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LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

May 18, 2015

Lee County Board of Commissioners

Chair Amy M. Dalrymple
Vice Chairman Dr. Ricky D. Frazier
Robert T. Reives
Kirk D. Smith
Dr. Andre Knecht
Larry C. "Doc" Oldham
Timothy S. Sloan

Re: Budget Message
Fiscal Year 2015-16 Recommended Budget

Dear Chair Dalrymple 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 2015-16 recommended budget. The FY 2015-16 recommended budget has been developed with the Commissioners' priority list as the main guide in setting budgeting priorities. In addition, this budget takes into consideration the County's long standing financial policies which the new Board of Commissioners has asked to be a focus in the recommended budget.

This budget process gave staff the opportunity to review our financial position and make recommendations to improve the stability of County finances. The recommended budget funds key financial and educational issues that address items critical to the County's future growth. The recent issues of oil and gas exploration and coal ash disposal have created economic uncertainty in Lee County. To withstand the long-term stigma associated with these two issues, the County will need to invest in the County's financial well-being and education. The recession, current issues facing the County, recent changes in sales tax distribution methods, and setting a tax rate that would not be sustainable from the 2013 tax revaluation to the next revaluation, have all led the Budget Officer to re-evaluate the County's fiscal position.

After review of all department and agency requests, the recommended budget would establish a new property tax rate of 79.5 cents, up from the current 72.0 cents or an increase of 7.5 cents. The increase breaks down to 5.0 cents for education, 1.0 cent to fill the gap created by changes with the sales tax revenues caused by the distribution

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change two years ago, and 1.5 cents to reduce our dependency on fund balance appropriations and to build reserves for pay as we go projects. In education, 2.0 cents is for the voter approved bonds that will be sold in FY 2016-17 to fund projects at Central Carolina Community College (CCCC), and 3.0 cents will be for the Lee County School System (LCSS). Of this 3.0 cent increase, 2.0 cents will go towards current expense and 1.0 cent to capital for LCSS.

The following is a review of the proposed rate increase by the areas that would be affected by the increase:

1.0 cent to address sales tax distribution losses – This increase will replace sales tax revenue lost to the City of Sanford. In the FY 2013-14 budget, the Commissioners changed the method of sales tax distribution from per capita to ad valorem. This change resulted in a \$1.4 million dollar pick up in revenue for the County (while the City of Sanford and Town of Broadway lost the same amount combined). The property tax equivalent of this amount was 3.0 cents. With the primary goal of the Commissioners being to lower the property tax rate, the rate was lowered from 75 cents to 72 cents in the FY 2013-14 budget.

Ad valorem distribution is based on the tax levy for each entity. As the levy for each entity changes, the sales tax distribution is affected in the following fiscal year. With the County's reduction in levy by the 3.0 cent decrease and the City of Sanford's increase in levy due to a 9.0 cent tax rate increase over the last two fiscal years, next year's sales tax revenues will be reduced by \$460,000 or roughly one penny. Keeping in line with the reason for the tax rate decrease, staff is recommending that we recover the lost penny by raising the tax rate an equivalent amount. Staff cautioned the Board of Commissioners about the volatility of the ad valorem method when the change was made. This volatility has caused the need to ask for this one penny increase.

Recouping this penny is even more important when considering the impact of the School Resource Officer (SRO) program on the County's budget. The County added a \$1.2 million dollar department over two years without a tax rate increase. Part of this increase was paid for by a \$150,000 annual grant from the State of North Carolina. This grant ended in May of 2015 and will not be renewed. The elimination of State grants and funding is occurring all over the budget. As this continues to occur, the County will face similar issues in the future.

2.0 cents to set up debt reserve for CCCC bonds – The number one priority for most of the Commissioners in the upcoming budget was support for the establishment of the capital/debt service reserve for the Community College bonds that were approved by the voters of Lee County. The tax equivalent approved in the bond orders was 3.0 cents. In consultation with our financial advisors, Davenport & Associates, a financial plan was developed that would allow a lower increase in the tax rate to cover the bonds. The plan was to create this reserve now and not wait until the bonds are sold to increase the rate. If the County waits, the full 3.0 cents will be needed to repay this bond debt assuming interest rates and construction costs do not increase above estimates.

2.0 cents for current expense to LCSS – The Board of Education (BOE) has requested an amount that would require a 6.4 cent tax increase to cover current expense. After reviewing the BOE budget request, the number one issue that they face is teacher retention. This tax rate increase allows them to begin to address their stated goal of raising certified and non-certified staff supplements. The current expense increase also allows them to begin implementing teacher intervention positions that will allow them to address reading, writing and math with students who are not performing at grade level. For the last five years, the BOE has asked the Commissioners for assistance in addressing these two critical areas.

The BOE has asked for an increase in the teacher supplement from 7 to 10 percent. The BOE is losing teachers to Chatham, Orange, Durham and Wake counties due to better supplements in those counties. The Board of Education wants to be able to compete and retain its teachers. Currently, 33 percent of the faculty in the Lee County School System has less than four years of experience. Experienced teachers are better prepared to assist students. Thus, keeping experienced teachers is the number one priority in the BOE's request.

1.0 cents for capital to LCSS – The County has lost \$1.3 million annually in school capital funding from the State of North Carolina since the FY 2009-10 budget. These funds were used as part of the annual capital contribution to the Board of Education. I have communicated to the Board in previous budget messages that if the General Assembly did not replace this money, the County would need to begin funding this loss through the property tax. This 1.0 cent increase represents a third of the funds lost to the State and a third of the increase requested by the Board of Education. The County's primary responsibility in school funding is to maintain and build school facilities. After six years of not addressing these requests, the Board of Commissioners can no longer ignore the basic responsibility of extending the life of these facilities. To do so will eventually result in the same situation that required the rebuilding of Lee County High School.

1.5 cents to improve County's reserves and create pay as you go funds for capital/maintenance projects – During the recession, the County has used very large sums of fund balance to balance the budget each year. With a goal to reduce debt and use more cash to pay for facility maintenance without additional borrowing, the County must begin to increase reserves. This increase will be used to reduce the annual dependency on fund balance to cover operational expenses. In addition to building a reserve to address the needs of our aging facilities, this reserve will address staff's concerns about raising the levels of our fund balance in our financial policies. The State of North Carolina is raising their rainy day fund and reserves for unemployment as a safe guard against future financial downturns. We are encouraging the Board to take the same proactive approach to ensure our financial stability.

At a recent meeting of the Sanford Area Growth Alliance, Chris Chung, President of the North Carolina Economic Private Partnership, and Charles Hayes, President of the Triangle Regional Economic Partnership, were asked the question of what a community should address if they wanted to differentiate themselves from other communities. Both men started their answers with education. The County has a long history of funding the Community College requests for assistance – often at 100 percent of their

request - as is the case this coming fiscal year. Many consider our Community College as one of the best in the State, southeast and nation. The Board of Commissioners now has the opportunity to work with the BOE to promote and achieve the same type of success. The LCSS request addresses issues that the BOE unanimously endorsed with bipartisan support. Initiatives that it believes will improve educational programs for the children of Lee County and retain qualified staff are in the budget request. This recommended budget does not fully fund the requested amount. However, the 3.0 cent increase allows the BOE to begin addressing the issues faced in improving the school system.

In the last couple of years, Orange, Wake, Durham and Moore counties have used educational success through local funding as an economic development tool to attract industry and families. As State and federal funding have been reduced over the last several years, these communities who are our competition have stepped up to ensure quality public education continues to be offered in their counties. The Board of County Commissioners has the opportunity to work with the Board of Education to raise the quality of public education in the County through ways which ***we can control locally***. The County's economic success is tied to LCSS's success.

This budget as presented addresses most of the priority list items that the Commissioners have been discussing for the last several years. The base budget funds Phase 2 of the 2011 Pay Plan by providing a 2.5 percent increase to County employees. The base budget also restores the 5 percent 401k match for all County employees (currently at 3 percent). The expansion budget addresses the high priority of establishing a capital reserve/debt service fund for the voter approved community college projects. The expansion budget also will allow the BOE to address supplement pay issues in the system. Lastly, the budget funds the move of GIS and Environmental Services to the Buggy Factory on January 1, 2016.

There are two major issues that had a direct impact on revenues for the recommended budget. First, the County's decision to change the sales tax distribution method from a per capita method to an ad valorem method is causing major fluctuations in annual sales tax receipts. The change in distribution method raised projected sales tax revenues to the County by \$1,399,980 in FY 13-14. Due to the County's decision to lower our property tax rate by 3 cents and the City of Sanford's decision to raise their tax rate by 9 cents, we are estimating that around \$460,000 in sales tax revenue will go back to the City of Sanford in FY 15-16. Sales tax revenues appear to be finally rebounding from the recession, and we are showing modest growth next year. Historically, sales tax growth and tax base growth fund the growing needs of the County. This has not been the case for the last seven budgets. The second major issue affecting revenue is our property tax base. The tax base is being challenged by local businesses and industries who are constantly appealing their values. With changes in the Department of Revenue, businesses are now winning many appeals. The intention of the Machinery Act is to put most of the property tax burden on industry (that is why it is called the Machinery Act). Industry values are on the decline due to appeals and depreciation of business personal property. While the City of Sanford's tax base is growing due to commercial retail growth, the areas outside the city limits are declining mainly due to industry losses in value. Long-term this transfers the burden from industry to individual

citizens. The conclusion is that while our expense needs are growing, the two main revenue sources we have to address growth and which make up 72 percent of our revenues are not growing at the levels we need them to grow. Without growth in the tax base, the County cannot address new requests without reducing expenditures for existing services or raising the property tax rate.

The recent recession had a significant impact on the federal and the State of North Carolina's budgets, which in turn has caused issues with us being able to deliver the services our citizens require. The federal and State budget impacts are being passed on to the County through continued reductions in shared revenues and the transfer of program funding to the County. The federal sequester reductions a year ago played a significant role in these funding reductions and program expense increases. Even with an improving economy, lawmakers at both the State and federal level are not inclined to address areas where funding was cut. This will place more of the responsibility for funding these programs on the County.

Six years ago, the budget focused on decreasing fixed costs, reducing head count by 26 positions, and raising fund balance to protect the County's financial position for the long run. The budget was reduced by over 10 percent. At that time, I wrote in my budget message that maintaining a headcount around 330 full time employees would be the only way to maintain or reduce the property tax rate over the long term. With the addition of 16 SRO positions, 4 DSS employees during the FY 13-14 and 2 additional DSS positions in FY 14-15, the County's full time employee head count has grown to 353. The upcoming budget addresses new employees in Communications, Elections and DSS. Adding headcount over the last several years is one reason why the County cannot absorb increases in spending within the current tax rate.

The total budget presented is \$69,337,093. This represents an increase of 6.45 percent from the FY 2014-15 original adopted budget and a 4.42 percent increase over the current amended FY 2014-15 budget. The original adopted FY 2014-15 budget totaled \$65,133,466 and our current amended budget is \$66,404,968. Our budget fluctuates greatly during the year for several reasons. 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.

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

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

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

The County's fiscal policies establish a minimum of 14 percent and a maximum of 18 percent for fund balance. These levels are well below the State average of 27.43 percent and our population category average of 29.78 percent (50,000 to 99,999 population). After the budget process, staff will be recommending that the Commissioners raise the levels of fund balance goals in the financial policy. As we saw during the recent recession, having a healthy fund balance was critical to maintaining a strong financial position. The State and other local governments are all reviewing their fund balance policies and considering raising them to deal with future economic downturns.

The conclusion of the 2014-15 fiscal year will see that the County will draw down its fund balance to mainly pay for the new facility at San-Lee Park. The County began the current year with a fund balance appropriation of \$2,596,759. The current fund balance appropriation in the FY 2014-15 budget is \$3,522,526. The increase is due to the funding of a short-term loan to the Sanford/Lee County Regional Airport Authority, the appropriation of funds for legal work related to the placement of a coal ash storage site in Lee County by Duke Energy, project carry overs from FY 2013-14 and various grant funds for departments. In keeping with the goal to reduce the use of fund balance to balance the budget, the amount of funds used to balance the FY 2015-16 budget is reduced by \$865,737. In the current year's budget, fund balance was reduced by \$303,747 from the prior fiscal year. Therefore, over the past two years, the fund balance used to balance the recommended budget has been reduced by over \$1,100,000. We feel it is necessary to continue to lower the amount of fund balance appropriated due to the economic issues the County needs to address over the next several years. Over the last several budgets, the amount of fund balance used to cover operational expenses has risen to levels that staff believes needs to be lowered. Therefore, staff is recommending that 1.5 cents of the tax rate increase be used to reduce dependency on fund balance. Financially, the County needs to use current

revenues in our budget to cover operational expenses. The proposed budget moves our budget in that direction.

In the FY 2015-16 budget, the County will be able to use the new vehicle tax collection rate. Doing this is also a reason to reduce the fund balance appropriation for next year since we calculated part of the fund balance appropriated in this year's budget due to improved vehicle tax collections. A portion of the coming year's fund balance appropriation is for one-time expenses and includes consideration of the full-funding of salaries at \$440,079. This amount is routinely referred to as the County's "float." 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 \$1,290,943 in the budget. In FY 2014-15, \$483,458 was budgeted for capital equipment/projects.

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." During the recession and immediately after, the Commissioners decided to review the tax rate every year going forward and not strictly adhere to this policy. This budget is the first since FY 07-08 that addresses the needs of the County and our funding partners and sets a tax rate that should be sustainable until the next revaluation in FY 2019. It is important for bond rating reasons to maintain as consistent a tax rate as possible. The current rate of 72 cents was based on an estimate of what the County could sustain into the 2014-15 fiscal year due to the change in the sales tax distribution method. The rate was not set with the idea that it would be sustainable until the next revaluation. As I stated last year, forecasting the impact of the new sales tax distribution method is difficult because tax levies by the other governments in the County are not predictable. Even after being conservative with the sales tax forecasts and tax base, the changes the City of Sanford has made in their tax rate will have a negative impact on the County. With the increase in headcount over the last two years, maintaining the current year tax rate of 72 cents is not sustainable. Various Boards of Commissioners have tried to reduce expenditures. As they all have seen, the Commissioners are heavily dependent on State legislative actions when it comes to balancing the budget. The needs of the County are growing, not declining. This results in a budget that grows not declines. Additional revenue is needed to match the growth in expenditures.

If the Commissioners do not increase the property tax rate at this time, future Boards will face the same financial reality. County staff has been through line item reviews of the entire budget for the last four years with the Commissioners. Each year, the Commissioners have added to the Manager's recommended budget, not reduced it. As the Commissioners have seen, the County operates on a lean budget. Many departments requested new personnel this year to address the growing number of services that are being required by our citizens and State and federal programs. Even with this tax rate increase, many of those requests are not being recommended for funding. Addressing ongoing operations, major capital needs and increasing education funding will be a difficult task in the future unless the County increases the property tax rate. 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 Commissioner's 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 financial security in the County is dependent on economic growth in the County. Creating adequate reserves will allow the County to address economic investments using cash and reduce our dependency on borrowing in the future.

Last year, per the direction of the County Commissioners, the budget did not contain new capital projects. This proposed budget addresses critical needs in information technology, facility improvements and vehicle replacements. Buildings and parks are in need of repair and upgrades. By skipping a year in vehicle replacements, the County's fleet has aged and many of our older vehicles need major repairs. Replacing them with low maintenance, high m.p.g., newer vehicles makes better financial sense than spending thousands of dollars on repairs that may not guarantee an extended life on those vehicles.

Outside of the areas addressed with the tax rate increase, significant changes in next year's operating budget are the funding of five new Health Department employees, two new full-time communications dispatchers in the Sheriff's PSAP, one full-time employee for Elections and two full-time employees in DSS. The total FY 2015-16 proposed budget reflects an increase of 6.45 percent in revenues bringing total revenues to \$69,337,093. The net revenue increase in the FY 2015-16 budget is \$4,203,627. Property tax revenue is projected to increase 12.07 percent or \$4,169,682 from the FY 2013-14 budget year. The tax rate increase of 7.5 cents generates \$3,653,000 of the property tax increase (88 percent of the total increase). The remaining increase is due to the property tax base increase from 2014 to 2015 and the increase in vehicle tax collection percentage. The remaining revenue increases come from State/federal shared revenues for Human Services and sales taxes (projected growth above the distribution losses). The County is showing revenue decreases in grant funding in the Sheriff's Office, Lottery proceeds and COLTS capital funds. The County is seeing the stabilizing of fee revenue, program revenue, and other revenues.

In the coming FY 2015-16 operational expense budget, I am recommending that Board of Education K-12 (LCSS) current expense funding increase by \$974,228. To raise per pupil spending back to the high mark of \$1,626.58 in FY 2009-10 would take \$1,000,883 of the proposed increase. The Board of Education has requested a higher increase. The increased funds will be used to address teacher retention rates and developmental (remedial) education initiatives. The LCSS requested a total of \$18,453,579 in local current expense which is an increase of \$3,115,529 or 20.31 percent from the FY 2014-15 budget. Due to the increase in population in the schools and the County holding the line on current expense increases, per pupil funding is down to \$1,526.93 in the current fiscal year from a high of \$1,631.61 in fiscal year 2011-12 which included a \$500,000 special appropriation from the Board of Commissioners. If the County agreed to the new request, per pupil funding would rise to \$1,837.09. The recommended budget raises per pupil funding to \$1,623.92. The stated goal of the LCSS budget is to maintain teacher and teacher assistant levels at current staffing levels for all schools and to give a 1 percent supplement increase for school based staff. The Board of Education would

like to give a 1 percent supplement increase to staff in each of the next three years raising the total supplement to 10 percent in order to retain and recruit quality teachers and staff. Major current expense expansion items are \$410,442 for the 1 percent supplement raise for certified staff, \$133,933 for the 1 percent supplement raise to classified staff, \$712,668 for Intervention teachers at all elementary schools and one additional AVID teacher at the middle schools, and \$384,000 for 12 additional teacher assistants. The BOE is asking for \$172,000 to replace the loss of State funding for the Driver's Education program. The remaining request is for various additional positions and employee benefits. The recommended funding amount for FY 2015-16 is \$16,312,278. At the proposed tax rate of 79.5 cents, the total LCSS requested increase is not attainable. To meet this request, the County Commissioners would need to raise the property tax rate an additional 4.40 cents above the recommended new rate. Other counties in the State have begun to address issues affecting their school systems. From a competitive standpoint, as other counties increase educational supplements, greater pressure will be placed on the Commissioners to enhance current expense funding to the LCSS. Without growth in the tax base, funding of increases to the BOE in the future will need additional property tax rate increases.

Overall, capital funding to the Lee County Board of Education is down due to the decrease of budgeted Lottery proceeds. However, the County's contribution to LCSS capital is recommended to increase by \$487,114 to address ongoing major maintenance projects needed at the schools. This increase replaces less than a third of the funds the County has lost to the State of North Carolina in Lottery and ADM (corporate income tax) reductions. The capital request from the LCSS is \$1,582,000 excluding Lottery funds. This is an increase of \$731,669 over the approved budget from FY 2014-15 excluding Lottery proceeds. The Board of Education has requested using \$1,400,000 in Lottery proceeds for HVAC projects at East and West Lee Middle Schools. These Lottery funds include past years funds which they have not used, but accumulated in our account in Raleigh so that they could address these major needs. The amount that they can actually use is not known at this time. North Carolina Lottery proceeds may be used to pay for debt and school capital projects. Due to our belief that these funds would always be at risk to be taken by the State, we did not apply Lottery proceeds to debt service, only capital items. This was done with the support of LCSS. As was our fear, the General Assembly reduced the Lottery allocation by half and maintained that reduction for the last four years. Next year, we are estimating the new Lottery allocation to be \$784,000. All this means that in the recommended budget, this brings the total capital funding amount to \$2,121,445 or a decrease of \$128,886 from last year to reflect the decrease in Lottery proceeds. Projects to be funded from the Lottery proceeds must be approved by the Department of Public Instruction. Approval should be demonstrated to the County by LCSS before any project begins. As soon as the allocations from the Lottery are announced to the County, the Board of Education (BOE) 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.

The Community College's current expense request in FY 2015-16 is \$2,489,000 or an increase of \$99,720 or 4.15 percent over the current fiscal year. The Community College has requested an increase in current expense to cover the increase cost of

maintaining their facilities. The capital appropriation shows that the County paid off the POD units at the W.B. Wicker Business Center in FY 2014-15. The Community College now owns all the units. The capital request from the Community College is \$75,000 or a reduction of \$27,642. The CCCC Civic Center request is increased by \$8,548 to \$52,048. County staff is also recommending an increase in the CCCC special appropriation to reserve funds for a possible increase in rental fees for use of the W.B. Wicker facility. The special appropriation is also for the \$25,000 commitment to CCWorks. The net result is that the funds requested in all four areas represent an increase in total funding to the Community College of \$130,176.

Per the County's financial policies, a COLA for employees is determined by a US Department of Labor index. This upcoming year's COLA index would have been 1.1 percent. In the current year budget, employees did not receive a COLA. As part of the Commissioners discussion on budget priorities, a majority of the Commissioners recommended funding Phase 2 of the 2011 Pay Classification Study. This recommendation called for an across the board 2.5 percent increase in full time employees pay to raise pay to be more competitive with surrounding local governments. In lieu of the COLA, the recommended budget funds Phase 2 of the 2011 study. The budget also restores the 401k match to 5 percent for all County employees. Currently the match is at 5 percent for sworn law enforcement officers and 3 percent for all other County employees. By restoring the match to 5 percent, all County employees are now equitably treated. The 5 percent match would also bring us in line with the City of Sanford.

The County currently offers three 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.

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 \$386,064 expenditure in FY 2014-15. The 2015-16 fiscal year realizes a total possible exposure of \$423,782. Presently, 96 former employees receive this benefit. It is anticipated that in the next five (5) years, an additional 29 employees will be eligible to retire with full retirement benefits and benefit from the program. There will also be 8 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 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 2015-16 budget continues to fund the employee benefit of workers compensation insurance. The County's workers compensation insurance coverage renewal will increase for the second consecutive year. The increase is mainly due to the increase in headcount for the SRO positions, and ongoing claims. Total estimated cost for workers compensation in FY 2015-16 is \$366,463, an increase of \$24,155. While workers compensation insurance has gone up, property and liability premiums are going down for the coming fiscal year. This trend will not continue next year. The County will face increasing premiums due to the payout of the San-Lee Park/Facility fire in November of this past year. This claim will have an impact on our premiums for the next five years.

This year's recommended Sheriff's budget shows a very small increase in the Sheriff's budget due to the creation of a new Communications department under his control. As with Animal Control and SRO budgets, the decision was made to separate the communications budget so we can track expenses for specific operations. In total, the Sheriff now has five different cost centers under his direction. For those five areas the total requested budget is \$9,198,475. The recommended budget is \$8,635,154. This represents a total increase of \$546,922 or 6.76 percent. Most of the increase is due to the addition of two full-time dispatchers, the pay increase and capital. The recommended Sheriff's budget totals \$4,555,288. The SRO budget that is recommended is \$1,151,641. The Animal Control budget is recommended at \$313,551. The Communications budget is recommended at \$316,769. Lastly, the Jail budget is up \$48,297 to \$2,297,905 due to an increase in capital and operational expenses. The Sheriff's responsibility is now the largest department in the County outside of education. The Sheriff has taken on a lot of responsibility with the addition of Animal Control Enforcement four years ago and SRO duties two years ago. The Sheriff's original request addressed several pay related issues, which I felt we could not fund at this time. With the growth in his department, the Sheriff has requested additional administrative staff that we could not fund in the upcoming fiscal year. In future years, this department will need additional budgetary/financial and administrative personnel to ensure efficient operations.

The County's Human Services functions continue to face increasing demand for services. The Department of Social Services is dealing with an incredibly difficult task with the NCFAS implementation. This budget continues to try to assist the department with that implementation. Overall, the Human Services budgets are up \$462,357 or 2.99 percent from the current fiscal year. The major increases in spending are in Social Services Administration (new personnel) of \$254,586 and Environmental Health for the move to the Buggy Factory. DSS and Health Department are requesting additional personnel as well. These departments bring in a lot of revenue to cover these expense increases. In the Health Department, four social workers and one foreign language interpreter are being converted to full time employees from contracted employees. Program revenue will pay for this increase. In DSS, the department is adding a social worker to help assist in the increasing work load related to children services. This worker would work with families before the problems reach a severe stage and before abuse or neglect has occurred. They are also adding a full time attorney to primarily handle child protective services but will handle other DSS matters as well. This work is currently contracted with a local attorney. Due to reimbursement rates, the County will actually

save money by making this a full-time position within the department. Overall, Human Services revenues are up \$497,976. Health and Social Services show significant increases in State and federal funding for FY 2015-16. Senior Services revenues are down due to the reduction in capital for the upcoming fiscal year. The budget continues to fund Senior Services and Mental Health at the overall same rate as FY 2014-15.

By law in North Carolina, the County must fund all of its annual debt service obligations. This coming year, total debt service is \$7,955,506 or 11.47 percent of the recommended budget. If the budget is reduced, this percentage will go up. Under our financial policies, our stated goal is not to exceed 15 percent. Over the last two fiscal years, 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. When the State removed these funds from the counties, we reduced the capital contribution to the BOE to offset this loss. In addition, we used our capital reserve fund contribution to make up any shortfalls. In the recommended budget, the County would get back to setting aside an appropriate amount to cover the transfer to capital reserve that our financial policies recommend. 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 debt service funds will be adversely affected by the flip flop of sales tax revenues back to the City of Sanford under the ad valorem distribution method. This makes the decision to increase the tax rate even more important due to the fact that 2.0 cents of the 7.5 cent increase will go to capital reserve to be used for future debt service.

One last area that is seeing significant increases in its budget is the Board of Elections. Next year, Elections will hold a minimum of four elections, with the possibility of a fifth. A local act made the City of Sanford and Town of Broadway elections partisan. By doing so, the Legislature added a primary election for these municipalities. This added one election to the County, even though the municipalities will pay for most of the cost for these elections. The Legislature also added a presidential primary which the County will have to pay for on its own. Instead of one general primary in May, there will be an additional primary in March. This legislation is an unfunded mandate to the County. The Board of Elections has asked for additional personnel in its budget request. Due to the amount of work needed to conduct each election, the request is being recommended. In all, the County and the municipalities will pay an additional \$190,000 to conduct the four elections this year.

North Carolina General Statute (NCGS) 159-13(a) directs that the Budget Ordinance and tax rate adoption take place by July 1, 2015. 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 2015-16 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 1, 2015, 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 2015-16 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 18 at 4:00 pm in the Commissioners' Meeting Room of the Lee County Government Center. The lone budget workshop is scheduled for Monday, June 8. Due to the emphasis this budget recommendation places on K-12 education, I would encourage the Board of Commissioners to schedule a meeting solely with the Board of Education to discuss their request. The lone work session scheduled at this time is posted with the Clerk to the Board and will take place in the Gordon Wicker Room at the Lee County Government Center. It is hoped that deliberations will be successful and that the budget ordinance may be adopted at the Commissioners' meeting on June 15, 2015.

The drafting of this recommended budget has taken many hours of work and dedication from many employees. I wish to thank Lisa Minter, Finance Director, for her assistance in preparing this budget. I also need to thank Danielle Mahoney, ICMA/NCACC Intern-Fellow for her help in preparing the budget document and presentation. Finally, I want to thank all the department heads who understood the challenges we faced in this budget and helped balance the budget. The Commissioners expressed their desire to finally address the growing list of budget priorities for the County. This recommended budget addresses almost all of those issues. I know that the recommended tax rate will not be popular for some in the County. It would have been easy to recommend a budget that did not address the needs we have as a community. However, I believe the Commissioners now have the opportunity to address the growing list of priorities for the County and our funding partners. The County has used the recession as the main reason for not addressing those needs. With the recession over and the need to address economic growth issues locally, this recommended budget allows the Board to address these critical needs. 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 lie ahead. The County's staff stands ready to help in the review of the budget, and we await the guidance that will lead to budget adoption.

Sincerely,



John Crumpton
County Manager/Budget Officer

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LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

Fiscal Year 2015-16 Budget at a Glance

Total Property Valuation: \$4.977 billion
Proposed Tax Rate: \$.795
One Penny Generates: \$487,114

General Fund- Revenues

	Original 14-15 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Ad Valorem Taxes	\$35,355,701	\$39,868,683	\$39,868,683	\$4,512,982	12.76%
Local Option Sales Tax	\$10,815,428	\$11,602,930	\$11,602,930	\$787,502	7.28%
Other Taxes & Licenses	\$418,600	\$416,100	\$416,100	(\$2,500)	-0.60%
Intergovernmental Revenues	\$11,592,786	\$11,352,324	\$11,352,324	(\$240,462)	-2.07%
Permits & Fees	\$241,000	\$246,250	\$246,250	\$5,250	2.18%
Sales & Services	\$2,787,952	\$2,775,222	\$2,895,222	\$107,270	3.85%
Investment Earnings	\$30,000	\$30,000	\$30,000	\$0	0.00%
Miscellaneous	\$379,987	\$347,079	\$347,079	(\$32,908)	-8.66%
Transfers In	\$915,253	\$967,483	\$967,483	\$52,230	5.71%
Fund Balance Appropriated	\$2,596,759	\$1,731,022	\$1,644,812	(\$951,947)	-36.66%
Total Revenues	\$65,133,466	\$69,337,093	\$69,370,883	\$4,237,417	6.51%

General Fund- Expenditures

	Original 14-15 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
General Government-Total	\$7,962,638	\$8,821,200	\$8,842,432	\$879,794	11.05%
Public Safety-Total	\$9,617,927	\$10,258,177	\$10,258,177	\$640,250	6.66%
Economic/Physical Devel.-Total	\$1,194,840	\$1,245,283	\$1,254,841	\$60,001	5.02%
Health and Welfare-Total	\$15,448,568	\$15,910,925	\$15,913,925	\$465,357	3.01%
<i>Public Health</i>	<i>\$3,071,189</i>	<i>\$3,250,933</i>	<i>\$3,250,933</i>	<i>\$179,744</i>	<i>5.85%</i>
<i>Mental Health</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$0</i>	<i>0.00%</i>
<i>Social Services</i>	<i>\$10,029,953</i>	<i>\$10,426,124</i>	<i>\$10,426,124</i>	<i>\$396,171</i>	<i>3.95%</i>
Education- Total	\$20,149,253	\$21,124,771	\$21,124,771	\$975,518	4.84%
<i>School Current Expense</i>	<i>\$15,338,050</i>	<i>\$16,312,278</i>	<i>\$16,312,278</i>	<i>\$974,228</i>	<i>6.35%</i>
<i>CCCC Current Expense</i>	<i>\$2,389,730</i>	<i>\$2,489,000</i>	<i>\$2,489,000</i>	<i>\$99,270</i>	<i>4.15%</i>
Cultural and Recreational -Total	\$1,872,491	\$2,272,003	\$2,272,003	\$399,512	21.34%
Debt Service-Total	\$8,202,749	\$7,955,506	\$7,955,506	(\$247,243)	-3.01%
Reserves- Total	\$685,000	\$1,749,228	\$1,749,228	\$1,064,228	155.36%
Total Expenditures	\$65,133,466	\$69,337,093	\$69,370,883	\$4,237,417	6.51%

FISCAL YEAR 2015-2016 PROPOSED BUDGET RECOMMENDATIONS

GENERAL FUND REVENUE

In order to achieve a self-sufficient operation, this proposed budget includes the receipt of \$69,337,093 in revenue to support General Fund activities for the 2015-16 fiscal year. Estimates of revenues for budgetary purposes are gathered from a variety of sources. To estimate revenues for the coming year, the County Manager and Finance Director consult with the Tax Department and other department heads. These individuals play an important role in providing estimates of revenue from program-related fees; State and federal grants; licenses and permits; sales and services; property tax and sales tax. Past trends, current and future economic conditions along with input from County department heads were used to establish revenue projections for the coming year.

As approximately 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 shows the changes in the two revenue sources and the County's reliance on each as a percentage of total expenditures.

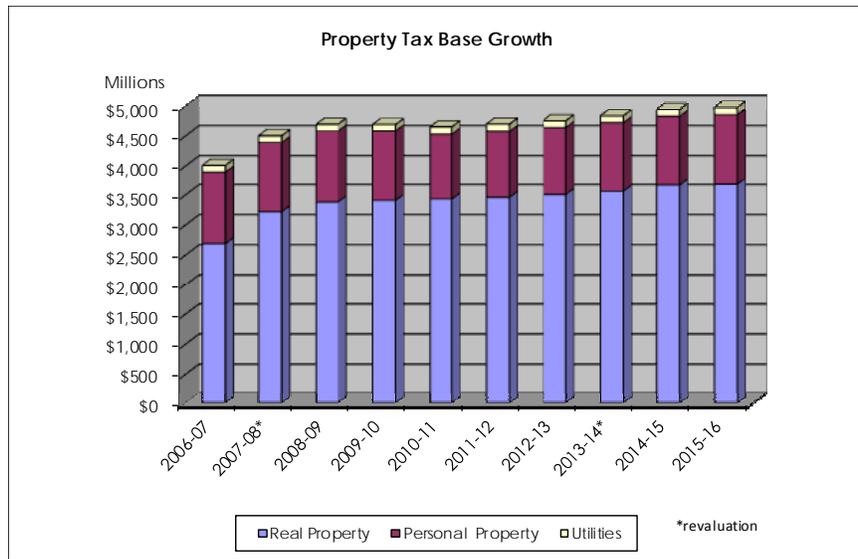
Table #1 – Major Revenue Sources

	FY 2014-15	FY 2015-2016	Difference	% Change
Tax base	\$ 4,943,371,800	\$ 4,977,143,900	\$ 33,772,100	.68%
Tax rate	0.72	0.795	0.075	10.42%
Ad valorem rev.	34,555,901	38,725,583	4,169,682	12.07%
<i>% of total exp.</i>	<i>53.05%</i>	<i>55.85%</i>	<i>2.33%</i>	<i>4.39%</i>
Sales tax rev.	10,815,428	11,602,930	787,502	7.28%
<i>% of total exp.</i>	<i>16.61%</i>	<i>16.73%</i>	<i>-0.02%</i>	<i>-0.12%</i>

During FY 2012-13, Tax Department staff completed reassessment of real property values. Lee County is starting to see some rebound from the recession of 2008. Reviewing the activities of the County's top 33 taxpayers, ten of the businesses invested over \$1 million each in personal property this year. One of the ten invested over \$5 million and two invested over \$7.5 million each. However, much of that increase was offset by an \$11 million reduction in personal property by Pfizer. As illustrated above, the tax rate for FY 2015-16 is recommended to increase from 72 cents per \$100 of valuation to 79.5 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 98.58 percent for the year ended June 30, 2014, which exceeded both our population group average of 97.23 percent and the statewide average of 97.97

percent. The budget for FY 2015-16 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 2015-16. Collections of registered motor vehicles are being budgeted at a 96.44 percent collection rate. The State implemented a new

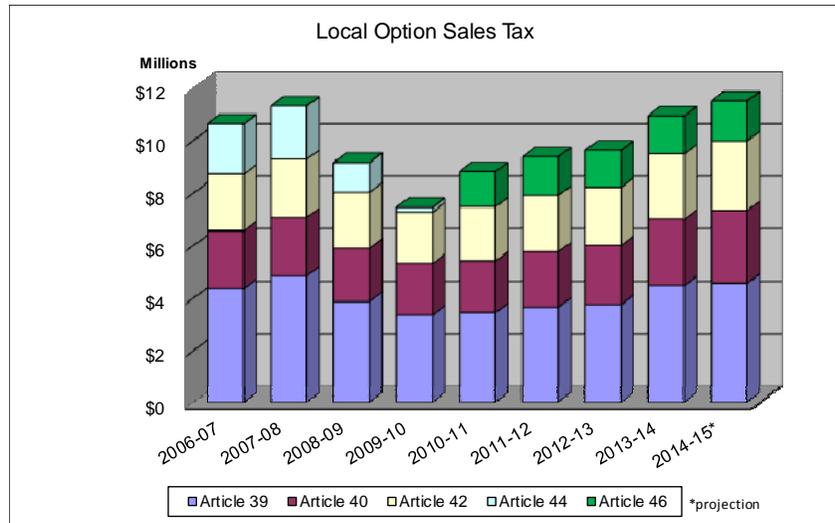


tag and tax system during FY 13-14 that is increasing the County's collection rate for registered motor vehicle. At these collection rates, the local tax base will produce \$487,114 for each penny of the tax rate levy resulting in a projection of \$38,725,583 in tax revenue for FY 2015-16.

Sales tax revenues are the County's second largest single revenue source. The current sales tax rate in Lee County is 7.00 percent. Of this, 2.25 percent is returned to the County. On April 1, 2013, the Board of County Commissioners voted to switch from the per capita method of sales tax distribution to the ad valorem method. So the total County-wide sales tax collections are distributed between the City of Sanford, the Town of Broadway and Lee County government based on the prior year's tax levy of all tax levying jurisdictions in the County. The County's share of 1.25 percent is unrestricted. The other one percent is legally split into two .5 percent taxes and has certain restrictions placed on the proceeds by General Statutes. FY 2015-16 will be the sixth 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.

After several years of minimal growth in sales tax revenues, the County is experiencing around a 5 percent increase in the current fiscal year. Based on that growth and projections from the State, a 4 percent growth is projected in the FY 15 - 16 budget. However, the County cannot simply apply that growth rate to current year projections. Since the County has switched to the ad valorem method for distribution, our amount is affected by the tax rates set by each taxing unit from year to year, as well as, the tax base in each taxing unit. For the second year in a row, the City raised its tax rate for FY 14-15. The County maintained its rate in fiscal year 14-15. The City also experienced a larger increase in its tax base than the County did. These



factors will lead to a redistribution of sales tax among the taxing districts. The County will likely lose around \$340,000 of sales tax revenue in FY 15-16. The decrease is due to the effect of the County lowering its tax rate for FY 13-14 and the City of Sanford increasing its rate for the last two budget cycles. Total local option sales tax revenue is projected at \$11,602,930, a \$787,502 increase from the FY 2014-15 budget amount.

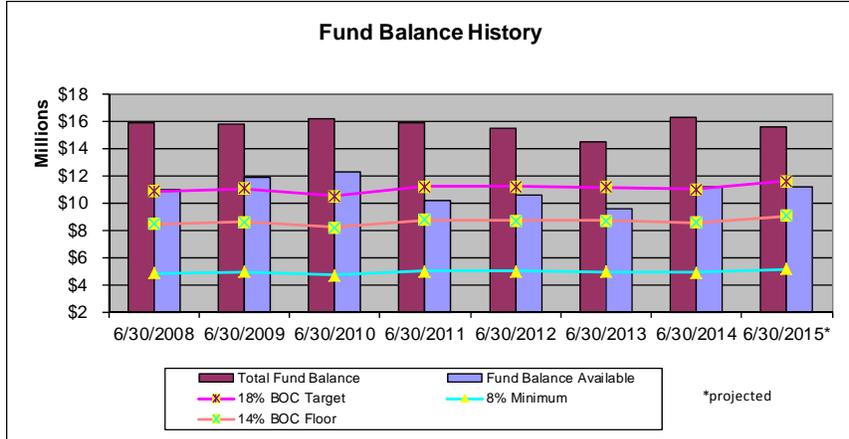
Much of the decrease in intergovernmental revenues in the FY 15-16 budget is attributable to the reduction in Lottery funds. The FY 14-15 budget included two years funding because it took two years to accumulate enough funds to cover the cost of the East Lee Middle School electric heat replacement project. The \$616,000 decrease in lottery funds is offset by the continued revenue from the State increasing the reimbursement rate on some positions working with the NCFASST system from 50 percent to 75 percent.

Considering the use of approximately \$1.2 million of fund balance for the replacement of the nature center at San-Lee Park that was damaged by a fire in November 2014, it is anticipated that the year end 2015 total fund balance will decrease by \$750,000 and that available fund balance will be 17.27 percent of general fund expenditures. This proposed budget's use of fund balance reserves is significant, but necessary. A fund balance appropriation of \$1,731,022 is included as supplemental revenue for FY 2015-16. While this is a decrease of \$865,737 from the originally budgeted appropriation for FY 2014-15, it is still a significant amount and may bring the County farther below the target fund balance percentage in the County's financial policies. 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	\$ 1,212,276	\$ 778,343
Building Improvements	1,972,500	272,600
Facility Development	<u>265,000</u>	<u>240,000</u>
Total	\$ 3,449,776	\$ 1,290,943

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 \$660,000 will be used in FY 2015-16 to cover debt service. Without such a fund, the depletion of fund balance is prone to continue. The Board also adopted a minimum fund balance policy that requires an amount equal to 14 percent of expenditures and strives for a target fund balance to expenditures ratio of 18 percent. The County needs to be cautious in continuing to appropriate fund balance and increasing its total budget. The County also needs to resist pressure from the State and other agencies to use fund balance to cover recurring expenditures. Without recurring revenue sources to cover expenditures, the County could quickly be near its minimum fund balance.

GENERAL FUND EXPENDITURES

Expenditures proposed herewith total \$69,337,093, an increase of 6.45 percent or \$4,203,627 more than the FY 2014-15 original budget. The proposed budget for FY 2015-16 funds many of the Board of Commissioners’ goals that were not funded in prior years. However, some of those goals could not be met without the tax increase that is proposed in the FY 15-16 budget.

