software	7,000	7,000	7,000
Sheriff-Animal Control	Capital <\$5000 per item	7,600	2,600	2,600
Sheriff-Animal Control	2013 Dodge Ram 1500 (2)	53,000	-	-
Sheriff-Animal Control	Technology Equipment <\$5000 per item	1,500	1,500	1,500
Jail	Capital <\$5000 per item	2,500	2,500	2,500
Jail	Dodge Charger	24,500	-	-
Jail	Technology Equipment <\$5000 per item	3,000	-	-
Emergency Services	Lee County Digital UHF Trunked Radio System	50,000	50,000	50,000
Cooperative Extension	Capital <\$5000 per item	1,196	1,196	1,196
Cooperative Extension	Technology Equipment <\$5000 per item	1,285	-	-
Soil Conservation	Technology Equipment <\$5000 per item	1,100	1,100	1,100
Health-Animal Control	Storage Building	5,845	5,845	5,845
Social Services	Van	20,595	20,595	20,595
Social Services	Technology Equipment <\$5000 per item	30,760	30,760	30,760
COLTS	4 -Lift equipped vans (10% match)	18,540	18,540	18,540
Pretrial Release	Capital <\$5000 per item	3,000	3,000	3,000
CCCC	CCCC Capital Outlay Items	153,962	153,962	153,962
Library	Technology Equipment <\$5000 per item	1,000	1,000	1,000
Recreation	Capital <\$5000 per item	6,900	6,900	6,900
	Total capital outlay	1,297,867	729,899	728,649

Fund Balance Appropriated

Department	Description	Requested	Recommended	Adopted
<u>Building Improvements</u>				
General Services	Replace top floor roof at Government Center	\$ 100,000	\$ -	\$ 100,000
General Services	Fire alarm system for Summit Building	12,000	12,000	12,000
General Services	Repave lower parking lot at Government Center	23,000	23,000	23,000
General Services	Paint OT Sloan competition pool	23,000	-	-
General Services	HVAC 7.5 ton unit at LCGC - DSS area	18,600	-	-
General Services	HVAC replacements	20,000	20,000	20,000
General Services	Paving projects	15,000	15,000	15,000
	Total building improvements	<u>211,600</u>	<u>70,000</u>	<u>170,000</u>
<u>Facility Development</u>				
Recreation	Horton Park Playground Update	30,000	30,000	30,000
Recreation	Walking Trail at Horton Park	40,000	-	-
Recreation	Horton Park Renovations	100,000	-	-
	Total facility development	<u>170,000</u>	<u>30,000</u>	<u>30,000</u>
	Capital building improvements and facility development		829,899	928,649
	Revenue and expenditure float		1,870,101	1,971,857
	Total fund balance appropriated		<u>\$ 2,700,000</u>	<u>\$ 2,900,506</u>

Capital Outlay > \$5,000

Department	Description	Requested	Recommended	Adopted
General Fund				
IT	Vmware licensing enhancements	\$ 10,000	\$ 5,000	\$ 5,000
IT	Storage area network and local area network infrastructure enhancements	15,000	15,000	15,000
IT	Server hardware	5,000	5,000	5,000
General Services	2013 utility truck one ton 4x4	28,000	-	-
General Services	Sand/salt spreader	5,500	5,500	5,500
General Services	2013 work van	24,000	-	-
General Services	Ferris IS 5100Z Cat diesel 72" Z mower	20,600	20,600	20,600
General Services	Upgrade operating system for HVAC controls	38,200	38,200	38,200
Sheriff	2014 law enforcement vehicles on state contract (15)	367,500	171,500	171,500
Sheriff	Crime lab completion	40,000	30,000	30,000
Sheriff	Light tower generator	9,000	-	-
Sheriff	Lee County Firearms/Training Center	150,000	-	-
Sheriff	Cellbright USA (logistical & physical mobile forensic solution)	10,084	-	-
Sheriff	Power DMS training software	7,000	7,000	7,000
Sheriff - Animal Control	2013 Dodge Ram 1500 (2)	53,000	-	-
Jail	Dodge Charger	24,500	-	-
Emergency Services	Lee County Digital UHF Trunked Radio System	50,000	50,000	50,000
Fire Marshal	2014 3/4 ton crew cab 4x4 replacement truck	39,700	-	-
Health-Animal Control	Storage building	5,845	5,845	5,845
Social Services	New van	20,595	20,595	20,595
COLTS	Replacement lift equipped vans (4)	185,400	185,400	185,400
General Fund Total		\$ 1,108,924	\$ 559,640	\$ 559,640
Solid Waste Fund				
Waste Collections	Trash compacter Unit	\$ 12,000	\$ 12,000	\$ 12,000
Waste Collections	40 cu yd Octagon Receiver Bin	7,200	7,200	7,200
Solid Waste Fund Total		\$ 19,200	\$ 19,200	\$ 19,200



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.

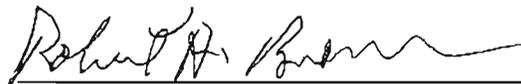
Tax rate

- 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 7th day of May, 2007.

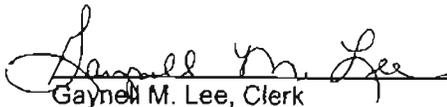


Robert T. Reives, Chairman, Finance Committee



Robert H. Brown, Chairman,
Board of Commissioners

ATTEST:


Gaynell M. Lee, Clerk



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:

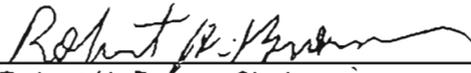
Through vision and leadership, setting the standard for professional local government.

CORE VALUES:

We value:

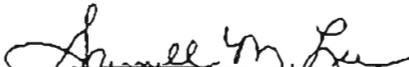
Our citizens, community, family, business and industry,
Competent, knowledgeable and courteous employees,
Cost effective, high quality service, and
Responsive and cooperative departments.

Adopted this 19th day of February 2007.



Robert H. Brown, Chairman

ATTEST:


Gaynell M. Lee, Clerk

**LEE COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2013-2014**

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, 2013 and ending on June 30, 2014 in accordance with the chart of accounts heretofore established for this county:

Commissioners	\$ 158,496
Administration	519,755
Human Resources	266,074
Finance	458,568
Internal Services	616,273
Strategic Services	367,241
Tax-Appraisal	442,856
Tax-Collections	552,768
Tax-Listing	379,425
Court Facilities	13,952
Elections	285,162
Register of Deeds	290,146
Information Technology	918,735
Information Technology – PEG Channel	22,700
Buildings and Grounds	2,693,155
Sheriff	5,226,613
Animal Control Enforcement	274,320
Jail	2,156,468
911 Communications	197,657
State Forestry	100,194
Medical Examiner	32,000
Juvenile Justice	291
Juvenile Detention	50,000
Juvenile Probation Rent	13,740
Emergency Medical Services	525,000
Emergency Services	266,424
Fire Marshal	293,956
Airport	94,807
Planning & Zoning	390,559
Economic Development	404,051
Agriculture Extension	202,696
Soil Conservation	112,377
Health Department - Administration	656,921
Health Department - Programs	
Maternal Health	143,335
Child Health	205,329
Primary Care	86,496
Promotion	115,246
WIC – Client Services	282,426
Family Planning	238,063

Exhibit 8

Animal Control	213,383
Environmental Health	358,986
AIDS Control	53,351
Bioterrorism	37,266
WIC – Breast Feeding	57,280
Child Service Coordinator	164,735
Communicable Disease	193,497
Breast/Cervical Cancer Control	17,793
Immunizations	60,769
Community Transformation	7,000
Pregnancy Care Management	125,088
WIC – General Administration	16,585
WIC – Nutrition Education	34,489
Mental Health Contribution	240,000
DSS Administration	6,386,100
DSS Programs	3,227,176
Lee County Industries	5,000
Boys and Girls Club of Lee County	10,000
Senior Services-Transportation	913,305
Senior Services-General	893,735
Youth Services	58,750
Youth Home	53,877
Pretrial Release	76,286
WIA – Youth Employment	100,858
Lee County School System	
<i>Current Expense</i>	15,338,050
<i>Capital Expense</i>	850,331
<i>Lottery Projects</i>	700,000
Central Carolina Community College	
<i>Current Expense</i>	2,354,675
<i>Capital Expense</i>	153,962
<i>Civic Center Expense</i>	43,685
Library	632,352
Parks & Recreation	1,228,648
Debt Service	8,370,033
Reserve for Unemployment Tax	25,000
Reserve for Worker's Compensation	30,000
Reserve for Property & Liability Insurance	10,000
Emergency and Contingency	8,000
Transfer to Capital Reserve	652,100
TOTAL APPROPRIATIONS	\$ 63,756,420

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, 2013 and ending on June 30, 2014:

Ad Valorem Taxes	
Current Year Tax Levy	\$ 33,830,000
Prior Years Taxes	775,000
Local Option Sales Tax	10,932,940
Other Taxes and Licenses	442,331
Unrestricted Intergovernmental Revenues	932,648
Restricted Intergovernmental Revenues	9,610,514
Permits and Fees	271,000
Sales and Services	2,679,786
Investment Earnings	40,000
Miscellaneous	302,739
Transfers from Other Funds	1,038,956
Fund Balance Appropriated	2,900,506
TOTAL REVENUES	\$ 63,756,420

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, 2013 and ending June 30, 2014:

Central Carolina Community College	
Civic Center – Current Expense	\$ 195,987

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, 2013 and ending on June 30, 2014:

Room Occupancy Tax Revenue	\$ 180,000
Fund Balance	15,987
TOTAL REVENUES	\$ 195,987

Exhibit 8

SECTION 6. The following amounts are hereby appropriated to the Solid Waste Management Fund for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Solid Waste Management	\$ 195,225
Waste Collections	1,072,499
TOTAL APPROPRIATIONS	\$ 1,267,724

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, 2013 and ending on June 30, 2014:

Other Revenues	\$ 126,209
1% Surcharge on Tires	69,500
White Goods Disposal Fee	17,900
Interest Income	2,000
Landfill Tipping Fee	8,000
Rural Household Disposal/Collection Fees	1,032,255
Fund Balance Appropriated	11,860
TOTAL REVENUES	\$ 1,267,724

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, 2013. 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 and government buildings) by the Solid Waste Division will be done at the rate of two dollars and eleven cents (\$2.11) per cubic yard for solid waste and at the rate of one dollar and twenty-four cents (\$1.24) 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, 2013. 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, 2013 and ending June 30, 2014:

E-911 Communications	\$ 366,335
----------------------	------------

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, 2013 and ending June 30, 2014:

E-911 Surcharge	\$ 366,335
-----------------	------------

SECTION 11. The following amounts are hereby appropriated in the Airport Tax Revenue Fund for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Airport Operations	\$ 93,100
--------------------	-----------

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, 2013 and ending on June 30, 2014:

Ad Valorem Taxes	\$ 93,100
------------------	-----------

Exhibit 8

SECTION 13. The following amounts are hereby appropriated in the Water Debt Service Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Debt Service	\$ 126,380
--------------	------------

SECTION 14. It is estimated that the following revenue will be available to the Water Debt Service Fund for Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Contribution from the City of Sanford	\$ 126,380
---------------------------------------	------------

SECTION 15. The following amounts are hereby appropriated in the Capital Reserve General Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

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, 2013 and ending June 30, 2014:

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, 2013 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 \$4,440,790,675 and an estimated collection rate of 98%, and an estimated total valuation of vehicles for purpose of taxation of \$398,432,500 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) 2013-2014 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.

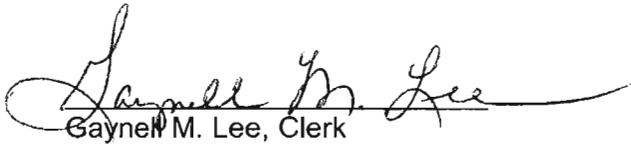
SECTION 23. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Tax Administrator for direction in carrying out their duties.

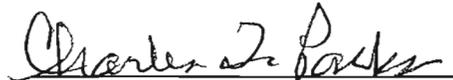
Commissioner Womack moved to approve the Budget Ordinance, and upon a vote, the results were as follows:

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 2013-2014

Operating Allocation

5000	Instructional Services	
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	System-Wide Support Services	
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	Ancillary Services	
7100	Community Services	20,000
7300	Adult Services	<u>610</u>
	Subtotal Ancillary Services	20,610
8000	Non-Programmed Charges	
8100	Payments to Other Governmental Units	<u>15,000</u>
	Subtotal Non-Programmed Charges	15,000
	TOTAL OPERATING EXPENDITURES	<u>\$15,338,050</u>

Capital/Maintenance Allocation

9000	Capital Outlay	
	Regular Instructional	\$ 14,656
	Co-curricular	12,000
	School-Based Support	25,950
	Operational Support	246,100
	Category I Projects	<u>551,625</u>
	TOTAL CAPITAL OUTLAY	<u>\$ 850,331</u>

**LEE COUNTY, NORTH CAROLINA
FIRE DISTRICT BUDGET ORDINANCE
FISCAL YEAR 2013-2014**

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, 2013 and ending on June 30, 2014:

Carolina Trace Fire Department	\$ 287,341
Fire Marshal	48,448
TOTAL	\$ 335,789

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, 2013 and ending on June 30, 2014:

Carolina Trace District Taxes	\$ 332,789
Fund Balance Appropriated	3,000
TOTAL	\$ 335,789

SECTION 3. The following amounts are hereby appropriated to the Northview Fire Department for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Northview Fire Department	\$ 432,843
Fire Marshal	67,827
TOTAL	\$ 500,670

SECTION 4. It is estimated that the following revenues will be available to the Northview Fire Department during the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Northview District Taxes	\$ 500,670
--------------------------	------------

SECTION 5. The following amounts are hereby appropriated to the Cape Fear Fire Department for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Cape Fear Fire Department	\$ 298,600
Fire Marshal	37,877
TOTAL	\$ 336,477

Exhibit 9

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, 2013 and ending on June 30, 2014:

Cape Fear District Taxes	\$ 316,477
Fund Balance Appropriated	20,000
TOTAL	\$ 336,477

SECTION 7. The following amounts are hereby appropriated to the Northwest Pocket Fire Department for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Northwest Pocket Fire Department	\$ 204,407
Fire Marshal	20,554
TOTAL	\$ 224,961

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, 2013 and ending on June 30, 2014:

Northwest Pocket District Taxes	\$ 216,961
Fund Balance Appropriated	8,000
TOTAL	\$ 224,961

SECTION 9. The following amounts are hereby appropriated to the Lemon Springs Fire Department for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Lemon Springs Fire Department	\$ 276,850
Fire Marshal	37,877
TOTAL	\$ 314,727

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, 2013 and ending on June 30, 2014:

Lemon Springs District Taxes	\$ 298,727
Fund Balance Appropriated	16,000
TOTAL	\$ 314,727

SECTION 11. The following amounts are hereby appropriated to the Tramway Fire Department for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Tramway Fire Department	\$ 339,621
Fire Marshal	51,678
TOTAL	\$ 391,299

SECTION 12. It is estimated that the following revenues will be available to the Tramway Fire Department during the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Tramway District Taxes	\$ 385,299
Fund Balance Appropriated	6,000
TOTAL	\$ 391,299

SECTION 13. The following amounts are hereby appropriated to the Deep River Fire Department for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Deep River Fire Department	\$ 234,033
Fire Marshal	26,426
TOTAL	\$ 260,459

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, 2013 and ending on June 30, 2014:

Deep River District Taxes	\$ 250,459
Fund Balance Appropriated	10,000
TOTAL	\$ 260,459

SECTION 15. The following amounts are hereby appropriated to the Clearwater Fire Service District for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Clearwater Fire Service District	\$ 36,500
Fire Marshal	2,936
TOTAL	\$ 39,436

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, 2013 and ending on June 30, 2014:

Clearwater Fire Service District	\$ 36,436
Fund Balance Appropriated	3,000
TOTAL	\$ 39,436

Exhibit 9

SECTION 17. There is hereby levied a tax at the rate of EIGHT AND ONE TENTH (8.1) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, 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 \$414,901,100 for purposes of taxation and an estimated collection rate of 98.90%.

SECTION 18. There is hereby levied a tax at the rate of NINE AND FOUR TENTHS (9.4) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, located within the Northview Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$581,168,300 for purposes of taxation and an estimated collection rate of 99.02%.

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, 2013, 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 \$326,927,600 for purposes of taxation and an estimated collection rate of 96.78%.

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, 2013, 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 \$177,049,900 for purposes of taxation and an estimated collection rate of 98.02%.

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, 2013, 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 \$324,828,800 for purposes of taxation and an estimated collection rate of 95.44%.

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, 2013, located within the Tramway Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$443,271,100 for purposes of taxation and an estimated collection rate of 97.85%.

SECTION 23. There is hereby levied a tax at the rate of ELEVEN AND THREE TENTHS (11.3) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, 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 \$226,908,200 for purposes of taxation and an estimated collection rate of 97.36%.

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, 2013, 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 \$21,856,100 for purposes of taxation and an estimated collection rate of 95.32%.

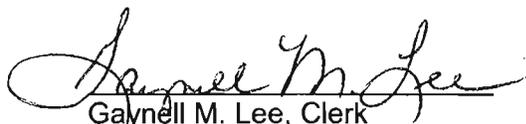
SECTION 25. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Tax Administrator for direction in carrying out their duties.

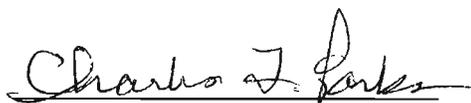
Commissioner Smith moved to approve the Budget Ordinance, and upon a vote, the results were as follows:

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 2013-2014
General Fund

TABLE OF CONTENTS

Summary of General Fund Programs

General Government	61-73
Administration	62
Court Facilities.....	68
Elections	69
Finance	64
General Services	73
Governing Body	61
Human Resources	63
Internal Services.....	65
IT	71
IT PEG Channel	72
Register of Deeds	70
Strategic Services	67
Tax Administration	66
Public Safety	74-83
E-911 Communications	77
Emergency Services	82
Emergency Medical Services.....	81
Fire Marshal	83
Inspections.....	79
Jail.....	76
Sheriff	74
Sheriff - Animal Control Enforcement	75
State Fire Control.....	78
State Services.....	80
Economic/Physical Development	84-88
Airport.....	84
Conservation.....	88
Economic Development.....	86
Extension	87
Planning	85
Human Services	89-121
Aids Control.....	99
Animal Control.....	97
BCCCP	104
Bioterrorism	100
Boys & Girls Club of Lee County	115

Child	92
Children Services Coordinator	102
COLTS	116
Communicable Diseases	103
Community Transformation	106
Environmental	98
Family Planning	96
General	90
Haven	113
Helping Hand Clinic	114
Hillcrest	119
Immunizations	105
Johnston - Lee - Harnett Community Action	112
Lee County Industries	110
Maternal	91
Mental Health	109
Pregnancy Care Case Management	107
Pretrial Release	120
Primary Care	93
Promotion	94
Senior Services	117
Social Services	111
WIA - Youth Employment	121
WIC - BF	101
WIC - CS	95
WIC - NE	108
Youth Services	118
Education.....	122-123
Central Carolina Community College	123
Lee County Schools	122
Cultural and Recreational.....	124-128
Arts Council	127
Deep River Park	128
Libraries	124
Parks and Recreation	125
Temple Theatre	126
Debt Service	129
Reserves.....	130

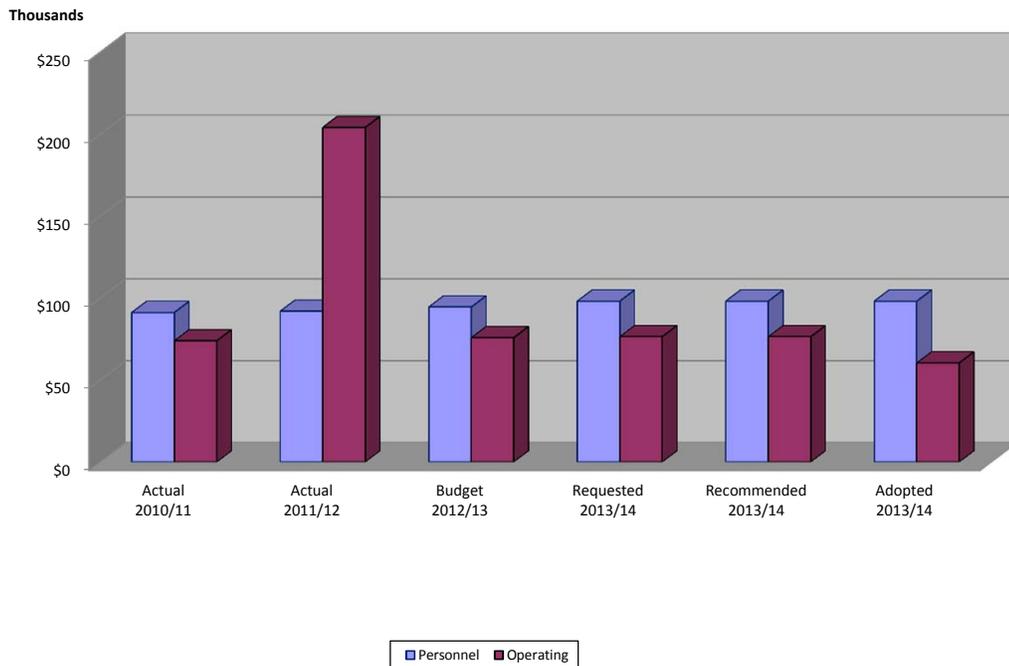
Governing Body

Mission

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

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 165,102	\$ 296,017	\$ 170,332	\$ 174,496	\$ 174,496	\$ 158,496
Total	\$ 165,102	\$ 296,017	\$ 170,332	\$ 174,496	\$ 174,496	\$ 158,496
Expenditures						
Personnel	\$ 91,173	\$ 91,960	\$ 94,501	\$ 98,083	\$ 98,083	\$ 98,083
Operating	73,929	204,057	75,831	76,413	76,413	60,413
Total	\$ 165,102	\$ 296,017	\$ 170,332	\$ 174,496	\$ 174,496	\$ 158,496



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.

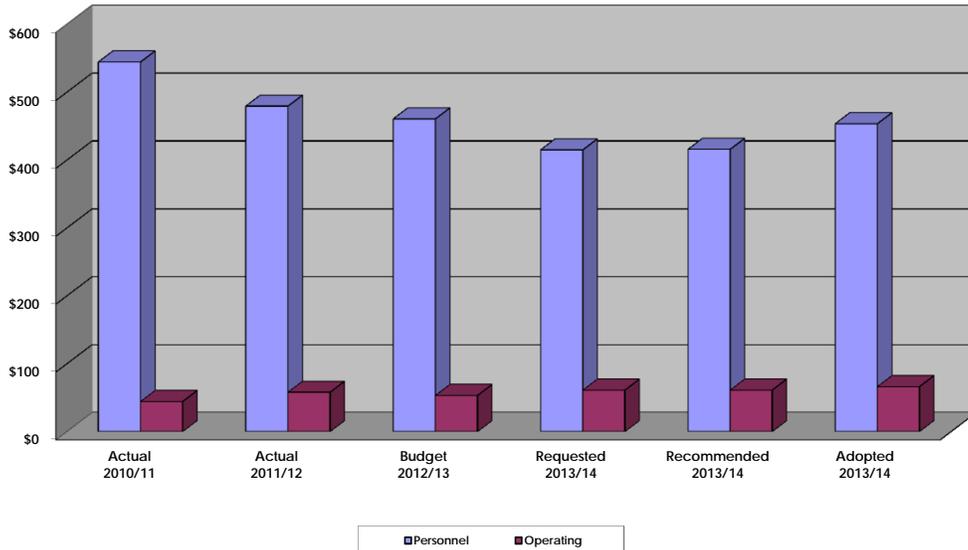
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	5	5	4	4	4	4

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ 55,325	\$ 17,237	\$ -	\$ -	\$ -	-
General Appropriation	533,543	520,313	513,993	476,289	477,077	519,755
Total	\$ 588,868	\$ 537,550	\$ 513,993	\$ 476,289	\$ 477,077	\$ 519,755
Expenditures						
Personnel	\$ 544,423	\$ 479,410	\$ 460,623	\$ 415,003	\$ 415,791	\$ 453,469
Operating	44,445	58,140	53,370	61,286	61,286	66,286
Total	\$ 588,868	\$ 537,550	\$ 513,993	\$ 476,289	\$ 477,077	\$ 519,755

Thousands



Human Resources

Mission

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

Significant Changes

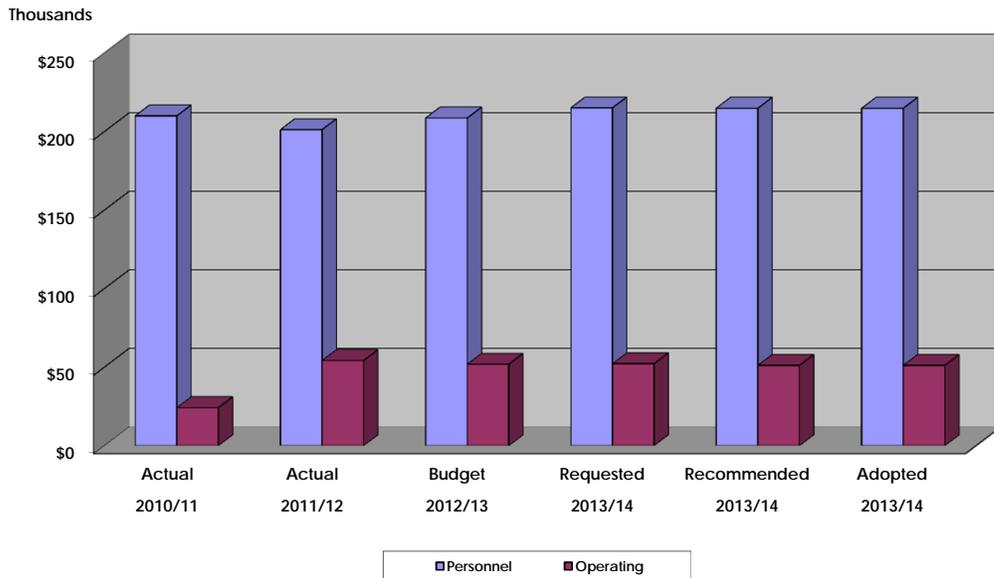
Funding for a pay classification study included in FY 2011-12.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	3	3	3	3	3	3

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 234,286	\$ 255,542	\$ 260,617	\$ 267,427	\$ 266,074	\$ 266,074
Total	\$ 234,286	\$ 255,542	\$ 260,617	\$ 267,427	\$ 266,074	\$ 266,074
Expenditures						
Personnel	\$ 210,052	\$ 201,290	\$ 208,691	\$ 215,192	\$ 214,889	\$ 214,889
Operating	24,233	54,252	51,926	52,235	51,185	51,185
Total	\$ 234,286	\$ 255,542	\$ 260,617	\$ 267,427	\$ 266,074	\$ 266,074



Finance

Mission

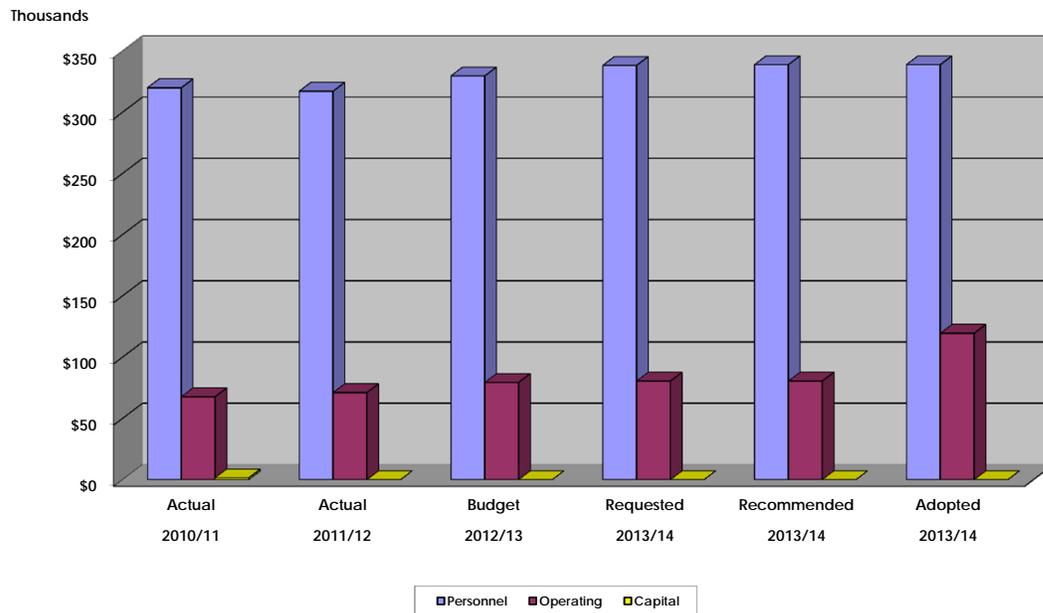
The mission of the Lee County Finance Department is to provide sound fiscal policies and financial reporting information necessary to effectively manage the fiscal affairs of the County.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	5	5	5	5	5	5

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 389,512	\$ 388,443	\$ 409,274	\$ 418,947	\$ 419,568	\$ 458,568
Total	\$ 389,512	\$ 388,443	\$ 409,274	\$ 418,947	\$ 419,568	\$ 458,568
Expenditures						
Personnel	\$ 320,115	\$ 317,284	\$ 329,823	\$ 338,379	\$ 339,000	\$ 339,000
Operating	67,782	71,159	79,451	80,568	80,568	119,568
Capital	1,615	-	-	-	-	-
Total	\$ 389,512	\$ 388,443	\$ 409,274	\$ 418,947	\$ 419,568	\$ 458,568



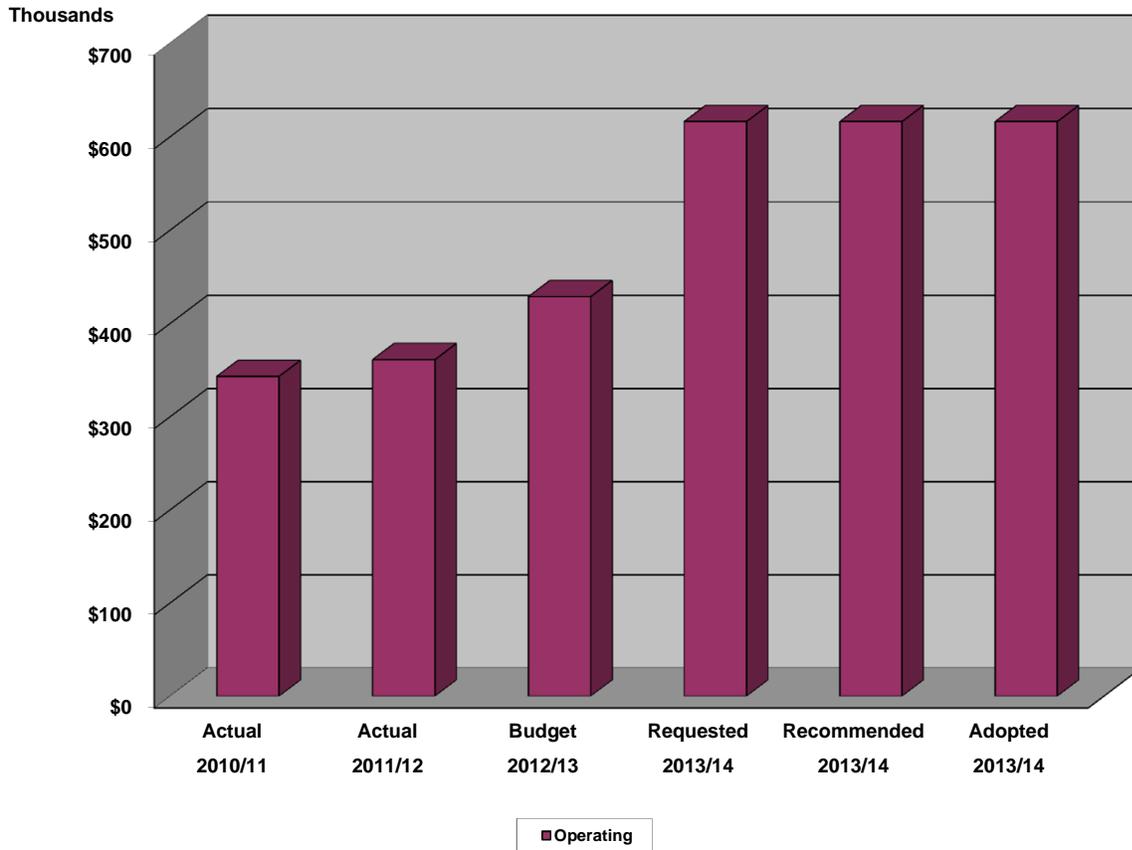
Internal Services

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

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ -	\$ -	\$ -	\$ 32,000	\$ 32,000	\$ 32,000
General Appropriation	343,348	361,266	428,708	584,273	584,273	584,273
Total	\$ 343,348	\$ 361,266	\$ 428,708	\$ 616,273	\$ 616,273	\$ 616,273
Expenditures						
Operating	\$ 343,348	\$ 361,266	\$ 428,708	\$ 616,273	\$ 616,273	\$ 616,273
Total	\$ 343,348	\$ 361,266	\$ 428,708	\$ 616,273	\$ 616,273	\$ 616,273



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.

