

*Recommended
Annual Budget*
for Fiscal Year 2023-2024

2023-2024



Lee County
North Carolina

Submitted By:
Lisa Minter, County Manager
05/15/2023



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May 15, 2023

Lee County Board of Commissioners

Chairman Kirk Smith
Vice Chairman Dr. Andre Knecht
Robert T. Reives
Cameron Sharpe
Bill Carver
Mark Lovick
Taylor Vorbeck

Re: Budget Message
Fiscal Year 2023-2024 Manager's Recommended Budget

Dear Chairman Smith and Board 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 2023-24 Manager's Recommended Budget. This year's recommended budget and budget message show that tremendous growth is occurring in our County. Our two largest sources of revenue, ad valorem taxes and sales taxes, continue to grow at rates the County has never experienced before. This growth will allow the Commissioners to address the changing employment needs of our organization and the Commissioners' number one goal of reducing the property tax rate for the third consecutive year. However, that growth must be balanced against what is happening across the State and country. Inflation rates, averaging 8.6% last year, continue to impact the cost of goods and services for both the County and our residents. We see service contracts consistently have increases due to the rising cost of labor and materials.

The FY 2023-24 recommended budget reflects the new real property values set as part of the January 1, 2023 tax revaluation. As required by the Local Budget and Fiscal Control Act, the Budget Officer is to communicate to the Commissioners and the residents of Lee County the revenue neutral rate associated with the revaluation. The revenue neutral rate is 57.17 cents. The budget as presented contains a 65.0 cents tax rate.

State Statute NCGS 159-11(e) defines revenue neutral this way: "In each year in which a general reappraisal of real property has been conducted, the budget officer (county manager) shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate

is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred."

NCGS 159-11(e) also directs the Budget Officer to calculate the revenue neutral rate in this way: "To calculate the revenue neutral tax rate, the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal (2019). This growth factor represents the expected percentage increase in the value of the tax base due to improvements during the next fiscal year. The budget officer shall further adjust the rate to account for annexation, de-annexation, or similar events. The final step of the Revenue Neutral Tax Rate calculation is to calculate the post-revaluation tax base projection. Due to appeals that will be ongoing, this base projection will be influenced by the amount of anticipated appeals which the Tax Administrator will estimate and provide to the Budget Officer." The calculation of the revenue neutral rate was completed as follows:

Current Tax Levy	\$48,351,755
Three-Year Growth Rate	3.89%
2023-2024 Expected Levy	\$50,677,540
New Tax Base	\$8,864,360,800
Revenue Neutral Rate	\$0.5717

The five-year average growth rate was calculated using the growth rates for the preceding three years, from FY 2020 to FY 2023:

FY 22-23	\$6,682,332,700	1.53 %
FY 21-22	\$6,581,878,547	6.69 %
FY 20-21	\$6,169,114,912	3.45 %
FY 19-20	\$5,963,586,827	

Average growth rate = 3.89%

The new tax base is \$2,182,028,100 or 32.65% above the base for FY 2022-23. The base will produce \$878,247 in revenue per penny. Real property base increased 43.41% or \$1,954,243,600. Personal property increased \$177,884,500 or 12.58%. For comparison purposes, the tax base growth rate in the January 1, 2019 revaluation was 1.48%. The budget as presented uses this growth to reduce the current 73.0 cents property tax rate to 65.0 cents and meets the Board's goal of achieving a tax rate below 70 cents in FY 2023-24.

The recommended budget for FY 2023-24 is driven by increases in staff, pay and benefits. The County has experienced tremendous turnover of employees since the pandemic and currently has 26 vacant positions. To address turnover and concerns with our current pay plan, the Board funded a pay study to examine our current pay plan to ensure that positions are properly classified and that our salary ranges were in market range

compared to our surrounding communities. The last pay plan was conducted in FY 2019-20 and, due to the cost of implementation, was only partially implemented in the budget for FY 2020-21. As the County has moved into the new pay scale, there are employees who still have not reached the pay rates recommended in the FY 2019-20 study. This affected the implementation cost of the new pay plan for FY 2023-24. The recommendations from the pay study were presented to the Board on April 17, 2023 and approved by the Commissioners. The major recommendation from the consultant was an increase to the pay grade differential from 4.8% to 5.0%, along with grade changes for many of the County's employees. The implementation cost of the pay plan is estimated at \$2.4 million and has been fully incorporated in the recommended budget for FY 2023-24. The consultant also recommended that to stay competitive in the current market, the County should review one-third of the County's classifications each fiscal year.

This budget also fully funds the 7.0% Cost of Living Adjustment (COLA) per the County's financial policies. The original budget for FY 2022-23 only included a COLA of 4.0% when the rate per the County's financial policies called for a 7.6%. An additional 2.0% adjustment was given in January 2023 to partially account for this gap. The full funding of the FY 2023-24 COLA and the new pay plan is a significant step to assist our employees and the County's hiring efforts. All operational expenditures were reviewed and, where possible, kept at their current levels despite the impacts of current inflation rates. Most outside agency requests and the Manager's recommendations were increased to cover the impacts of inflation and personnel costs on our partners. With revenues increasing, yet difficult to forecast, a larger than normal fund balance appropriated is in the budget. Doing this allows the County to hedge against potential revenue changes in the coming fiscal year. In addition, staff feels it is appropriate to use fund balance to assist with the development of new convenience center sites to replace sites that need relocation and to address the Lee County School Board's request of funds for the demolition of the Jonesboro Elementary School building.

This budget includes increases related to various insurance costs. An increase of 8% has been included for health insurance for our employees. In addition, the County has received notification from the North Carolina Association of County Commissioners (NCACC) County Risk Group that we should anticipate a 30% increase in our premiums for our liability and property insurance. The budget also continues to address capital improvements needed at our facilities. The budgets for the Board of Education (BOE) and Central Carolina Community College (CCCC) are recommended to increase to address personnel needs with both agencies. Lastly, the budget funds the latest increase in retirement rates to the Local Government Employee's Retirement System.

This year's presented budget reflects our best estimates of the impacts of the current inflation rates on property tax, sales taxes, and fee revenues. The growth in the tax base and sales tax revenues allows the County to address staffing requirements and a reduction in the tax rate. Last year's budget reflected a sales tax growth rate of 7.0%. Sales tax revenue increases are exceeding 9.0% in FY 2023. This year, the budgeted 5.0% growth rate is still conservative.

Commissioners are reminded that for many years, the County's sales tax revenues and, ultimately, property tax revenues decreased significantly as a result of the 2009 recession and until six years ago were relatively flat. These trends resulted in expenditures being reduced significantly in most areas of the budget. During the economic downturn that started in 2009, the County developed a dependence on fund balance and capital reserve funds to balance the annual budgets. Conservative estimates for property and sales tax growth over the last few years allowed the County to build a larger fund balance so that if an economic downturn occurred again, the County would be better prepared to continue to operate at current service levels. The new budget decreases the fund balance appropriated from the prior year by \$653,206. Our strong fund balance position allows the County to address critical investments in our community while at the same time lowering the property tax rate. The County's strong financial position will be an asset going forward in handling other unexpected issues and growth in the County.

The County placed a strong effort on developing continual growth in property and sales taxes over the last several years. The success of these efforts allowed the County to begin addressing critical capital and ongoing expense needs. This budget addresses many capital needs for the County. Large expenditures in the recommended budget mainly address ongoing facility maintenance/upgrade needs and capital replacement. Deferred maintenance issues are also being addressed by General Services using both operational and ARPA funding. After the current round of major capital projects is completed, the County will need to review future capital spending. The addition of new physical assets requires ongoing maintenance and increasing operational expenses. Over the next three budgets, the Commissioners will need to prepare for ongoing expenses at the Moore Center, the Multi-Sports Complex and the new Library. Therefore, as we project forward, the Commissioners must be mindful not to commit to reoccurring obligations that affect the County's ability to address ongoing operational expenditures in future years.

The recommended budget lowers the property tax rate to 65.0 cents from 73.0 cents. Lowering the tax rate in future years will need to be balanced with the increasing demand for quality-of-life services and facilities, which our growing community will demand.

The FY 2023-24 budget continues to address new staffing needs. As our community grows, our services must grow as well at appropriate rates. Budget guidance given to the department heads at the start of the budget process asked them to limit new employee requests unless there was a strong need for them to address needs based on expected population and revenue growth in the County. County departments were encouraged to address critical staffing and retention issues if there were problems in customer service delivery. Department heads asked for 32 new positions, with the Sheriff asking for the greatest number of new employees. Departments asked for 23 employee reclassifications and pay adjustments. As mentioned previously, a classification and compensation study was authorized by the Board earlier this fiscal year and the results of that study were approved and incorporated into the Fiscal Year 2023-24 budget. The study showed that the County has several employee classification groups that are significantly behind local governments in our region. Going forward, I am concerned about keeping pace with employee pay and benefits with the changing market in our

region. Demand for our services will increase at a greater pace as growth takes over. Keeping qualified employees who produce at a high level will be more critical than ever, making consistent review of pay classifications a necessity.

Head count requests were addressed and those positions which add value in assisting our residents and providing support to our growing operations are recommended. Thirteen (13) full-time positions and 13 reclassifications/adjustments were added to the budget. As we continue to add employees to address the growth of our community, we need to grow our supervision and managerial ranks. We will need to strategically add employees to areas where resident services are increasing and add support personnel to maintain accountability.

The total budget presented is \$105,438,073. This represents an increase of 15.5% from the FY 2022-23 original adopted budget. The original adopted FY 2022-23 budget totaled \$91,286,548 and our current amended budget is \$95,296,049. Our budget significantly fluctuates during the year for several reasons. First, during the year, departments may receive one-time revenue that they can spend to help their operations or have revenue taken from them that will cause adjustments to their budget. We typically see these actions in the high service departments of the Sheriff, Jail, Health, Social Services and Senior Services. Second, unanticipated maintenance or capital items prompt adjustments to the budget.

The total FY 2023-24 recommended budget reflects an increase of 15.5% in revenues, bringing total revenues to \$105,438,073. The net revenue increase in the FY 2023-24 budget is \$14,151,525. Human Services revenues increased \$1,231,363, while expenses in this area increased \$2,702,131. The net increase in cost to the County of \$1,470,768 continues a trend in recent years of increasing costs to the County in supporting Human Services in our County. In March of 2023, the Governor signed into law Medicaid Expansion. Medicaid Expansion expands eligibility for individuals currently in the Medicaid coverage gap. Social Services is responsible for the eligibility determination for individuals applying for coverage. Lee County Social Services is projecting a 16% increase in newly eligible individuals because of the expansion. As a result, four new Income Maintenance positions have been recommended in the budget to manage the increased workload. In addition, two reclassifications were requested to restructure the Income Maintenance Department and provide better overall training and support for staff. One reclassification in the Health Department has been recommended and an Animal Shelter Attendant has been recommended due to an increasing demand for services at the Animal Shelter. Human Services staff continue to maximize federal and State revenue sources to keep net increases to the County taxpayers very low.

Property tax revenue is projected to increase 18.06% or \$8,8734,282 from the FY 2022-23 budget year. The remaining revenue changes come mainly from sales tax growth and the increase in fee revenue. There is also a large increase in interest revenue. Due to the actions of the Federal Reserve, interest rates on the County's investments have increased over the past year resulting in increased investment earnings. This year's revenue budget clearly shows the County's dependency on property taxes and sales taxes to pay for increasing operational expenditures.

The net increase in spending next year is \$14,151,525. The increase is distributed across all the categories of operations in Lee County Government. Payroll expenses related to the COLA, pay study, health care costs and retirement rate changes are mostly responsible for the increases. Public Safety, General Government, and Human Services account for the largest portion of the increases as this is where most of our employees work. Public Safety budgets increased primarily due to new staff, other payroll changes and equipment/capital needs. General Government costs are increasing due to new positions, other payroll changes, increased maintenance costs, and the transfer of positions from the Human Services departments to General Government due to the consolidation of the Health Department and the Department of Social Services into a Consolidated Human Services Agency in the next fiscal year. The Human Services budgets are increasing due to new positions and payroll changes. Parks and Recreation and the Library have large increases due to their services expanding. In addition, each is adding personnel to manage increased service issues and participation levels from our residents. Economic/Physical Development is up the highest by percentage in the budget. The three areas for increase were incentives, costs related to a spec building and planning personnel costs.

Based on information received from the Lee County Schools System (LCSS), the current expense budget request for FY 2023-2024 is \$21,978,034. This is an increase of \$2,367,510 over the current budget. The increase would cover a supplement bridge of \$1,200 per employee and a bus driver attendance bonus increase. Based on the Commissioners' primary goal to lower the tax rate, I am recommending that we limit the increase to a \$523,500 increase in local current expense bringing the total to \$20,134,024. With the increase in current expense, per pupil spending has also increased. Per pupil spending is a measure used by the State Department of Public Instruction (DPI) to gauge local commitment to current expense funding by counties. The Average Daily Membership (ADM) population for LCSS has been declining in recent years, despite the 2020 census showing an increase in population for Lee County. The current year ADM from the DPI website is 9,043. For planning purposes last year, we used 9,472. DPI is showing the projected ADM for FY 2023-24 as 9,073. As these numbers show, predicting the ADM number for future years will be difficult as students and parents now have more school choice opportunities between the public schools and the increasing private, charter and home school options available in Lee County. Using the projected ADM number of 9,073 means the per pupil expenditure amount for current expense will be around \$2,219.11. We projected this year's per pupil expenditure to be around \$2,070.36. Projecting per pupil expenditures is also difficult. The DPI website adds and subtracts not only the County's appropriation, but other local funds the LCBOE may receive that we do not see. For example, if the entire SRO budget was to be added to the current expense spending as it is done in all North Carolina counties but Lee County, per pupil expenditures increase to \$2,463.46.

The capital budget requests from the schools totals \$1,393,500, an increase of \$46,000 over the budget for FY 2022-23. The recommended budget holds the capital budget to the amount of \$1,347,500 from FY 2022-23. The LCSS also requested a special allocation of \$600,000 for the demolition of the old Jonesboro Elementary School building. Due to safety issues at the old school site, the allocation is included in the recommended budget. Capital funding for LCSS also includes \$685,000 in Lottery funding.

Central Carolina Community College (CCCC) will see an increase in current expenses mainly to fund inflationary increases in salaries, benefits and contracted services. CCCC's current expense request in FY 2023-24 is \$3,594,500, an increase of \$182,195 or 5.34% over the current fiscal year. The Manager's recommended budget allocates an amount of \$3,512,305, an increase of \$100,000. The capital request from CCCC was \$110,000, an increase of \$10,000. The Manager's recommended budget agrees with their request of \$110,000. The capital budget will be used to perform minor renovations to office areas including new carpet in the Academic Assistance Center, sidewalk improvements, ADA accessibility improvements and parking lot improvements. The budget request for the Dennis A. Wicker Civic Center reflects an increase in fee revenues for FY 2023-24. Those increased revenues have allowed CCCC to hold the requested funds from the General Fund and the Occupancy Tax Fund to the FY 2022-23 levels, \$64,930 and \$273,301, respectively. The FY 2023-24 budget funds the County's \$250,000 commitment to the Lee College Promise program. More and more students are taking advantage of free tuition, resulting in the Community College asking for the entire \$250,000 commitment included in the Memorandum of Understanding (MOU). Based on current enrollment and the forecasted increase in enrollment due to new employment opportunities being created in Lee County, I have recommended full funding of this program. The County pays based on actual enrollment for the Fall and Winter/Spring semesters. If enrollment is lower, the amount allocated reflects the actual enrollment, not what is budgeted.

The City of Sanford contract agreements continue to be another source of rising costs in our annual budget. The main department impacted by the rising costs is the City's Planning & Community Development Department. The County pays 45% of the costs of this department. The cost for FY 2023-24 is \$680,579. The budget has increased \$120,005, or 21.41%. The majority of this increase is the addition of a Planner to assist current staff with grants and to begin succession planning. The City is also budgeting for a 7% COLA and other related benefit increases. In addition, the County also pays the City for a portion of the City's 911 Communications Departments based on the number of calls routed to the Sheriff's Department through the 911 Center. Based on volume and the increase in personnel costs in the department, the increase for this service is \$36,352 or 7.93%. Building Inspections fee collections are essentially making this a no-cost program for both the City and County. The recommended budget does not appropriate any funds for this department.

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. We continue to phase out the PPO plan, with all employees starting after August 1, 2018, only being offered an HSA plan. Medicare eligible retirees (post-age 65) will still be provided a Medicare supplement program that provides better coverage in most areas than the employee plans. Employee health insurance coverage options will remain the same. During FY 2022-23, the County switched from Aetna to Blue Cross Blue Shield for the supplement for the post-age 65 retirees due to significant cost savings. That change has resulted in a reduction of approximately \$150,000 in the FY 2023-24 budget. The FY 2022-23 budget saw the County switch to a self-funded insurance program for health insurance for our employees and their dependents. While claims this year appear to be reasonable and within the funding parameters, it is recommended

that premiums be increased 8% to ensure funding is available to cover future claims in FY 2023-24.

Operational budgets for most of the County's General Government departments will increase due to personnel and capital costs. General Government personnel costs will increase as we address succession planning and increased demand for services because of growth in the County. The Administration budget is decreasing \$185,221 or 15.06% due to the reallocation of several positions. The Development Services Director and Deputy Development Services Director have been moved to the General Services budget to allow for coordination of all projects under one department. The recommended budget also proposes moving the part-time Risk Manager to Human Resources, since that department acts as the backup when the Risk Manager is unavailable. An allocation of \$20,000 is included in the Administration budget to participate in the Triangle J Council of Governments Grant Assistance Program as well. Human Resources is increasing \$337,844 or 54.0% due to the upgrade of a part-time position to a full-time position during FY 2022-23 and the transfer of the Human Resources positions from the Health Department and DSS to Human Resources upon the consolidation of the two organizations into the Consolidated Human Services Agency. The employees of those two agencies will no longer be under the Office of State Personnel and will instead be under the County's personnel policy. This transition will allow these positions to be housed within Human Resources and able to assist with all employees, not just the employees from the Consolidated Human Services Agency. Finance is also increasing \$245,612 or 47.84% due to the addition of an employee and other staff changes during FY 2022-23. The cost of the County's annual audit is increasing as well. Tax Administration expenses increased due to the rising cost of collecting taxes and personnel costs. The department originally requested two positions; however, during the budget review, a third position was added to manage succession planning in the Collections Department. The position in Collections is recommended in the FY 2023-24 budget. The position is temporary based on the retirement of an existing employee. The County Attorney budget also reflects a \$507,762 increase. This increase is due to the addition of a Pre-Trial position in FY 2022-23 after the original budget was adopted, the addition of the Licensed Clinical Social Worker position and the transfer of the DSS Attorney and Paralegal to the County Attorney budget. The cost of the Licensed Clinical Social Worker will be covered by ARPA revenue loss funds in FY 2023-24. The Elections budget reflects a 46.65% increase of \$283,392 due to personnel costs and the number of elections to be held in FY 2023-24. General Services reflects the largest increase in the General Government category with an increase totaling \$1,341,353 or 31.15%. The department requested 11 new positions for FY 2023-24. Three of the positions are included in the recommended budget and account for \$161,650 of the increase. As mentioned above, the Development Services Director and Deputy Director positions have been moved to the General Services Department. Increases related to the new pay plan and the COLA, as well as inflation, are contributing to the increased cost in this department.

In Public Safety, the Sheriff Office's expenses continue to increase due to personnel costs, capital/vehicles and capital/Jail. Increase in headcount over the last several years means when the COLA and pay plan are added to department expenses, the increase is significant. The Office is responsible for five departmental budgets: Sheriff, Animal Control, School Resource Officers, Sheriff Communications and the Jail. The total for these

departments in the current FY 2022-23 budget is \$12,597,375. The Sheriff requested an increase of \$3,229,500, or an increase of 25.64%, before the pay plan adjustment. The Manager's recommended budget increases the total of these five departments by \$3,075,359 or 24.41%. The total FY 2023-24 amount of \$15,672,734 keeps the Office of the Sheriff as the second highest funded department behind Education in the County's budget. Most of the Sheriff's increase is in existing personnel costs due to the COLA and pay plan. The Sheriff requested one Finance position for the Sheriff's Department, two deputies for the Animal Control division and four Master Control Operator positions for the Jail. Due to the size of the budget for the Sheriff's Department, the Finance position is recommended. One Animal Control position is also included in the FY 2023-24 budget. During budget review, the Sheriff adjusted his request for the Jail to two Detention Officers instead of the four Master Control Operators. The two Officers have been included in the recommended budget. Other areas in Public Safety seeing increases are Juvenile Detention, Emergency Management and the Fire Marshall. The recommended budget allocates an additional \$120,000 for Juvenile Detention due to an increase in the daily rate being charged and the number of juveniles in detention. Emergency Management is increasing \$238,933 or 64.54%, which is mainly due to personnel costs. In prior years, a portion of the Emergency Management salaries and benefits have been charged to the Fire Marshall budget. For FY 2023-24 budget, the departments are being separated so the full cost of Emergency Management will be reflected in that budget in FY 2023-24. The decision to split the two departments is also contributing to the increase in the Fire Marshall budget of \$206,370. To effectively split the departments, an additional Fire Inspector position has been added for FY 2023-24. The costs of the additional position will be covered through the funds from the rural fire districts. The additional equipment needed for the new position is covered by reserve funds for the Fire Marshall department.

Economic/Physical Development shows a significant change due to increases in funding for incentives. The increase is mainly associated with the first phase completion of Abzena, as well as the final completion of additional work at Bharat Forge and Astella. Incentives are being budgeted at \$1,518,423, which represents the total contractual amount for all current incentive contracts. The County does not typically pay out all of the budgeted incentive amounts. Due to the performance measures in each contract, if a company does not meet those measures, the County then uses claw backs to reduce the amount paid to the company. In addition, in some instances, companies change plans and delay the start of a project and may ask for an extension. Staff from the County and the Sanford Area Growth Alliance (SAGA) go through a tireless process to ensure that all performance measures are addressed before a company is paid an incentive. The company must also be current on their tax payments before an incentive is paid to them. SAGA asked for an additional \$16,951 in funding, which is a 5% increase in FY 2023-24 for a total request of \$355,970. According to the request, the additional funds would be used for pay, benefits, and marketing-related expenses.

One of the most difficult budget areas to work through is the Cultural and Recreational budget. Both the Library and Parks and Recreation departments have ambitious goals for programs and capital. The decline of the pandemic has seen new enthusiasm from the residents for these departments' programs. The new T-Ball fields and the programs associated with them are growing beyond expectations. All athletic and non-athletic programs have increased numbers that are greater than before the pandemic started.

This enthusiasm has transferred to the Advisory Boards that they work with developing new programs for our residents. Hours are increasing at both the Main Library and the Broadway Library to accommodate the needs of the community. Both departments are very excited about their new facilities and are working on future staffing and programs for those facilities. The Library's budget is up \$293,015 or 29.73%, which includes the addition of a Librarian III position to begin the programming plans for the new County Library. The department also requested two other positions that are not funded at this time. Temporary salaries have also increased to cover the additional hours at both branches. The Parks and Recreation budget is up \$494,461 or 27.98%. Much of this increase after the pay plan and the COLA is in temporary salaries and professional services due to the staffing levels needed to manage the level of participation that we are getting in the programs. This will also be the first budget that fully funds operations of both the O.T. Sloan and Horton pools. The recommended budget includes funds for continued enhancements to the County's new gymnastics facility, as well as a new vehicle for San-Lee Park. Within 24 months, the Multi-Sports Complex and a new County Library will be completed. Both departments will have additional staffing needs when the facilities are completed.

At the Board of Commissioners' annual retreat, the Board instructed staff to only solicit non-profit funding requests from non-profit agencies receiving funding in the FY 2022-23 budget. The County received six funding requests from non-profit agencies for the coming fiscal year. Based on the Board's cap of \$65,000 for non-profit funding, with a minimum grant of \$2,000 and maximum grant of \$10,000, two requests will be fully funded and four of the requests will be limited to \$10,000 each. The total non-profit funding in the recommended FY 2023-24 budget is \$53,500.