The recommended budget includes a transfer to capital reserve for future debt service in the amount of \$974,228 which is the equivalent of two pennies on our tax base. Also included in the recommended budget is funding of Phase 2 of the pay and classification study that was prepared in FY 2011. Phase 2 of the plan recommended an across the board adjustment of 2.5 percent for all employees. Since that adjustment is recommended, a cost of living adjustment is not included in the FY 15-16 budget. Other items from the Commissioners' goals that are include are restoring the 401k contribution to 5 percent for regular employees, a 1 percent supplement increase for teachers and non-classified positions in the Lee County School System, off-site storage for IT, Horton Park upgrades and a study of space issues at the Courthouse. Requests for 16.5 new positions were submitted for consideration in the FY 2015-16 budget. This shows that while the economy is still sluggish, the demand for services from the County is still increasing. The public safety arena accounts for four of the requested positions. Human Services accounts for 9.5 of the 16.5 positions requested in FY 2015-16. Five of the requested positions from the Health Department are currently contract positions that the Health Director has asked to make regular County employees. The programs that the positions are currently in are 100 percent grant funded, so there is no cost to the County. According to the Board's financial policies if the grant funding is reduced or eliminated, these positions would need to be reduced or eliminated. Due to continued increases in caseloads in Social Services, DSS has requested a Social Worker II to assist with prevention, education and intake. DSS is also asking to hire a Social Services Attorney II as they feel that it would improve services over the current outside contract for said services. The two positions requested by DSS are recommended since at least 50 percent of the cost is covered by federal and State revenues. Table #3 illustrates said requests and those recommended for approval.

Table #3 – Position Request Summary

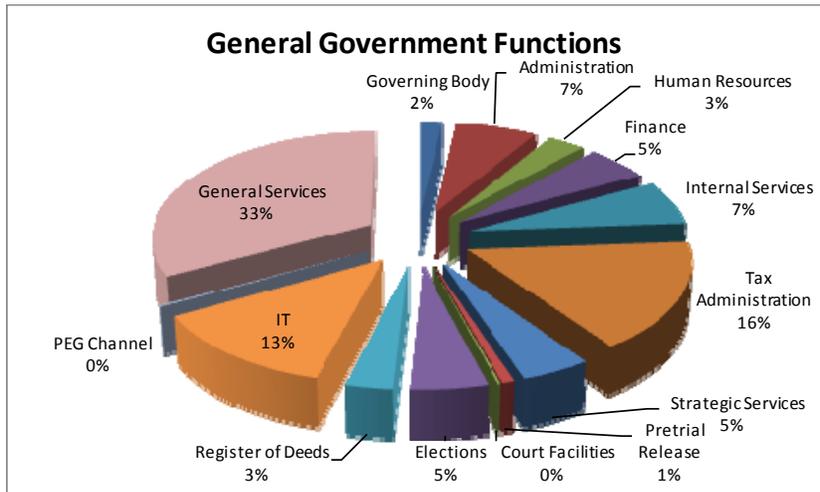
<u>Department</u>	<u>Position Title</u>	<u>Salary *</u>	<u>Recommended</u>	<u>Notes</u>
Elections	Administrative Assistant	\$ 37,116	\$ 37,116	
IT	Public Safety IT Technician	46,508		
IT	Jr. System/Telecommunication Analyst	54,336		
Sheriff	Courthouse Security Officer (non-sworn)	43,092		
Sheriff	Deputy - Community Relations	48,453		
Sheriff - Communications	Communications Dispatcher (2)	86,182	86,182	
Health Department	Processing Assistant IV (50% time)	16,589		
Health Department	Dental Hygienist II	61,202		1
Health Department	Administrative Assistant I	46,500		
Health Department	Social Worker II (4)	232,073	232,073	2
Health Department	Foreign Language Interpreter	46,507	46,507	2
Social Services	Social Services Attorney II	108,555	108,555	3
Social Services	Social Worker II	54,336	54,336	3
Total requested	16.5	Total recommended	10	
Notes: * Includes fringes (social security, retirement, 401(K) & insurance)				
1. Chatham County would share this cost with the County 50/50.				
2. The Health Department requested to bring contract workers into County positions. 0% County costs.				
3. 50% or less County costs				

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 \$4,566,924 is dedicated to these required services; \$37,697,480 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



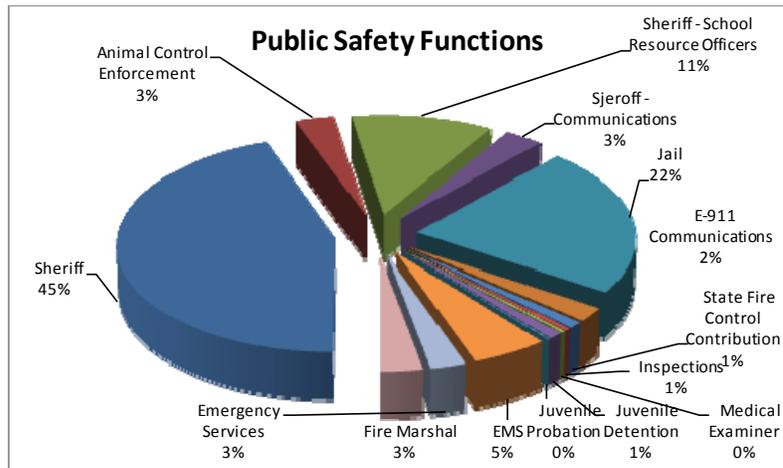
technology support. Total expenditures in this category are up 10.78 percent or \$858,562. The majority of this increase is attributable to three departments. There is an increase of \$188,600 in Elections. This increase is due to the number of elections that the department will have to conduct during FY 2015-16 and the addition of an administrative position to assist with the increased workload brought about by election law changes. Now that the City of Sanford and Town of Broadway have partisan elections, a primary must be held, and the Legislature has also added a presidential primary in March. While the County does receive reimbursement from the City and Town for their elections, laws do not allow for 100 percent cost recovery. The IT department budget is increasing \$217,664 or 23.78 percent in the FY 15-16 budget. Preparing the Buggy Factory for the move of GIS and Environmental Health accounts for \$84,895 of the increase. Based on the Board of Commissioners'

prioritization of its goals for the FY 15-16 budget, the IT budget also includes an increase of \$77,939 for an out of region disaster recovery system. General Services accounts for the largest part of the increase. The budget for this department is increasing \$375,562 or 14.85 percent. The majority of the increase is in facility development and capital outlay. Funds are included for the replacement of the roof on the Courthouse, HVAC units at LCGC, and painting of the exterior of the Old Courthouse. The delay in purchasing vehicles by one year has led to this department requesting five vehicles in FY 15-16. The recommended budget funds three of the vehicles accounting for \$79,544 of the increase.

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.

Public Safety

Total public safety related expenditures are proposed to increase by 6.67 percent or \$640,250 in the recommended FY 2015-16 budget. The Sheriff submitted a FY 2015-16 combined budget request of \$6,808,623, an increase of \$969,999 or 16.61 percent. The increase is attributable to the request of four new positions and a large number of



of replacement vehicles. The total recommended budget for the Sheriff's division is \$6,337,249, an increase of \$498,625 or 8.54 percent. The increase includes funding two additional dispatchers in the Sheriff's PSAP, but does not address the requested courthouse security officer or the community relations deputy. In an effort to reduce the impact of the additional officers on the FY 14-15 budget, capital outlay in the Sheriff's budget was greatly reduced. The reduction in FY 14-15 has led to a request for 24 vehicles in FY 15-16, 10 in the Sheriff's budget, 2 in Animal Control Enforcement, and 12 in the SRO division. The recommended budget funds 9 vehicles for the Sheriff's department, 2 for Animal Control Enforcement and 5 for the SRO division.

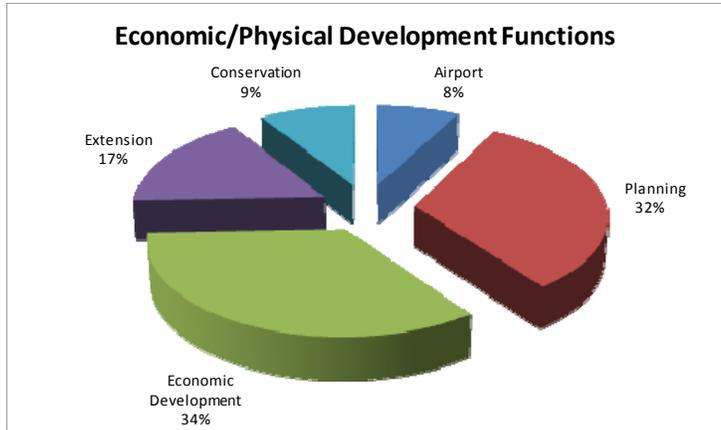
The recommended budget for the Jail totals \$2,297,905, an increase of \$48,297 or 2.15 percent. The majority of the increase is related to pay and benefit changes proposed in the FY 15-16 budget for all regular employees..

The E-911 Communications budget is increasing \$31,719 or 16.86 percent. This increase is due to increased call volume and the potential addition of a dispatch position by the City of Sanford. This number will be adjusted if the City of Sanford does not add the employee.

Another area showing a large increase is Juvenile Detention. This area is being increased \$51,103 based on current year history. Apparently, more youth are being arrested and assigned to detention centers thereby increasing our costs.

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 \$399,779 for FY 2015-16; a 10.65 percent increase from the original budget for the current fiscal year. The increase is due to the inclusion of an update to the land use plan in the FY 15-16 budget.



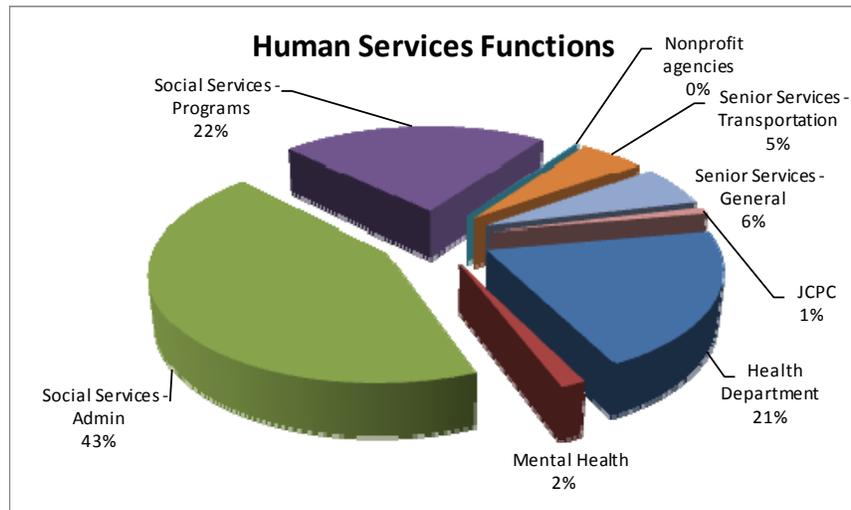
Costs for Economic Development are proposed to increase by \$3,500. The increase is attributable to incentive contracts. The Board of Commissioners has signed a Memorandum of Understanding with the Chamber of Commerce and the Economic Development Corporation to develop a new public/private organization to promote economic development in the County. The Board of Commissioners agreed to maintain its FY 2012-13 contribution of \$190,000 for two years while the new organization finds private partners to contribute. The recommended budget includes \$239,187 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	\$ 8,093	2016
Challenge Printing	\$ 12,615	2017
Cloverleaf Cold Storage	\$ 41,362	2019
Coty	\$ 33,349	2017
Frontier Spinning #2	\$ 42,956	2016
Magneti Marelli	\$ 58,054	2016
Parkdale Mills	\$ 18,760	2016
Red Wolf	\$ 20,498	2016

Human Services

Human Services costs are proposed to increase 2.99 percent from the FY 2014-15 budget; a \$462,357 increase. Services budgeted in this category include Mental Health, Health, Senior Services, and Social Services. The services that fall under this umbrella are vast and account for \$15,910,925, or 22.95 percent of the total FY 2015-16 recommended General Fund budget.



The FY 2015-16 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 2015-16 fiscal year, the Sandhills Center has requested a contribution of \$240,000 which is equal to the amount budgeted in FY 2014-15.

Health Department expenditures are increasing \$179,744. Revenues for the Health Department are increasing 2.35 percent or \$36,587 resulting in an overall increase in cost to the County equal to \$143,157. The majority of the increase is attributable to increased costs in the Environmental Services division related to the move of the department to the Buggy Factory. The recommended budget does not include funding for a Dental Hygienist II, an Administrative Assistant I or a half-time Processing Assistant IV position that were requested.

The administrative costs of the Social Services Department for FY 2015-16 are \$6,883,022, a \$254,586 increase from the FY 2014-15 original budget. The increase is related to new positions, the funding of Phase 2 of the pay study and the 401k adjustment. Social Services requested two positions this year. A Social Worker II is requested for prevention, education and intake in the Children's Services division. Cases have been increasing significantly in number and complexity. During 2014, a total of 33 children were taken into agency custody, with 12 of them in the last three months of the year. So far in 2015, 27 children have been taken into custody since the beginning of the year, with nine in the first week of May. The department is experiencing significant increases in cases being transferred for continuing services ("in-home services") to assure the safety of children when neglect or abuse has been found to have occurred, but custody is not warranted. Cases being accepted for investigation spiraled up and the high numbers are maintaining, not dropping. Needs of the families served are escalating, requiring more intensive and longer-lasting interventions. Psychological issues and substance abuse issues, for

both parents and children, are at an all-time high. The only way to address these soaring numbers is to work with families *before* the problems reach a severe stage and *before* abuse or neglect has occurred. Current staff is barely able to address their mounting caseloads and cannot take on any new responsibilities. Yet, prevention and education are the *only* tools available to mitigate this crisis. The requested social work position will provide on-going parenting classes that will address all ages, from infants and toddlers to elementary age and teenagers. These classes also will be offered in Spanish, to reach an underserved portion of our population. In addition to education, this social worker will work with at-risk families, where parents have significant issues with their children and need services, interventions, information and education. These families are the ones whose problems do not reach the statutory definitions of abuse or neglect, but who without prevention services, *will* reach that point.

The department has also requested that a Social Services Attorney II be hired, eliminating the current contracts for legal services for the department. The department has been analyzing ways to redirect resources/expenses to achieve improved services for its clients, as well as, improve productivity of its staff. In doing so, DSS has found that the funds currently paid for a contract attorney could be used more effectively, and at a cost savings, if applied to a Social Services staff position. The department has also identified other tasks that the attorney could do to improve the agency's productivity and effectiveness when it is not paying an hourly rate and required to stay within a funding allocation. Also, as an employee, the attorney can provide legal assistance to the Social Services department to alleviate some of the duties now being handled by the County Attorney.

Social Services programs in the FY 2015-16 budget are increasing by \$141,585 or 4.16 percent. Increases in daycare funds account for the majority of this increase. Social Services revenues are increasing \$618,143 or 8.74 percent in the FY 15-16 budget. The increase in revenues more than covers the changes in administration and programs for FY 15-16 and reduces the County's net cost by \$221,972.

Senior Services – Transportation, or COLTS, shows a \$334,644 decrease in expenditures for FY 2015-16. The increase is the result of the number of vehicles being purchased. The FY 2014-15 budget included the purchase of eight vehicles for the COLTS fleet. The FY 2015-16 budget includes one new high top vehicle. North Carolina Department of Transportation (DOT) reimburses the County for 90 percent of the cost of the vehicles. The van will not be purchased if the funding is not provided by DOT.

On February 7, 2011, the Board of Commissioners adopted a nonprofit agency funding policy. The County received applications from seven 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.

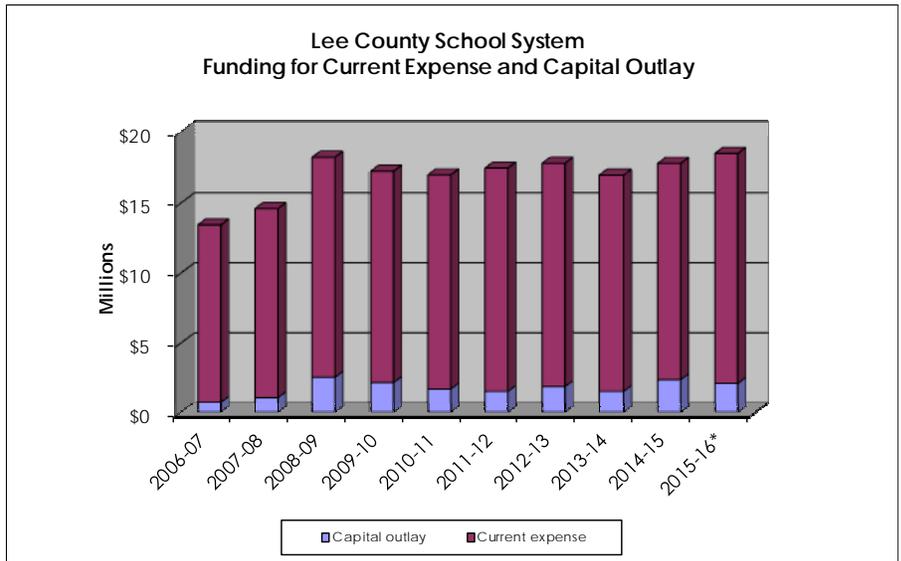
Table #5 – Human Services Nonprofits

Agency	Requested	Recommended
Johnston Harnett Lee Community Action	\$ 6,000	\$ 0
Lee County Industries	7,500	5,000
HAVEN	12,000	10,000
Boys & Girls Club of Sanford/Lee County, Inc.	32,000	10,000
Family Promise	5,000	2,500
Maggie’s Outreach	15,000	2,500
The Salvation Army	<u>20,000</u>	<u>2,500</u>
Total	\$ 97,500	\$ 32,500

Education

The six (6) expenditure budgets for the Education category are Lee County School System (LCSS) Current Expense, LCSS Capital, Central Carolina Community College (CCCC) Current Expense, CCCC Special Appropriation, CCCC Civic Center and CCCC Capital. These six (6) budgets combined represent 30.47 percent of total General Fund expenditures for FY 2015-16, which equates to a total Education appropriation of \$21,124,771, 4.84 percent higher than the 2014-15 fiscal year budget of \$20,149,253. The increase in this area is being funded through the proposed tax rate increase.

The Lee County Board of Education’s submitted budget represents a \$20,035,579 funding request, \$18,453,579 for current expense and \$1,250,331 for capital outlay excluding Lottery proceeds. The current expense budget request is an increase of \$3,115,529. LCSS’ capital outlay request reflects an increase of \$731,669. The County has held the LCSS’s current expense

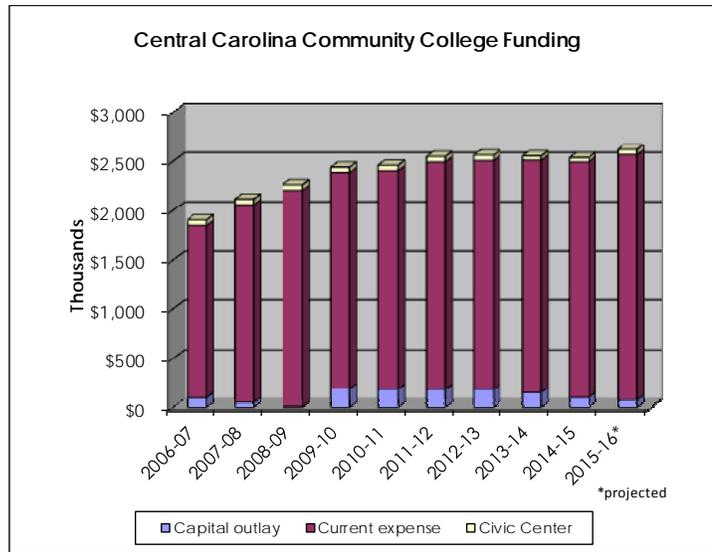


funding at \$15,338,050 for two years, and capital funding excluding Lottery proceeds has been held at \$850,331 for four years. The proposed budget for FY 15-16 recommends significant changes to those amounts. Current expense funding is recommended to increase \$974,228 or 6.35 percent. The increase is funded by 2.0 cents of the recommended 7.5 cent increase in the County’s tax rate. Capital

outlay funding excluding Lottery proceeds is increasing \$487,114 and is funded by 1.0 cents of the proposed tax increase. It is felt that increased funding of our school system will aid in economic development and the BOE feels that the increased funding will help them improve the systems' ABC report card.

While not funding the LCSS at the requested level, the net total education appropriations in this proposed budget are the equivalent of 36.23 cents of the tax rate levy.

Central Carolina Community College requested current expense funding of \$2,489,000 for FY 2015-16 an increase of \$99,270 or 4.15 percent. The requested increase is due to increased costs to maintain their facilities. The Community College's request is fully funded in the FY 15-16 recommended budget.



The College requested \$75,000 in capital funds for FY 2015-16. The request is \$27,642 less than FY 2014-15. The POD unit leases at the W. B. Wicker Center have

been paid in full; however, the College is now requesting funds for vehicle and equipment purchases that were delayed while the POD unit leases were being paid. The proposed budget for FY 2015-16 funds the entire request.

The FY 15-16 budget continues the County's special appropriation to CCCC for the CC Works program in the amount of \$25,000. This is the County's final year of that commitment. The special appropriation also includes \$50,000 for FY 15-16 to cover potential increases in rental fees to use the W.B. Wicker facility.

The Community College's request includes \$52,048 in funding for the Dennis A. Wicker Civic Center. This requested amount is a \$8,548 increase from the prior year.

Cultural and Recreational

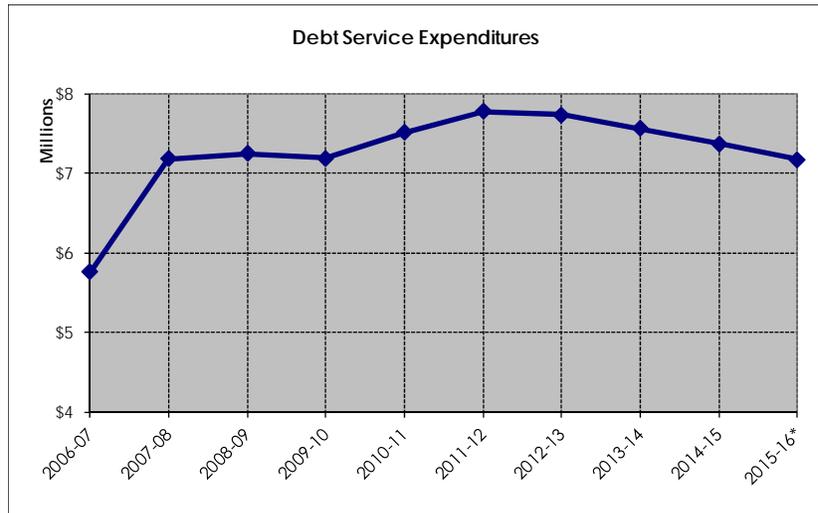
The Cultural and Recreational category of appropriations for FY 2015-16 reflects an increase of \$399,512 or 21.34 percent. The Library budget is increasing by \$22,614 or 3.53 percent. The majority of the change is due to the inclusion of a Ford Fusion to replace a vehicle with high mileage that is used for outreach activities. The Parks and Recreation budget is increased by \$369,898 or 30.03 percent. The majority of the increase is for replacement vehicles and facility development, which includes renovations at the Bob Hales Center and improvements at Horton and Dalrymple Parks.

The County received funding requests from two nonprofit agencies that fall in this area. The agencies and the requested and recommended amounts are listed below:

Agency	Requested	Recommended
Lee County Arts Council	\$ 3,000	\$ 2,000
Temple Theatre	\$ 28,760	\$ 5,000

Debt Service

This proposed budget includes net debt service totaling \$7,166,946, a decrease of \$204,360 or 2.70 percent. To the right is a graph that illustrates the County's total debt service expenditures over 10 years. Please note that of the County's total debt payment for the coming fiscal year, \$6,348,347 or 88.58 percent is for Lee



County School System facility construction. Funding for FY 2015-16 debt service payments includes ¼ cent sales tax proceeds of \$1,585,861 and \$660,000 from the Capital Reserve Fund based on the County's capital funding plan.

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 the \$660,000 transfer to the Capital Reserve Fund. This is to fund the one (1) percent of General Fund expenditures transfer to the Capital Reserve Fund in accordance with the Board's adopted financial policies. The adoption and adherence to this goal is a wise decision that will ultimately reduce the Board's reliance on fund balance to pay for capital acquisitions.

The second noteworthy item in the Miscellaneous Expense budget is the \$974,228 transfer to capital reserves. This transfer is in response the Board of Commissioners' goal to set aside 2.0 cents of the property tax increase to begin saving funds for debt service related to the CCCC bonds that were approved in November 2014.

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
\$ 50,000	Funds for Courthouse renovation study
\$974,228	2.0 cents to be set aside for future debt service payments
\$660,000	Capital Reserve Fund transfer (per Financial Policy)

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

ROOM OCCUPANCY TAX FUND

The revenues from this fund are derived from a 3 percent surcharge placed on hotel/motel rooms within Lee County and are dedicated to the operation and capital improvements of the Dennis A. Wicker Civic Center. An appropriation of \$196,000 funds the current expense request for the Civic Center.

CAPITAL RESERVE FUND

An appropriation of \$660,000 is recommended in this fund for the 2015-16 fiscal year to cover debt service costs in the General Fund. A contribution of \$660,000 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 \$352,569 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, \$51,168 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 \$73,150 for FY 2015-16. This is a decrease of \$52,618 or 43.97 percent from the original budget for FY 14-15

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 2015-16 funding levels for each of the fire districts and will present their recommendation to the Board of Commissioners by June 1, 2015.

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 \$1,461,765, a 6.45 percent increase or \$88,511 from the current fiscal year. As detailed in Table #8 below, it is recommended that the fees increase in FY 15-16.

Table #8 – Solid Waste Fees

FEE	CURRENT RATE	PROPOSED RATE	DIFFERENCE
(1) Disposal fee	\$45.00	\$47.50	\$2.50
(2) Collection fee	<u>\$45.00</u>	<u>\$47.50</u>	<u>\$2.50</u>
Total	\$90.00	\$90.00	\$5.00

BUDGET SUMMARY - GENERAL FUND - REVENUES

	13-14 Actual	Original 14-15 Budget	Requested 15-16 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Taxes							
Property Taxes							
Current Year	\$ 36,501,268	\$ 34,555,901	\$ 36,533,570	\$ 38,725,583	\$ 38,725,583	\$ 4,169,682	12.07%
Prior Years	1,103,904	799,800	1,143,100	1,143,100	1,143,100	343,300	42.92%
Rental Vehicle Tax	54,917	56,000	50,000	50,000	50,000	(6,000)	-10.71%
Privilege License Taxes	4,736	4,600	4,600	4,600	4,600	-	0.00%
Local Option Sales Tax	8,670,775	8,608,569	9,170,663	9,170,663	9,170,663	562,094	6.53%
Special School Sales Tax	2,243,716	2,206,859	2,432,267	2,432,267	2,432,267	225,408	10.21%
Cable TV Franchise Tax	211,597	218,000	218,000	218,000	218,000	-	0.00%
Beer & Wine Tax	62,706	58,000	62,000	62,000	62,000	4,000	6.90%
Total	48,853,619	46,507,729	49,614,200	51,806,213	51,806,213	5,298,484	11.39%
General Revenues							
Investment Earnings	50,350	30,000	30,000	30,000	30,000	-	0.00%
Departmental Revenues/Fees							
Tax	185,064	157,000	179,500	179,500	179,500	22,500	14.33%
Strategic Services	109,592	115,467	120,039	120,039	120,039	4,572	3.96%
Elections	51,439	400	62,200	62,200	62,200	61,800	15450.00%
Register of Deeds	400,897	381,000	389,750	389,750	389,750	8,750	2.30%
Sheriff/Jail	518,593	685,978	554,570	554,570	674,570	(11,408)	-1.66%
Emergency Management	109,683	122,397	110,397	110,397	110,397	(12,000)	-9.80%
Extension	8,185	3,900	4,650	4,650	4,650	750	19.23%
Library	124,414	125,033	126,493	126,493	126,493	1,460	1.17%
Recreation	391,541	383,585	397,565	397,565	397,565	13,980	3.64%
ABC Revenues	89,833	90,000	90,800	90,800	90,800	800	0.89%
Other	3,137,041	3,710,159	3,011,859	3,011,859	3,011,859	(698,300)	-18.82%
Total	5,176,632	5,804,919	5,077,823	5,077,823	5,197,823	(607,096)	-10.46%
Human Services							
Health Department	1,441,137	1,556,211	1,529,031	1,592,798	1,592,798	36,587	2.35%
Social Services	6,445,255	7,075,019	7,646,924	7,693,162	7,693,162	618,143	8.74%
Senior Services	1,266,128	1,592,829	1,274,481	1,274,304	1,274,304	(318,525)	-20.00%
Youth & Adult Services	232,582	-	161,771	161,771	161,771	161,771	N/A
Total	9,385,102	10,224,059	10,612,207	10,722,035	10,722,035	497,976	4.87%
Designated Fund Balance	-	2,596,759	1,937,000	1,731,022	1,644,812	(951,947)	-36.66%
Total General Fund Revenues	63,415,353	65,133,466	67,241,230	69,337,093	69,370,883	4,237,417	6.51%

*Represents change from 2014-2015 Budget to 2015-2016 Adopted

BUDGET SUMMARY - GENERAL FUND - EXPENDITURES

	13-14 Actual	Original 14-15 Budget	Requested 15-16 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
General Government							
Governing Body	356,375	179,635	164,422	165,578	165,578	(14,057)	-7.83%
Administration	527,883	629,980	615,688	598,304	700,872	70,892	11.25%
Human Resources	252,509	268,447	275,924	276,007	276,007	7,560	2.82%
Finance	428,157	456,349	468,572	469,995	469,995	13,646	2.99%
Internal Services	542,532	558,860	605,114	594,148	594,148	35,288	6.31%
Tax Administration	1,326,943	1,392,466	1,447,844	1,449,855	1,449,855	57,389	4.12%
Strategic Services	359,857	377,600	401,931	403,394	403,394	25,794	6.83%
Pretrial Release	67,674	72,553	72,096	72,318	72,318	(235)	-0.32%
Court Facilities	9,210	13,952	13,952	13,952	13,952	-	0.00%
Elections	253,535	256,438	450,241	445,038	445,038	188,600	73.55%
Register of Deeds	284,044	293,581	276,426	276,608	276,608	(16,973)	-5.78%
IT	875,800	915,322	1,310,754	1,132,986	1,132,986	217,664	23.78%
PEG Channel	14,911	19,100	19,100	19,100	19,100	-	0.00%
General Services	2,536,114	2,528,355	4,607,762	2,903,917	2,822,581	294,226	11.64%
Total	7,835,544	7,962,638	10,729,826	8,821,200	8,842,432	879,794	11.05%
Public Safety							
Sheriff	4,608,134	4,543,856	4,790,404	4,555,288	4,555,288	11,432	0.25%
Animal Control Enforcement	241,381	269,211	318,996	313,551	313,551	44,340	16.47%
Sheriff - School Resource Officers	612,557	1,025,557	1,382,808	1,151,641	1,151,641	126,084	12.29%
Sheriff - Communications	-	-	316,415	316,769	316,769	316,769	N/A
Jail	2,052,869	2,249,608	2,389,852	2,297,905	2,297,905	48,297	2.15%
E-911 Communications	197,657	188,161	219,880	219,880	219,880	31,719	16.86%
State Fire Control Contribution	92,512	100,194	100,194	100,194	100,194	-	0.00%
Inspections	43,474	35,786	43,813	43,813	43,813	8,027	22.43%
Medical Examiner	26,750	32,000	32,000	32,000	32,000	-	0.00%
Juvenile Detention	34,648	50,550	101,653	101,653	101,653	51,103	101.09%
Juvenile Probation	13,740	13,740	13,740	13,740	13,740	-	0.00%
EMS	525,000	551,250	551,250	551,250	551,250	-	0.00%
Emergency Services	226,670	262,761	264,731	253,010	253,010	(9,751)	-3.71%
Fire Marshal	284,685	295,253	343,719	307,483	307,483	12,230	4.14%
Total	8,960,077	9,617,927	10,869,455	10,258,177	10,258,177	640,250	6.66%
Economic/Physical Development							
Airport	89,105	93,711	97,442	97,442	97,442	3,731	3.98%
Planning	390,559	361,287	399,779	399,779	399,779	38,492	10.65%
Economic Development	356,521	425,687	429,187	429,187	429,187	3,500	0.82%
Extension	166,179	205,343	249,516	206,624	216,182	10,839	5.28%
Conservation	102,710	108,812	111,971	112,251	112,251	3,439	3.16%
Total	1,105,074	1,194,840	1,287,895	1,245,283	1,254,841	60,001	5.02%

*Represents change from 2014-2015 Budget to 2015-2016 Adopted

BUDGET SUMMARY - GENERAL FUND - CONTINUED

	13-14 Actual	Original 14-15 Budget	Requested 15-16 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Human services							
Health Department - Admin	670,481	673,823	703,588	662,937	662,937	(10,886)	-1.62%
Maternal Health	129,742	163,656	163,325	163,619	163,619	(37)	-0.02%
Child Health	200,565	206,828	245,581	211,123	211,123	4,295	2.08%
Primary Care	79,244	88,506	93,730	93,986	93,986	5,480	6.19%
Promotion	87,287	110,297	117,273	117,507	117,507	7,210	6.54%
WIC - CS	230,347	282,146	257,643	257,107	257,107	(25,039)	-8.87%
Family Planning	215,465	221,653	220,441	221,276	221,276	(377)	-0.17%
Animal Control Shelter	192,472	193,621	224,014	213,225	213,225	19,604	10.12%
Environmental Health	287,176	343,448	449,686	451,779	451,779	108,331	31.54%
Aids Control	48,223	36,597	39,285	39,456	39,456	2,859	7.81%
Bioterrorism	21,536	37,574	40,592	40,592	40,592	3,018	8.03%
WIC - BF	50,821	60,422	68,585	69,121	69,121	8,699	14.40%
Children Services Coordinator	138,906	164,292	159,664	159,560	159,560	(4,732)	-2.88%
Communicable Diseases	187,012	220,713	230,979	231,936	231,936	11,223	5.08%
Breast/Cervical Cancer Control	12,544	17,836	21,453	21,489	21,489	3,653	20.48%
Immunizations	51,248	76,018	81,626	81,826	81,826	5,808	7.64%
Pregnancy Care Management	78,988	125,547	124,090	166,936	166,936	41,389	32.97%
WIC - GA	6,572	16,227	16,274	16,274	16,274	47	0.29%
WIC - NE	19,245	31,985	31,184	31,184	31,184	(801)	-2.50%
Mental Health	240,000	240,000	240,000	240,000	240,000	-	0.00%
Social Services - Admin	5,949,472	6,628,436	6,858,440	6,883,022	6,883,022	254,586	3.84%
Social Services - Programs	2,790,311	3,401,517	3,543,102	3,543,102	3,543,102	141,585	4.16%
Lee County Industries	5,000	5,000	7,500	5,000	5,000	-	0.00%
Johnston-Lee Community Action	-	-	6,000	-	3,000	3,000	N/A
HAVEN	-	10,000	12,000	10,000	11,500	1,500	15.00%
Boys & Girls Club	10,000	10,000	32,000	10,000	10,000	-	0.00%
Salvation Army	-	-	20,000	2,500	1,000	1,000	N/A
Family Promise	-	-	5,000	2,500	2,500	2,500	N/A
Maggie's Outreach	-	-	15,000	2,500	2,500	2,500	N/A
Senior Services - Transportation	902,727	1,178,281	833,614	833,437	833,437	(344,844)	-29.27%
Senior Services - General	823,398	904,145	964,087	966,160	966,160	62,015	6.86%
Youth Services	54,758	-	-	-	-	-	N/A
Hillcrest	48,182	-	-	-	-	-	N/A
JCPC	86,203	-	161,771	161,771	161,771	161,771	N/A
Youth Employment	103,236	-	-	-	-	-	N/A
Total	13,721,161	15,448,568	15,987,527	15,910,925	15,913,925	465,357	3.01%

*Represents change from 2014-2015 Budget to 2015-2016 Adopted

BUDGET SUMMARY - GENERAL FUND - CONTINUED

	13-14 Actual	Original 14-15 Budget	Requested 15-16 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Education							
School Current Expense	15,338,050	15,338,050	18,453,579	16,312,278	16,312,278	974,228	6.35%
School Capital Outlay	1,249,165	2,250,331	2,366,000	2,121,445	2,121,445	(128,886)	-5.73%
CCCC Current Expense	2,354,675	2,389,730	2,489,000	2,489,000	2,489,000	99,270	4.15%
CCCC Special Appropriation	-	25,000	-	75,000	75,000	50,000	200.00%
CCCC Civic Center	43,685	43,500	52,048	52,048	52,048	8,548	19.65%
CCCC Capital Outlay	153,962	102,642	75,000	75,000	75,000	(27,642)	-26.93%
Total	19,139,537	20,149,253	23,435,627	21,124,771	21,124,771	975,518	4.84%
Cultural and Recreational							
Libraries	600,652	640,596	690,142	663,210	663,210	22,614	3.53%
Parks and Recreation	1,152,734	1,231,895	1,634,481	1,601,793	1,601,793	369,898	30.03%
Temple Theater	-	-	28,760	5,000	5,000	5,000	N/A
Arts Council	-	-	3,000	2,000	2,000	2,000	N/A
Total	1,753,386	1,872,491	2,356,383	2,272,003	2,272,003	399,512	21.34%
Debt Service							
Principal	5,108,859	5,127,859	5,115,859	5,115,859	5,115,859	(12,000)	-0.23%
Interest and Fees	2,967,176	2,735,537	2,506,911	2,506,911	2,506,911	(228,626)	-8.36%
Capital Lease Payments	345,357	339,353	332,736	332,736	332,736	(6,617)	-1.95%
Total	8,421,392	8,202,749	7,955,506	7,955,506	7,955,506	(247,243)	-3.01%
Reserves	655,000	685,000	115,000	1,749,228	1,749,228	1,064,228	155.36%
Total Expenditures	61,591,171	65,133,466	72,737,219	69,337,093	69,370,883	4,237,417	6.51%

*Represents change from 2014-2015 Budget to 2015-2016 Adopted

BUDGET SUMMARY - OTHER FUNDS

	<u>13-14 Actual</u>	<u>Original 14-15 Budget</u>	<u>Requested 15-16 Budget</u>	<u>Recommended 15-16 Budget</u>	<u>Adopted 15-16 Budget</u>	<u>Increase/ (Decrease)*</u>	<u>%Increase/ (Decrease)*</u>
<u>Room Occupancy Tax Fund</u>							
Revenues	\$ 203,136	\$ 196,000	\$ 196,000	\$ 196,000	\$ 196,000	-	0.00%
Expenses	195,987	196,000	196,000	196,000	196,000	-	0.00%
Net Excess	<u>\$ 7,149</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Capital Reserve Fund</u>							
Revenues	\$ 621,123	\$ 620,000	\$ 660,000	\$ 660,000	\$ 660,000	40,000	6.45%
Expenses	620,000	620,000	660,000	660,000	660,000	40,000	6.45%
Net Excess	<u>\$ 1,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Emergency Telephone System Fund</u>							
Revenues	\$ 367,779	\$ 351,119	\$ 403,737	\$ 403,737	\$ 403,737	52,618	14.99%
Expenses	273,410	351,119	403,737	403,737	403,737	52,618	14.99%
Net Excess	<u>\$ 94,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Airport Tax Reserve Fund</u>							
Revenues	\$ 101,533	\$ 130,550	\$ 73,150	\$ 73,150	\$ 73,150	(57,400)	-43.97%
Expenses	158,100	130,550	73,150	73,150	73,150	(57,400)	-43.97%
Net Excess	<u>\$ (56,567)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
<u>Water Debt Service Fund</u>							
Revenues	\$ 126,435	\$ 126,435	\$ 116,490	\$ 116,490	\$ 116,490	(9,945)	-7.87%
Expenses	126,435	126,435	116,490	116,490	116,490	(9,945)	-7.87%
Net Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
*Represents change from 2014-2015 Budget to 2015-2016 Recommended							

BUDGET SUMMARY - OTHER FUNDS CONTINUED

	13-14 Actual	Original 14-15 Budget	Requested 15-16 Budget	Recommended 15-16 Budget	Adopted 15-16 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Drug Seizure Fund							
Revenues	\$ 42,188	\$ -	\$ -	\$ -	\$ -	-	N/A
Expenses	106,687	-	-	-	-	-	N/A
Net Excess	<u>\$ (64,499)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
Solid Waste Fund							
Revenues							
User Fees	\$ 1,135,305	\$ 1,133,708	\$ 1,200,692	\$ 1,200,692	\$ 1,200,692	66,984	5.91%
White Goods Disposal Fees	18,188	18,500	18,000	18,000	18,000	(500)	-2.70%
1% Surcharge on Tires	71,228	69,500	71,500	71,500	71,500	2,000	2.88%
Other Revenues	52,778	64,402	43,500	43,500	43,500	(20,902)	-32.46%
Investment Earnings	1,959	1,000	1,200	1,200	1,200	200	20.00%
Sale of Property	60,470	-	-	-	-	-	N/A
Designated Reserves	-	86,144	126,506	126,873	126,873	40,729	47.28%
Total Revenues	<u>\$ 1,339,928</u>	<u>\$ 1,373,254</u>	<u>\$ 1,461,398</u>	<u>\$ 1,461,765</u>	<u>\$ 1,461,765</u>	<u>88,511</u>	<u>6.45%</u>
Expenses							
Waste Disposal Operations	\$ 190,746	\$ 196,116	\$ 207,990	\$ 208,093	\$ 208,093	11,977	6.11%
Waste Collection Operations	1,073,185	1,177,138	1,253,408	1,253,672	1,253,672	76,534	6.50%
Total Expenses	<u>\$ 1,263,931</u>	<u>\$ 1,373,254</u>	<u>\$ 1,461,398</u>	<u>\$ 1,461,765</u>	<u>\$ 1,461,765</u>	<u>88,511</u>	<u>6.45%</u>
Net Excess	<u>\$ 75,997</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>

*Represents change from 2014-2015 Budget to 2015-2016 Recommended

Schedule of Mandated Programs

Department	Notes	FY 2015-16				FY 2014-15
		Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Governing Body	1	\$ 165,578		\$ 165,578	100.00%	179,635
Administration	1	700,872		700,872	100.00%	629,980
Finance	1	469,995		469,995	100.00%	456,349
Tax Administration	1	1,449,855	179,500	1,270,355	87.62%	1,235,466
Strategic Services	1	403,394	120,039	283,355	70.24%	262,133
Court Facilities	1	13,952		13,952	100.00%	13,952
Elections	1	445,038	62,200	382,838	86.02%	256,038
Register of Deeds	1	276,608	389,750	(113,142)	-40.90%	(87,419)
IT	1	1,132,986		1,132,986	100.00%	915,322
Buildings and Grounds	1	2,822,581		2,822,581	100.00%	2,528,355
Sheriff	1	4,555,288	222,585	4,332,703	95.11%	4,308,238
Sheriff - SROs	1	1,151,641	271,352	880,289	76.44%	736,397
Sheriff - Communications	1	316,769				
Jail	1	2,297,905	180,633	2,117,272	92.14%	2,089,108
Inspections	1	43,813		43,813	0.00%	35,786
EMS	1	551,250		551,250	100.00%	551,250
Emergency Services	1	253,010	110,397	142,613	56.37%	141,564
Fire Marshal	1	307,483	307,483	-	0.00%	-
Health Dept - General Admin.	1	662,937	80,122	582,815	87.91%	584,653
Health - Maternal Health	1	163,619	154,097	9,522	5.82%	962
Health - Child Health	1	211,123	184,459	26,664	12.63%	20,201
Health - Promotion	1	117,507	26,832	90,675	77.17%	98,213
Health - WIC - CS	2	257,107	257,107	-	0.00%	-
Health - Family Planning	1	221,276	152,129	69,147	31.25%	52,716
Health - Animal Control	1	213,225	4,574	208,651	97.85%	190,638
Health - Environmental Health	1	451,779	136,777	315,002	69.72%	225,273
Health - Aids Control	1	39,456	500	38,956	98.73%	36,097
Health - Bioterrorism	1	40,592	40,592	-	0.00%	6,179
Health - WIC - BF	2	69,121	69,121	-	0.00%	-
Health - Children's Svcs. Coordinator	1	159,560	159,560	-	0.00%	-
Health - Communicable Disease	1	231,936	25,990	205,946	88.79%	204,587
Health - Breast/Cervical Cancer	1	21,489	12,920	8,569	39.88%	5,406
Health - Immunization Outreach	1	81,826	26,811	55,015	67.23%	50,691
Health - Pregnancy Care Mgmt.	1	166,936	166,936	-	0.00%	-
Health - WIC - GA	2	16,274	16,274	-	0.00%	-
Health - WIC - NE	2	31,184	31,184	-	0.00%	-
Mental Health	1	240,000		240,000	100.00%	224,000
Social Services	1&2	10,426,124	7,693,162	2,732,962	26.21%	2,954,934
School Current Expense	1	16,312,278		16,312,278	100.00%	15,338,050
School Capital Outlay	1	2,121,445	784,000	1,337,445	63.04%	850,331
Debt Service	1	7,955,506	3,220,827	4,734,679	59.51%	4,544,447
Total Mandated Programs		\$ 57,570,318	\$ 15,087,913	\$ 42,165,636		\$ 39,639,532

Mandated Programs account for 83.00% 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 2015 - 2016				FY 2014 - 15
	Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Human Resources	\$ 276,007		\$ 276,007	100.00%	268,447
Internal Services	594,148	30,000	564,148	94.95%	526,860
Pretrial Release	72,318		72,318	100.00%	72,553
IT - Peg Channel	19,100	19,100	-	0.00%	(43,596)
Sheriff - Animal Control Enforcement	313,551		313,551	100.00%	268,511
E911 Communications	219,880		219,880	100.00%	188,161
State Fire Control Contribution	100,194		100,194	100.00%	100,194
Medical Examiner	32,000		32,000	100.00%	32,000
Juvenile Detention	101,653		101,653	100.00%	50,000
Juvenile Probation Rent	13,740		13,740	100.00%	14,290
Airport	97,442	97,442	-	0.00%	-
Planning	399,779		399,779	100.00%	361,287
Economic Development	429,187		429,187	100.00%	425,687
Cooperative Extension	216,182	4,650	211,532	97.85%	201,443
Conservation	112,251	25,500	86,751	77.28%	83,312
Health - Primary Care	93,986	46,813	47,173	50.19%	39,362
Lee County Industries	5,000		5,000	100.00%	5,000
Johnston-Lee-Harnett Community Action	3,000		3,000	100.00%	
HAVEN	11,500		11,500	100.00%	10,000
Boys & Girls Club	10,000		10,000	100.00%	10,000
Salvation Army	1,000		1,000	100.00%	
Family Promise	2,500		2,500	100.00%	
Maggie's Outreach	2,500		2,500	100.00%	
COLTS	833,437	803,090	30,347	3.64%	56,414
Senior Services	966,160	471,214	494,946	51.23%	433,183
Juvenile Crime Prevention Council	161,771	161,771			
CCCC Current Expense	2,489,000		2,489,000	100.00%	2,389,730
CCCC Special Appropriation	75,000		75,000	100.00%	25,000
CCCC Civic Center	52,048		52,048	100.00%	43,500
CCCC Capital Outlay	75,000		75,000	100.00%	102,642
Library	663,210	126,493	536,717	80.93%	515,563
Parks and Recreation	1,601,793	397,565	1,204,228	75.18%	848,310
Temple Theatre	5,000				
Arts Council	2,000				
Reserves	1,749,228		1,749,228	100.00%	685,000
Total Non-mandated programs	\$ 11,800,565	\$ 2,183,638	\$ 9,609,927		\$ 7,712,853

Non-Mandated programs account for 17.00% of the total general fund budget.