Significant Changes

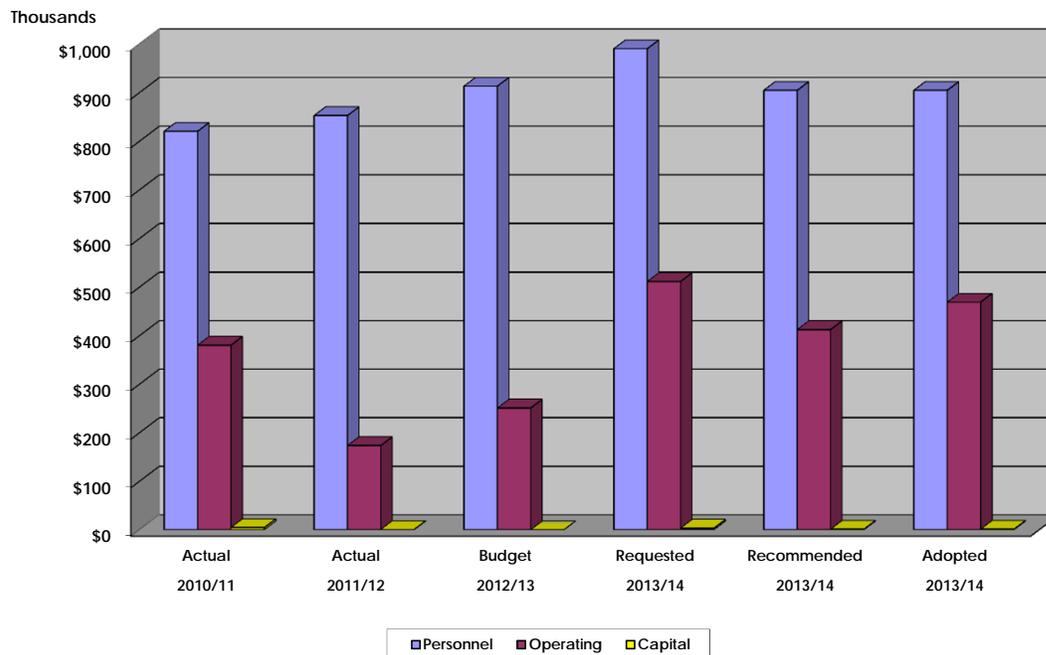
The Tax Assistant and the Exemption and Deferment Specialist positions that were requested are not included in the recommended budget. A proposed upgrade for appraisal software was requested but not included in the recommended budget, and the new contract with TMA is delayed until January 2014.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	16	16	16	18	16	16

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ 165,042	\$ 163,478	\$ 156,000	\$ 150,680	\$ 169,115	\$ 169,115
General Appropriation	1,040,833	863,851	1,008,379	1,354,738	1,149,534	1,205,934
Total	\$ 1,205,875	\$ 1,027,329	\$ 1,164,379	\$ 1,505,418	\$ 1,318,649	\$ 1,375,049
Expenditures						
Personnel	\$ 820,621	\$ 852,934	\$ 913,320	\$ 990,307	\$ 904,755	\$ 904,755
Operating	380,562	173,673	251,059	511,661	412,644	469,044
Capital	4,692	722	-	3,450	1,250	1,250
Total	\$ 1,205,875	\$ 1,027,329	\$ 1,164,379	\$ 1,505,418	\$ 1,318,649	\$ 1,375,049



Strategic Services

Mission

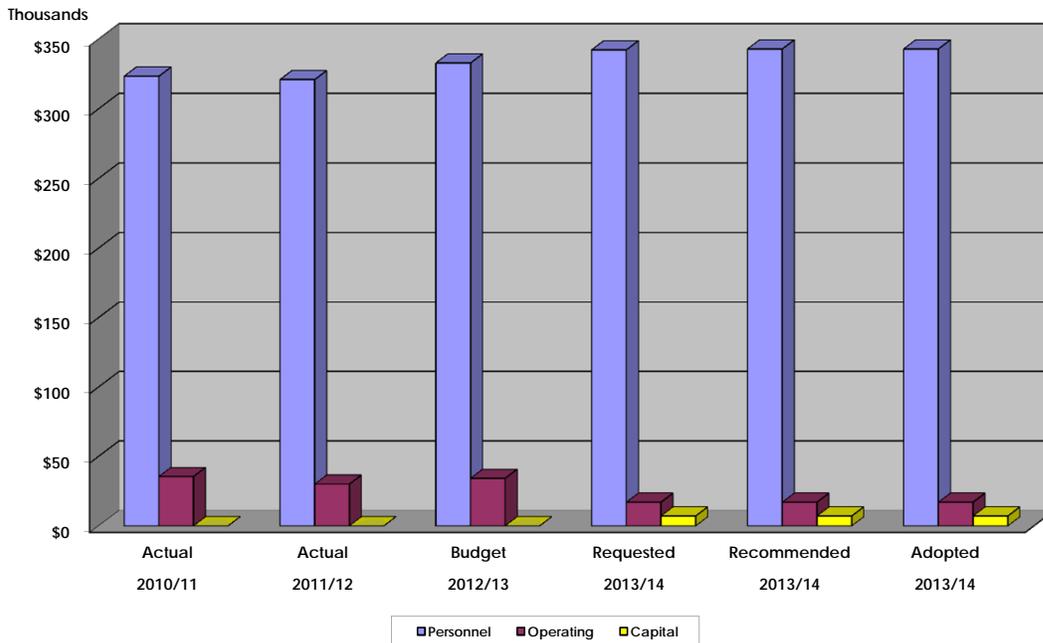
The mission of Lee County Strategic Services is to coordinate and support the development and maintenance of a county-wide geographic information system (GIS).

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	5	5	5	5	5	5

Budget

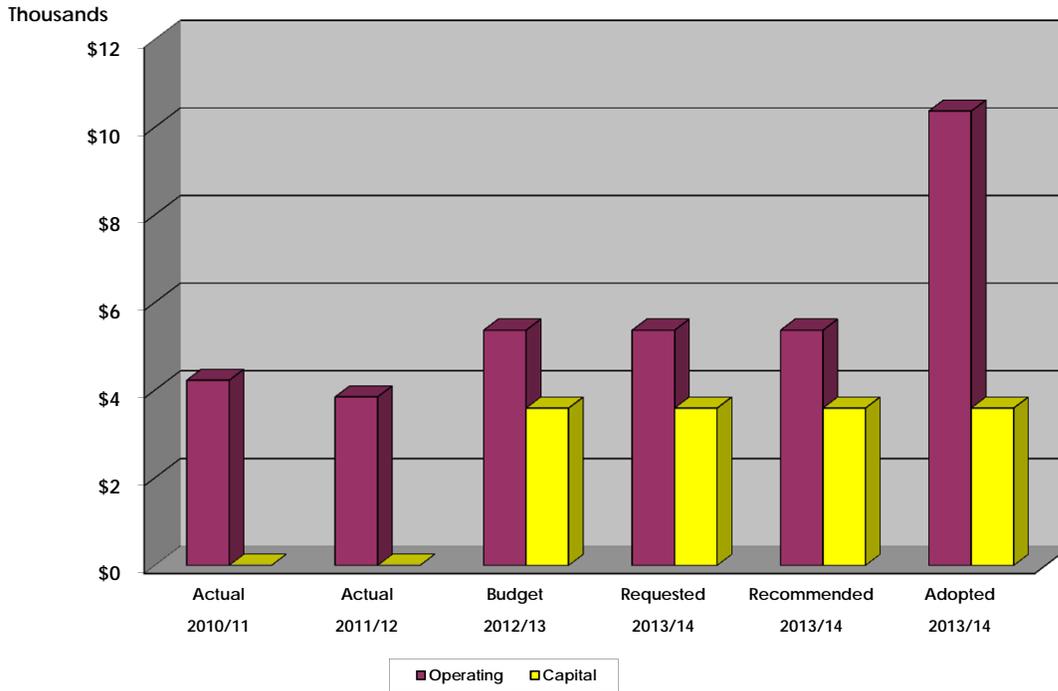
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ 100,838	\$ 116,520	\$ 120,282	\$ 112,579	\$ 112,784	\$ 112,784
Transfers	3,000	-	-	-	-	-
General Appropriation	255,270	234,665	247,012	254,032	254,457	254,457
Total	\$ 359,108	\$ 351,185	\$ 367,294	\$ 366,611	\$ 367,241	\$ 367,241
Expenditures						
Personnel	\$ 323,486	\$ 321,068	\$ 332,990	\$ 342,422	\$ 343,052	\$ 343,052
Operating	35,622	30,117	34,304	17,090	17,090	17,090
Capital	-	-	-	7,099	7,099	7,099
Total	\$ 359,108	\$ 351,185	\$ 367,294	\$ 366,611	\$ 367,241	\$ 367,241



Court Facilities

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 4,222	\$ 3,843	\$ 8,952	\$ 8,952	\$ 8,952	\$ 13,952
Total	\$ 4,222	\$ 3,843	\$ 8,952	\$ 8,952	\$ 8,952	\$ 13,952
Expenditures						
Operating	\$ 4,222	\$ 3,843	\$ 5,365	\$ 5,365	\$ 5,365	\$ 10,365
Capital	-	-	3,587	3,587	3,587	3,587
Total	\$ 4,222	\$ 3,843	\$ 8,952	\$ 8,952	\$ 8,952	\$ 13,952



Elections

Mission

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

Significant Changes

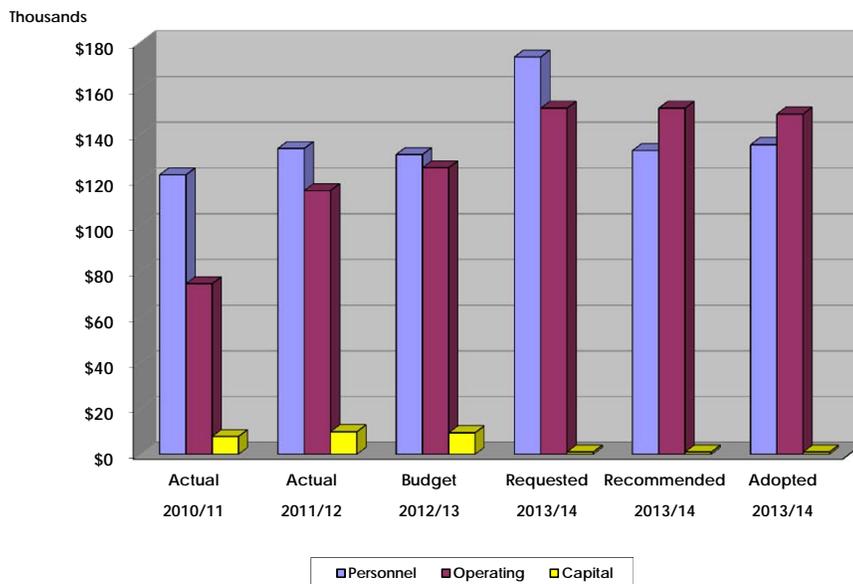
Revenues include reimbursement for municipal elections. The department requested an Administrative Assistant that is not included in the recommended budget for FY 2013-2014.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	2.5	2.5	2.5	3.5	2.5	2.5

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ -	\$ 8,159	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Sales and Services	43	35,165	800	40,500	40,500	40,500
General Appropriation	204,568	215,581	265,040	279,602	238,662	238,662
Total	\$ 204,611	\$ 258,905	\$ 265,840	\$ 326,102	\$ 285,162	\$ 285,162
Expenditures						
Personnel	\$ 122,228	\$ 133,744	\$ 131,099	\$ 173,754	\$ 132,814	\$ 135,398
Operating	74,604	115,338	125,341	151,373	151,373	148,789
Capital	7,779	9,823	9,400	975	975	975
Total	\$ 204,611	\$ 258,905	\$ 265,840	\$ 326,102	\$ 285,162	\$ 285,162



Register of Deeds

Mission

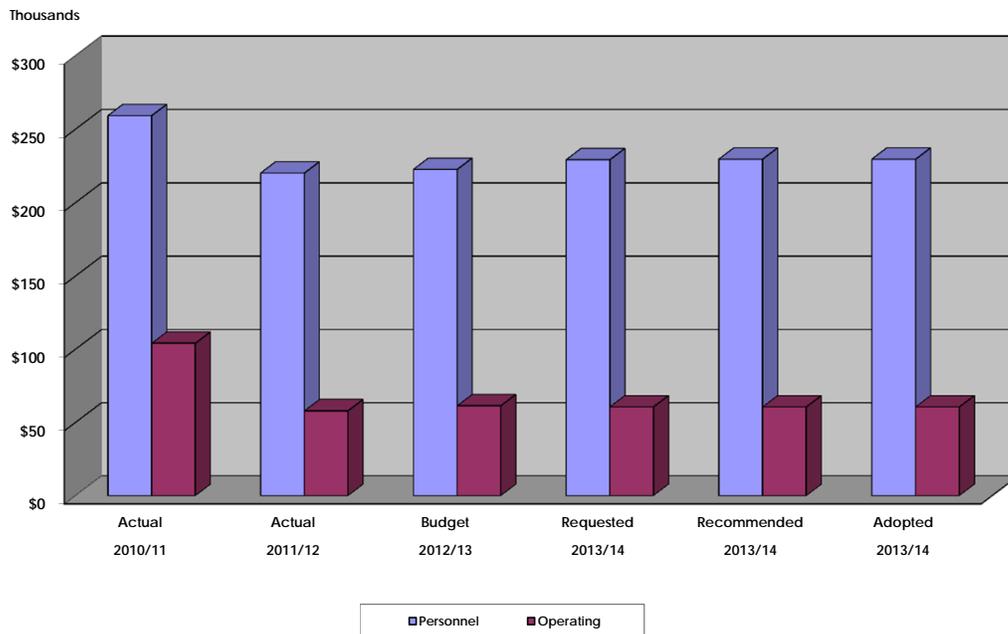
The mission of the Lee County Register of Deeds is to maintain, protect, and make accessible all recorded transactions and vital records for the County.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	5	5	4	4	4	4

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Other Taxes and Licenses	\$ 110,507	\$ 123,139	\$ 125,000	\$ 140,000	\$ 140,000	\$ 140,000
Permits and Fees	245,800	260,112	251,000	271,000	271,000	271,000
General Appropriation	7,043	(105,168)	(92,100)	(121,266)	(120,854)	(120,854)
Total	\$ 363,350	\$ 278,083	\$ 283,900	\$ 289,734	\$ 290,146	\$ 290,146
Expenditures						
Personnel	\$ 259,256	\$ 220,163	\$ 222,581	\$ 229,152	\$ 229,564	\$ 229,564
Operating	104,094	57,920	61,319	60,582	60,582	60,582
Total	\$ 363,350	\$ 278,083	\$ 283,900	\$ 289,734	\$ 290,146	\$ 290,146



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

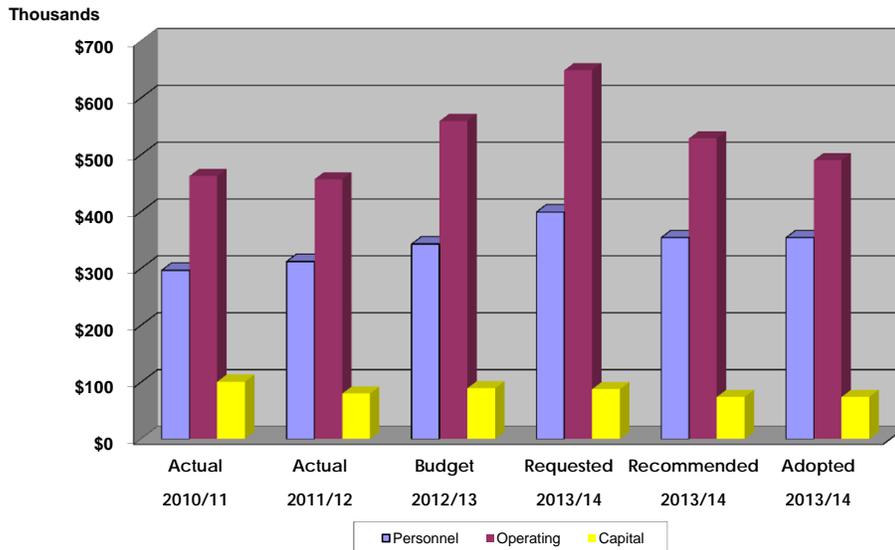
A Public Safety IT Technician was requested to assist the department with the increased technology use by the public safety departments; however, the position is not recommended for FY 2013-2014.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	5	5	5	6	5	5

Budget

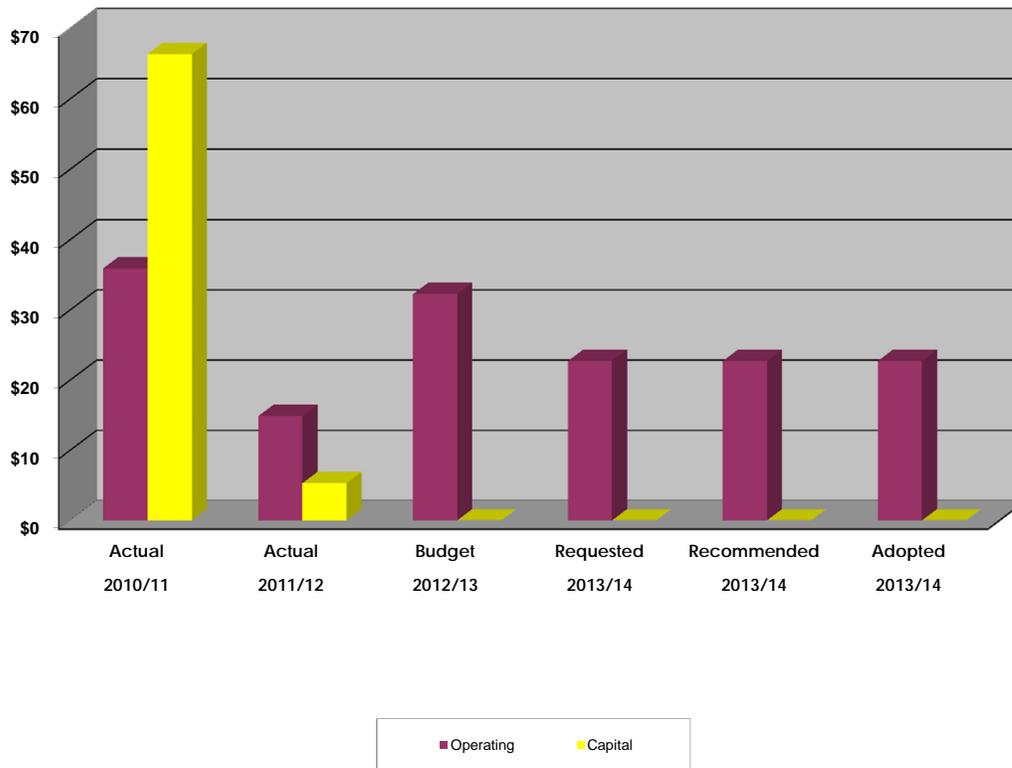
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ 14,454	\$ 15,780	\$ 17,000	\$ -	\$ -	-
General Appropriation	845,804	833,082	974,198	1,135,584	957,285	918,735
Total	\$ 860,258	\$ 848,862	\$ 991,198	\$ 1,135,584	\$ 957,285	\$ 918,735
Expenditures						
Personnel	\$ 296,700	\$ 312,162	\$ 342,981	\$ 399,354	\$ 354,337	\$ 354,337
Operating	462,661	456,869	559,217	648,730	528,948	490,398
Capital	100,897	79,830	89,000	87,500	74,000	74,000
Total	\$ 860,258	\$ 848,862	\$ 991,198	\$ 1,135,584	\$ 957,285	\$ 918,735



Information Technology - PEG Channel

Budget							
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted	
Revenue							
Other Taxes and Licenses	\$ -	\$ -	\$ 69,000	\$ 62,696	\$ 62,696	\$ 62,696	
General Appropriation	102,291	20,152	(36,750)	(39,996)	(39,996)	(39,996)	
Total	\$ 102,291	\$ 20,152	\$ 32,250	\$ 22,700	\$ 22,700	\$ 22,700	
Expenditures							
Operating	\$ 35,928	\$ 14,853	\$ 32,250	\$ 22,700	\$ 22,700	\$ 22,700	
Capital	66,363	5,298	-	-	-	-	
Total	\$ 102,291	\$ 20,152	\$ 32,250	\$ 22,700	\$ 22,700	\$ 22,700	

Thousands



General Services

Mission

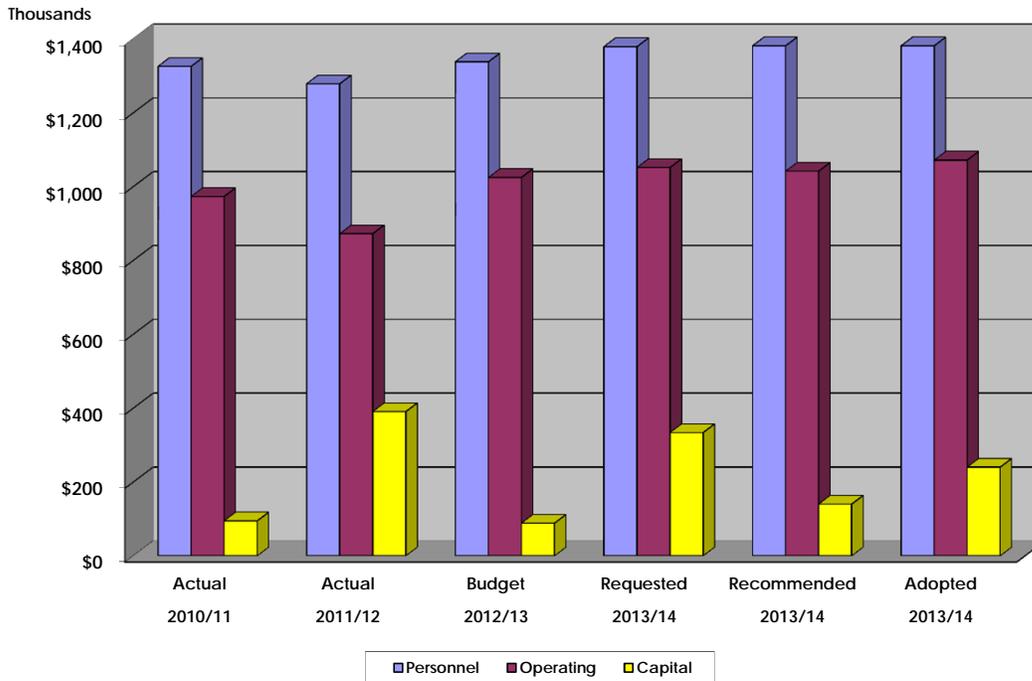
The Lee County Department of General Services is dedicated to providing a better quality of life for County residents through environmentally responsible methods of solid waste management, and clean and safe public facilities.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	26	26	25	25	25	25

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 2,393,373	\$ 2,541,297	\$ 2,451,092	\$ 2,764,497	\$ 2,563,155	\$ 2,693,155
Total	\$ 2,393,373	\$ 2,541,297	\$ 2,451,092	\$ 2,764,497	\$ 2,563,155	\$ 2,693,155
Expenditures						
Personnel	\$ 1,325,659	\$ 1,278,510	\$ 1,337,976	\$ 1,379,172	\$ 1,381,430	\$ 1,381,430
Operating	973,087	872,348	1,024,716	1,051,660	1,041,660	1,071,660
Capital	94,627	390,439	88,400	333,665	140,065	240,065
Total	\$ 2,393,373	\$ 2,541,297	\$ 2,451,092	\$ 2,764,497	\$ 2,563,155	\$ 2,693,155



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

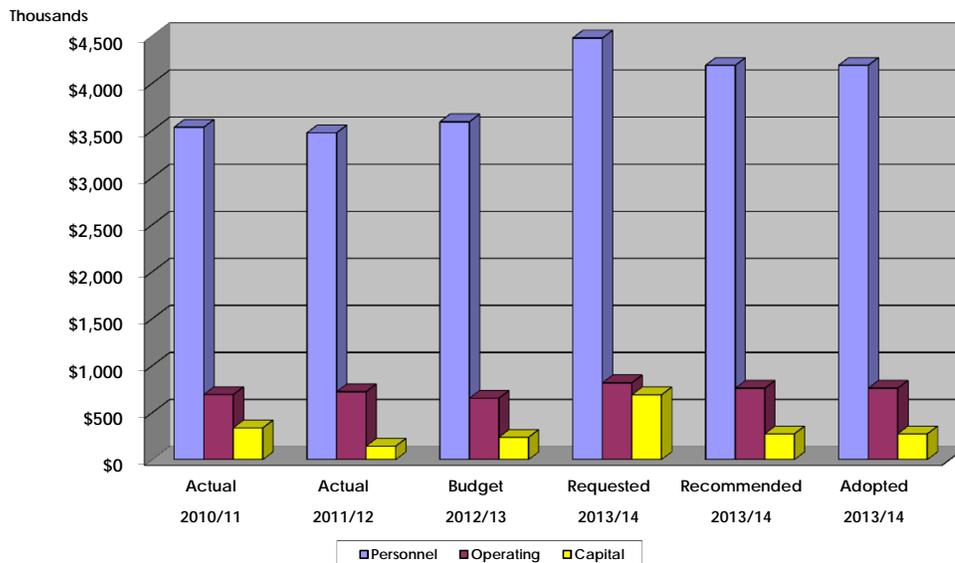
The general appropriation has increased due to the expiration of grant funds to cover two positions. With potential transfer of the School Resource Officer responsibility to the Sheriff's Department, the department requested eight (8) Deputy/SRO positions. Only seven (7) of the positions are included in the recommended budget. Another two deputies funded through a 75 percent funded grant have been included in the requested and recommended budget. A Data Entry Specialist is also included in the recommended budget due to the move of the dispatchers to the basement. Other requested positions are not funded in FY 2013-2014.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	57	57	58.88	73.88	68.88	68.88

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 138,149	\$ 70,971	\$ -	\$ 71,234	\$ 71,234	\$ 71,234
Intergovernmental Revenues	89,308	98,477	96,373	90,000	351,800	351,800
Sales and Services	102,074	149,948	116,999	123,000	123,000	123,500
Transfers	13,535	73,036	-	-	-	-
General Appropriation	4,222,338	3,949,525	4,270,837	5,703,527	4,680,579	4,680,079
Total	\$ 4,565,404	\$ 4,341,957	\$ 4,484,209	\$ 5,987,761	\$ 5,226,613	\$ 5,226,613
Expenditures						
Personnel	\$ 3,533,917	\$ 3,474,958	\$ 3,591,532	\$ 4,479,952	\$ 4,190,862	\$ 4,190,862
Operating	693,095	723,526	655,032	818,201	760,876	760,876
Capital	338,393	143,472	237,645	689,608	274,875	274,875
Total	\$ 4,565,405	\$ 4,341,957	\$ 4,484,209	\$ 5,987,761	\$ 5,226,613	\$ 5,226,613



Sheriff - Animal Control Enforcement

Significant Changes

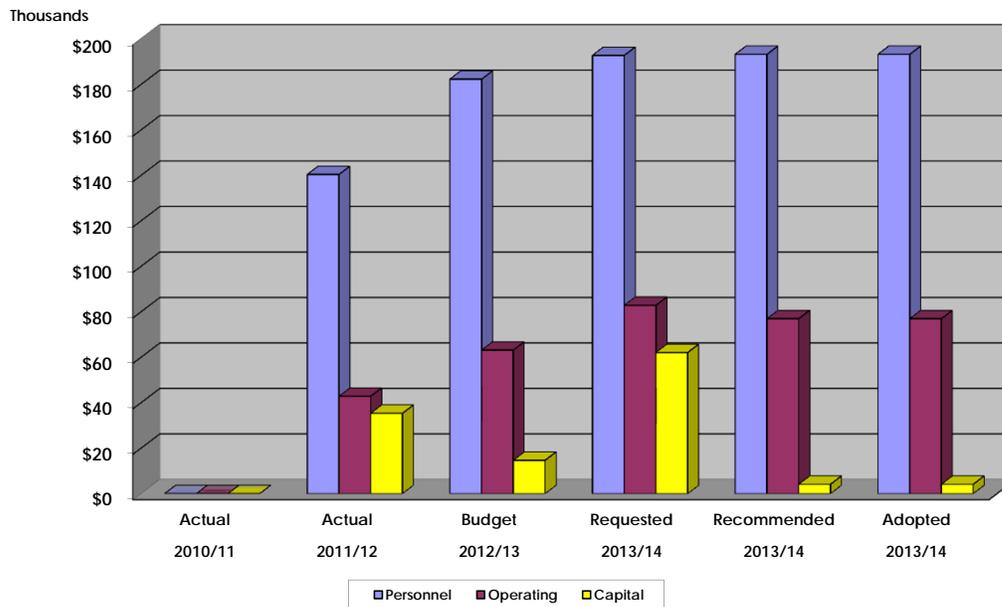
In February 2011, the Sheriff took over animal control enforcement in Lee County. Two positions were transferred from the Health Department and an additional position was approved by the Board of Commissioners.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	0	0	3.22	3.22	3.22	3.22

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ -	\$ 65,770	\$ 100,700	\$ 700	\$ 700	\$ 700
General Appropriation	-	152,808	159,479	337,067	273,620	273,620
Total	\$ -	\$ 218,578	\$ 260,179	\$ 337,767	\$ 274,320	\$ 274,320
Expenditures						
Personnel	\$ -	\$ 140,408	\$ 182,338	\$ 192,794	\$ 193,247	\$ 193,247
Operating	-	42,854	63,191	82,873	76,973	76,973
Capital	-	35,316	14,650	62,100	4,100	4,100
Total	\$ -	\$ 218,578	\$ 260,179	\$ 337,767	\$ 274,320	\$ 274,320



Jail

Significant Changes

The general appropriation has increased due to the expiration of grant funds to cover two positions.