By law in North Carolina, the County must fully fund its annual debt service obligations. This year, debt service increased by \$284,967. Total debt service is now \$11,928,312 or 11.31% of the recommended annual budget. Per our financial policies, our stated goal is not to exceed 15%. The County is transferring \$2,922,105 to the capital reserve fund. By continuing the transfer of funds to the capital reserve fund, the County is building debt capacity for future years within our current tax rate.

The conclusion of the 2022-23 fiscal year will see that the County's fund balance position will increase by approximately \$3,500,000 due to several reasons. The primary reason for the increase is the conservative revenue forecasts for property tax and sales tax revenues. Staff has been raising the percentage increases used for budget estimates, yet the growth continues to outpace our budgeted amounts. Second, the County is very conservative with spending and is creating fund balance by being prudent with approved expenditure budgets. Lastly, the use of ARPA funds to supplant general fund expenditures and address capital/deferred maintenance issues allowed the County to save operational funds that were budgeted in the current year.

The Board amended its financial policies in January 2022 with regards to fund balance based on new guidelines from the Local Government Commission. The Board's policy states that it will strive for an available fund balance of 32% and will not allow reserves to drop below 24%. It is anticipated that with the fund balance growth this year, our

percentage will grow above 30%. This level is below the 43.03% median percentage for our expenditure category.

The Solid Waste Fund budget for FY 2023-24 is recommended to increase by \$954,229. The largest portion of that increase is an \$800,000 allocation to begin the process to relocate the Wilson Road Convenience Center. The funding for the \$800,000 expenditure is coming from a budgeted transfer from the General Fund. The remaining increase relates to a replacement vehicle and the costs associated with the pay plan and COLA. Fees are recommended to stay at the current rates.

The recommended budget for FY 2023-24 proposes a change in the funding for Fire Services provided by the Rural Fire Districts. For the past 16 years, the Rural Fire Departments have submitted their costs to provide Fire Services to their districts to the Fire Advisory Board (FAB). The FAB reviewed the budgets and provided recommendations to the Board of Commissioners on said budgets and the tax rates needed to accommodate those budgets by district. For FY 2023-24, it is recommended that the funding of the fire districts be accomplished through a single flat rate to be applied across all the Rural Fire Districts. In the current year, the rates for the Fire Districts ranged from a low of 8 cents to a high of 14.5 cents. The flat rate to meet the recommended budgets for FY 2023-24 from the Fire Advisory Board is 10 cents. At this rate, four of the seven districts will see a rate decrease in FY 2023-24 and three will see a small rate increase. Listed below are the fire districts with their current rates compared to the flat rate.

Fire District	Current Rate	Proposed Rate	Difference
Cape Fear	\$0.121	\$0.10	-\$0.021
Carolina Trace	\$0.115	\$0.10	-\$0.015
Deep River	\$0.115	\$0.10	-\$0.015
Lemon Springs	\$0.096	\$0.10	\$0.004
Northview	\$0.08	\$0.10	\$0.020
Pocket	\$0.145	\$0.10	-\$0.045
Tramway	\$0.960	\$0.10	\$0.004

Assistant County Manager Jennifer Gamble and I met with the Fire Advisory Board and Fire Chiefs on May 3, 2023, to discuss the change to a flat tax. We explained that the flat tax would provide consistency in taxation where every taxpayer is taxed at the same rate for the same level of service.

North Carolina General Statute (NCGS) 159-13(a) directs that the Budget Ordinance and tax rate adoption take place by July 1, 2023. 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 2023-24 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 5, 2023, in the Ruby McSwain Cooperative Extension Building Auditorium. NCGS 159-13(a) 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 2023-24 recommended budget. I encourage you to review the entire budget and contact me if a specific explanation is required.

After the Manager's budget is presented, the Commissioners will begin the review of the recommended budget. A budget work session is scheduled for May 19, 2023 at 8:30 am in the Ruby McSwain Cooperative Extension Building Auditorium. The Board will identify any particular County Departments and/or outside agencies to appear during the budget discussions. According to our revised budget schedule, the Commissioners may adopt the budget ordinance at any time after the June 5, 2023 public hearing, including at that meeting. Currently, the June 19, 2023 meeting is the last scheduled Board meeting before the budget adoption deadline of June 30, 2023.

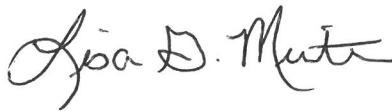
The drafting of this recommended budget occurs with a lot of effort from many people within County Government. I wish to thank the department heads for their hard work on their departmental budgets, and I also want to thank the Administration and Finance teams for their assistance in preparing this budget. Without their help, I could not have put this document together.

After discussions with each Commissioner in late winter, it was clear that the number one goal for the FY 2023-24 budget was to reduce the tax rate. The second highest priority was to be able to recruit and retain high quality staff. The budget presented to you meets those goals. The tax rate has not been reduced to revenue neutral but has been reduced from 73 cents to 65 cents. Former County Manager Dr. John Crumpton cautioned the Board prior to his departure that a revenue neutral rate would be hard to achieve with the new Multi-Sports Complex and the new County Library coming on line in the near future. Maintaining and attracting highly qualified and motivated employees will be the biggest challenge the County faces in the near term. The pay plan that has been approved by the Board of Commissioners and the 7% COLA will help us overcome that challenge. In addition, the budget sets aside \$20,000 to start a tuition reimbursement program to assist and encourage employees to continue their education and training. As will be seen by the Commissioners, we were able to address many important issues that are directly related to our Strategic Plan in this year's budget; however, as is the case in most years, there are still requests that will go unfunded. The County has increased headcount to a level that is greater than the numbers before the major reduction in the FY 2009-10 budget, though the request for 32 new positions shows that we need to look at our staffing levels over the next few years. We have brought on several new buildings and parks since FY 2009-10 and have the new Multi-Sports Complex and the new County Library opening within the next 24 months. We also have facilities that are aging and requiring more repairs and maintenance and need to examine our workforce to ensure that we have the manpower to properly operate and maintain our facilities.

This is the third consecutive year our budget process will reduce taxes while addressing critical capital and operational needs within County government. The employees and Board of Commissioners share this financial achievement. The County remains in an ideal financial position to address the future demands from our residents and address our Strategic Plan initiatives. The Commissioners have a lot of planning to do to effectively bring on new capital projects while covering increased operational expenditures in the coming years. Overcoming the challenges of the pandemic has proven that the County has excellent staff that are adaptable and resilient. With clear goals from the Commissioners, the staff is ready to achieve our Strategic Plan initiatives.

In closing, I want to thank the County Commissioners for their support. The staff and I are looking forward to our upcoming budget work session. As the Commissioners go through the budget, they should keep in mind that our financial capabilities are not infinite. Managing expectations will be important in addressing the goals of the Commissioners, but the future for Lee County is very bright. The Manager's recommended budget is now the Commissioners' budget.

Sincerely,

A handwritten signature in black ink that reads "Lisa G. Minter". The signature is written in a cursive, flowing style.

Lisa G. Minter, CPA
County Manager/Budget Officer

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Fiscal Year 2023-24 Budget at a Glance

Total Property Valuation: \$8.864 billion
Proposed Tax Rate: \$.65
One Penny Generates: \$878,247

General Fund- Revenues

	Original 22-23 Budget	Recommended 23-24 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Ad Valorem Taxes	\$48,876,205	\$57,610,237	\$8,734,032	17.87%
Local Option Sales Tax	\$23,189,575	\$27,219,851	\$4,030,276	17.38%
Other Taxes & Licenses	\$710,740	\$714,000	\$3,260	0.46%
Intergovernmental Revenues	\$9,963,115	\$10,417,738	\$454,623	4.56%
Permits & Fees	\$298,260	\$332,856	\$34,596	11.60%
Sales & Services	\$3,252,004	\$4,272,473	\$1,020,469	31.38%
Investment Earnings	\$100,000	\$500,000	\$400,000	400.00%
Miscellaneous	\$289,745	\$305,318	\$15,573	5.37%
Transfers In	\$353,698	\$465,600	\$111,902	31.64%
Fund Balance Appropriated	\$4,253,206	\$3,600,000	(\$653,206)	-15.36%
Total Revenues	\$91,286,548	\$105,438,073	\$14,151,525	15.50%

General Fund- Expenditures

	Original 22-23 Budget	Recommended 23-24 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
General Government-Total	\$13,688,568	\$16,963,454	\$3,274,886	23.92%
Public Safety-Total	\$14,941,293	\$18,724,566	\$3,783,273	25.32%
Economic/Physical Devel.-Total	\$2,170,704	\$3,351,778	\$1,181,074	54.41%
Health and Welfare-Total	\$16,826,506	\$19,528,637	\$2,702,131	16.06%
Public Health	\$4,229,926	\$5,121,429	\$891,503	21.08%
Mental Health	\$240,000	\$240,000	\$0	0.00%
Social Services	\$9,444,740	\$10,624,582	\$1,179,842	12.49%
Education- Total	\$26,390,259	\$27,623,759	\$1,233,500	4.67%
School Current Expense	\$19,610,524	\$20,134,024	\$523,500	2.67%
CCCC Current Expense	\$4,582,305	\$4,682,305	\$100,000	2.18%
Cultural and Recreational -Total	\$2,760,486	\$3,550,462	\$789,976	28.62%
Debt Service-Total	\$11,643,345	\$11,928,312	\$284,967	2.45%
Reserves- Total	\$2,865,387	\$3,767,105	\$901,718	31.47%
Total Expenditures	\$91,286,548	\$105,438,073	\$14,151,525	15.50%

FISCAL YEAR 2023-2024 PROPOSED BUDGET RECOMMENDATIONS

GENERAL FUND REVENUE

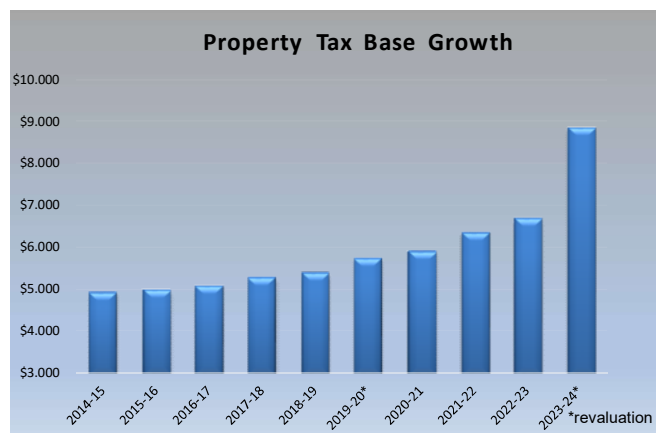
To continue the County's self-sustaining operation, this proposed budget requires the receipt of \$105,438,073 in revenue to support General Fund activities for the 2023-24 fiscal year. Estimates of revenues for budgetary purposes are gathered from a variety of sources. To estimate revenues for the coming 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.

The majority of the government's revenues are derived from two sources the property tax and sales taxes. These two revenues account for over 80% of the County's revenues. Understanding the significance of the projected revenue proceeds is important to the budget process. 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 2022-23	FY 2023-24	Difference	% Change
Tax base	\$6,682,332,700	\$8,864,360,800	\$2,182,028,100	32.65%
Tax rate	0.73	0.65	-0.08	-10.96%
Ad valorem rev.	48,351,755	57,086,037	8,734,282	18.06%
<i>% of total exp.</i>	<i>52.96%</i>	<i>54.14%</i>	<i>1.18%</i>	<i>N/A</i>
Sales tax rev.	23,189,575	27,219,851	4,030,276	17.38%
<i>% of total exp.</i>	<i>25.40%</i>	<i>25.82%</i>	<i>0.42%</i>	<i>N/A</i>

During FY 2022-23 and effective January 1, 2023, Tax Department staff completed reassessment of real property values and is now working through the appeals process. The natural growth of the tax base along with the revaluation of real property resulted in a 32.65% change in the budgeted tax base. The estimated change in the tax base is



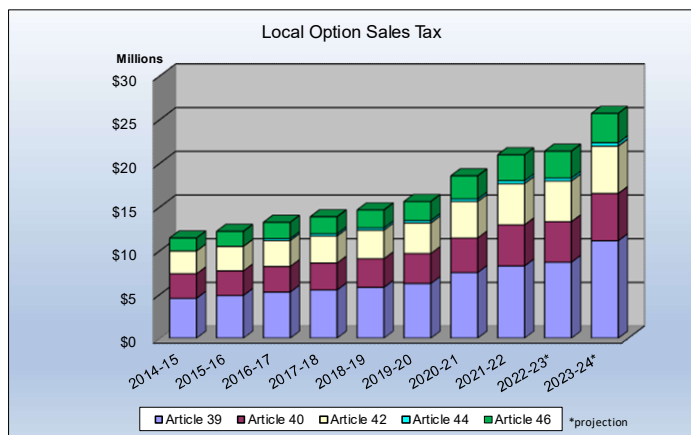
\$2,182,028,100. Reviewing the activities of the County's top taxpayers, nineteen (19) of the businesses invested over \$1 million each in personal property this year. Seven (7) of the nineteen (19) invested over \$5 million, one (1) invested over \$40 million and two (2) invested over \$50 million. As illustrated in Table #1, the tax rate for FY 2023-24 is recommended to decrease to 65 cents per \$100 of valuation. The proposed tax rate and the increased base resulting from growth as well as the revaluation should realize \$8,734,032 of additional ad valorem revenue to support the proposed \$105,438,073 budget.

The Tax Department continues to work diligently on collecting the taxes due to the County. The County had an overall collection rate of 99% for the year ended June 30, 2022, which exceeded both our population group average of 98.38% and came very close to the statewide average of 99.17%. The budget for FY 2023-24 has been prepared with the assumption that the Tax Department will continue to collect 99% of the levy (excluding registered motor vehicles) for FY 2023-24. Collections of registered motor vehicles are being budgeted at a 100% collection rate. At these collection rates, the local tax base will produce \$878,247 for each penny of the tax rate levy resulting in a projection of \$57,086,037 in tax revenue for FY 2023-24.

Sales tax revenues are the County's second largest single revenue source. The current sales tax rate in Lee County is 7.00%. Of this, 2.25% 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. The total countywide 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 1.0% is unrestricted. The other 1.0% is legally split into two .5% taxes, Article 40 and Article 42, and has certain restrictions placed on the proceeds by General Statutes. The last .25%, approved by the voters of Lee County in November 2009, is not restricted by legislation; however, 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% of the Article 40 sales tax and 60% of the Article 42 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.

In the current year, the County is experiencing sales tax revenue growth in excess of 8%. With continued industrial expansion planned in the County along with residential developments that are in the works, it is anticipated that the growth that we have seen this year will be maintained, and we are budgeting a 5% increase over



the current year's projected collections for FY 2023-24. We are anticipating sales tax revenues totaling \$25,707,159 in FY 2022-23. For FY 2023-24, the recommended budget includes \$27,219,851 in sales tax revenues. That amount is \$4,030,276 or 17.38% above the budget for FY 2023-24. We will continue to monitor the sales tax revenues very closely over the next year.

Intergovernmental revenues are up \$454,623 from the FY 2022-23 budget. The revenues in this category fluctuate from year to year depending on federal and State funding and on the type of expenditures being funded, i.e. capital versus operations.

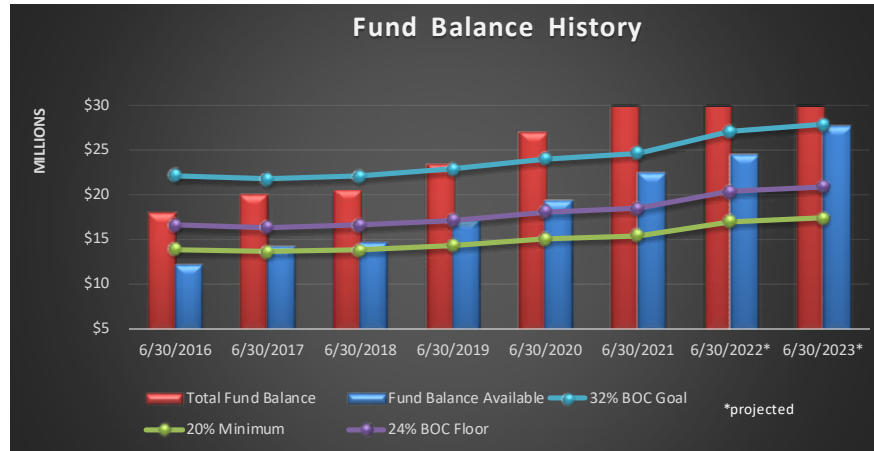
Sales and services revenues are projected to increase \$1,020,469 or 31.38% in the FY 2023-24. This portion of revenues covers services and fees in departments like Tax, Sheriff/Jail, Health, Senior Services, COLTS, Library and Recreation. The increase is largely in part due to a few departments, including Health, COLTS and Elections. Health anticipates an increase in clinic care while COLTS is seeing a marked increase in transportation revenue from \$280,735 projected in FY 2022-23 to \$837,323 in FY 2023-24. Due to the number of elections in FY 23-24, they have budgeted a 113.7% increase in revenue for filing fees.

During the FY 2022-23, fund balance appropriated increased from the original appropriation of \$4,253,206 to a current number of \$5,983,547. It is anticipated that the year-end 2023 total fund balance will increase by approximately \$3,500,000 and that available fund balance will be 31.72% of general fund expenditures. This proposed budget's use of fund balance reserves is significant, but necessary. A fund balance appropriation of \$3,600,000 is included as supplemental revenue for FY 2023-24. However, this is a decrease of \$653,206 from the originally budgeted appropriation for FY 2022-23. The requested and recommended fund balance uses by category are illustrated in Table #2. A detailed list can be found in Exhibit 4.

Table #2 – Fund Balance Uses

Category	Requested	Recommended
Capital	\$ 2,750,632	\$ 1,856,917
Building Improvements	1,603,375	760,500
Facility Development	<u>659,920</u>	<u>214,920</u>
Total	\$ 5,013,927	\$ 2,832,337

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. The County should carefully review the items that fund balance is being



used for and reduce its use for routine vehicle purchases, building improvements and technology purchases. A much better method for funding capital acquisitions is the use of a capital reserve fund. The Board has adopted a capital reserve appropriation policy that requires an annual contribution amount equal to 1.0% of General Fund expenditures, which is included in the proposed budget; however, that \$912,865 will be used in future budgets to cover debt service. Without such a fund, the depletion of fund balance will likely occur. After learning that the State and Local Government Finance Division of the North Carolina Department of the State Treasurer was changing the way they would be evaluating the available fund balance percentage of General Fund expenditures, the Board of Commissioners on January 28, 2022 amended the County's financial policies adjusting the minimum fund balance from an amount of 16% of expenditures to 24% of expenditures and setting a goal of available fund balance to expenditures of 32%. For years, the State and Local Government Finance Division has used a minimum threshold of 8% for fund balance available as a percentage of general fund expenditures. They are now using a new model based on the expenditures of a county. For counties below \$100,000,000 in annual expenditures, the recommended minimum is 20% of expenditures. The median percentage for that group of counties is 43.02% as of June 30, 2022. The County needs to be cautious in continuing to appropriate fund balance and increasing its total budget.

GENERAL FUND EXPENDITURES

Expenditures proposed total \$105,438,073, an increase of 15.50% or \$14,151,525 more than the FY 2022-23 original budget. The proposed budget for FY 2023-24 continues the funding of many of the Board of Commissioners' goals.

The recommended budget includes the funding of a 7.0% Cost of Living Adjustment (COLA). The recommended COLA is in line with the COLA determined by the competitive employment provision in the County's financial policies. The recently conducted pay study is recommended to be fully funded at an approximate cost of \$2.4 million dollars in FY 23-24. Requests for 32 new positions were submitted for consideration in the FY 2023-24 budget. This budget proposes the funding of 14 positions. A complete list of positions requested and those recommended can be found in Table #3.

Table #3 – Position Request Summary

<u>Department</u>	<u>Position Title</u>	<u>Requested *</u>	<u>Recommended*</u>	<u>Notes</u>
DSS	Income Maintenance Caseworker I	\$ 58,459	\$ 58,459	1
DSS	Income Maintenance Caseworker II	63,354	63,354	1
DSS	Income Maintenance Caseworker III	68,752	68,752	1
DSS	Income Maintenance Caseworker III	68,752	68,752	1
Emergency Management	Administrative Assistant I	59,909		
Fire Marshal	Fire Inspector	77,904	77,904	
General Services	Electrical Maintenance Mechanic	65,986	65,986	
General Services	HVAC Maintenance Mechanic	65,986		
General Services	Housekeeping Assistant (3 requested)	134,478	44,826	2
General Services	Maintenance Mechanic (4 requested)	211,309		
General Services	Maintenance Worker (2 requested)	101,676	50,838	3
Health Department	Processing Assistant V	60,847		
Health Department	Animal Shelter Attendant	51,954	51,954	
Sheriff - Jail	Master Control Operator (4 requested)	201,758		
Sheriff - Jail	Detention Officer (2 recommended)		121,398	4
Sheriff - Animal Control	Deputy (2 requested)	143,100	71,550	5
Sheriff	Financial Accounting Specialist IV	74,703	74,703	
Library	Librarian I	71,655		
Library	Librarian III	84,793	84,793	
Library	Library Assistant II	60,846		
Tax	Business Personal Property Appraiser	71,655		
Tax	Tax Collections Manager	88,498	88,498	
Tax	Real Property Appraiser	74,703		
Total requested	32	Total recommended	15	

Notes: * Includes salary and fringes (social security, retirement, 401(K) & insurance)

1. 50% or less County cost
2. One Housekeeping Assistant recommended.
3. One Maintenance Worker recommended.
4. Detention Officers (2) recommended in leu of Master Control Operator
5. One Animal Control Deputy recommended.

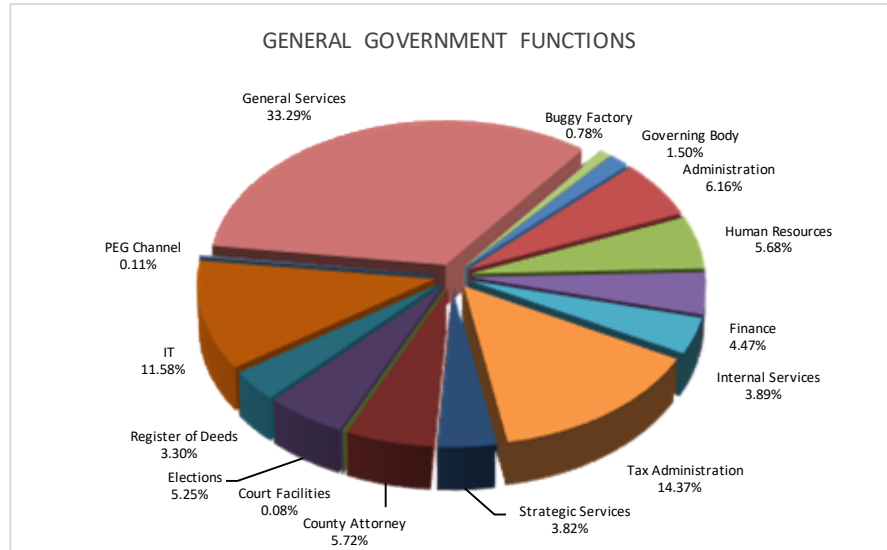
As an agent of the General Assembly, the County provides many mandatory human services programs of which the eligibility and cost are not determined locally. County revenue totaling \$7,023,064 is dedicated to these required services; \$59,168,082 is dedicated to mandatory programs and services outside 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 issue that many outside of daily government affairs do not necessarily comprehend.