Fund Balance Appropriated

Department	Description	Requested	Recommended	Adopted
Capital Outlay				
Administration	Technology equipment < \$5000 per item	\$ 1,600	\$ 1,600	\$ 1,600
Strategic Services	Capital outlay < \$5000 per item	8,975	8,975	8,975
Tax Administration	Technology equipment < \$5000 per item	6,300	6,300	6,300
Clerk of Court	Capital outlay < \$5000 per item	3,587	3,587	3,587
Elections	Technology equipment < \$5000 per item	11,480	11,480	11,480
IT	Media data center HVAC system upgrade	60,000	-	-
IT	Secure remote access VPN upgrade	7,061	7,061	7,061
IT	Lee County website redesign	35,000	-	-
IT	Tyler Technologies Content Manager and Dashboard	40,700	-	-
IT	Out of region disaster recovery	30,965	30,965	30,965
IT	Aquos board for Buggy Factory	7,000	7,000	7,000
General Services	Capital outlay < \$5000 per item	11,545	4,945	4,945
General Services	2015 Utility Truck - One Ton 4x4	31,390	31,390	31,390
General Services	2015 Cargo Van	32,253	32,253	32,253
General Services	2015 Ford F250 with tool bins	28,215	-	-
General Services	2015 Ford F250 pick up truck	25,541	-	-
General Services	2015 Ford Focus - housekeeping	15,901	15,901	15,901
Sheriff	Technology equipment < \$5000 per item	11,513	10,362	10,362
Sheriff - Animal Control	2015 Chevrolet Pickup (2)	49,502	49,502	49,502
Sheriff - Animal Control	Technology equipment < \$5000 per item	2,303	2,303	2,303
Sheriff - SROs	Capital outlay < \$5000 per item	23,400	9,750	9,750
Sheriff - SROs	2015 Dodge Charger V-8 with Police Package (12 requested, 5 recommended)	296,532	123,555	123,555
Sheriff - SROs	Technology equipment < \$5000 per item	28,215	14,757	14,757
Jail	Capital outlay < \$5000 per item	4,900	4,900	4,900
Jail	Dodge Charger (2 requested, 1 recommended)	55,461	27,731	27,731
Jail	New oven for kitchen	6,000	6,000	6,000
Emergency Services	Capital outlay < \$5000 per item	3,000	3,000	3,000
Emergency Services	VHF-UHF antenna upgrade/replacement	22,000	22,000	22,000
Emergency Services	Equipment package for replacement vehicle	12,000	-	-
Emergency Services	Technology equipment < \$5000 per item	1,100	1,100	1,100
Cooperative Extension	Technology equipment < \$5000 per item	900	900	900
Health - General	Capital outlay < \$5000 per item	1,200	1,200	1,200
Health - General	Technology equipment < \$5000 per item	3,300	16,800	16,800
Health - General	2015 Ford Fusion	17,925	17,925	17,925
Health - Animal Control	2015 Chevrolet 1500 Silverado work truck (Chevrolet Colorado recommended)	28,766	18,355	18,355
Health - Environmental	Capital outlay < \$5000 per item	10,676	10,676	10,676
Health - Environmental	Chevrolet Colorado	18,355	18,355	18,355
Health - Environmental	Ford Focus	15,901	15,901	15,901
Health - Environmental	Energov Version 9 - software	32,495	32,495	32,495

Fund Balance Appropriated

Department	Description	Requested	Recommended	Adopted
<u>Capital Outlay - continued</u>				
Social Services	Capital outlay < \$5000 per item	3,000	3,000	3,000
Social Services	Ford Fusion (2)	35,852	35,852	35,852
Social Services	Technology equipment < \$5000 per item	33,655	33,655	33,655
COLTS	Capital outlay < \$5000 per item	1,830	1,830	1,830
COLTS	High top van (10% match)	5,305	5,305	5,305
COLTS	Building & parking lot surveillance system	10,000	10,000	10,000
Senior Services	Ford Fusion	17,925	17,925	17,925
Senior Services	Ford 8 passenger van	24,251	24,251	24,251
Library	Ford Fusion	17,925	17,925	17,925
Library	Technology equipment < \$5000 per item	1,000	1,000	1,000
Recreation	Capital outlay < \$5000 per item	6,400	6,400	6,400
Recreation	Ford Fusion	17,925	17,925	17,925
Recreation	Ford 8 passenger van	24,251	24,251	24,251
Recreation	On-line registration package	10,000	10,000	10,000
	Total capital outlay	\$ 1,212,276	\$ 778,343	\$ 778,343
<u>Building Improvements</u>				
General Services	Replace Courthouse/Jail Roof	\$ 150,000	\$ 150,000	150,000
General Services	Replace HVAC unit for Daymark	133,900	-	-
General Services	Replace HVAC units at LCGC	75,600	75,600	75,600
General Services	Repaint exterior of the Old Courthouse	47,000	47,000	47,000
General Services	Paint meter pool at OT Sloan	25,000	-	-
General Services	Replace carpet at Summit building	46,000	-	-
General Services	Roof replacement for Steele Street Building	110,000	-	-
General Services	HVAC system for Health Department	1,325,000	-	-
Jail	Padded cell	60,000	-	-
	Total building improvements	\$ 1,972,500	\$ 272,600	\$ 272,600
<u>Facility Development</u>				
Recreation	Renovation at Bob Hales Center	\$ 164,000	\$ 164,000	164,000
Recreation	Install concrete pad at Buchanan Park	1,000	1,000	1,000
Recreation	Dalrymple Park - handicap parking and court access	50,000	50,000	50,000
Recreation	Horton Park - Landscaping, fencing, parking and signage	50,000	25,000	25,000
	Total facility development	\$ 265,000	\$ 240,000	\$ 240,000
	Capital, building improvements and facility development		\$ 1,290,943	\$ 1,290,943
	Revenue and expenditure float		440,079	353,869
	Total fund balance appropriated		\$ 1,731,022	\$ 1,644,812

Capital Outlay > \$5,000

Department	Description	Requested	Recommended	Adopted
Capital Outlay				
IT	Vmware Licensing/SAN Equipment/Switching Devices	\$ 15,000	\$ 15,000	\$ 15,000
IT	Email archival appliance	24,530	24,530	24,530
IT	Media data center HVAC system upgrade	60,000	-	-
IT	Secure remote access VPN upgrade	7,061	7,061	7,061
IT	Lee County website redesign	35,000	-	-
IT	Tyler Technologies Content Manager and Dashboard	40,700	-	-
IT	Out of region disaster recovery	30,965	30,965	30,965
IT	Email security appliance upgrade	5,913	5,913	5,913
IT	Aquos board for Buggy Factory	7,000	7,000	7,000
General Services	2015 Utility Truck - One Ton 4x4	31,390	31,390	31,390
General Services	2015 Cargo Van	32,253	32,253	32,253
General Services	2015 Ford F250 with tool bins	28,215	-	-
General Services	2015 Ford F250 pick up truck	25,541	-	-
General Services	2015 Ford Focus - housekeeping	15,901	15,901	15,901
Sheriff	2015 Dodge Charger V-8 with Police Package (10 requested, 9 recommended)	247,110	222,399	222,399
Sheriff - Animal Control	2015 Chevrolet Pickup (2)	49,502	49,502	49,502
Sheriff - SROs	2015 Dodge Charger V-8 with Police Package (12 requested, 5 recommended)	296,532	123,555	123,555
Jail	Dodge Charger (2 requested, 1 recommended)	55,461	27,731	27,731
Jail	New oven for kitchen	6,000	6,000	6,000
Emergency Services	VHF-UHF antenna upgrade/replacement	22,000	22,000	22,000
Emergency Services	Equipment package for replacement vehicle	12,000	-	-
Health - General	2015 Ford Fusion	17,925	17,925	17,925
Health - Animal Control	2015 Chevrolet 1500 Silverado work truck (Chevrolet Colorado recommended)	28,766	18,355	18,355
Health - Environmental	Chevrolet Colorado	18,355	18,355	18,355
Health - Environmental	Ford Focus	15,901	15,901	15,901
Health - Environmental	Energov Version 9 - software	32,495	32,495	32,495
Social Services	Ford Fusion (2)	35,852	35,852	35,852
COLTS	High top van (10% match)	5,305	5,305	5,305
COLTS	Building & parking lot surveillance system	10,000	10,000	10,000
Senior Services	Ford Fusion	17,925	17,925	17,925
Senior Services	Ford 8 passenger van	24,251	24,251	24,251
Library	Ford Fusion	17,925	17,925	17,925
Recreation	Ford Fusion	17,925	17,925	17,925
Recreation	Ford 8 passenger van	24,251	24,251	24,251
Recreation	On-line registration package	10,000	10,000	10,000
General Fund Total		\$ 1,324,950	\$ 887,665	\$ 887,665

Capital Outlay > \$5,000

Department	Description	Requested	Recommended	Adopted
Solid Waste Fund				
Waste Collections	40 cubic yard octagon receiver bin	\$ 8,000	\$ 8,000	\$ 8,000
Waste Collections	3/4 top pickup	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
Solid Waste Fund Total		<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$ 34,000</u>

LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

RESOLUTION

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

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

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

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

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

MOTTO:

Committed Today for a Better Tomorrow

MISSION:

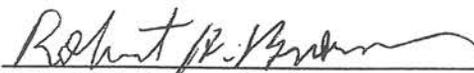
Through vision and leadership, setting the standard for professional local government.

CORE VALUES:

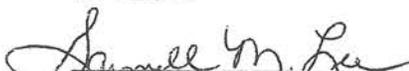
We value:

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

Adopted this 19th day of February 2007.


Robert H. Brown, Chairman

ATTEST:


Gaynell M. Lee, Clerk



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.

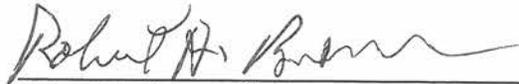
Tax rate

- 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.

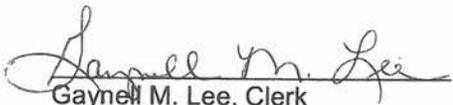


Robert T. Reives, Chairman, Finance Committee



Robert H. Brown, Chairman,
Board of Commissioners

ATTEST:



Gaynell M. Lee, Clerk

**LEE COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

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, 2015 and ending on June 30, 2016 in accordance with the chart of accounts heretofore established for this county:

Commissioners	\$ 165,578
Administration	700,872
Human Resources	276,007
Finance	469,995
Internal Services	594,148
Strategic Services	403,394
Tax-Appraisal	463,618
Tax-Collections	617,253
Tax-Listing	368,984
Pretrial Release	72,318
Court Facilities	13,952
Elections	445,038
Register of Deeds	276,608
Information Technology	1,132,986
Information Technology – PEG Channel	19,100
Buildings and Grounds	2,822,581
Sheriff	4,555,288
Animal Control Enforcement	313,551
School Resource Officers	1,151,641
Sheriff-Communications	316,769
Jail	2,297,905
911 Communications	219,880
State Forestry	100,194
Inspections	43,813
Medical Examiner	32,000
Juvenile Justice	1,653
Juvenile Detention	100,000
Juvenile Probation Rent	13,740
Emergency Medical Services	551,250
Emergency Services	253,010
Fire Marshal	307,483
Airport	97,442
Planning & Zoning	399,779
Economic Development	429,187
Agriculture Extension	216,182
Soil Conservation	112,251
Health Department - Administration	662,937
Health Department - Programs	
Maternal Health	163,619
Child Health	211,123

Exhibit 8

Primary Care	93,986
Promotion	117,507
WIC – Client Services	257,107
Family Planning	221,276
Animal Control	213,225
Environmental Health	451,779
AIDS Control	39,456
Bioterrorism	40,592
WIC – Breast Feeding	69,121
Child Service Coordinator	159,560
Communicable Disease	231,936
Breast/Cervical Cancer Control	21,489
Immunizations	81,826
Pregnancy Care Management	166,936
WIC – General Administration	16,274
WIC – Nutrition Education	31,184
Mental Health Contribution	240,000
DSS Administration	6,883,022
DSS Programs	3,543,102
Human Services Nonprofits	35,500
Senior Services-Transportation	833,437
Senior Services-General	966,160
JCPC	161,771
Lee County School System	
<i>Current Expense</i>	16,312,278
<i>Capital Expense</i>	1,337,445
<i>Lottery Projects</i>	784,000
Central Carolina Community College	
<i>Current Expense</i>	2,489,000
<i>Special Appropriation</i>	75,000
<i>Capital Expense</i>	75,000
<i>Civic Center Expense</i>	52,048
Library	663,210
Parks & Recreation	1,601,793
Cultural & Recreational Nonprofits	7,000
Debt Service	7,955,506
Reserve for Unemployment Tax	25,000
Reserve for Worker's Compensation	30,000
Reserve for Property & Liability Insurance	10,000
Transfer to Courthouse Renovations	50,000
Transfer to Capital Reserve	1,634,228
TOTAL APPROPRIATIONS	\$ 69,370,883

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, 2015 and ending on June 30, 2016:

Ad Valorem Taxes	
Current Year Tax Levy	\$ 38,725,583
Prior Years Taxes	1,143,100
Local Option Sales Tax	11,602,930
Other Taxes and Licenses	416,100
Unrestricted Intergovernmental Revenues	850,560
Restricted Intergovernmental Revenues	10,501,764
Permits and Fees	246,250
Sales and Services	2,895,222
Investment Earnings	30,000
Miscellaneous	347,079
Transfers from Other Funds	967,483
Fund Balance Appropriated	1,644,812
TOTAL REVENUES	\$ 69,370,883

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, 2015 and ending June 30, 2016:

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

SECTION 5. It is estimated that the following revenues will be available to the Room Occupancy Tax Fund for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Room Occupancy Tax Revenue	\$ 196,000
----------------------------	------------

Exhibit 8

SECTION 6. The following amounts are hereby appropriated to the Solid Waste Management Fund for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Solid Waste Management	\$ 208,093
Waste Collections	1,253,672
TOTAL APPROPRIATIONS	\$ 1,461,765

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, 2015 and ending on June 30, 2016:

Other Revenues	\$ 43,500
1% Surcharge on Tires	71,500
White Goods Disposal Fee	18,000
Interest Income	1,200
Landfill Tipping Fee	101,922
Rural Household Disposal/Collection Fees	1,098,770
Fund Balance Appropriated	126,873
TOTAL REVENUES	\$ 1,461,765

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-five dollars (\$95.00) 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, 2015. New households will be added upon completion as verified by the County building permit.
- b. The rural household disposal and recycling center fee shall be billed with the ad valorem taxes and shall be payable at the same time and in the same manner as taxes. The first moneys paid shall be applied to the solid waste fee. Interest on delinquent fees shall be assessed in the same manner as though the fee were ad valorem taxes. The annual fee shall become a lien upon the real property as though it were ad valorem taxes.
- c. The entry into any convenience center, the landfill site or transfer station of any vehicle signifies the consent of the owner and driver of the vehicle for it to be searched so that it can be ensured that no hazardous or prohibited substance is brought into the Convenience Center, landfill or transfer station.
- d. All haulers who must pay the per ton disposal fee shall pay at the time the solid waste or recyclables are delivered to the landfill site or transfer station unless arrangements have been made for periodic billing.
- e. Solid waste collections from institutional facilities (county schools, Civic Center and Community College) through the Solid Waste Division will be done at the rate of two dollars and fourteen cents (\$2.14) per cubic yard for solid waste and at the rate of one dollar and twenty-five cents (\$1.25) per cubic yard for cardboard. Fee charged is based on the container size, not the amount of contents.

- f. Private haulers collecting rural (outside municipality) household waste will be required to furnish the County Tax Assessor a list of all his rural clients in Lee County. This list must be delivered to the Tax Assessor prior to March 1, 2015. The Tax Assessor will use this list to exempt the clients from the forty-seven dollars and fifty cents (\$47.50) 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, 2015 and ending June 30, 2016:

E-911 Communications	\$ 403,737
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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, 2015 and ending June 30, 2016:

E-911 Surcharge	\$ 403,737
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SECTION 11. The following amounts are hereby appropriated in the Airport Tax Revenue Fund for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Airport Operations	\$ 73,150
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Exhibit 8

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, 2015 and ending on June 30, 2016:

Ad Valorem Taxes	\$ 73,150
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SECTION 13. The following amounts are hereby appropriated in the Water Debt Service Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

Debt Service	\$ 116,490
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SECTION 14. It is estimated that the following revenue will be available to the Water Debt Service Fund for Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Contribution from the City of Sanford	\$ 116,490
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SECTION 15. The following amounts are hereby appropriated in the Capital Reserve General Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

Transfer to General Fund	\$ 620,000
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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, 2015 and ending June 30, 2016:

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 79.5 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015 for the purpose of raising the revenue listed as "Current Year Property 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 \$4,563,143,900 and an estimated collection rate of 98%, and an estimated total valuation of vehicles for purpose of taxation of \$414,000,000 and an estimated collection rate of 96.44%.

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) 2015-2016 County of Lee Schedules of Fees & Charges

Exhibit 8

SECTION 22. 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.

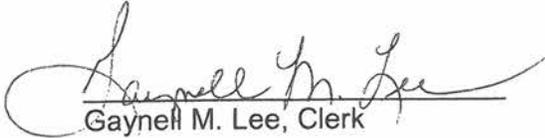
Commissioner Reives moved to approve the Budget Ordinance, and upon a vote, the results were as follows:

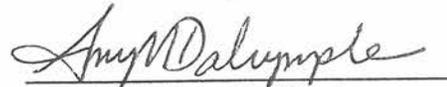
Aye: Dalrymple, Frazier, Reives, Oldham and Sloan

Nay: Knecht

Absent: Smith

The Chairman ruled the Budget Ordinance had been approved.


Gaynell M. Lee, Clerk


Amy M. Dalrymple, Chair

**LEE COUNTY, NORTH CAROLINA
FIRE DISTRICT BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

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, 2015 and ending on June 30, 2016:

Carolina Trace Fire Department	\$ 351,793
Fire Marshal	51,529
TOTAL	\$ 403,322

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, 2015 and ending on June 30, 2016:

Carolina Trace District Taxes	\$ 383,422
Fund Balance Appropriated	19,900
TOTAL	\$ 403,322

SECTION 3. The following amounts are hereby appropriated to the Northview Fire Department for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Northview Fire Department	\$ 473,573
Fire Marshal	67,785
TOTAL	\$ 541,358

SECTION 4. It is estimated that the following revenues will be available to the Northview Fire Department during the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Northview District Taxes	\$ 483,358
Fund Balance Appropriated	58,000
TOTAL	\$ 541,358

SECTION 5. The following amounts are hereby appropriated to the Cape Fear Fire Department for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Cape Fear Fire Department	\$ 318,950
Fire Marshal	40,794
TOTAL	\$ 359,744

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, 2015 and ending on June 30, 2016:

Cape Fear District Taxes	\$ 326,744
Fund Balance Appropriated	33,000
TOTAL	\$ 359,744

SECTION 7. The following amounts are hereby appropriated to the Northwest Pocket Fire Department for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Northwest Pocket Fire Department	\$ 250,300
Fire Marshal	22,084
TOTAL	\$ 272,384

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, 2015 and ending on June 30, 2016:

Northwest Pocket District Taxes	\$ 230,384
Fund Balance Appropriated	42,000
TOTAL	\$ 272,384

SECTION 9. The following amounts are hereby appropriated to the Lemon Springs Fire Department for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Lemon Springs Fire Department	\$ 277,745
Fire Marshal	39,873
TOTAL	\$ 317,618

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, 2015 and ending on June 30, 2016:

Lemon Springs District Taxes	\$ 305,618
Fund Balance Appropriated	12,000
TOTAL	\$ 317,618

Exhibit 9

SECTION 11. The following amounts are hereby appropriated to the Tramway Fire Department for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Tramway Fire Department	\$ 359,949
Fire Marshal	56,181
TOTAL	\$ 416,130

SECTION 12. It is estimated that the following revenues will be available to the Tramway Fire Department during the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Tramway District Taxes	\$ 393,130
Fund Balance Appropriated	23,000
TOTAL	\$ 416,130

SECTION 13. The following amounts are hereby appropriated to the Deep River Fire Department for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Deep River Fire Department	\$ 290,634
Fire Marshal	27,911
TOTAL	\$ 318,545

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, 2015 and ending on June 30, 2016:

Deep River District Taxes	\$ 284,545
Fund Balance Appropriated	34,000
TOTAL	\$ 318,545

SECTION 15. The following amounts are hereby appropriated to the Clearwater Fire Service District for the Fiscal Year beginning July 1, 2015 and ending on June 30, 2016:

Clearwater Fire Service District	\$ 43,000
Fire Marshal	2,760
TOTAL	\$ 45,760

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, 2015 and ending on June 30, 2016:

Clearwater Fire Service District	\$ 40,760
Fund Balance Appropriated	5,000
TOTAL	\$ 45,760

SECTION 17. There is hereby levied a tax at the rate of NINE AND ONE TENTHS (9.1) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, 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 \$426,196,800 for purposes of taxation and an estimated collection rate of 99.05%.

SECTION 18. There is hereby levied a tax at the rate of EIGHT AND SEVEN TENTHS (8.7) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, located within the Northview Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$561,297,500 for purposes of taxation and an estimated collection rate of 99.50%.

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, 2015, 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 \$333,967,500 for purposes of taxation and an estimated collection rate of 97.50%.

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, 2015, 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 \$182,703,700 for purposes of taxation and an estimated collection rate of 97.75%.

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, 2015, 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 \$331,115,400 for purposes of taxation and an estimated collection rate of 96.52%.

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, 2015, located within the Tramway Fire District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$448,262,200 for purposes of taxation and an estimated collection rate of 99.05%.

Exhibit 9

SECTION 23. There is hereby levied a tax at the rate of TWELVE AND FIVE TENTHS (12.5) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, 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 \$233,411,500 for purposes of taxation and an estimated collection rate of 97.71%.

SECTION 24. There is hereby levied a tax at the rate of EIGHTEEN AND SEVEN TENTHS (18.7) cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, located within the Clearwater Fire Service District for the raising of revenue for said district.

This rate is based on an estimated total valuation of \$23,385,600 for purposes of taxation and an estimated collection rate of 93.42%.

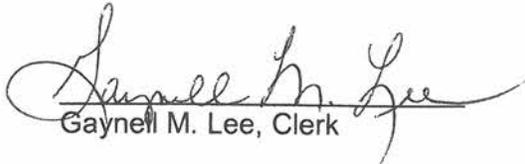
SECTION 25. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Tax Administrator for direction in carrying out their duties.

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

Aye: Dalrymple, Frazier, Reives, Smith, Knecht, Oldham and Sloan

Nay: None

The Chairman ruled the Budget Ordinance had been approved.


Gaynell M. Lee, Clerk


Amy M. Dalrymple, Chair

COUNTY OF LEE
Adopted 2015-2016
General Fund

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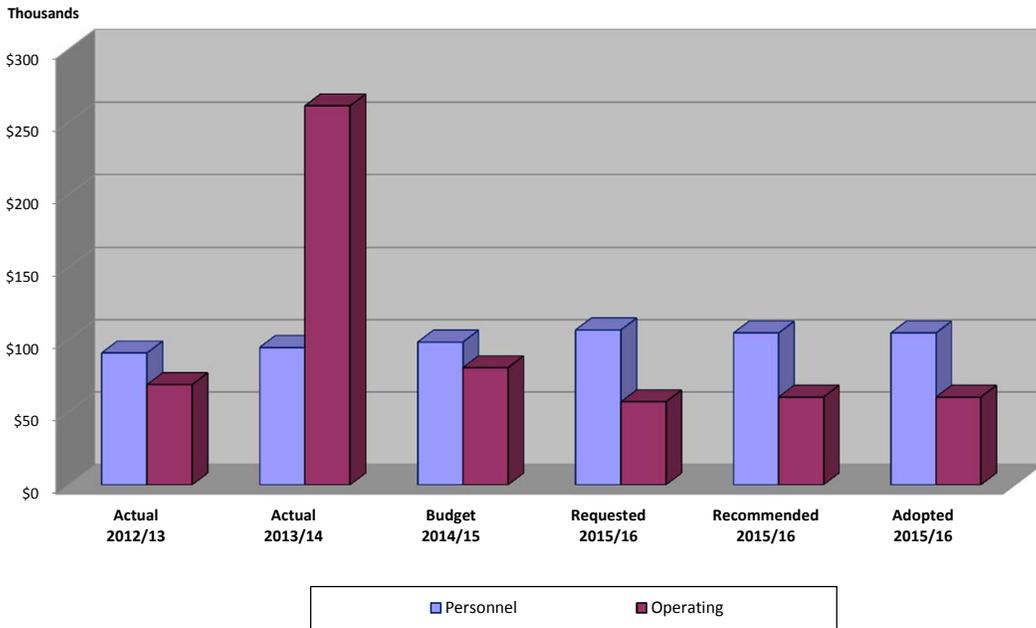
Governing Body

Mission

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

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 160,377	\$ 356,375	\$ 179,635	\$ 164,422	\$ 165,578	\$ 165,578
Total	\$ 160,377	\$ 356,375	\$ 179,635	\$ 164,422	\$ 165,578	\$ 165,578
Expenditures						
Personnel	\$ 91,135	\$ 94,933	\$ 98,628	\$ 107,040	\$ 104,896	\$ 104,896
Operating	69,242	261,442	81,007	57,382	60,682	60,682
Total	\$ 160,377	\$ 356,375	\$ 179,635	\$ 164,422	\$ 165,578	\$ 165,578



Administration

Mission

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

Significant Changes

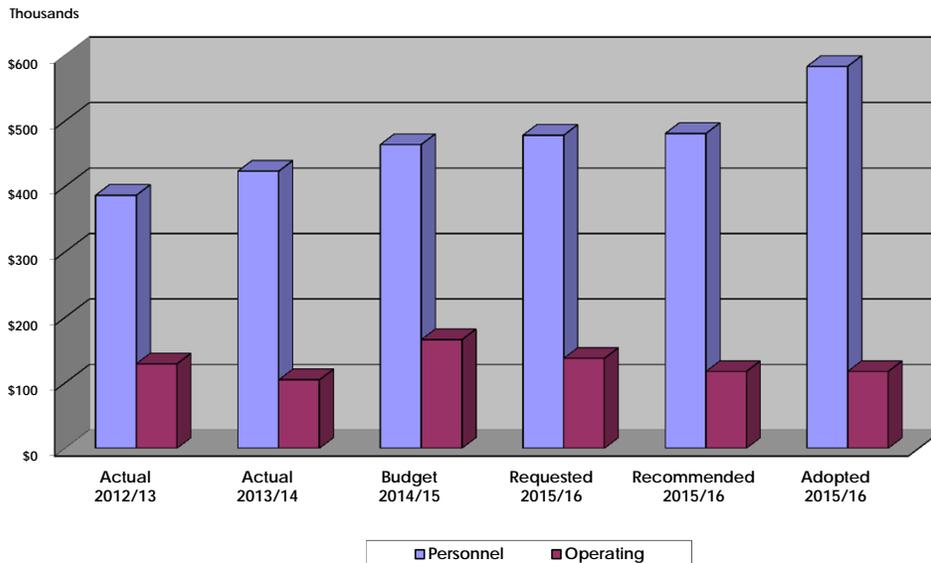
Increased operating costs were budgeted in FY 14-15 to cover legal costs associated with *Calendine v. Lee County and Others*. A NCACC/ICMA Management Fellowship position is also funded. The position is partially funded with a grant from the North Carolina Association of County Commissioners.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	4	4	5	5	5	5

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 17,237	\$ -	\$ -	\$ -	\$ -	\$ -
General Appropriation	498,363	527,883	629,980	615,688	598,304	700,872
Total	\$ 515,600	\$ 527,883	\$ 629,980	\$ 615,688	\$ 598,304	\$ 700,872
Expenditures						
Personnel	\$ 386,454	\$ 423,200	\$ 464,006	\$ 478,213	\$ 480,829	\$ 583,397
Operating	129,146	104,683	165,974	137,475	117,475	117,475
Total	\$ 515,600	\$ 527,883	\$ 629,980	\$ 615,688	\$ 598,304	\$ 700,872



Human Resources

Mission

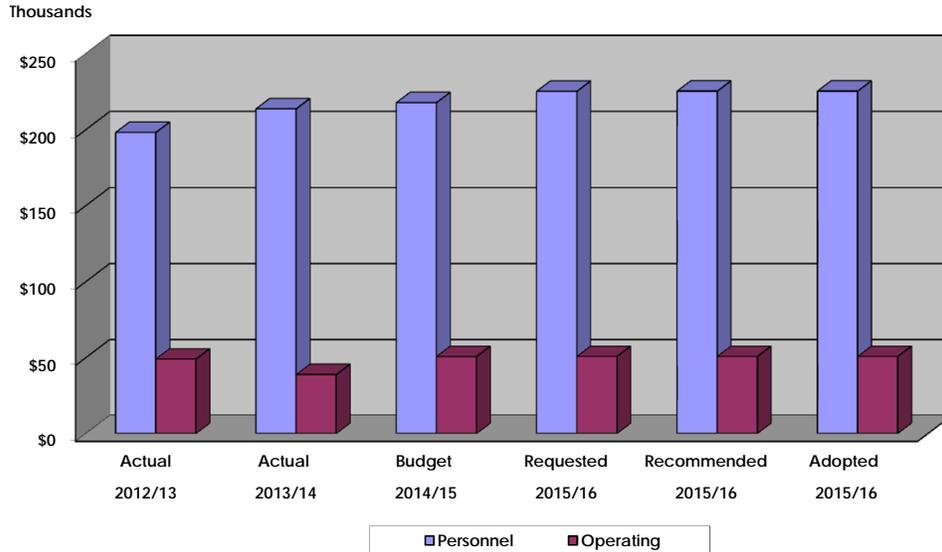
The mission of Lee County Human Resources is to attract, develop and retain competent, knowledgeable and motivated employees.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	3	3	3	3	3	3

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 247,251	\$ 252,509	\$ 268,447	\$ 275,924	\$ 276,007	\$ 276,007
Total	\$ 247,251	\$ 252,509	\$ 268,447	\$ 275,924	\$ 276,007	\$ 276,007
Expenditures						
Personnel	\$ 198,178	\$ 213,678	\$ 217,725	\$ 225,182	\$ 225,265	\$ 225,265
Operating	49,073	38,831	50,722	50,742	50,742	50,742
Total	\$ 247,251	\$ 252,509	\$ 268,447	\$ 275,924	\$ 276,007	\$ 276,007



Finance

Mission

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

Significant Changes

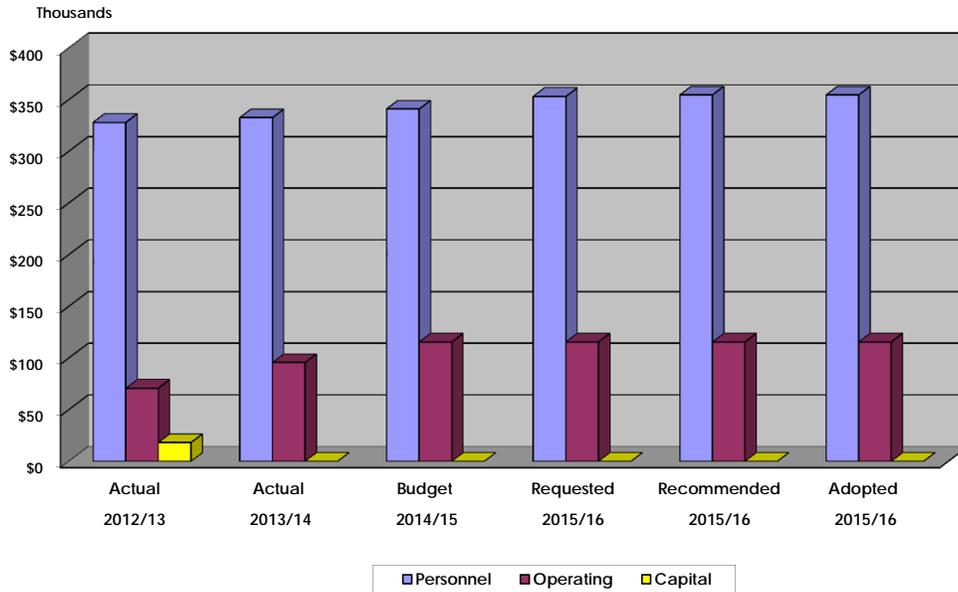
KRONOS upgrade estimated to cost \$20,000 was included in the FY 2012-13 budget. Bank fees started being recorded in FY 13-14.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	5	5	5	5	5	5

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 416,829	\$ 416,829	\$ 458,568	\$ 468,572	\$ 469,995	\$ 469,995
Total	\$ 416,829	\$ 416,829	\$ 458,568	\$ 468,572	\$ 469,995	\$ 469,995
Expenditures						
Personnel	\$ 327,908	\$ 332,549	\$ 340,848	\$ 353,071	\$ 354,494	\$ 354,494
Operating	70,755	95,609	115,501	115,501	115,501	115,501
Capital	18,166	-	-	-	-	-
Total	\$ 416,829	\$ 428,158	\$ 456,349	\$ 468,572	\$ 469,995	\$ 469,995



Internal Services

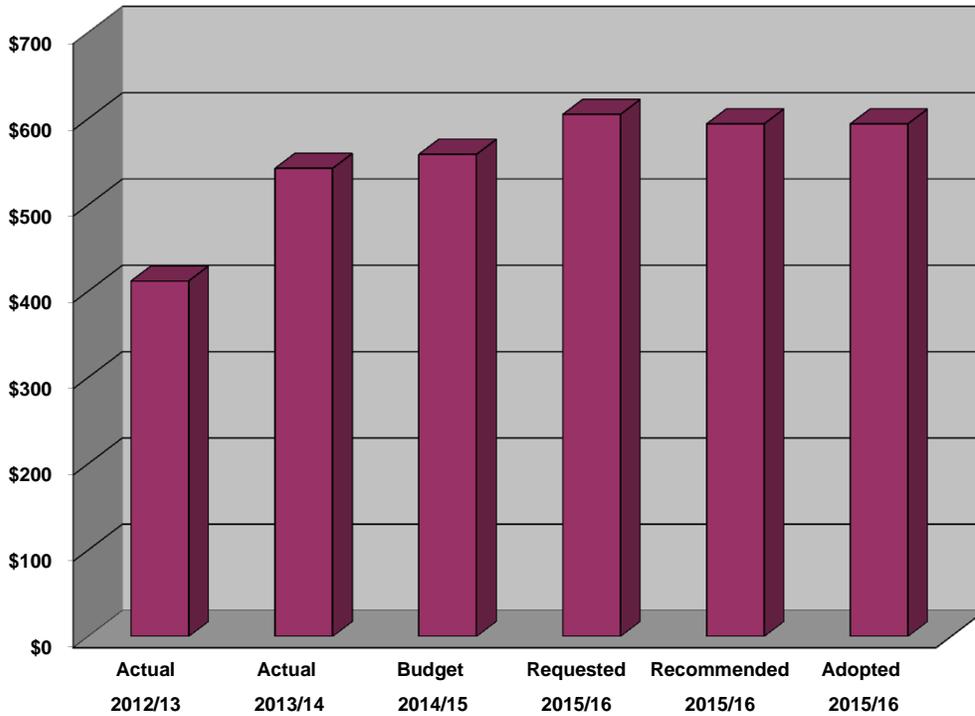
Significant Changes

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. The FY 15-16 budget includes the rent and other contracted services related to the occupancy of the Buggy Factory by GIS and Environmental Services.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ -	\$ -	\$ 32,000	\$ 30,000	\$ 30,000	\$ 30,000
General Appropriation	411,947	542,532	526,860	575,114	564,148	564,148
Total	\$ 411,947	\$ 542,532	\$ 558,860	\$ 605,114	\$ 594,148	\$ 594,148
Expenditures						
Operating	\$ 411,947	\$ 542,532	\$ 558,860	\$ 605,114	\$ 594,148	\$ 594,148
Total	\$ 411,947	\$ 542,532	\$ 558,860	\$ 605,114	\$ 594,148	\$ 594,148

Thousands



■ Operating

Tax Administration

Mission

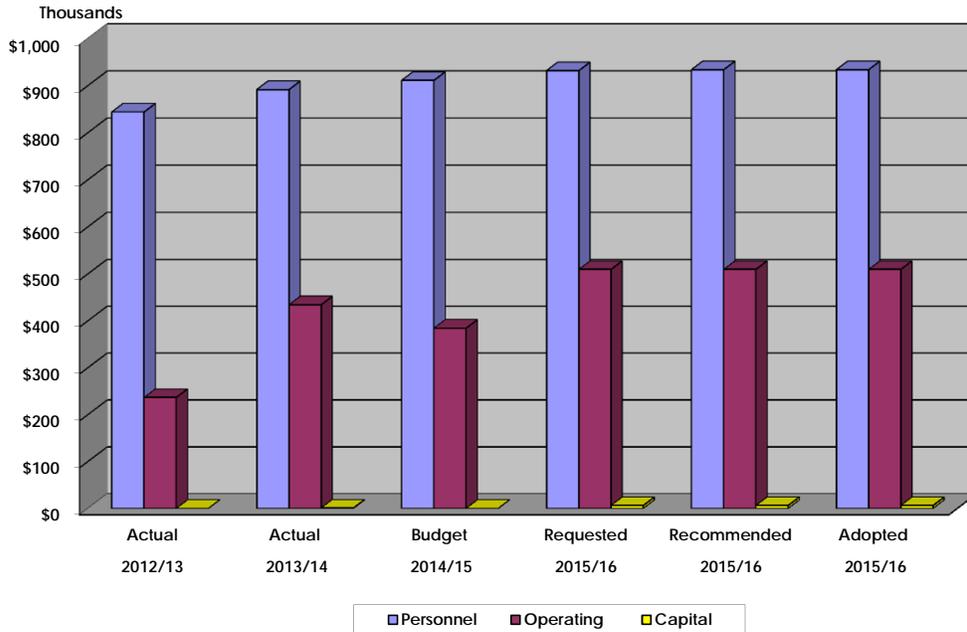
The mission of the Lee County Tax Department is to provide the equitable and fair assessment, levy, and collection of all taxable property while maintaining quality data and providing excellent customer service.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	16	16	16	16	16	16

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 166,453	\$ 185,064	\$ 157,000	\$ 179,500	\$ 179,500	\$ 179,500
General Appropriation	914,246	1,141,879	1,138,466	1,268,344	1,270,355	1,270,355
Total	\$ 1,080,699	\$ 1,326,943	\$ 1,295,466	\$ 1,447,844	\$ 1,449,855	\$ 1,449,855
Expenditures						
Personnel	\$ 843,966	\$ 891,636	\$ 911,149	\$ 931,875	\$ 933,886	\$ 933,886
Operating	236,733	434,271	384,317	509,669	509,669	509,669
Capital	-	1,036	-	6,300	6,300	6,300
Total	\$ 1,080,699	\$ 1,326,943	\$ 1,295,466	\$ 1,447,844	\$ 1,449,855	\$ 1,449,855



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).