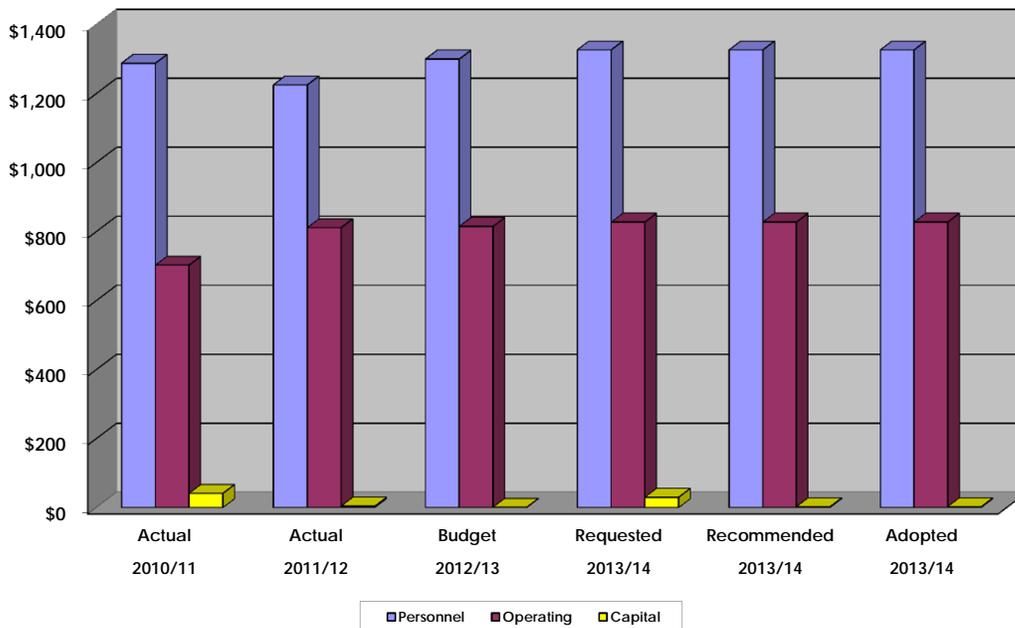
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	26	26	26	26	26	26

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 82,230	\$ 72,842	\$ -	\$ -	\$ -	-
Sales and Services	170,806	222,751	175,779	126,432	126,432	125,932
General Appropriation	1,758,909	1,744,762	1,939,523	2,057,536	2,030,036	2,030,536
Total	\$ 2,011,945	\$ 2,040,355	\$ 2,115,302	\$ 2,183,968	\$ 2,156,468	\$ 2,156,468
Expenditures						
Personnel	\$ 1,287,770	\$ 1,225,129	\$ 1,299,708	\$ 1,326,602	\$ 1,326,602	\$ 1,326,602
Operating	702,766	811,319	814,794	827,366	827,366	827,366
Capital	41,144	3,907	800	30,000	2,500	2,500
Total	\$ 2,031,681	\$ 2,040,355	\$ 2,115,302	\$ 2,183,968	\$ 2,156,468	\$ 2,156,468

Thousands

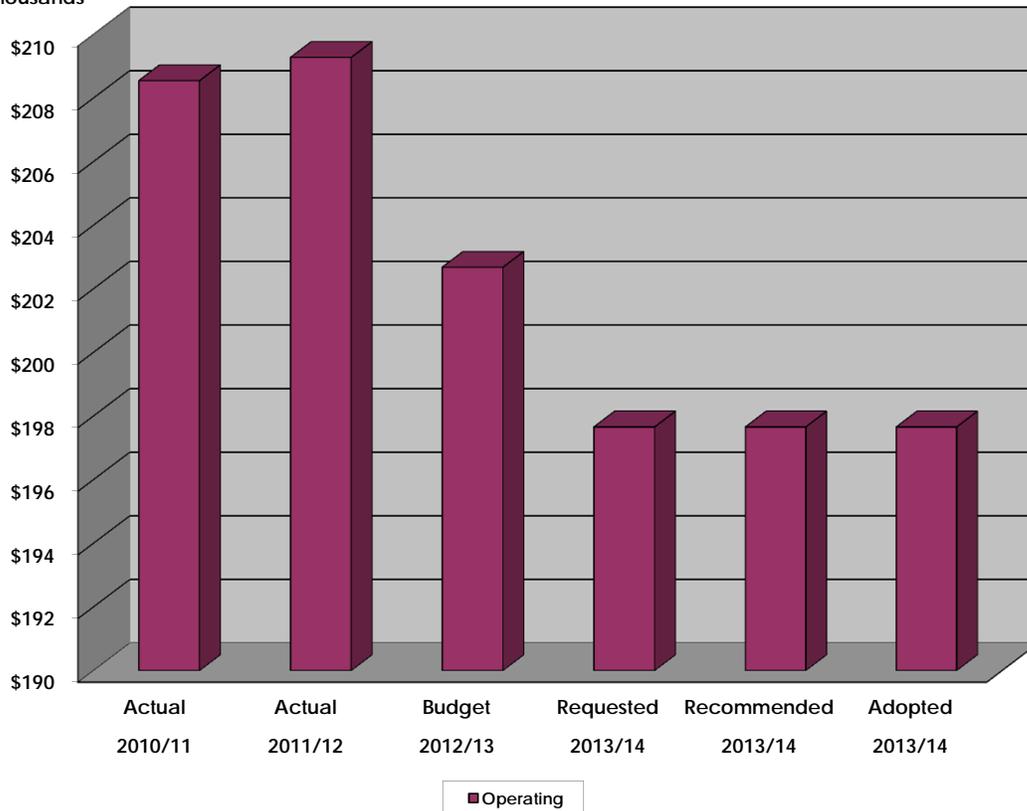


E-911 Communications

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 208,548	\$ 209,279	\$ 202,678	\$ 202,678	\$ 197,657	\$ 197,657
Total	\$ 208,548	\$ 209,279	\$ 202,678	\$ 202,678	\$ 197,657	\$ 197,657
Expenditures						
Operating	\$ 208,548	\$ 209,279	\$ 202,678	\$ 197,657	\$ 197,657	\$ 197,657
Total	\$ 208,548	\$ 209,279	\$ 202,678	\$ 197,657	\$ 202,678	\$ 197,657

Thousands

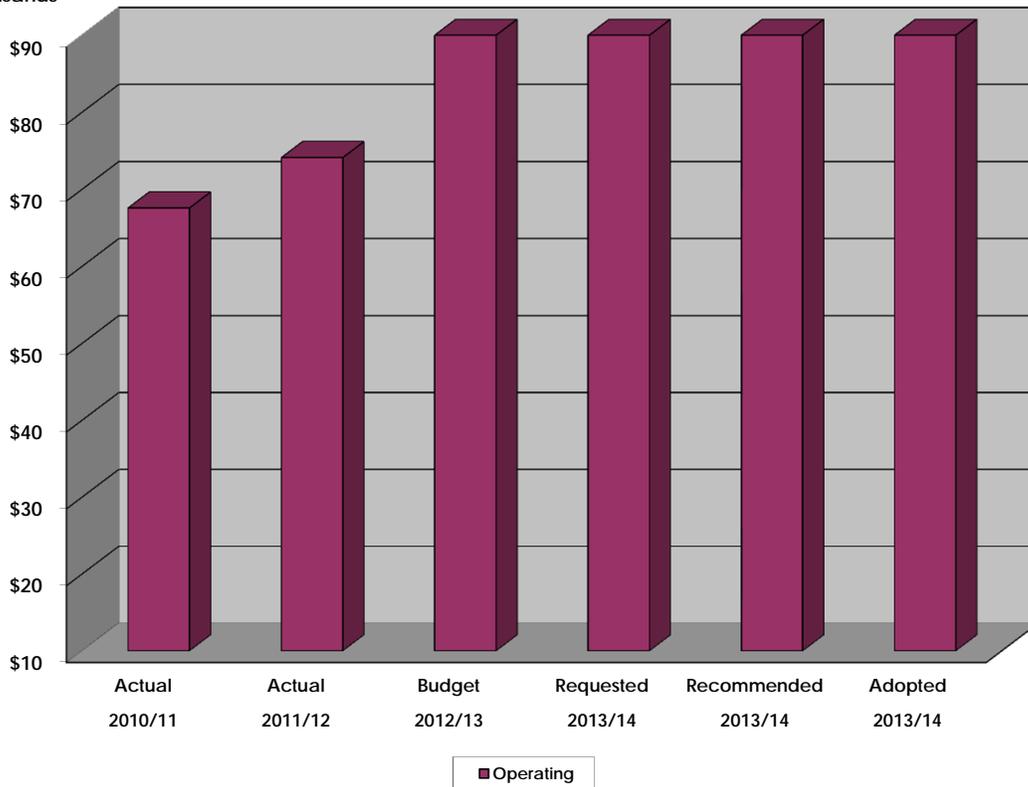


State Fire Control

Budget

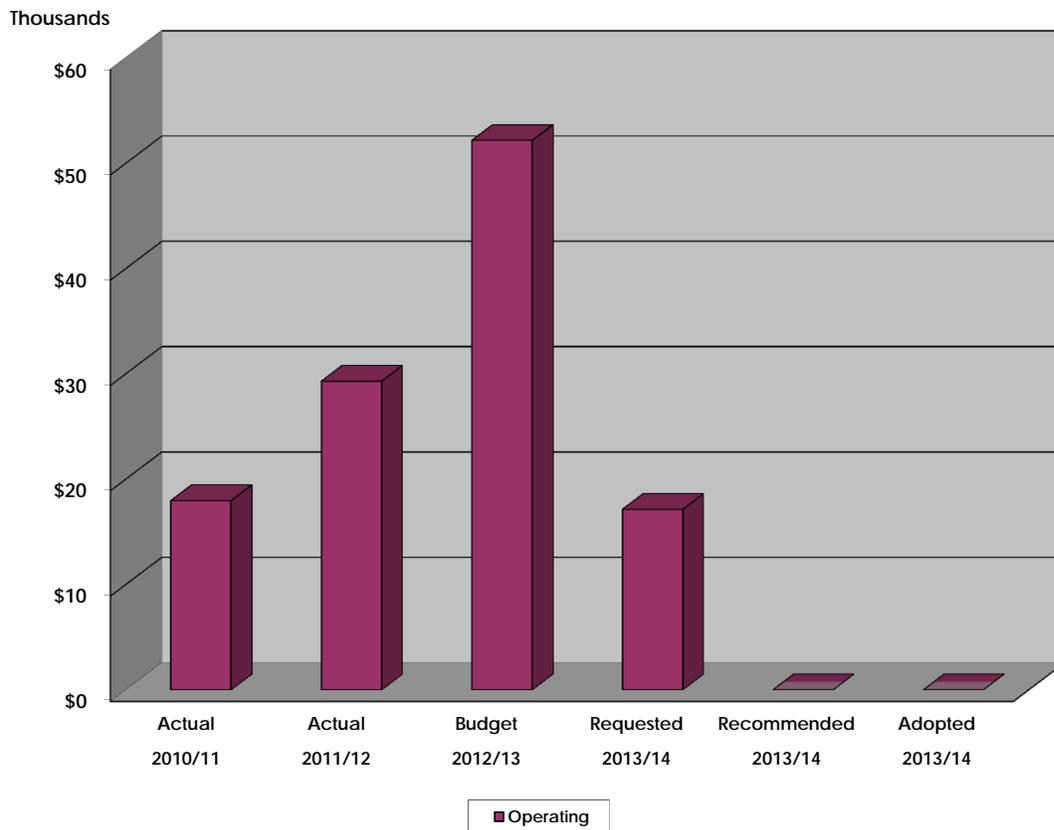
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 67,563	\$ 74,113	\$ 93,919	\$ 100,194	\$ 100,194	\$ 100,194
Total	\$ 67,563	\$ 74,113	\$ 93,919	\$ 100,194	\$ 100,194	\$ 100,194
Expenditures						
Operating	\$ 67,563	\$ 74,113	\$ 93,919	\$ 100,194	\$ 100,194	\$ 100,194
Total	\$ 67,563	\$ 74,113	\$ 93,919	\$ 100,194	\$ 100,194	\$ 100,194

Thousands



Inspections

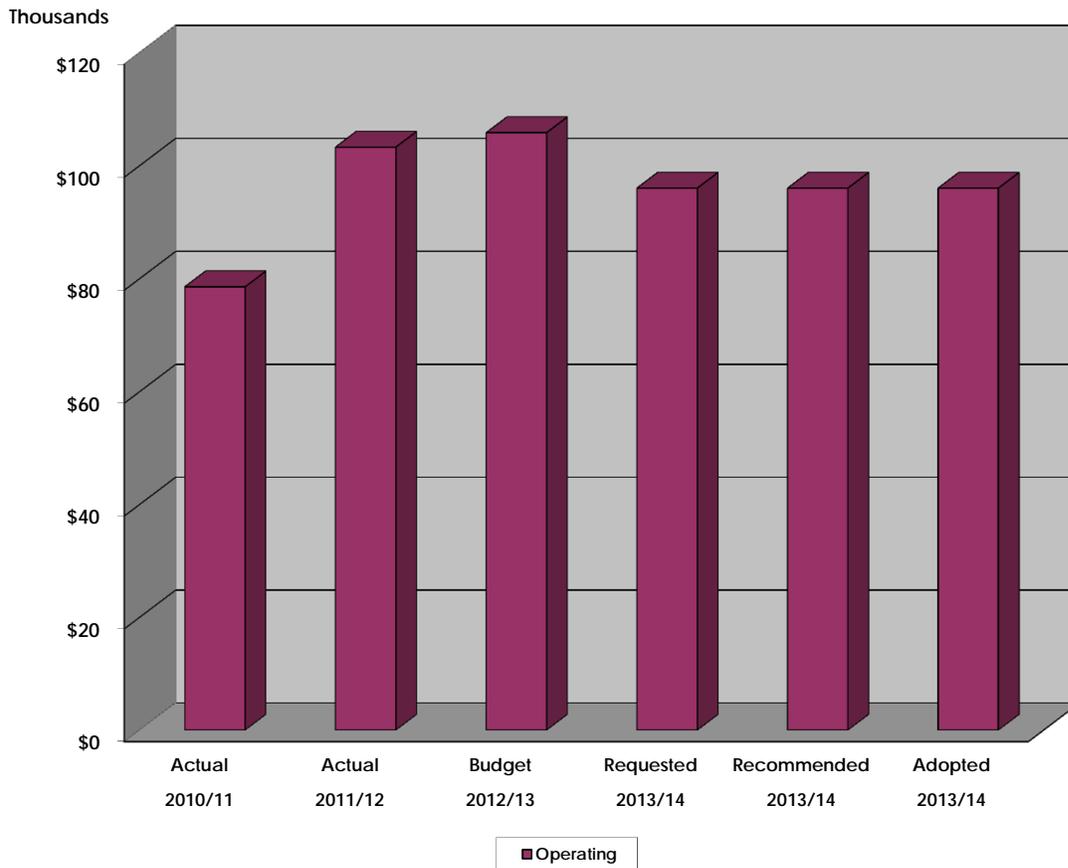
Budget						
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 17,970	\$ 29,303	\$ 52,187	\$ 17,145	\$ -	\$ -
Total	\$ 17,970	\$ 29,303	\$ 52,187	\$ 17,145	\$ -	\$ -
Expenditures						
Operating	\$ 17,970	\$ 29,303	\$ 52,187	\$ 17,145	\$ -	\$ -
Total	\$ 17,970	\$ 29,303	\$ 52,187	\$ 17,145	\$ -	\$ -



State Services

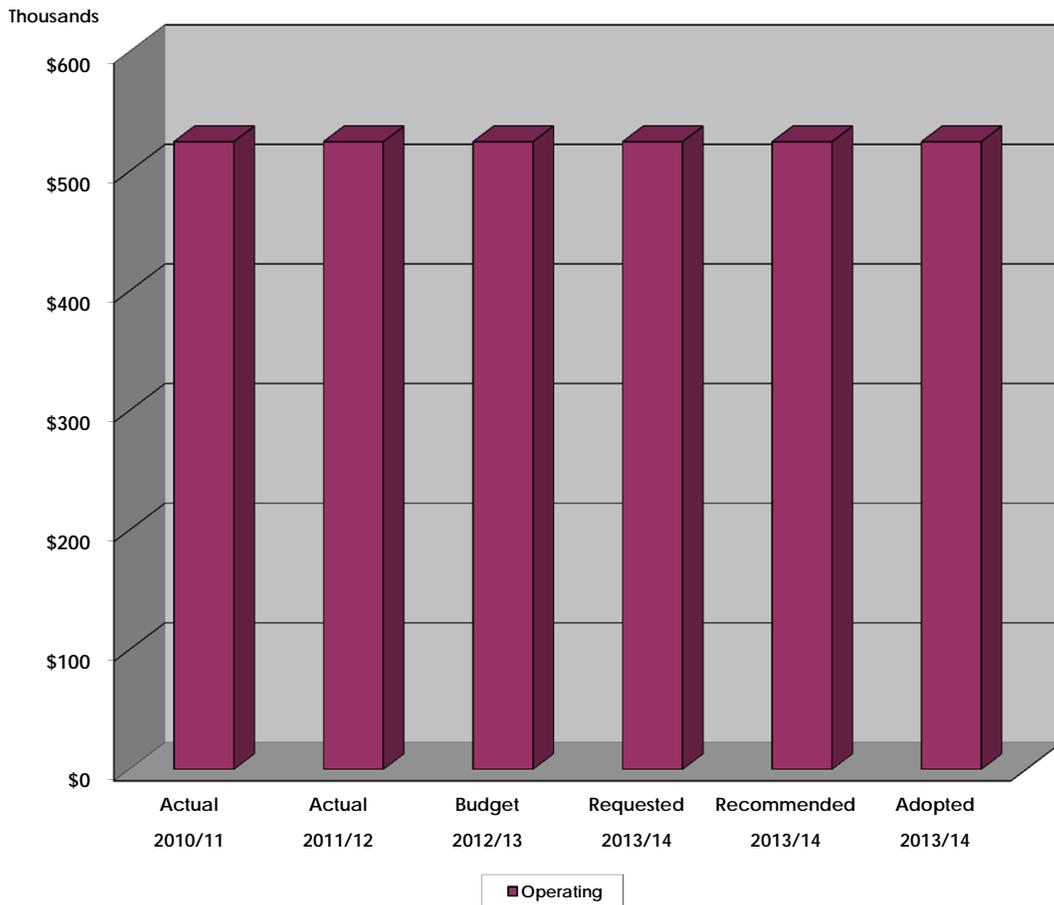
Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 78,553	\$ 103,278	\$ 105,840	\$ 96,031	\$ 96,031	\$ 96,031
Total	\$ 78,553	\$ 103,278	\$ 105,840	\$ 96,031	\$ 96,031	\$ 96,031
Expenditures						
Operating	\$ 78,553	\$ 103,278	\$ 105,840	\$ 96,031	\$ 96,031	\$ 96,031
Total	\$ 78,553	\$ 103,278	\$ 105,840	\$ 96,031	\$ 96,031	\$ 96,031



Emergency Medical Services

Budget							
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted	
Revenue							
General Appropriation	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Total	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Expenditures							
Operating	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Total	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000



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 has been requested to assist with increased training and preparedness requirements related to the Shearon Harris Nuclear Plant. An increased contribution has been requested from Progress Energy/Duke Energy. If they agree, the position is recommended for FY 2013-2014.

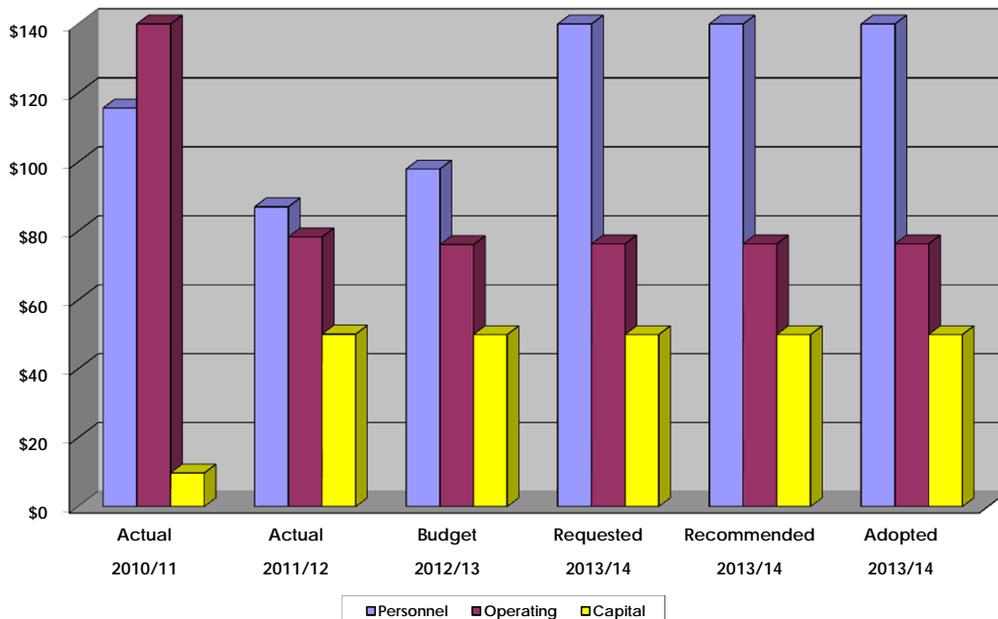
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	1.25	1.25	1	2	2	2

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 874,542	\$ 55,078	\$ 34,197	\$ 34,197	\$ 34,197	\$ 34,197
Miscellaneous	63,000	46,750	51,500	75,000	75,000	75,000
General Appropriation	(430,040)	113,707	138,434	168,841	157,227	157,227
Total	\$ 507,502	\$ 215,535	\$ 224,131	\$ 278,038	\$ 266,424	\$ 266,424
Expenditures						
Personnel	\$ 115,667	\$ 87,065	\$ 98,022	\$ 151,704	\$ 140,090	\$ 140,090
Operating	382,074	78,352	76,109	76,334	76,334	76,334
Capital	9,760	50,119	50,000	50,000	50,000	50,000
Total	\$ 507,502	\$ 215,535	\$ 224,131	\$ 278,038	\$ 266,424	\$ 266,424

Thousands



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.

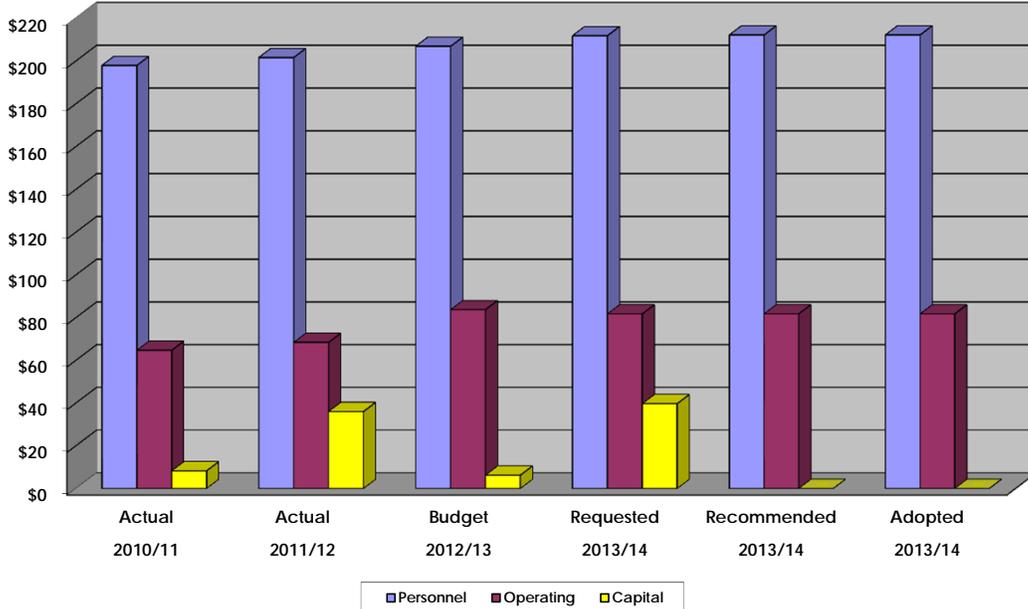
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	3.25	3.25	3	3	3	3

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ 2,337	\$ 2,522	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Transfers	290,025	289,829	296,784	333,323	293,956	293,956
Fire Marshal Reserves	(21,524)	13,664	-	(1,200)	(1,200)	(1,200)
Total	\$ 270,838	\$ 306,015	\$ 296,784	\$ 333,323	\$ 293,956	\$ 293,956
Expenditures						
Personnel	\$ 197,906	\$ 201,613	\$ 206,842	\$ 211,839	\$ 212,172	\$ 212,172
Operating	64,701	68,395	83,742	81,784	81,784	81,784
Capital	8,230	36,007	6,200	39,700	-	-
Total	\$ 270,838	\$ 306,015	\$ 296,784	\$ 333,323	\$ 293,956	\$ 293,956

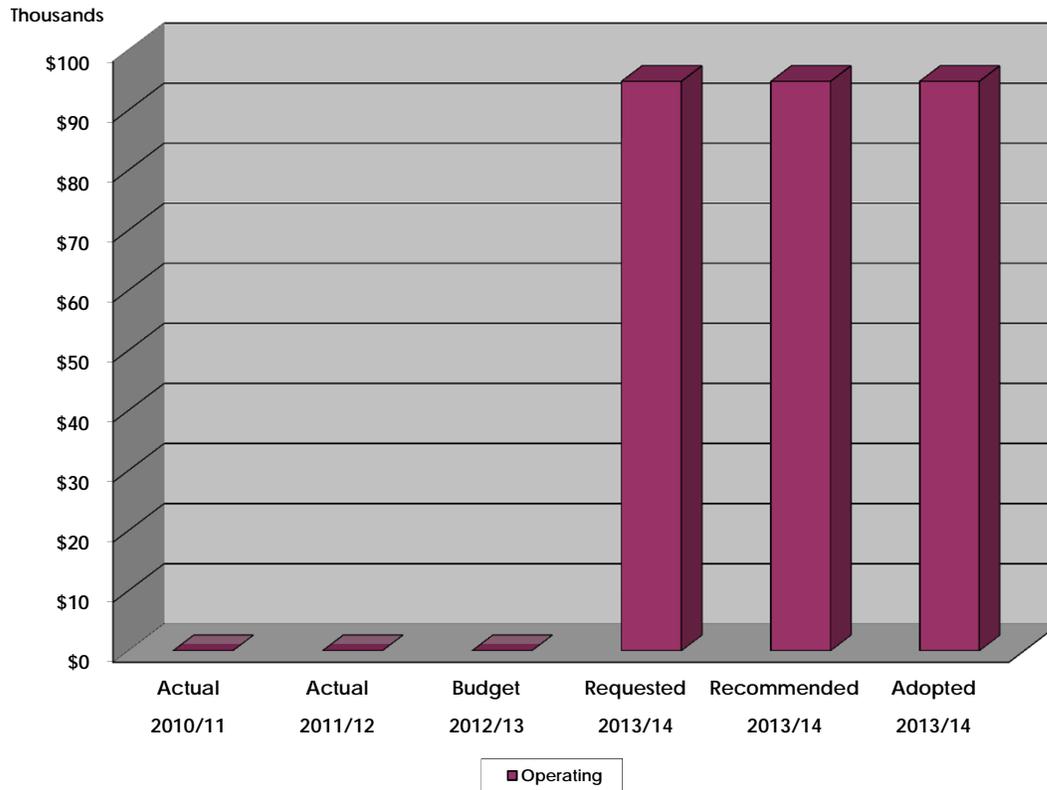
Thousands



Airport

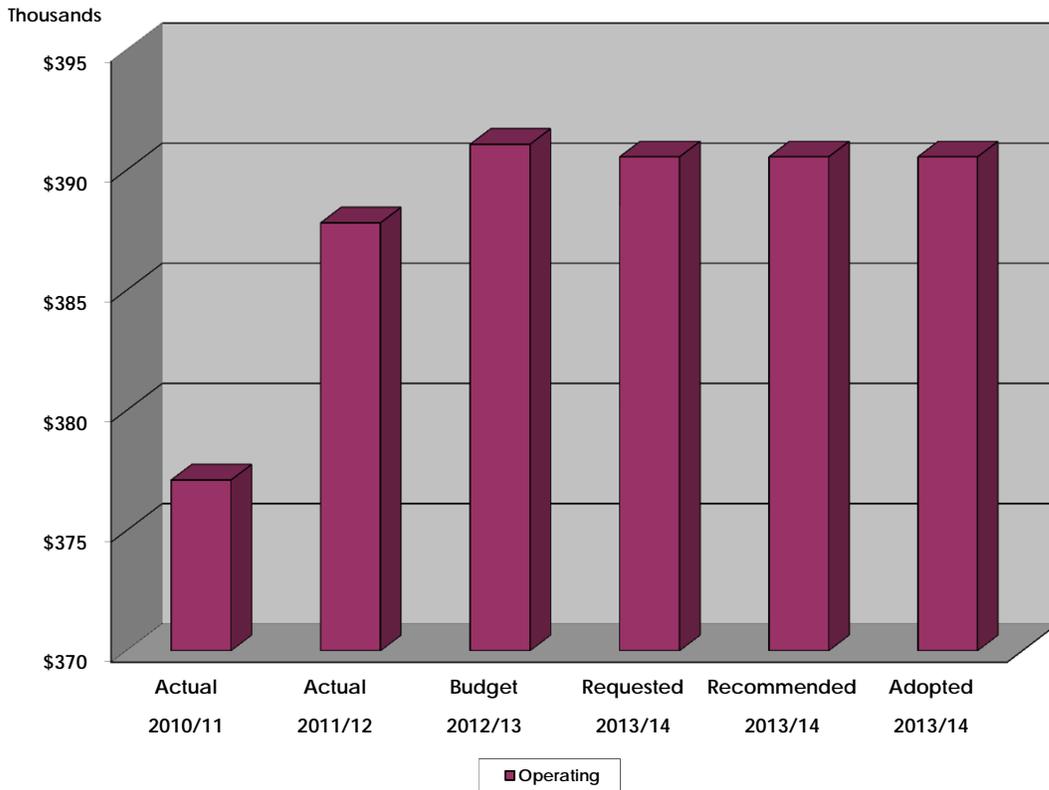
Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ -	\$ -	\$ -	\$ 94,807	\$ 94,807	\$ 94,807
Total	\$ -	\$ -	\$ -	\$ 94,807	\$ 94,807	\$ 94,807
Expenditures						
Personnel	\$ -	\$ -	\$ -	\$ 94,807	\$ 94,807	\$ 94,807
Total	\$ -	\$ -	\$ -	\$ 94,807	\$ 94,807	\$ 94,807



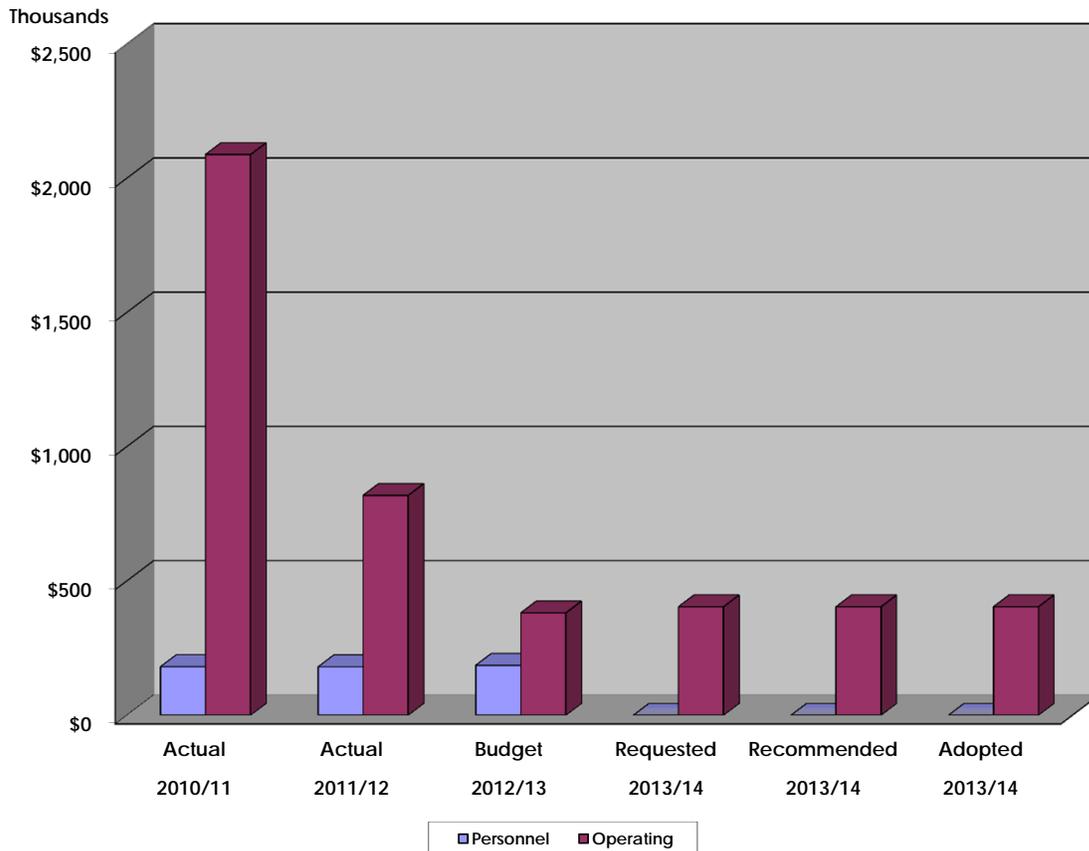
Planning

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
General Appropriation	\$ 377,108	\$ 387,812	\$ 391,081	\$ 390,559	\$ 390,559	\$ 390,559	
Total	\$ 377,108	\$ 387,812	\$ 391,081	\$ 390,559	\$ 390,559	\$ 390,559	
Expenditures							
Operating	\$ 377,108	\$ 387,812	\$ 391,081	\$ 390,559	\$ 390,559	\$ 390,559	
Total	\$ 377,108	\$ 387,812	\$ 391,081	\$ 390,559	\$ 390,559	\$ 390,559	



Economic Development

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Miscellaneous	\$ 505,618	\$ 501,861	\$ 13,953	\$ -	\$ -	-	
General Appropriation	1,763,298	497,127	553,378	404,051	404,051	404,051	
Total	\$ 2,268,916	\$ 998,988	\$ 567,331	\$ 404,051	\$ 404,051	\$ 404,051	
Expenditures							
Personnel	\$ 180,397	\$ 180,086	\$ 186,047	\$ -	\$ -	-	
Operating	2,088,519	818,902	381,284	404,051	404,051	404,051	
Total	\$ 2,268,916	\$ 998,988	\$ 567,331	\$ 404,051	\$ 404,051	\$ 404,051	



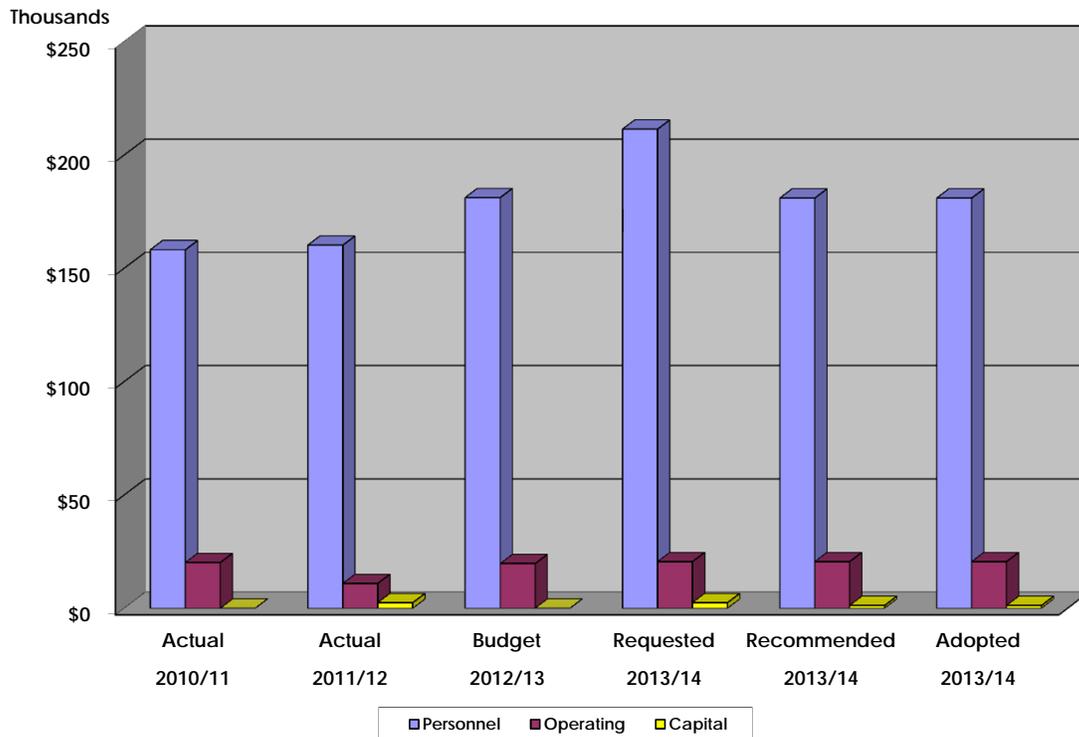
Extension

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

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ -	\$ 216	\$ 500	\$ 500	\$ 500	\$ 500
Miscellaneous	8,591	3,478	3,700	6,800	6,800	6,800
General Appropriation	169,756	169,867	196,664	227,129	195,396	195,396
Total	\$ 178,347	\$ 173,561	\$ 200,864	\$ 234,429	\$ 202,696	\$ 202,696
Expenditures						
Personnel	\$ 158,143	\$ 160,137	\$ 181,164	\$ 211,386	\$ 180,938	\$ 180,938
Operating	20,205	10,960	19,700	20,562	20,562	20,562
Capital	-	2,464	-	2,481	1,196	1,196
Total	\$ 178,347	\$ 173,561	\$ 200,864	\$ 234,429	\$ 202,696	\$ 202,696



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.