The 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 reasonable based on the growth that we were experiencing in the economy at the time the budgets were prepared. 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 23.92% or \$3,274,886. A portion of the increase is related to the annual COLA, the full implementation of the County's new pay plan and an increased retirement contribution rate required by the Local Government Employees Retirement System. The General Services budget accounts for the largest increase, \$1,341,353. The majority of this increase is related to increased payroll and equipment and building related costs. Administration will have a 15.06% decrease to their budget due to restructuring that moved Development Services under the guidance of General Services. The addition of two (2) assistant county manager positions in FY 2022-23 have been instrumental in helping the departments work through the growth of staff and programs within Lee County Government. The County will continue to participate in the intern program sponsored by the North Carolina City and County Managers Association and the International City/County Management Association. Through this program, the County will have a management intern for 18 – 24 months. The costs of the intern will be offset by \$25,000 per year that will come from the North Carolina Association of County Commissioners. The reduction in Internal Services is due to the move to a new, lower cost retiree health insurance provider in January 2023.

The General Services department budget is increasing by 31.15% in the FY 2023-24 budget. The majority of this increase is personnel due to the inclusion of Development Services, as well as additional position requests and the implementation of the recent pay study. Major maintenance and building improvement projects included in the FY 2023-24 recommended budget are \$345,000 to replace roofs at the Broadway Library as well as the Douglas Drive building, \$225,000 for repair and maintenance of the Summit Building , \$41,000 for a

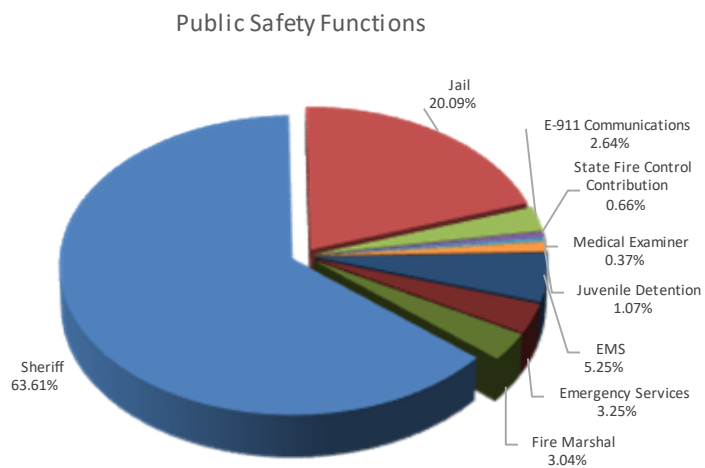
fire alarm system replacement at the Enrichment Center and \$35,000 for sewer line work at the Courthouse.

The Tax Administration budget reflects an increase of \$272,148 or 12.57%. A portion of the increase is attributed to increased personnel costs. However, there are also decreases due to the conclusion of the revaluation process that becomes effective January 1, 2023.

The responsibility of general government activities can be summarized as support services for the functional areas of county government. These departments provide the revenue, administration, professional and technical support necessary to operate local government. While largely unseen by the 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 25.32% or \$3,783,273 in the recommended FY 2023-24 budget. The Sheriff submitted a FY 2023-24 combined budget request of \$11,474,927 an



increase of \$1,840,012 or 19.09%. The increase is attributable to personnel costs and capital. The department has requested two (2) Animal Control deputies and 19 new vehicles as well as up-fit equipment for those vehicles. The vehicles and related equipment, along with the COLA, pay plan implementation and retirement contribution account for a large portion of the requested increase. The total recommended budget for the Sheriff's division is \$11,910,063, an increase of \$2,275,148 or 23.61%. Of the 19 vehicles requested, 14 are recommended. The recommended budget includes funding for one (1) Animal Control Deputy and a Finance Accounting Specialist position for the department.

The recommended budget for the Jail totals \$3,762,671, an increase of \$800,211 or 27.01%. The majority of the increase is attributed to personnel costs. While four (4) Master Control Operators and one (1) inmate transport vehicle were requested, two (2) Detention Officers and the transport vehicle are recommended.

Increases in both Emergency Management and Fire Marshal offices are due to the move to make them two separate departments. Both departments will have increases for personnel costs and capital-related requests as well as one-time rebranding costs moving them from Emergency Services to Emergency Management and Fire Marshal. As part of the separation, an additional Fire Inspector position has been added to the FY 2023-24 budget.

Juvenile Detention's recommended budget increased by 147.78% or \$120,000 due to the increased quantity and stay duration of juveniles. The North Carolina Juvenile Justice and Delinquency Prevention division issued notice of a rate increase from \$135 per day to \$150 per day effective July 1, 2023. The notice also advised of additional adjustments in future fiscal years to ensure detention rates reflect fifty (50%) of detention operating 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 45% by the County. The requested amount submitted by the City for FY 2023-24 totaled \$680,579; a \$120,005 increase from the original budget for the current fiscal year. The increase includes the cost of an additional employee to assist with grant administration and to begin succession planning for a long-term employee, as well as a 7% COLA for the department employees. The recommended budget fully funds the City's requests.

The recommended budget for Economic Development is \$2,109,145, an increase of \$1,017,625 or 93.23%. The recommended budget includes \$1,518,423 for incentives. Incentives in FY 2023-24 are \$789,698 higher than the FY 2022-23 budget. A list of approved incentive contracts and the anticipated payment amount is provided in Table #4. Sanford Area Growth Alliance (SAGA) requested a 5% increase that would bring their total contract cost to \$355,970. The recommended budget for FY 2023-24 fully funds this request. The recommended budget also includes \$231,252 for the County's contribution to participate in a joint lease with the City of Sanford for use of a spec building in the industrial park for up to two years.

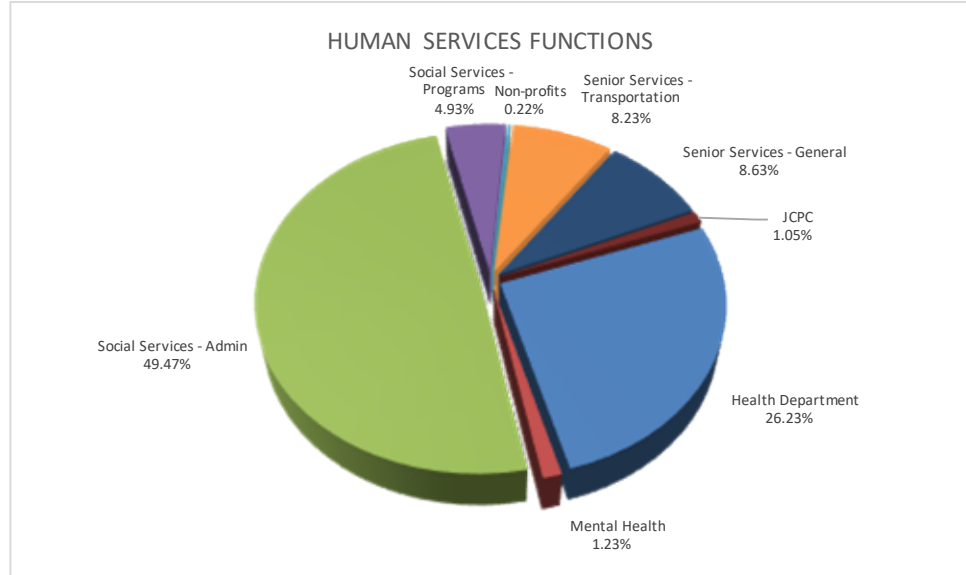
Table #4 – Approved Incentive Contracts

Company	Annual Incentive	Incentive Expiration Date
Abzena	\$ 700,709	2030
Astellia (Audentes)	\$ 356,562	2029
Bharat Forge	\$ 226,821	2034
Caterpillar	\$ 79,067	2024
Frontier Spinning	\$ 155,264	2024

The Cooperative Extension budget reflects an increase of \$24,960 or 6.74%. Soil Conservation's budget includes an increase of \$18,484 or 12.49%. Increases for both departments are attributable to increased personnel costs.

Human Services

Human Services costs are proposed to increase 16.06% from the FY 2022-23 budget, a \$2,702,131 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 \$19,528,637, or 18.52% of the total FY 2023-24 recommended General Fund budget.

The FY 2023-24 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 higher than that of 64% of the member counties. For the 2023-24 fiscal year, the Sandhills Center has requested a contribution of \$240,000, which is equal to the amount budgeted in FY 2022-23. The County also provides a facility for use by the Sandhills Center at no charge and is responsible for major maintenance repairs to the facility.

Health Department expenditures are increasing \$891,503. Revenues for the Health Department are increasing 21.97% or \$405,079 bringing the overall cost to the County equal to \$486,424. The increase is related to the COLA, the full implementation of the most recent pay study and the addition of an Animal Shelter Attendant.

The administrative costs of the Social Services Department for FY 2023-24 are \$9,661,677, a \$1,185,011 increase from the FY 2022-23 original budget. The increase is related to the COLA and the most recent pay plan adjustments. In March of 2023, the Governor signed into law Medicaid Expansion. Medicaid Expansion expands eligibility for individuals currently in the Medicaid coverage gap. Social Services is responsible for the eligibility determination for individuals applying for coverage. Lee County Social Services is projecting a 16% increase in newly eligible individuals because of Expansion. As a result, Social Services has requested 4 Income Maintenance positions to manage the increased workload. In addition, 2 reclassifications were requested to restructure the Income Maintenance department and provide better overall training and support to staff.

Social Services program expenditures in the FY 2023-24 budget are decreasing by \$5,169 or 0.53%. Social Services revenues are increasing \$321,779 or 5.24% in the FY 2023-24 budget. The overall adjustment is an increase in the costs to the County of \$858,063.

Senior Services – Transportation, or COLTS, shows a \$307,388 increase in expenditures for FY 2023-24. Like other departments the increase is related to the COLA and pay plan adjustments. The increase also reflects the increased usage of COLTS.

Senior Services – General shows a \$342,398 increase in the recommended budget for FY 2023-24. The department submitted a requested budget of \$1,625,304. The increase in the budget is related to the COLA and pay plan adjustments.

On May 16, 2022, the Board of Commissioners amended its non-profit agency funding policy that was amended on May 6, 2019. The revised policy established an annual maximum total amount eligible to the Board for nonprofit contracts of \$65,500. It also established a minimum amount of \$2,000 per contract and a maximum amount of \$10,000 per contract. At the Board's annual retreat in January 2023, the Board directed staff to only solicit applications from agencies that were funded in FY 2022-23. Table #5 shows the non-profit human services agencies that submitted applications, the amount requested and the amount recommended.

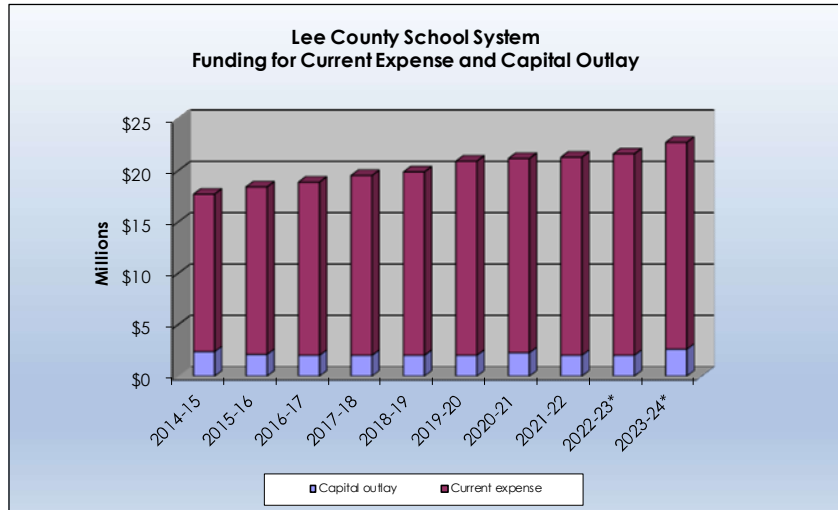
Table #5 – Human Services Non-profits

Agency	Requested	Recommended
Lee County Industries	\$ 5,000	\$ 5,000
HAVEN	12,000	10,000
Boys & Girls Club of Sanford/Lee County, Inc.	50,000	10,000
The Salvation Army	10,000	10,000
Helping Hand Clinic, Inc.	8,500	8,500
Total	\$ 85,500	\$ 43,500

Education

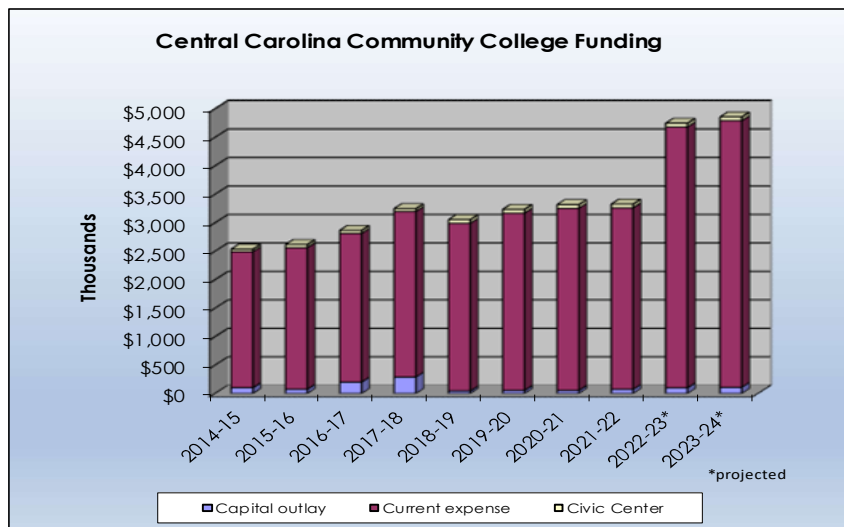
The expenditure budgets for the Education category are Lee County School System (LCSS) Current Expense, LCSS Capital, Central Carolina Community College (CCCC) Current Expense, CCCC Special Appropriation, CCCC Moore Center, CCCC Civic Center and CCCC Capital. These budgets combined represent 26.20% of total General Fund expenditures for FY 2023-2024. The total Education appropriation is \$27,623,759 which is 4.67% higher than the 2022-23 fiscal year budget of \$26,390,259.

Lee County Board of Education submitted a \$21,978,034 current expense budget request for FY 2023-24. The recommended budget includes a 2.67% adjustment to the FY 2022-23 current expense appropriation bringing the amount to \$20,134,024 in FY 2023-24, an increase of \$523,500. Based on the budget that was



presented by the LCBOE, \$1,347,500 has been included in the recommended budget for school capital outlay in addition to \$685,000 that is budgeted for projects that can be funded with Lottery funds. A special allowance of \$600,000 has been included in the recommended budget for the demolition of the old Jonesboro Elementary School. The net total Education appropriations in this proposed budget are the equivalent of 25.14 cents of the tax rate levy.

Central Carolina Community College (CCCC) requested current expense funding of \$3,844,500 for FY 2023-24, an increase of \$182,195 or 4.97%. The majority of the requested increase is due to the rising costs of contracted services and supplies as well as personnel costs associated with salary



increases awarded to state funded positions. The recommended budget funds \$100,000 of the requested increase.

The College requested \$110,000 in capital funds for FY 2023-24. The request is \$10,000 more than FY 2022-23. The College is requesting \$110,000 to complete minor renovations to office areas as well as continue sidewalk, parking lot and ADA accessibility improvements. The proposed budget for FY 2023-24 funds the College's request of \$110,000. A new category has been added to the CCCC expense budget to account for costs associated with the new E. Eugene Moore Manufacturing and Biotech Solutions Center. An allocation of \$920,000 is included in the recommended budget for FY 2023-24. While this is the same amount as FY 2022-23, it will need to be reviewed with CCCC once the College begins using the building to determine if this allocation will cover operational costs of the facility.

The Community College's request includes \$64,930 in funding for the Dennis A. Wicker Civic Center. This requested amount is the same amount funded in the budget for FY 2022-23. The recommended budget also includes \$250,000 to continue funding a K-14 program at the Community College. Including this funding, the total recommended appropriation to the Community College totals \$4,857,235, an increase of \$110,000 from FY 2022-23.

Cultural and Recreational

The Cultural and Recreational category of appropriations for FY 2023-24 reflects an increase of \$789,976 or 28.62%. The Library's budget is increasing by \$293,015 or 29.73%. The majority of the increase or \$293,015 is in the salaries and fringes category due to the COLA, pay plan adjustments, insurance and retirement increases, as well as increases in part-time hours due to the re-opening of the Broadway Branch and increased hours at the main Library as requested by patrons. The recommended budget includes the funding for one (1) of the three (3) positions requested. This is one of several positions that will need to be funded in preparation of the opening of our new Library.

The Parks and Recreation budget increased by \$494,461 or 27.98%. The majority of this increase is due to the new pool management contract in professional services as well as capital outlay requests such as a new truck for use at San Lee Park, picnic tables for Horton Park and water fountain replacements. These were recommended in the budget along with additional renovations to the Gymnastics facility and improvements to San Lee Park including new gate entrances, bridge and pier reconstruction.

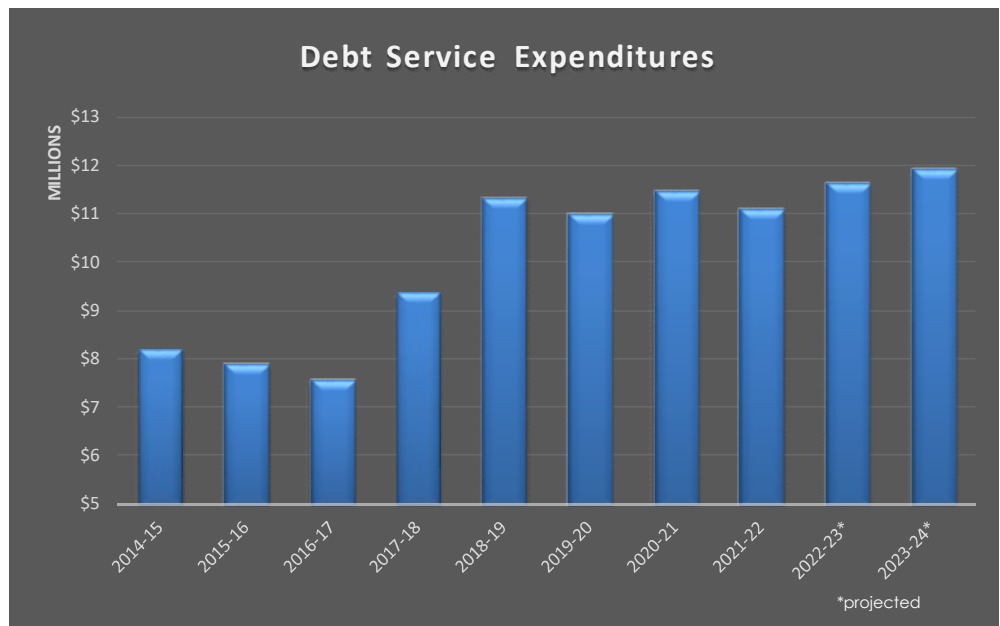
The County received a funding request from one non-profit agency that falls into this area. This agency falls under the non-profit agency funding policy mentioned in the Human Services section. Per the policy, the recommended budget does not fully fund the request from the agency. The agency and the requested and recommended amounts are listed in Table 6.

Table #6 – Cultural and Recreational Non-profits

Agency	Requested	Recommended
Temple Theatre	\$ 25,000	\$ 10,000
Total	\$ 25,000	\$ 10,000

Debt Service

This proposed budget includes debt service totaling \$11,928,312, an increase of \$284,967 or 2.45%. The increase is due to the recent refinancing of the E. Eugene Moore Center. 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, \$7,001,415.21 or 58.70% is for Lee County School System facility construction. Funding for FY 2023-24 debt service payments includes ¼-cent sales tax proceeds of \$3,247,544 and \$222,797 of interest rebates 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 a noteworthy item, a \$2,732,981 transfer to the Capital Reserve Fund. This amount includes \$912,865 to fund the 1.0% 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 transfer also includes \$878,247 in support of an additional 1.0 cent of the tax levy being allocated to debt

service. This allocation will allow the County to move ahead with several capital projects at a quicker pace than originally anticipated.

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
\$ 20,000	Workers' compensation insurance contingency
\$ 1,130,993	Excess funds from current debt funding plan
\$ 878,247	Funds from an additional 1.0 cent of tax levy being allocated to debt service
\$ 912,865	Capital Reserve Fund transfer (per Financial Policy)

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

EMPLOYEES' MEDICAL PLAN FUND

The fund has been added to account for the County's plan to move to a self-funded insurance program for group health insurance. Funds will be moved here to cover insurance claims that the County has to pay.

ROOM OCCUPANCY TAX FUND

The revenues from this fund are derived from a 3% surcharge placed on hotel/motel rooms within Lee County and are dedicated to the operation and capital improvements of the Dennis A. Wicker Civic Center. An appropriation of \$273,301 funds the current expense request for the Civic Center.

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 \$470,806 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, \$26,709, will pay for software maintenance and a portion of the salaries for Strategic Services staff that support the addressing and mapping for the E-911 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 \$150,000 for FY 2023-24. The request reflects an increase of \$95,000. The request is above the anticipated tax revenues for FY 2023-24.

FIRE DISTRICTS FUNDS

The FY 2023-24 recommended budget does propose a change for the fire districts. In prior years, the Lee County Fire Advisory Board (FAB) would review the individual volunteer fire department budget requests and make a recommendation to the Board of Commissioners concerning the budgets and the rates needed to meet those budgets separate from the Manager's Recommended Budget. To move to a flat tax rate for the fire districts, the process has been modified this year. The FAB has and will continue to meet with the departments to evaluate the individual department budget requests. The FAB has presented the recommended budgets to the County and a flat rate has been calculated to support all the districts. The proposed flat rate is 10 cents. Listed below is a table showing the current rates (FY 2022-23) compared to the flat rate. As you will see, the rates for four of the seven districts will be reduced and three districts will have an increase in their rate if the flat tax is implemented.

Fire District	Current Rate	Proposed Rate	Difference
Cape Fear	\$0.121	\$0.10	-\$0.021
Carolina Trace	\$0.115	\$0.10	-\$0.015
Deep River	\$0.115	\$0.10	-\$0.015
Lemon Springs	\$0.096	\$0.10	\$0.004
Northview	\$0.08	\$0.10	\$0.020
Pocket	\$0.145	\$0.10	-\$0.045
Tramway	\$0.960	\$0.10	\$0.004

The budgets for the fire districts totaled \$4,266,969 for FY 2023-24 compared to \$3,464,695 in FY 2022-23. The difference is increased staffing, equipment and some building enhancements. The Fire Marshal department cost that is shared by all the rural fire districts is also increasing by \$111,902 due to the addition of additional fire inspector, the pay plan adjustments, and the 7% COLA. The total budget to be funded from the tax revenue is \$4,745,319.

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.

REPRESENTATIVE PAYEE FUND

This is a fund that has been established due to the reporting requirements of Governmental Accounting Standard Board Statement No. 84 – Fiduciary Activities. The fund will account for payments received and managed by the County under the Social Security's Representative Payee Program for minor children and certain adults. The funds have previously been handled through the General Fund.

FINES AND FORFEITURES FUND

This is a fund that has been established due to the reporting requirements of Governmental Accounting Standard Board Statement No. 84 – Fiduciary Activities. The fund will account for fines and forfeiture payments that the County is required to remit to the Lee County Board of Education. The funds have previously been handled through the General Fund.

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 excluding designated reserves are \$1,917,176, a 1.49% decrease or \$28,918 less than the current fiscal year. The decrease in revenues is attributable to increased annexation taking place as well as growing numbers of households going to private trash pickup services. No increases to solid waste fees are recommended as detailed in Table #8 below. A fee increase took effect July 1, 2023 and was needed to cover increases that the fund is experiencing in recycling costs and the increased tonnage of materials being disposed. Funds are also used to maintain the litter control program. The solid waste decal program approved during the FY 2021-22 budget process was in effect for the FY 2022-23. Since this program was started, there has been a decrease in trash tonnage at the convenience centers and landfill in FY 2023-24 by 555 tons, saving over \$30,000. The expenses of the fund total \$2,921,360 for FY 2023-24. This is an increase of \$942,639. The increase is due to the inclusion of \$800,000 to potentially relocate one of our current convenience centers. A transfer from the County's General Fund is budgeted to cover that cost.