Significant Changes

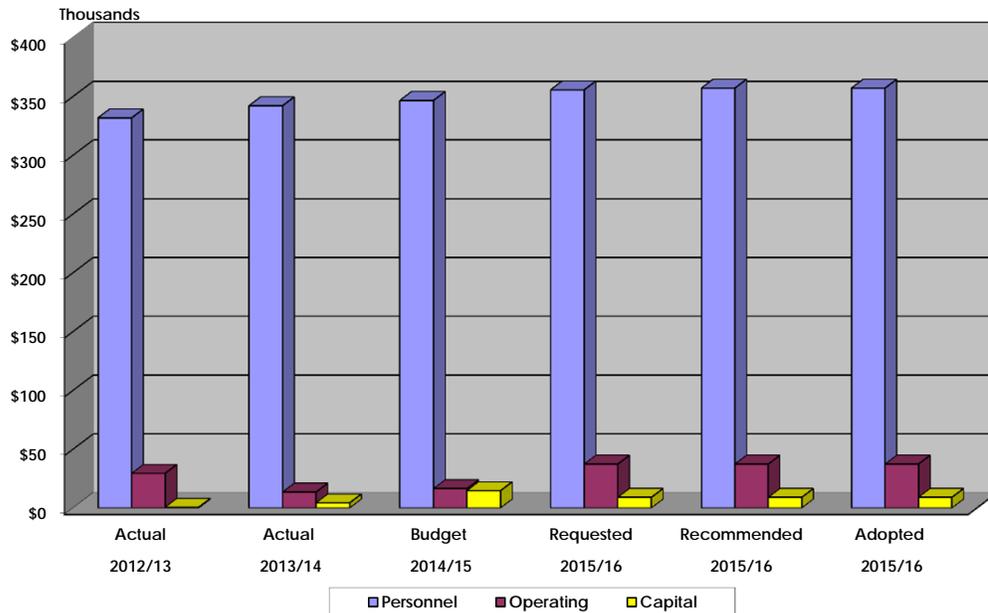
The FY 2015-16 budget includes furniture costs for the move of GIS to the Buggy Factory.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	5	5	5	5	5	5

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 116,007	\$ 109,592	\$ 115,467	\$ 120,039	\$ 120,039	\$ 120,039
General Appropriation	245,879	250,265	262,133	281,892	283,355	283,355
Total	\$ 361,886	\$ 359,857	\$ 377,600	\$ 401,931	\$ 403,394	\$ 403,394
Expenditures						
Personnel	\$ 331,783	\$ 342,054	\$ 346,554	\$ 355,639	\$ 357,102	\$ 357,102
Operating	29,476	13,504	16,375	37,317	37,317	37,317
Capital	627	4,299	14,671	8,975	8,975	8,975
Total	\$ 361,886	\$ 359,857	\$ 377,600	\$ 401,931	\$ 403,394	\$ 403,394

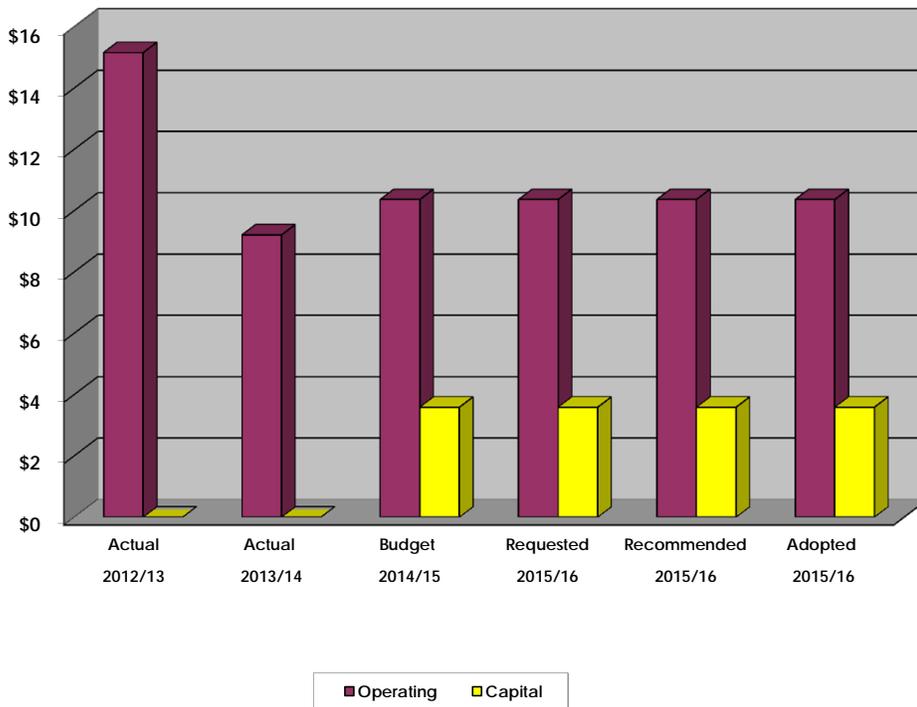


Court Facilities

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 15,159	\$ 9,210	\$ 13,952	\$ 13,952	\$ 13,952	\$ 13,952
Total	\$ 15,159	\$ 9,210	\$ 13,952	\$ 13,952	\$ 13,952	\$ 13,952
Expenditures						
Operating	\$ 15,159	\$ 9,210	\$ 10,365	\$ 10,365	\$ 10,365	\$ 10,365
Capital	-	-	3,587	3,587	3,587	3,587
Total	\$ 15,159	\$ 9,210	\$ 13,952	\$ 13,952	\$ 13,952	\$ 13,952

Thousands



Elections

Mission

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

Significant Changes

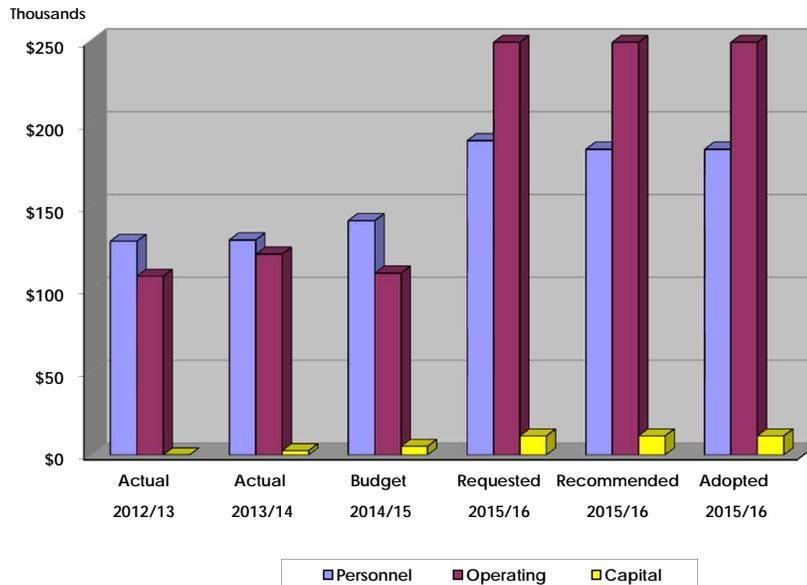
Revenues include reimbursement for municipal elections. The department requested an Administrative Assistant that is included in the recommended budget for FY 2015-2016. The budget costs are also up due to increased number of elections due to the now partisan races for City of Sanford and Town of Broadway boards and the addition of a March presidential primary.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	2.5	2.5	2.5	3.5	3.5	3.5

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 8,786	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Services	66	51,439	400	62,200	62,200	62,200
General Appropriation	227,954	202,096	256,038	388,041	382,838	382,838
Total	\$ 236,806	\$ 253,535	\$ 256,438	\$ 450,241	\$ 445,038	\$ 445,038
Expenditures						
Personnel	\$ 128,953	\$ 129,747	\$ 141,437	\$ 189,681	\$ 184,478	\$ 184,478
Operating	107,853	121,208	109,781	249,080	249,080	249,080
Capital	-	2,580	5,220	11,480	11,480	11,480
Total	\$ 236,806	\$ 253,535	\$ 256,438	\$ 450,241	\$ 445,038	\$ 445,038



Register of Deeds

Mission

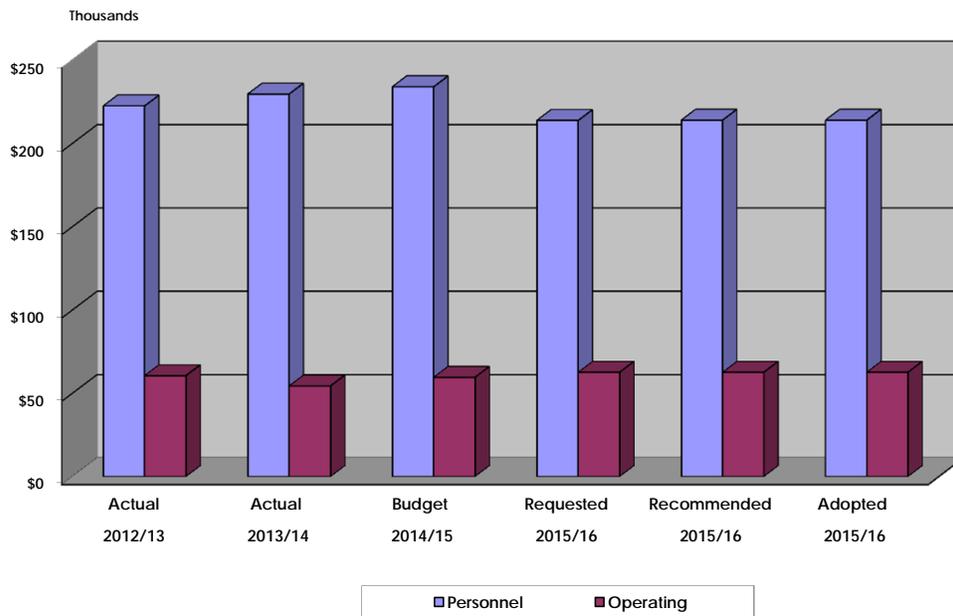
The mission of the Lee County Register of Deeds is to maintain, protect, and make accessible all recorded transactions and vital records for the County.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	4	4	4	4	4	4

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Other Taxes and Licenses	\$ 139,634	\$ 153,057	\$ 140,000	\$ 143,500	\$ 143,500	\$ 143,500
Permits and Fees	274,388	247,840	241,000	246,250	246,250	246,250
General Appropriation	(130,963)	(116,853)	(87,419)	(113,324)	(113,142)	(113,142)
Total	\$ 283,059	\$ 284,044	\$ 293,581	\$ 276,426	\$ 276,608	\$ 276,608
Expenditures						
Personnel	\$ 222,471	\$ 229,640	\$ 233,977	\$ 213,801	\$ 213,983	\$ 213,983
Operating	60,588	54,404	59,604	62,625	62,625	62,625
Total	\$ 283,059	\$ 284,044	\$ 293,581	\$ 276,426	\$ 276,608	\$ 276,608



Information Technology

Mission

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

Significant Changes

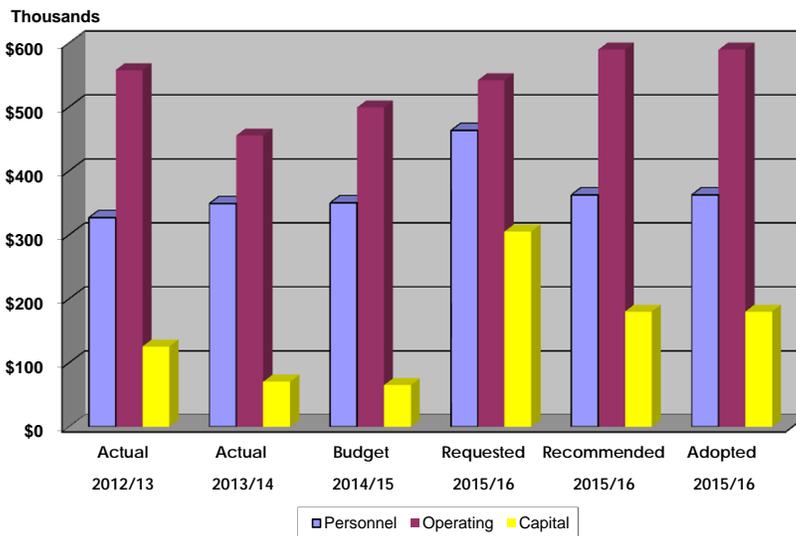
Requested positions of Public Safety IT Technician and Junior System/Telecommunication Analyst. These positions are not included in the recommended budget. Requested funds for off-site storage are included in the recommended budget for FY 2015-16 per the Board of Commissioners' goals. Funding is also included for the technology needed in the Buggy Factory.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	5	5	5	7	5	5

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 29,721	\$ 20,206	\$ -	\$ -	\$ -	-
General Appropriation	981,217	855,594	915,322	1,310,754	1,132,986	1,132,986
Total	\$ 1,010,938	\$ 875,800	\$ 915,322	\$ 1,310,754	\$ 1,132,986	\$ 1,132,986
Expenditures						
Personnel	\$ 327,160	\$ 349,304	\$ 350,436	\$ 463,356	\$ 362,863	\$ 362,863
Operating	558,006	455,886	499,636	541,929	589,754	589,754
Capital	125,772	70,610	65,250	305,469	180,369	180,369
Total	\$ 1,010,938	\$ 875,800	\$ 915,322	\$ 1,310,754	\$ 1,132,986	\$ 1,132,986



Information Technology - PEG Channel

Mission

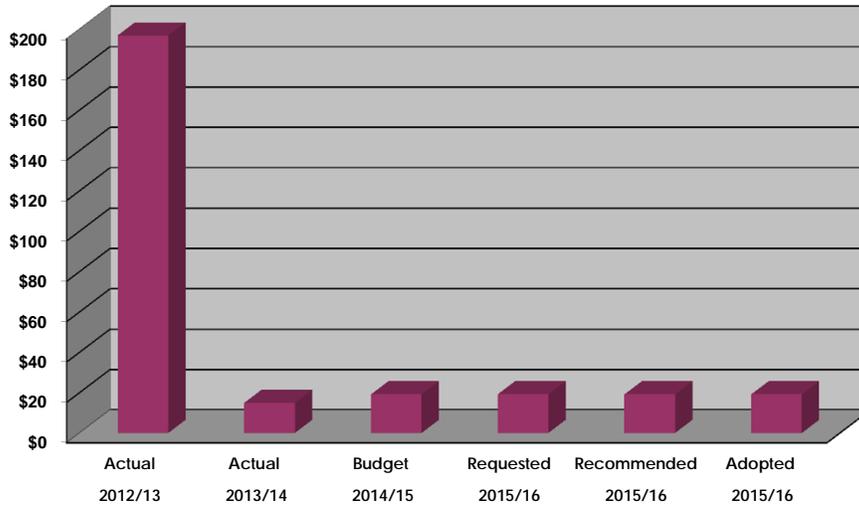
The mission of the Information Technology Department is to provide our customers with high quality, cost-effective, innovative, and responsive technical services.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Other Taxes and Licenses	\$ 31,412	\$ 63,691	\$ 62,696	\$ 56,800	\$ 56,800	\$ 56,800
General Appropriation	165,514	(48,780)	(43,596)	(37,700)	(37,700)	(37,700)
Total	\$ 196,926	\$ 14,911	\$ 19,100	\$ 19,100	\$ 19,100	\$ 19,100
Expenditures						
Operating	\$ 196,926	\$ 14,911	\$ 19,100	\$ 19,100	\$ 19,100	\$ 19,100
Total	\$ 196,926	\$ 14,911	\$ 19,100	\$ 19,100	\$ 19,100	\$ 19,100

Operating

Thousands



■ Operating

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.

Significant Changes

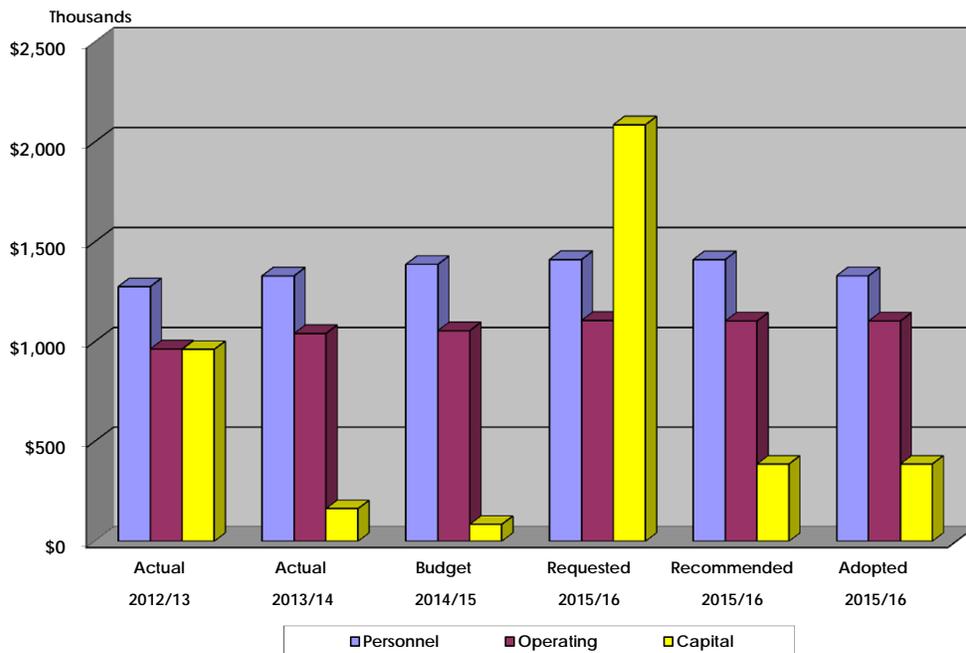
FY 15-16 recommended budget includes funding for three replacement vehicles and building improvements that include new roofing for the Courthouse, HVAC replacements at the LCGC and painting of the exterior of the Old Courthouse.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	25	25	25	25	25	25

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 18,376	\$ 5,225	\$ -	\$ -	\$ -	-
General Appropriation	3,185,046	2,530,889	2,528,355	4,607,762	2,903,917	2,822,581
Total	\$ 3,203,422	\$ 2,536,114	\$ 2,528,355	\$ 4,607,762	\$ 2,903,917	\$ 2,822,581
Expenditures						
Personnel	\$ 1,277,000	\$ 1,330,710	\$ 1,387,995	\$ 1,412,735	\$ 1,412,386	\$ 1,331,050
Operating	964,471	1,042,262	1,056,023	1,107,682	1,104,442	1,104,442
Capital	961,951	163,142	84,337	2,087,345	387,089	387,089
Total	\$ 3,203,422	\$ 2,536,114	\$ 2,528,355	\$ 4,607,762	\$ 2,903,917	\$ 2,822,581



Sheriff

Mission

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

Significant Changes

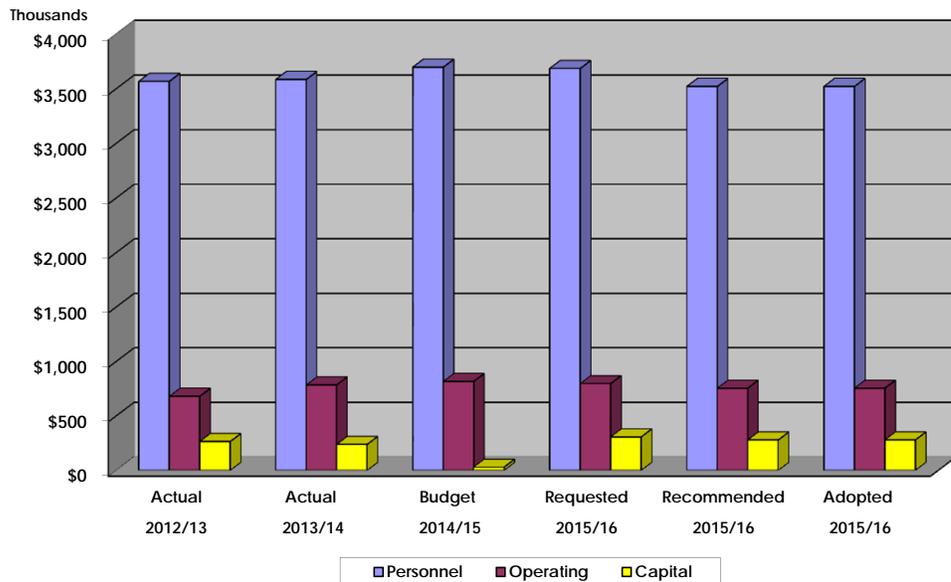
The original budget for FY 13-14 included the personnel costs for seven school resource officers. A separate department has been established for SROs. A separate department is being established in the FY 15-16 budget for communications.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	58.88	58.88	48.88	59	57	57

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ -	\$ 39,134	\$ 17,808	\$ -	\$ -	\$ -
Intergovernmental Revenues	81,888	74,514	88,788	73,135	73,135	73,135
Sales and Services	158,682	144,381	146,830	148,650	148,650	148,650
Transfers	-	69,300	-	-	-	-
General Appropriation	4,270,369	4,280,805	4,290,430	4,568,619	4,333,503	4,333,503
Total	\$ 4,510,939	\$ 4,608,134	\$ 4,543,856	\$ 4,790,404	\$ 4,555,288	\$ 4,555,288
Expenditures						
Personnel	\$ 3,567,237	\$ 3,584,860	\$ 3,697,484	\$ 3,686,008	\$ 3,520,917	\$ 3,520,917
Operating	679,861	784,911	816,872	797,444	755,231	755,231
Capital	263,841	238,363	29,500	306,952	279,140	279,140
Total	\$ 4,510,939	\$ 4,608,134	\$ 4,543,856	\$ 4,790,404	\$ 4,555,288	\$ 4,555,288



Sheriff - Animal Control Enforcement

Significant Changes

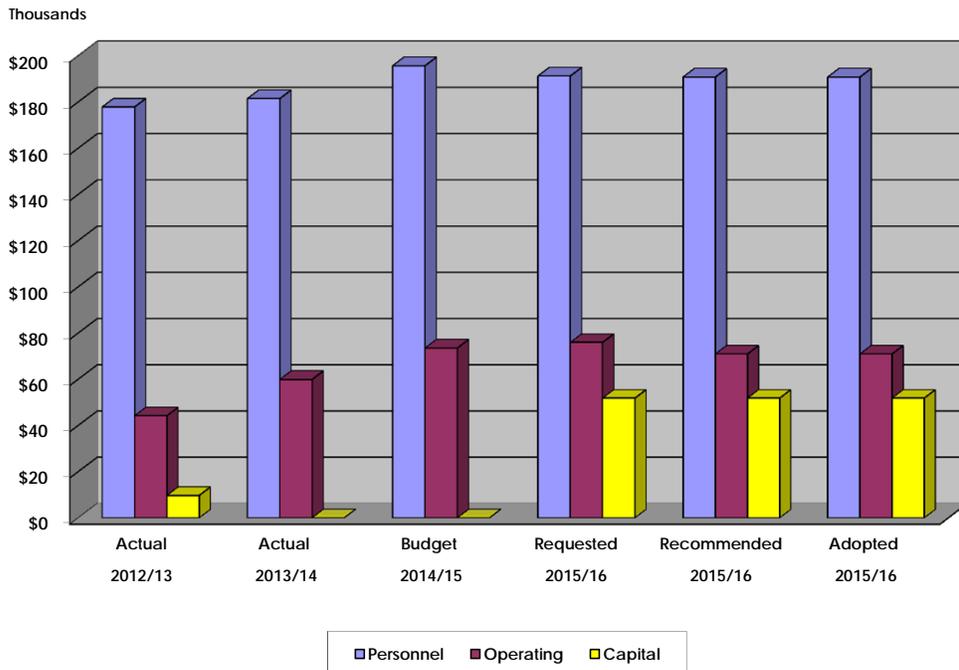
In February 2011, the Sheriff took over animal control enforcement in Lee County. Two positions were transferred from the Health Department and an additional position was approved by the Board of Commissioners.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	3.22	3.22	3.22	3	3	3

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 65,461	\$ 375	\$ 700	\$ 800	\$ 800	\$ 800
General Appropriation	166,236	241,006	268,511	318,196	312,751	312,751
Total	\$ 231,697	\$ 241,381	\$ 269,211	\$ 318,996	\$ 313,551	\$ 313,551
Expenditures						
Personnel	\$ 177,832	\$ 181,462	\$ 195,694	\$ 191,245	\$ 190,800	\$ 190,800
Operating	44,182	59,919	73,517	75,946	70,946	70,946
Capital	9,683	-	-	51,805	51,805	51,805
Total	\$ 231,697	\$ 241,381	\$ 269,211	\$ 318,996	\$ 313,551	\$ 313,551



Sheriff-School Resource Officers

Significant Changes

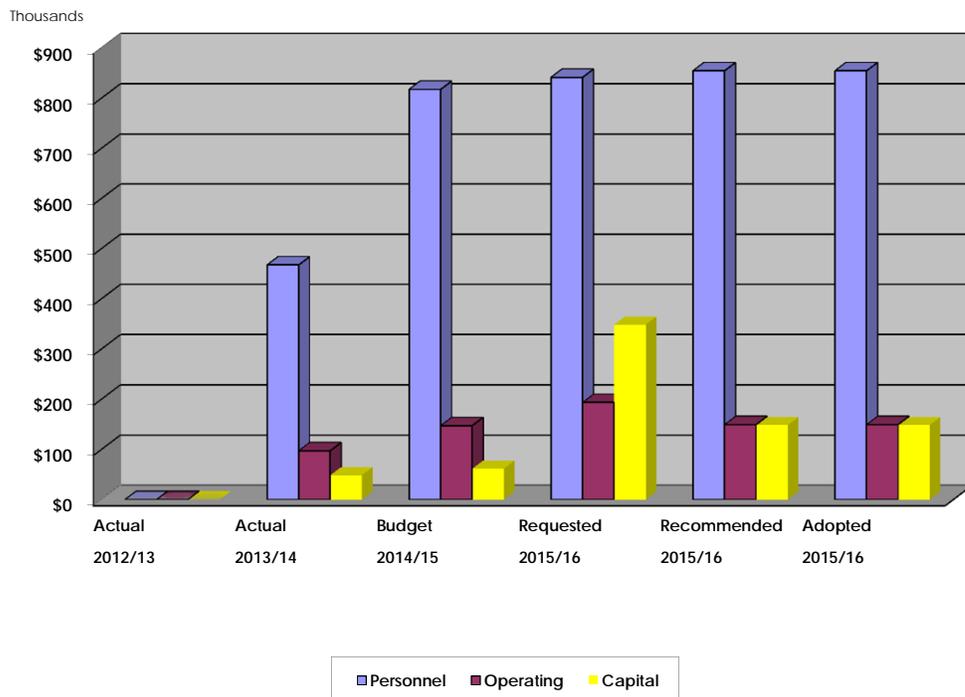
The department was established in FY 13-14 after the budget was adopted to account for costs associated with the SRO program.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	0	0	16	16	16	16

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ -	\$ 67,838	\$ 271,352	\$ 151,352	\$ 151,352	\$ 271,352
General Appropriation	-	544,719	754,205	1,231,456	1,000,289	880,289
Total	\$ -	\$ 612,557	\$ 1,025,557	\$ 1,382,808	\$ 1,151,641	\$ 1,151,641
Expenditures						
Personnel	\$ -	\$ 467,101	\$ 817,181	\$ 841,311	\$ 854,371	\$ 854,371
Operating	-	97,155	147,112	193,350	149,208	149,208
Capital	-	48,301	61,264	348,147	148,062	148,062
Total	\$ -	\$ 612,557	\$ 1,025,557	\$ 1,382,808	\$ 1,151,641	\$ 1,151,641



Sheriff-Communications

Significant Changes

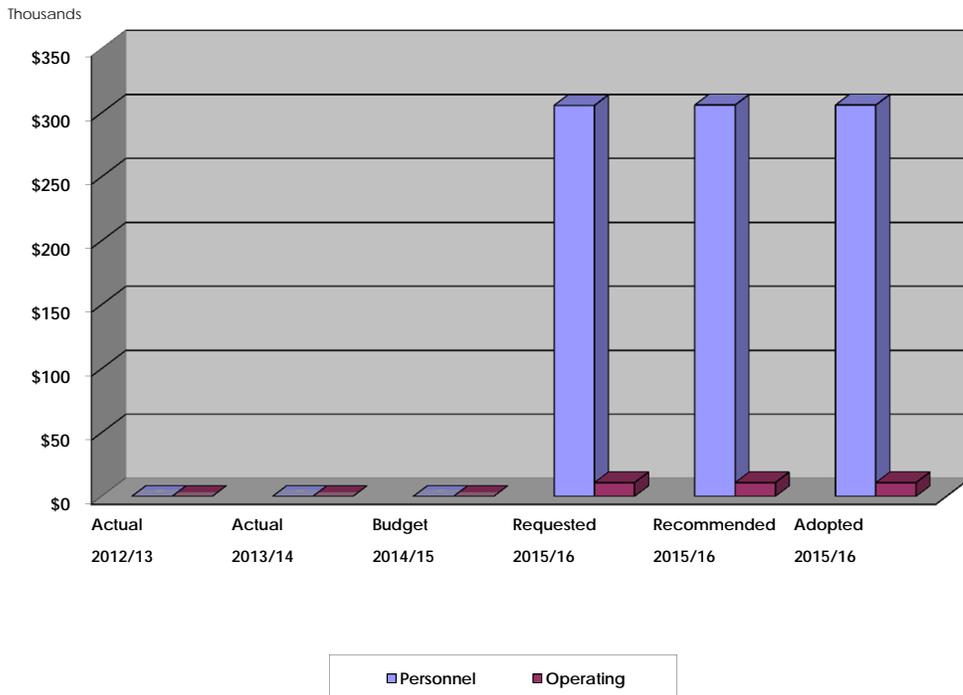
This department is being established in FY 15-16 to account for the cost of communications in the Sheriff's PSAP. The budget includes the addition of two full-time dispatchers.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	0	0	0	6	6	6

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ -	\$ -	\$ -	\$ 316,415	\$ 316,769	\$ 316,769
Total	\$ -	\$ -	\$ -	\$ 316,415	\$ 316,769	\$ 316,769
Expenditures						
Personnel	\$ -	\$ -	\$ -	\$ 305,615	\$ 305,969	\$ 305,969
Operating	\$ -	\$ -	\$ -	\$ 10,800	\$ 10,800	\$ 10,800
Total	\$ -	\$ -	\$ -	\$ 316,415	\$ 316,769	\$ 316,769



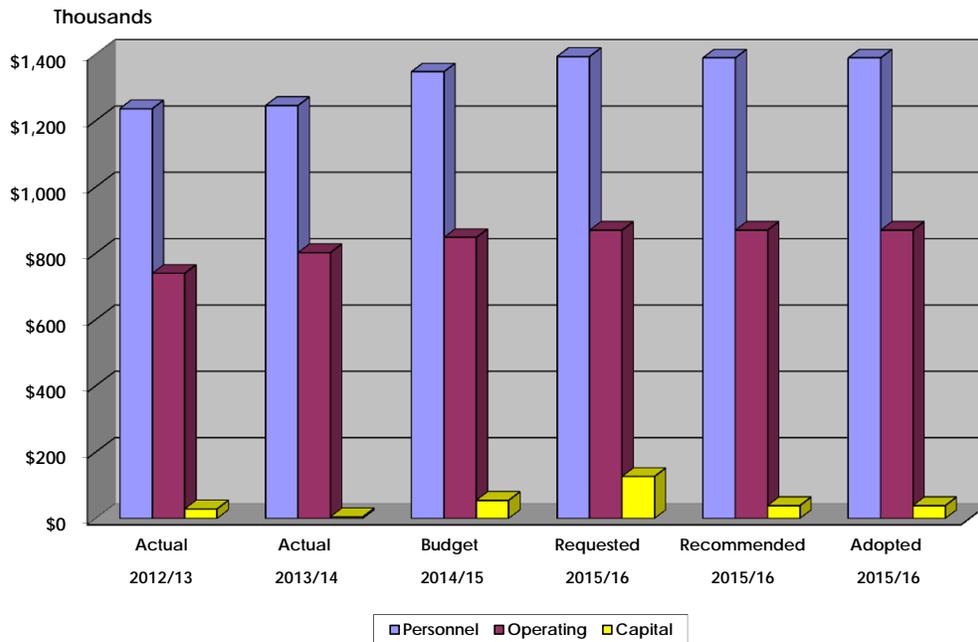
Jail

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	26	26	26	26	26	26

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 143,929	\$ 192,351	\$ 160,500	\$ 180,633	\$ 180,633	\$ 180,633
General Appropriation	1,860,250	1,860,518	2,089,108	2,209,219	2,117,272	2,117,272
Total	\$ 2,004,179	\$ 2,052,869	\$ 2,249,608	\$ 2,389,852	\$ 2,297,905	\$ 2,297,905
Expenditures						
Personnel	\$ 1,236,200	\$ 1,245,946	\$ 1,347,527	\$ 1,393,777	\$ 1,389,560	\$ 1,389,560
Operating	739,337	802,022	847,587	869,714	869,714	869,714
Capital	28,642	4,901	54,494	126,361	38,631	38,631
Total	\$ 2,004,179	\$ 2,052,869	\$ 2,249,608	\$ 2,389,852	\$ 2,297,905	\$ 2,297,905



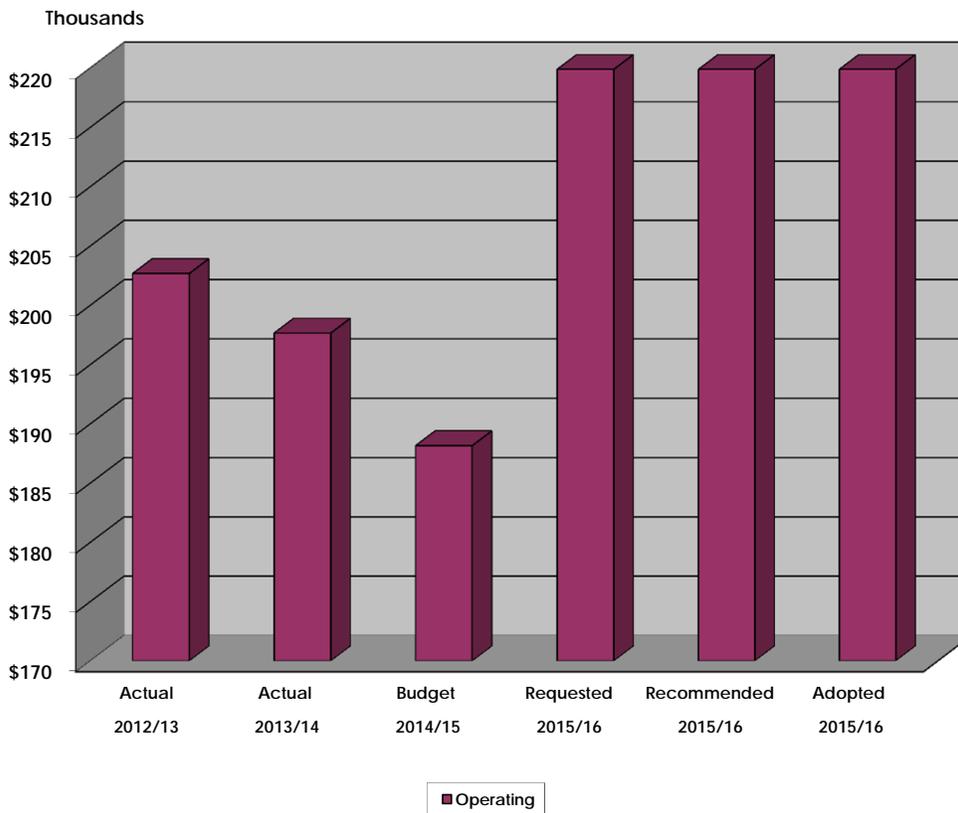
E-911 Communications

Significant Changes

The increase in the requested budget for FY 15-16 represents an increase in the County's share of the call volume and the potential increase in staffing by the City of Sanford.