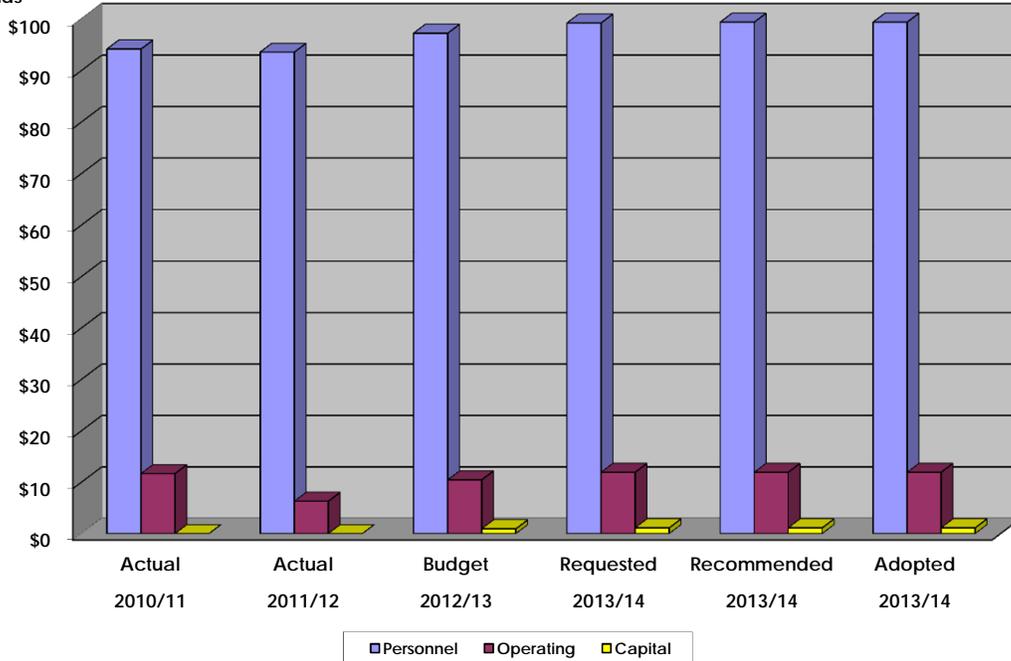
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	2	2	2	2	2	2

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Miscellaneous	\$ 25,279	\$ 25,959	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500
General Appropriation	80,553	73,908	83,096	86,704	86,877	86,877
Total	\$ 105,832	\$ 99,867	\$ 108,596	\$ 112,204	\$ 112,377	\$ 112,377
Expenditures						
Personnel	\$ 94,154	\$ 93,567	\$ 97,222	\$ 99,193	\$ 99,366	\$ 99,366
Operating	11,678	6,300	10,458	11,911	11,911	11,911
Capital	-	-	916	1,100	1,100	1,100
Total	\$ 105,832	\$ 99,867	\$ 108,596	\$ 112,204	\$ 112,377	\$ 112,377

Thousands



Health Department

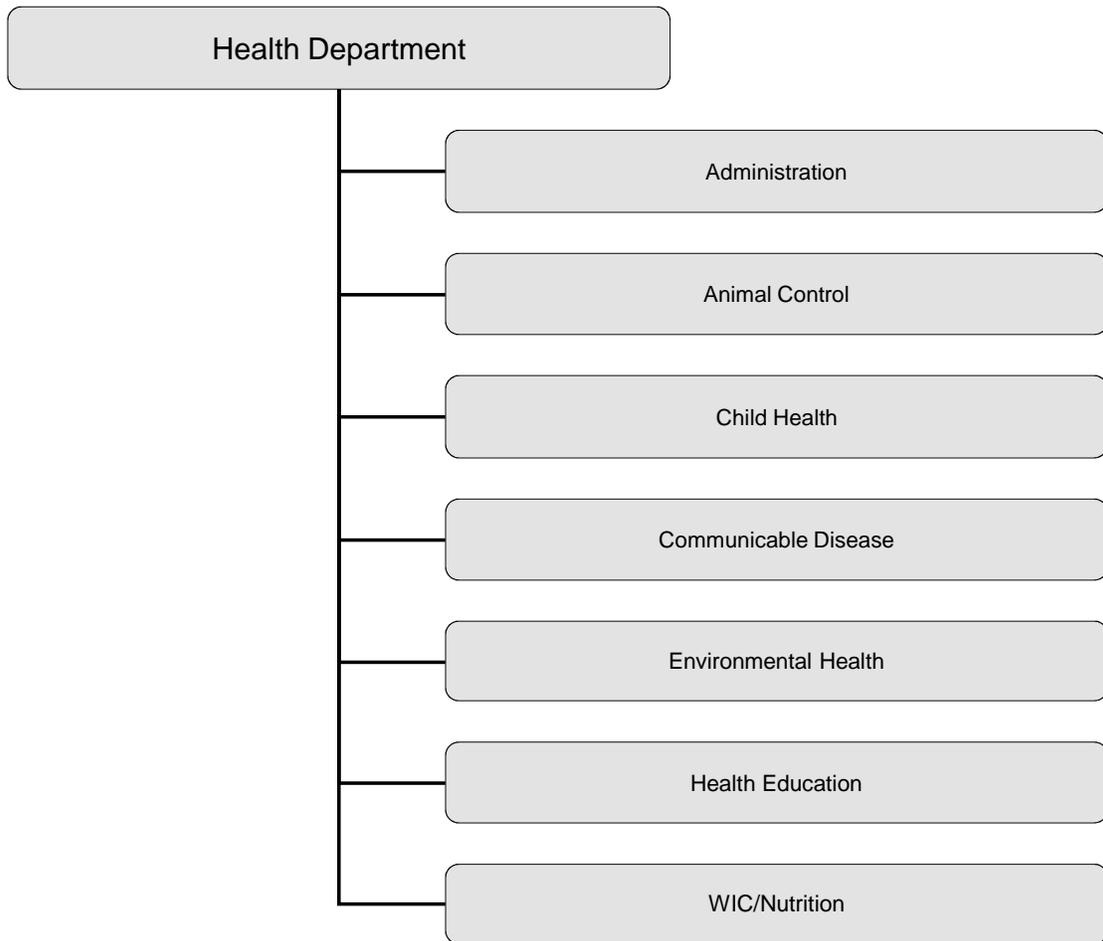
Mission

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

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	42.6	42.6	39.5	41	38.5	38.5

Divisions

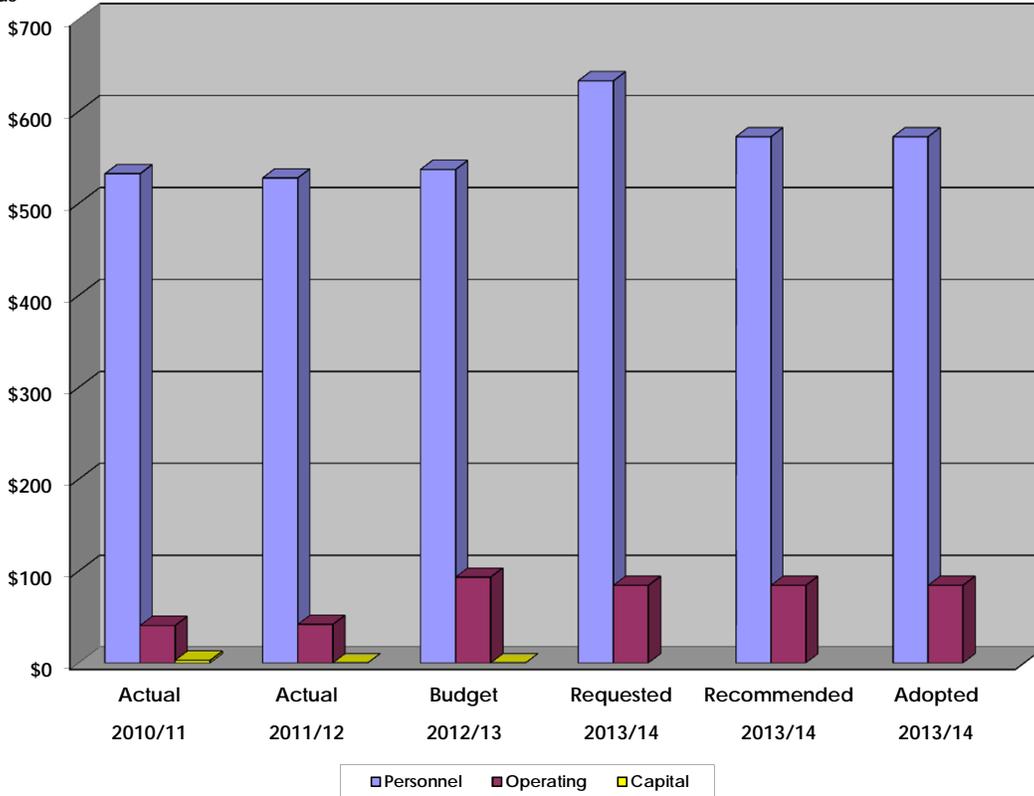


Health - General

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 104,631	\$ 97,663	\$ 88,960	\$ 88,960	\$ 88,960	\$ 88,960
Sales and Services	3,347	2,714	345	494	494	494
General Appropriation	467,646	469,234	540,945	628,211	567,467	567,467
Total	\$ 575,624	\$ 569,611	\$ 630,250	\$ 717,665	\$ 656,921	\$ 656,921
Expenditures						
Personnel	\$ 532,201	\$ 527,717	\$ 536,833	\$ 633,230	\$ 572,486	\$ 572,486
Operating	40,647	41,894	93,417	84,435	84,435	84,435
Capital	2,775	-	-	-	-	-
Total	\$ 575,624	\$ 569,611	\$ 630,250	\$ 717,665	\$ 656,921	\$ 656,921

Thousands



Health - Maternal Health

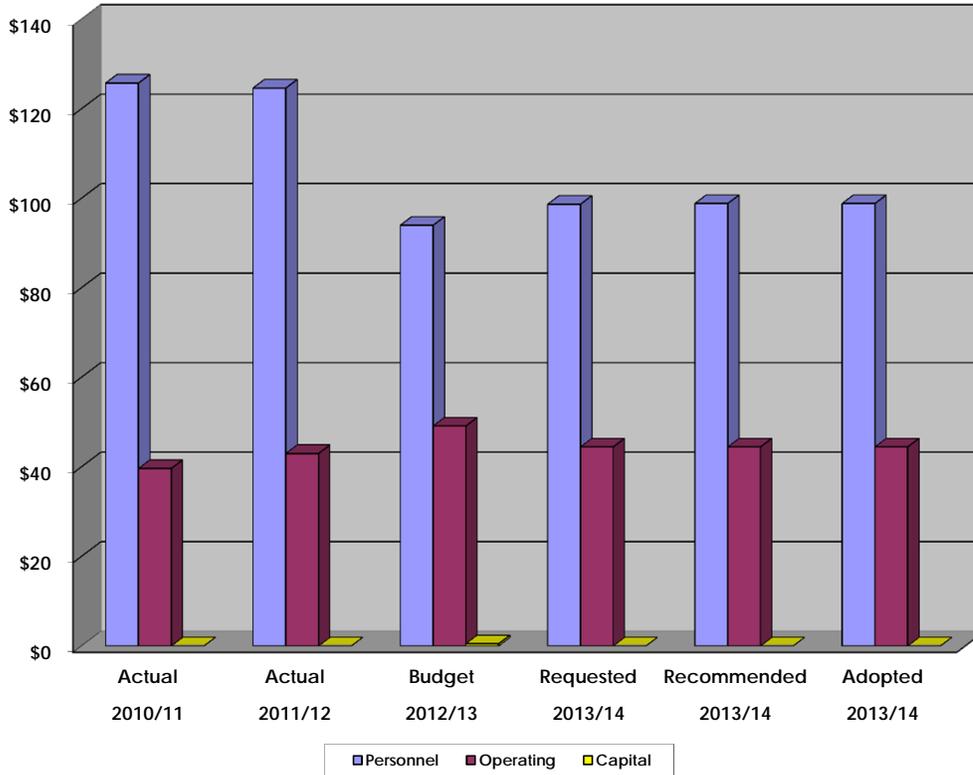
Significant Changes

No significant changes.

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 36,203	\$ 32,383	\$ 36,203	\$ 36,203	\$ 36,203	\$ 36,203
Sales and Services	157,149	175,466	107,910	81,049	81,049	81,049
General Appropriation	(27,913)	(40,188)	(460)	25,907	26,083	26,083
Total	\$ 165,439	\$ 167,661	\$ 143,653	\$ 143,159	\$ 143,335	\$ 143,335
Expenditures						
Personnel	\$ 125,770	\$ 124,653	\$ 93,983	\$ 98,682	\$ 98,858	\$ 98,858
Operating	39,669	43,008	49,145	44,477	44,477	44,477
Capital	-	-	525	-	-	-
Total	\$ 165,439	\$ 167,661	\$ 143,653	\$ 143,159	\$ 143,335	\$ 143,335

Thousands



Health - Child Health

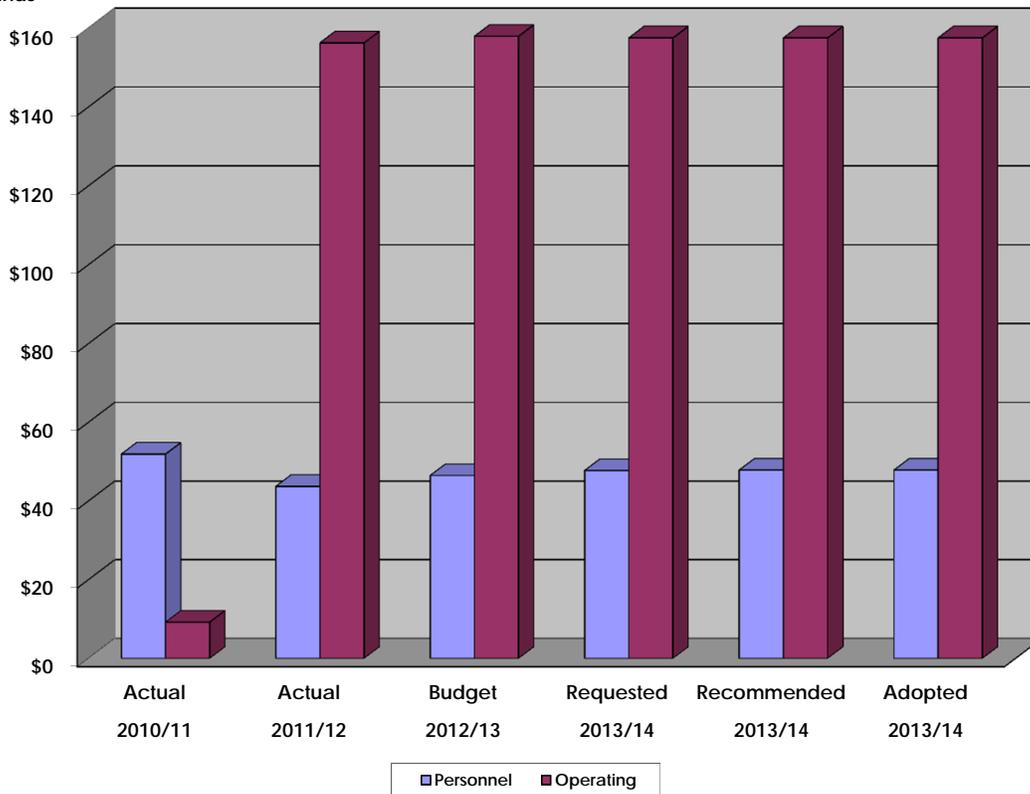
Significant Changes

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

Budget

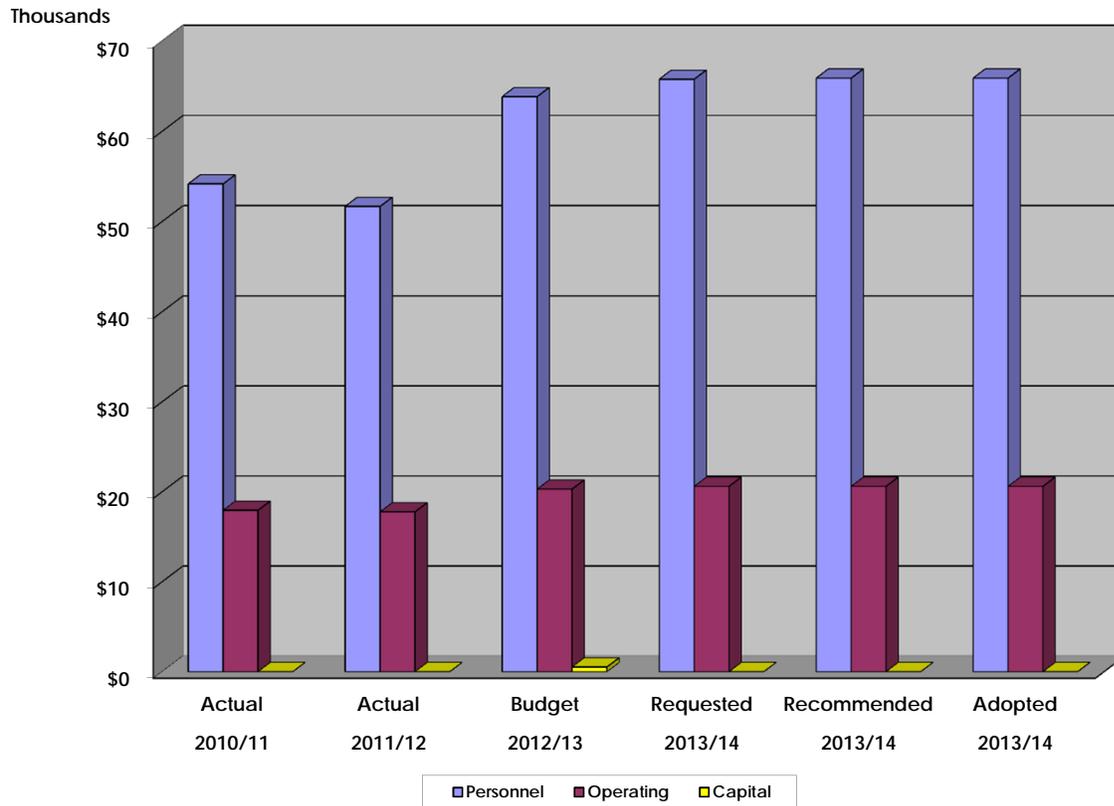
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 16,914	\$ 166,914	\$ 166,914	\$ 177,581	\$ 177,581	\$ 177,581
Sales and Services	21,192	31,075	15,330	6,944	6,944	6,944
General Appropriation	23,010	1,952	22,132	20,719	20,804	20,804
Total	\$ 61,116	\$ 199,941	\$ 204,376	\$ 205,244	\$ 205,329	\$ 205,329
Expenditures						
Personnel	\$ 51,911	\$ 43,695	\$ 46,471	\$ 47,744	\$ 47,829	\$ 47,829
Operating	9,205	156,246	157,905	157,500	157,500	157,500
Total	\$ 61,116	\$ 199,941	\$ 204,376	\$ 205,244	\$ 205,329	\$ 205,329

Thousands



Health - Primary Care

Budget							
	2010/11		2011/12		2012/13		2013/14
	Actual		Actual		Budget		2013/14 Requested
							2013/14 Recommended
							2013/14 Adopted
Revenue							
Sales and Services	\$ 36,972	\$	41,608	\$	41,624	\$	39,197
General Appropriation	35,137		27,837		43,043		47,299
Total	\$ 72,109	\$	69,445	\$	84,667	\$	86,496
Expenditures							
Personnel	\$ 54,164	\$	51,674	\$	63,846	\$	65,772
Operating	17,945		17,772		20,296		20,603
Capital	-		-		525		-
Total	\$ 72,109	\$	69,445	\$	84,667	\$	86,496

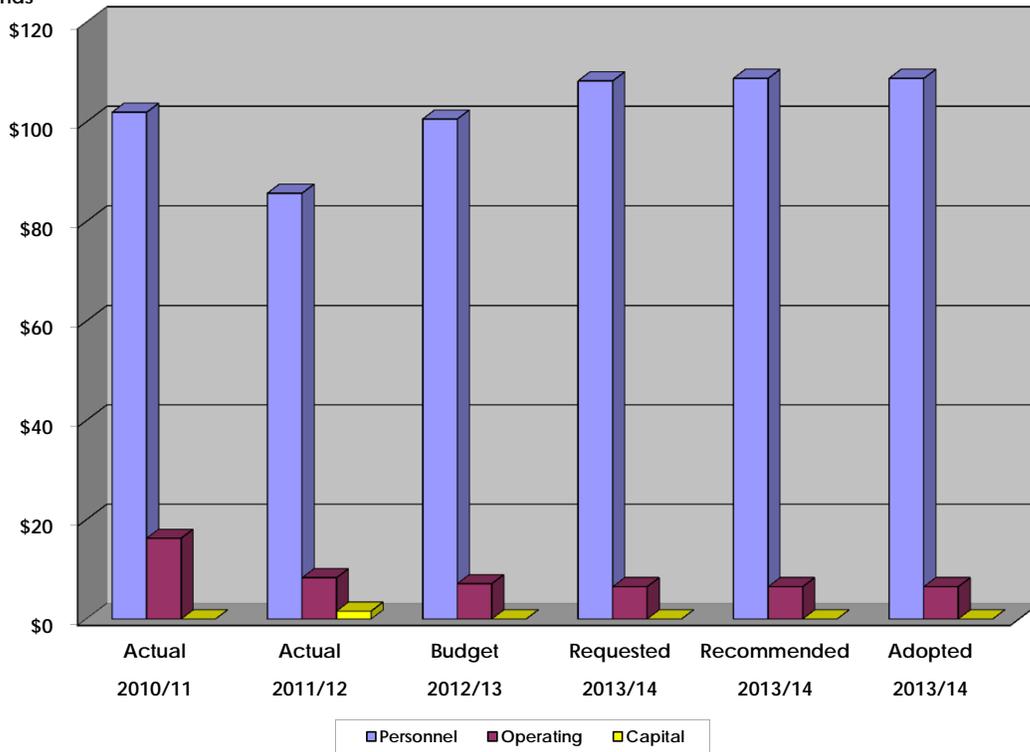


Health - Promotion

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 27,963	\$ 11,335	\$ 7,000	\$ 6,286	\$ 6,286	\$ 6,286
Sales and Services	17,184	5,138	5,221	4,309	4,309	4,309
General Appropriation	73,060	79,085	95,499	104,153	104,651	104,651
Total	\$ 118,207	\$ 95,558	\$ 107,720	\$ 114,748	\$ 115,246	\$ 115,246
Expenditures						
Personnel	\$ 101,933	\$ 85,678	\$ 100,589	\$ 108,243	\$ 108,741	\$ 108,741
Operating	16,274	8,304	7,131	6,505	6,505	6,505
Capital	-	1,577	-	-	-	-
Total	\$ 118,207	\$ 95,558	\$ 107,720	\$ 114,748	\$ 115,246	\$ 115,246

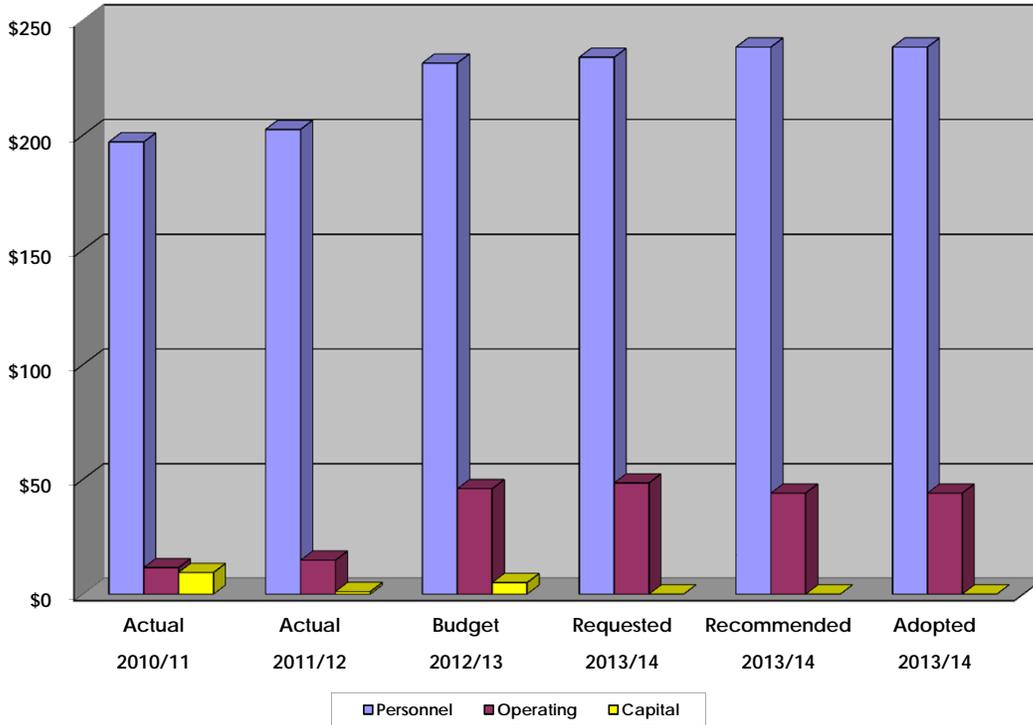
Thousands



Health - WIC-CS

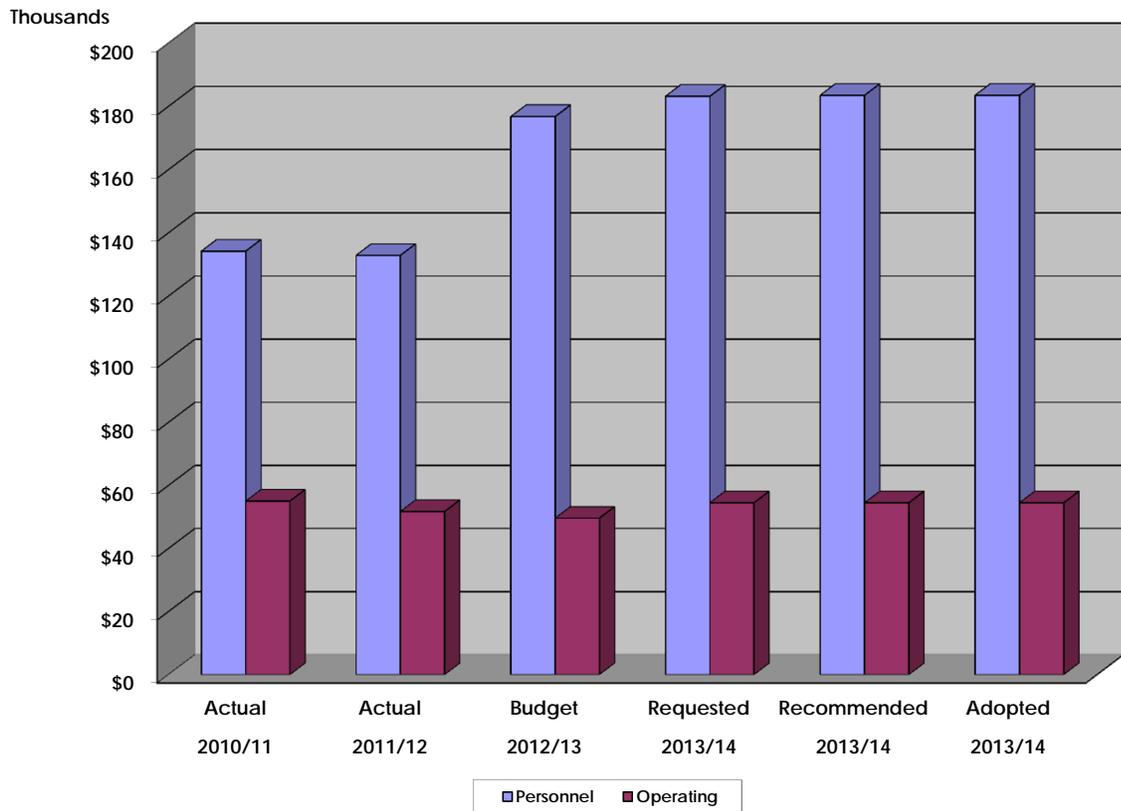
Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Federal and State Grants	\$ 218,026	\$ 218,420	\$ 282,426	\$ 282,426	\$ 282,426	\$ 282,426	
General Appropriation	-	-	-	-	-	-	
Total	\$ 218,026	\$ 218,420	\$ 282,426	\$ 282,426	\$ 282,426	\$ 282,426	
Expenditures							
Personnel	\$ 197,045	\$ 202,541	\$ 231,475	\$ 233,959	\$ 238,397	\$ 238,397	
Operating	11,554	14,778	45,951	48,467	44,029	44,029	
Capital	9,427	1,101	5,000	-	-	-	
Total	\$ 218,026	\$ 218,420	\$ 282,426	\$ 282,426	\$ 282,426	\$ 282,426	

Thousands



Health - Family Planning

Budget							
	2010/11		2011/12		2012/13		2013/14
	Actual		Actual		Budget		Requested
							2013/14
							Recommended
							2013/14
							Adopted
Revenue							
Federal and State Grants	\$ 122,711	\$	123,442	\$	116,252	\$	92,028
Sales and Services	37,417		82,619		30,181		81,543
General Appropriation	29,133		(21,413)		79,971		64,492
	\$ 189,261	\$	184,648	\$	226,404	\$	237,726
							\$ 238,063
Expenditures							
Personnel	\$ 134,223	\$	132,888	\$	176,785	\$	183,200
Operating	55,038		51,760		49,619		54,526
Total	\$ 189,261	\$	184,648	\$	226,404	\$	237,726
							\$ 238,063



Health - Animal Control

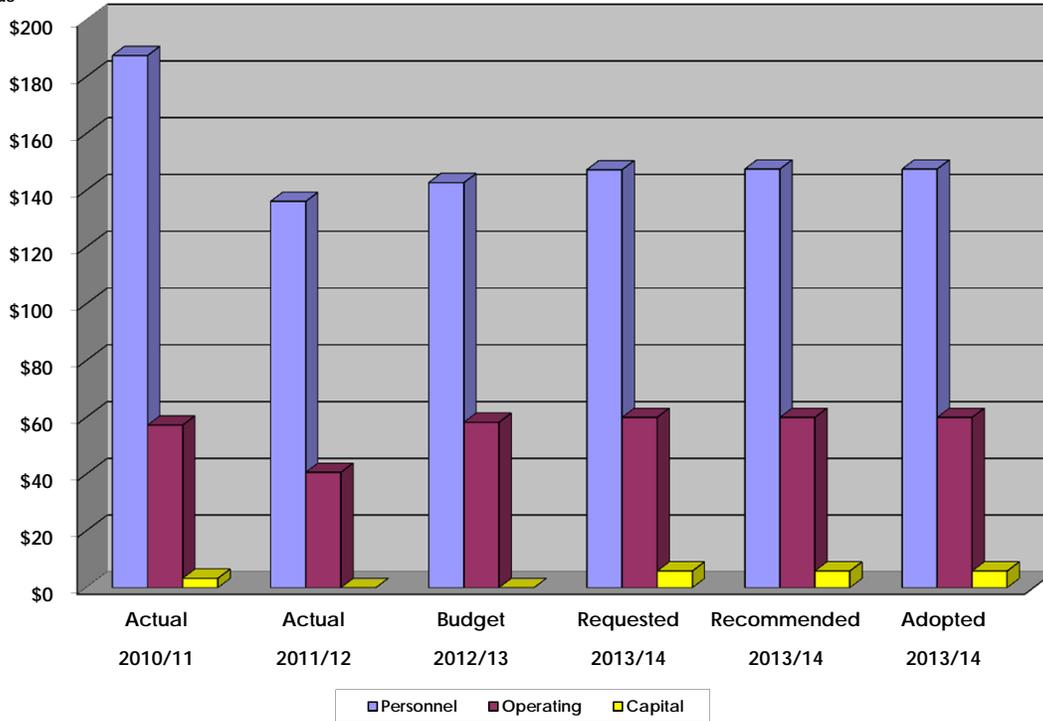
Significant Changes

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

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ 54,710	\$ 5,474	\$ 4,926	\$ 3,620	\$ 3,620	\$ 3,620
General Appropriation	193,434	171,260	196,060	209,507	209,763	209,763
Total	\$ 248,144	\$ 176,734	\$ 200,986	\$ 213,127	\$ 213,383	\$ 213,383
Expenditures						
Personnel	\$ 187,523	\$ 136,090	\$ 142,714	\$ 147,266	\$ 147,522	\$ 147,522
Operating	57,316	40,644	58,272	60,016	60,016	60,016
Capital	3,305	-	-	5,845	5,845	5,845
Total	\$ 248,144	\$ 176,734	\$ 200,986	\$ 213,127	\$ 213,383	\$ 213,383

Thousands



Health - Environmental Health

Mission

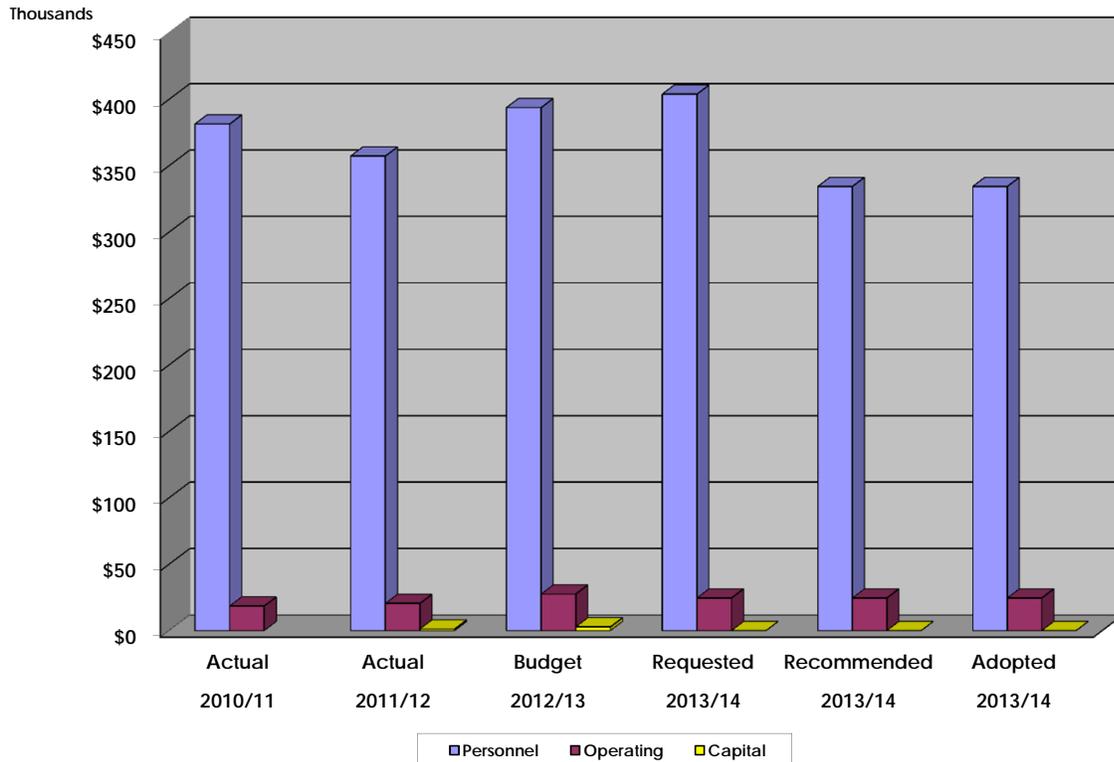
The mission of Lee County Environmental Health is to safeguard life, promote human health and protect the environment.