Table #8 – Solid Waste Fees

FEE	CURRENT RATE	PROPOSED RATE	DIFFERENCE
(1) Disposal fee	\$ 71.75	\$ 71.75	\$0
(2) Collection fee	<u>\$ 71.75</u>	<u>\$ 71.75</u>	<u>\$0</u>
Total	\$143.50	\$143.50	\$0

BUDGET SUMMARY - GENERAL FUND						
	<u>21-22 Actual</u>	<u>Original 22-23 Budget</u>	<u>Requested 23-24 Budget</u>	<u>Recommended 23-24 Budget</u>	<u>Increase/ (Decrease)*</u>	<u>%Increase/ (Decrease)*</u>
REVENUES						
Taxes						
Property Taxes						
Current Year	\$ 49,767,952	\$ 48,351,755	\$ 55,329,543	\$ 57,086,037	\$ 8,734,282	18.06%
Prior Years	585,352	524,450	524,200	524,200	(250)	-0.05%
Rental Vehicle Tax	144,635	125,000	130,000	130,000	5,000	4.00%
Privilege License Taxes	3,946	4,000	4,000	4,000	-	0.00%
Local Option Sales Tax	16,748,554	18,719,764	20,653,775	22,348,536	3,628,772	19.38%
Special School Sales Tax	4,238,605	4,469,811	4,824,922	4,871,315	401,504	8.98%
Cable TV Franchise Tax	183,685	180,000	180,000	180,000	-	0.00%
Beer & Wine Tax	60,322	63,000	63,000	63,000	-	0.00%
Total	71,733,051	72,437,780	81,709,440	85,207,088	12,769,308	17.63%
General Revenues						
Investment Earnings	64,552	100,000	300,000	500,000	400,000	400.00%
Departmental Revenues/Fees						
Tax	290,094	273,500	287,000	287,000	13,500	4.94%
Strategic Services	121,074	159,812	174,620	174,620	14,808	9.27%
Elections	12,185	20,565	46,736	46,736	26,171	127.26%
Register of Deeds	1,139,981	700,000	697,400	732,856	32,856	4.69%
Sheriff/Jail	772,005	694,452	598,102	613,102	(81,350)	-11.71%
Emergency Management	112,640	129,419	162,524	162,524	33,105	25.58%
Extension	400	400	400	400	-	0.00%
Library	152,138	122,449	122,399	122,399	(50)	-0.04%
Recreation	503,413	360,000	409,200	391,200	31,200	8.67%
ABC Revenues	95,729	97,000	99,500	99,500	2,500	2.58%
Other	6,269,399	1,964,065	3,453,225	2,295,385	331,320	16.87%
Total	9,533,610	4,621,662	6,351,106	5,425,722	804,060	17.40%
Human Services						
Health Department	2,327,319	1,843,743	2,220,018	2,248,822	405,079	21.97%
Social Services	5,587,507	6,140,716	6,270,751	6,462,495	321,779	5.24%
Senior Services	1,708,614	1,784,357	2,288,862	2,288,862	504,505	28.27%
Youth & Adult Services	201,673	205,084	205,084	205,084	-	0.00%
Total	9,825,113	9,973,900	10,984,715	11,205,263	1,231,363	12.35%
Designated Fund Balance	-	4,253,206	1,000,000	3,600,000	(653,206)	-15.36%
Total General Fund Revenues	91,091,774	91,286,548	100,045,261	105,438,073	14,151,525	15.50%
EXPENDITURES						
General Government						
Governing Body	186,475	235,272	255,145	255,296	20,024	8.51%
Administration	626,508	1,229,640	1,059,504	1,044,419	(185,221)	-15.06%
Human Resources	507,605	625,597	705,380	963,441	337,844	54.00%
Finance	597,172	513,413	723,239	759,025	245,612	47.84%
Internal Services	1,182,378	801,905	659,382	659,382	(142,523)	-17.77%
Tax Administration	1,743,505	2,165,018	2,609,314	2,437,166	272,148	12.57%
Strategic Services	495,129	590,154	650,480	648,618	58,464	9.91%
County Attorney	357,382	462,231	603,760	969,993	507,762	109.85%
Court Facilities	31,423	13,952	13,952	13,952	-	0.00%
Elections	339,724	607,447	994,787	890,839	283,392	46.65%
Register of Deeds	374,966	441,822	505,174	559,140	117,318	26.55%
IT	2,303,277	1,598,507	1,937,991	1,964,913	366,406	22.92%
PEG Channel	16,832	24,602	18,402	18,402	(6,200)	-25.20%
General Services	9,006,239	4,306,015	6,940,621	5,647,368	1,341,353	31.15%
Buggy Factory	-	72,993	586,167	131,500	58,507	80.15%
Total	17,768,615	13,688,568	18,263,298	16,963,454	3,274,886	23.92%

*Represents change from 2022-2023 Budget to 2023-2024 Recommended

BUDGET SUMMARY - GENERAL FUND - CONTINUED						
	21-22 Actual	Original 22-23 Budget	Requested 23-24 Budget	Recommended 23-24 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Public Safety						
Sheriff	5,095,488	7,070,922	8,169,361	8,761,400	1,690,478	23.91%
Animal Control Enforcement	276,558	371,760	646,043	507,529	135,769	36.52%
Sheriff - School Resource Officers	1,417,337	1,769,863	2,178,190	2,143,014	373,151	21.08%
Sheriff - Communications	383,954	422,370	481,333	498,120	75,750	17.93%
Jail	2,262,694	2,962,460	4,351,948	3,762,671	800,211	27.01%
E-911 Communications	380,261	458,608	494,960	494,960	36,352	7.93%
State Fire Control Contribution	101,701	106,730	124,182	124,182	17,452	16.35%
Inspections	-	-	-	-	-	N/A
Medical Examiner	59,750	70,000	70,000	70,000	-	0.00%
Juvenile Detention	143,472	81,200	201,200	201,200	120,000	147.78%
EMS	900,667	894,455	983,262	983,262	88,807	9.93%
Emergency Services	283,724	370,227	662,798	609,160	238,933	64.54%
Fire Marshal	270,102	362,698	521,707	569,068	206,370	56.90%
Total	11,575,708	14,941,293	18,884,984	18,724,566	3,783,273	25.32%
Economic/Physical Development						
Planning	544,825	560,574	680,579	680,579	120,005	21.41%
Economic Development	612,685	1,091,520	1,931,019	2,109,145	1,017,625	93.23%
Extension	277,663	370,595	394,941	395,555	24,960	6.74%
Conservation	168,661	148,015	159,394	166,499	18,484	12.49%
Total	1,603,834	2,170,704	3,165,933	3,351,778	1,181,074	54.41%
Human Services						
Health Department - Admin	793,780	865,303	1,030,430	911,219	45,916	5.31%
Maternal Health	154,321	206,736	256,811	261,176	54,440	26.33%
Child Health	227,828	238,167	247,375	250,353	12,186	5.12%
Primary Care	99,735	124,372	304,091	316,441	192,069	154.43%
Promotion	105,713	156,344	277,791	278,740	122,396	78.29%
WIC - CS	148,678	179,241	195,036	202,755	23,514	13.12%
Family Planning	260,365	301,328	349,422	356,745	55,417	18.39%
Animal Control Shelter	184,396	252,966	281,005	289,329	36,363	14.37%
Environmental Health	630,391	822,587	835,009	937,393	114,806	13.96%
Aids Control	36,753	45,828	53,047	46,895	1,067	2.33%
Bioterrorism	66,094	41,395	109,395	109,395	68,000	164.27%
NC Cares 360	6,570	-	-	-	-	N/A
WIC - BF	44,410	54,874	60,389	63,013	8,139	14.83%
Children Services Coordinator	150,823	174,921	194,251	200,376	25,455	14.55%
Communicable Diseases	251,800	290,412	392,068	394,428	104,016	35.82%
Breast/Cervical Cancer Control	14,913	27,603	30,428	30,709	3,106	11.25%
Immunizations	93,777	102,034	117,351	119,959	17,925	17.57%
Pregnancy Care Management	157,433	179,890	201,877	208,143	28,253	15.71%
COVID 19 CARES	402,040	41,288	-	-	(41,288)	-100.00%
WIC - GA	22,051	25,102	29,826	31,031	5,929	23.62%
WIC - NE	78,323	99,535	108,294	113,329	13,794	13.86%
Mental Health	240,000	240,000	240,000	240,000	-	0.00%
Social Services - Admin	7,527,632	8,476,666	9,206,616	9,661,677	1,185,011	13.98%
Social Services - Programs	458,749	968,074	962,905	962,905	(5,169)	-0.53%
Lee County Industries	5,000	5,000	5,000	5,000	-	0.00%
HAVEN	12,000	10,000	12,000	10,000	-	0.00%
Helping Hand Clinic	-	7,500	8,500	8,500	1,000	13.33%
Boys & Girls Club	10,000	10,000	50,000	10,000	-	0.00%
Salvation Army	10,000	10,000	10,000	10,000	-	0.00%
Family Promise	2,000	-	-	-	-	N/A

*Represents change from 2022-2023 Budget to 2023-2024 Recommended

BUDGET SUMMARY - GENERAL FUND - CONTINUED						
	21-22 Actual	Original 22-23 Budget	Requested 23-24 Budget	Recommended 23-24 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Human Services - continued						
Veterans Council	-	20,000	-	-	(20,000)	-100.00%
Outreach Mission	10,000	-	-	-	-	N/A
Senior Services - Transportation	1,153,029	1,300,591	1,594,327	1,607,979	307,388	23.63%
Senior Services - General	1,164,215	1,343,665	1,625,304	1,686,063	342,398	25.48%
JCPC	202,249	205,084	205,084	205,084	-	0.00%
Total	14,725,068	16,826,506	18,993,632	19,528,637	2,702,131	16.06%
Education						
School Current Expense	19,290,524	19,610,524	21,978,034	20,134,024	523,500	2.67%
School Capital Outlay	1,381,532	1,347,500	1,347,500	1,347,500	-	0.00%
School Lottery Proceeds	34,026	685,000	685,000	685,000	-	0.00%
School Special Allocation	-	-	600,000	600,000	600,000	N/A
CCCC Current Expense	3,089,100	3,412,305	3,594,500	3,512,305	100,000	2.93%
CCCC Special Appropriation	98,549	250,000	250,000	250,000	-	0.00%
CCCC Moore Center	-	920,000	920,000	920,000	-	N/A
CCCC Civic Center	64,930	64,930	64,930	64,930	-	0.00%
CCCC Capital Outlay	75,000	100,000	110,000	110,000	10,000	10.00%
Total	24,033,661	26,390,259	29,549,964	27,623,759	1,233,500	4.67%
Cultural and Recreational						
Libraries	769,650	985,495	1,325,222	1,278,510	293,015	29.73%
Parks and Recreation	2,255,897	1,767,491	2,645,245	2,261,952	494,461	27.98%
Temple Theater	5,000	7,500	25,000	10,000	2,500	33.33%
Total	3,036,047	2,760,486	3,995,467	3,550,462	789,976	28.62%
Debt Service						
Principal	7,348,000	8,168,250	8,583,250	8,583,250	415,000	5.08%
Interest and Fees	2,748,498	2,466,256	2,460,579	2,460,579	(5,677)	-0.23%
Capital Lease Payments	1,017,336	1,008,839	884,483	884,483	(124,356)	-12.33%
Total	11,113,834	11,643,345	11,928,312	11,928,312	284,967	2.45%
Reserves	1,589,602	2,865,387	4,061,616	3,767,105	901,718	31.47%
Total General Fund Expenditures	85,446,369	91,286,548	108,843,206	105,438,073	14,151,525	15.50%
Total General Fund Net	\$ 5,645,405	\$ -	\$ (8,797,945)	\$ -	\$ -	N/A

*Represents change from 2022-2023 Budget to 2023-2024 Recommended

BUDGET SUMMARY - OTHER FUNDS						
	21-22 Actual	Original 22-23 Budget	Requested 23-24 Budget	Recommended 23-24 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Employees' Medical Plan Fund						
Revenues		\$ 4,575,605	\$ 5,299,560	\$ 5,299,560	\$ 723,955	15.82%
Expenses		4,575,605	5,299,560	5,299,560	723,955	15.82%
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Room Occupancy Tax Fund						
Revenues		\$ 273,301	\$ 273,301	\$ 273,301	\$ -	0.00%
Expenses		273,301	273,301	273,301	-	0.00%
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Unified Fire Districts Fund						
Revenues	\$ -	\$ -	\$ 4,745,319	\$ 4,745,319	4,745,319	N/A
Expenses	-	-	4,745,319	4,745,319	4,745,319	N/A
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Reserve Fund						
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenses	-	-	-	-	-	N/A
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Emergency Telephone System Fund						
Revenues		\$ 400,260	\$ 497,515	\$ 497,515	\$ 97,255	24.30%
Expenses		400,260	497,515	497,515	97,255	24.30%
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Airport Tax Reserve Fund						
Revenues		\$ 55,000	\$ 150,000	\$ 150,000	\$ 95,000	172.73%
Expenses		55,000	150,000	150,000	95,000	172.73%
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Drug Seizure Fund						
Revenues		\$ -	\$ -	\$ -	\$ -	N/A
Expenses		-	-	-	-	N/A
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Representative Payee Fund						
Revenues		\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Expenses		300,000	300,000	300,000	-	0.00%
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Fines & Forfeitures Fund						
Revenues		\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.00%
Expenses		150,000	150,000	150,000	-	0.00%
Net Excess	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

*Represents change from 2022-2023 Budget to 2023-2024 Recommended

BUDGET SUMMARY - OTHER FUNDS

	Original	Requested	Recommended	Increase/ (Decrease)*	%Increase/ (Decrease)*
21-22 Actual	22-23 Budget	23-24 Budget	23-24 Budget		
Solid Waste Fund					
Revenues					
User Fees	\$ 1,778,094	\$ 1,740,176	\$ 1,740,176	\$ (37,918)	-2.13%
White Goods Disposal Fees	30,000	30,000	30,000	-	0.00%
1% Surcharge on Tires	85,000	90,000	90,000	5,000	5.88%
Other Revenues	52,000	50,000	50,000	(2,000)	-3.85%
Investment Earnings	1,000	7,000	7,000	6,000	600.00%
Transfer from General Fund	-	800,000	800,000	800,000	N/A
Designated Reserves	21,037	251,599	204,184	183,147	870.59%
Total Revenues	\$ -	\$ 1,967,131	\$ 2,968,775	\$ 954,229	48.51%
Expenses					
Waste Disposal Operations	\$ 248,701	\$ 255,545	\$ 260,291	\$ 11,590	4.66%
Waste Collection Operations	1,718,430	2,713,230	2,661,069	942,639	54.85%
Total Expenses	\$ -	\$ 1,967,131	\$ 2,968,775	\$ 954,229	48.51%
Net Excess	\$ -	\$ -	\$ -	\$ -	N/A

*Represents change from 2022-2023 Budget to 2023-2024 Recommended

Schedule of Mandated Programs

Department	Notes	FY 2023-24			FY 2022-23	
		Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Governing Body	1	\$ 255,296		\$ 255,296	100.00%	\$ 232,272
Administration	1	1,044,419	25,000	1,019,419	97.61%	1,204,640
Finance	1	759,025		759,025	100.00%	513,413
Tax Administration	1	2,437,166	287,000	2,150,166	88.22%	1,891,518
Strategic Services	1	648,618	174,620	473,998	73.08%	430,342
County Attorney	1	969,993	342,160	627,833	64.73%	432,231
Court Facilities	1	13,952		13,952	100.00%	13,952
Elections	1	890,839	46,736	844,103	94.75%	586,882
Register of Deeds	1	559,140	732,856	(173,716)	-31.07%	(258,178)
IT	1	1,964,913		1,964,913	100.00%	1,598,507
Buildings and Grounds	1	5,647,368		5,647,368	100.00%	4,383,295
Sheriff	1	8,761,400	161,250	8,600,150	98.16%	6,603,648
Sheriff - SROs	1	2,143,014	271,352	1,871,662	87.34%	1,498,511
Sheriff - Communications	1	498,120		498,120	100.00%	422,370
Jail	1	3,762,671	179,500	3,583,171	95.23%	2,559,994
Inspections	1	-		-	N/A	-
EMS	1	983,262		983,262	100.00%	927,606
Emergency Services	1	609,160	159,524	449,636	73.81%	243,808
Fire Marshal	1	569,068	569,068	-	0.00%	-
Health Dept. - General Admin.	1	911,219	89,387	821,832	90.19%	775,916
Health - Maternal Health	1	261,176	89,155	172,021	65.86%	138,469
Health - Child Health	1	250,353	185,777	64,576	25.79%	52,393
Health - Promotion	1	278,740	230,704	48,036	17.23%	58,490
Health - WIC - CS	2	202,755	202,755	-	0.00%	-
Health - Family Planning	1	356,745	198,320	158,425	44.41%	125,534
Health - Animal Control	1	289,329	11,588	277,741	95.99%	221,755
Health - Environmental Health	1	937,393	329,141	608,252	64.89%	540,748
Health - Aids Control	1	46,895	500	46,395	98.93%	45,328
Health - Bioterrorism	1	109,395	109,395	-	0.00%	-
Health - WIC - BF	2	63,013	63,013	-	0.00%	-
Health - Children's Svcs. Coordinator	1	200,376	200,206	170	0.08%	-
Health - Communicable Disease	1	394,428	74,124	320,304	81.21%	256,004
Health - Breast/Cervical Cancer	1	30,709	14,420	16,289	53.04%	14,628
Health - Immunization	1	119,959	33,023	86,936	72.47%	72,977
Health - Pregnancy Care Mgmt.	1	208,143	208,143	-	0.00%	-
Health - WIC - GA	2	31,031	31,031	-	0.00%	-
Health - WIC - NE	2	113,329	113,329	-	0.00%	-
Mental Health	1	240,000	27,000	213,000	88.75%	215,000
Social Services	1&2	10,624,582	6,462,495	4,162,087	39.17%	3,304,024
School Current Expense	1	20,134,024		20,134,024	100.00%	19,610,524
School Capital Outlay	1	2,632,500	685,000	1,947,500	73.98%	1,347,500
Debt Service	1	11,928,312	8,443,667	3,484,645	29.21%	3,721,272
Total Mandated Programs		\$ 82,881,830	\$ 20,751,239	\$ 62,130,591		\$ 53,785,373

Mandated Programs account for 78.61% 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 2023-24				FY 2022-23 Net Expense to County
	Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	
Human Resources	\$ 963,441		\$ 963,441	100.00%	\$ 625,597
Internal Services	659,382		659,382	100.00%	771,905
IT - Peg Channel	18,402		18,402	100.00%	(26,398)
Buggy Factory	131,500	172,635	(41,135)	-31.28%	(153,175)
Sheriff - Animal Control Enforcement	507,529	1,000	506,529	99.80%	370,260
E911 Communications	494,960		494,960	100.00%	458,608
State Fire Control Contribution	124,182		124,182	100.00%	106,730
Medical Examiner	70,000		70,000	100.00%	70,000
Juvenile Detention	201,200		201,200	100.00%	81,200
Planning	680,579		680,579	100.00%	560,574
Economic Development	2,109,145		2,109,145	100.00%	1,214,995
Cooperative Extension	395,555	400	395,155	99.90%	370,195
Conservation	166,499	22,584	143,915	86.44%	121,015
Health - Primary Care	316,441	64,811	251,630	79.52%	63,941
Lee County Industries	5,000		5,000	100.00%	5,000
HAVEN	10,000		10,000	100.00%	20,000
Helping Hand Clinic	8,500		8,500	100.00%	20,000
Boys & Girls Club	10,000		10,000	100.00%	21,115
Salvation Army	10,000		10,000	100.00%	10,000
COLTS	1,607,979	1,538,461	69,518	4.32%	47,654
Senior Services	1,686,063	750,401	935,662	55.49%	812,245
Juvenile Crime Prevention Council	205,084	205,084	-	0.00%	-
CCCC Current Expense	4,682,305		4,682,305	100.00%	3,412,305
CCCC Capital Outlay	174,930		174,930	100.00%	100,000
Library	1,278,510	122,399	1,156,111	90.43%	863,046
Parks and Recreation	2,261,952	391,200	1,870,752	82.71%	1,407,491
Temple Theatre	10,000		10,000	100.00%	25,000
Reserves	3,767,105		3,767,105	100.00%	2,865,387
Total Non-mandated programs	\$ 22,556,243	\$ 3,268,975	\$ 19,287,268		\$ 14,244,690

Non-Mandated programs account for 21.39% of the total general fund budget.