Budget

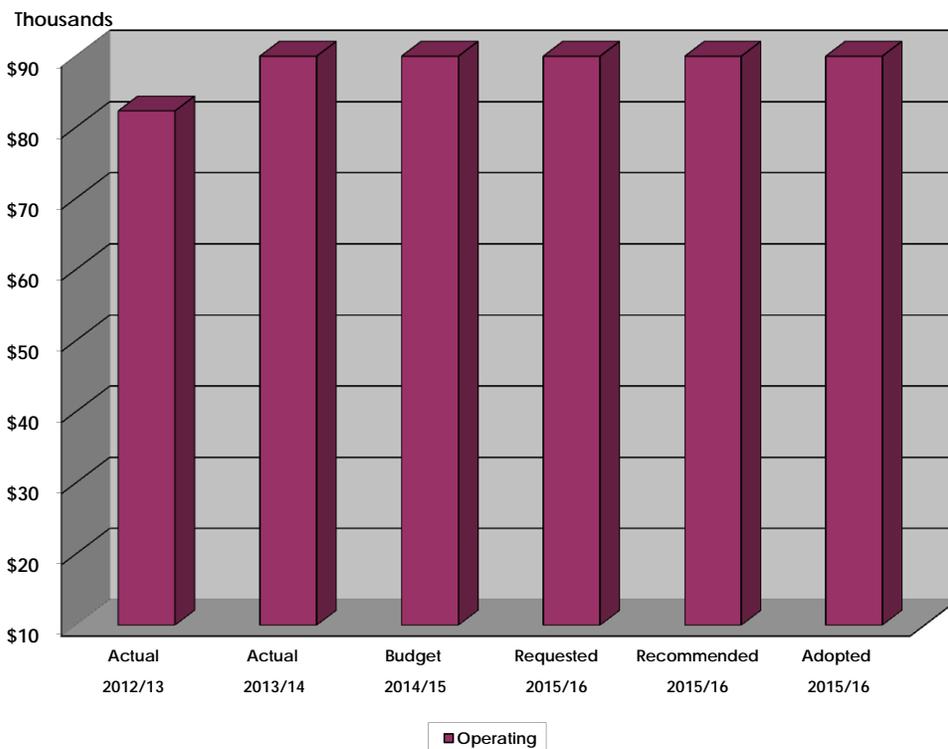
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 202,678	\$ 197,657	\$ 188,161	\$ 219,880	\$ 219,880	\$ 219,880
Total	\$ 202,678	\$ 197,657	\$ 188,161	\$ 219,880	\$ 219,880	\$ 219,880
Expenditures						
Operating	\$ 202,678	\$ 197,657	\$ 188,161	\$ 219,880	\$ 219,880	\$ 219,880
Total	\$ 202,678	\$ 197,657	\$ 188,161	\$ 219,880	\$ 219,880	\$ 219,880



State Fire Control

Budget

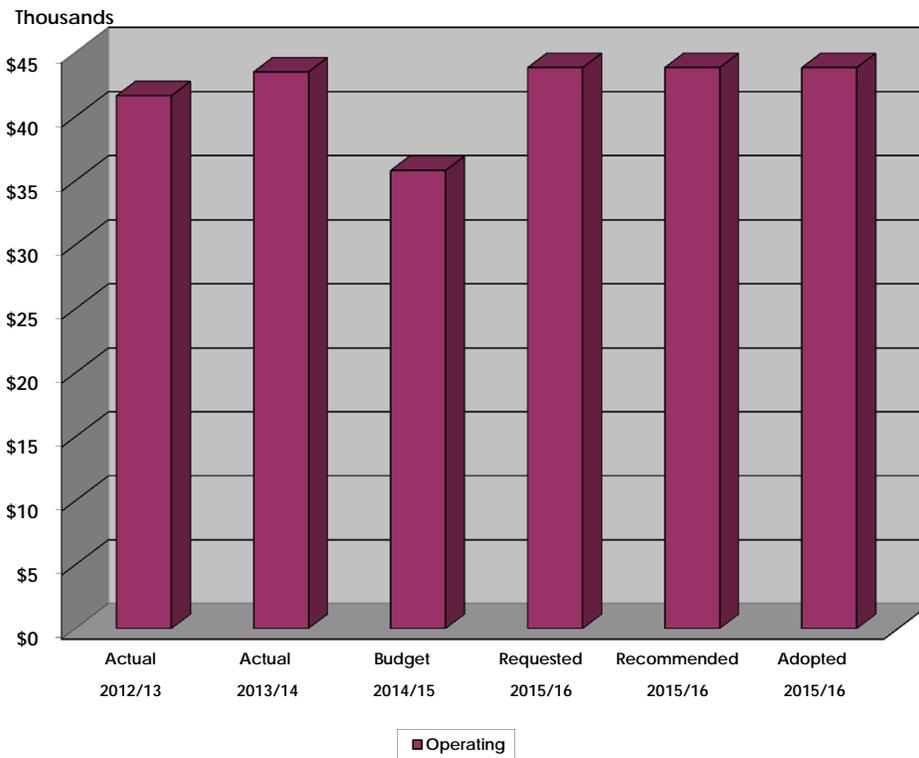
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 82,296	\$ 92,512	\$ 100,194	\$ 100,194	\$ 100,194	\$ 100,194
Total	\$ 82,296	\$ 92,512	\$ 100,194	\$ 100,194	\$ 100,194	\$ 100,194
Expenditures						
Operating	\$ 82,296	\$ 92,512	\$ 100,194	\$ 100,194	\$ 100,194	\$ 100,194
Total	\$ 82,296	\$ 92,512	\$ 100,194	\$ 100,194	\$ 100,194	\$ 100,194



Inspections

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 41,616	\$ 43,474	\$ 35,786	\$ 43,813	\$ 43,813	\$ 43,813
Total	\$ 41,616	\$ 43,474	\$ -	\$ 43,813	\$ 43,813	\$ 43,813
Expenditures						
Operating	\$ 41,616	\$ 43,474	\$ 35,786	\$ 43,813	\$ 43,813	\$ 43,813
Total	\$ 41,616	\$ 43,474	\$ 35,786	\$ 43,813	\$ 43,813	\$ 43,813



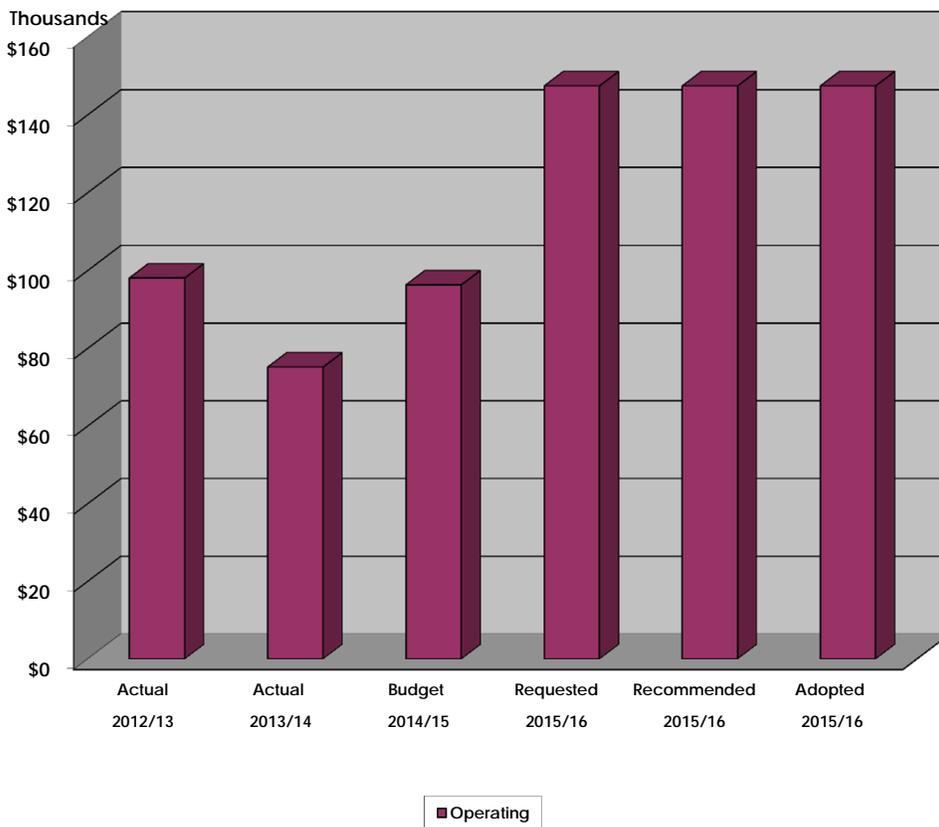
State Services

Significant Changes

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

Budget

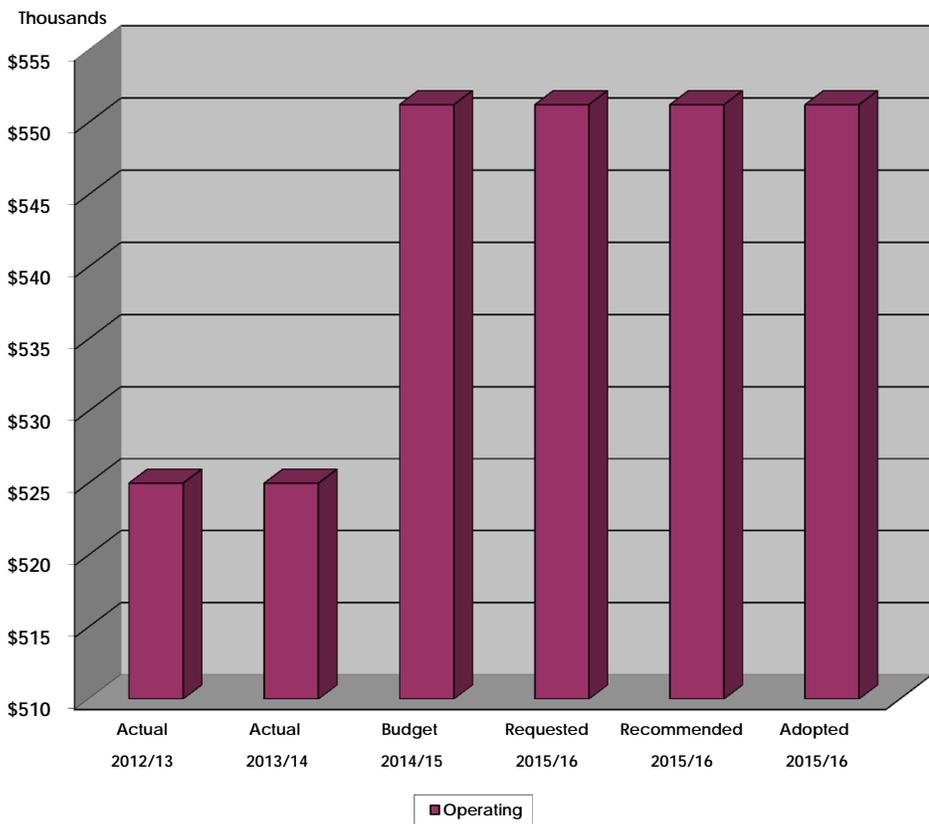
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 98,040	\$ 61,420	\$ 96,290	\$ 147,393	\$ 147,393	\$ 147,393
Total	\$ 98,040	\$ 61,420	\$ 96,290	\$ 147,393	\$ 147,393	\$ 147,393
Expenditures						
Operating	\$ 98,040	\$ 75,138	\$ 96,290	\$ 147,393	\$ 147,393	\$ 147,393
Total	\$ 98,040	\$ 61,420	\$ 96,290	\$ 147,393	\$ 147,393	\$ 147,393



Emergency Medical Services

Budget

		2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue							
General Appropriation	\$	525,000	\$ 525,000	\$ 551,250	\$ 551,250	\$ 551,250	\$ 551,250
Total	\$	525,000	\$ 525,000	\$ 551,250	\$ 551,250	\$ 551,250	\$ 551,250
Expenditures							
Operating	\$	525,000	\$ 525,000	\$ 551,250	\$ 551,250	\$ 551,250	\$ 551,250
Total	\$	525,000	\$ 525,000	\$ 551,250	\$ 551,250	\$ 551,250	\$ 551,250



Emergency Services

Mission

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

Significant Changes

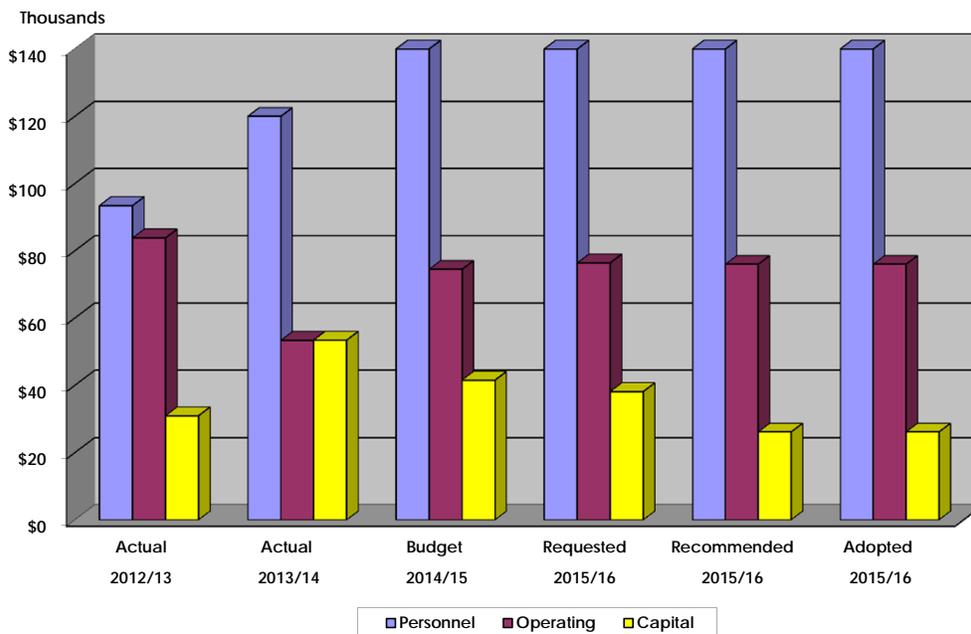
An Emergency Management Specialist position was added in FY 13-14 to assist with increased training and preparedness requirements related to the Shearon Harris Nuclear Plant.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	1	1	2	2	2	2

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 54,256	\$ 22,479	\$ 46,197	\$ 34,197	\$ 34,197	\$ 34,197
Miscellaneous	102,250	75,000	75,000	75,000	75,000	75,000
General Appropriation	51,609	129,191	141,564	155,534	143,813	143,813
Total	\$ 208,115	\$ 226,670	\$ 262,761	\$ 264,731	\$ 253,010	\$ 253,010
Expenditures						
Personnel	\$ 93,406	\$ 119,947	\$ 146,821	\$ 150,272	\$ 150,951	\$ 150,951
Operating	83,789	53,321	74,440	76,359	75,959	75,959
Capital	30,920	53,402	41,500	38,100	26,100	26,100
Total	\$ 208,115	\$ 226,670	\$ 262,761	\$ 264,731	\$ 253,010	\$ 253,010



Fire Marshal

Mission

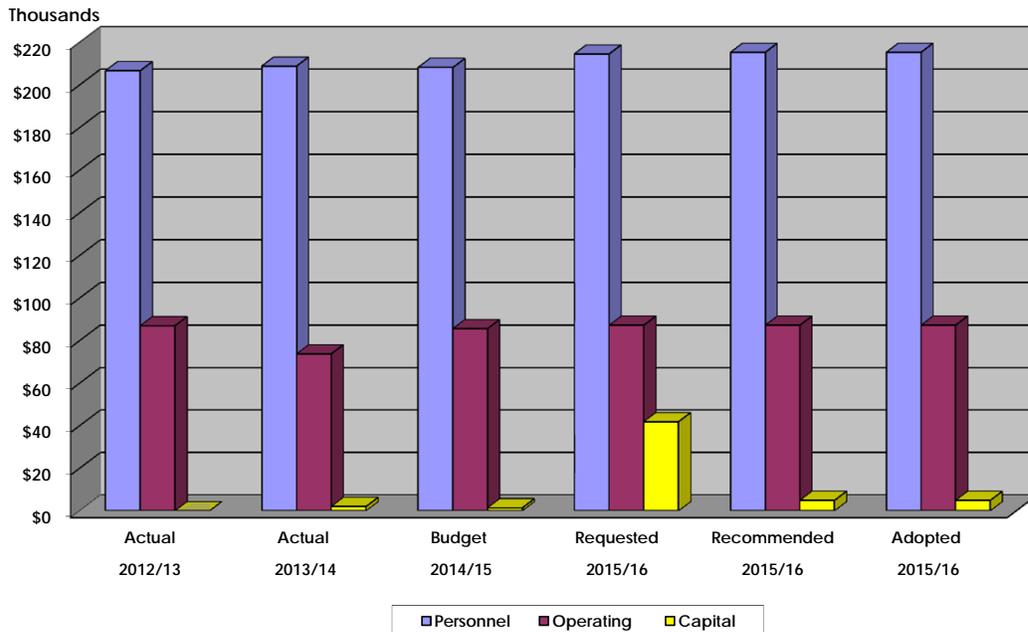
The mission of the Lee County Fire Marshal is to provide the citizens of Lee County the ability to create safer communities through coordinated training, education, prevention, investigation, emergency response and leadership.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	3	3	3	3	3	3

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 2,199	\$ 2,204	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Transfers	299,681	293,623	295,253	307,483	307,483	295,253
Fire Marshal Reserves	(8,165)	(11,141)	(1,200)	35,036	(1,200)	11,030
Total	\$ 293,715	\$ 284,686	\$ 295,253	\$ 343,719	\$ 307,483	\$ 307,483
Expenditures						
Personnel	\$ 206,690	\$ 208,850	\$ 208,187	\$ 214,558	\$ 215,322	\$ 215,322
Operating	87,025	73,812	85,666	87,261	87,261	87,261
Capital	-	2,024	1,400	41,900	4,900	4,900
Total	\$ 293,715	\$ 284,686	\$ 295,253	\$ 343,719	\$ 307,483	\$ 307,483



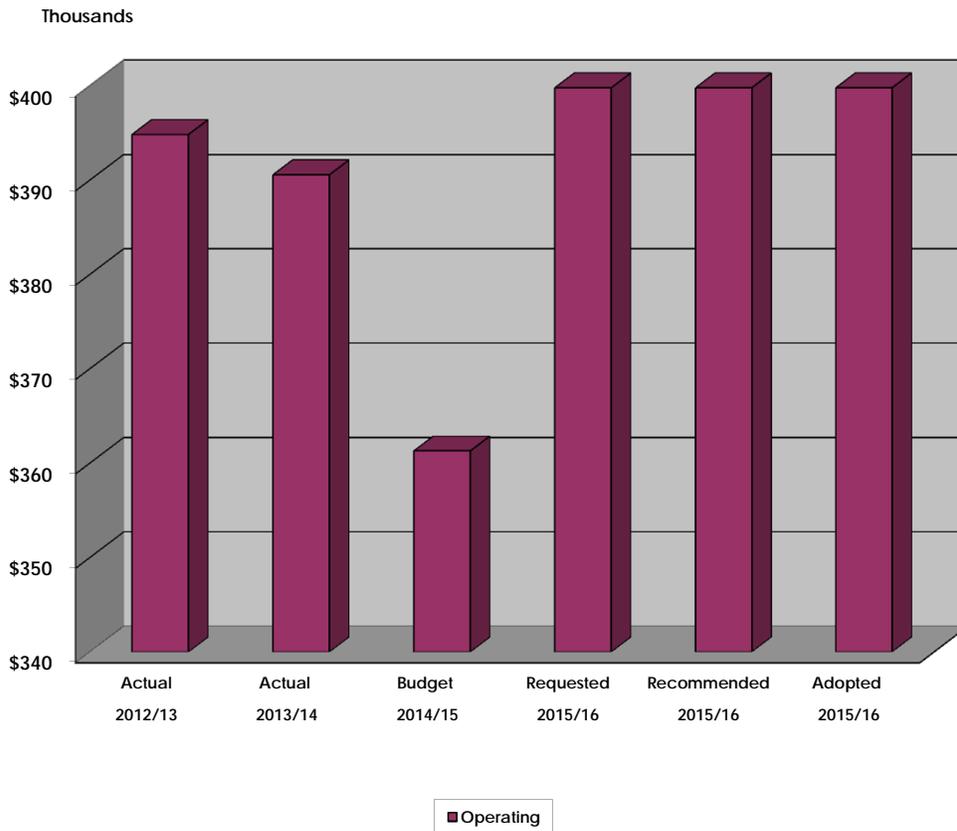
Planning

Significant Changes

The increase represents costs associated with an update of the land use plan.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 394,831	\$ 390,559	\$ 361,287	\$ 399,779	\$ 399,779	\$ 399,779
Total	\$ 394,831	\$ 390,559	\$ 361,287	\$ 399,779	\$ 399,779	\$ 399,779
Expenditures						
Operating	\$ 394,831	\$ 390,559	\$ 361,287	\$ 399,779	\$ 399,779	\$ 399,779
Total	\$ 394,831	\$ 390,559	\$ 361,287	\$ 399,779	\$ 399,779	\$ 399,779

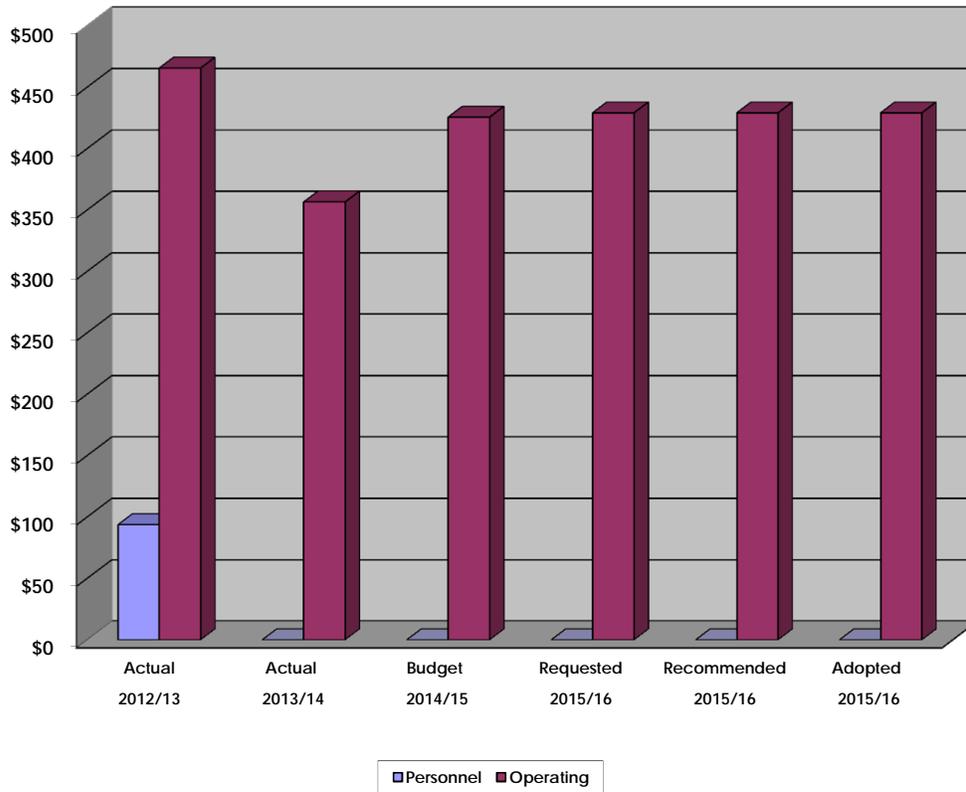


Economic Development

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Miscellaneous	\$ 10,465	\$ -	\$ -	\$ -	\$ -	\$ -
General Appropriation	548,691	356,521	425,687	429,187	429,187	429,187
Total	\$ 559,156	\$ 356,521	\$ 425,687	\$ 429,187	\$ 429,187	\$ 429,187
Expenditures						
Personnel	\$ 93,642	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	465,514	356,521	425,687	429,187	429,187	429,187
Total	\$ 559,156	\$ 356,521	\$ 425,687	\$ 429,187	\$ 429,187	\$ 429,187

Thousands



Cooperative Extension

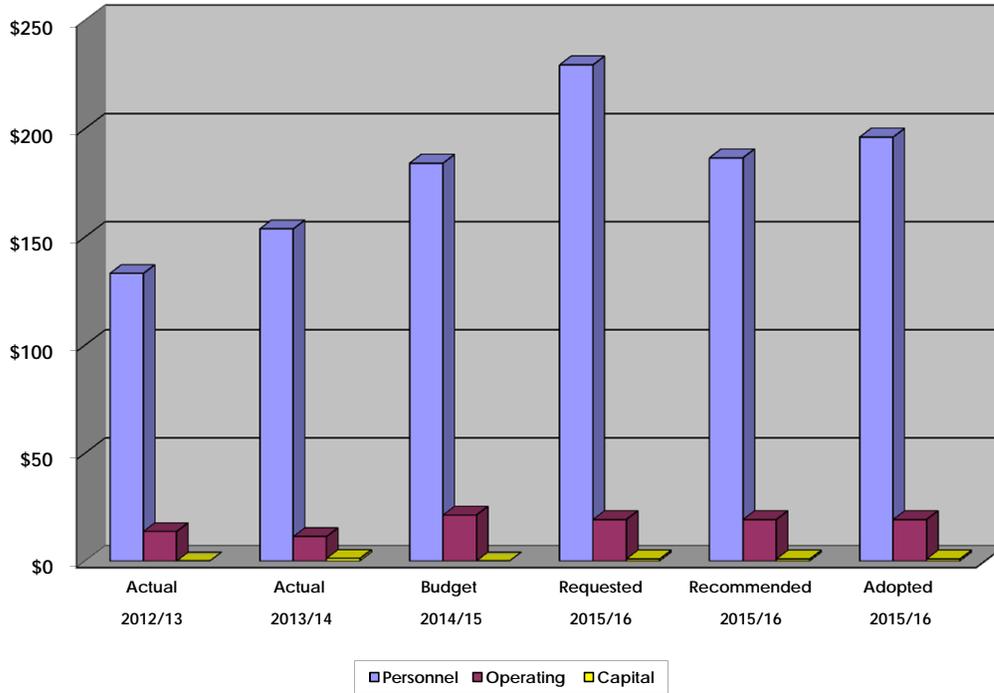
Mission

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

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 800	\$ 2,091	\$ 400	\$ 400	\$ 400	\$ 400
Miscellaneous	3,461	6,124	3,500	4,250	4,250	4,250
General Appropriation	142,520	157,964	201,443	244,866	201,974	211,532
Total	\$ 146,781	\$ 166,179	\$ 205,343	\$ 249,516	\$ 206,624	\$ 216,182
Expenditures						
Personnel	\$ 133,117	\$ 153,683	\$ 184,042	\$ 229,391	\$ 186,499	\$ 196,057
Operating	13,664	11,300	21,301	19,225	19,225	19,225
Capital	-	1,196	-	900	900	900
Total	\$ 146,781	\$ 166,179	\$ 205,343	\$ 249,516	\$ 206,624	\$ 216,182

Thousands



Conservation

Mission

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

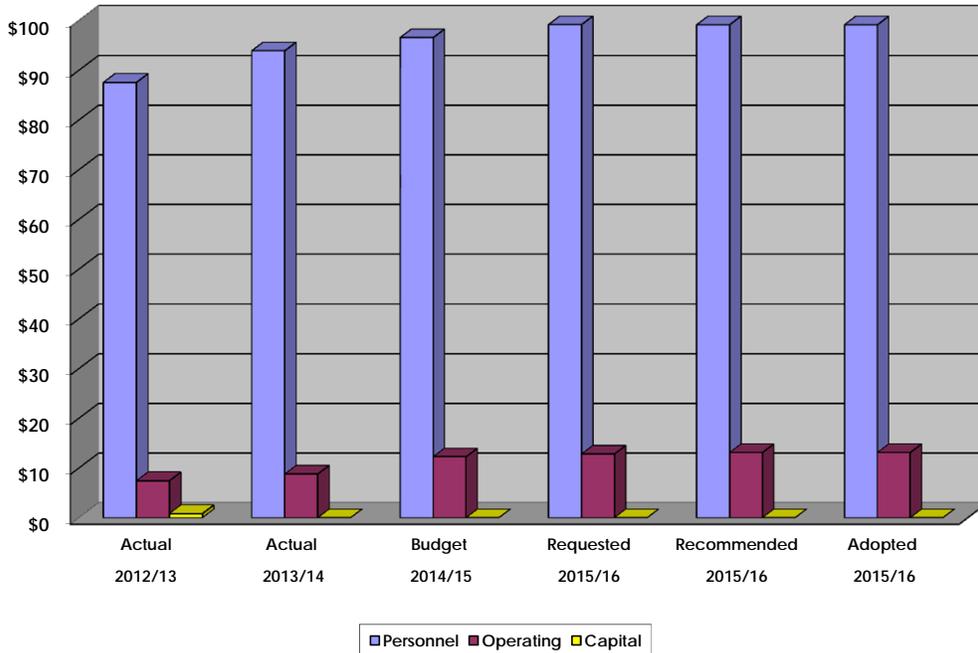
Staffing

	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16
	Actual	Actual	Budget	Requested	Recommended	Adopted
Regular Full Time Equivalents	2	2	2	2	2	2

Budget

	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16
	Actual	Actual	Budget	Requested	Recommended	Adopted
Revenue						
Miscellaneous	\$ 24,961	\$ 22,552	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500
General Appropriation	70,864	80,158	83,312	86,471	86,751	86,751
Total	\$ 95,825	\$ 102,710	\$ 108,812	\$ 111,971	\$ 112,251	\$ 112,251
Expenditures						
Personnel	\$ 87,559	\$ 93,919	\$ 96,558	\$ 99,165	\$ 99,145	\$ 99,145
Operating	7,436	8,791	12,254	12,806	13,106	13,106
Capital	830	-	-	-	-	-
Total	\$ 95,825	\$ 102,710	\$ 108,812	\$ 111,971	\$ 112,251	\$ 112,251

Thousands



Health Department

Mission

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

Significant Changes

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

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	39.5	36.5	36.5	43	41.5	41.5

Divisions

Health Department

Administration

Animal Control

Child Health

Communicable Disease

Environmental Health

Health Education

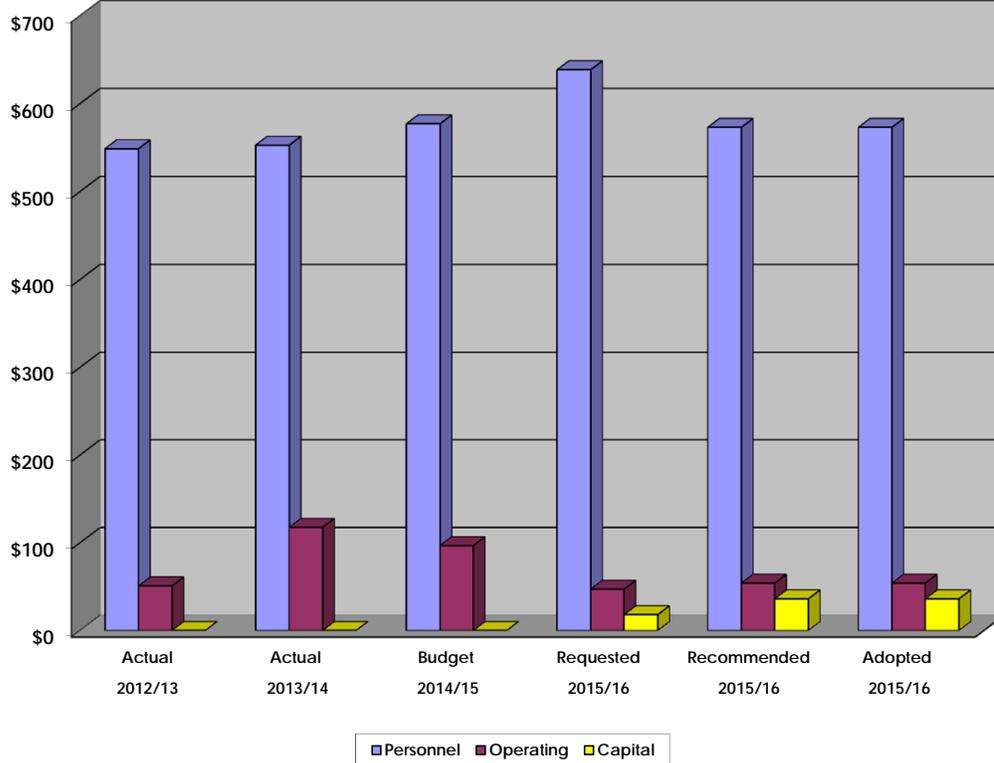
WIC/Nutrition

Health - General

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 88,960	\$ 88,960	\$ 88,960	\$ 88,960	\$ 88,960	\$ 88,960
Sales and Services	425	212	210	359	359	210
General Appropriation	510,040	581,309	584,653	614,269	573,618	573,767
Total	\$ 599,425	\$ 670,481	\$ 673,823	\$ 703,588	\$ 662,937	\$ 662,937
Expenditures						
Personnel	\$ 548,646	\$ 552,788	\$ 576,987	\$ 638,423	\$ 572,976	\$ 572,976
Operating	50,779	117,693	96,836	47,240	54,036	54,036
Capital	-	-	-	17,925	35,925	35,925
Total	\$ 599,425	\$ 670,481	\$ 673,823	\$ 703,588	\$ 662,937	\$ 662,937

Thousands

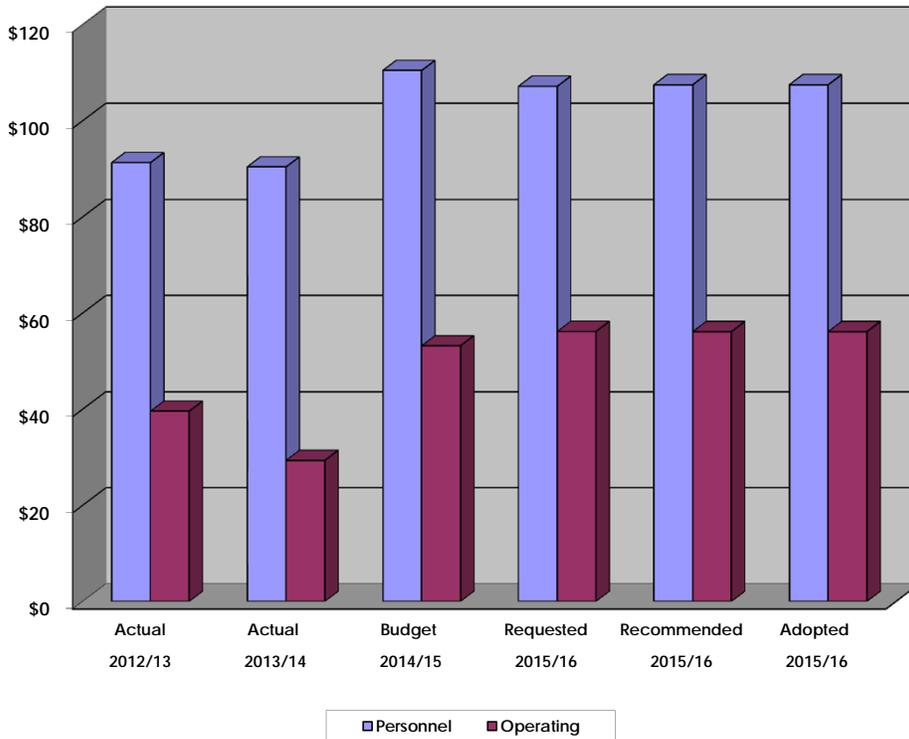


Health - Maternal Health

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 36,203	\$ 33,362	\$ 33,362	\$ 32,921	\$ 32,921	\$ 32,921
Sales and Services	131,643	94,784	129,332	121,176	121,176	121,176
General Appropriation	(37,008)	(8,404)	962	9,228	9,522	9,522
Total	\$ 130,838	\$ 119,742	\$ 163,656	\$ 163,325	\$ 163,619	\$ 163,619
Expenditures						
Personnel	\$ 91,268	\$ 90,395	\$ 110,460	\$ 107,163	\$ 107,487	\$ 107,487
Operating	39,570	29,347	53,196	56,162	56,132	56,132
Total	\$ 130,838	\$ 119,742	\$ 163,656	\$ 163,325	\$ 163,619	\$ 163,619

Thousands

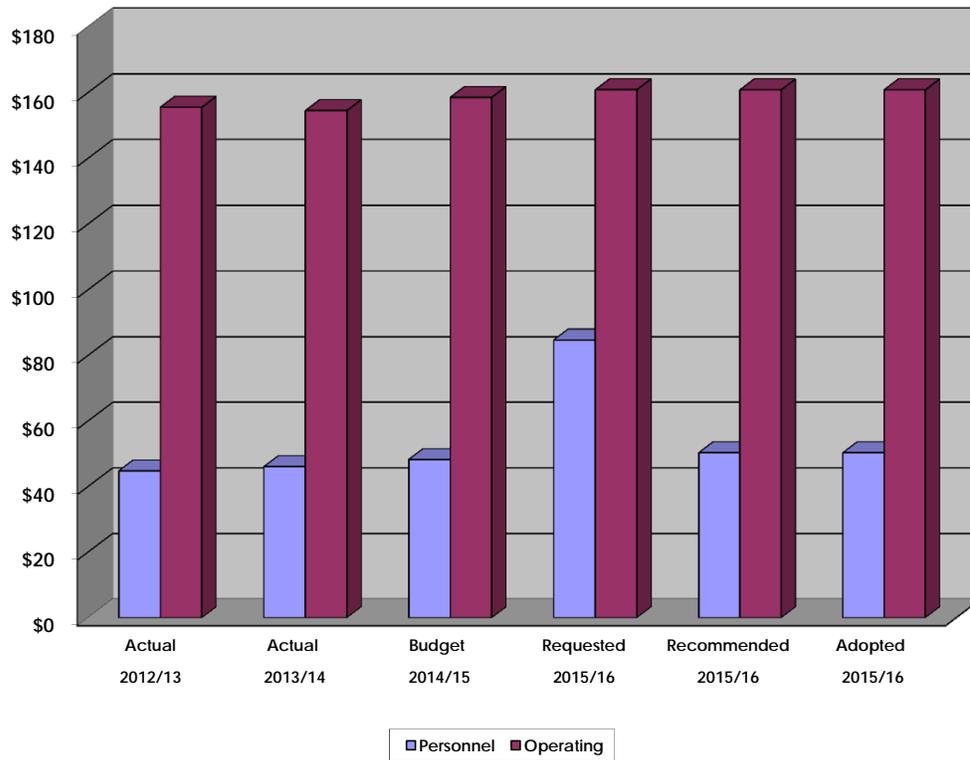


Health - Child Health

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 175,549	\$ 176,312	\$ 177,581	\$ 177,581	\$ 177,581	\$ 177,581
Sales and Services	15,530	9,060	9,046	6,878	6,878	6,878
General Appropriation	9,257	15,193	20,201	61,122	26,664	26,664
Total	\$ 200,336	\$ 200,565	\$ 206,828	\$ 245,581	\$ 211,123	\$ 211,123
Expenditures						
Personnel	\$ 44,808	\$ 46,059	\$ 48,271	\$ 84,725	\$ 50,297	\$ 50,297
Operating	155,528	154,506	158,557	160,856	160,826	160,826
Total	\$ 200,336	\$ 200,565	\$ 206,828	\$ 245,581	\$ 211,123	\$ 211,123

Thousands

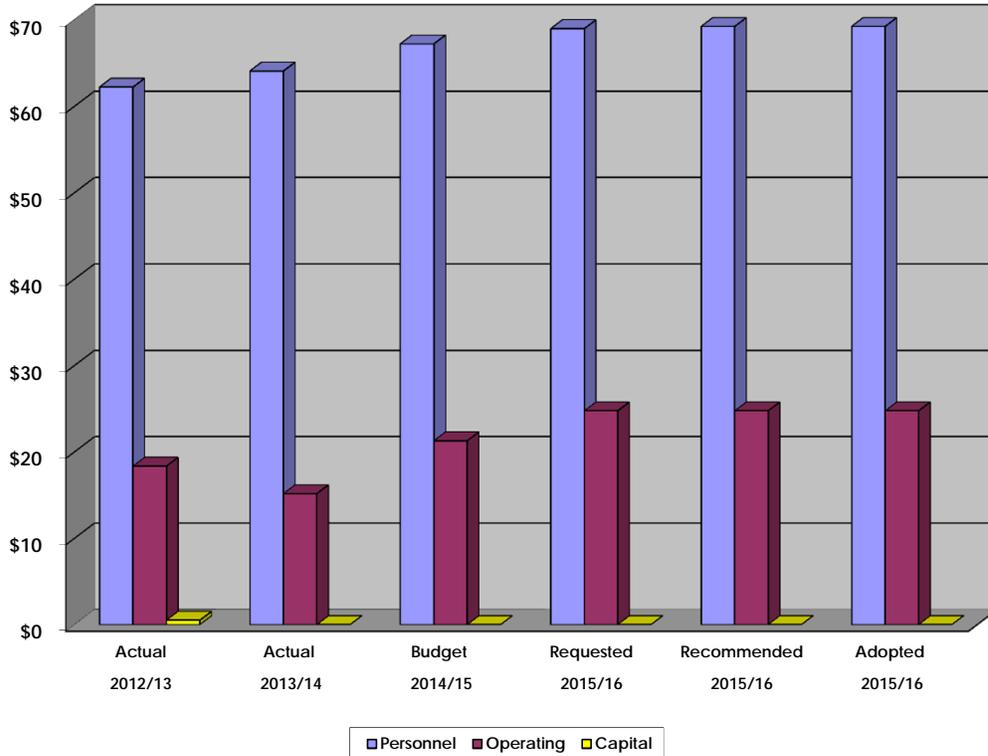


Health - Primary Care

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 39,760	\$ 39,069	\$ 36,285	\$ 41,884	\$ 41,884	\$ 41,884
General Appropriation	41,299	40,175	52,221	51,846	52,102	52,102
Total	\$ 81,059	\$ 79,244	\$ 88,506	\$ 93,730	\$ 93,986	\$ 93,986
Expenditures						
Personnel	\$ 62,211	\$ 64,076	\$ 67,217	\$ 68,982	\$ 69,238	\$ 69,238
Operating	18,339	15,168	21,289	24,748	24,748	24,748
Capital	509	-	-	-	-	-
Total	\$ 81,059	\$ 79,244	\$ 88,506	\$ 93,730	\$ 93,986	\$ 93,986

Thousands



Health - Promotion

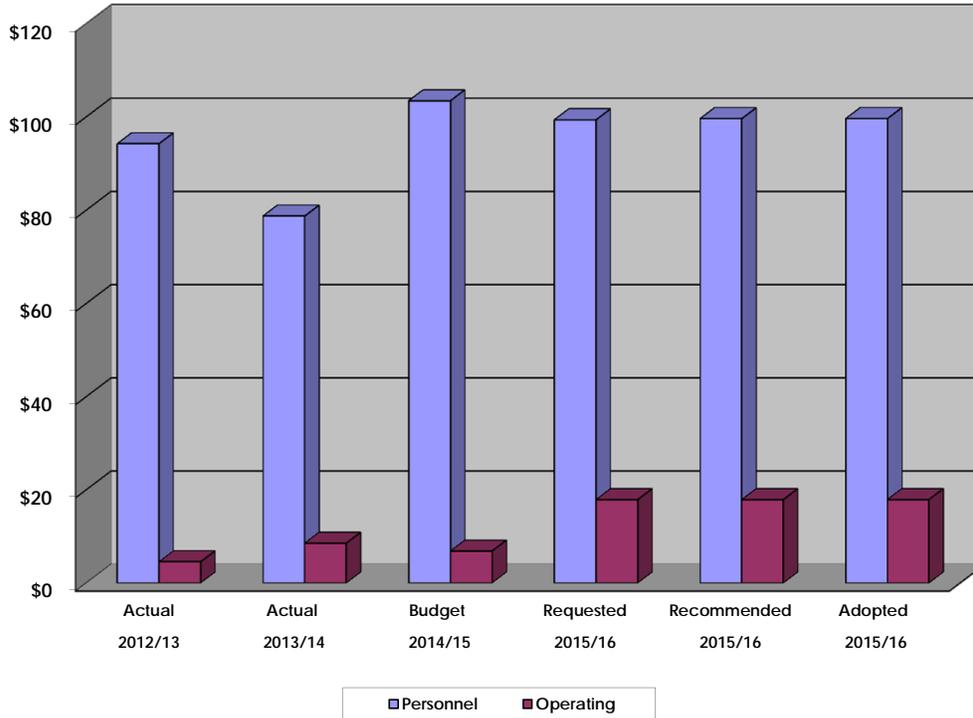
Significant Changes

Reallocation of positions.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 7,123	\$ 10,783	\$ 6,286	\$ 26,832	\$ 26,832	\$ 26,832
Sales and Services	4,556	5,232	5,798	4,929	4,929	4,929
General Appropriation	87,106	71,272	98,213	85,512	85,746	85,746
Total	\$ 98,785	\$ 87,287	\$ 110,297	\$ 117,273	\$ 117,507	\$ 117,507
Expenditures						
Personnel	\$ 94,242	\$ 78,736	\$ 103,446	\$ 99,371	\$ 99,605	\$ 99,605
Operating	4,543	8,551	6,851	17,902	17,902	17,902
Total	\$ 98,785	\$ 87,287	\$ 110,297	\$ 117,273	\$ 117,507	\$ 117,507