Significant Changes

A reduction of an Environmental Health Specialist is in the recommended budget for FY 2013-2014.

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 23,891	\$ 4,750	\$ 5,624	\$ 4,000	\$ 4,000	\$ 4,000
Sales and Services	81,105	94,615	71,010	105,900	105,900	105,900
General Appropriation	294,878	279,586	347,461	318,578	249,086	249,086
Total	\$ 399,874	\$ 378,951	\$ 424,095	\$ 428,478	\$ 358,986	\$ 358,986
Expenditures						
Personnel	\$ 381,361	\$ 357,211	\$ 393,758	\$ 403,876	\$ 334,384	\$ 334,384
Operating	18,513	20,516	27,537	24,602	24,602	24,602
Capital		1,224	2,800	-	-	-
Total	\$ 399,874	\$ 378,951	\$ 424,095	\$ 428,478	\$ 358,986	\$ 358,986

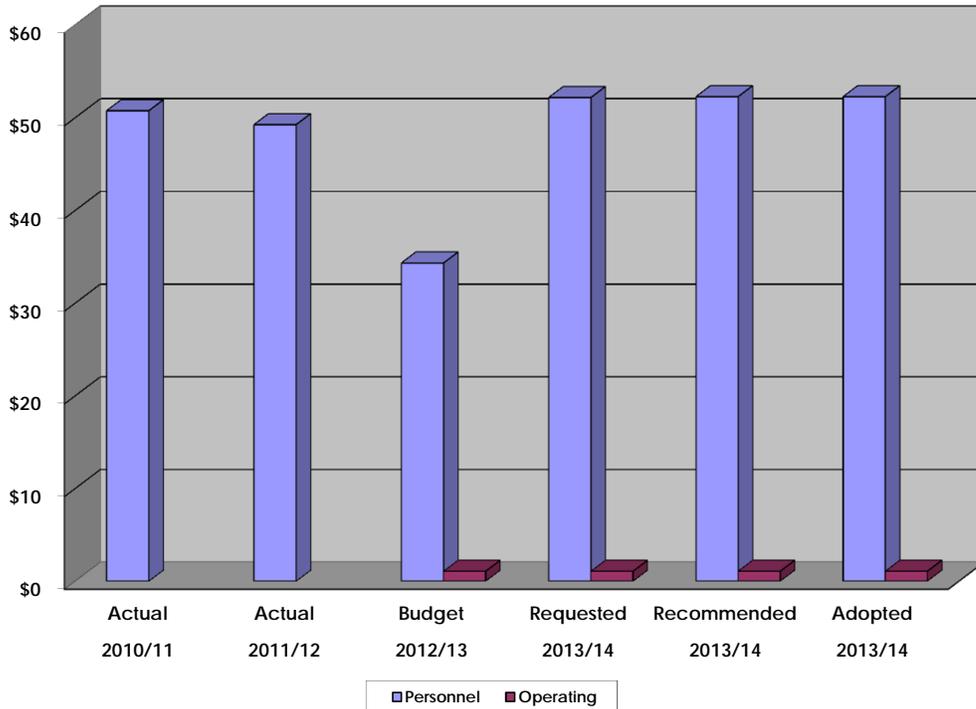


Health - Aids Control

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
General Appropriation	50,257	48,758	34,903	52,757	52,851	52,851
Total	\$ 50,757	\$ 49,258	\$ 35,403	\$ 53,257	\$ 53,351	\$ 53,351
Expenditures						
Personnel	\$ 50,757	\$ 49,258	\$ 34,327	\$ 52,181	\$ 52,275	\$ 52,275
Operating			1,076	1,076	1,076	1,076
Total	\$ 50,757	\$ 49,258	\$ 35,403	\$ 53,257	\$ 53,351	\$ 53,351

Thousands



Health - Bioterrorism

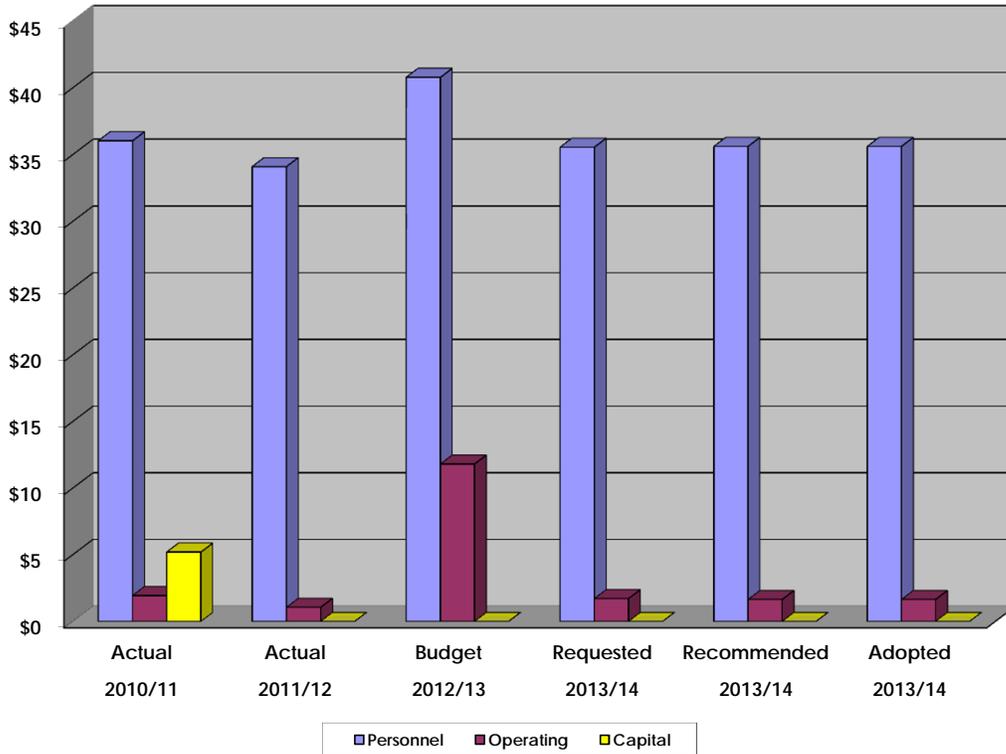
Significant Changes

Reallocation of personnel.

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 41,555	\$ 38,764	\$ 52,601	\$ 31,395	\$ 31,395	\$ 31,395
General Appropriation	1,616	(3,603)	-	5,871	5,871	5,871
Total	\$ 43,171	\$ 35,161	\$ 52,601	\$ 37,266	\$ 37,266	\$ 37,266
Expenditures						
Personnel	\$ 36,034	\$ 34,103	\$ 40,783	\$ 35,556	\$ 35,620	\$ 35,620
Operating	1,939	1,057	11,818	1,710	1,646	1,646
Capital	5,198	-	-	-	-	-
Total	\$ 43,171	\$ 35,161	\$ 52,601	\$ 37,266	\$ 37,266	\$ 37,266

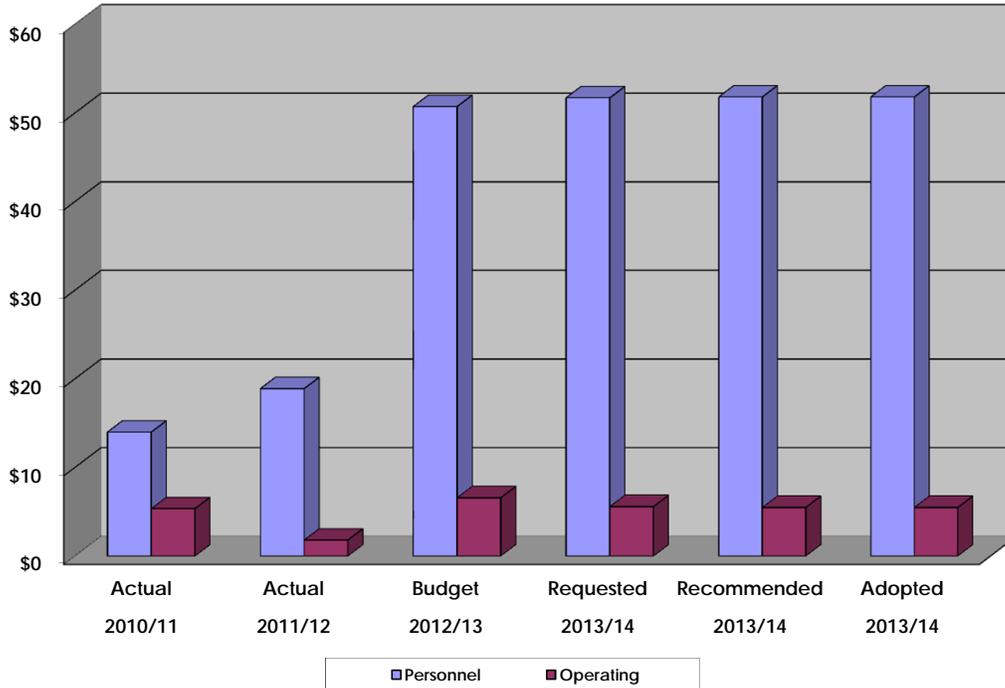
Thousands



Health - WIC - BF

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Federal and State Grants	\$ 19,334	\$ 20,689	\$ 57,280	\$ 57,280	\$ 57,280	\$ 57,280	
General Appropriation	-	-	-	-	-	-	
Total	\$ 19,334	\$ 20,689	\$ 57,280	\$ 57,280	\$ 57,280	\$ 57,280	
Expenditures							
Personnel	\$ 13,989	\$ 18,890	\$ 50,713	\$ 51,707	\$ 51,804	\$ 51,804	
Operating	5,345	1,799	6,567	5,573	5,476	5,476	
Total	\$ 19,334	\$ 20,689	\$ 57,280	\$ 57,280	\$ 57,280	\$ 57,280	

Thousands

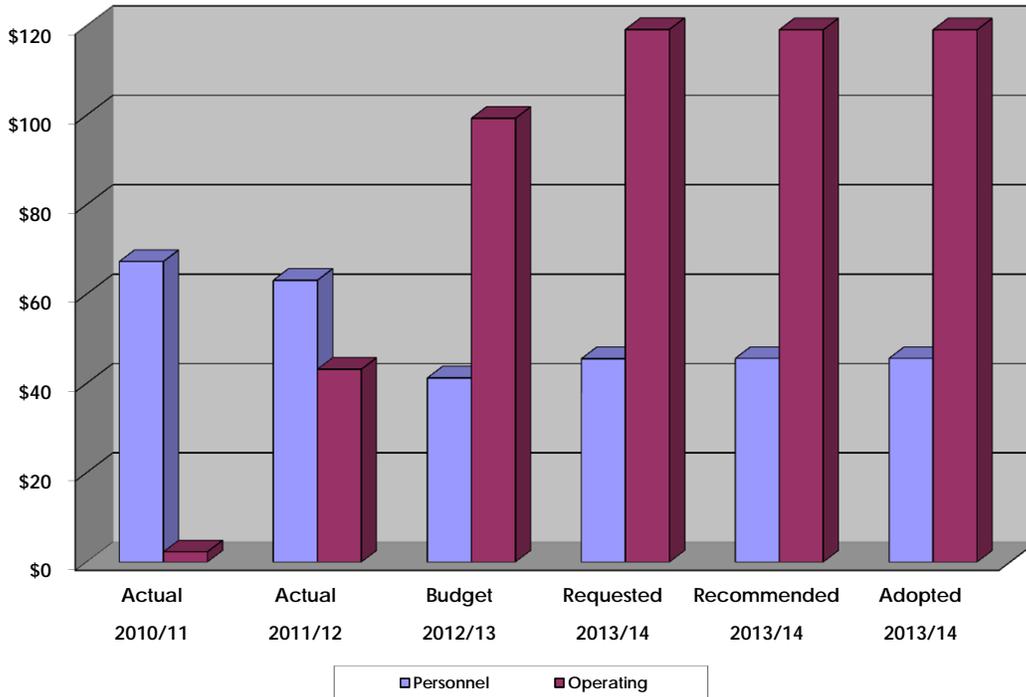


Health - Children Services Coordinator

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649
Sales and Services	61,753	151,182	137,899	162,086	162,086	162,086
General Appropriation	5,182	(47,520)	10	-	-	-
Total	\$ 69,584	\$ 106,311	\$ 140,558	\$ 164,735	\$ 164,735	\$ 164,735
Expenditures						
Personnel	\$ 67,297	\$ 63,116	\$ 41,233	\$ 45,542	\$ 45,623	\$ 45,623
Operating	2,287	43,195	99,325	119,193	119,112	119,112
Total	\$ 69,584	\$ 106,311	\$ 140,558	\$ 164,735	\$ 164,735	\$ 164,735

Thousands

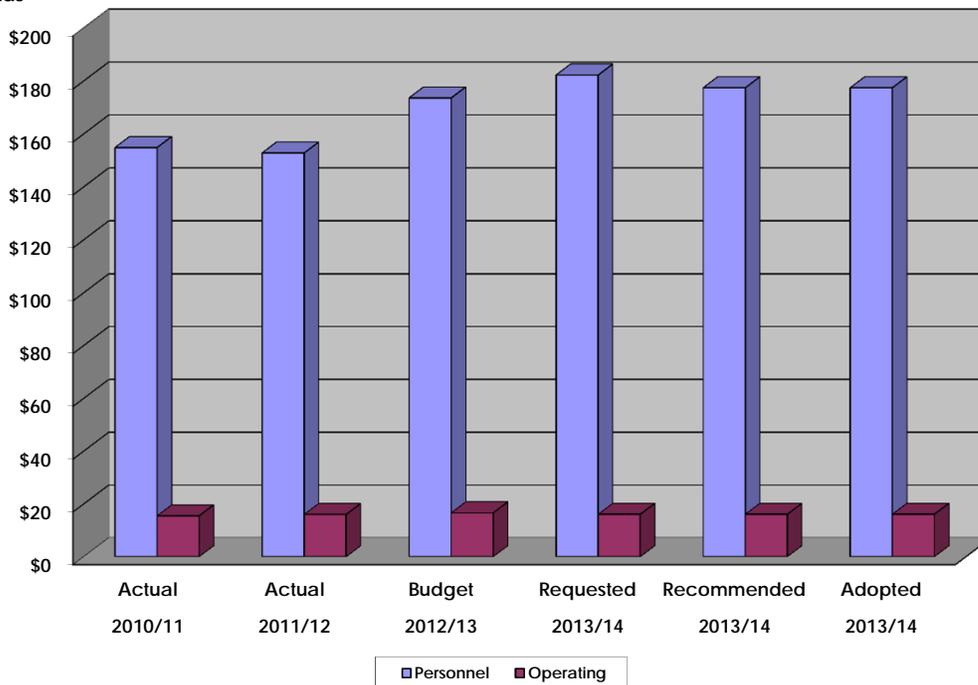


Health - Communicable Diseases

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 13,502	\$ 13,502	\$ 13,502	\$ 13,502	\$ 13,502	\$ 13,502
Sales and Services	14,269	9,508	8,555	9,493	9,493	9,493
General Appropriation	142,612	145,811	168,164	175,338	170,502	170,502
Total	\$ 170,383	\$ 168,821	\$ 190,221	\$ 198,333	\$ 193,497	\$ 193,497
Expenditures						
Personnel	\$ 154,872	\$ 152,800	\$ 173,600	\$ 182,255	\$ 177,419	\$ 177,419
Operating	15,511	16,021	16,621	16,078	16,078	16,078
Total	\$ 170,383	\$ 168,821	\$ 190,221	\$ 198,333	\$ 193,497	\$ 193,497

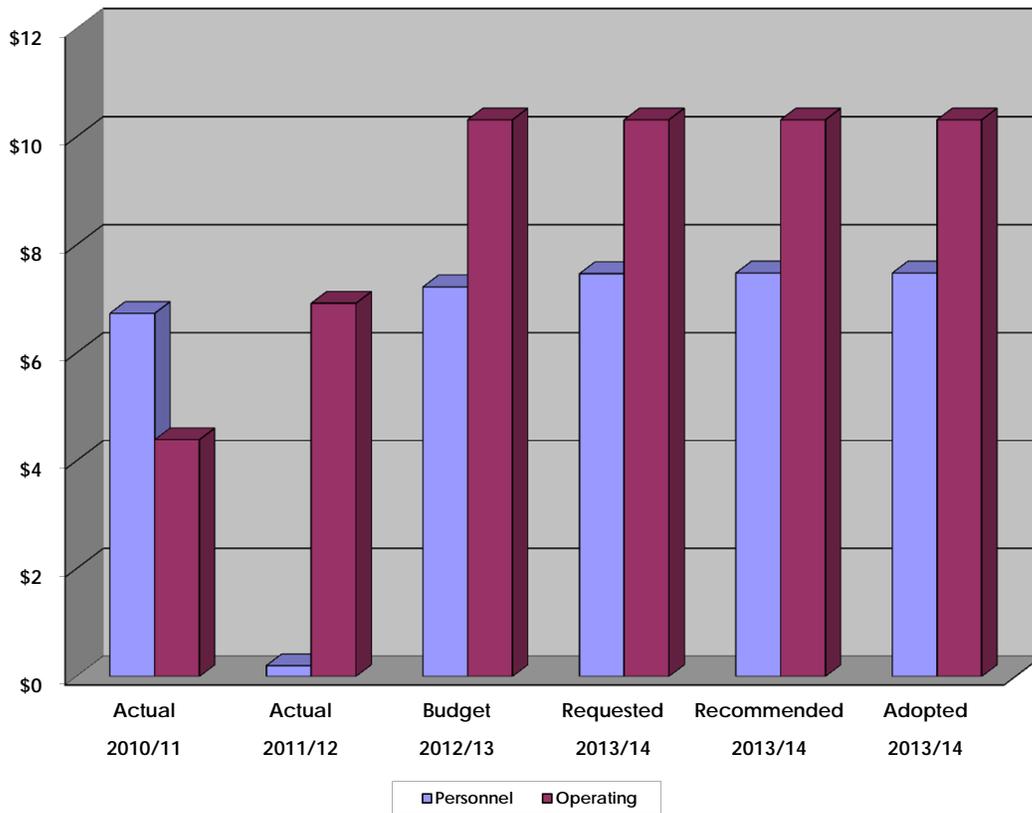
Thousands



Health - BCCCP

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Federal and State Grants	\$ 11,019	\$ 11,500	\$ 12,430	\$ 12,430	\$ 12,430	\$ 12,430	
General Appropriation	104	(4,380)	5,105	5,350	5,363	5,363	
Total	\$ 11,123	\$ 7,120	\$ 17,535	\$ 17,780	\$ 17,793	\$ 17,793	
Expenditures							
Personnel	\$ 6,732	\$ 202	\$ 7,220	\$ 7,465	\$ 7,478	\$ 7,478	
Operating	4,391	6,918	10,315	10,315	10,315	10,315	
Total	\$ 11,123	\$ 7,120	\$ 17,535	\$ 17,780	\$ 17,793	\$ 17,793	

Thousands



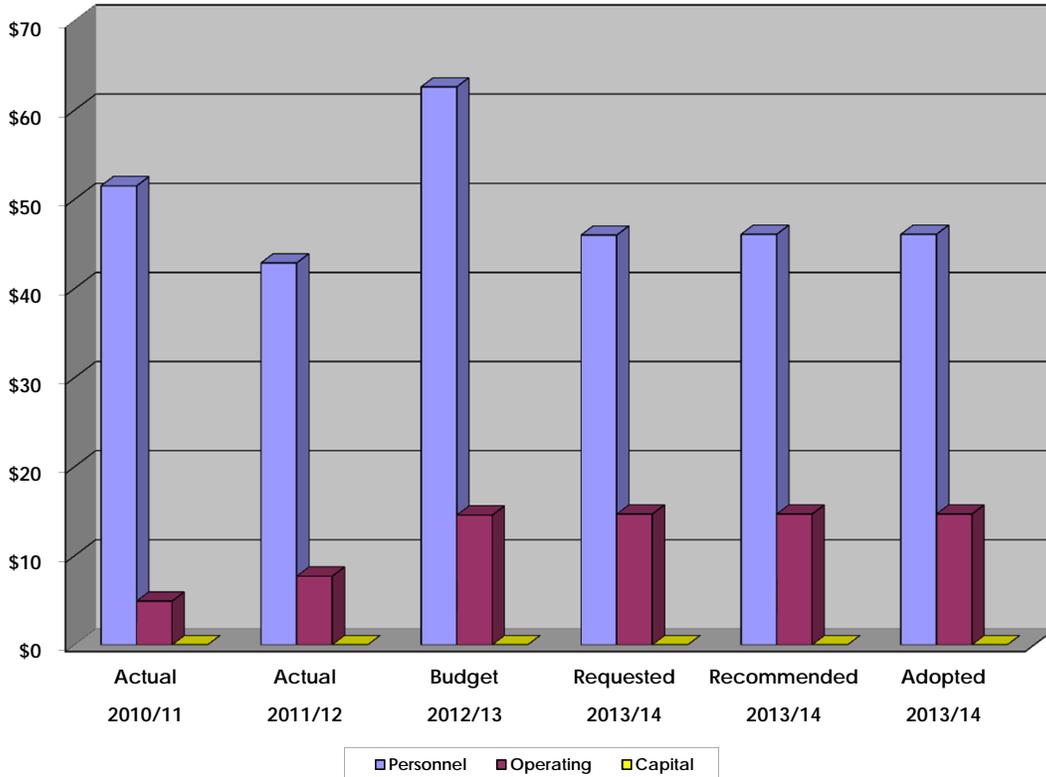
Health - Immunizations

Significant Changes

Reallocation of positions.

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 19,170	\$ 21,102	\$ 17,314	\$ 17,314	\$ 17,314	\$ 17,314
Sales and Services	4,120	7,829	6,514	5,657	5,657	5,657
General Appropriation	33,145	21,660	53,345	37,716	37,798	37,798
Total	\$ 56,435	\$ 50,591	\$ 77,173	\$ 60,687	\$ 60,769	\$ 60,769
Expenditures						
Personnel	\$ 51,518	\$ 42,882	\$ 62,608	\$ 46,002	\$ 46,084	\$ 46,084
Operating	4,917	7,709	14,565	14,685	14,685	14,685
Capital	-	-	-	-	-	-
Total	\$ 56,435	\$ 50,591	\$ 77,173	\$ 60,687	\$ 60,769	\$ 60,769

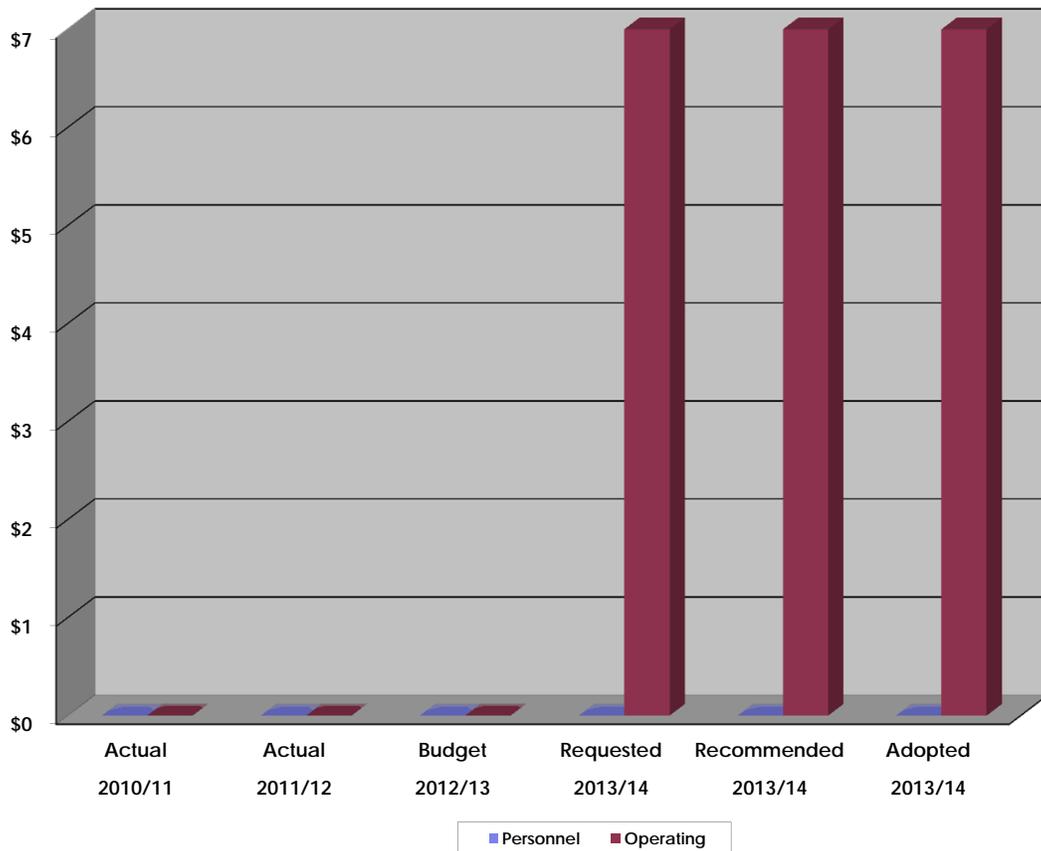
Thousands



Health - Community Transformation

Budget						
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
General Appropriation	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
Expenditures						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating	-	-	-	7,000	7,000	7,000
Total	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000

Thousands



Health - Pregnancy Care Case Management

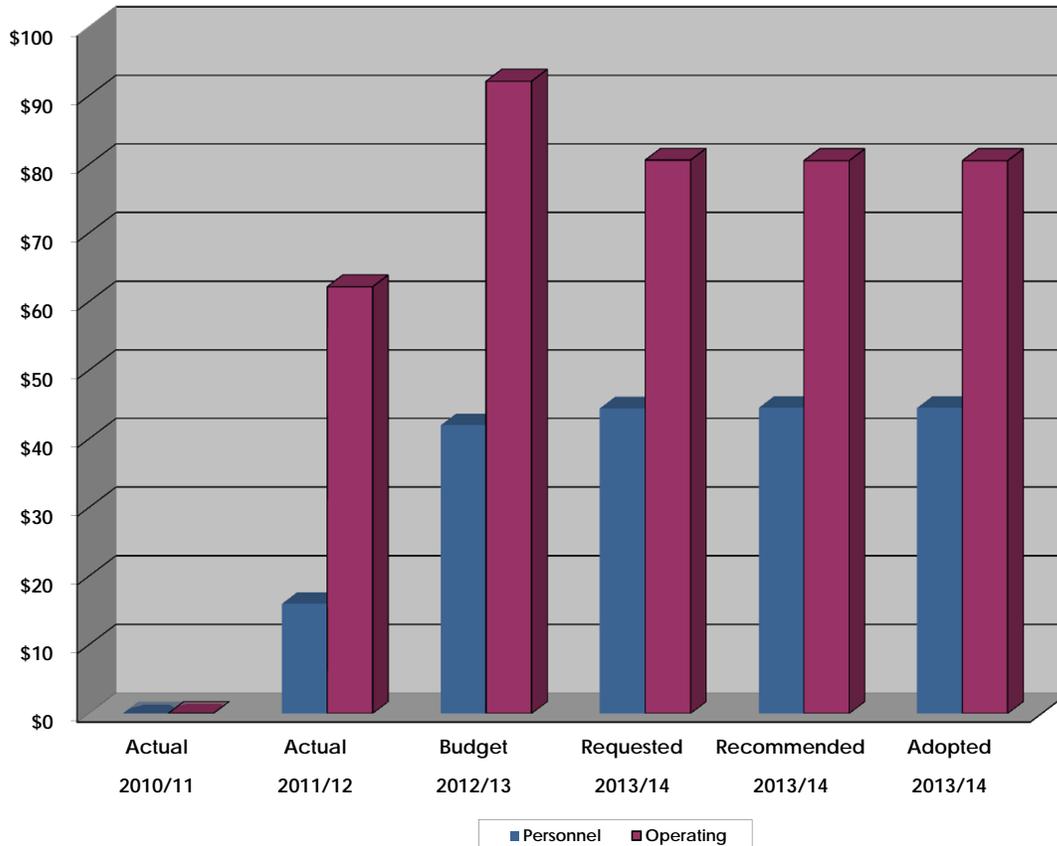
Significant Changes

New program funded by the State in FY 2011-12.