Fund Balance Appropriated

Department	Description	Requested	Recommended
Capital Outlay			
Finance	Capital outlay < \$5,000 per item	\$ 3,000	\$ -
Finance	Technology equipment < \$5,000 per item	3,800	1,300
Tax - Appraisal	Technology equipment < \$5,000 per item	1,200	-
Tax - Collections	Capital outlay < \$5,000 per item	800	800
Tax - Collections	Technology equipment < \$5,000 per item	2,350	3,550
Tax - Listings	Technology equipment < \$5,000 per item	1,200	-
Clerk of Court	Capital outlay < \$5,000 per item	3,587	3,587
Elections	Capital outlay < \$5,000 per item	2,659	2,659
Elections	Stationary Electronic Sign	30,000	-
Elections	Technology equipment < \$5,000 per item	9,280	9,280
IT	Technology equipment < \$5,000 per item	100,000	100,000
IT	Battery Replacement EOC/911	12,048	12,048
IT	Access Control - Buggy Factory	35,000	35,000
IT	Power Monitoring Software	5,000	5,000
General Services	Capital outlay < \$5,000 per item	35,395	22,595
General Services	2023 Chevy Equinox (3 Requested; 3 Recommended)	92,985	92,985
General Services	Tilt Trailer (2 Requested; 1 Recommended)	11,384	5,692
General Services	2023 Chevy Silverado Truck 1500 4WD	60,140	-
General Services	Kubota Diesel Mower	18,300	18,300
General Services	Kubota Mini Excavator	55,000	-
General Services	2023 Chevy Truck 1500 2WD Double Cab	48,125	-
General Services	Hurricane Ditcher	6,335	-
General Services	2023 Ford F250 Truck 4WD Crew Cab	52,221	52,221
General Services	HVAC Replacement (3 Requested; 3 Recommended)	58,650	58,650
General Services	Technology equipment < \$5,000 per item	4,000	4,000
General Services	Capital outlay < \$5,000 per item	14,175	9,450
General Services	HVAC Replacement- Buggy Factory (3 Requested; 1 Recommended)	37,650	12,550
Sheriff	Capital outlay < \$5,000 per item	86,102	46,450
Sheriff	Ford Police Interceptor Utility (8 Requested; 8 Recommended)	393,615	342,274
Sheriff	Upfit Equipment for 8 Requested Utility Vehicles	128,566	111,797
Sheriff	Ford F-150 Crew Cab (2 Requested; 2 Recommended)	108,417	94,276
Sheriff	Upfit Equipment for 2 Requested F-150	12,530	10,896
Sheriff	Ford Police Interceptor Utility (2 Requested; 2 Recommended)	95,792	83,297
Sheriff	Upfit Equipment for 2 Requested PI Utility Vehicles	21,875	19,021
Sheriff	Chevy Tahoe	62,407	54,265
Sheriff	Upfit Equipment for Chevy Tahoe	7,082	6,159
Sheriff	Technology Equipment < \$5,000 per item	42,771	29,929
Sheriff	Tiger Cam Video System	6,400	-
Sheriff	Utility Pedestal Camera System	6,900	-

Fund Balance Appropriated

Department	Description	Requested	Recommended
Capital Outlay			
Sheriff - Animal Control	Capital outlay < \$5,000 per item	9,358	4,538
Sheriff - Animal Control	Ford F-150 Crew Cab (2 Requested; 1 Recommended)	108,418	47,138
Sheriff - Animal Control	Upfit Equipment for 2 F-150	17,366	7,550
Sheriff - Animal Control	Technology equipment < \$5,000 per item	2,569	1,285
Sheriff - SROs	Capital outlay < \$5,000 per item	6,240	-
Sheriff - SROs	Ford Police Interceptor Utility AWD (4 Requested)	191,584	-
Sheriff - SROs	Upfit Equipment for 4 Requested PI Utility Vehicles	54,027	-
Jail	Capital outlay < \$5,000 per item	14,172	14,172
Jail	2023 Ford Transit XL 350 Passenger Van	54,424	54,424
Jail	Upfit Equipment 1 Ford Transit Van	16,277	16,277
Jail	Technology equipment < \$5,000 per item	2,397	2,397
Emergency Services	Capital outlay < \$5,000 per item	6,300	4,000
Emergency Services	UTV Outfitting	6,000	6,000
Emergency Services	Vehicle Outfitting	12,900	12,900
Emergency Services	Ford F-250 Crew Cab	63,557	-
Emergency Services	Light Tower Replacement	22,125	22,125
Emergency Services	Capital outlay < \$5,000 per item	49,460	49,460
Health	Technology equipment < \$5,000 per item	11,174	11,174
Health - Animal Control	Capital outlay < \$5,000 per item	4,028	4,028
Health - Environmental	Capital outlay < \$5,000 per item	2,068	9,401
Health - Environmental	Ford Ranger Super Cab XL	31,252	31,252
Health - Environmental	Adoption Rescue Trailer	68,000	68,000
Social Services	Capital outlay < \$5,000 per item	7,600	7,600
Social Services	Technology equipment < \$5,000 per item	37,400	37,400
COLTS	20' Light Transit Vehicle (2 Requested; 2 Recommended) 10% match	26,000	26,000
COLTS	Technology equipment < \$5,000 per item	1,255	1,255
Senior Services	Technology equipment < \$5,000 per item	1,255	1,255
Library	Capital outlay < \$5,000 per item	1,412	1,412
Library	Technology equipment < \$5,000 per item	14,650	11,416
Recreation	Capital outlay < \$5,000 per item	62,195	52,995
Recreation	Ford 1500 Truck	42,506	42,506
Recreation	Water Fountain Replacements (3 Requested; 2 Recommended)	12,300	8,200
Recreation	Technology equipment < \$5,000 per item	1,000	1,000
Solid Waste	Capital outlay < \$5,000 per item	4,784	-
Solid Waste	Ford F-250 Regular Cab	56,112	-
Solid Waste	Ford F-150	51,726	51,726
Total capital outlay		\$ 2,750,632	\$ 1,856,917

Fund Balance Appropriated

Department	Description	Requested	Recommended
<u>Building Improvements</u>			
General Services	Roof Replacement - Broadway Library	\$ 120,000	\$ 120,000
General Services	Roof Replacement - Douglas Drive	225,000	225,000
General Services	Fire Alarm Replacement - Enrichment Center	41,000	41,000
General Services	Fire Alarm Replacement - Health Clinic	26,000	-
General Services	Fire Alarm Replacement - New Courthouse	49,500	-
General Services	Replace Dishwasher Exhaust Piping-Jail Kitchen	27,000	-
General Services	Replace Toilet Partitions - Enrichment Center	18,000	18,000
General Services	Floor Structural Slab Repair-Summit Building	30,000	30,000
General Services	Replace Flooring - Summit Building	145,000	145,000
General Services	Training Room Remodel-LCGC	58,000	-
General Services	Replace Chairs and Tables Gordon Wicker Room	34,000	30,000
General Services	Floor Replacement - Elections and Adult Probation	145,000	-
General Services	Floor Replacement - Courthouse Detective Division	22,500	-
General Services	Repair Sewer Line -Courthouse	35,000	35,000
General Services	Repair, Patch, Seal County Parking lots	35,500	35,500
General Services	Floor Replacement - EMS/911 Center	51,250	-
General Services	Painting - Summit Building	-	50,000
General Services	Roof Replacement - Buggy Factory	400,000	-
General Services	Seal and Strip Parking Lot - Buggy Factory	11,000	11,000
General Services	Camera System - Buggy Factory	20,000	20,000
Jail	Padded Cell and Stainless Steel Shower	109,625	-
	Total building improvements	<u>\$ 1,603,375</u>	<u>\$ 760,500</u>
<u>Facility Development</u>			
Recreation	San Lee Park - New Gate	35,000	35,000
Recreation	Lett Park - Link Control System Field 1	14,875	14,875
Recreation	Lett Park - Link Control System Field 2	17,045	17,045
Recreation	OT Sloan Park - Tennis Center Renovation	50,000	-
Recreation	Gymnastics Building Improvements	135,000	135,000
Recreation	Bridge Rebuild	10,000	10,000
Recreation	T-Pier Rebuild	3,000	3,000
Recreation	Fitness Court and National Campaign Resources	155,000	-
Recreation	Fitness Court Concrete Slab	13,000	-
Recreation	NFC's Approved Installation Network	27,000	-
Recreation	San Lee Park-Park Playground	<u>200,000</u>	<u>-</u>
	Total facility development	<u>\$ 659,920</u>	<u>\$ 214,920</u>
	Capital, building improvements and facility development		\$ 2,832,337
	Revenue and expenditure float		<u>767,663</u>
	Total fund balance appropriated		<u>\$ 3,600,000</u>

Capital Outlay > \$5,000

Department	Description	Requested	Recommended
General Fund			
Elections	Stationary Electronic Sign	30,000	-
IT	Battery Replacement EOC/911	12,048	12,048
IT	Access Control-Buggy Factory	35,000	35,000
IT	Power Monitoring Software	5,000	5,000
General Services	2023 Chevy Equinox (3 Requested; 3 Recommended)	92,985	92,985
General Services	Tilt Trailer (2 Requested; 1 Recommended)	11,384	5,692
General Services	2023 Chevy Silverado Truck 1500 4WD	60,140	-
General Services	Kubota Diesel Mower	18,300	18,300
General Services	Kubota Mini Excavator	55,000	-
General Services	2023 Chevy Truck 1500 2WD Double Cab	48,125	-
General Services	Hurricane Ditcher	6,335	-
General Services	2023 Ford F250 Truck 4WD Crew Cab	52,221	52,221
General Services	HVAC Replacement (3 Requested; 3 Recommended)	58,650	58,650
General Services	HVAC Replacement - Buggy Factory (3 Requested; 1 Recommended)	37,650	12,550
Sheriff	Ford Police Interceptor Utility (8 Requested; 8 Recommended)	393,615	342,274
Sheriff	Upfit Equipment for 8 Requested Utility Vehicles	128,565	111,797
Sheriff	Ford F-150 Crew Cab (2 Requested; 2 Recommended)	108,417	94,276
Sheriff	Upfit Equipment for 2 Requested F-150	12,530	10,896
Sheriff	Ford Police Interceptor Utility (2 Requested; 2 Recommended)	95,792	83,297
Sheriff	Upfit Equipment for 2 Requested PI Utility Vehicles	21,875	19,021
Sheriff	Chevy Tahoe	62,407	54,265
Sheriff	Upfit Equipment for Chevy Tahoe	7,082	6,159
Sheriff	Tiger Cam Video System	6,400	-
Sheriff	Utility Pedestal Camera System	6,900	-
Sheriff - Animal Control	Ford F-150 Crew Cab (2 Requested; 1 Recommended)	108,418	47,138
Sheriff - Animal Control	Upfit Equipment for 2 F-150s	17,366	7,550
Sheriff - SROs	Ford Police Interceptor Utility AWD (4 Requested)	191,584	-
Sheriff - SROs	Upfit Equipment for 4 Requested PI Utility Vehicles	54,027	-
Jail	2023 Ford Transit XL 350 Passenger Van	54,424	54,424
Jail	Upfit Equipment 1 Ford Transit Van	16,277	16,277
Emergency Services	UTV Outfitting	6,000	6,000
Emergency Services	Vehicle Outfitting	12,900	12,900
Emergency Services	F-250 Crew Cab	63,557	-
Emergency Services	Replacement of Light Tower	22,125	22,125
Health - Environmental	Ford Ranger Super Cab XL	31,252	31,252
Health - Environmental	Adoption Rescue Trailer	68,000	68,000
COLTS	20' Light Transit Vehicle (2 Requested; 2 Recommended) 10% match	26,000	26,000
Recreation	Ford 1500 Truck	42,506	42,506
Recreation	Water Fountain Replacements (3 Requested; 2 Recommended)	12,300	8,200
Solid Waste	Ford F-250 Regular Cab	56,112	-
Solid Waste	Ford F-150	51,726	51,726
Total capital outlay		\$ 2,200,995	\$ 1,408,529



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 2% 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 24% of General Fund expenditures at the end of each fiscal year; however, the County will strive to reach a percentage of 32%.
- 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 having the Human Resources Department conduct a comprehensive compensation and classification study of 20% of jobs each year with 100 percent being reviewed over a five-year period. 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 28th day of January , 2022.

ATTEST:

Jennifer Gamble, Clerk


Kirk D. Smith, Chairman,
Board of Commissioners

LEE COUNTY GOVERNMENT STRATEGIC PLAN



VISION

Lee County Government is a celebrated community at the center of economic achievement and diverse cultural heritage, connected to all people.



MISSION

Lee County Government cultivates a community of collaboration and innovation through visionary leadership and dedicated service.

Health and Well Being

Lee County Government's community health programs and services will be well-marketed.

Create an environment that promotes physical and mental health and well-being in the community.



Partnerships

Foster and grow long-established foundational partnerships within all sectors of the community.

Expand partnerships in the region.



Arts and Culture

Create intentional opportunities and grow spaces for affordable entertainment to be known throughout North Carolina.

Increase awareness of cultural activities throughout the community.



Key Areas of Focus



Education

Lee County Government will have an established role in the provision of life long learning for the community and region.

Lee County Government will have solid, clear, and mutually beneficial relationships with all sectors of education in the region.



Economic Development

Become a world-class center for the biotech industry.

Create the environment for community based Economic Development.

Increase tangible opportunities for economic growth.



Community Safety

Increase opportunities and activities for youth of all ages.

Increase opportunities to grow public trust.

Ensure Lee County remains a safe environment for community interactions.

**COUNTY OF LEE
 FY 2023-2024 Recommended Budget
 General Fund**

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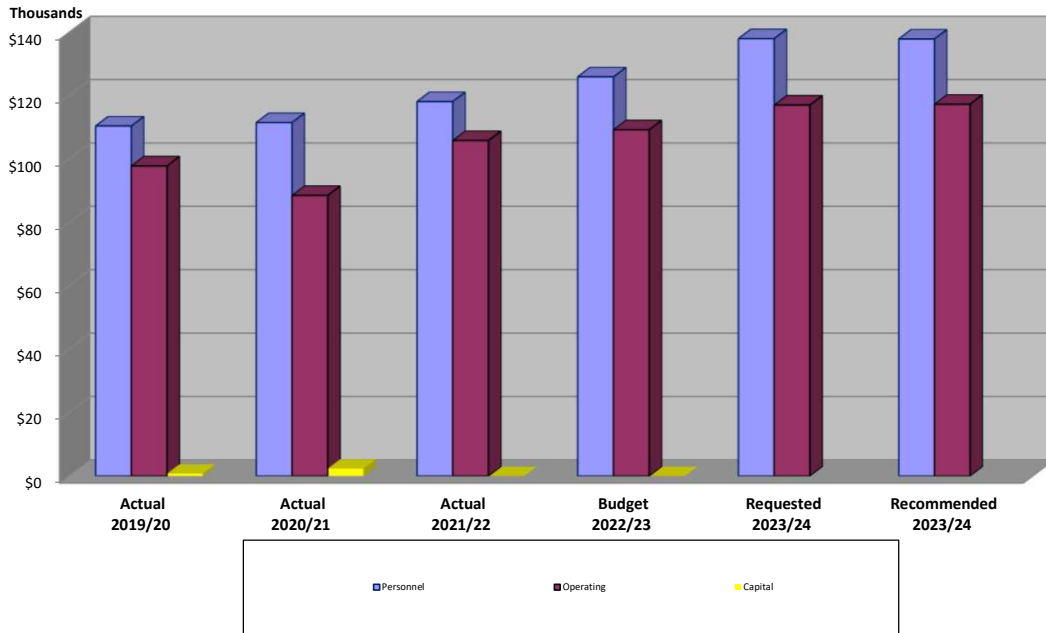
Governing Body

Mission

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

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 209,110	\$ 202,487	\$ 221,990	\$ 235,272	\$ 255,145	\$ 255,296
Total	\$ 209,110	\$ 202,487	\$ 221,990	\$ 235,272	\$ 255,145	\$ 255,296
Expenditures						
Personnel	\$ 110,467	\$ 111,556	\$ 118,176	\$ 125,987	\$ 138,048	\$ 137,953
Operating	97,876	88,565	105,900	109,285	117,097	117,343
Capital	767	2,366	-	-	-	-
Total	\$ 209,110	\$ 202,487	\$ 224,076	\$ 235,272	\$ 255,145	\$ 255,296



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

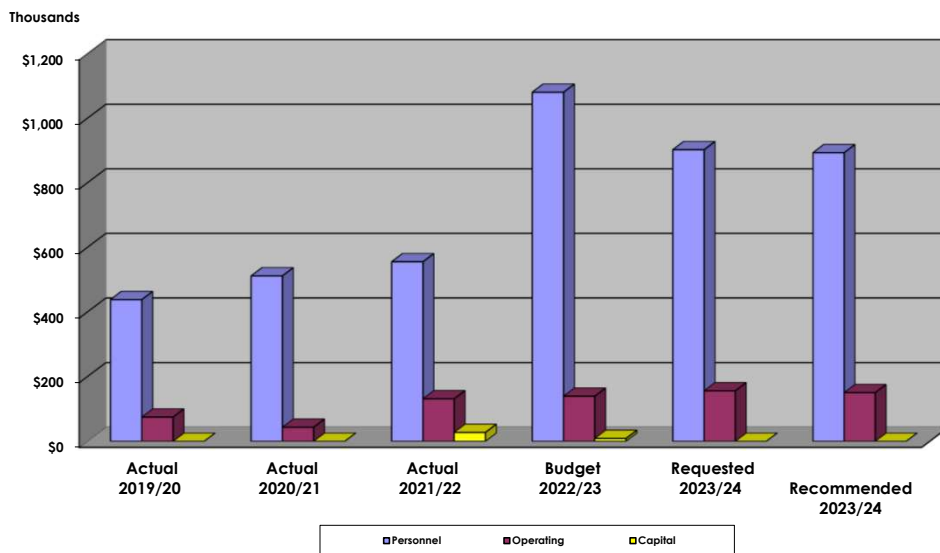
Development Services Director for administration of major capital projects added in FY 20-21 budget. The FY 2022-23 budget includes the addition of an intern that will be partially funded by the NCACC, an Assistant Development Services Director, and two Assistant County Manager positions. In FY 23-24, Development Services will be moved to General Services to coordinate County projects.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	3	4	4	8	6	6

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
General Appropriation	513,779	555,527	715,246	1,204,640	1,034,504	1,019,419
Total	513,779	555,527	715,246	1,229,640	1,059,504	1,044,419
Expenditures						
Personnel	\$ 438,673	\$ 512,025	\$ 555,856	\$ 1,080,963	\$ 902,960	\$ 893,655
Operating	75,106	43,502	131,810	139,777	156,544	150,764
Capital	-	-	27,580	8,900	-	-
Total	513,779	555,527	715,246	1,229,640	1,059,504	1,044,419



Human Resources

Mission

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

Significant Changes

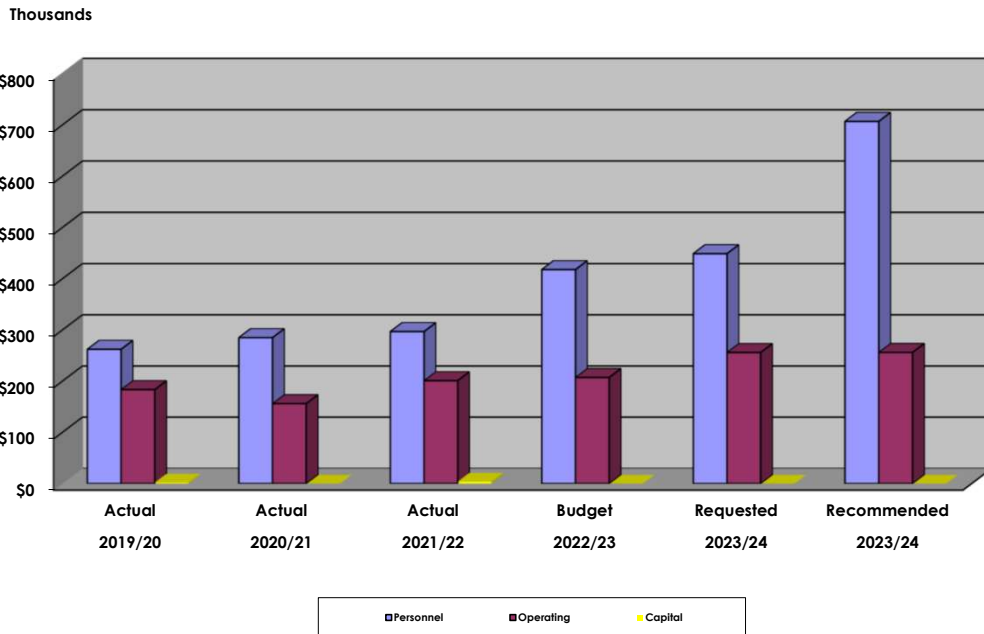
Increases in FY23-24 budget in Human Resources account for personnel transferring from Social Services and the Health Department to Human Resources due to the Consolidation of Health and Human Services.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	3	3	4	5	5	7

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 448,080	\$ 441,509	\$ 502,067	\$ 625,597	\$ 705,380	\$ 963,441
Total	\$ 448,080	\$ 441,509	\$ 502,067	\$ 625,597	\$ 705,380	\$ 963,441
Expenditures						
Personnel	\$ 262,438	\$ 285,270	\$ 297,089	\$ 418,186	\$ 449,189	\$ 707,074
Operating	183,647	156,239	201,110	207,411	256,191	256,367
Capital	1,995	-	3,868	-	-	-
Total	\$ 448,080	\$ 441,509	\$ 502,067	\$ 625,597	\$ 705,380	\$ 963,441



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

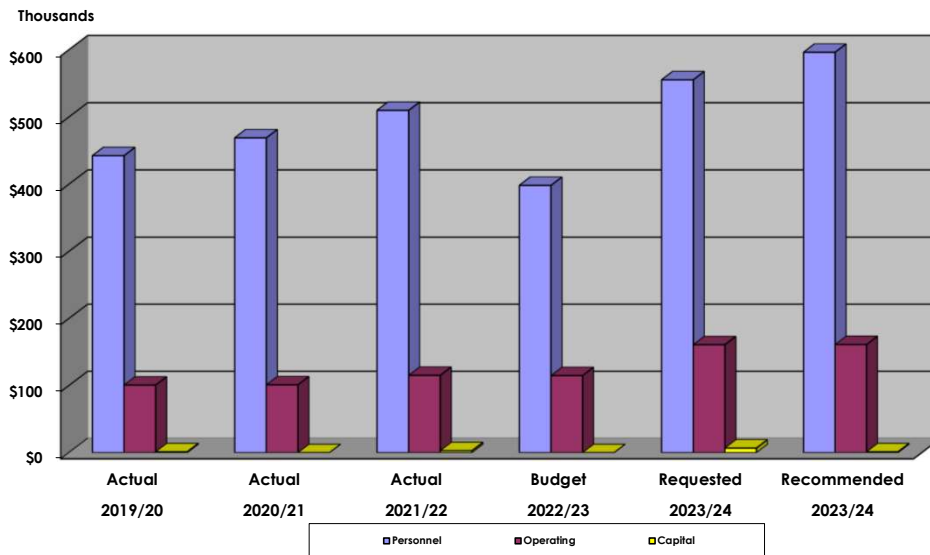
The increase from FY 2021-22 to FY 2022-23 is due to the addition of a new position. The FY 2023-24 budget includes the addition of an intern that will be partially funded by UNC School of Government.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	6	6	6	7	7	7

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 544,723	\$ 570,356	\$ 628,273	\$ 513,413	\$ 723,239	\$ 759,025
Total	\$ 544,723	\$ 570,356	\$ 628,273	\$ 513,413	\$ 723,239	\$ 759,025
Expenditures						
Personnel	\$ 442,565	\$ 469,098	\$ 510,001	\$ 398,400	\$ 555,456	\$ 596,461
Operating	100,857	101,258	115,372	115,013	160,983	161,264
Capital	1,301	-	2,900	-	6,800	1,300
Total	\$ 544,723	\$ 570,356	\$ 628,273	\$ 513,413	\$ 723,239	\$ 759,025



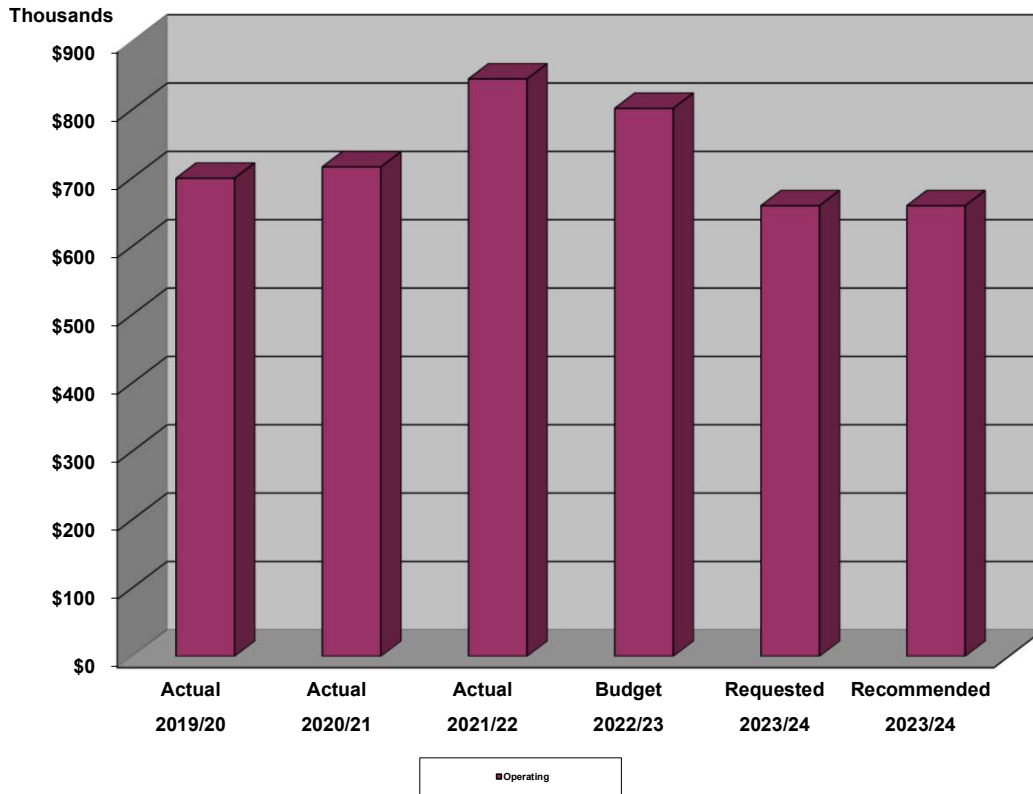
Internal Services

Significant Changes

The FY 20-21 budget includes funds for additional space in the Buggy Factory, as well as the annual CPI adjustment. We also have an increased number of people moving to retiree insurance. The decrease in the FY 2022-23 recommended budget is due to the move of costs related to the Buggy Factory to a separate department since the County plans to purchase the building in June of 2022. The decrease in FY 2023-24 stems