Thousands



Health - WIC-CS

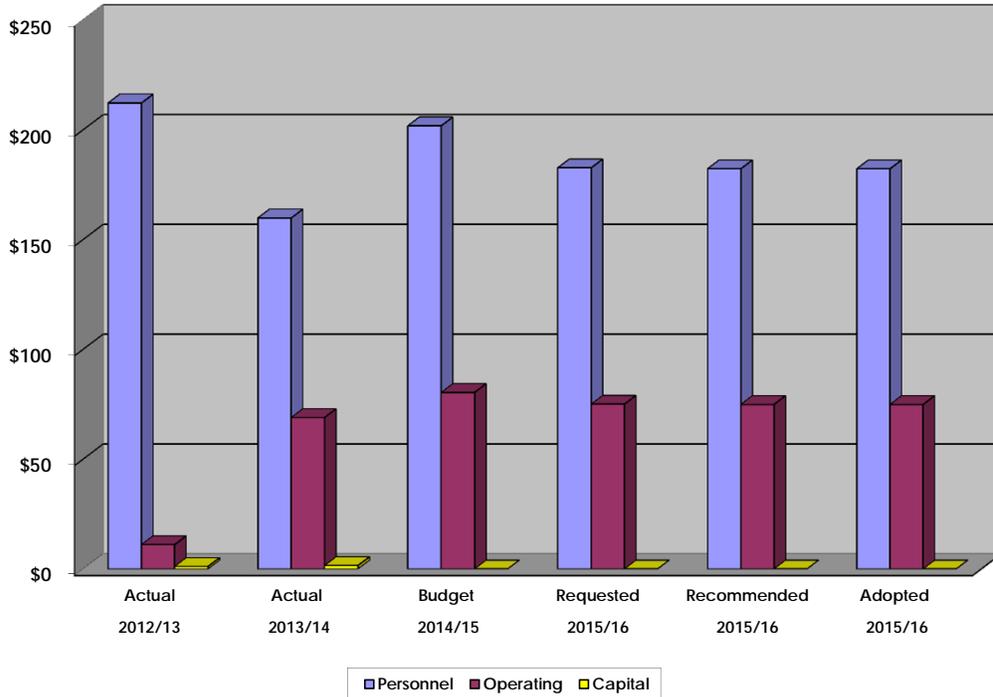
Significant Changes

Reallocation of positions.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 224,411	\$ 230,347	\$ 282,146	\$ 257,643	\$ 257,107	\$ 257,107
Total	\$ 224,411	\$ 230,347	\$ 282,146	\$ 257,643	\$ 257,107	\$ 257,107
Expenditures						
Personnel	\$ 212,166	\$ 159,820	\$ 201,787	\$ 182,634	\$ 182,214	\$ 182,214
Operating	11,102	68,970	80,359	75,009	74,893	74,893
Capital	1,143	1,557	-	-	-	-
Total	\$ 224,411	\$ 230,347	\$ 282,146	\$ 257,643	\$ 257,107	\$ 257,107

Thousands

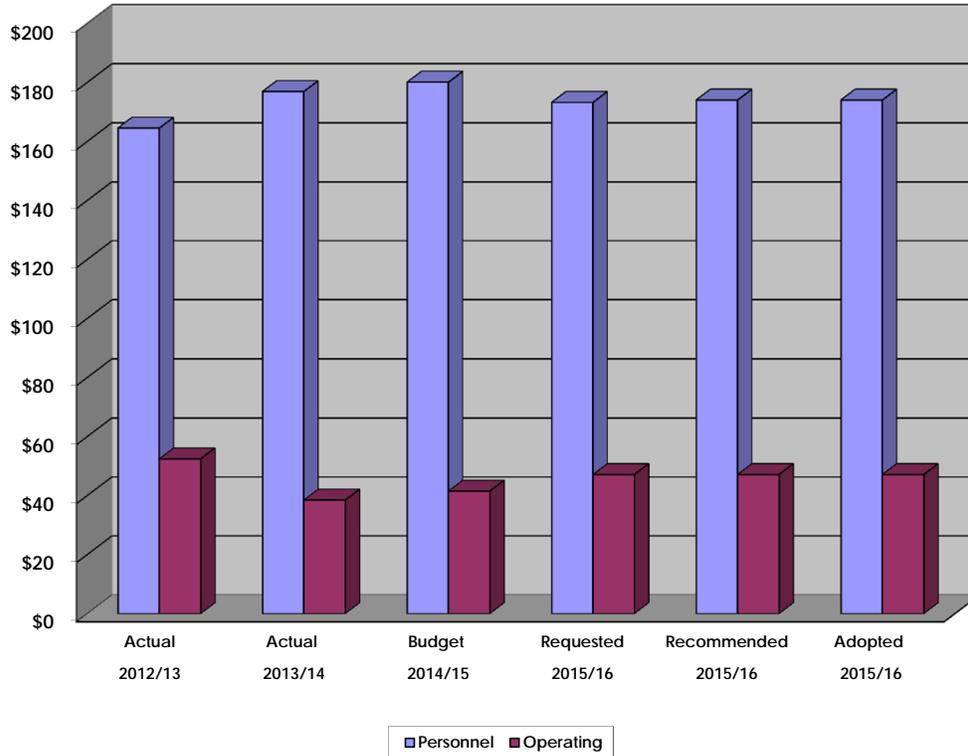


Health - Family Planning

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 105,552	\$ 95,353	\$ 88,932	\$ 86,739	\$ 86,739	\$ 86,739
Sales and Services	72,454	98,236	80,005	65,390	65,390	65,390
General Appropriation	39,034	21,876	52,716	68,312	69,147	69,147
	\$ 217,040	\$ 215,465	\$ 221,653	\$ 220,441	\$ 221,276	\$ 221,276
Expenditures						
Personnel	\$ 164,561	\$ 176,953	\$ 180,092	\$ 173,252	\$ 174,087	\$ 174,087
Operating	52,479	38,512	41,561	47,189	47,189	47,189
Total	\$ 217,040	\$ 215,465	\$ 221,653	\$ 220,441	\$ 221,276	\$ 221,276

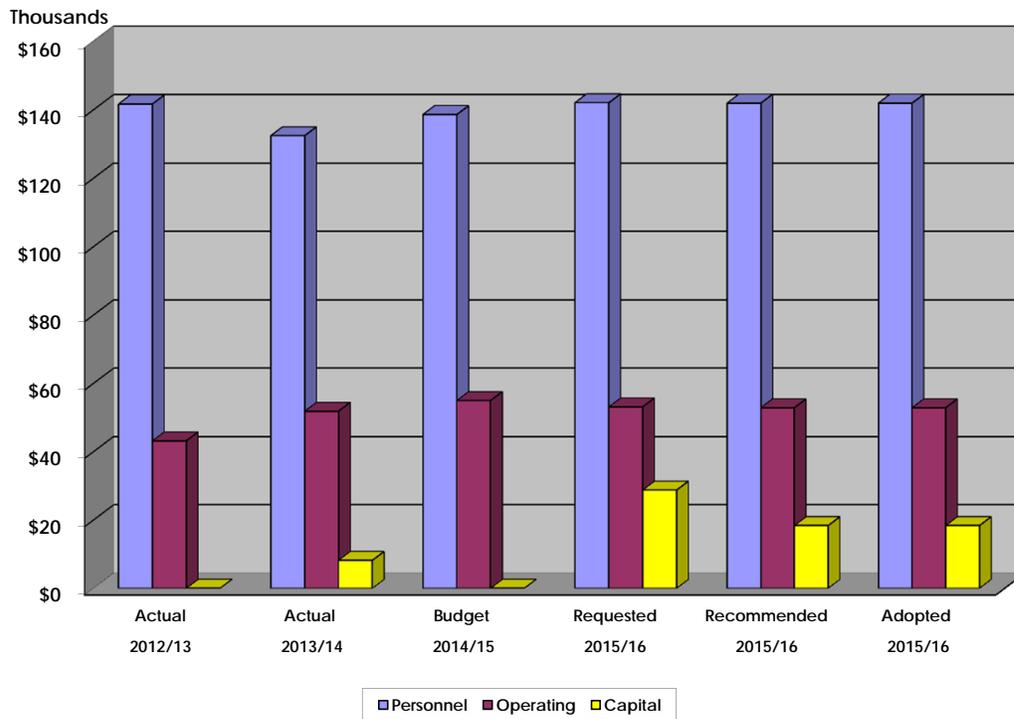
Thousands



Health - Animal Control

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 3,575	\$ 3,470	\$ 2,983	\$ 4,574	\$ 4,574	\$ 4,574
General Appropriation	181,357	189,002	190,638	219,440	208,651	208,651
Total	\$ 184,932	\$ 192,472	\$ 193,621	\$ 224,014	\$ 213,225	\$ 213,225
Expenditures						
Personnel	\$ 141,726	\$ 132,430	\$ 138,621	\$ 142,092	\$ 141,964	\$ 141,964
Operating	43,206	51,864	55,000	53,156	52,906	52,906
Capital	-	8,178	-	28,766	18,355	18,355
Total	\$ 184,932	\$ 192,472	\$ 193,621	\$ 224,014	\$ 213,225	\$ 213,225



Health - Environmental Health

Mission

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

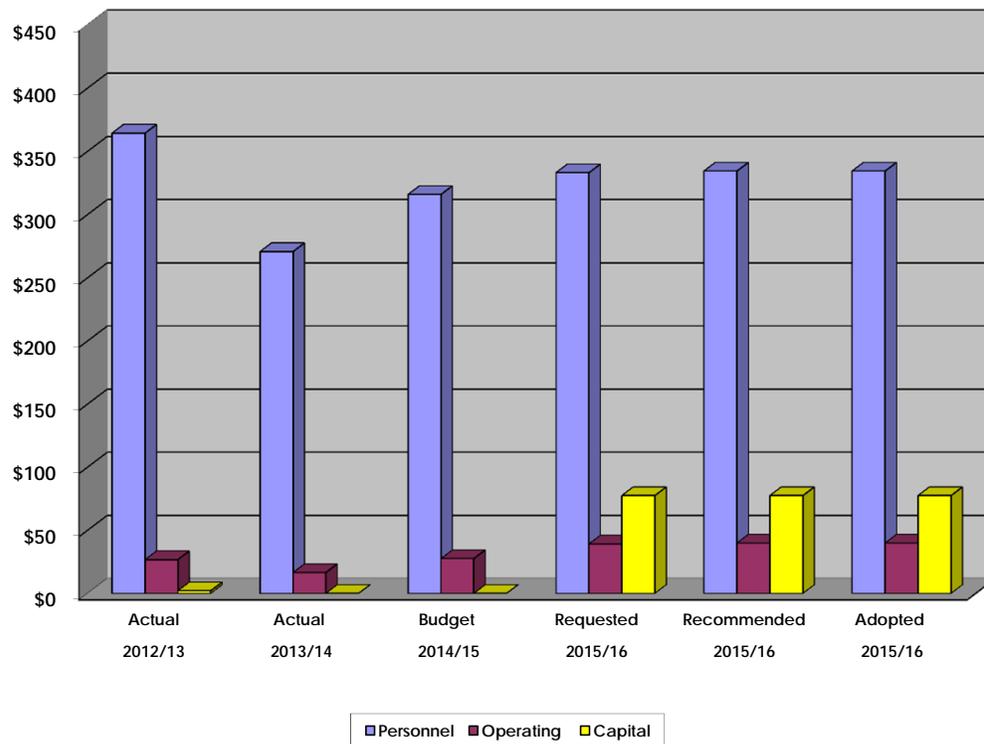
Significant Changes

Costs are increased in the FY 15-16 budget to cover furniture needed for the department to move to the Buggy Factory and for software needed to improve efficiency in the department.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 9,529	\$ 11,849	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Sales and Services	114,175	89,337	114,175	111,752	132,777	132,777
General Appropriation	269,452	185,990	225,273	333,934	315,002	315,002
Total	\$ 393,156	\$ 287,176	\$ 343,448	\$ 449,686	\$ 451,779	\$ 451,779
Expenditures						
Personnel	\$ 364,353	\$ 270,673	\$ 315,869	\$ 333,062	\$ 334,411	\$ 334,411
Operating	26,737	16,503	27,579	39,197	39,941	39,941
Capital	2,066	-	-	77,427	77,427	77,427
Total	\$ 393,156	\$ 287,176	\$ 343,448	\$ 449,686	\$ 451,779	\$ 451,779

Thousands

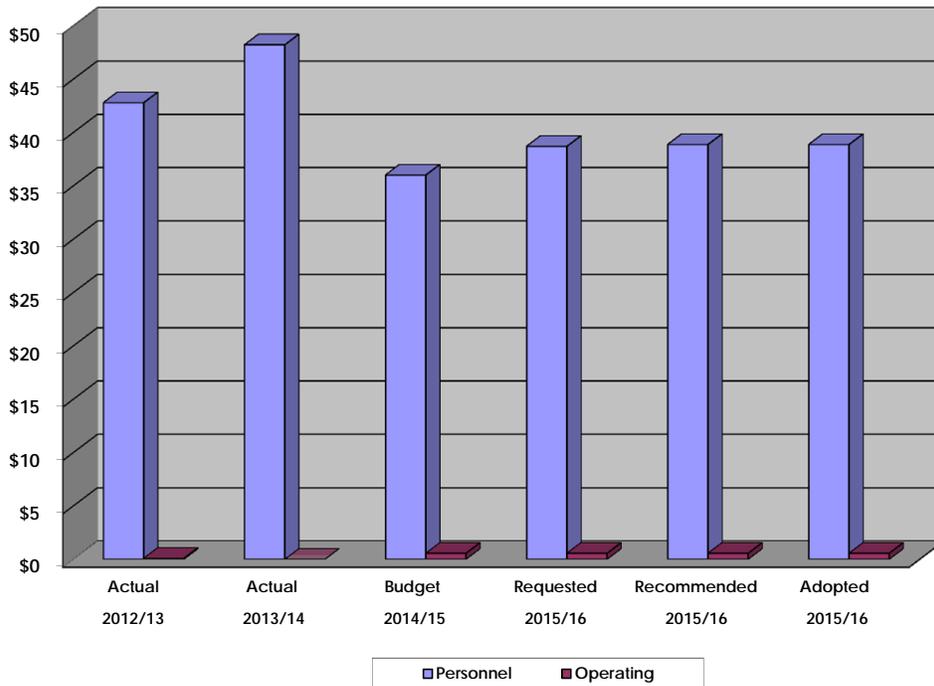


Health - Aids Control

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
General Appropriation	42,401	47,723	36,097	38,785	38,956	38,956
Total	\$ 42,901	\$ 48,223	\$ 36,597	\$ 39,285	\$ 39,456	\$ 39,456
Expenditures						
Personnel	\$ 42,799	\$ 48,223	\$ 36,021	\$ 38,709	\$ 38,880	\$ 38,880
Operating	102	-	576	576	576	576
Total	\$ 42,901	\$ 48,223	\$ 36,597	\$ 39,285	\$ 39,456	\$ 39,456

Thousands



Health - Bioterrorism

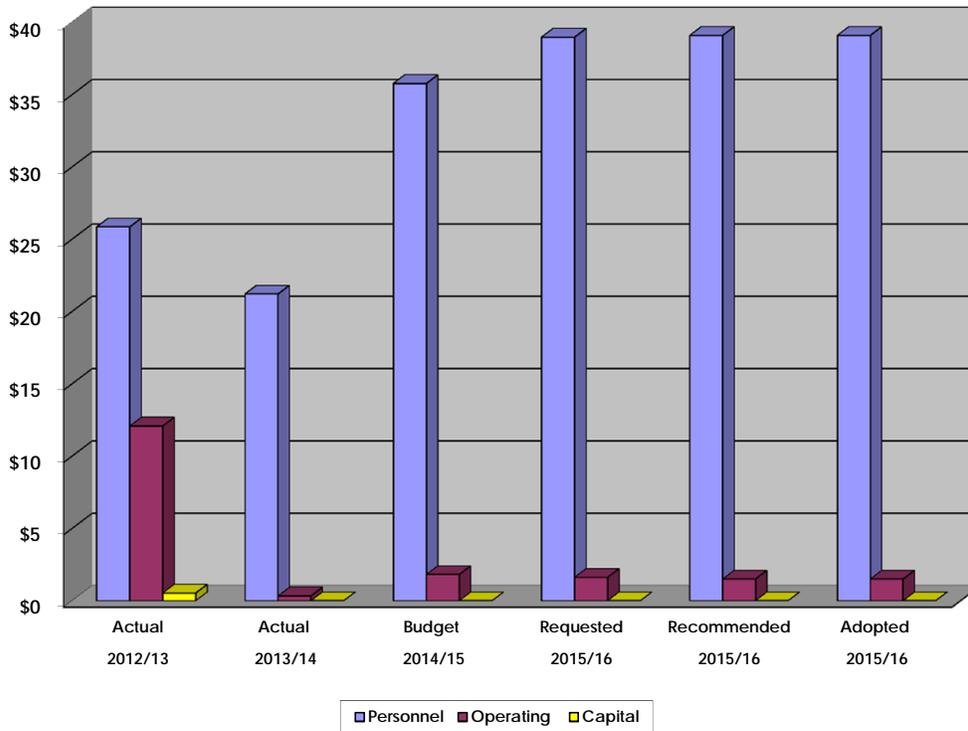
Significant Changes

Reallocation of personnel.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 45,826	\$ 31,395	\$ 31,395	\$ 31,395	\$ 31,395	\$ 31,395
General Appropriation	(7,378)	(9,859)	6,179	9,197	9,197	9,197
Total	\$ 38,448	\$ 21,536	\$ 37,574	\$ 40,592	\$ 40,592	\$ 40,592
Expenditures						
Personnel	\$ 25,846	\$ 21,203	\$ 35,765	\$ 38,974	\$ 39,094	\$ 39,094
Operating	12,072	333	1,809	1,618	1,498	1,498
Capital	530	-	-	-	-	-
Total	\$ 38,448	\$ 21,536	\$ 37,574	\$ 40,592	\$ 40,592	\$ 40,592

Thousands

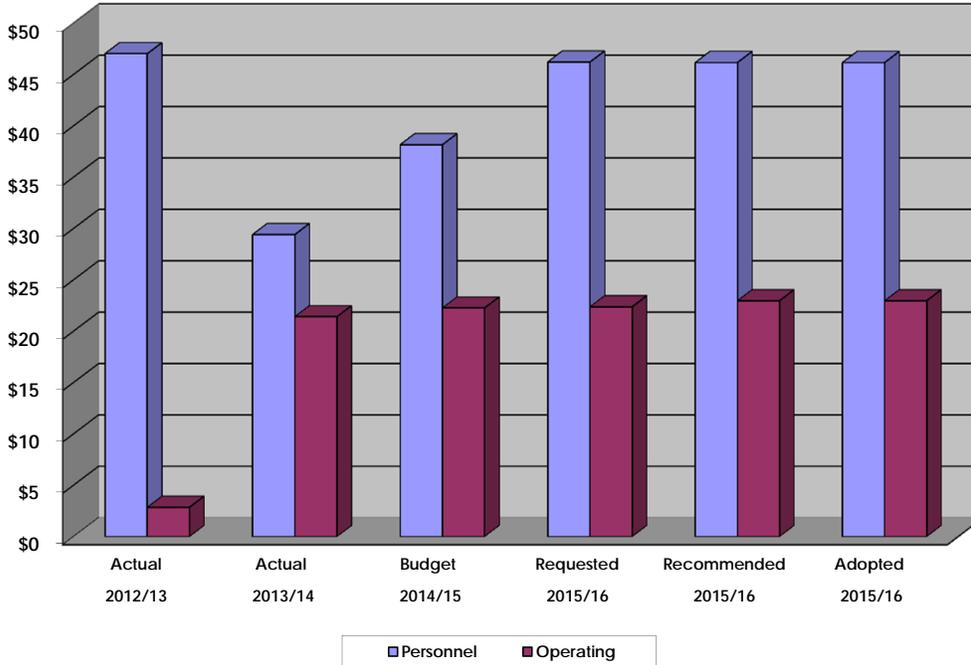


Health - WIC - BF

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 49,865	\$ 50,821	\$ 60,422	\$ 68,585	\$ 69,121	\$ 69,121
General Appropriation	-	-	-	-	-	-
Total	\$ 49,865	\$ 50,821	\$ 60,422	\$ 68,585	\$ 69,121	\$ 69,121
Expenditures						
Personnel	\$ 47,018	\$ 29,408	\$ 38,157	\$ 46,210	\$ 46,158	\$ 46,158
Operating	2,847	21,413	22,265	22,375	22,963	22,963
Total	\$ 49,865	\$ 50,821	\$ 60,422	\$ 68,585	\$ 69,121	\$ 69,121

Thousands



Health - Children Services Coordinator

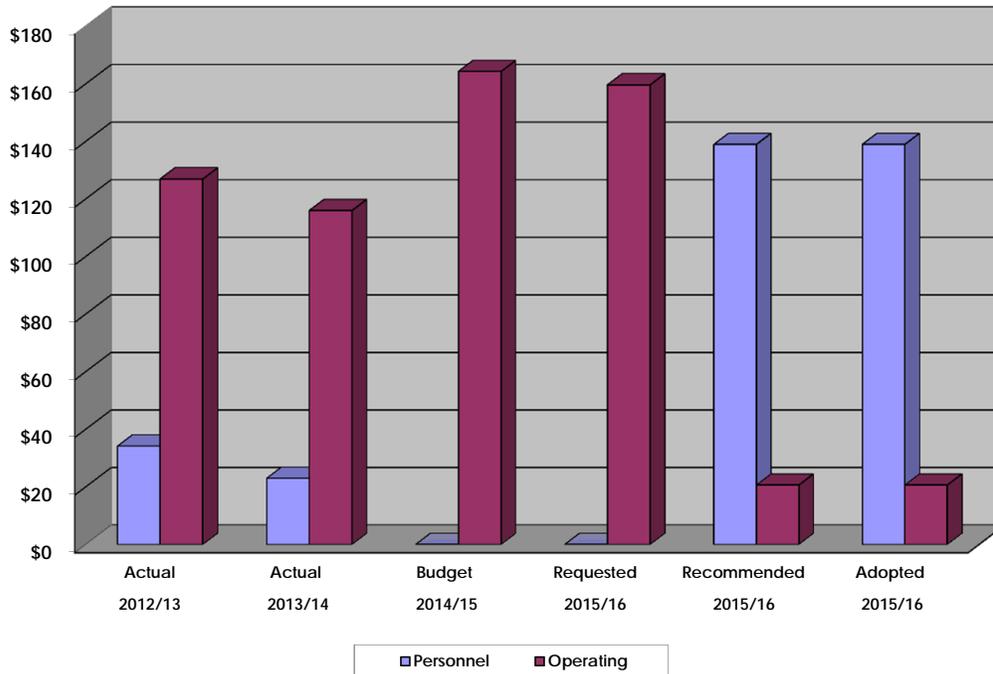
Significant Changes

Contract positions are being moved to regular County positions.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649
Sales and Services	160,022	157,018	161,643	157,015	156,911	156,911
General Appropriation	(1,595)	(20,761)	-	-	-	-
Total	\$ 161,076	\$ 138,906	\$ 164,292	\$ 159,664	\$ 159,560	\$ 159,560
Expenditures						
Personnel	\$ 34,132	\$ 22,945	\$ -	\$ -	\$ 138,947	\$ 138,947
Operating	126,944	115,961	164,292	159,664	20,613	20,613
Total	\$ 161,076	\$ 138,906	\$ 164,292	\$ 159,664	\$ 159,560	\$ 159,560

Thousands

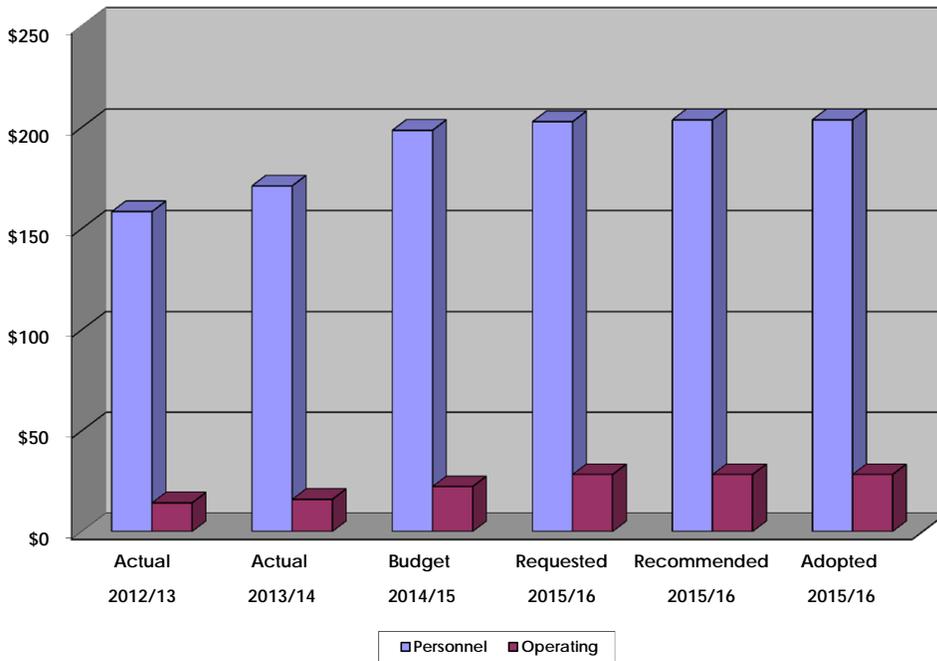


Health - Communicable Diseases

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 13,502	\$ 13,502	\$ 15,673	\$ 16,134	\$ 16,134	\$ 16,134
Sales and Services	9,183	8,600	13,312	9,856	9,856	9,856
General Appropriation	149,846	164,910	191,728	204,989	205,946	205,946
Total	\$ 172,531	\$ 187,012	\$ 220,713	\$ 230,979	\$ 231,936	\$ 231,936
Expenditures						
Personnel	\$ 158,324	\$ 171,044	\$ 198,457	\$ 202,720	\$ 203,677	\$ 203,677
Operating	14,207	15,968	22,256	28,259	28,259	28,259
Total	\$ 172,531	\$ 187,012	\$ 220,713	\$ 230,979	\$ 231,936	\$ 231,936

Thousands



Health - BCCCP

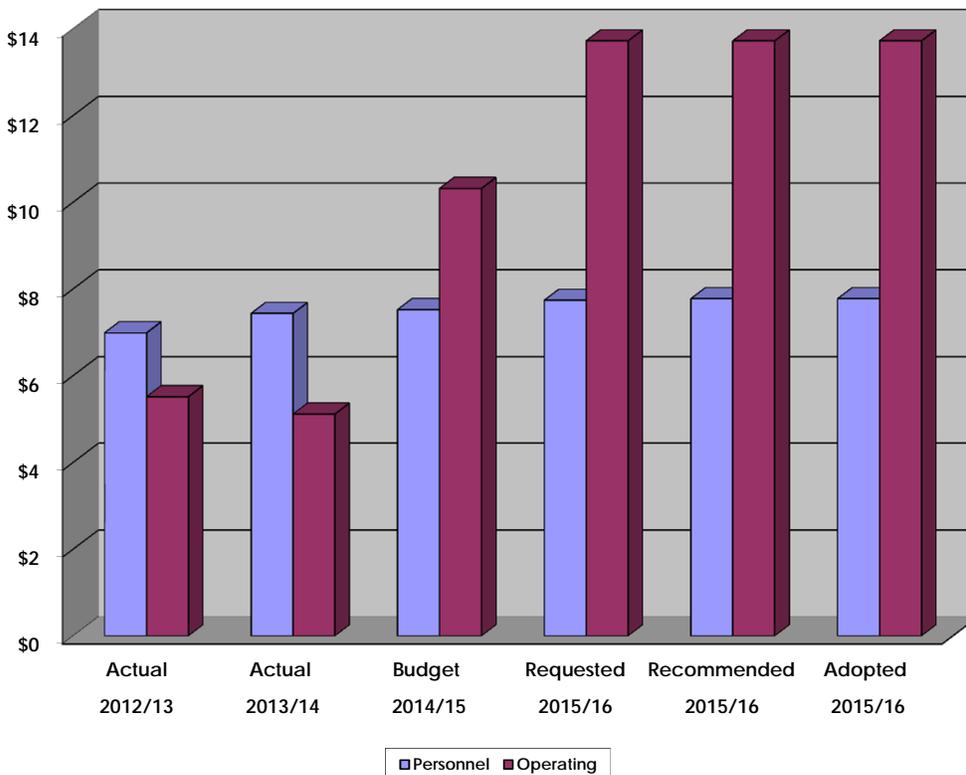
Significant Changes

Reallocation of positions.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 12,430	\$ 11,458	\$ 12,430	\$ 12,920	\$ 12,920	\$ 12,920
General Appropriation	64	1,085	5,406	8,533	8,569	8,569
Total	\$ 12,494	\$ 12,543	\$ 17,836	\$ 21,453	\$ 21,489	\$ 21,489
Expenditures						
Personnel	\$ 6,982	\$ 7,431	\$ 7,521	\$ 7,734	\$ 7,770	\$ 7,770
Operating	5,512	5,112	10,315	13,719	13,719	13,719
Total	\$ 12,494	\$ 12,543	\$ 17,836	\$ 21,453	\$ 21,489	\$ 21,489

Thousands



Health - Immunizations

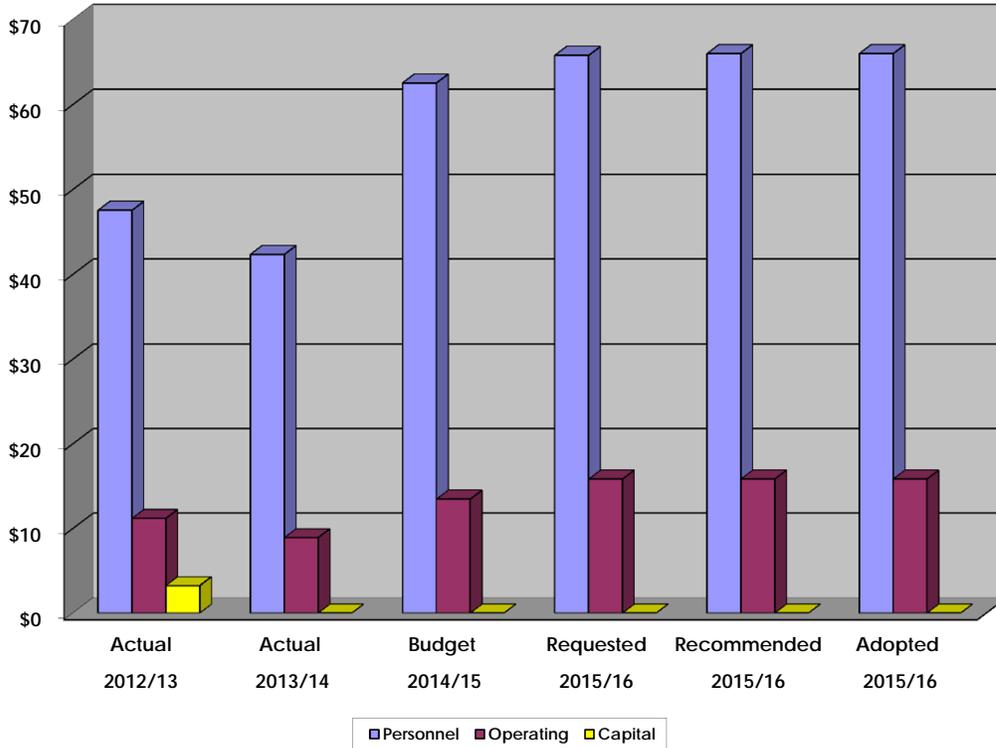
Significant Changes

Reallocation of positions.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 17,485	\$ 17,314	\$ 17,314	\$ 17,314	\$ 17,314	\$ 17,314
Sales and Services	6,258	9,452	8,013	9,497	9,497	9,497
General Appropriation	38,241	24,482	50,691	54,815	55,015	55,015
Total	\$ 61,984	\$ 51,248	\$ 76,018	\$ 81,626	\$ 81,826	\$ 81,826
Expenditures						
Personnel	\$ 47,548	\$ 42,339	\$ 62,546	\$ 65,792	\$ 65,992	\$ 65,992
Operating	11,187	8,909	13,472	15,834	15,834	15,834
Capital	3,249	-	-	-	-	-
Total	\$ 61,984	\$ 51,248	\$ 76,018	\$ 81,626	\$ 81,826	\$ 81,826

Thousands

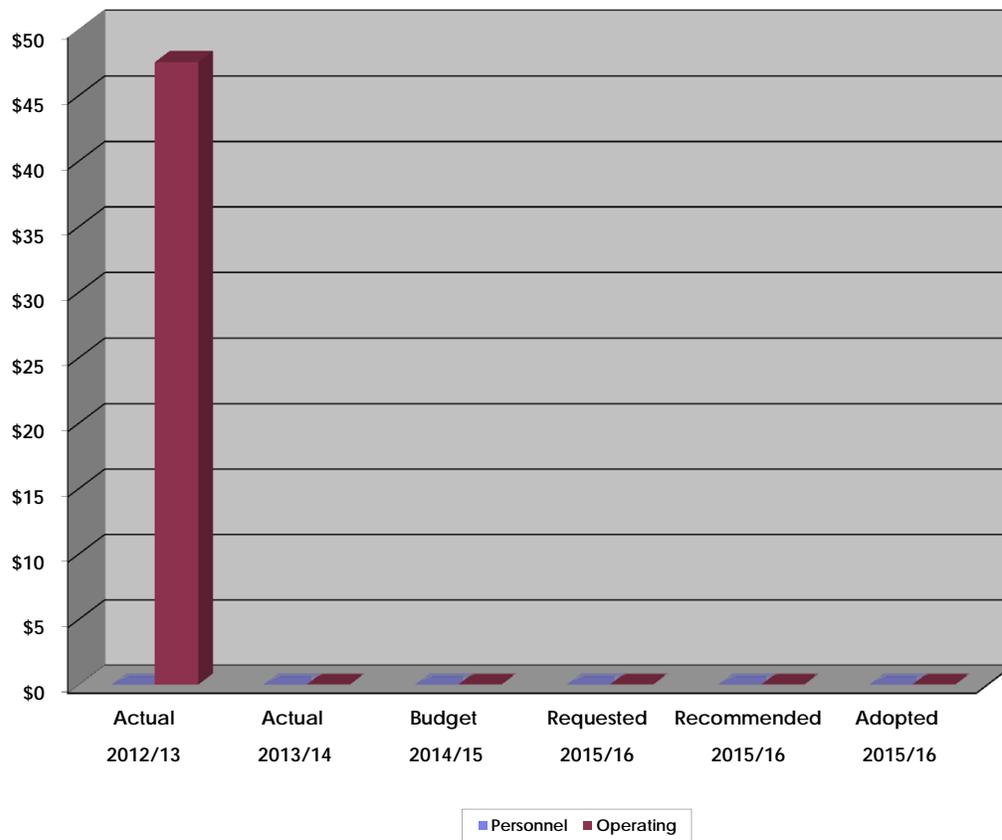


Health - Community Transformation

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 19,203	\$ -	\$ -	\$ -	\$ -	\$ -
General Appropriation	28,329	-	-	-	-	-
Total	\$ 47,532	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	47,532	-	-	-	-	-
Total	\$ 47,532	\$ -	\$ -	\$ -	\$ -	\$ -

Thousands

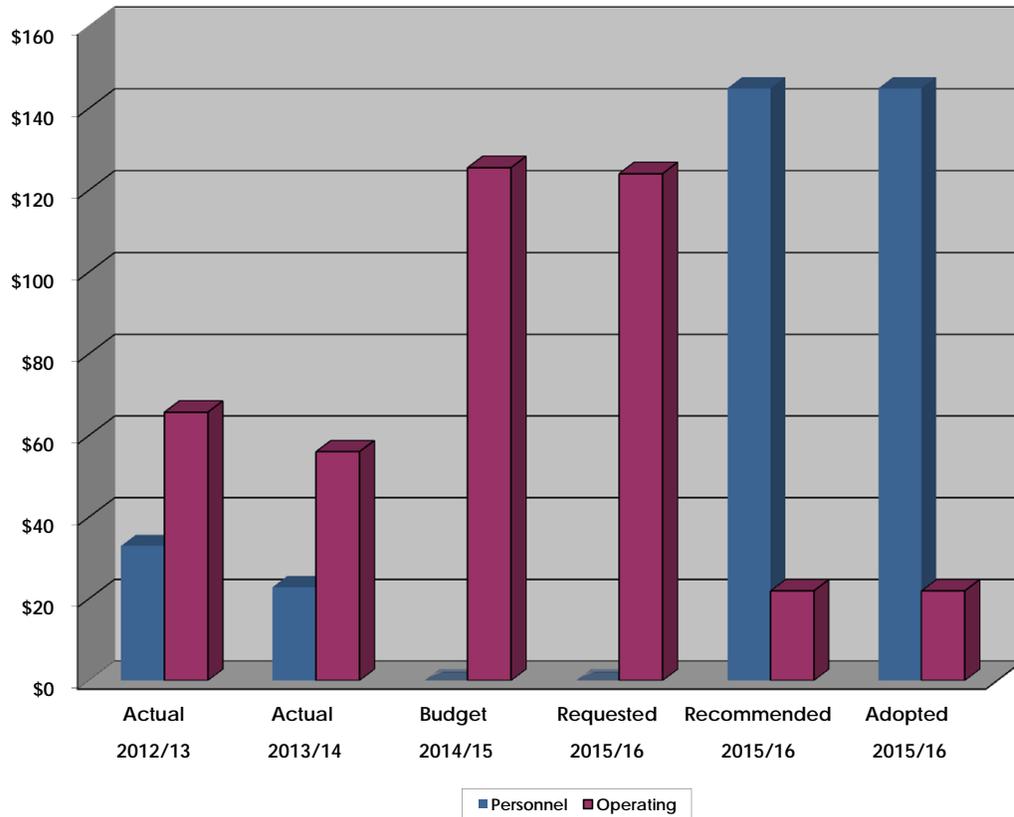


Health - Pregnancy Care Case Management

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 123,526	\$ 124,090	\$ 125,547	\$ 124,090	\$ 166,936	\$ 166,936
General Appropriation	(24,796)	(45,102)	-	-	-	-
Total	\$ 98,730	\$ 78,988	\$ 125,547	\$ 124,090	\$ 166,936	\$ 166,936
Expenditures						
Personnel	\$ 32,991	\$ 22,927	-	-	\$ 144,961	\$ 144,961
Operating	65,739	56,061	125,547	124,090	21,975	21,975
Total	\$ 98,730	\$ 78,988	\$ 125,547	\$ 124,090	\$ 166,936	\$ 166,936

Thousands

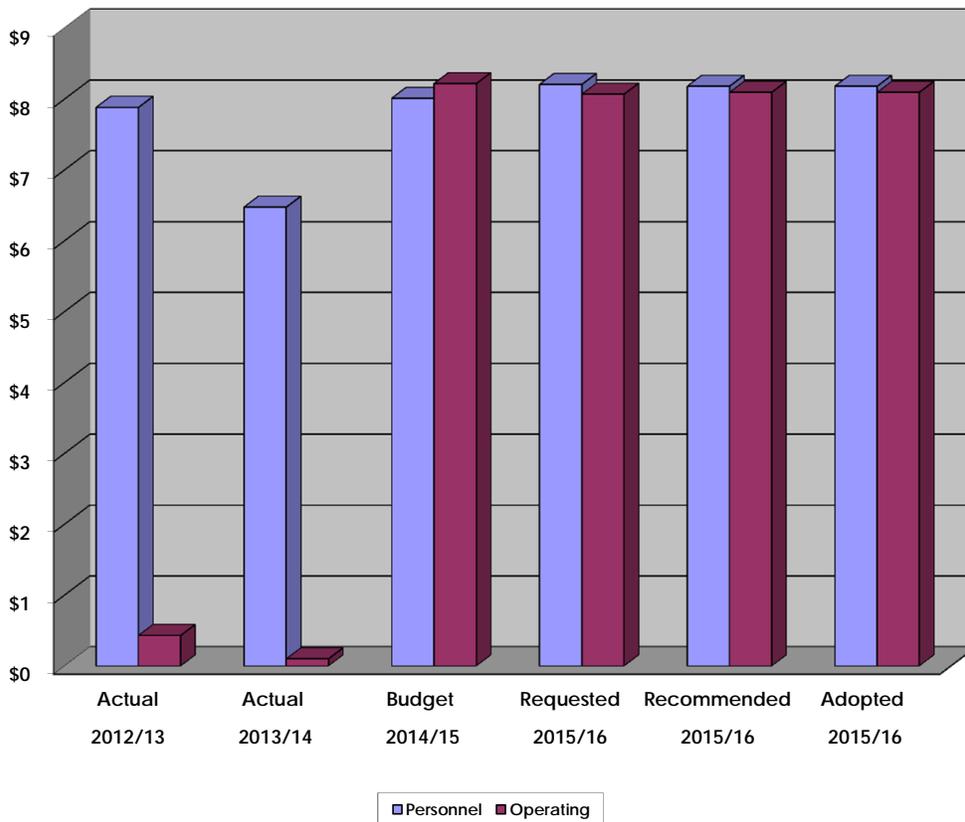


Health - WIC - GA

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 8,310	\$ 6,572	\$ 16,227	\$ 16,274	\$ 16,274	\$ 16,274
General Appropriation	-	-	-	-	-	-
Total	\$ 8,310	\$ 6,572	\$ 16,585	\$ 16,274	\$ 16,274	\$ 16,274
Expenditures						
Personnel	\$ 7,881	\$ 6,473	\$ 8,010	\$ 8,206	\$ 8,180	\$ 8,180
Operating	429	99	8,217	8,068	8,094	8,094
Total	\$ 8,310	\$ 6,572	\$ 16,227	\$ 16,274	\$ 16,274	\$ 16,274