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Sales and Services	\$ -	\$ 91,208	\$ 134,139	\$ 125,088	\$ 125,088	\$ 125,088
General Appropriation	-	(13,060)	-	-	-	-
Total	\$ -	\$ 78,148	\$ 134,139	\$ 125,088	\$ 125,088	\$ 125,088
Expenditures						
Personnel	\$ -	\$ 15,969	\$ 42,005	\$ 44,453	\$ 44,534	\$ 44,534
Operating	-	62,179	92,134	80,635	80,554	80,554
Total	\$ -	\$ 78,148	\$ 134,139	\$ 125,088	\$ 125,088	\$ 125,088

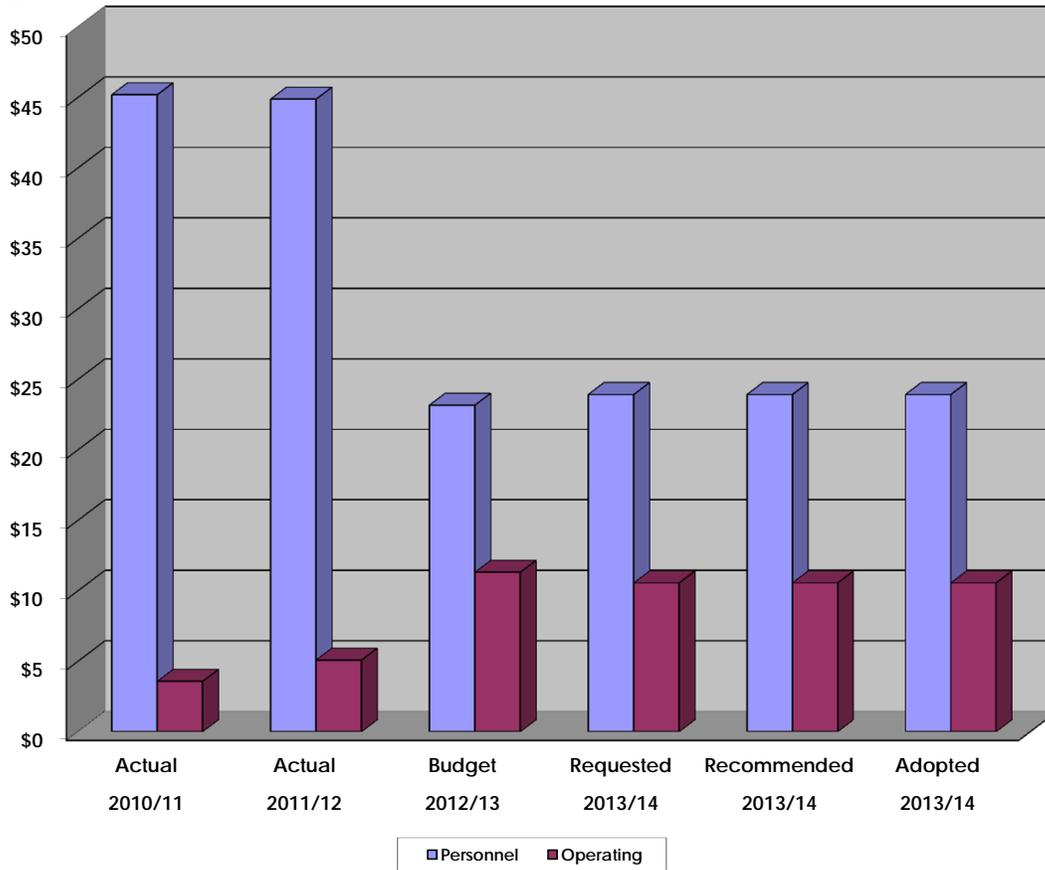
Thousands



Health - WIC - NE

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Federal and State Grants	\$ 48,769	\$ 49,965	\$ 34,489	\$ 34,489	\$ 34,489	\$ 34,489	
General Appropriation	-	-	-	-	-	-	
Total	\$ 48,769	\$ 49,965	\$ 34,489	\$ 34,489	\$ 34,489	\$ 34,489	
Expenditures							
Personnel	\$ 45,192	\$ 44,880	\$ 23,173	\$ 23,928	\$ 23,928	\$ 23,928	
Operating	3,577	5,086	11,316	10,561	10,561	10,561	
Total	\$ 48,769	\$ 49,965	\$ 34,489	\$ 34,489	\$ 34,489	\$ 34,489	

Thousands



Mental Health

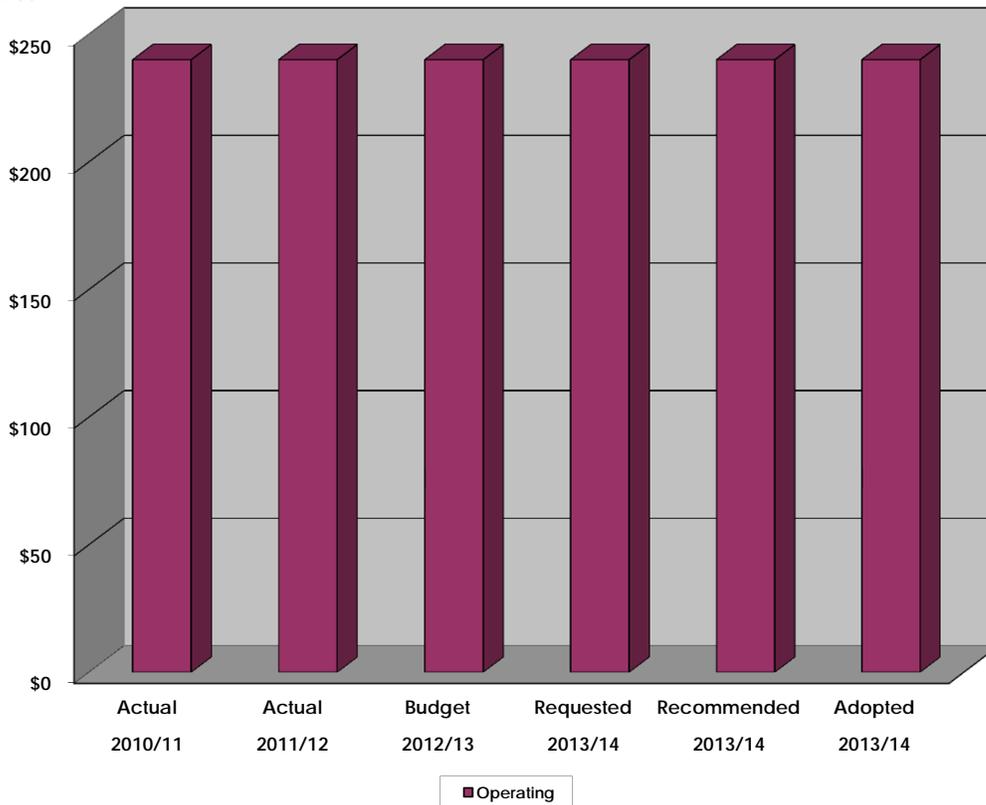
Significant Changes

No significant changes

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Intergovernmental Revenues	\$ 14,990	\$ 15,544	\$ 15,600	\$ 16,000	\$ 16,000	\$ 16,000
General Appropriation	225,010	224,456	224,400	224,000	224,000	224,000
Total	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Expenditures						
Operating	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Total	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000

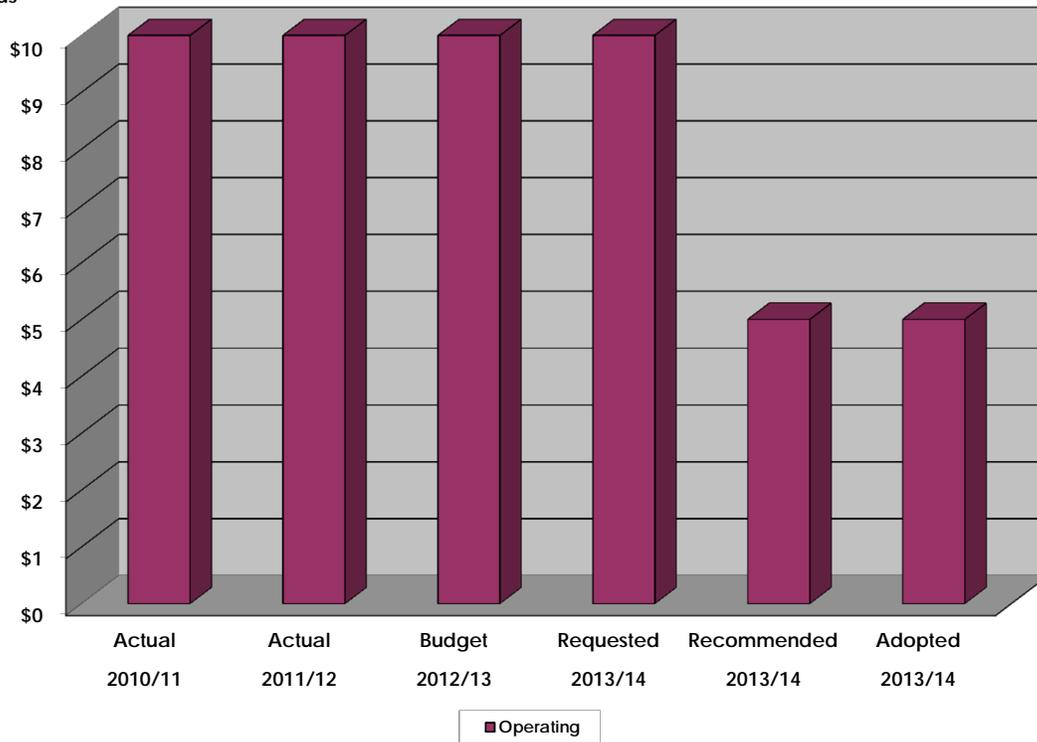
Thousands



Lee County Industries

Budget											
	2010/11		2011/12		2012/13		2013/14	2013/14	2013/14		
	Actual		Actual		Budget		Requested	Recommended	Adopted		
Revenue											
General Appropriation	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	5,000	\$	5,000
Total	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	5,000	\$	5,000
Expenditures											
Operating	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	5,000	\$	5,000
Total	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	5,000	\$	5,000

Thousands



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

Income Maintenance Caseworker II is requested to assist with increased caseloads and the transition of additional programs to the NC FAST system.

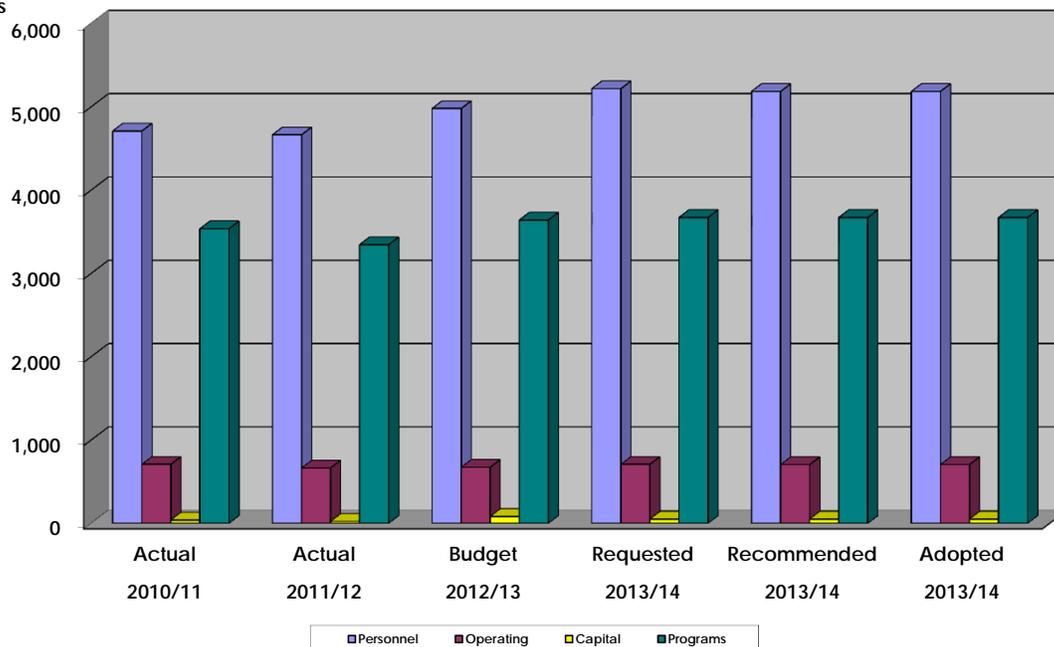
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	92	92	95	96	96	96

Budget

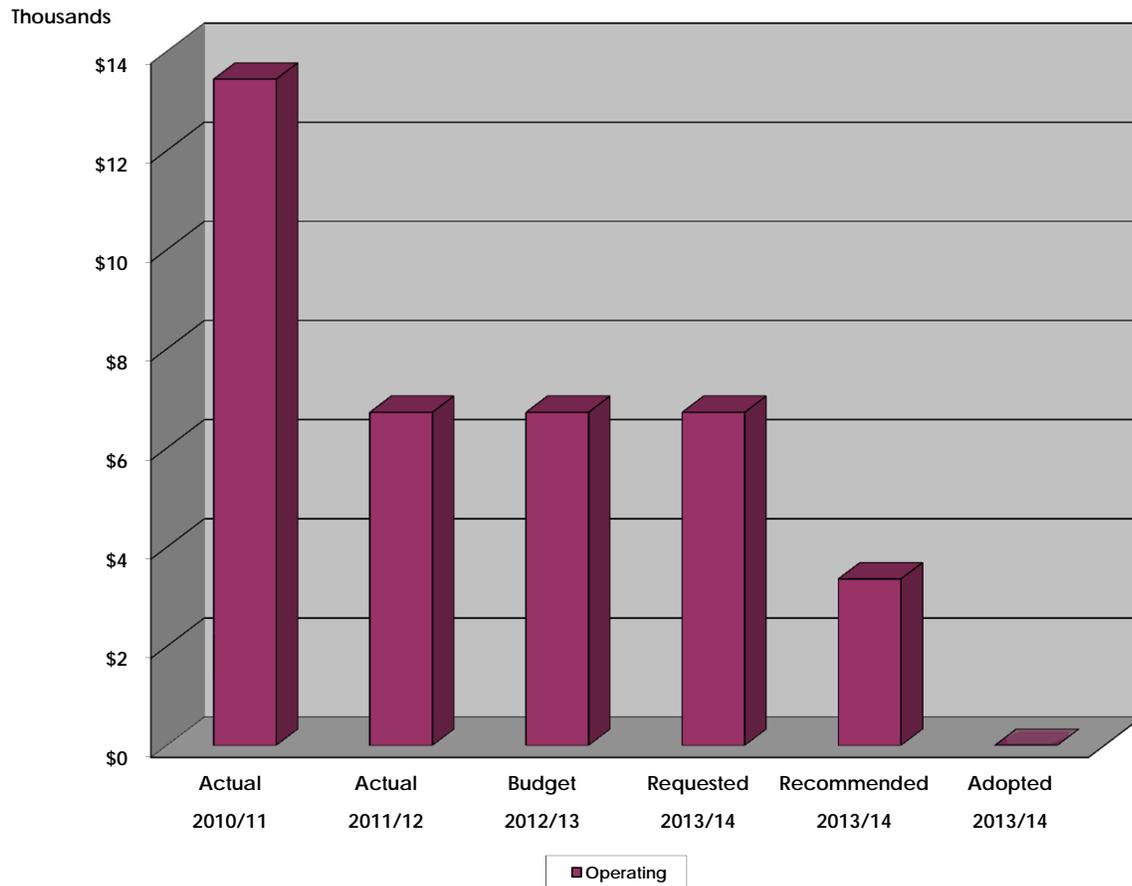
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and state grants	\$ 6,697,872	\$ 6,476,617	\$ 6,526,663	\$ 6,636,352	\$ 6,650,025	\$ 6,650,025
Other sales and services	50,006	53,492	55,863	54,466	54,466	54,466
Miscellaneous	10,005	34,033	7,100	7,100	7,100	7,100
General Appropriation	2,237,518	2,133,691	2,787,616	2,951,546	2,901,685	2,901,685
Total	\$ 8,995,401	\$ 8,697,833	\$ 9,377,242	\$ 9,649,464	\$ 9,613,276	\$ 9,613,276
Expenditures						
Personnel	\$ 4,709,618	\$ 4,664,084	\$ 4,979,898	\$ 5,217,445	\$ 5,184,703	\$ 5,184,703
Operating	709,082	665,160	674,246	709,145	705,699	705,699
Capital	40,098	22,771	82,800	51,355	51,355	51,355
Programs	3,536,603	3,345,818	3,640,298	3,671,519	3,671,519	3,671,519
Total	\$ 8,995,401	\$ 8,697,833	\$ 9,377,242	\$ 9,649,464	\$ 9,613,276	\$ 9,613,276

Thousands



Johnston-Lee Community Action

Budget							
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted	
Revenue							
General Appropriation	\$ 13,440	\$ 6,720	\$ 6,720	\$ 6,720	\$ 3,360	\$ -	-
Total	\$ 13,440	\$ 6,720	\$ 6,720	\$ 6,720	\$ 3,360	\$ -	-
Expenditures							
Operating	\$ 13,440	\$ 6,720	\$ 6,720	\$ 6,720	\$ 3,360	\$ -	-
Total	\$ 13,440	\$ 6,720	\$ 6,720	\$ 6,720	\$ 3,360	\$ -	-

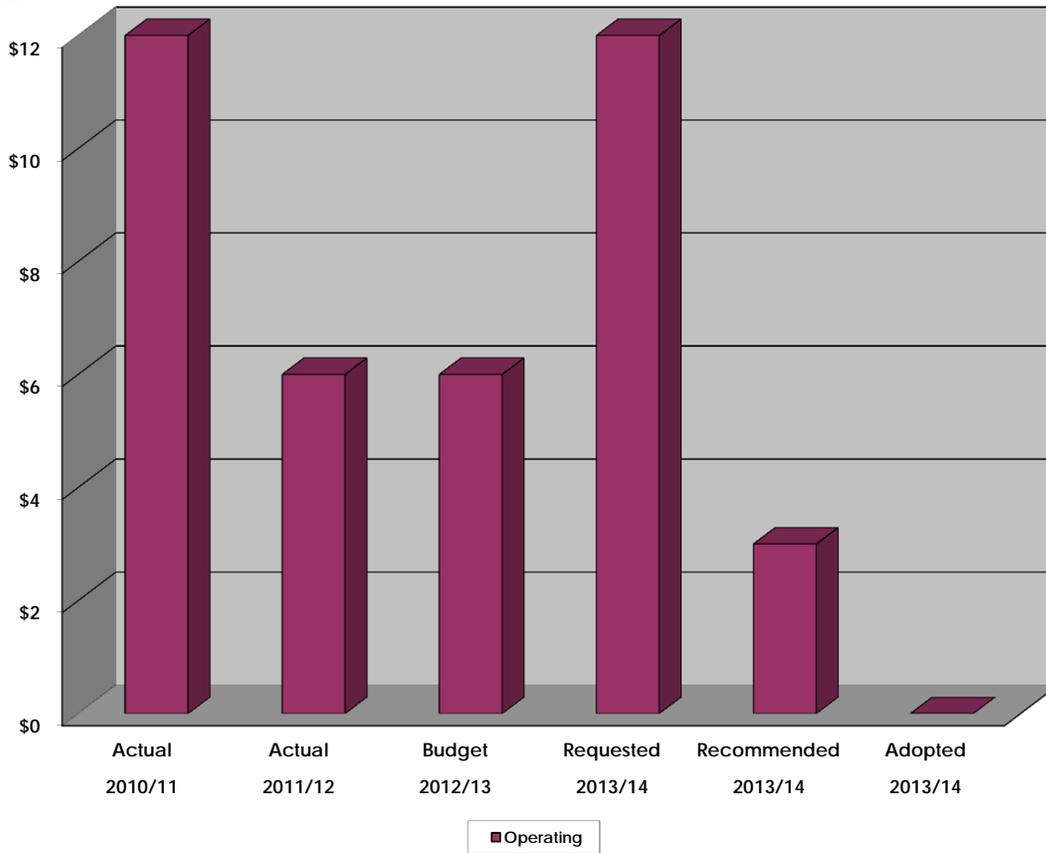


HAVEN

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 12,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 3,000	\$ -
Total	\$ 12,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 3,000	\$ -
Expenditures						
Operating	\$ 12,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 3,000	\$ -
Total	\$ 12,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 3,000	\$ -

Thousands



Helping Hand Clinic

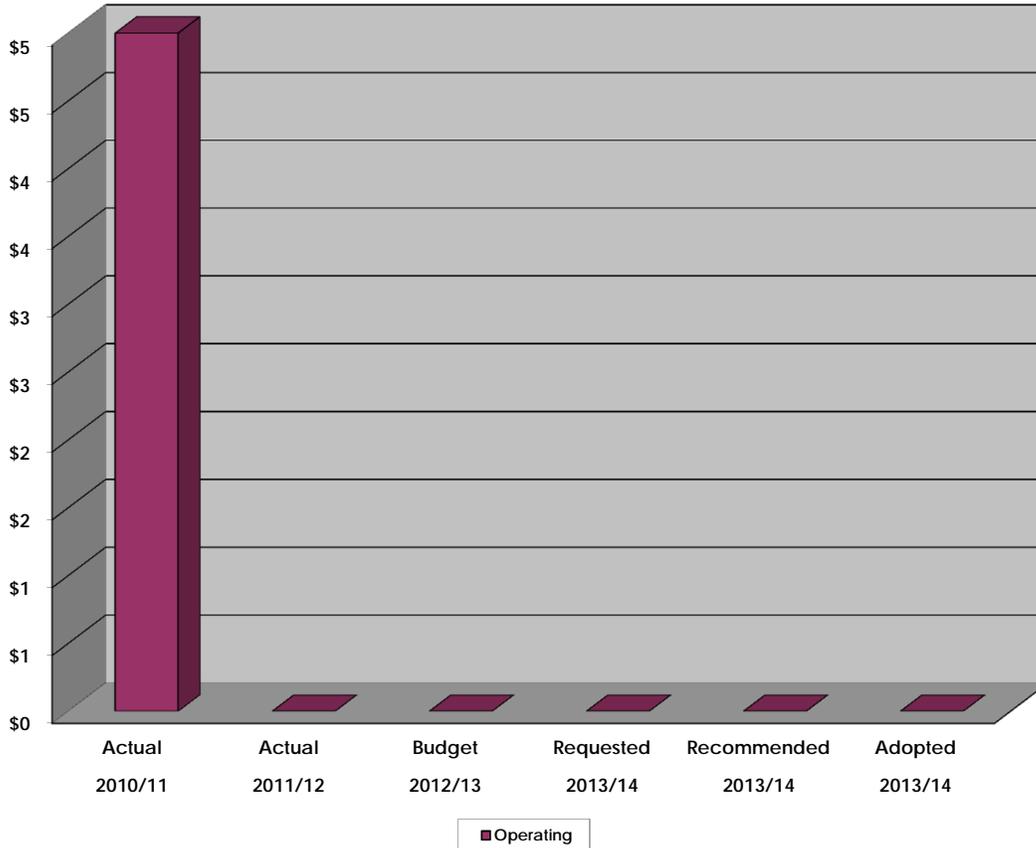
Significant Changes

Application for funding not submitted.

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Operating	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -

Thousands

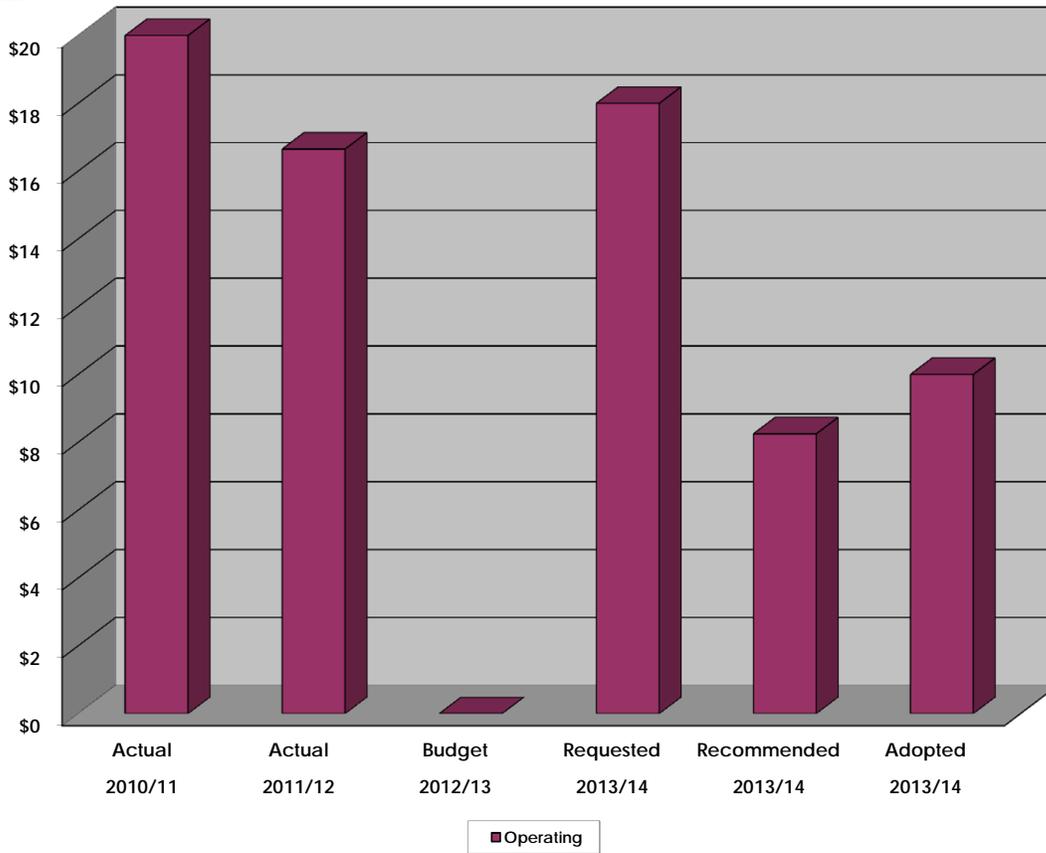


Boys & Girls Club

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 20,000	\$ 16,650	\$ -	\$ 18,000	\$ 8,250	\$ 10,000
Total	\$ 20,000	\$ 16,650	\$ -	\$ 18,000	\$ 8,250	\$ 10,000
Expenditures						
Operating	\$ 20,000	\$ 16,650	\$ -	\$ 18,000	\$ 8,250	\$ 10,000
Total	\$ 20,000	\$ 16,650	\$ -	\$ 18,000	\$ 8,250	\$ 10,000

Thousands



COLTS

Mission

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

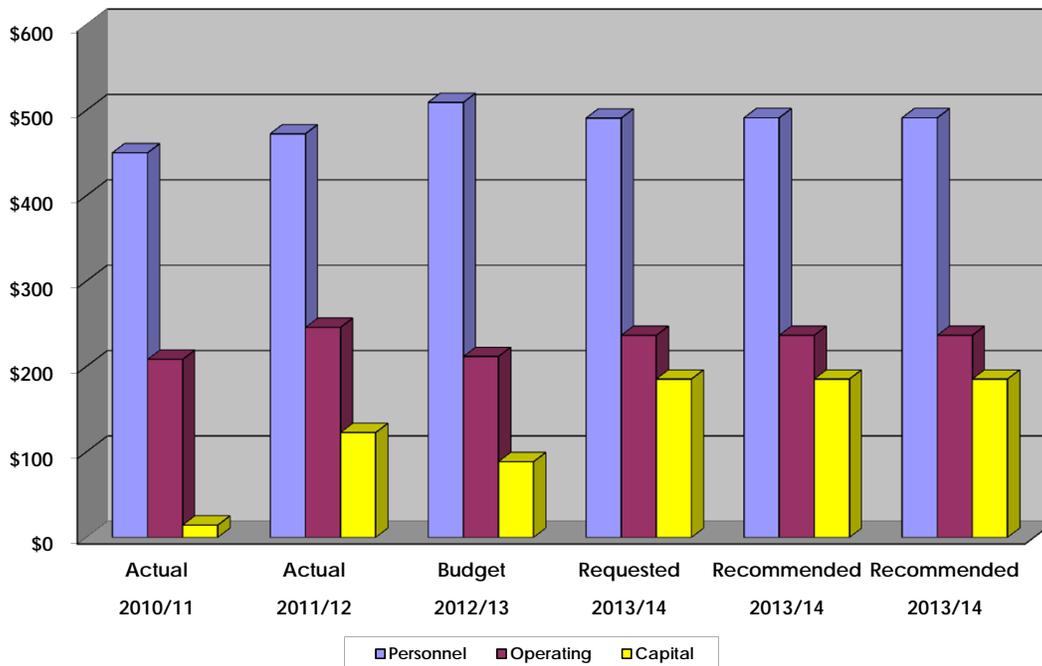
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	3	3	3	3	3	3

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Recommended
Revenue						
Federal and state grants	\$ 344,445	\$ 423,260	\$ 399,445	\$ 480,277	\$ 480,277	\$ 480,277
Other sales and services	272,613	338,262	377,151	390,648	390,648	390,648
Miscellaneous	1,819	2,373	-	-	-	-
General Appropriation	54,114	77,314	33,081	42,112	42,380	42,380
Total	\$ 672,991	\$ 841,209	\$ 809,677	\$ 913,037	\$ 913,305	\$ 913,305
Expenditures						
Personnel	\$ 450,268	\$ 472,606	\$ 509,346	\$ 490,994	\$ 491,262	\$ 491,262
Operating	208,408	245,920	211,751	236,643	236,643	236,643
Capital	14,315	122,682	88,580	185,400	185,400	185,400
Total	\$ 672,991	\$ 841,209	\$ 809,677	\$ 913,037	\$ 913,305	\$ 913,305

Thousands



Senior Services

Mission

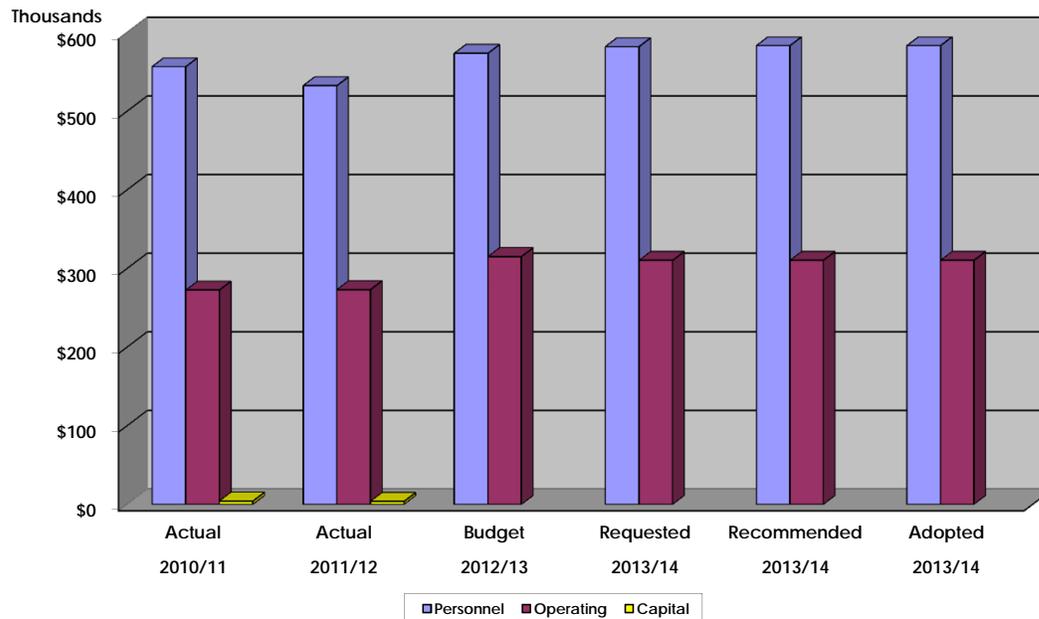
The mission of Lee County Senior Services is to provide a comprehensive assessment of the needs and opportunities associated with older adults and to fashion an achievable vision of successful aging in Lee County. Lee County Senior Services' mission statement is facilitated by the Enrichment Center, 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

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	10.875	10.875	9	9	9	9

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and state grants	\$ 421,655	\$ 436,702	\$ 434,301	\$ 429,261	\$ 429,261	\$ 429,261
Other sales and services	42,614	52,788	61,500	55,500	55,500	55,500
General Appropriation	369,067	319,786	392,959	409,162	410,426	408,974
Total	\$ 833,336	\$ 809,276	\$ 888,760	\$ 893,923	\$ 895,187	\$ 893,735
Expenditures						
Personnel	\$ 556,628	\$ 532,478	\$ 573,609	\$ 582,106	\$ 583,370	\$ 583,370
Operating	272,526	273,063	315,151	310,365	310,365	310,365
Capital	4,181	3,735				
Total	\$ 833,336	\$ 809,276	\$ 888,760	\$ 892,471	\$ 893,735	\$ 893,735



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.