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 13,901	\$ 16,173	\$ 30,000	\$ 30,000	\$ -	\$ -
General Appropriation	685,687	699,915	814,913	771,905	659,382	659,382
Total	\$ 699,588	\$ 716,088	\$ 844,913	\$ 801,905	\$ 659,382	\$ 659,382
Expenditures						
Operating	\$ 699,588	\$ 716,088	\$ 844,913	\$ 801,905	\$ 659,382	\$ 659,382
Total	\$ 699,588	\$ 716,088	\$ 844,913	\$ 801,905	\$ 659,382	\$ 659,382



Tax Administration

Mission

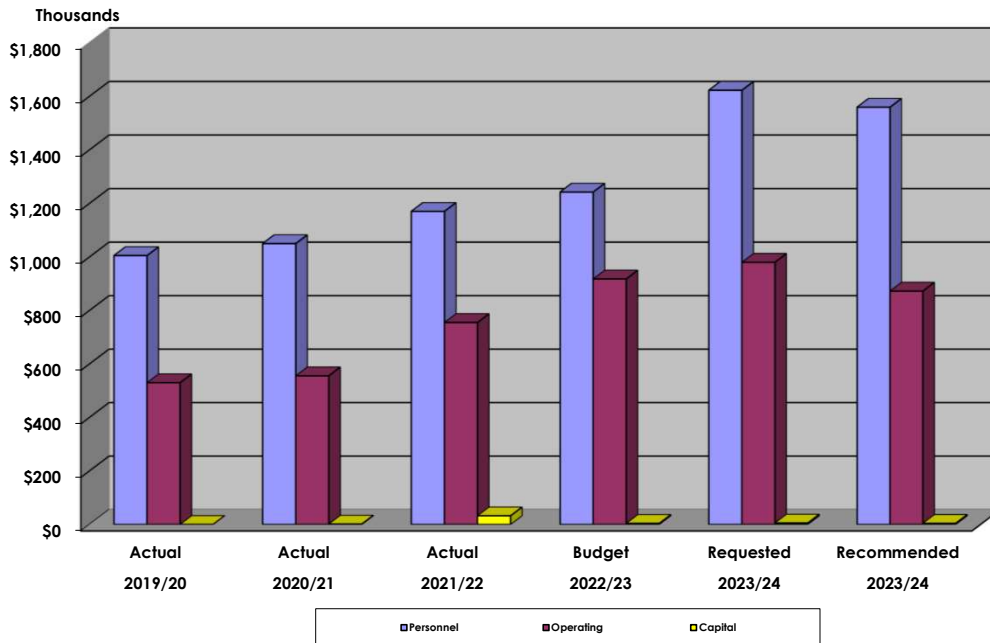
The mission of the Lee County Tax Department is to provide the equitable and fair assessment, levy, and collection of all taxable property while maintaining quality data and providing excellent customer service.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	16	16	16	16	19	17

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 260,189	\$ 275,578	\$ 263,500	\$ 273,500	\$ 287,000	\$ 287,000
General Appropriation	1,275,789	1,332,500	1,695,370	1,891,518	2,322,314	2,150,166
Total	\$ 1,535,978	\$ 1,608,078	\$ 1,958,870	\$ 2,165,018	\$ 2,609,314	\$ 2,437,166
Expenditures						
Personnel	\$ 1,005,607	\$ 1,050,402	\$ 1,170,839	\$ 1,242,863	\$ 1,623,152	\$ 1,559,790
Operating	530,371	555,999	755,531	918,155	980,612	873,026
Capital	-	1,677	32,500	4,000	5,550	4,350
Total	\$ 1,535,978	\$ 1,608,078	\$ 1,958,870	\$ 2,165,018	\$ 2,609,314	\$ 2,437,166



Strategic Services

Mission

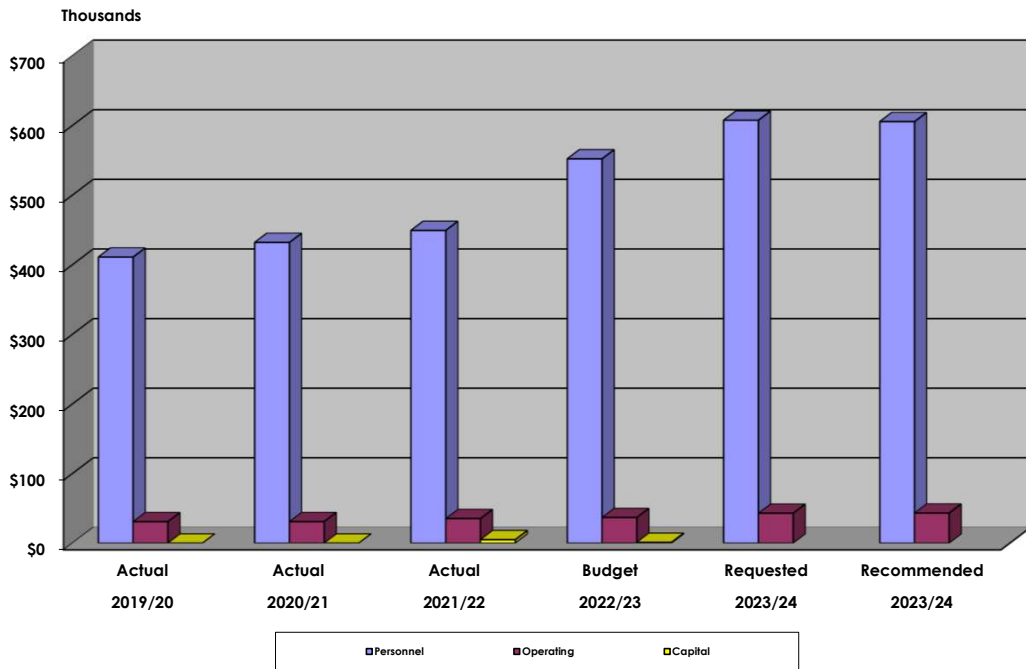
The mission of Lee County Strategic Services is to coordinate and support the development and maintenance of a county-wide geographic information system (GIS).

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	5	5	5	6	5	5

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 138,088	\$ 141,498	\$ 152,245	\$ 159,812	\$ 174,620	\$ 174,620
General Appropriation	303,714	321,434	337,312	430,342	475,860	473,998
Total	\$ 441,802	\$ 462,932	\$ 489,557	\$ 590,154	\$ 650,480	\$ 648,618
Expenditures						
Personnel	\$ 410,941	\$ 431,982	\$ 449,270	\$ 552,102	\$ 607,533	\$ 605,495
Operating	30,861	30,950	35,288	36,852	42,947	43,123
Capital	-	-	4,999	1,200		
Total	\$ 441,802	\$ 462,932	\$ 489,557	\$ 590,154	\$ 650,480	\$ 648,618



County Attorney

Significant Changes

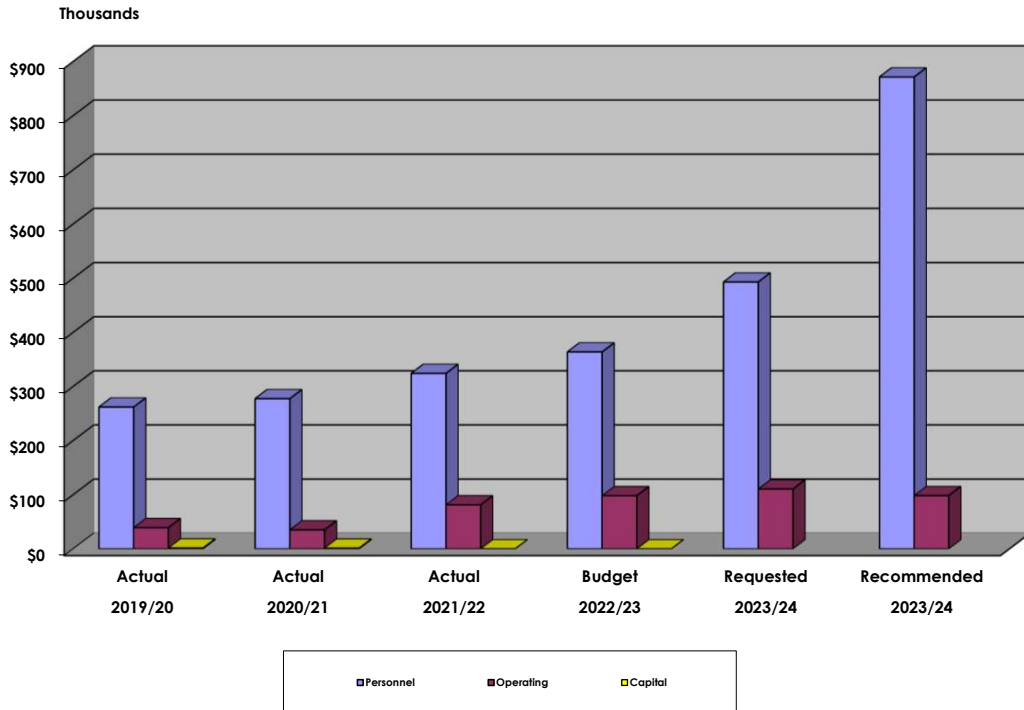
Changes in FY23-24 account for the transition of the Social Services Staff Attorney and Paralegal. All expenses related to these positions have been transferred from the Social Services budget to the County Attorney's budget. A new licensed clinical social worker position was added in the FY22-23 budget to work in the Pre-trial department under the County Attorney's office.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	3	3	3	4	4	8

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Miscellaneous	-	-	-	-	-	342,160
General Appropriation	\$ 302,881	\$ 314,092	\$ 405,636	\$ 462,231	\$ 603,760	\$ 627,833
Total	\$ 302,881	\$ 314,092	\$ 405,636	\$ 462,231	\$ 603,760	\$ 969,993
Expenditures						
Personnel	\$ 262,133	\$ 277,636	\$ 324,301	\$ 363,932	\$ 493,171	\$ 871,572
Operating	39,214	35,133	81,335	98,299	110,589	98,421
Capital	1,534	1,323	-	-	-	-
Total	\$ 302,881	\$ 314,092	\$ 405,636	\$ 462,231	\$ 603,760	\$ 969,993

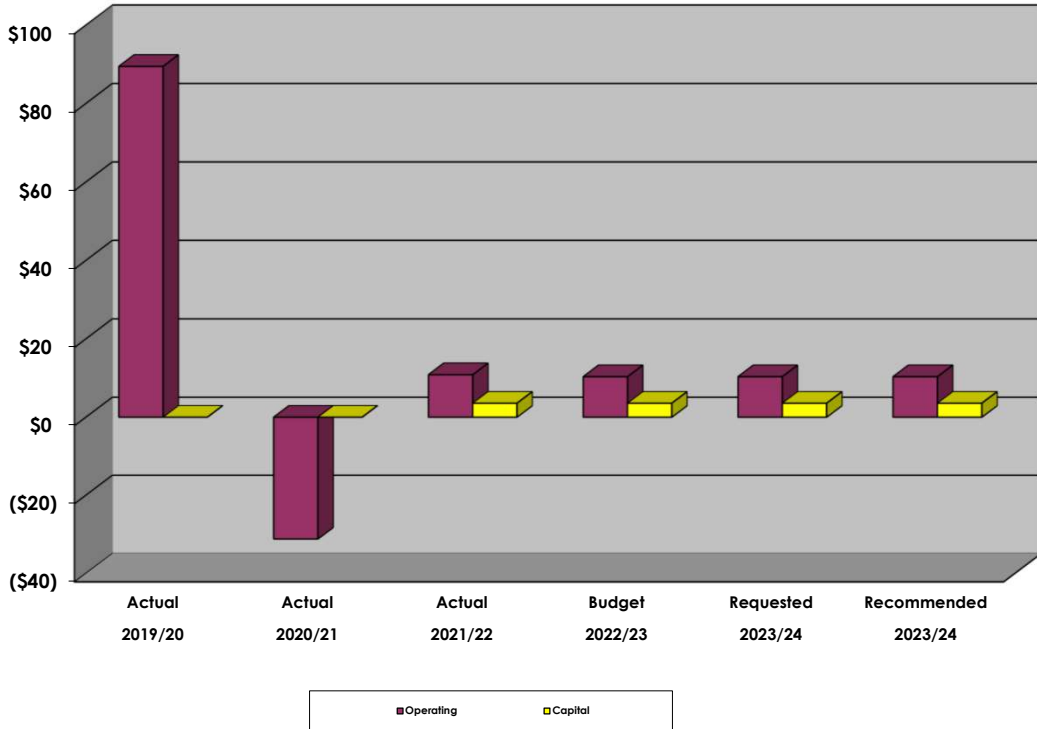


Court Facilities

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 89,471	\$ (31,203)	\$ 14,452	\$ 13,952	\$ 13,952	\$ 13,952
Total	\$ 89,471	\$ (31,203)	\$ 14,452	\$ 13,952	\$ 13,952	\$ 13,952
Expenditures						
Operating	\$ 89,471	\$ (31,203)	\$ 10,865	\$ 10,365	\$ 10,365	\$ 10,365
Capital	-	-	3,587	3,587	3,587	3,587
Total	\$ 89,471	\$ (31,203)	\$ 14,452	\$ 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

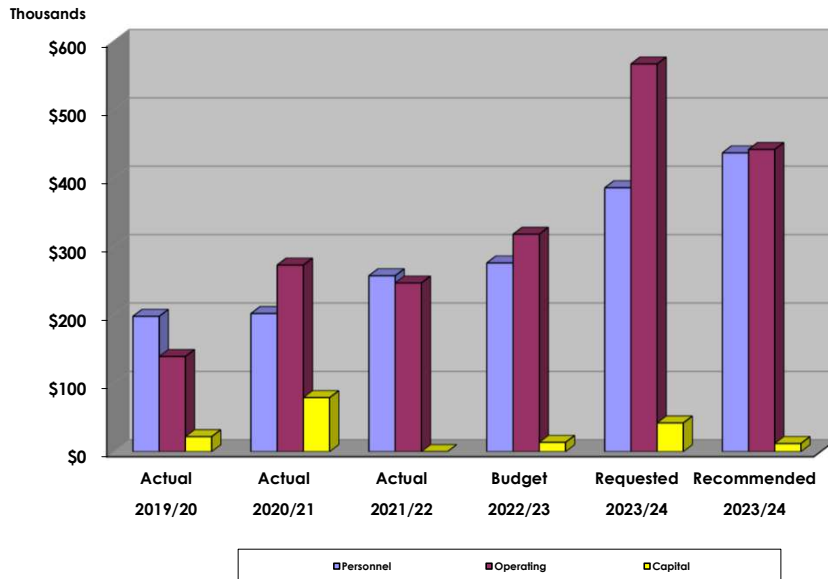
In October 2022, Elections was approved a fulltime position to handle the increase in the number of requests for Public Information. FY 23-24 also includes an increase due to the number of elections that must be budgeted.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	3.5	3.5	4	5	5	5

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ -	\$ 166,781	\$ -	\$ -	\$ -	\$ -
Sales and Services	37,819	40,070	84,294	20,565	46,736	46,736
General Appropriation	321,150	346,837	419,482	586,882	948,051	844,103
Total	\$ 358,969	\$ 553,688	\$ 503,776	\$ 607,447	\$ 994,787	\$ 890,839
Expenditures						
Personnel	\$ 197,861	\$ 201,878	\$ 257,173	\$ 275,946	\$ 385,852	\$ 436,938
Operating	139,192	272,830	246,603	317,879	566,996	441,962
Capital	21,916	78,980	-	13,622	41,939	11,939
Total	\$ 358,969	\$ 553,688	\$ 503,776	\$ 607,447	\$ 994,787	\$ 890,839



Register of Deeds

Mission

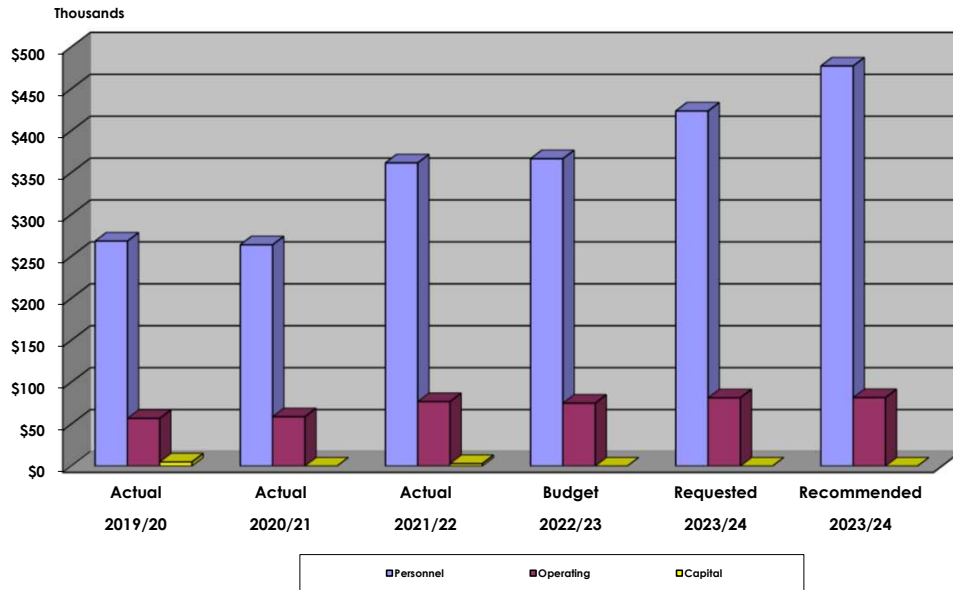
The mission of the Lee County Register of Deeds is to maintain, protect, and make accessible all recorded transactions and vital records for the County.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	5	5.5	6	6	6	6

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Other Taxes and Licenses	\$ 326,088	\$ 407,065	\$ 290,574	\$ 401,740	\$ 364,544	\$ 400,000
Permits and Fees	281,686	352,100	269,192	298,260	332,856	332,856
General Appropriation	(277,441)	(436,200)	(117,995)	(258,178)	(192,226)	(173,716)
Total	\$ 330,333	\$ 322,965	\$ 441,771	\$ 441,822	\$ 505,174	\$ 559,140
Expenditures						
Personnel	\$ 268,471	\$ 264,017	\$ 361,804	\$ 366,749	\$ 423,663	\$ 477,383
Operating	56,952	58,948	76,967	75,073	81,511	81,757
Capital	4,910	-	3,000	-	-	-
Total	\$ 330,333	\$ 322,965	\$ 441,771	\$ 441,822	\$ 505,174	\$ 559,140



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

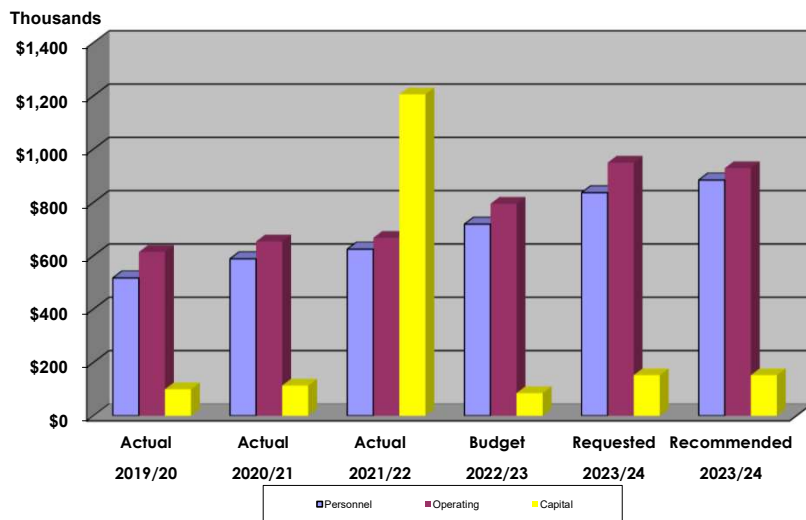
FY 23-24 includes costs related to replacement of the batteries in the power system at the EOC. With the County taking ownership of the Buggy Building, the access control system must be changed to the county enterprise access system. Estimated cost between both projects is \$47,048.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	6.5	7	7	8	8	8

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 1,230,080	\$ 1,355,308	\$ 2,497,510	\$ 1,598,507	\$ 1,937,991	\$ 1,964,913
Total	\$ 1,230,080	\$ 1,355,308	\$ 2,497,510	\$ 1,598,507	\$ 1,937,991	\$ 1,964,913
Expenditures						
Personnel	\$ 516,846	\$ 588,596	\$ 624,693	\$ 718,449	\$ 836,488	\$ 884,129
Operating	614,060	653,534	667,061	795,058	949,455	928,736
Capital	99,174	113,178	1,205,756	85,000	152,048	152,048
Total	\$ 1,230,080	\$ 1,355,308	\$ 2,497,510	\$ 1,598,507	\$ 1,937,991	\$ 1,964,913

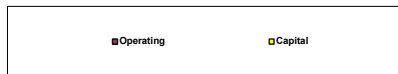
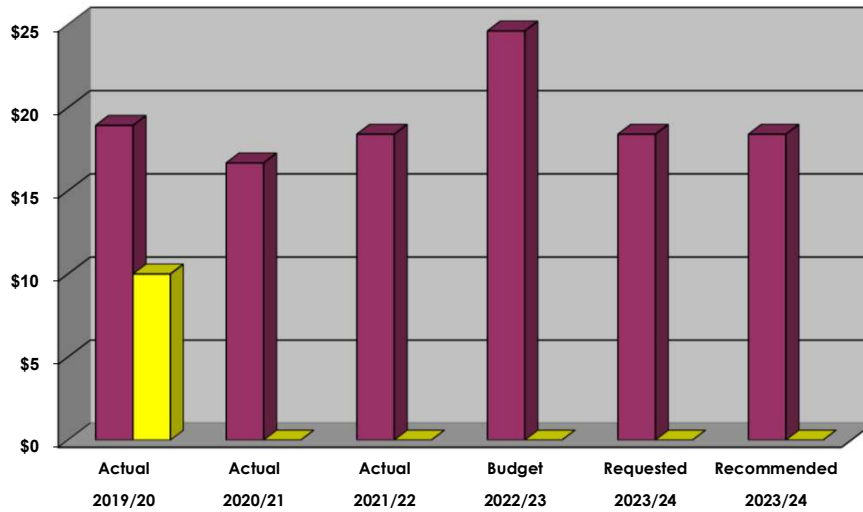


Information Technology - PEG Channel

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Other Taxes and Licenses	\$ 54,613	\$ 53,435	\$ 53,000	\$ 51,000	\$ -	\$ -
General Appropriation	(25,681)	(36,756)	(34,598)	(26,398)	18,402	18,402
Total	\$ 28,932	\$ 16,679	\$ 18,402	\$ 24,602	\$ 18,402	\$ 18,402
Expenditures						
Operating	\$ 18,932	\$ 16,679	\$ 18,402	\$ 24,602	\$ 18,402	\$ 18,402
Capital	10,000	-	-	-	-	-
Total	\$ 28,932	\$ 16,679	\$ 18,402	\$ 24,602	\$ 18,402	\$ 18,402