Thousands



Health - WIC - NE

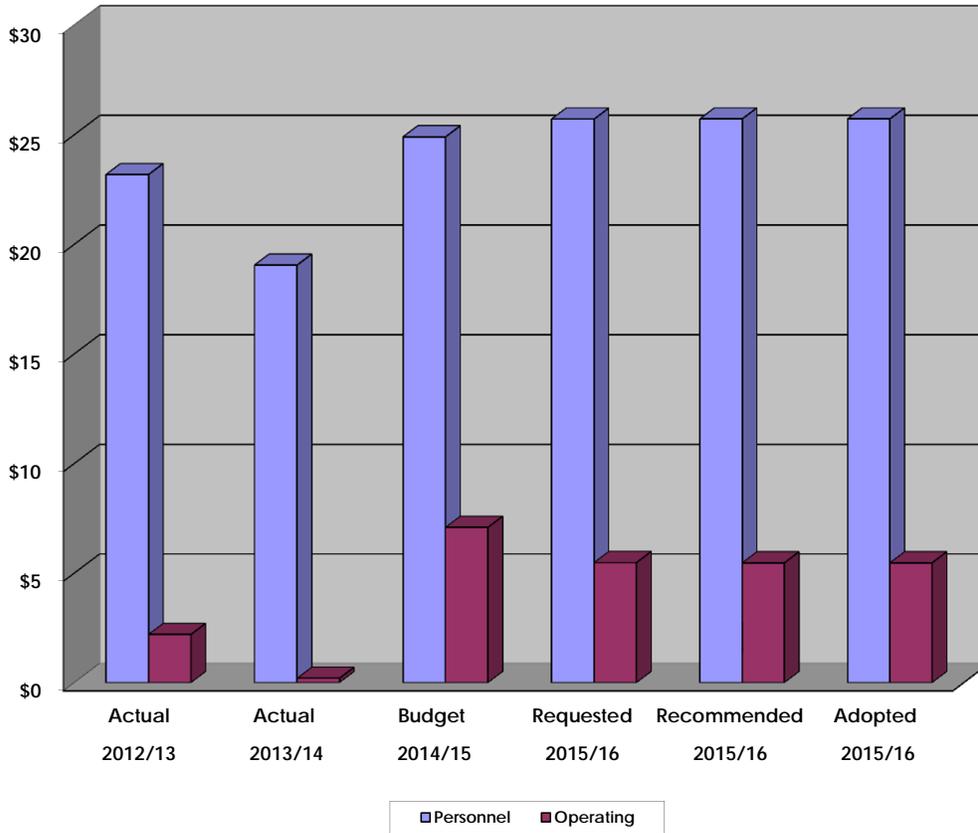
Significant Changes

Reallocation of positions.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 25,379	\$ 19,245	\$ 31,985	\$ 31,184	\$ 31,184	\$ 31,184
Total	\$ 25,379	\$ 19,245	\$ 31,985	\$ 31,184	\$ 31,184	\$ 31,184
Expenditures						
Personnel	\$ 23,181	\$ 19,049	\$ 24,899	\$ 25,708	\$ 25,719	\$ 25,719
Operating	2,198	196	7,086	5,476	5,465	5,465
Total	\$ 25,379	\$ 19,245	\$ 31,985	\$ 31,184	\$ 31,184	\$ 31,184

Thousands

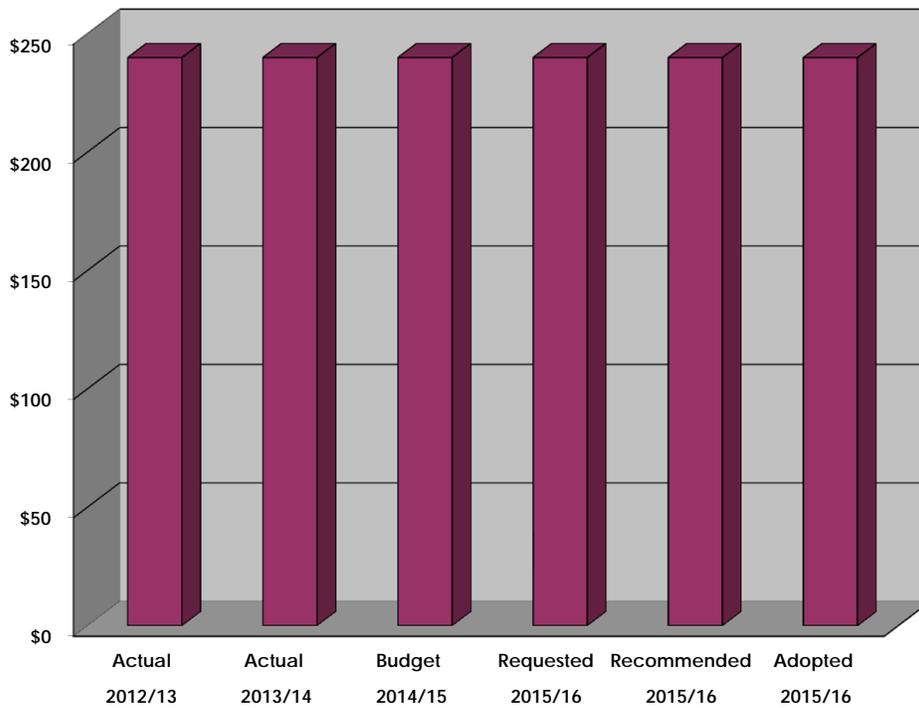


Mental Health

Budget

		2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue							
Intergovernmental Revenues	\$	15,866	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,000	\$ 17,000
General Appropriation		224,134	224,000	224,000	223,000	223,000	223,000
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



■ Operating

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

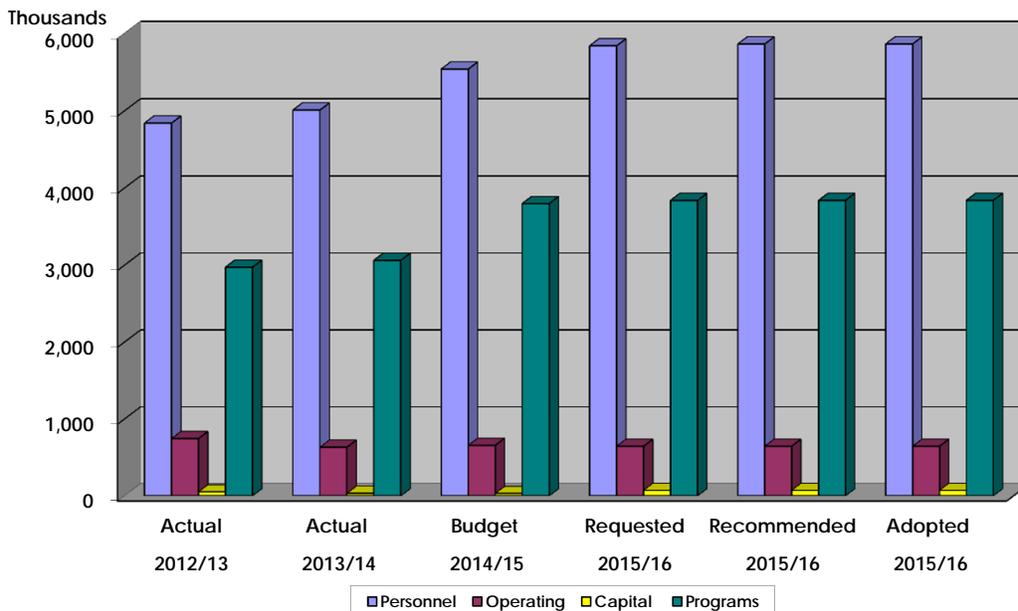
Adding a Social Worker II for Children's Services and adding a Social Services Attorney II to replace the current contracted services.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	95	95	100.5	102.5	102.5	102.5

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and state grants	\$ 6,230,391	\$ 6,276,101	\$ 7,020,344	\$ 7,595,829	\$ 7,642,500	\$ 7,642,500
Other sales and services	54,595	48,030	47,575	43,995	43,562	43,562
Miscellaneous	18,343	121,124	7,100	7,100	7,100	7,100
General Appropriation	2,312,997	2,294,528	2,954,934	2,754,618	2,732,962	2,732,962
Total	\$ 8,616,326	\$ 8,739,783	\$ 10,029,953	\$ 10,401,542	\$ 10,426,124	\$ 10,426,124
Expenditures						
Personnel	\$ 4,842,353	\$ 5,010,048	\$ 5,541,660	\$ 5,842,817	\$ 5,867,274	\$ 5,867,274
Operating	746,315	633,097	658,202	646,268	646,393	646,393
Capital	52,379	32,828	30,965	72,507	72,507	72,507
Programs	2,975,279	3,063,810	3,799,126	3,839,950	3,839,950	3,839,950
Total	\$ 8,616,326	\$ 8,739,783	\$ 10,029,953	\$ 10,401,542	\$ 10,426,124	\$ 10,426,124

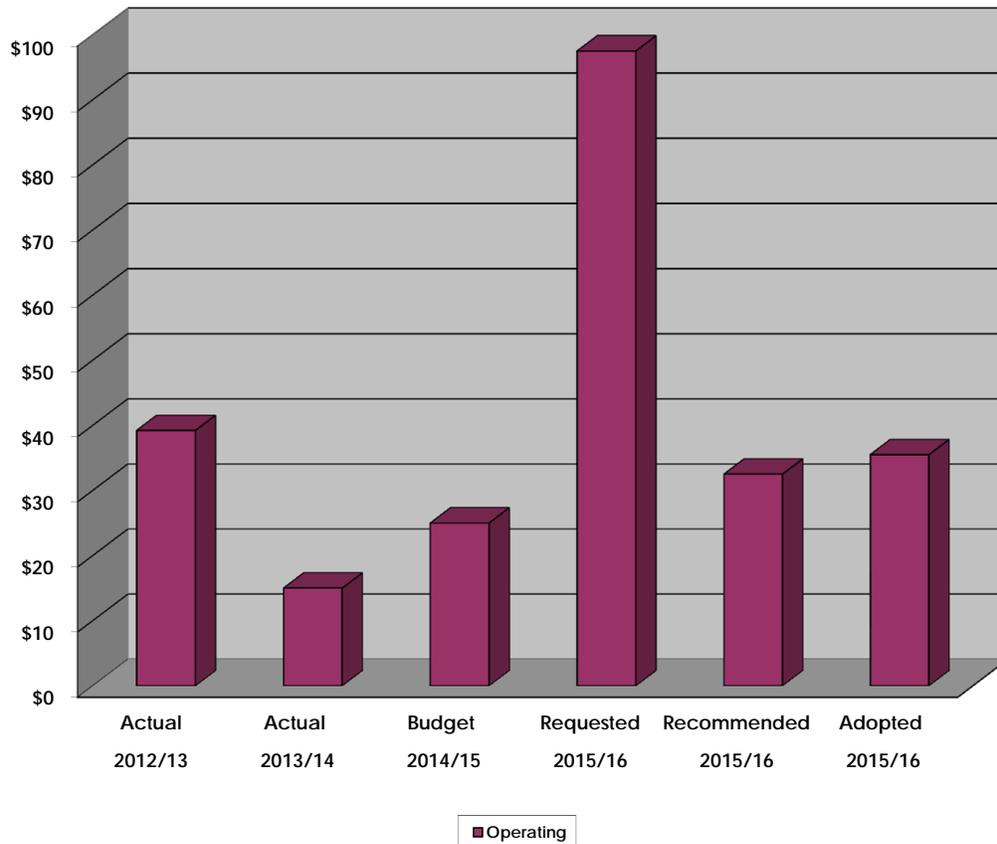


Human Services - Nonprofit Agencies

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 39,220	\$ 15,000	\$ 25,000	\$ 97,500	\$ 32,500	\$ 35,500
Total	\$ 39,220	\$ 15,000	\$ 25,000	\$ 97,500	\$ 32,500	\$ 35,500
Expenditures						
Lee County Industries	\$ 10,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 5,000	\$ 5,000
Johnston-Lee-Harnett						
Community Action	6,720	-	-	6,000	-	3,000
HAVEN	6,000	-	10,000	12,000	10,000	11,500
Boys & Girls Club of Lee County	16,500	10,000	10,000	32,000	10,000	10,000
The Salvation Army	-	-	-	20,000	2,500	1,000
Family Promise	-	-	-	5,000	2,500	2,500
Maggie's Outreach	-	-	-	15,000	2,500	2,500
Total	\$ 39,220	\$ 15,000	\$ 25,000	\$ 97,500	\$ 32,500	\$ 35,500

Thousands



COLTS

Mission

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

Significant Changes

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

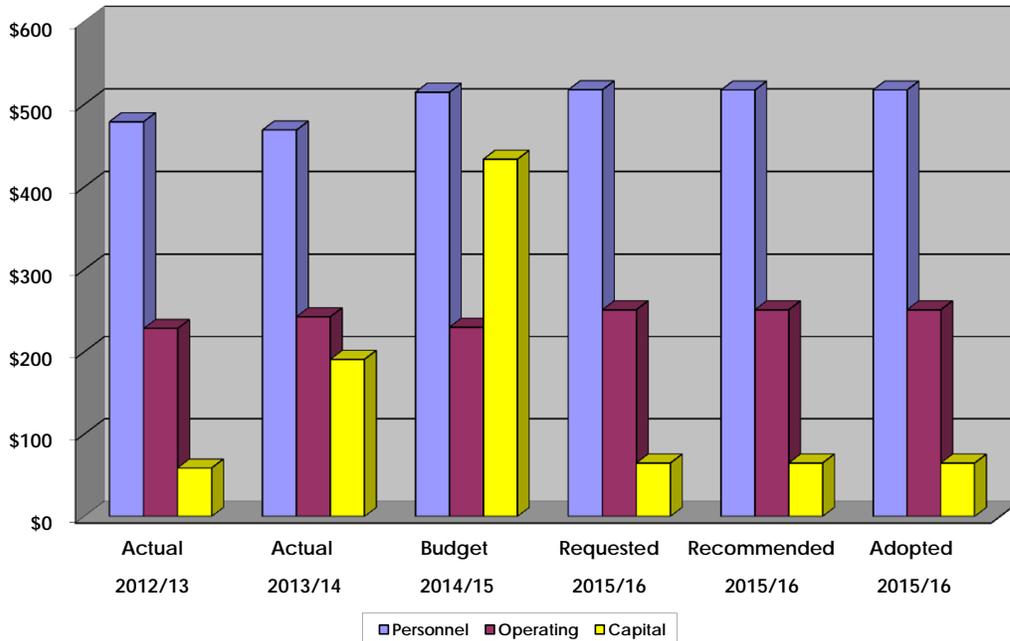
Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	3	3	3	3	3	3

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and state grants	\$ 340,135	\$ 477,177	\$ 692,754	\$ 360,338	\$ 360,338	\$ 360,338
Other sales and services	336,244	309,652	429,113	442,929	442,752	442,752
General Appropriation	89,989	115,899	56,414	30,347	30,347	30,347
Total	\$ 766,368	\$ 902,728	\$ 1,178,281	\$ 833,614	\$ 833,437	\$ 833,437
Expenditures						
Personnel	\$ 479,110	\$ 468,985	\$ 514,706	\$ 517,575	\$ 517,398	\$ 517,398
Operating	228,366	242,810	229,988	251,164	251,164	251,164
Capital	58,892	190,933	433,587	64,875	64,875	64,875
Total	\$ 766,368	\$ 902,728	\$ 1,178,281	\$ 833,614	\$ 833,437	\$ 833,437

Thousands



Senior Services

Mission

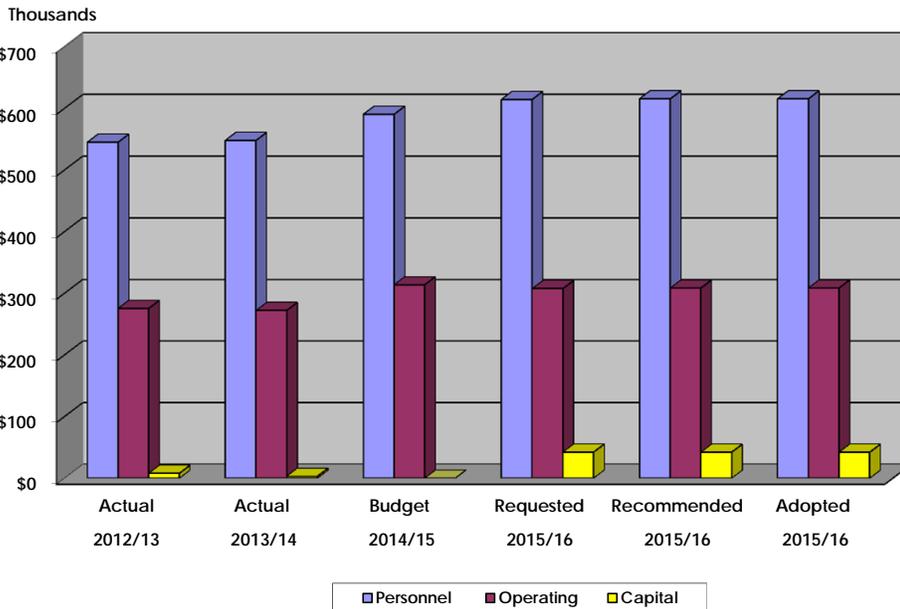
The mission of Lee County Senior Services is to provide a comprehensive assessment of the needs and opportunities associated with older adults and to fashion an achievable vision of successful aging in Lee County. Lee County Senior Services' mission statement is facilitated by the Enrichment Center,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

	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16
	Actual	Actual	Budget	Requested	Recommended	Adopted
Regular Full Time Equivalents	9	9	9	9	9	9

Budget

	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16
	Actual	Actual	Budget	Requested	Recommended	Adopted
Revenue						
Federal and state grants	\$ 431,240	\$ 419,294	\$ 414,962	\$ 424,214	\$ 424,214	\$ 424,214
Other sales and services	53,901	60,005	56,000	47,000	47,000	47,000
General Appropriation	343,161	344,099	433,183	492,873	494,946	494,946
Total	\$ 828,302	\$ 823,398	\$ 904,145	\$ 964,087	\$ 966,160	\$ 966,160
Expenditures						
Personnel	\$ 544,936	\$ 547,976	\$ 590,239	\$ 614,363	\$ 615,415	\$ 615,415
Operating	275,476	272,123	313,906	307,548	308,569	308,569
Capital	7,890	3,299	-	42,176	42,176	42,176
Total	\$ 828,302	\$ 823,398	\$ 904,145	\$ 964,087	\$ 966,160	\$ 966,160



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.

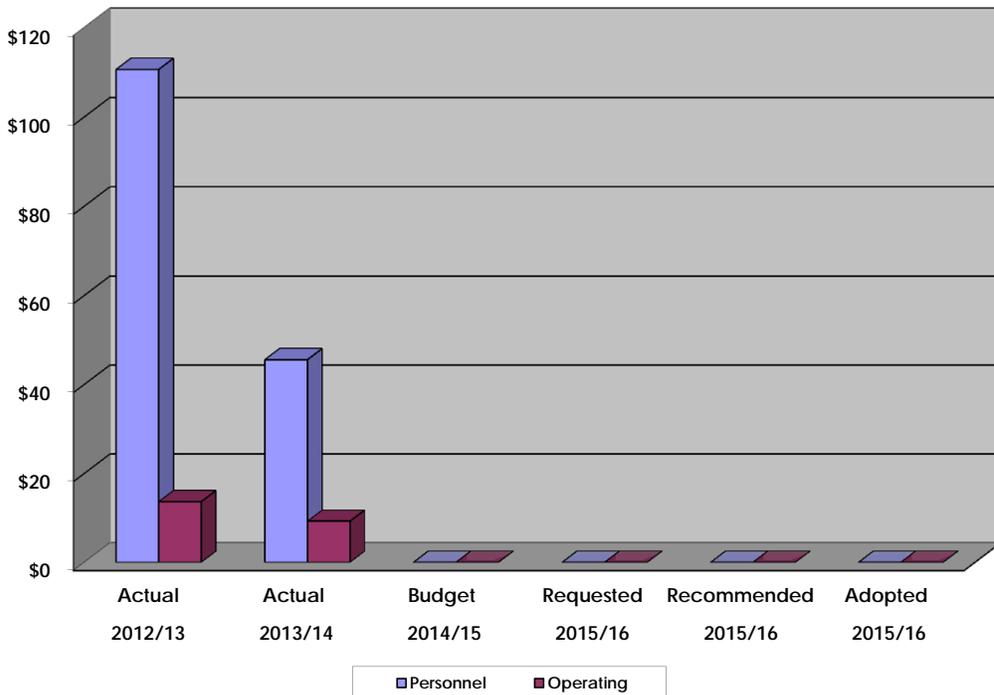
Staffing

	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16
	Actual	Actual	Budget	Requested	Recommended	Adopted
Regular Full Time Equivalents	1.75	1.75	0	0	0	0

Budget

	2012/13	2013/14	2014/15	2015/16	2015/16	2015/16
	Actual	Actual	Budget	Requested	Recommended	Adopted
Revenue						
Federal and state grants	\$ 80,886	\$ 16,097	\$ -	\$ -	\$ -	\$ -
Other sales and services	4,856	3,060	-	-	-	-
General Appropriation	38,501	35,600	-	-	-	-
Total	\$ 124,243	\$ 54,757	\$ -	\$ -	\$ -	\$ -
Expenditures						
Personnel	\$ 110,611	\$ 45,533	\$ -	\$ -	\$ -	\$ -
Operating	13,632	9,224	-	-	-	-
Total	\$ 124,243	\$ 54,757	\$ -	\$ -	\$ -	\$ -

Thousands



Hillcrest

Significant Changes

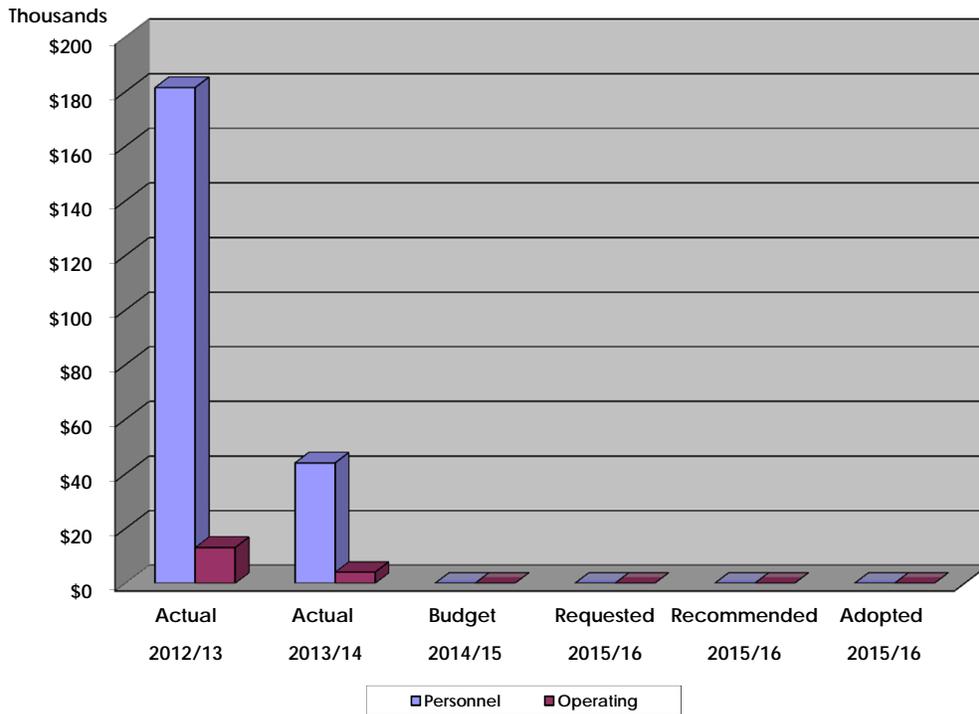
Due to reduction in JCPC funding and the continuing decrease in usage, it is recommended that the shelter be closed as of August 31, 2013.

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	6	0	0	0	0	0

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 101,015	\$ 17,698	\$ -	\$ -	\$ -	\$ -
Sales and Services	39,000	6,500	-	-	-	-
Miscellaneous	3,013	366	-	-	-	-
General Appropriation	51,630	23,618	-	-	-	-
Total	\$ 194,658	\$ 48,182	\$ -	\$ -	\$ -	\$ -
Expenditures						
Personnel	\$ 181,550	\$ 44,107	\$ -	\$ -	\$ -	\$ -
Operating	13,108	4,075	-	-	-	-
Total	\$ 194,658	\$ 48,182	\$ -	\$ -	\$ -	\$ -



Pretrial Release

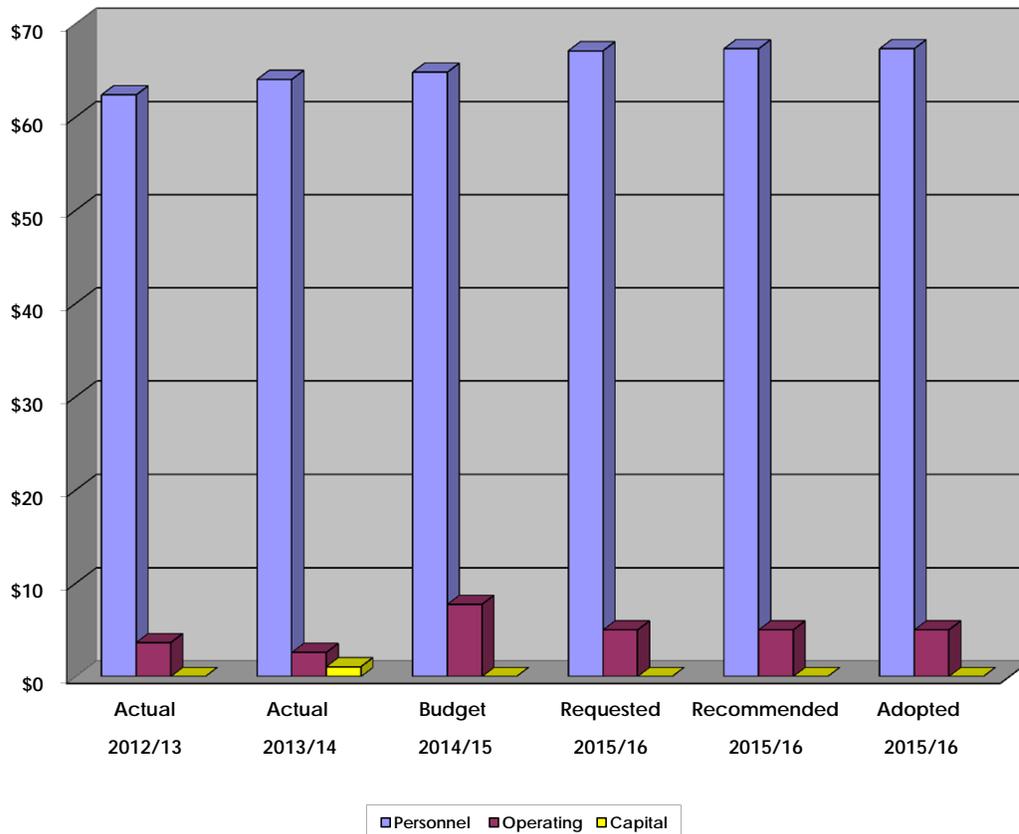
Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	1	1	1	1	1	1

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 66,015	\$ 67,673	\$ 72,553	\$ 72,096	\$ 72,318	\$ 72,318
Total	\$ 66,015	\$ 67,673	\$ 72,553	\$ 72,096	\$ 72,318	\$ 72,318
Expenditures						
Personnel	\$ 62,372	\$ 64,026	\$ 64,808	\$ 67,098	\$ 67,320	\$ 67,320
Operating	3,643	2,588	7,745	4,998	4,998	4,998
Capital	-	1,059	-	-	-	-
Total	\$ 66,015	\$ 67,673	\$ 72,553	\$ 72,096	\$ 72,318	\$ 72,318

Thousands

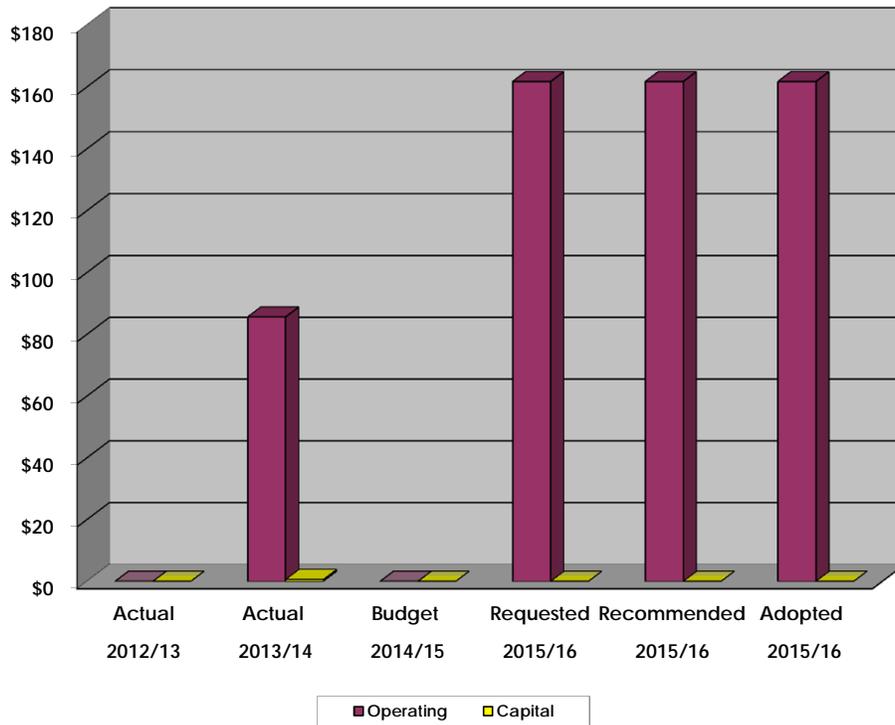


Juvenile Crime Prevention Council

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ -	\$ 86,203	\$ -	\$ 161,771	\$ 161,771	\$ 161,771
Total	\$ -	\$ 86,203	\$ -	\$ 161,771	\$ 161,771	\$ 161,771
Expenditures						
Operating	\$ -	\$ 85,634	\$ -	\$ 161,771	\$ 161,771	\$ 161,771
Capital	-	569	-	-	-	-
Total	\$ -	\$ 86,203	\$ -	\$ 161,771	\$ 161,771	\$ 161,771

Thousands



Youth Employment

Significant Changes

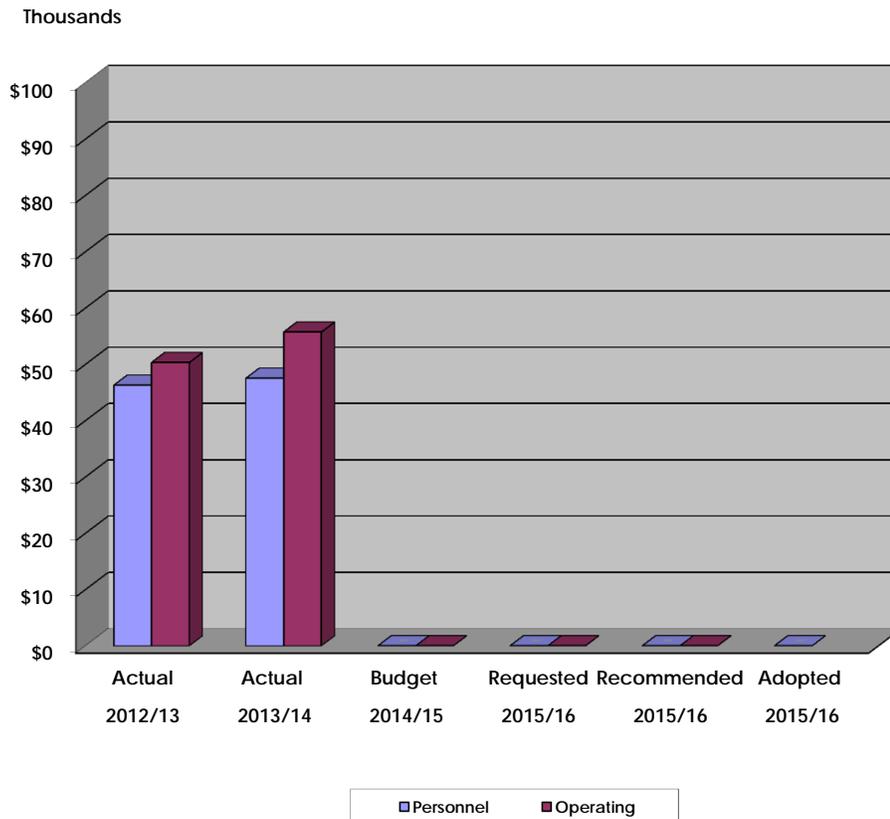
Based on a recommendation in the Evergreen Audit, the County chose not to bid to provide these services in FY 14-15

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	2	2	0	0	0	0

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 95,159	\$ 102,657	\$ -	\$ -	\$ -	\$ -
General Appropriation	1,418	579	-	-	-	-
Total	\$ 96,577	\$ 103,236	\$ -	\$ -	\$ -	\$ -
Expenditures						
Personnel	\$ 46,265	\$ 47,514	\$ -	\$ -	\$ -	\$ -
Operating	50,312	55,722	-	-	-	-
Total	\$ 96,577	\$ 103,236	\$ -	\$ -	\$ -	\$ -

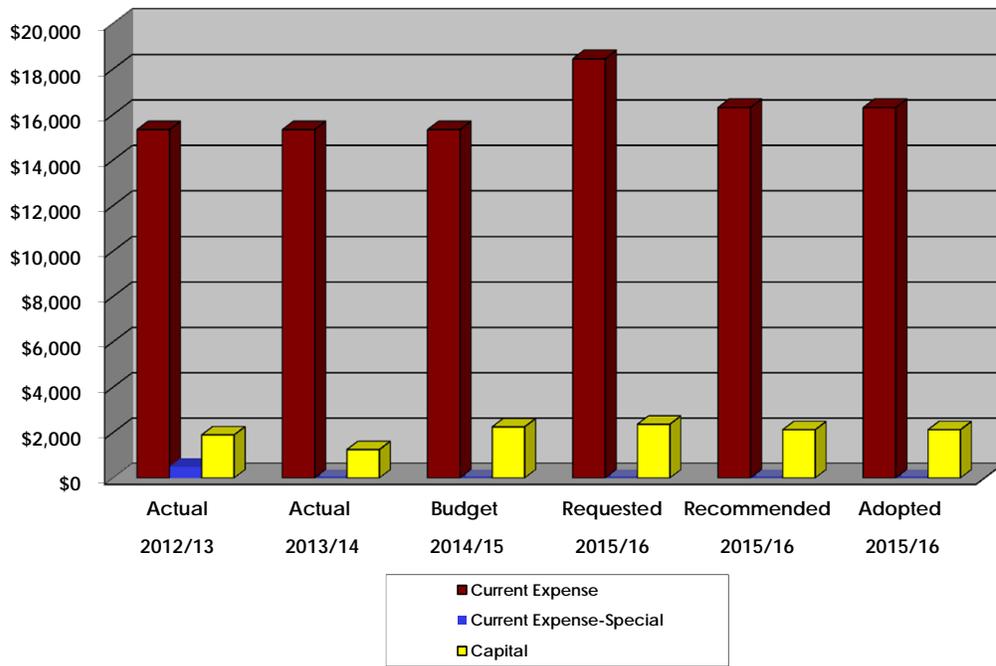


Lee County Schools

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Intergovernmental Revenues	\$ 832,354	\$ 398,834	\$ 1,400,000	\$ 784,000	\$ 784,000	\$ 784,000
General Appropriation	16,900,381	16,188,376	16,188,381	20,035,579	17,649,723	17,649,723
Total	\$ 17,732,735	\$ 16,587,210	\$ 17,588,381	\$ 20,819,579	\$ 18,433,723	\$ 18,433,723
Expenditures						
Current Expense	\$ 15,338,050	\$ 15,338,050	\$ 15,338,050	\$ 18,453,579	\$ 16,312,278	\$ 16,312,278
Current Expense-Special	500,000	-	-	-	-	-
Capital	1,894,685	1,249,160	2,250,331	2,366,000	2,121,445	2,121,445
Total	\$ 17,732,735	\$ 16,587,210	\$ 17,588,381	\$ 20,819,579	\$ 18,433,723	\$ 18,433,723

Thousands



CCCC

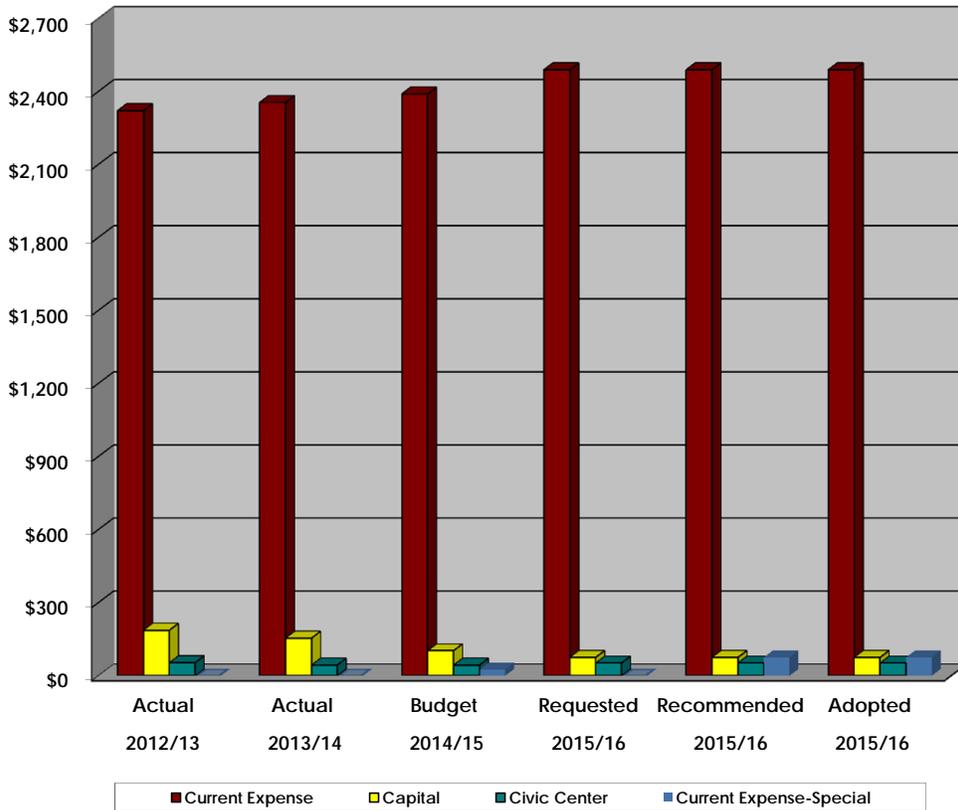
Significant Changes

Special \$25,000 appropriation designated for the workforce development program, CC Works. An additional \$50,000 is included in the special appropriation for FY 15-16 to cover potential rent increases at the W. B. Wicker facility.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 2,560,972	\$ 2,552,322	\$ 2,535,872	\$ 2,616,048	\$ 2,616,048	\$ 2,691,048
Total	\$ 2,560,972	\$ 2,552,322	\$ 2,535,872	\$ 2,616,048	\$ 2,616,048	\$ 2,691,048
Expenditures						
Current Expense	\$ 2,321,000	\$ 2,354,675	\$ 2,389,730	\$ 2,489,000	\$ 2,489,000	\$ 2,489,000
Current Expense-Special	-	-	25,000	-	75,000	75,000
Capital	186,462	153,962	102,642	75,000	75,000	75,000
Civic Center	53,510	43,685	43,500	52,048	52,048	52,048
Total	\$ 2,560,972	\$ 2,552,322	\$ 2,535,872	\$ 2,616,048	\$ 2,616,048	\$ 2,691,048

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.

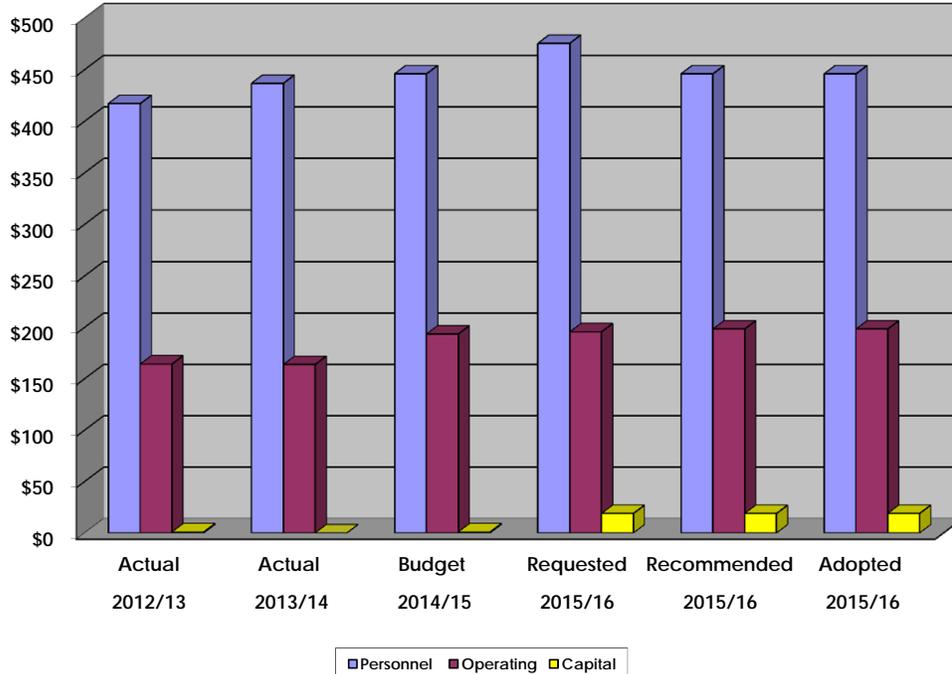
Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	8	8	8	8	8	8

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Federal and State Grants	\$ 110,501	\$ 105,128	\$ 105,128	\$ 105,128	\$ 105,128	\$ 105,128
Sales and Services	13,052	12,927	13,655	15,115	15,115	15,115
Miscellaneous	7,629	6,359	6,250	6,250	6,250	6,250
General Appropriation	451,226	476,237	515,563	563,649	536,717	536,717
Total	\$ 582,408	\$ 600,651	\$ 640,596	\$ 690,142	\$ 663,210	\$ 663,210
Expenditures						
Personnel	\$ 417,097	\$ 436,763	\$ 445,998	\$ 475,560	\$ 445,917	\$ 445,917
Operating	164,326	163,888	193,598	195,657	198,368	198,368
Capital	985	-	1,000	18,925	18,925	18,925
Total	\$ 582,408	\$ 600,651	\$ 640,596	\$ 690,142	\$ 663,210	\$ 663,210

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.