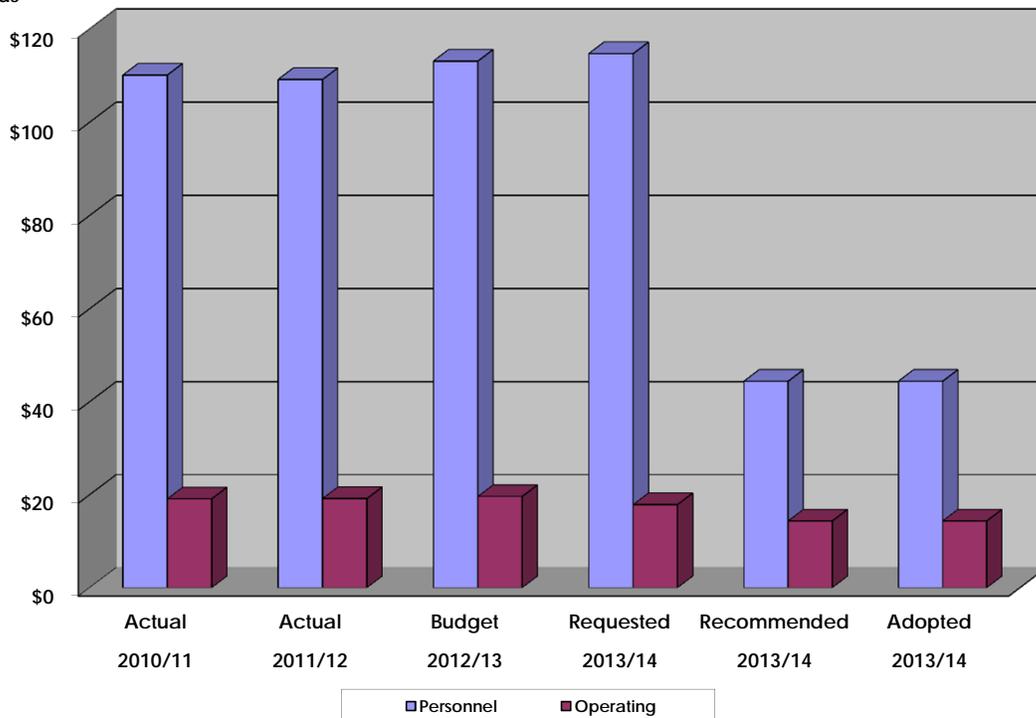
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	1.75	1.75	1.75	1.75	0	0

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and state grants	\$ 85,457	\$ 80,885	\$ 80,885	\$ 80,885	\$ 9,731	\$ 9,731
Other sales and services	9,732	7,990	6,400	6,709	1,700	1,700
General Appropriation	33,993	39,450	45,437	44,968	47,319	47,319
Total	\$ 129,182	\$ 128,325	\$ 132,722	\$ 132,562	\$ 58,750	\$ 58,750
Expenditures						
Personnel	\$ 110,088	\$ 109,154	\$ 113,099	\$ 114,689	\$ 44,393	\$ 44,393
Operating	19,094	19,171	19,623	17,873	14,357	14,357
Total	\$ 129,182	\$ 128,325	\$ 132,722	\$ 132,562	\$ 58,750	\$ 58,750

Thousands



Hillcrest

Significant Changes

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

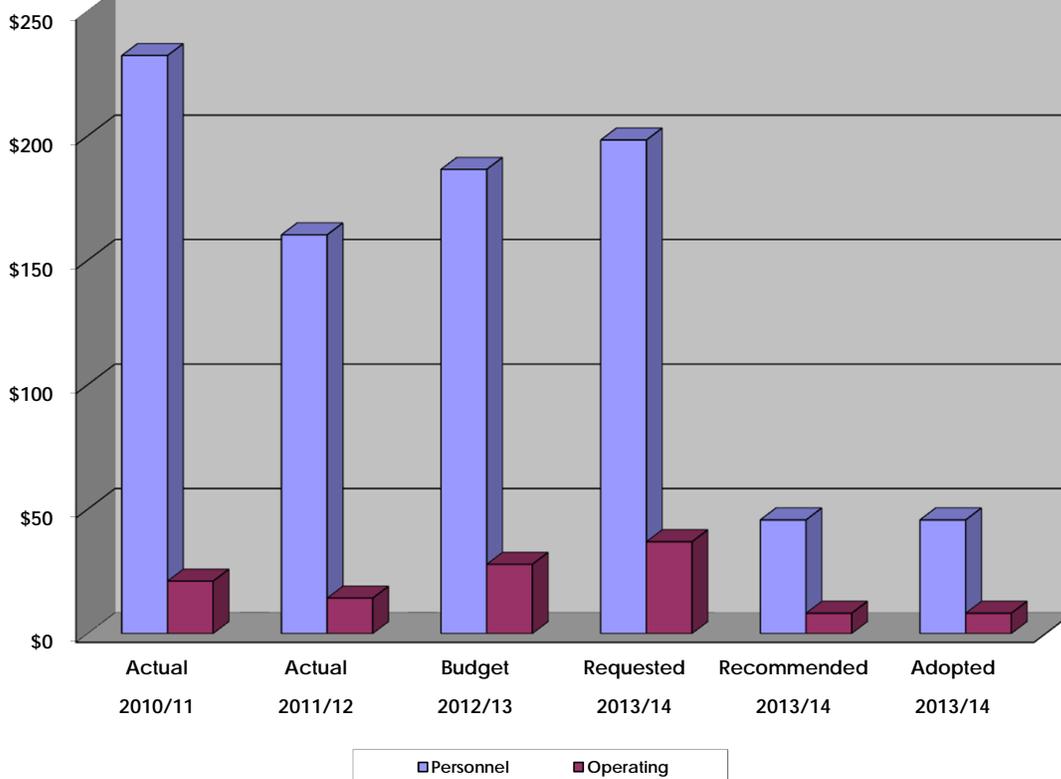
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	6	6	4	4	0	0

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 105,424	\$ 99,387	\$ 81,886	\$ 81,886	\$ 9,731	\$ 9,731
Sales and Services	39,000	39,000	39,000	39,000	6,500	6,500
Miscellaneous	10,500	300	500	-	-	-
General Appropriation	98,397	35,771	92,997	114,339	37,646	37,646
Total	\$ 253,321	\$ 174,458	\$ 214,383	\$ 235,225	\$ 53,877	\$ 53,877
Expenditures						
Personnel	\$ 232,242	\$ 160,215	\$ 186,529	\$ 198,307	\$ 45,691	\$ 45,691
Operating	21,078	14,243	27,854	36,918	8,186	8,186
Total	\$ 253,321	\$ 174,458	\$ 214,383	\$ 235,225	\$ 53,877	\$ 53,877

Thousands



Pretrial Release

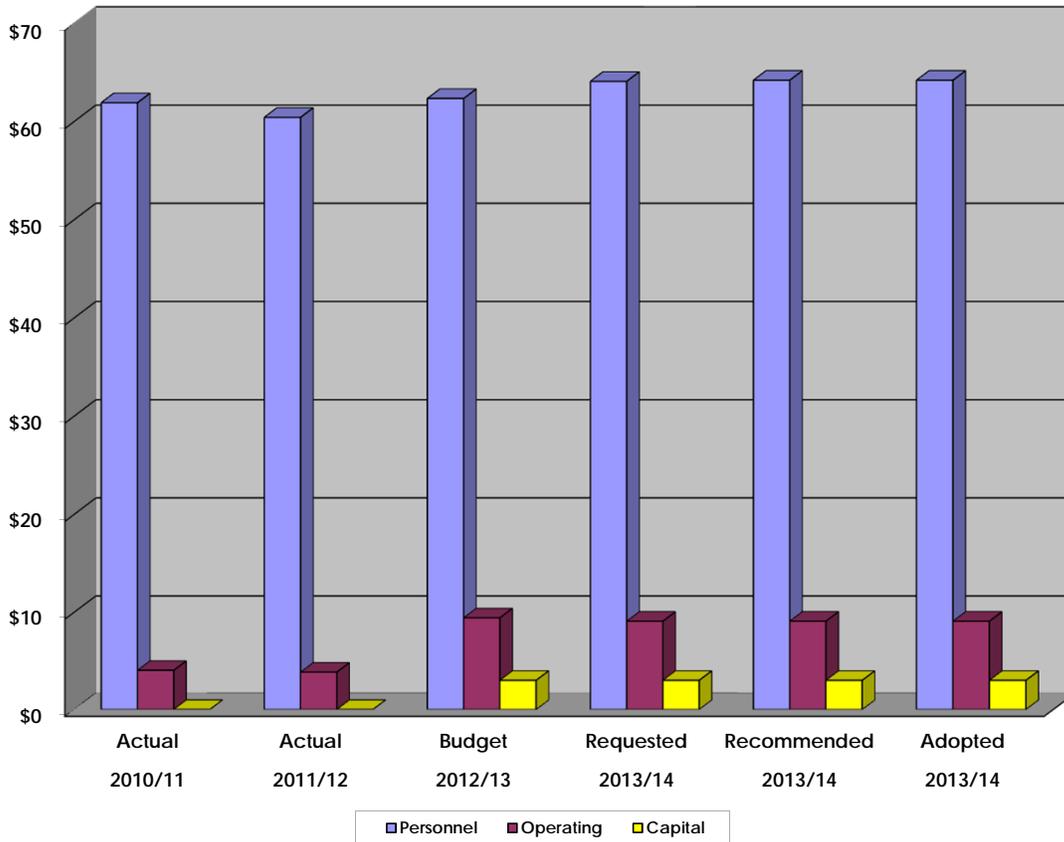
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	1	1	1	1	1	1

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 65,944	\$ 64,266	\$ 74,770	\$ 76,171	\$ 76,286	\$ 76,286
Total	\$ 65,944	\$ 64,266	\$ 74,770	\$ 76,171	\$ 76,286	\$ 76,286
Expenditures						
Personnel	\$ 61,913	\$ 60,425	\$ 62,342	\$ 64,088	\$ 64,203	\$ 64,203
Operating	4,031	3,840	9,428	9,083	9,083	9,083
Capital	-	-	3,000	3,000	3,000	3,000
Total	\$ 65,944	\$ 64,266	\$ 74,770	\$ 76,171	\$ 76,286	\$ 76,286

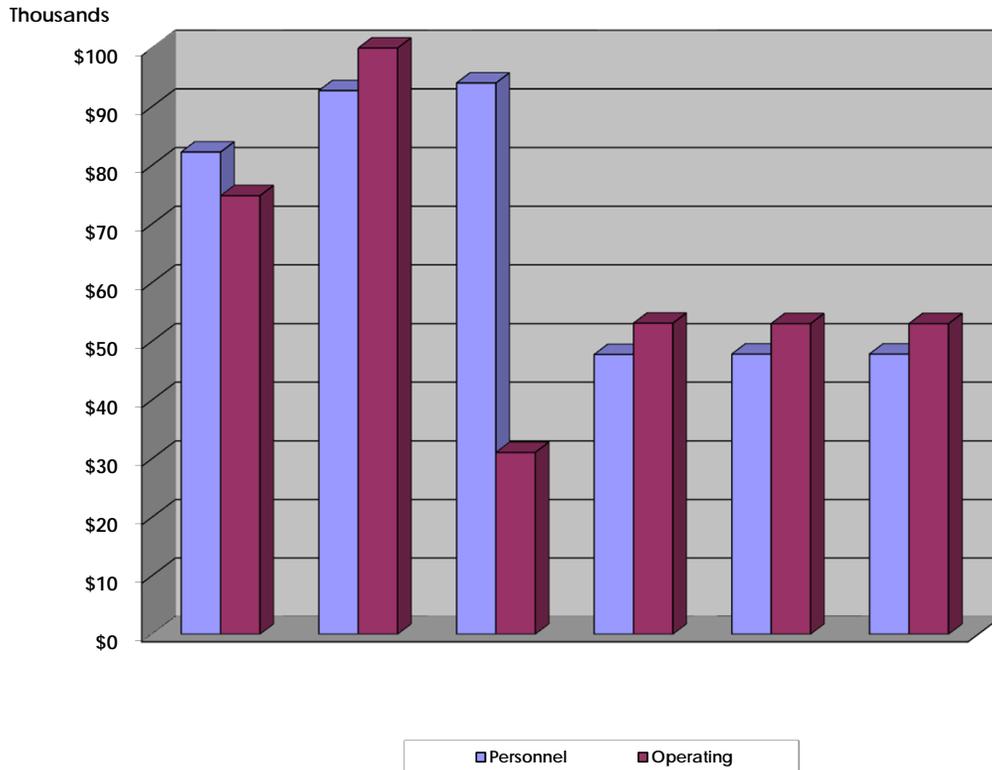
Thousands



Youth Employment

Staffing						
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	2	2	2	1	1	1

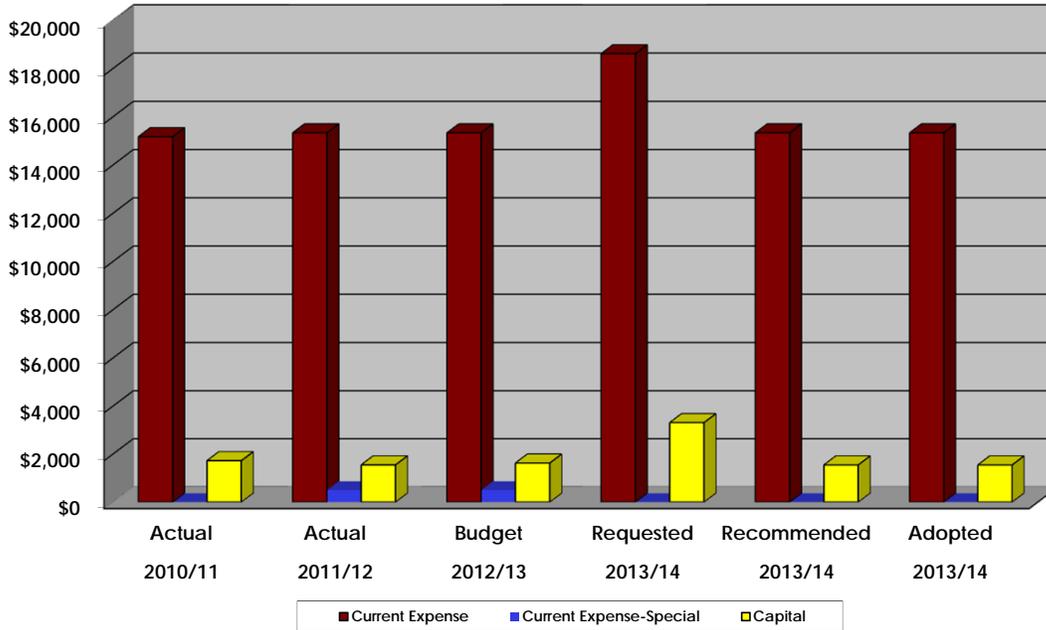
Budget						
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 157,495	\$ 2,047,706	\$ 125,112	\$ 100,858	\$ 100,858	\$ 100,858
General Appropriation	(388)	(1,844,591)	-	-	-	-
Total	\$ 157,107	\$ 203,115	\$ 125,112	\$ 100,858	\$ 100,858	\$ 100,858
Expenditures						
Personnel	\$ 82,275	\$ 92,738	\$ 94,041	\$ 47,758	\$ 47,841	\$ 47,841
Operating	74,833	110,378	31,071	53,100	53,017	53,017
Total	\$ 157,107	\$ 203,115	\$ 125,112	\$ 100,858	\$ 100,858	\$ 100,858



Lee County Schools

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Intergovernmental Revenues	\$ 1,108,221	\$ 846,967	\$ 780,000	\$ 700,000	\$ 700,000	\$ 700,000	
General Appropriation	15,797,245	16,543,199	16,688,381	21,233,031	16,188,381	16,188,381	
Total	\$ 16,905,466	\$ 17,390,166	\$ 17,468,381	\$ 21,933,031	\$ 16,888,381	\$ 16,888,381	
Expenditures							
Current Expense	\$ 15,178,050	\$ 15,338,050	\$ 15,338,050	18,619,423	15,338,050	\$ 15,338,050	
Current Expense-Special	-	500,000	500,000	-	-	-	
Capital	1,727,416	1,552,116	1,630,331	3,313,608	1,550,331	1,550,331	
Total	\$ 16,905,466	\$ 17,390,166	\$ 17,468,381	\$ 21,933,031	\$ 16,888,381	\$ 16,888,381	

Thousands

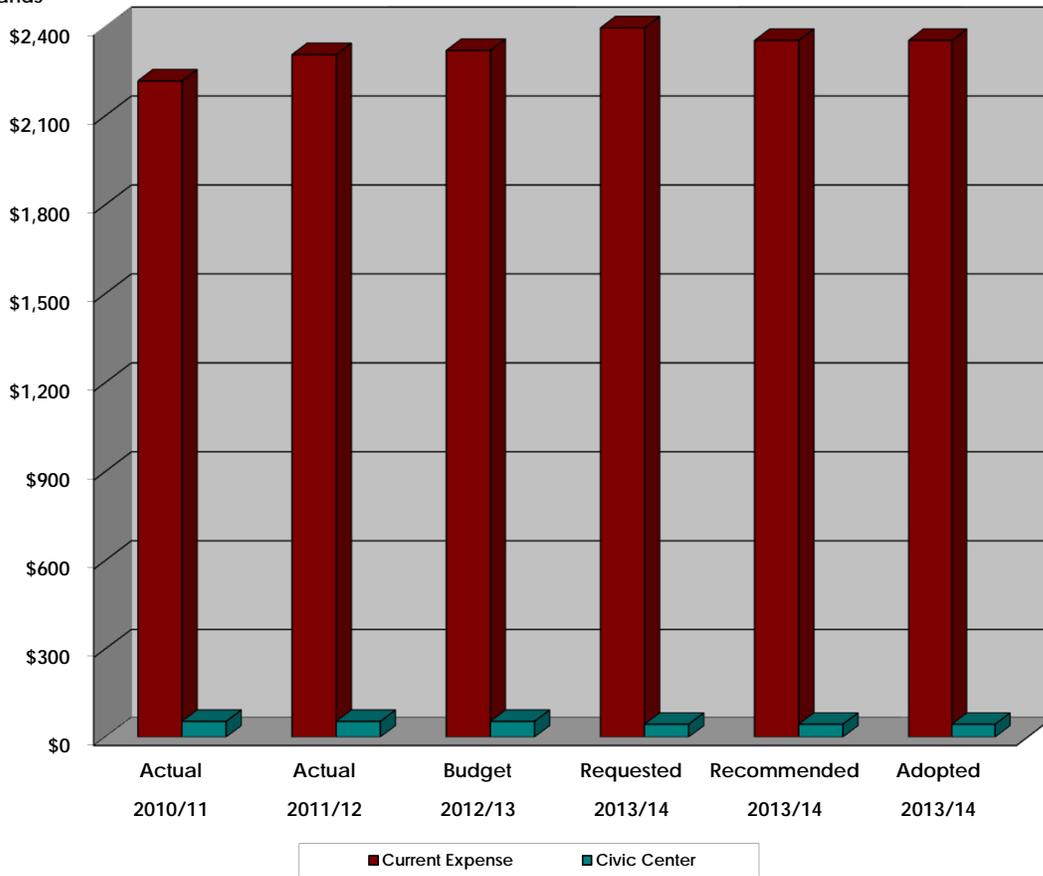


CCCC

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 2,460,839	\$ 2,546,943	\$ 2,560,972	\$ 2,594,647	\$ 2,552,322	\$ 2,552,322
Total	\$ 2,460,839	\$ 2,546,943	\$ 2,560,972	\$ 2,594,647	\$ 2,552,322	\$ 2,552,322
Expenditures						
Current Expense	\$ 2,218,259	\$ 2,306,971	\$ 2,321,000	\$ 2,397,000	\$ 2,354,675	\$ 2,354,675
Civic Center	53,510	53,510	53,510	43,685	43,685	43,685
Total	\$ 2,460,839	\$ 2,546,943	\$ 2,560,972	\$ 2,594,647	\$ 2,552,322	\$ 2,552,322

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.

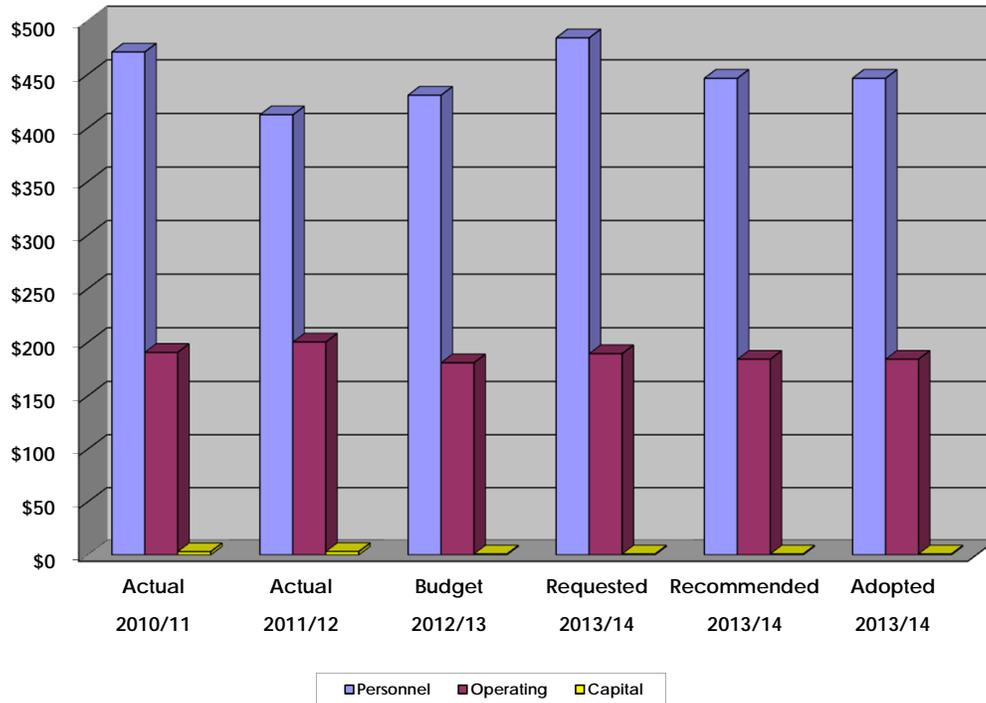
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	10	10	9	10	9	9

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Federal and State Grants	\$ 106,879	\$ 109,964	\$ 100,995	\$ 100,640	\$ 100,640	\$ 100,640
Miscellaneous	958	1,226	750	6,750	6,750	6,750
General Appropriation	539,742	490,556	496,898	553,517	510,582	510,582
Total	\$ 665,470	\$ 616,614	\$ 613,293	\$ 675,287	\$ 632,352	\$ 632,352
Expenditures						
Personnel	\$ 471,277	\$ 412,643	\$ 430,956	\$ 484,491	\$ 446,747	\$ 446,747
Operating	191,021	200,671	181,337	189,796	184,605	184,605
Capital	3,173	3,300	1,000	1,000	1,000	1,000
Total	\$ 665,470	\$ 616,614	\$ 613,293	\$ 675,287	\$ 632,352	\$ 632,352

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.

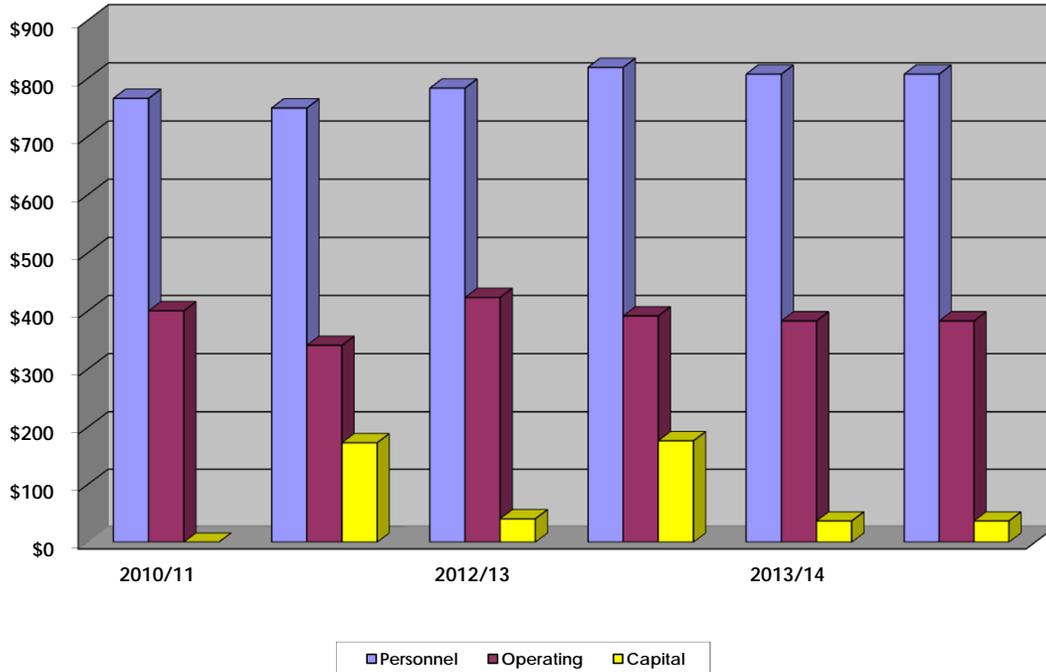
Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Regular Full Time Equivalents	9	9	10	10	10	10

Budget

	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14
Revenue						
Sales and Services	\$ 303,237	\$ 353,521	\$ 325,705	\$ 378,203	\$ 378,203	\$ 378,203
Miscellaneous	100	75	-	-	-	-
General Appropriation	864,138	911,307	923,061	1,010,625	850,445	850,445
Total	\$ 1,167,475	\$ 1,264,903	\$ 1,248,766	\$ 1,388,828	\$ 1,228,648	\$ 1,228,648
Expenditures						
Personnel	\$ 766,383	\$ 749,809	\$ 783,940	\$ 819,648	\$ 808,051	\$ 808,051
Operating	401,092	341,664	424,026	392,280	383,697	383,697
Capital	-	173,431	40,800	176,900	36,900	36,900
Total	\$ 1,167,475	\$ 1,264,903	\$ 1,248,766	\$ 1,388,828	\$ 1,228,648	\$ 1,228,648

Thousands



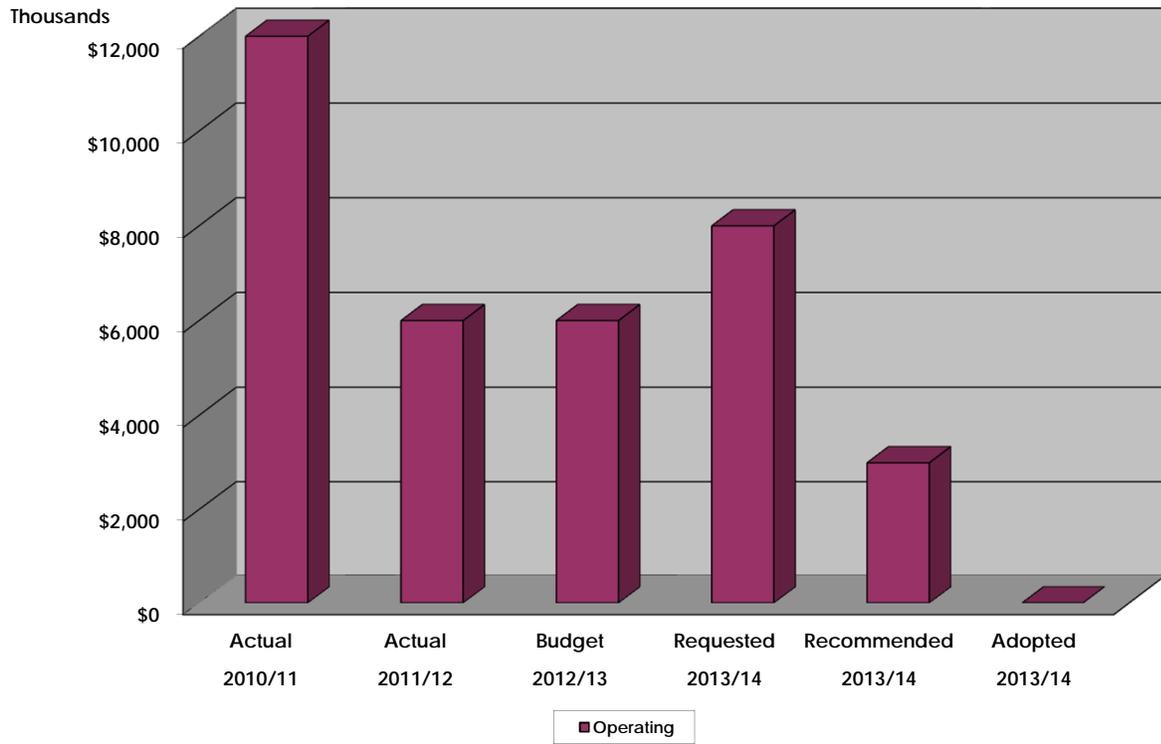
Temple Theater

Significant Changes

Reduction in funding to divert funds to Hillcrest Youth Shelter.