Thousands



General Services

Mission

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

Significant Changes

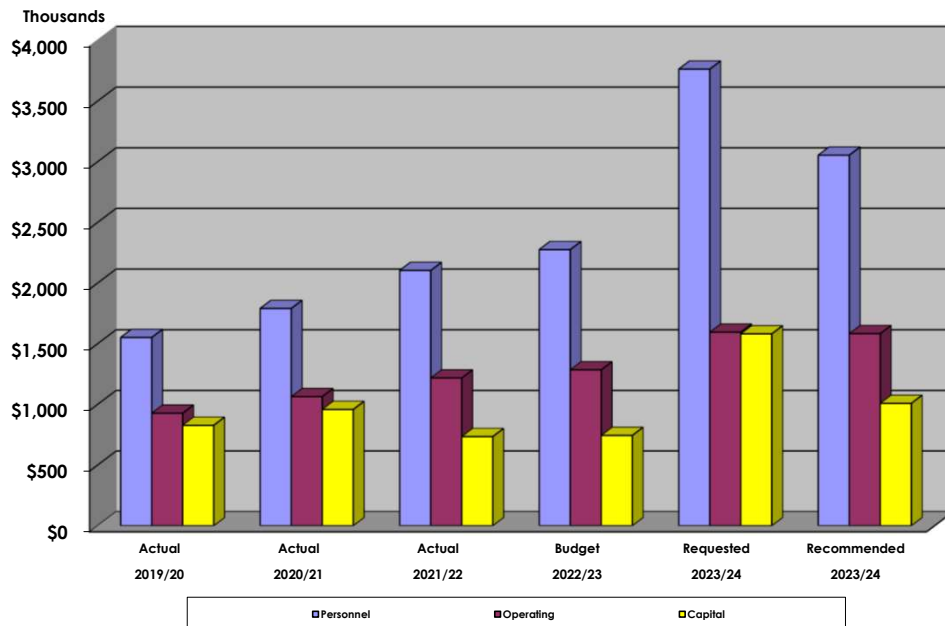
The FY 23-24 recommended budget includes three new full time positions to address increasing facility needs, three replacement vehicles for housekeeping, and roof replacements for the Douglas Drive building and the Broadway Library. Pool maintenance expenses decreased due to Pool Management service contract that will address regular maintenance during the swim season.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	25	29	33	35	46	38

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 3,308,079	\$ 3,814,049	\$ 4,057,503	\$ 4,306,015	\$ 6,940,621	\$ 5,647,368
Total	\$ 3,308,079	\$ 3,814,049	\$ 4,057,503	\$ 4,306,015	\$ 6,940,621	\$ 5,647,368
Expenditures						
Personnel	\$ 1,551,942	\$ 1,791,215	\$ 2,104,414	\$ 2,276,280	\$ 3,763,762	\$ 3,054,475
Operating	927,990	1,064,250	1,218,221	1,285,279	1,595,324	1,583,950
Capital	828,147	958,584	734,868	744,456	1,581,535	1,008,943
Total	\$ 3,308,079	\$ 3,814,049	\$ 4,057,503	\$ 4,306,015	\$ 6,940,621	\$ 5,647,368



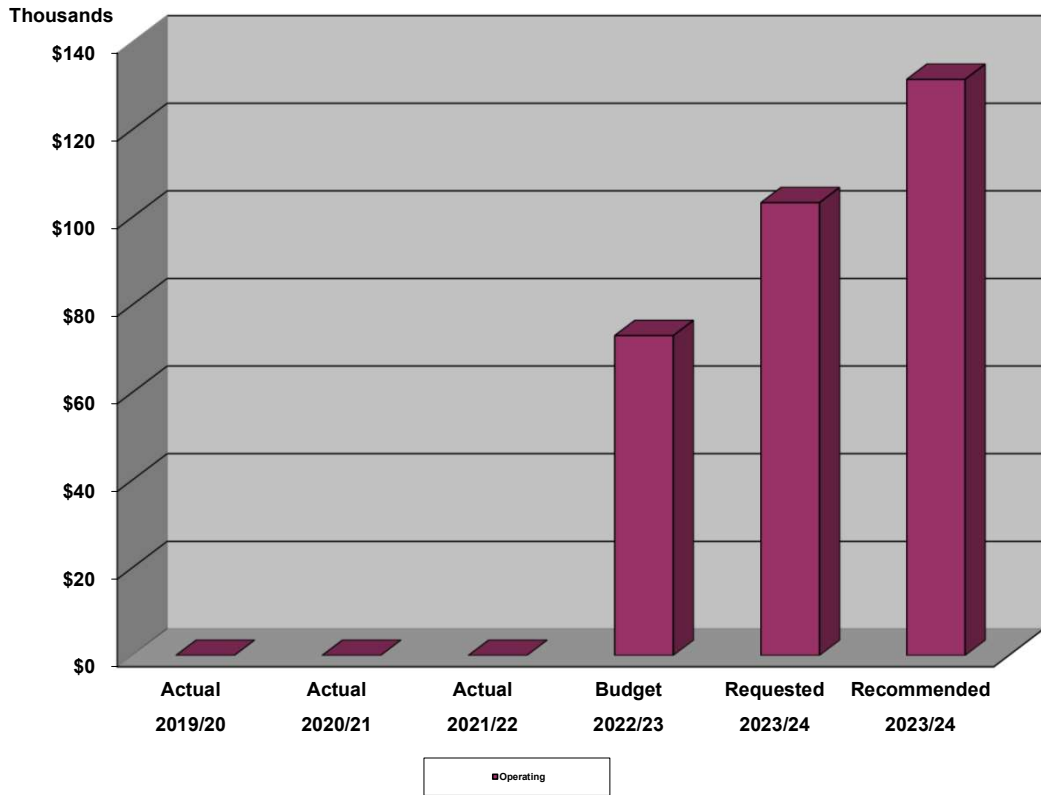
Buggy Factory

Significant Changes

General Services will be taking over housekeeping that was previously contracted. The recommended budget also includes replacement and repair to HVAC units and installation of cameras for added security.

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ -	\$ -	\$ -	\$ 226,168	\$ 172,635	\$ 172,635
General Appropriation	-	-	-	(153,175)	(69,293)	(41,135)
Total	\$ -	\$ -	\$ -	\$ 72,993	\$ 103,342	\$ 131,500
Expenditures						
Operating	\$ -	\$ -	\$ -	\$ 72,993	\$ 103,342	\$ 131,500
Total	\$ -	\$ -	\$ -	\$ 72,993	\$ 103,342	\$ 131,500



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

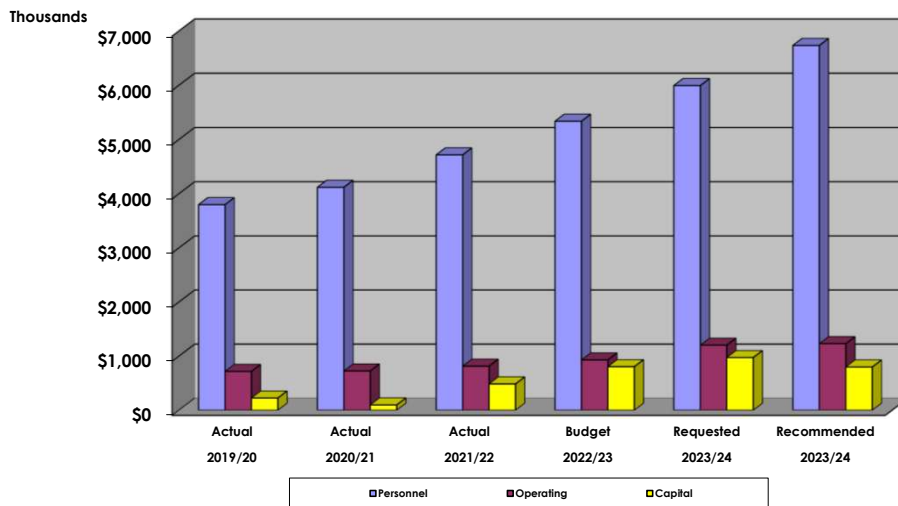
A Financial Accounting Specialist position was recommended in the FY 23-24 budget. The recommended budget also includes 11 new vehicles to include vehicle upfitting to make them road ready.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	55	57	57	62	63	63

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Intergovernmental Revenues	\$ 53,906	\$ 44,692	\$ 54,345	\$ 54,345	\$ 47,000	\$ 47,000
Sales and Services	141,496	156,964	145,255	145,255	114,250	114,250
Transfers	14,784	-	-	-	-	-
General Appropriation	4,530,411	4,738,199	5,816,773	6,871,322	8,008,111	8,600,150
Total	\$ 4,740,597	\$ 4,939,855	\$ 6,016,373	\$ 7,070,922	\$ 8,169,361	\$ 8,761,400
Expenditures						
Personnel	\$ 3,799,001	\$ 4,118,305	\$ 4,716,390	\$ 5,336,792	\$ 5,994,457	\$ 6,733,159
Operating	716,499	724,685	814,134	930,279	1,202,448	1,229,877
Capital	225,097	96,865	485,849	803,851	972,456	798,364
Total	\$ 4,740,597	\$ 4,939,855	\$ 6,016,373	\$ 7,070,922	\$ 8,169,361	\$ 8,761,400



Sheriff - Animal Control Enforcement

Significant Changes

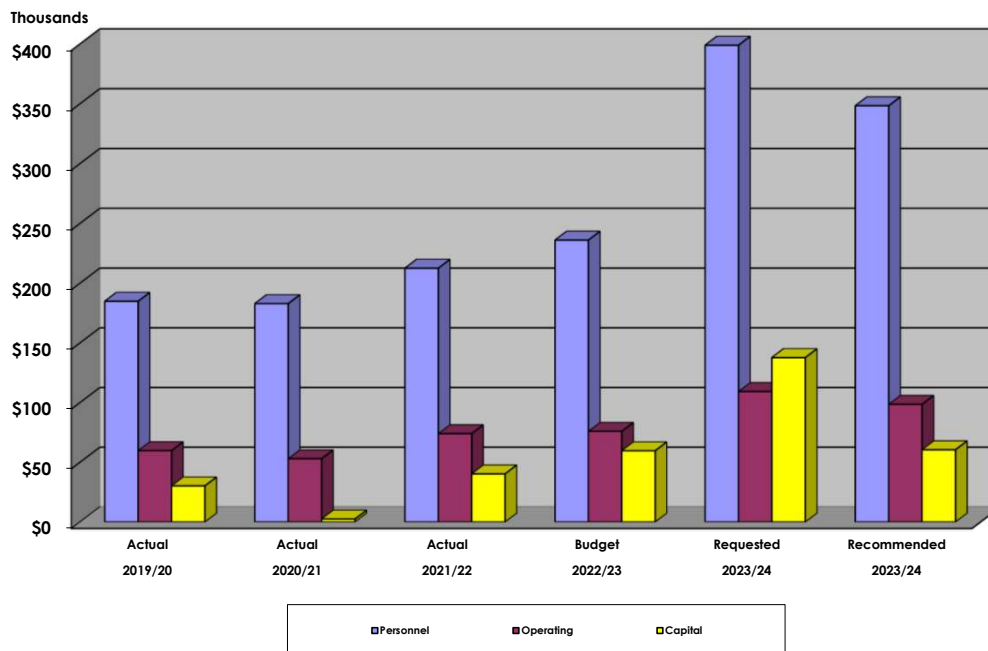
The FY 23-24 recommended budget includes funding for a replacement vehicle to include upfitting to make road ready and one Animal Control Deputy position.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	3	3	3	3	3	3

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 1,000	\$ 1,965	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000
General Appropriation	273,975	236,527	325,482	370,260	645,043	506,529
Total	\$ 274,975	\$ 238,492	\$ 326,982	\$ 371,760	\$ 646,043	\$ 507,529
Expenditures						
Personnel	\$ 184,942	\$ 182,960	\$ 212,612	\$ 236,099	\$ 399,027	\$ 348,399
Operating	59,799	53,014	74,048	75,971	109,305	98,619
Capital	30,234	2,518	40,322	59,690	137,711	60,511
Total	\$ 274,975	\$ 238,492	\$ 326,982	\$ 371,760	\$ 646,043	\$ 507,529



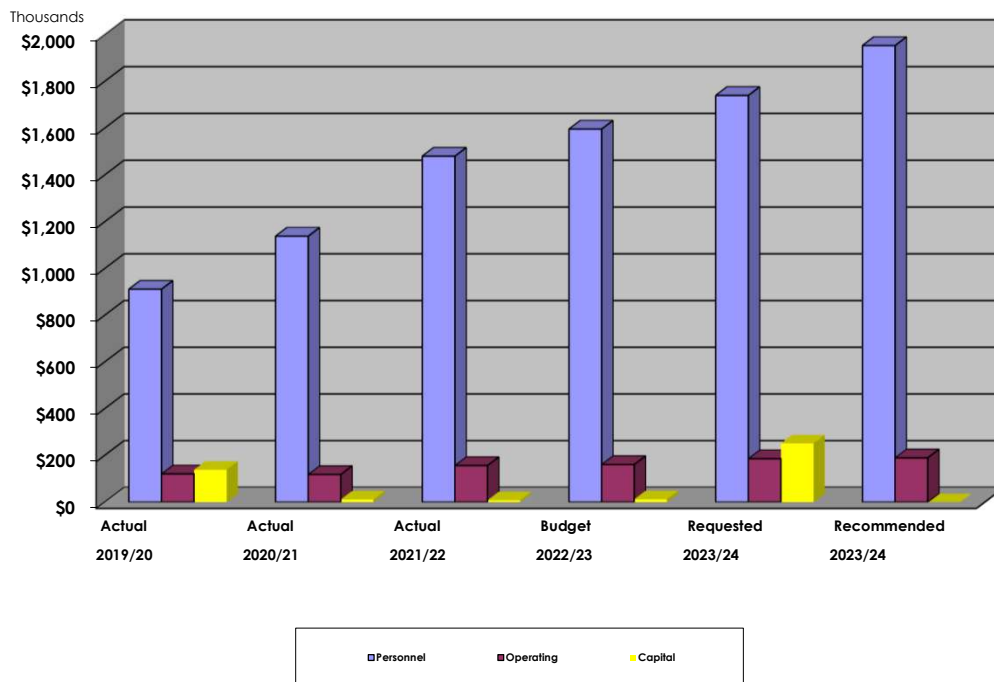
Sheriff-School Resource Officers

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	21	21	21	21	21	21

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 271,352	\$ 271,352	\$ 271,352	\$ 271,352	\$ 271,352	\$ 271,352
General Appropriation	900,409	997,481	1,374,512	1,498,511	1,906,838	1,871,662
Total	\$ 1,171,761	\$ 1,268,833	\$ 1,645,864	\$ 1,769,863	\$ 2,178,190	\$ 2,143,014
Expenditures						
Personnel	\$ 912,003	\$ 1,138,789	\$ 1,480,757	\$ 1,596,436	\$ 1,740,227	\$ 1,953,411
Operating	120,911	118,411	156,852	161,154	186,112	189,603
Capital	138,847	11,633	8,255	12,273	251,851	-
Total	\$ 1,171,761	\$ 1,268,833	\$ 1,645,864	\$ 1,769,863	\$ 2,178,190	\$ 2,143,014



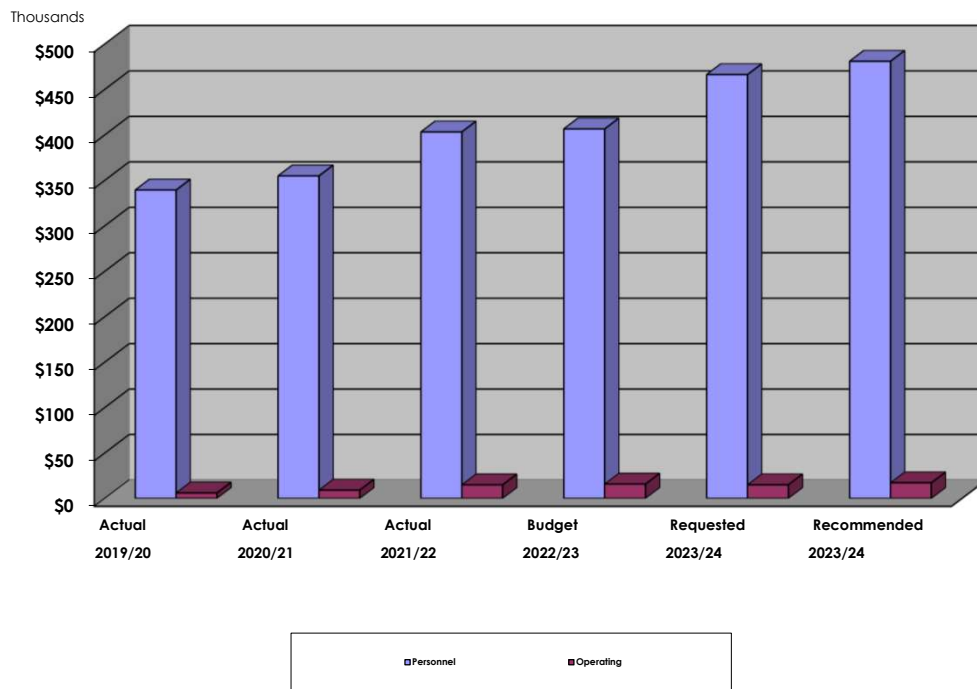
Sheriff-Communications

Staffing

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Regular Full Time Equivalents	6	6	6	6	6	6

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
General Appropriation	\$ 345,382	\$ 364,071	\$ 418,190	\$ 422,370	\$ 481,333	\$ 498,120
Total	\$ 345,382	\$ 364,071	\$ 418,190	\$ 422,370	\$ 481,333	\$ 498,120
Expenditures						
Personnel	\$ 339,370	\$ 354,910	\$ 403,279	\$ 406,589	\$ 466,333	\$ 480,960
Operating	6,012	9,161	14,911	15,781	15,000	17,160
Total	\$ 345,382	\$ 364,071	\$ 418,190	\$ 422,370	\$ 481,333	\$ 498,120



Jail

Significant Changes

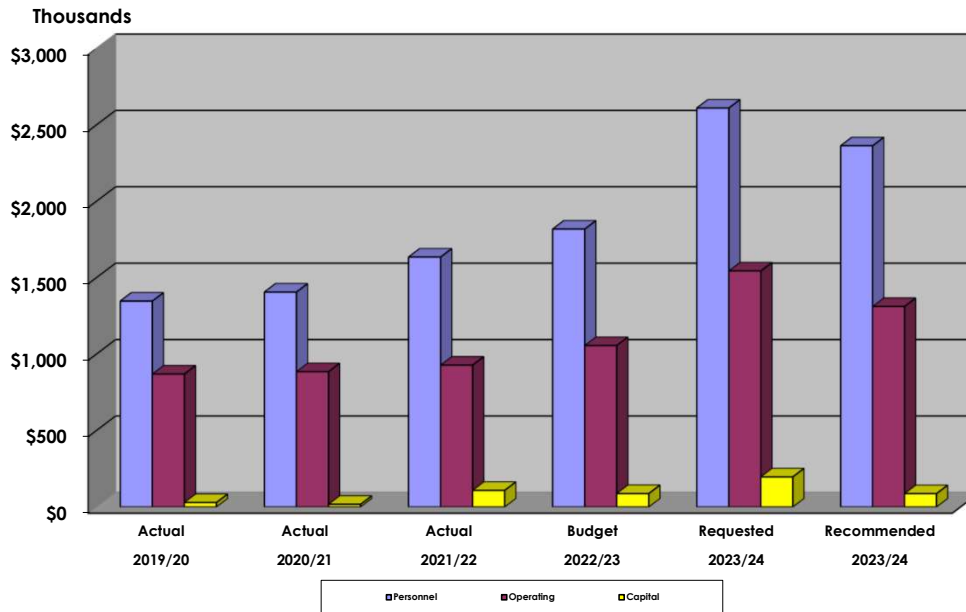
The FY 23-24 budget includes the addition of 2 Detention Officers to assist with supporting the Master Control Room in the jail as well as a transit van to include upfitting for road ready purposes.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	26	26	26	26	34	29

Budget

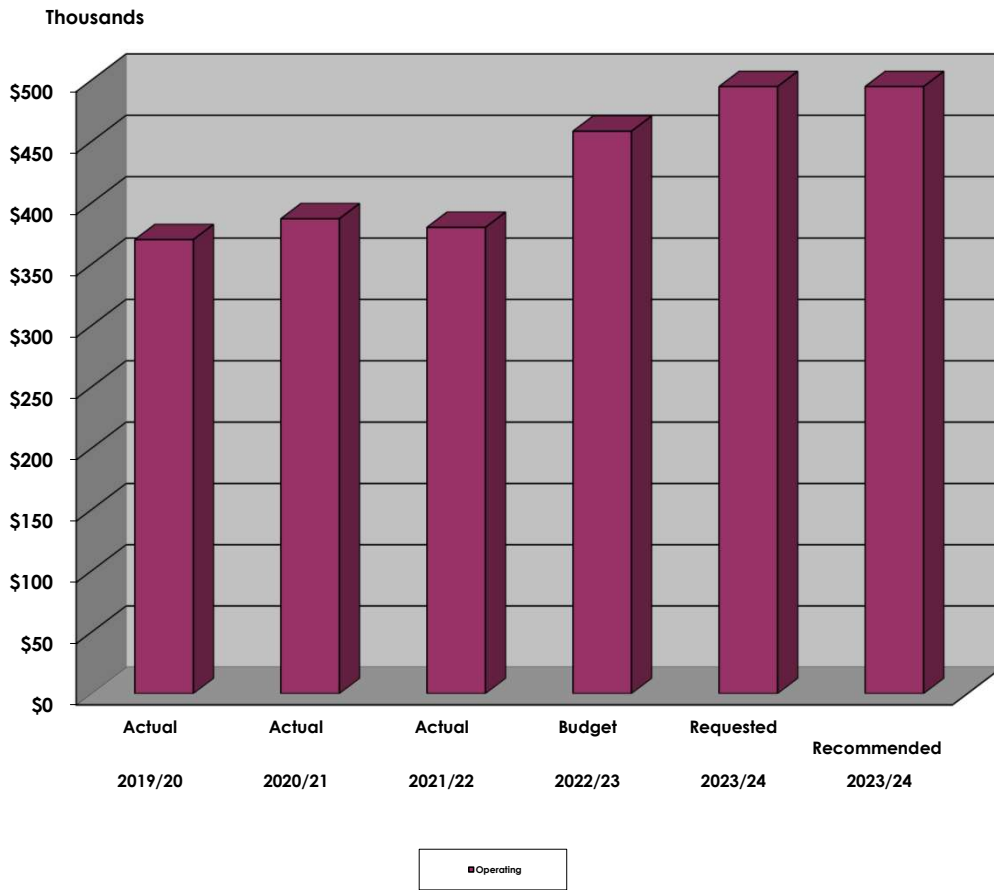
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 19,057	\$ -	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000
Sales and Services	261,751	207,206	249,500	214,500	154,500	169,500
General Appropriation	1,984,091	2,101,258	2,422,194	2,740,460	4,187,448	3,583,171
Total	\$ 2,264,899	\$ 2,308,464	\$ 2,681,694	\$ 2,962,460	\$ 4,351,948	\$ 3,762,671
Expenditures						
Personnel	\$ 1,347,039	\$ 1,406,074	\$ 1,635,004	\$ 1,818,241	\$ 2,610,613	\$ 2,363,540
Operating	869,888	885,086	928,249	1,056,301	1,544,440	1,311,861
Capital	28,915	17,304	108,441	87,918	196,895	87,270
Total	\$ 2,245,842	\$ 2,308,464	\$ 2,671,694	\$ 2,962,460	\$ 4,351,948	\$ 3,762,671