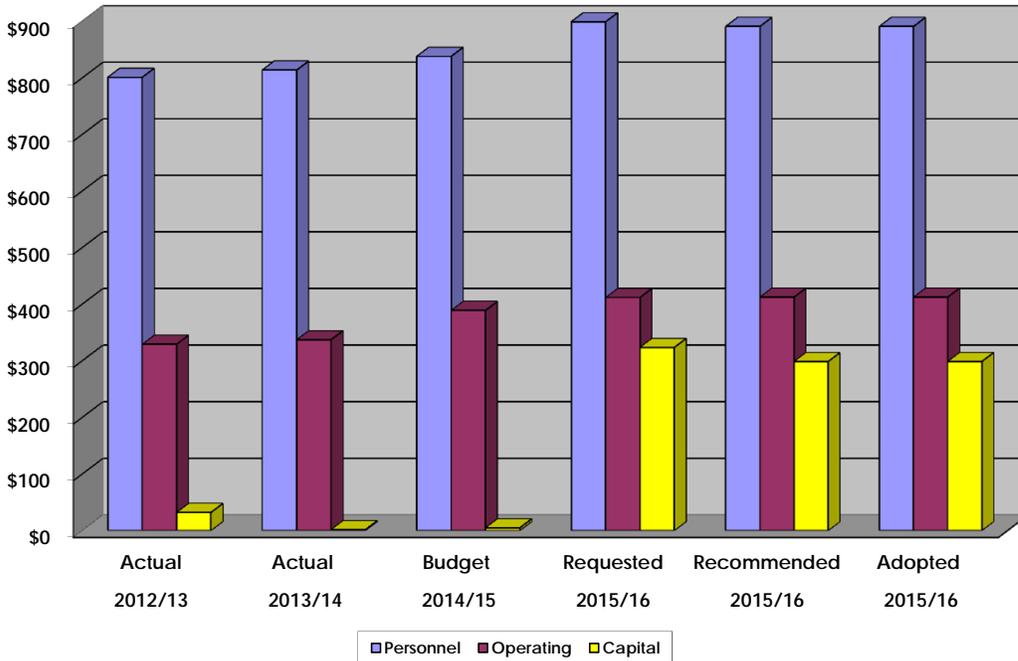
Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Regular Full Time Equivalents	9	10	10	10	10	10

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Sales and Services	\$ 381,068	\$ 391,501	\$ 383,585	\$ 397,565	\$ 397,565	\$ 397,565
Miscellaneous	12,136	40	-	-	-	-
General Appropriation	768,913	761,193	848,310	1,236,916	1,204,228	1,204,228
Total	\$ 1,162,117	\$ 1,152,734	\$ 1,231,895	\$ 1,634,481	\$ 1,601,793	\$ 1,601,793
Expenditures						
Personnel	\$ 800,994	\$ 813,742	\$ 838,023	\$ 899,235	\$ 890,865	\$ 890,865
Operating	329,094	337,213	388,872	411,670	412,352	412,352
Capital	32,029	1,779	5,000	323,576	298,576	298,576
Total	\$ 1,162,117	\$ 1,152,734	\$ 1,231,895	\$ 1,634,481	\$ 1,601,793	\$ 1,601,793

Thousands

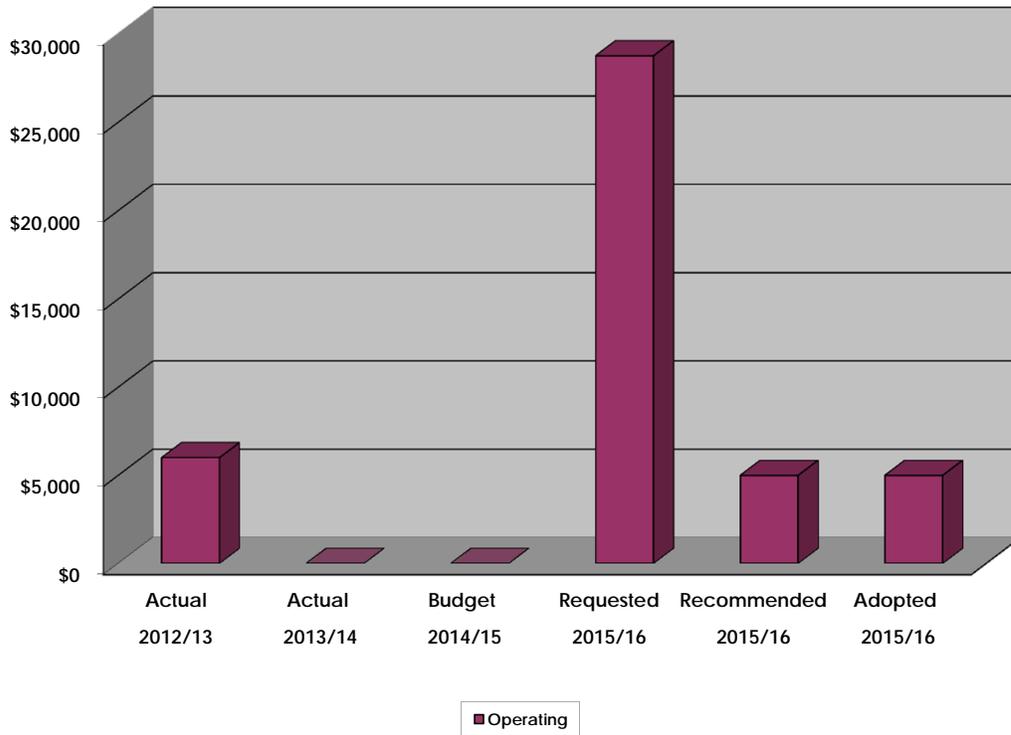


Temple Theater

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 6,000	\$ -	\$ -	\$ 28,760	\$ 5,000	\$ 5,000
Total	\$ 6,000	\$ -	\$ -	\$ 28,760	\$ 5,000	\$ 5,000
Expenditures						
Operating	\$ 6,000	\$ -	\$ -	\$ 28,760	\$ 5,000	\$ 5,000
Total	\$ 6,000	\$ -	\$ -	\$ 28,760	\$ 5,000	\$ 5,000

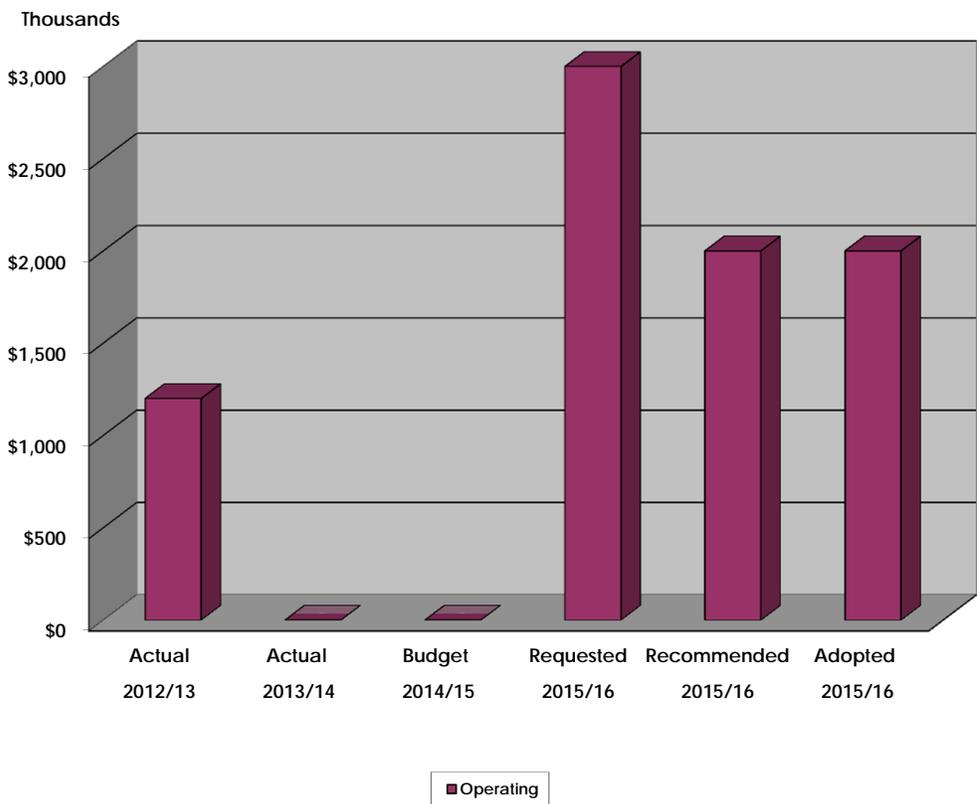
Thousands



Arts Council

Budget

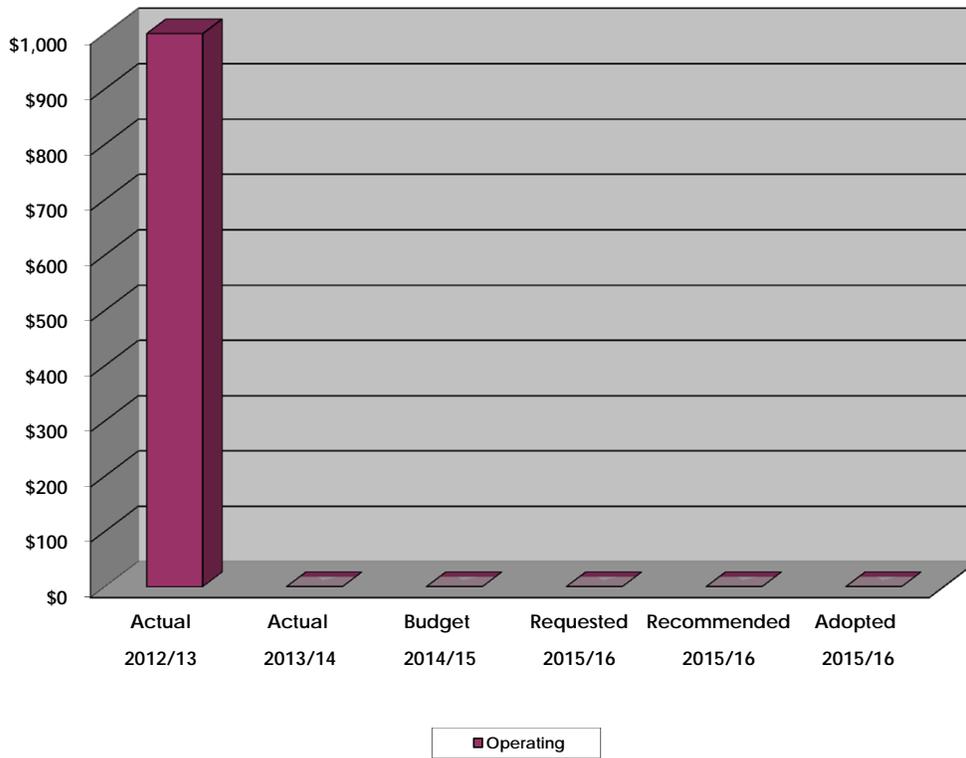
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 1,200	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000
Total	\$ 1,200	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000
Expenditures						
Operating	\$ 1,200	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000
Total	\$ 1,200	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 2,000



Deep River Park

Budget

		2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue							
General Appropriation	\$	1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$	1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Operating	\$	1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$	1,000	\$ -	\$ -	\$ -	\$ -	\$ -

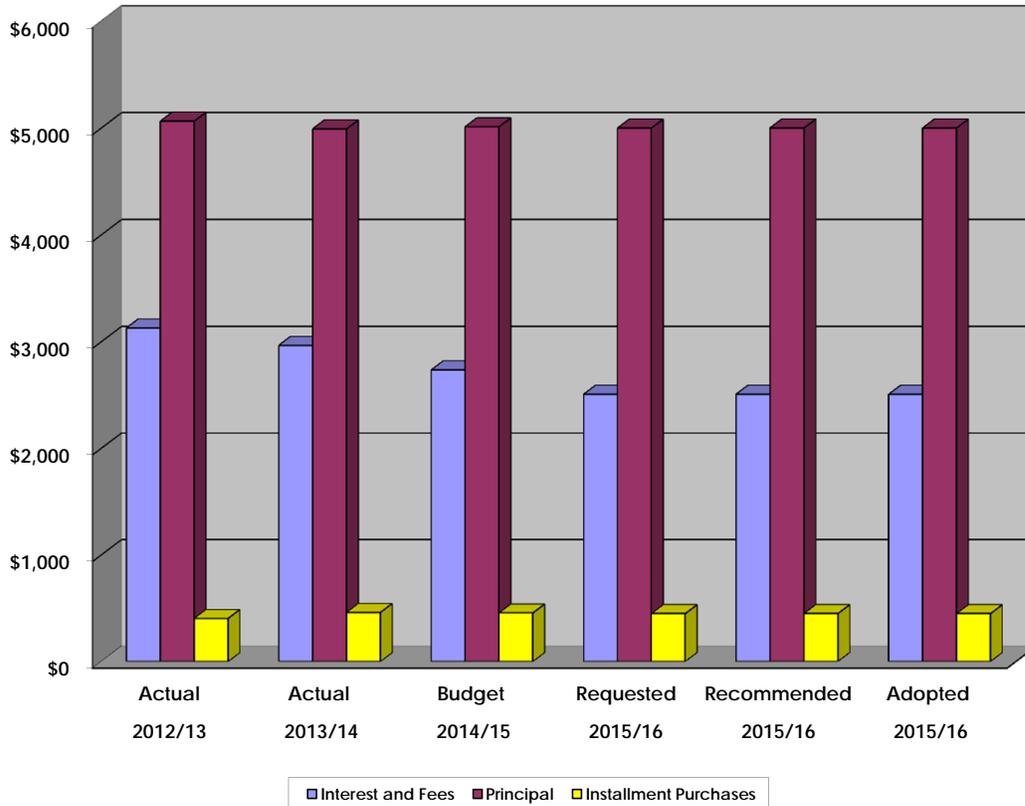


Debt Service

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Local option sales taxes	\$ 3,421,045	\$ 3,690,842	\$ 3,658,628	\$ 4,018,128	\$ 4,018,128	\$ 4,018,128
Unrestricted intergovernmental	869,505	809,417	831,443	788,560	788,560	788,560
Transfers	810,829	802,120	620,000	660,000	660,000	660,000
General Appropriation	3,498,554	3,119,013	3,092,678	2,488,818	2,488,818	2,488,818
Total	\$ 8,599,933	\$ 8,421,392	\$ 8,202,749	\$ 7,955,506	\$ 7,955,506	\$ 7,955,506
Expenditures						
Interest and Fees	\$ 3,130,224	\$ 2,967,176	\$ 2,735,537	\$ 2,506,911	\$ 2,506,911	\$ 2,506,911
Principal	5,065,000	4,993,000	5,012,000	5,000,000	5,000,000	5,000,000
Installment Purchases	404,709	461,216	455,212	448,595	448,595	448,595
Total	\$ 8,599,933	\$ 8,421,392	\$ 8,202,749	\$ 7,955,506	\$ 7,955,506	\$ 7,955,506

Thousands



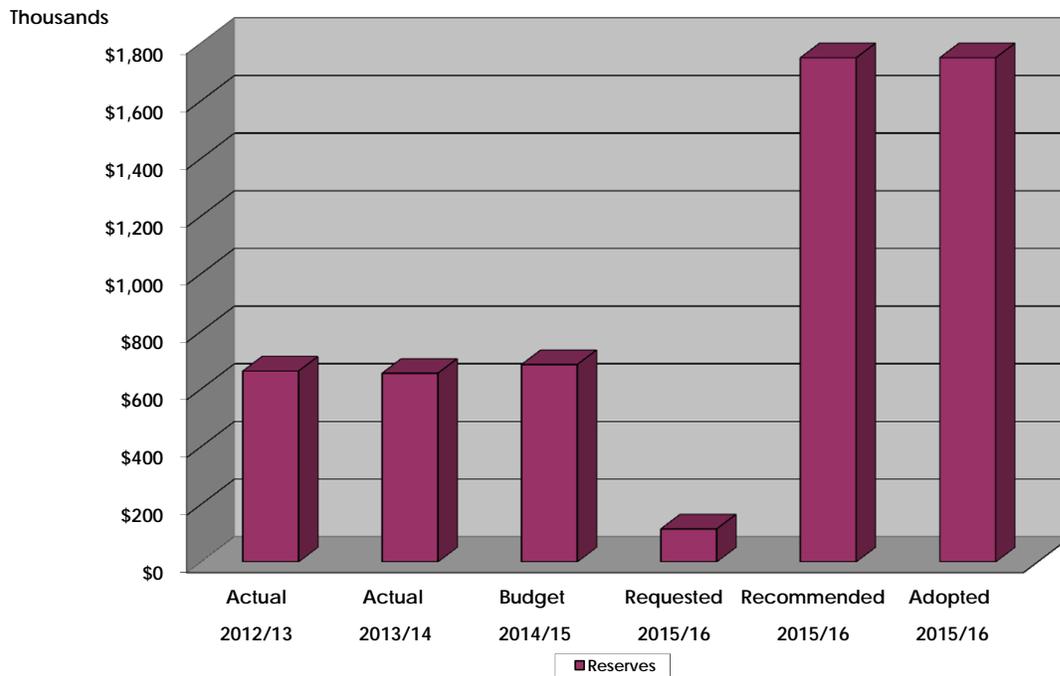
Reserves

Significant Changes

Increase reflects 2.0 cents from the tax levy being put in a capital reserve to fund the debt service for the Community College bonds approved in November 2014.

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
General Appropriation	\$ 662,297	\$ 655,000	\$ 685,000	\$ 115,000	\$ 1,749,228	\$ 1,749,228
Total	\$ 662,297	\$ 655,000	\$ 685,000	\$ 115,000	\$ 1,749,228	\$ 1,749,228
Expenditures						
Reserves	\$ 662,297	\$ 655,000	\$ 685,000	\$ 115,000	\$ 1,749,228	\$ 1,749,228
Total	\$ 662,297	\$ 655,000	\$ 685,000	\$ 115,000	\$ 1,749,228	\$ 1,749,228



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**COUNTY OF LEE
Adopted 2015-2016
Other Funds**

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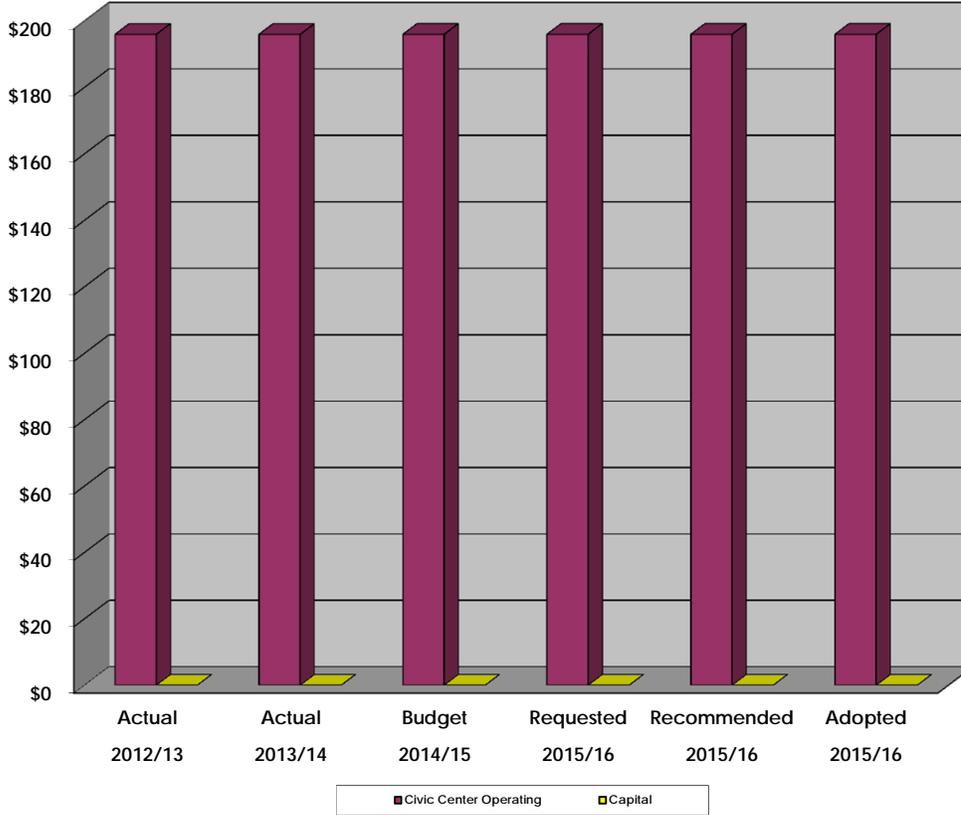
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Room Occupancy Tax Fund

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Other Taxes and Licenses	\$ 181,829	\$ 203,071	\$ 190,000	\$ 196,000	\$ 196,000	\$ 196,000
Investment Earnings	136	65	-	-	-	-
Fund Balance Appropriation	14,022	(7,149)	15,987	6,000	6,000	6,000
Total	\$ 195,987	\$ 195,987	\$ 205,987	\$ 202,000	\$ 202,000	\$ 202,000
Expenditures						
Civic Center Operating	\$ 195,987	\$ 195,987	\$ 196,000	\$ 196,000	\$ 196,000	\$ 196,000
Civic Center Capital	-	-	-	-	-	-
Total	\$ 195,987	\$ 195,987	\$ 196,000	\$ 196,000	\$ 196,000	\$ 196,000

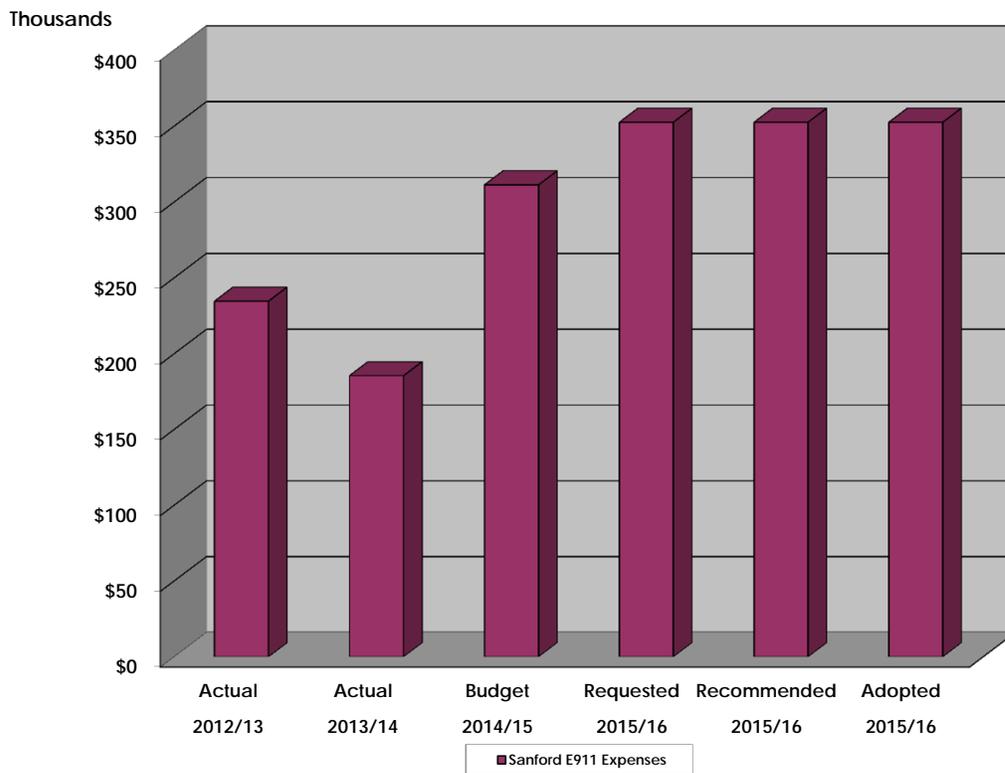
Thousands



Emergency Telephone System Fund

Budget

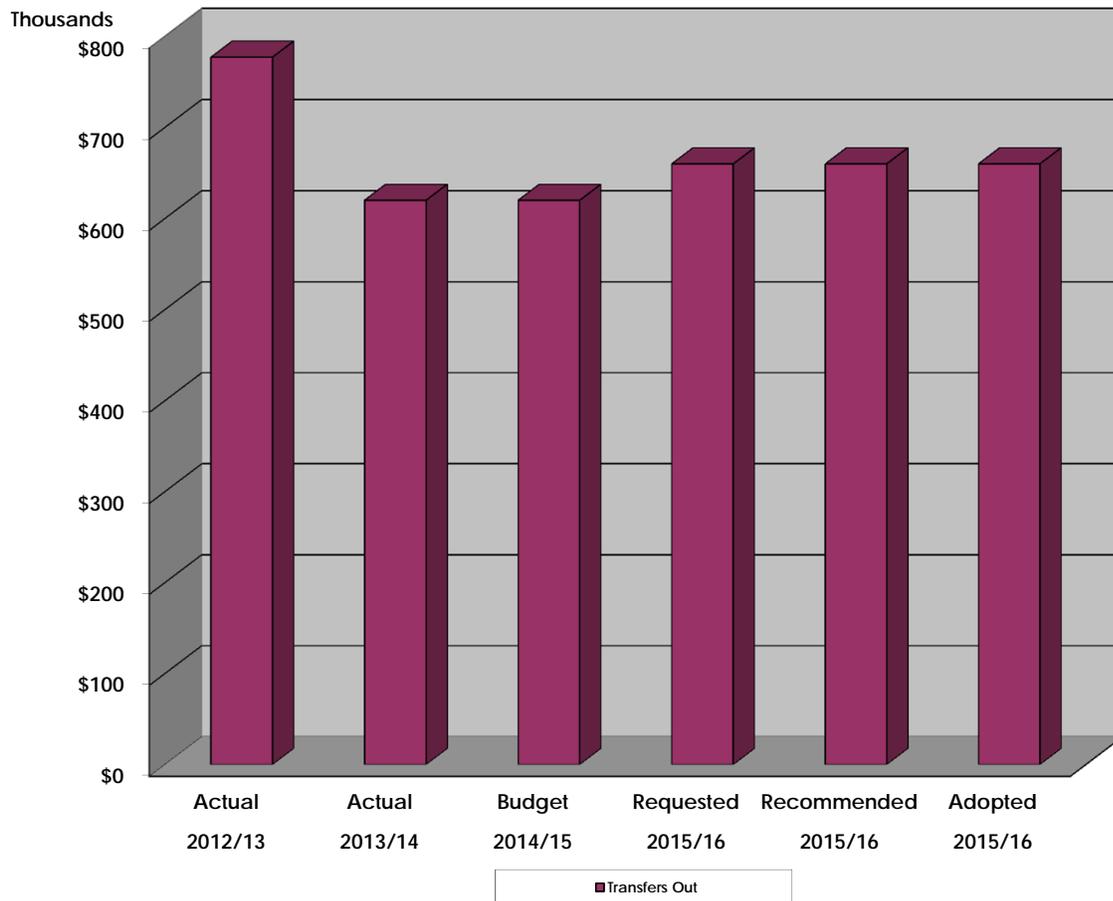
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Other Taxes and Licenses	\$ 367,208	\$ 366,335	\$ 351,119	\$ 321,560	\$ 321,560	\$ 321,560
Investment Earnings	2,728	1,365	-	-	-	-
Miscellaneous Revenues	-	78	-	-	-	-
Fund Balance Appropriation	(53,526)	(94,368)	-	82,177	82,177	82,177
Total	\$ 316,410	\$ 273,410	\$ 351,119	\$ 403,737	\$ 403,737	\$ 403,737
Expenditures						
Sanford E911 Expenses	\$ 234,674	\$ 185,524	\$ 311,282	\$ 352,569	\$ 352,569	\$ 352,569
Lee County E911 Expenses	81,736	87,886	39,837	51,168	51,168	51,168
Total	\$ 316,410	\$ 273,410	\$ 351,119	\$ 403,737	\$ 403,737	\$ 403,737



Capital Reserve Fund

Budget

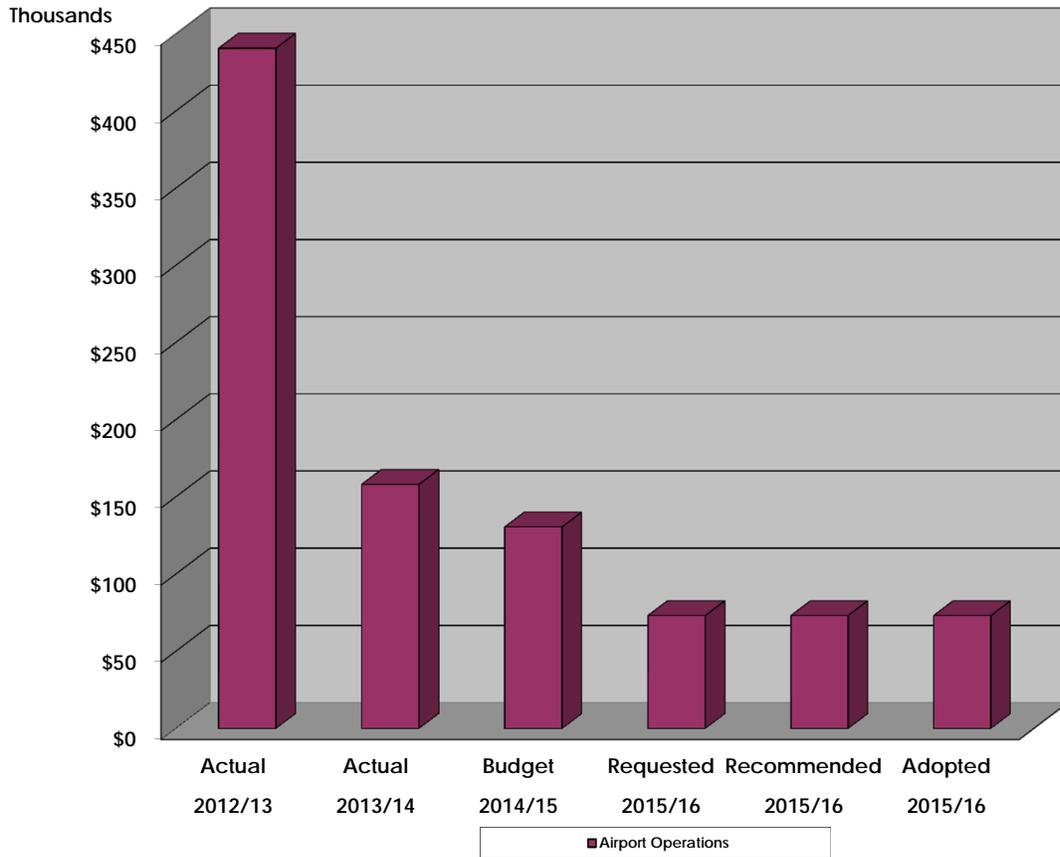
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Investment Earnings	\$ 2,950	\$ 1,123	\$ -	\$ -	\$ -	\$ -
Transfers In	571,500	620,000	620,000	660,000	660,000	660,000
Fund Balance	202,550	(1,123)	205,500	-	-	-
Total	\$ 777,000	\$ 620,000	\$ 825,500	\$ 660,000	\$ 660,000	\$ 660,000
Expenditures						
Transfers Out	\$ 777,000	\$ 620,000	\$ 620,000	\$ 660,000	\$ 660,000	\$ 660,000
Total	\$ 777,000	\$ 620,000	\$ 620,000	\$ 660,000	\$ 660,000	\$ 660,000



Airport Tax Reserve Fund

Budget

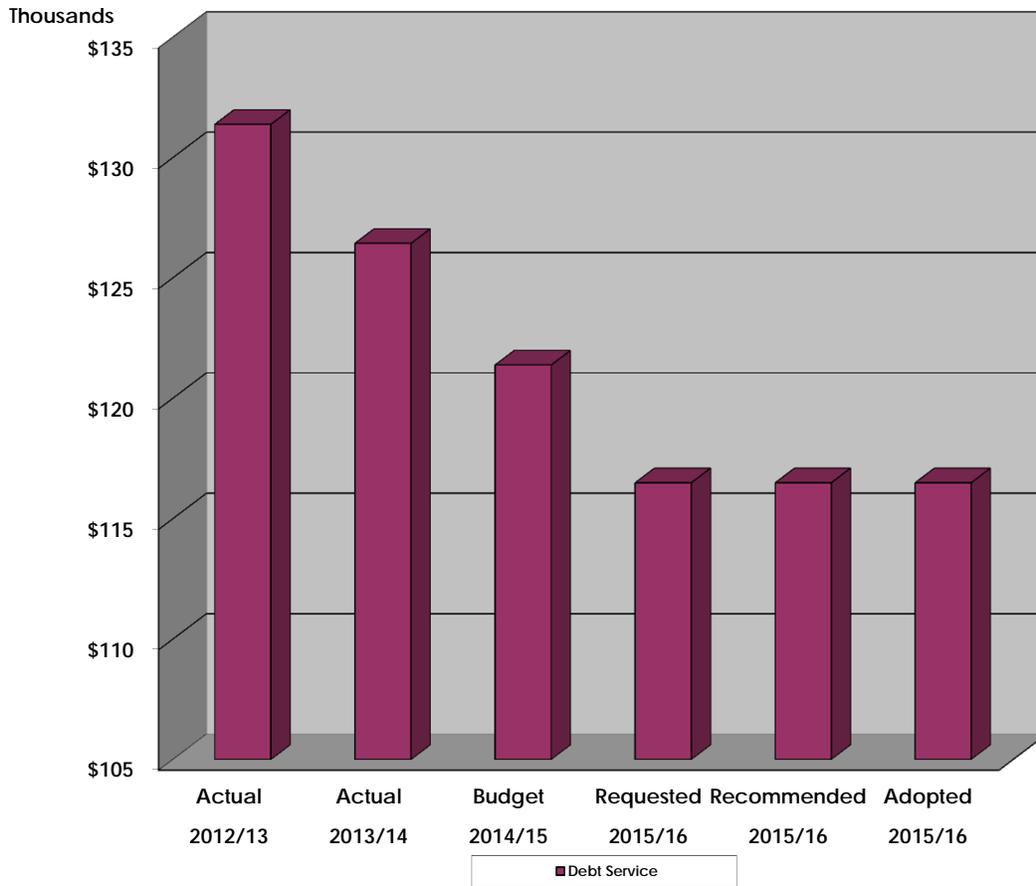
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Ad Valorem Taxes	\$ 85,926	\$ 101,328	\$ 87,050	\$ 73,150	\$ 73,150	\$ 73,150
Investment Earnings	904	205	-	-	-	-
Fund Balance Appropriation	353,870	56,567	43,500	-	-	-
Total	\$ 440,700	\$ 158,100	\$ 130,550	\$ 73,150	\$ 73,150	\$ 73,150
Expenditures						
Airport Operations	\$ 440,700	\$ 158,100	\$ 130,550	\$ 73,150	\$ 73,150	\$ 73,150
Total	\$ 440,700	\$ 158,100	\$ 130,550	\$ 73,150	\$ 73,150	\$ 73,150



Water Debt Service Fund

Budget

		2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue							
Intergovernmental Revenues	\$	131,380	\$ 126,435	\$ 121,380	\$ 116,490	\$ 116,490	\$ 116,490
Total	\$	131,380	\$ 126,435	\$ 121,380	\$ 116,490	\$ 116,490	\$ 116,490
Expenditures							
Debt Service	\$	131,380	\$ 126,435	\$ 121,380	\$ 116,490	\$ 116,490	\$ 116,490
Total	\$	131,380	\$ 126,435	\$ 121,380	\$ 116,490	\$ 116,490	\$ 116,490

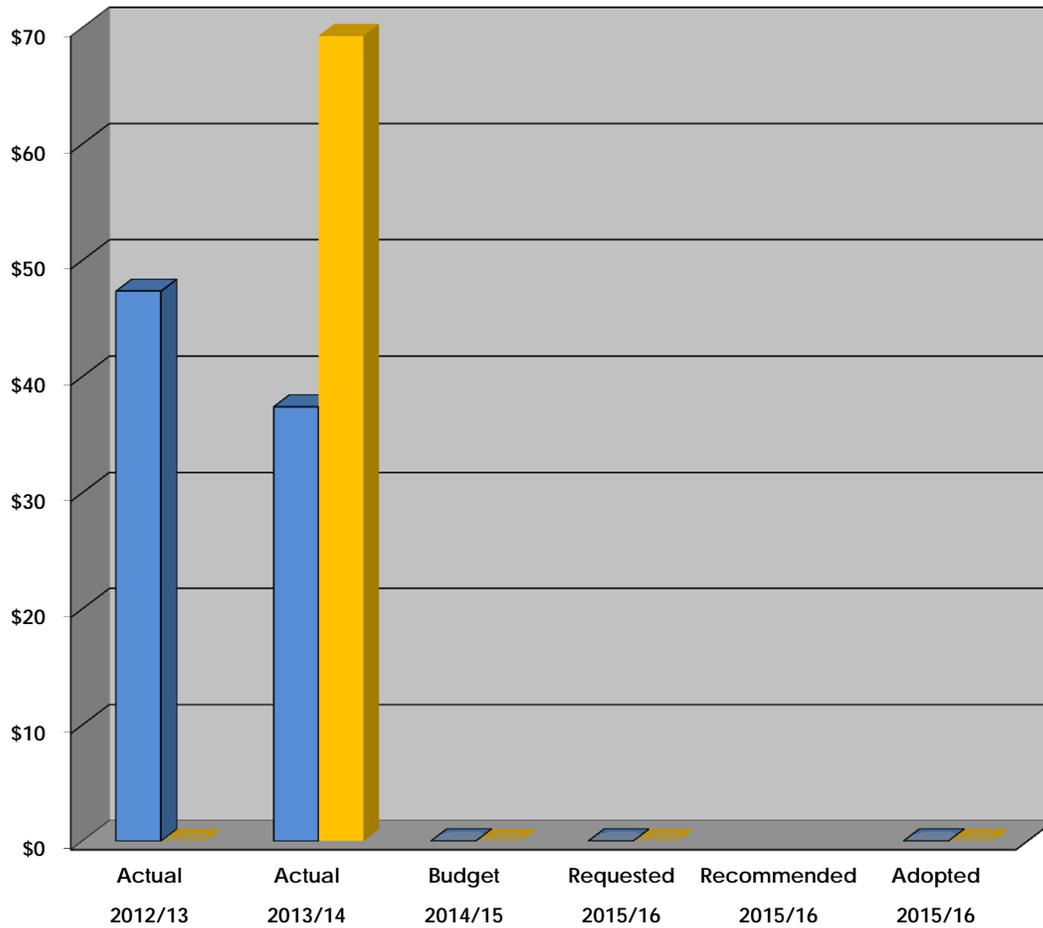


Drug Seizure Fund

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Intergovernmental Revenues	\$ 61,341	\$ 42,001	\$ -	\$ -		\$ -
Investment Earnings	626	187	-	-		-
Fund Balance	(14,628)	64,499	-			-
Total	\$ 47,339	\$ 106,687	\$ -	\$ -		\$ -
Expenditures						
Public Safety	\$ 47,339	\$ 37,387	\$ -	\$ -		\$ -
Transfers Out	-	69,300	-	-		-
Total	\$ 47,339	\$ 106,687	\$ -	\$ -		\$ -

Thousands



■ Public Safety ■ Transfers Out

Solid Waste Fund

Staffing

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Full Time Equivalents	6	4	4	4	4	4

Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2015/16 Requested	2015/16 Recommended	2015/16 Adopted
Revenue						
Charges for Services	\$ 1,126,130	\$ 1,135,305	\$ 1,133,708	\$ 1,200,692	\$ 1,200,692	\$ 1,200,692
Other Taxes and Licenses	108,862	110,987	107,500	110,500	110,500	110,500
Federal and State Grants	6,271	-	3,000	3,000	3,000	3,000
Investment Earnings	4,328	1,959	1,000	1,200	1,200	1,200
Miscellaneous	47,803	91,678	41,902	19,500	19,500	19,500
Fund Balance Appropriation	(55,649)	(75,998)	86,144	126,506	126,506	126,873
Total	\$ 1,237,745	\$ 1,263,931	\$ 1,373,254	\$ 1,461,398	\$ 1,461,398	\$ 1,461,765
Expenditures						
Waste Disposal	\$ 181,496	\$ 190,746	\$ 196,116	\$ 207,990	\$ 207,990	\$ 208,093
Waste Collections	1,056,249	1,073,185	1,177,138	1,253,408	1,253,408	1,253,672
Total	\$ 1,237,745	\$ 1,263,931	\$ 1,373,254	\$ 1,461,398	\$ 1,461,398	\$ 1,461,765