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 12,000	\$ 6,000	\$ 6,000	\$ 8,000	\$ 3,000	\$ -
Total	\$ 12,000	\$ 6,000	\$ 6,000	\$ 8,000	\$ 3,000	\$ -
Expenditures						
Operating	\$ 12,000	\$ 6,000	\$ 6,000	\$ 8,000	\$ 3,000	\$ -
Total	\$ 12,000	\$ 6,000	\$ 6,000	\$ 8,000	\$ 3,000	\$ -

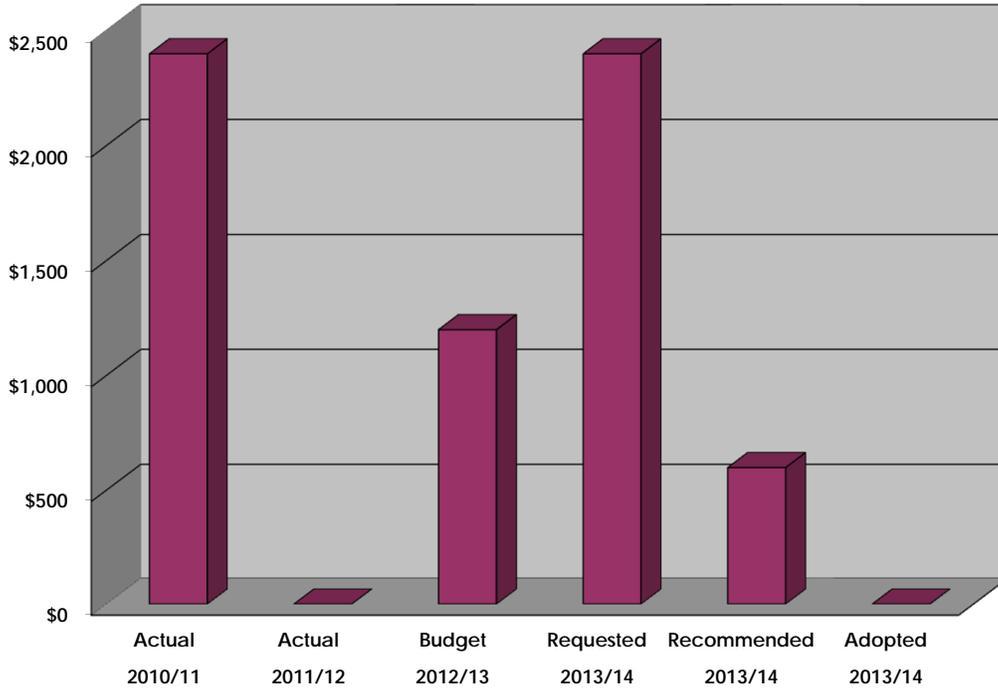


Arts Council

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 2,400	\$ -	\$ 1,200	\$ 2,400	\$ 600	\$ -
Total	\$ 2,400	\$ -	\$ 1,200	\$ 2,400	\$ 600	\$ -
Expenditures						
Operating	\$ 2,400	\$ -	\$ 1,200	\$ 2,400	\$ 600	\$ -
Total	\$ 2,400	\$ -	\$ 1,200	\$ 2,400	\$ 600	\$ -

Thousands

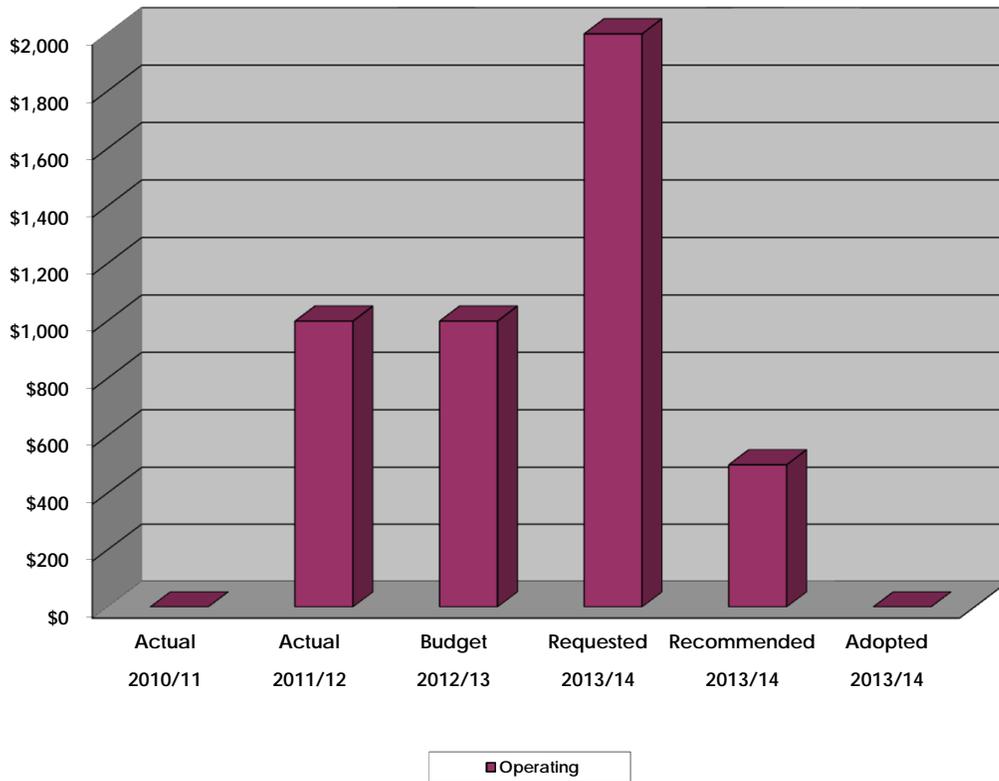


■ Operating

Deep River Park

Budget

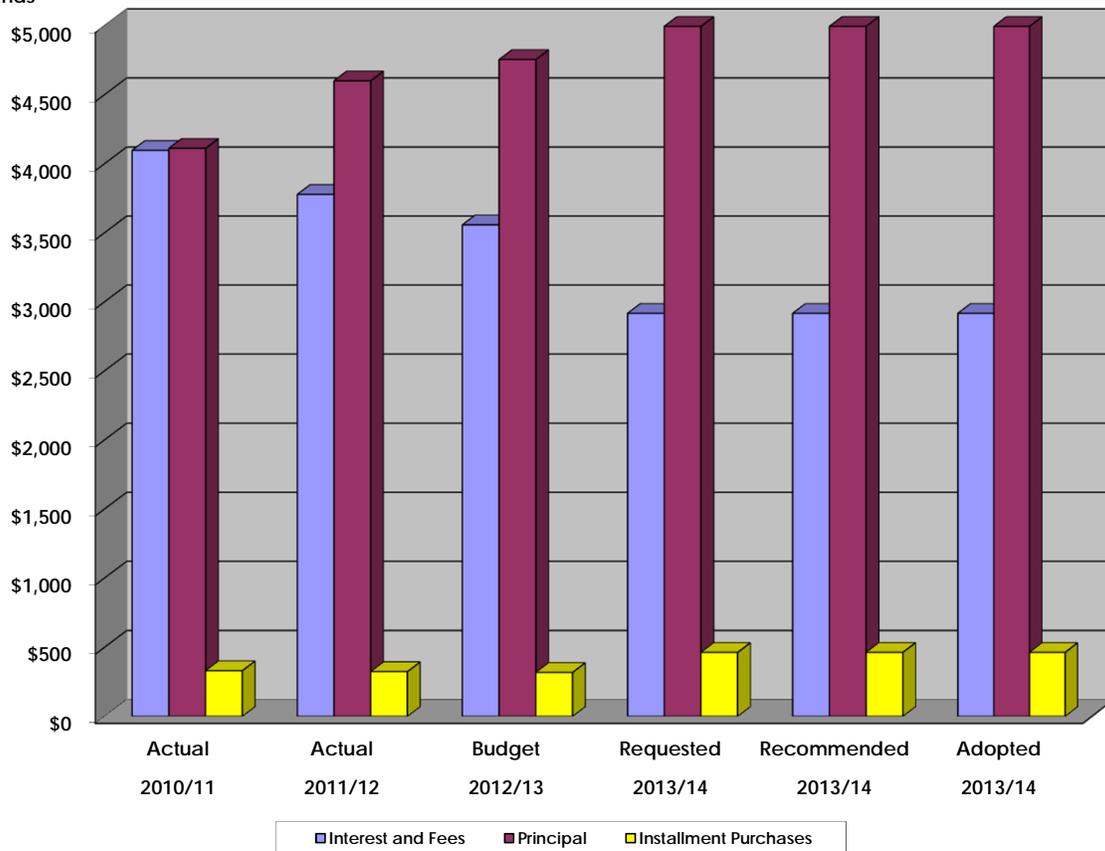
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 500	\$ -
Total	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 500	\$ -
Expenditures						
Operating	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 500	\$ -
Total	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 500	\$ -



Debt Service

Budget							
	2010/11	2011/12	2012/13	2013/14	2013/14	2013/14	
	Actual	Actual	Budget	Requested	Recommended	Adopted	
Revenue							
Local option sales taxes	\$ 3,178,988	\$ 3,387,285	\$ 3,469,266	\$ 3,763,533	\$ 3,819,784	\$ 3,819,784	
Unrestricted intergovernmental	976,831	925,419	909,030	871,648	871,648	871,648	
Transfers	1,741,867	1,006,265	777,000	620,000	745,000	745,000	
General Appropriation	2,636,864	3,379,023	3,470,989	3,114,852	2,933,601	2,933,601	
Total	\$ 8,534,550	\$ 8,697,992	\$ 8,626,285	\$ 8,370,033	\$ 8,370,033	\$ 8,370,033	
Expenditures							
Interest and Fees	\$ 4,094,994	\$ 3,776,148	\$ 3,556,295	\$ 2,915,203	\$ 2,915,203	\$ 2,915,203	
Principal	4,110,000	4,599,000	4,753,000	4,993,000	4,993,000	4,993,000	
Installment Purchases	329,557	322,844	316,990	461,830	461,830	461,830	
Total	\$ 8,534,550	\$ 8,697,992	\$ 8,626,285	\$ 8,370,033	\$ 8,370,033	\$ 8,370,033	

Thousands



Reserves

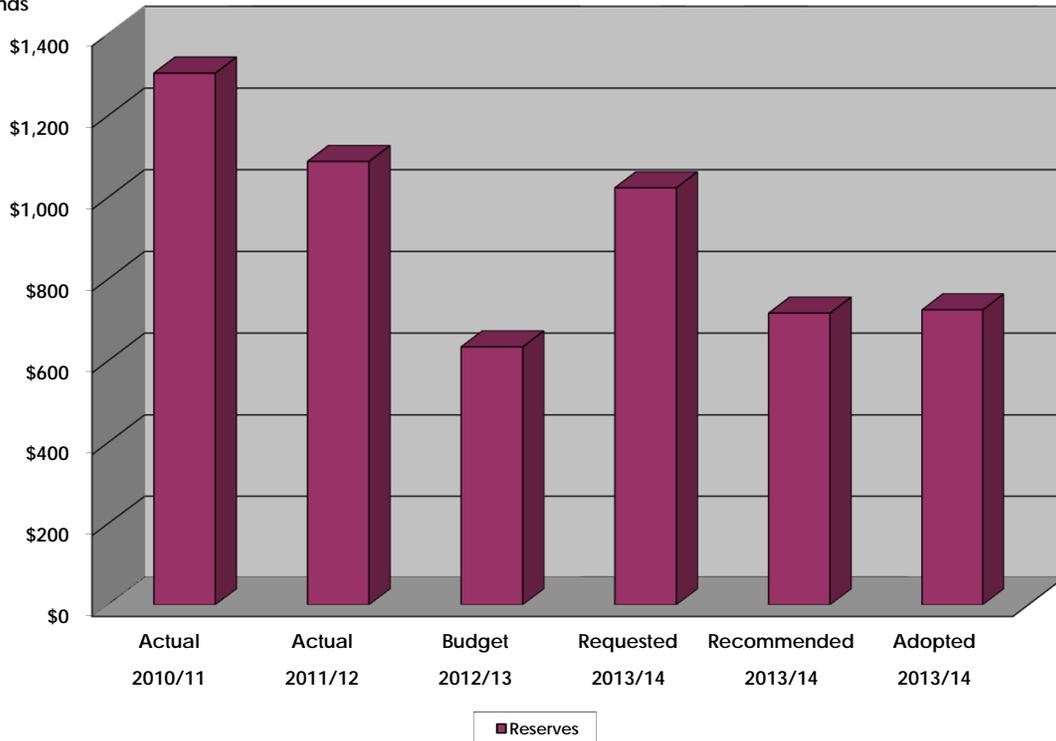
Significant Changes

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

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
General Appropriation	\$ 1,304,471	\$ 1,088,465	\$ 634,500	\$ 1,023,938	\$ 717,100	\$ 725,100
Total	\$ 1,304,471	\$ 1,088,465	\$ 634,500	\$ 1,023,938	\$ 717,100	\$ 725,100
Expenditures						
Reserves	\$ 1,304,471	\$ 1,088,465	\$ 634,500	\$ 1,023,938	\$ 717,100	\$ 725,100
Total	\$ 1,304,471	\$ 1,088,465	\$ 634,500	\$ 1,023,938	\$ 717,100	\$ 725,100

Thousands



**COUNTY OF LEE
Adopted 2013-2014
Other Funds**

TABLE OF CONTENTS

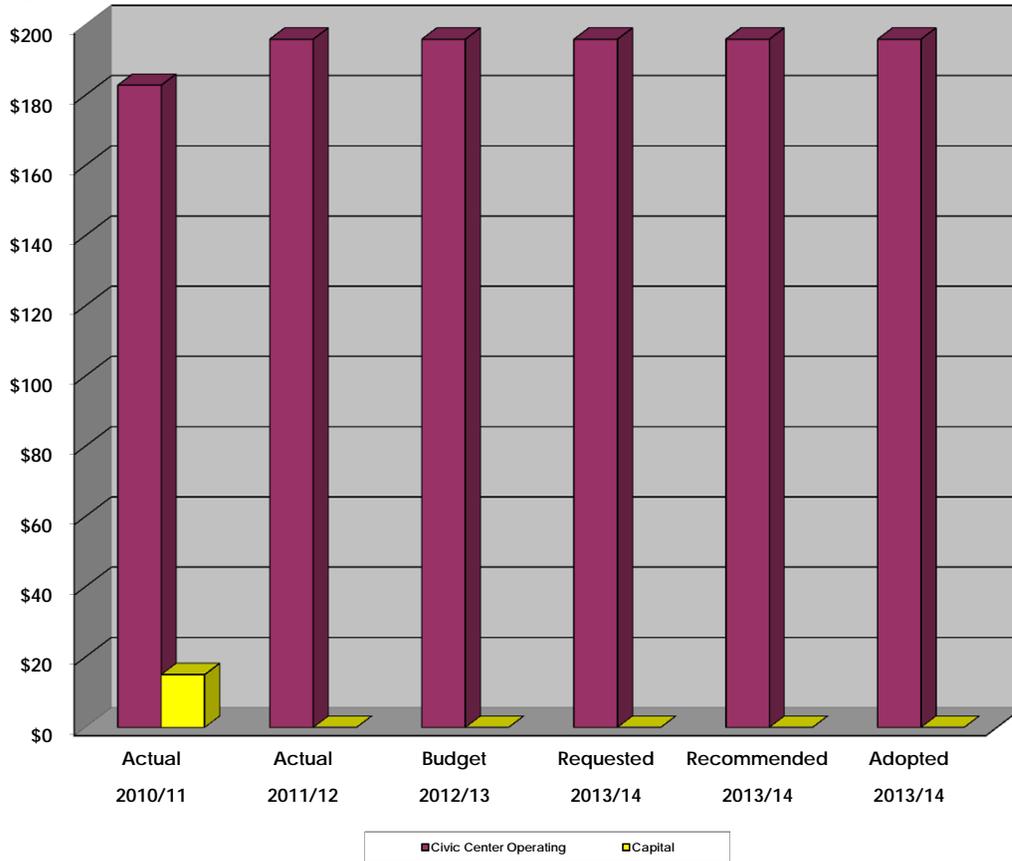
Room Occupancy Tax Fund.....	132
Emergency Telephone System Fund	133
Capital Reserve Fund	134
Airport Tax Reserve Fund	135
Water Debt Service Fund	136
Drug Seizure Fund.....	137
Solid Waste Fund.....	138

Room Occupancy Tax Fund

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Other Taxes and Licenses	\$ 179,264	\$ 187,183	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Investment Earnings	361	226	-	-	-	-
Fund Balance Appropriation	18,232	-	15,987	15,987	15,987	15,987
Total	\$ 197,857	\$ 187,409	\$ 195,987	\$ 195,987	\$ 195,987	\$ 195,987
Expenditures						
Civic Center Operating	\$ 182,857	\$ 195,987	\$ 195,987	\$ 195,987	\$ 195,987	\$ 195,987
Civic Center Capital	15,000	-	-	-	-	-
Total	\$ 197,857	\$ 195,987	\$ 195,987	\$ 195,987	\$ 195,987	\$ 195,987

Thousands

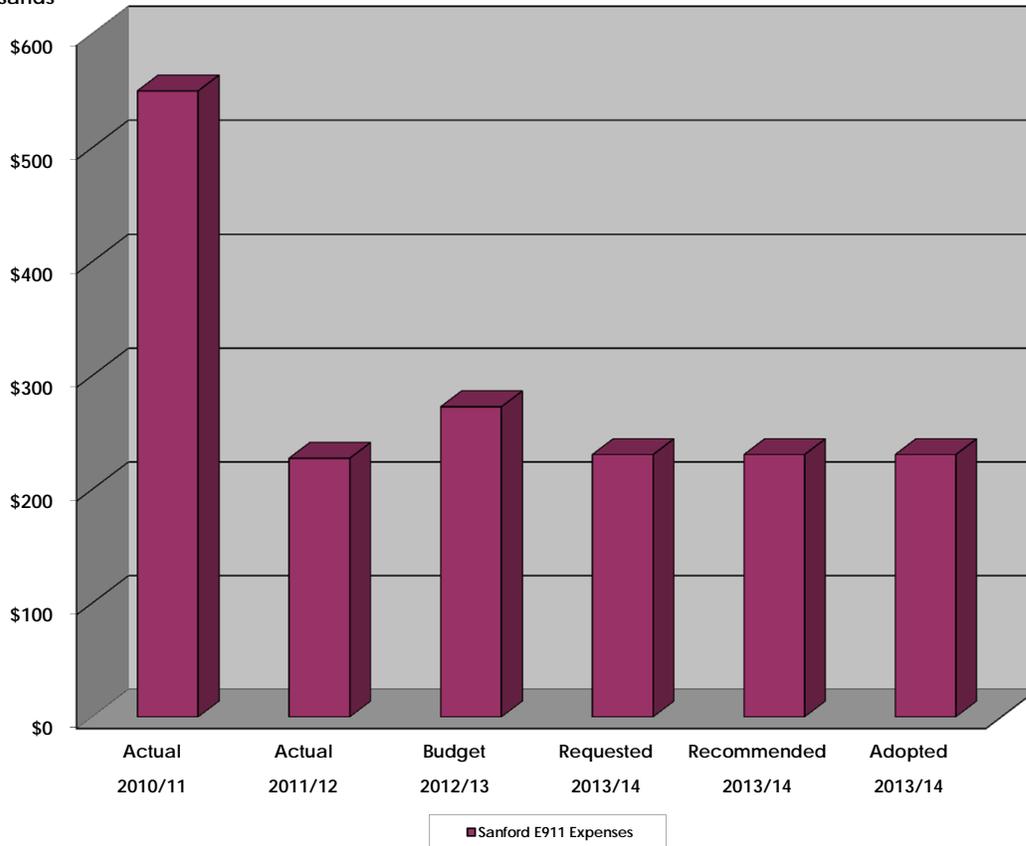


Emergency Telephone System Fund

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Other Taxes and Licenses	\$ 476,511	\$ 304,254	\$ 300,741	\$ 366,335	\$ 366,335	\$ 366,335
Investment Earnings	7,701	4,788	-	-	-	-
Miscellaneous Revenues	-	18,466	-	-	-	-
Fund Balance Appropriation	68,755	571,626	-	-	-	-
Total	\$ 552,967	\$ 899,134	\$ 300,741	\$ 366,335	\$ 366,335	\$ 366,335
Expenditures						
Sanford E911 Expenses	\$ 549,967	\$ 227,502	\$ 272,777	\$ 230,760	\$ 230,760	\$ 230,760
Lee County E911 Expenses	-	671,632	27,964	135,575	135,575	135,575
Transfers	3,000	-	-	-	-	-
Total	\$ 552,967	\$ 899,134	\$ 300,741	\$ 366,335	\$ 366,335	\$ 366,335

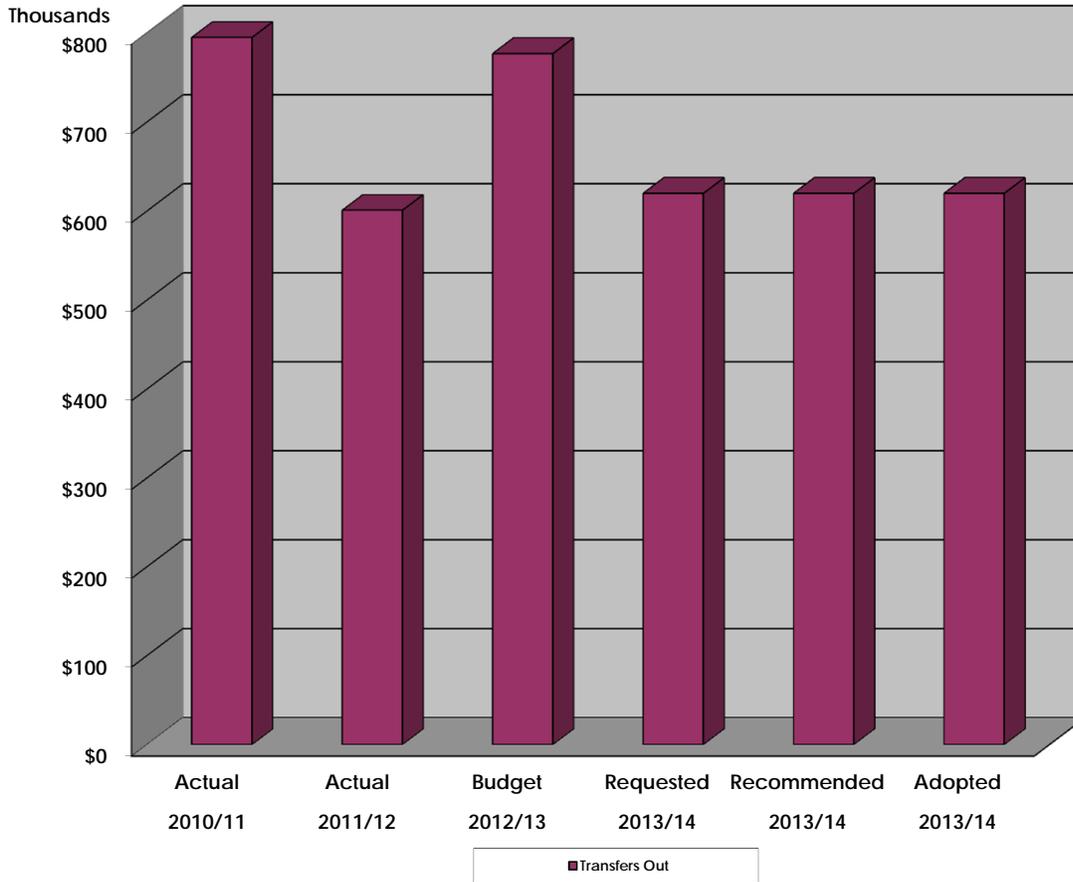
Thousands



Capital Reserve Fund

Budget

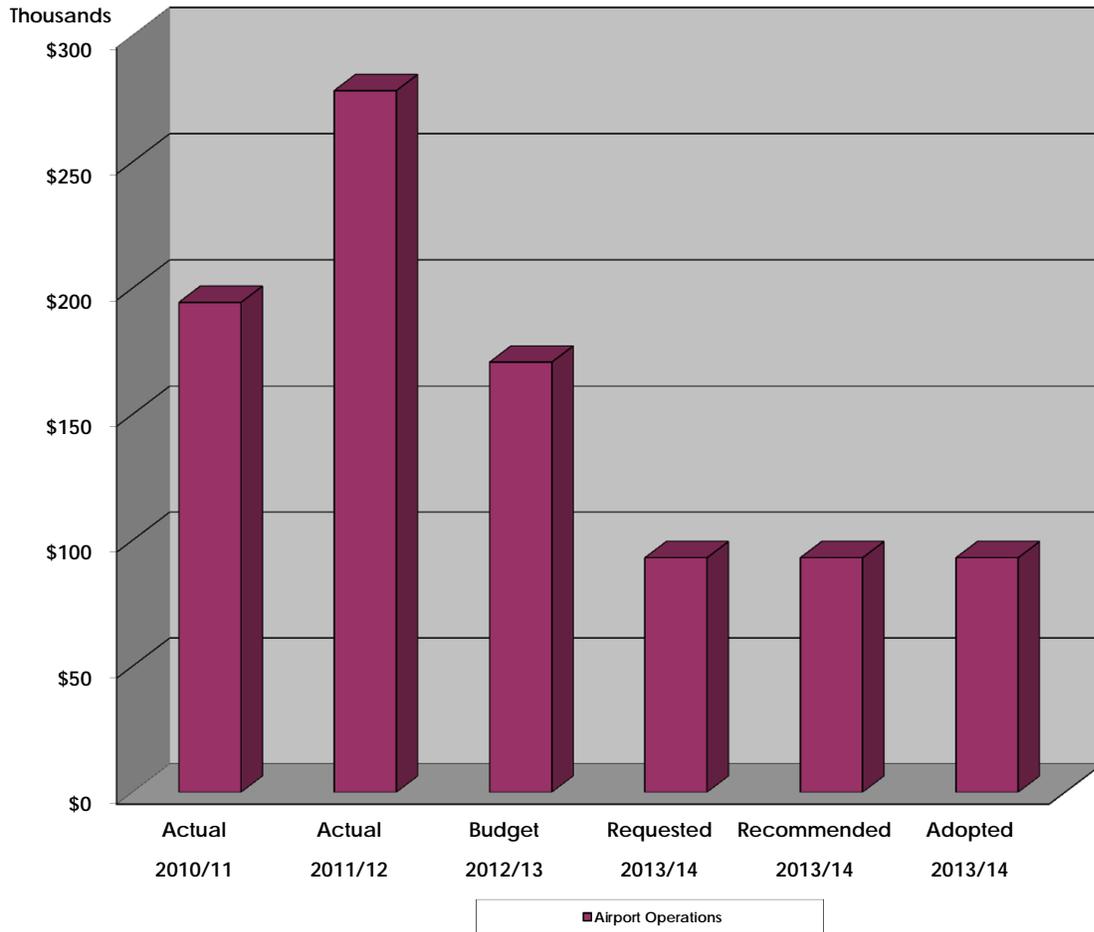
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Investment Earnings	\$ 7,022	\$ 3,630	\$ -	\$ -	\$ -	\$ -
Transfers In	350,000	601,000	571,500	620,000	620,000	620,000
Fund Balance	438,094	(3,630)	205,500	-	-	-
Total	\$ 795,116	\$ 601,000	\$ 777,000	\$ 620,000	\$ 620,000	\$ 620,000
Expenditures						
Transfers Out	\$ 795,116	\$ 601,000	\$ 777,000	\$ 620,000	\$ 620,000	\$ 620,000
Total	\$ 795,116	\$ 601,000	\$ 777,000	\$ 620,000	\$ 620,000	\$ 620,000



Airport Tax Reserve Fund

Budget

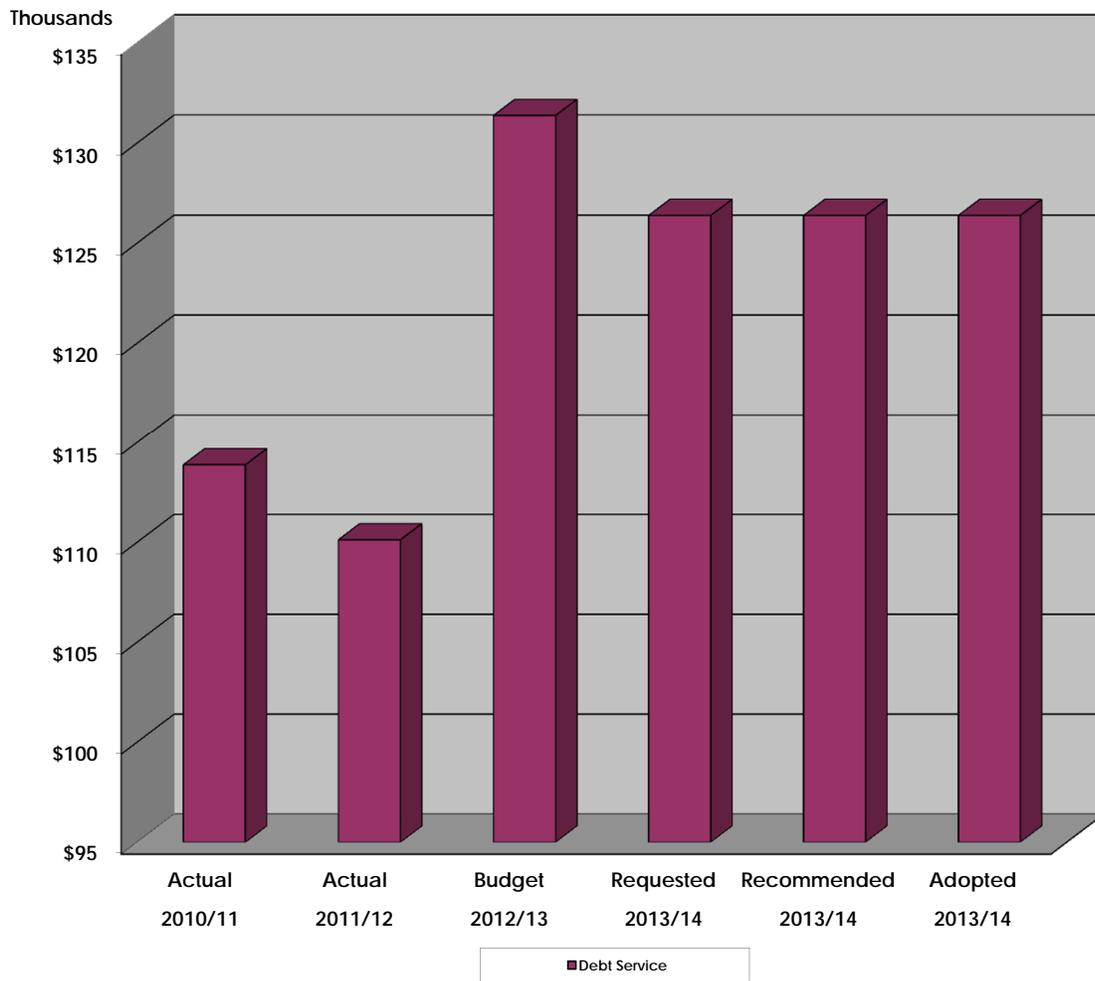
	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Ad Valorem Taxes	\$ 188,396	\$ 148,173	\$ 78,000	\$ 93,100	\$ 93,100	\$ 93,100
Investment Earnings	3,825	2,287	-	-	-	-
Fund Balance Appropriation	2,179	127,840	92,700	-	-	-
Total	\$ 194,400	\$ 278,300	\$ 170,700	\$ 93,100	\$ 93,100	\$ 93,100
Expenditures						
Airport Operations	194,400	278,300	170,700	93,100	93,100	93,100
Total	\$ 194,400	\$ 278,300	\$ 170,700	\$ 93,100	\$ 93,100	\$ 93,100



Water Debt Service Fund

Budget

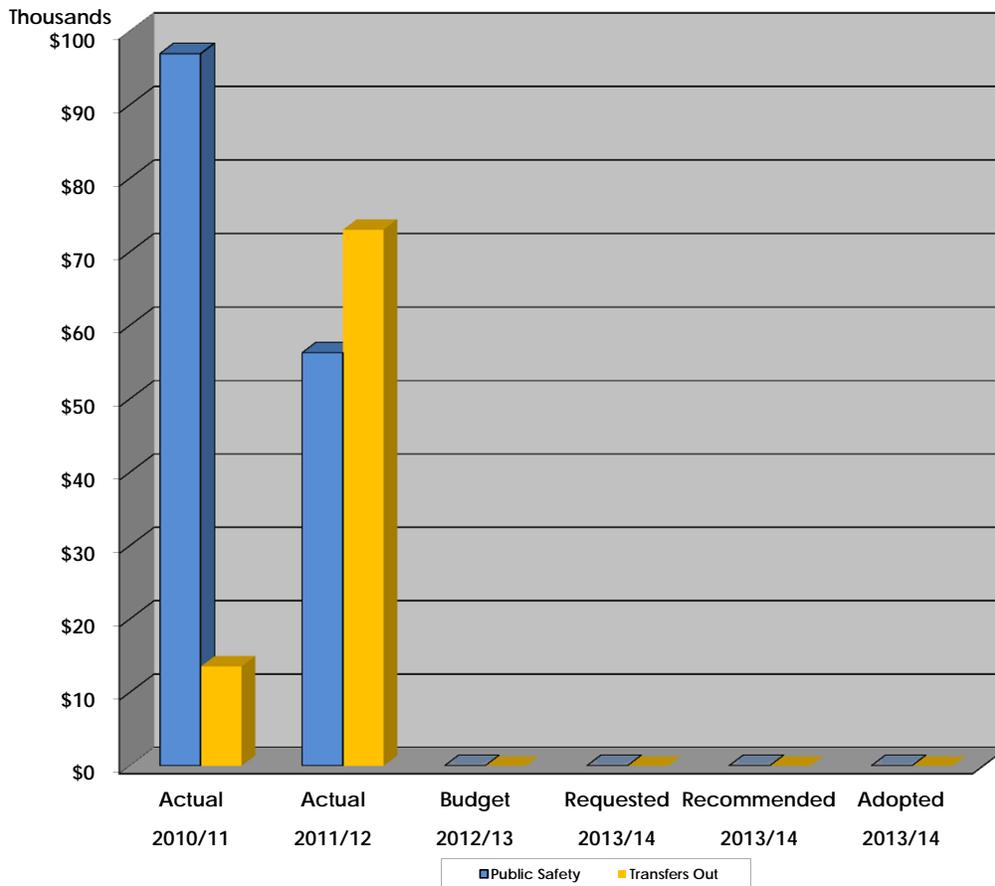
		2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue							
Intergovernmental Revenues	\$	113,880	\$ 110,130	\$ 131,380	\$ 126,380	\$ 126,380	\$ 126,380
Total	\$	113,880	\$ 110,130	\$ 131,380	\$ 126,380	\$ 126,380	\$ 126,380
Expenditures							
Debt Service	\$	113,880	\$ 110,130	\$ 131,380	\$ 126,380	\$ 126,380	\$ 126,380
Total	\$	113,880	\$ 110,130	\$ 131,380	\$ 126,380	\$ 126,380	\$ 126,380



Drug Seizure Fund

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Intergovernmental Revenues	\$ 112,265	\$ 191,828	\$ -	\$ -	\$ -	-
Investment Earnings	519	500	-	-	-	-
Fund Balance	(2,269)	(62,985)	-			
Total	\$ 110,515	\$ 129,343	\$ -	\$ -	\$ -	-
Expenditures						
Public Safety	\$ 96,980	\$ 56,307	\$ -	\$ -	\$ -	-
Transfers Out	13,535	73,036	-	-	-	-
Total	\$ 110,515	\$ 129,343	\$ -	\$ -	\$ -	-



Solid Waste Fund

Significant Changes

An \$2.50 increase in the disposal rate and in the collection fee is proposed in the FY 2013-14 budget.

Staffing

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Full Time Equivalents	6	6	6	6	4	4

Budget

	2010/11 Actual	2011/12 Actual	2012/13 Budget	2013/14 Requested	2013/14 Recommended	2013/14 Adopted
Revenue						
Charges for Services	\$ 1,061,828	\$ 1,065,981	\$ 1,123,078	\$ 1,183,255	\$ 1,040,255	\$ 1,040,255
Other Taxes and Licenses	110,943	251,598	158,325	109,400	109,400	109,400
Federal and State Grants	1,099,157	(150,689)	3,485	6,809	6,809	6,809
Investment Earnings	4,535	2,164	900	2,000	2,000	2,000
Miscellaneous	45,958	48,313	31,100	49,000	97,400	97,400
Fund Balance Appropriation	(409,905)	287,348	34,732	37,017	11,860	11,860
Total	\$ 1,912,516	\$ 1,504,715	\$ 1,351,620	\$ 1,387,481	\$ 1,267,724	\$ 1,267,724
Expenditures						
Waste Disposal	\$ 200,402	\$ 187,371	\$ 202,881	\$ 195,225	\$ 195,225	\$ 195,225
Waste Collections	1,712,114	1,317,344	1,148,739	1,192,256	1,072,499	1,072,499
Total	\$ 1,912,516	\$ 1,504,715	\$ 1,351,620	\$ 1,387,481	\$ 1,267,724	\$ 1,267,724

Thousands