E-911 Communications

Budget

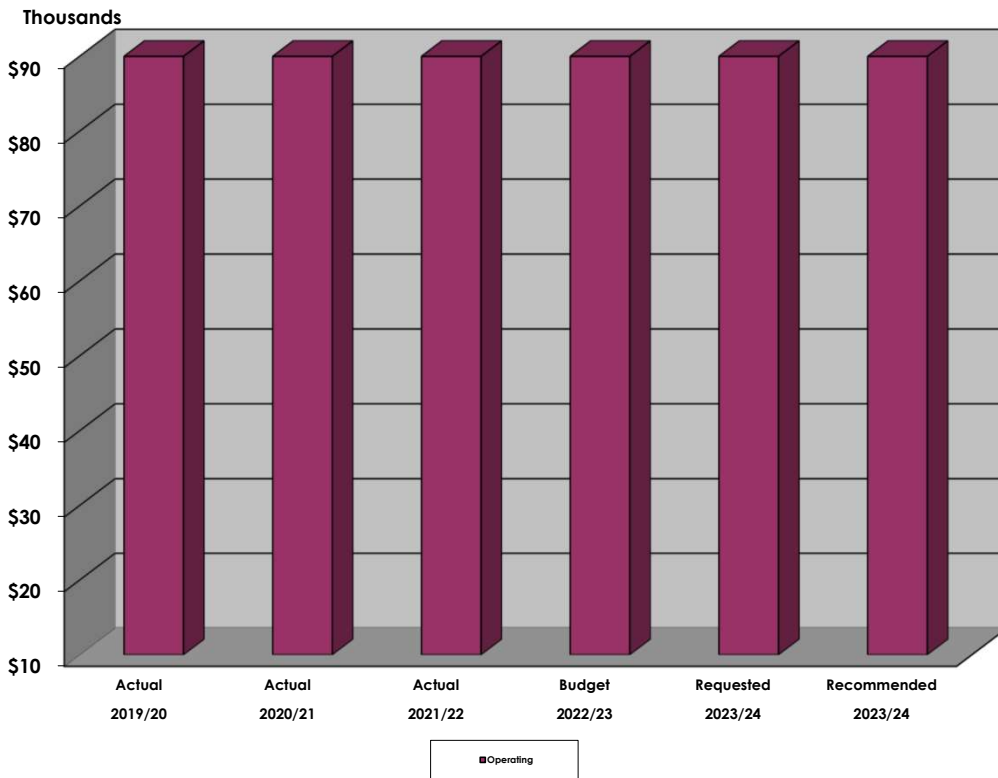
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 370,287	\$ 387,303	\$ 380,261	\$ 458,608	\$ 494,960	\$ 494,960
Total	\$ 370,287	\$ 387,303	\$ 380,261	\$ 458,608	\$ 494,960	\$ 494,960
Expenditures						
Operating	\$ 370,287	\$ 387,303	\$ 380,261	\$ 458,608	\$ 494,960	\$ 494,960
Total	\$ 370,287	\$ 387,303	\$ 380,261	\$ 458,608	\$ 494,960	\$ 494,960



State Fire Control

Budget

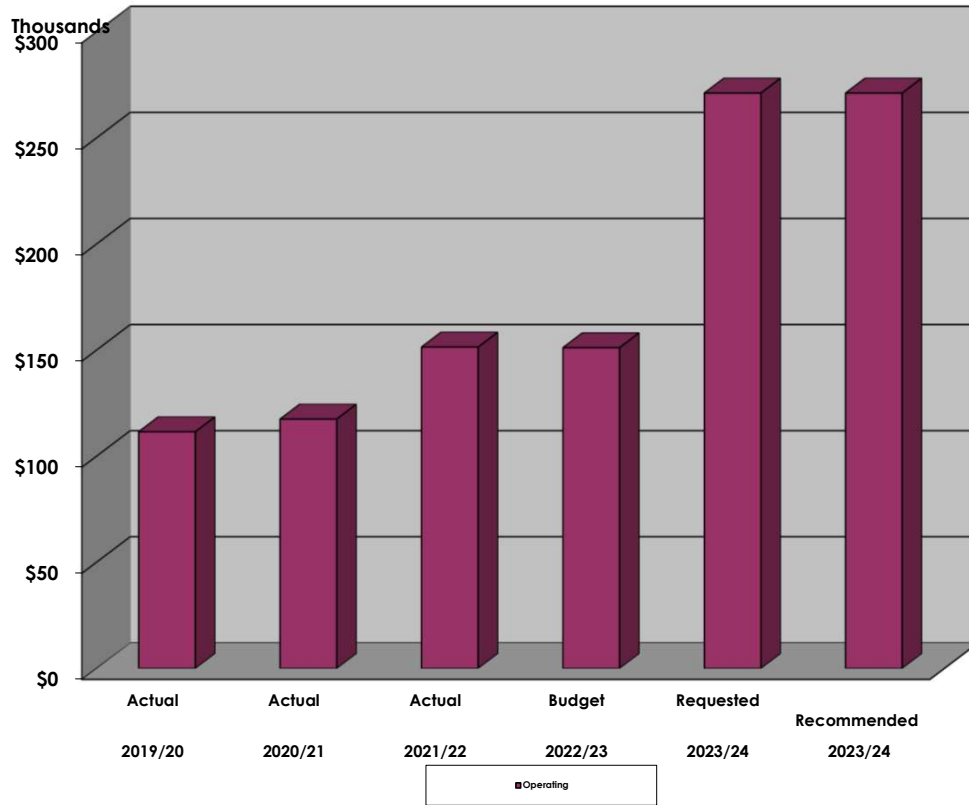
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 98,053	\$ 100,194	\$ 104,127	\$ 106,730	\$ 124,182	\$ 124,182
Total	\$ 98,053	\$ 100,194	\$ 104,127	\$ 106,730	\$ 124,182	\$ 124,182
Expenditures						
Operating	\$ 98,053	\$ 100,194	\$ 104,127	\$ 106,730	\$ 124,182	\$ 124,182
Total	\$ 98,053	\$ 100,194	\$ 104,127	\$ 106,730	\$ 124,182	\$ 124,182



State Services

Budget

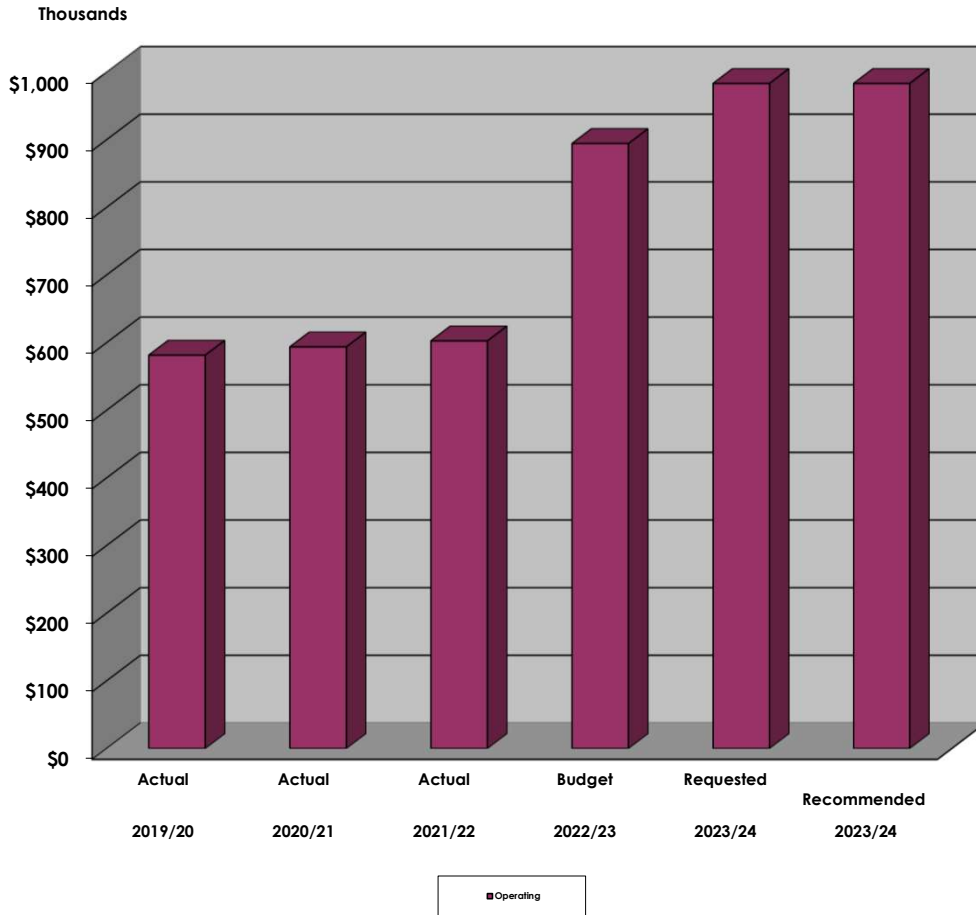
	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
General Appropriation	\$ 111,566	\$ 117,552	\$ 151,500	\$ 151,200	\$ 271,200	\$ 271,200
Total	\$ 111,566	\$ 117,552	\$ 151,500	\$ 151,200	\$ 271,200	\$ 271,200
Expenditures						
Operating	\$ 111,566	\$ 117,552	\$ 151,500	\$ 151,200	\$ 271,200	\$ 271,200
Total	\$ 111,566	\$ 117,552	\$ 151,500	\$ 151,200	\$ 271,200	\$ 271,200



Emergency Medical Services

Budget

	2019/20		2020/21		2021/22		2022/23		2023/24		2023/24
	Actual		Actual		Actual		Budget		Requested		Recommended
Revenue											
General Appropriation	\$ 581,550	\$	593,763	\$	602,670	\$	894,455	\$	983,262	\$	983,262
Total	\$ 581,550	\$	593,763	\$	602,670	\$	894,455	\$	983,262	\$	983,262
Expenditures											
Operating	\$ 581,550	\$	593,763	\$	602,670	\$	894,455	\$	983,262	\$	983,262
Total	\$ 581,550	\$	593,763	\$	602,670	\$	894,455	\$	983,262	\$	983,262



Emergency Services

Mission

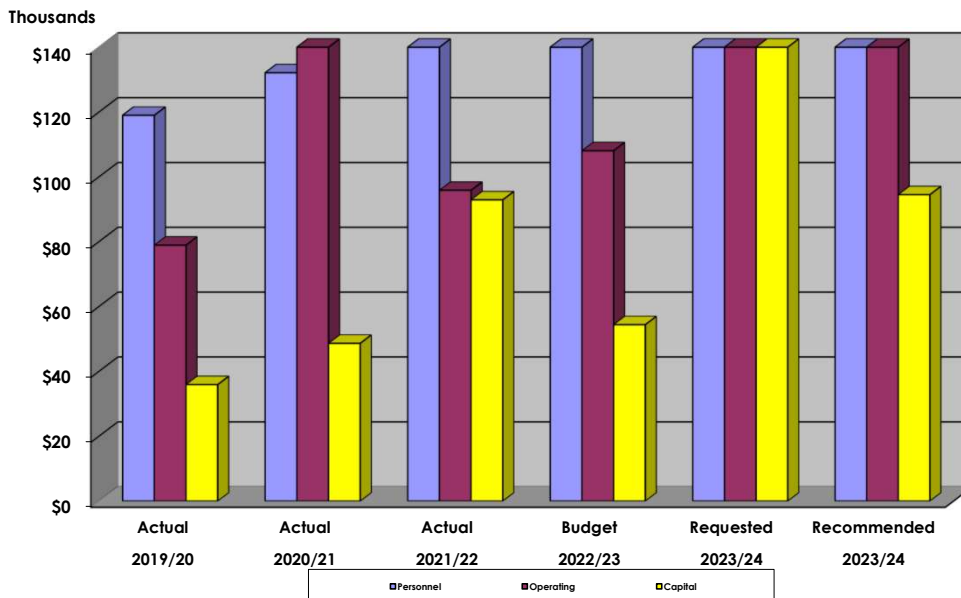
The mission of the Lee County Office of Emergency Services is to develop and maintain a comprehensive emergency management program in order to reduce or eliminate the vulnerability of our citizens to natural and/or man-made hazards and to respond quickly and appropriately to emergencies, if they occur.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	2	2	2	3	4	3

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 128,870	\$ 218,945	\$ 79,524	\$ 51,419	\$ 84,524	\$ 84,524
Miscellaneous	105,000	75,000	75,000	75,000	75,000	75,000
General Appropriation	(44)	29,980	220,986	243,808	503,274	449,636
Total	\$ 233,826	\$ 323,925	\$ 375,510	\$ 370,227	\$ 662,798	\$ 609,160
Expenditures						
Personnel	\$ 119,000	\$ 132,123	\$ 186,756	\$ 207,776	\$ 310,180	\$ 324,641
Operating	78,921	143,166	95,856	108,063	192,276	190,034
Capital	35,905	48,636	92,898	54,388	160,342	94,485
Total	\$ 233,826	\$ 323,925	\$ 375,510	\$ 370,227	\$ 662,798	\$ 609,160



Fire Marshal

Mission

The mission of the Lee County Fire Marshal is to provide the citizens of Lee County the ability to create safer

Significant Changes

FY 23-24 recommended budget includes an addition of a Fire Inspector position to help with increasing workload and on call rotation and a new vehicle to be purchased using allocated fire marshal funds from the rural fire service districts.

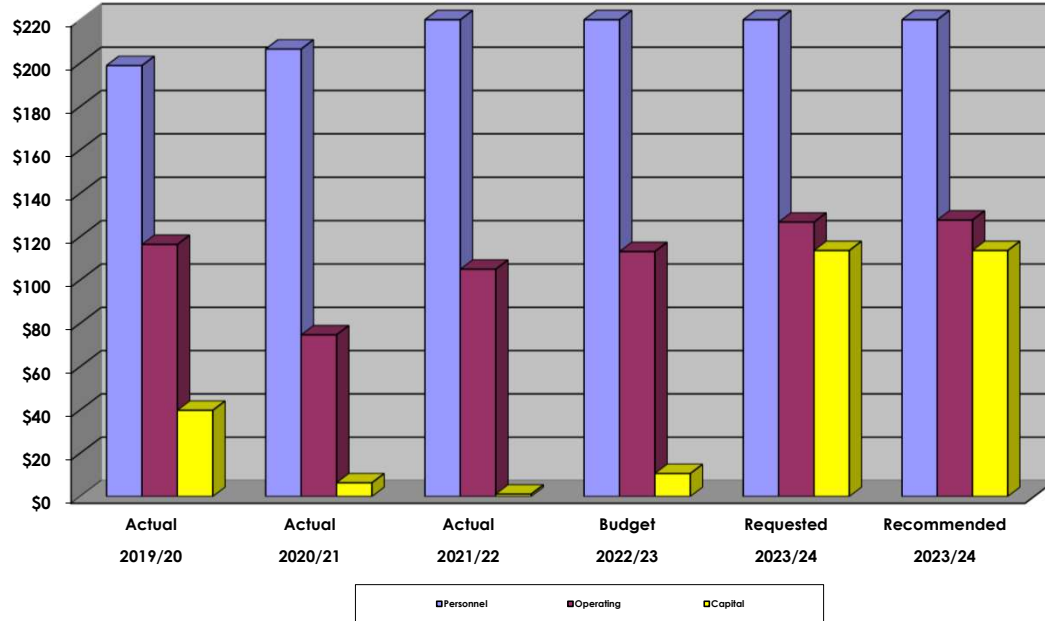
Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	3	3	3	2	3	3

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 4,815	\$ 6,530	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
Transfers	331,114	358,870	350,293	353,698	465,600	465,600
Fire Marshal Reserves	19,186	(77,921)	-	6,000	53,107	100,468
Total	\$ 355,115	\$ 287,479	\$ 355,293	\$ 362,698	\$ 521,707	\$ 569,068
Expenditures						
Personnel	\$ 198,885	\$ 206,481	\$ 249,196	\$ 238,960	\$ 281,368	\$ 327,775
Operating	116,429	74,676	104,997	113,138	126,724	127,678
Capital	39,801	6,322	1,100	10,600	113,615	113,615
Total	\$ 355,115	\$ 287,479	\$ 355,293	\$ 362,698	\$ 521,707	\$ 569,068

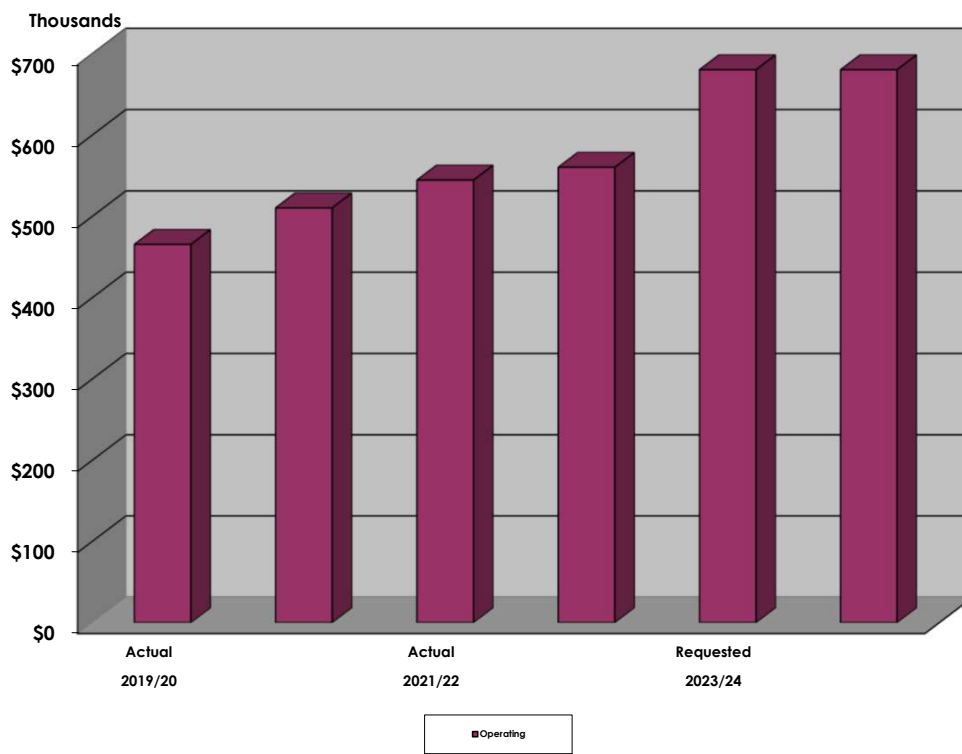
Thousands



Planning

Budget

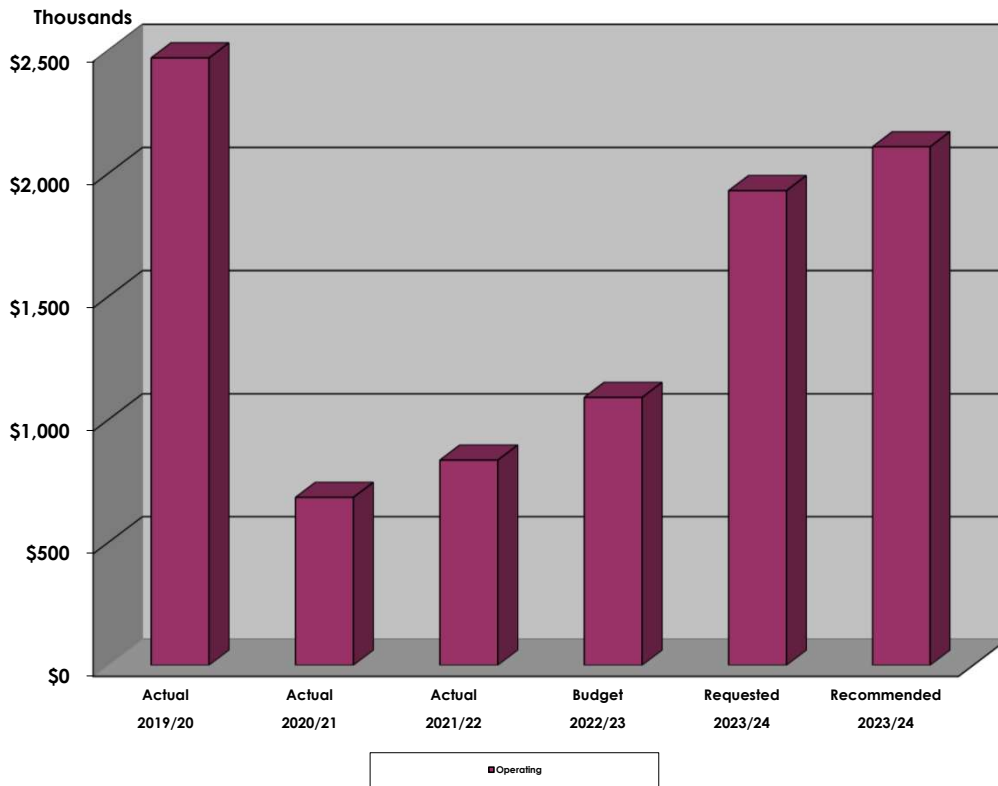
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 465,767	\$ 510,694	\$ 544,825	\$ 560,574	\$ 680,579	\$ 680,579
Total	\$ 465,767	\$ 510,694	\$ 544,825	\$ 560,574	\$ 680,579	\$ 680,579
Expenditures						
Operating	\$ 465,767	\$ 510,694	\$ 544,825	\$ 560,574	\$ 680,579	\$ 680,579
Total	\$ 465,767	\$ 510,694	\$ 544,825	\$ 560,574	\$ 680,579	\$ 680,579



Economic Development

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
General Appropriation	\$ 2,732,731	\$ 684,913	\$ 836,873	\$ 1,091,520	\$ 1,931,019	\$ 2,109,145
Total	\$ 2,732,731	\$ 684,913	\$ 836,873	\$ 1,091,520	\$ 1,931,019	\$ 2,109,145
Expenditures						
Operating	\$ 2,469,808	\$ 684,913	\$ 836,873	\$ 1,091,520	\$ 1,931,019	\$ 2,109,145
Capital	\$ 262,923	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,732,731	\$ 684,913	\$ 836,873	\$ 1,091,520	\$ 1,931,019	\$ 2,109,145



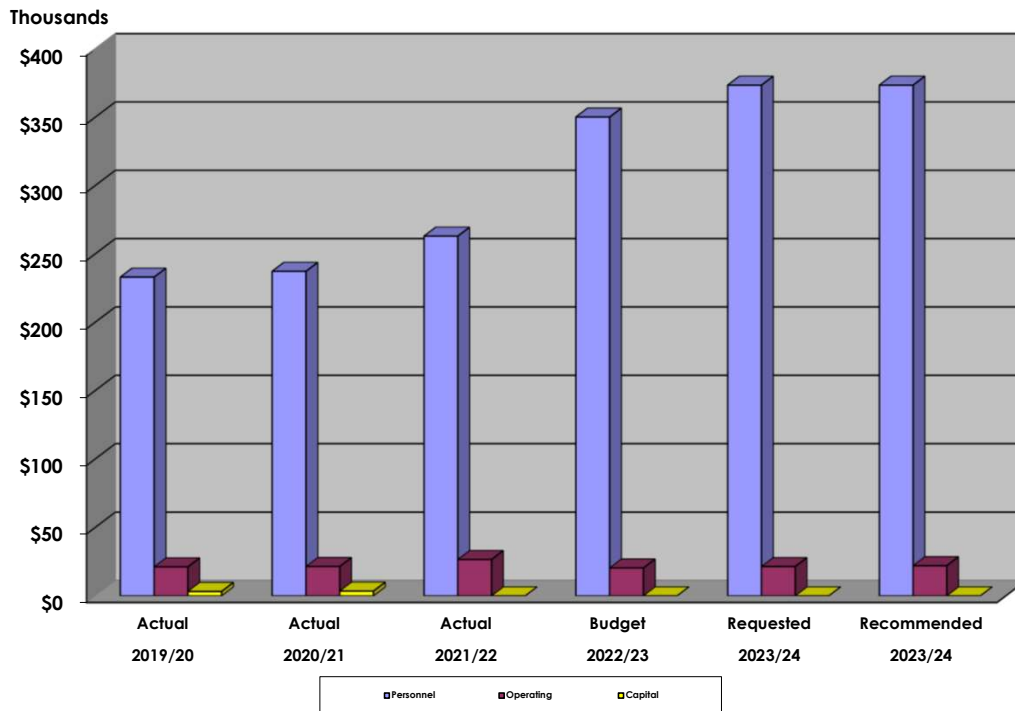
Cooperative Extension

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

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 400	\$ -	\$ 400	\$ 400	\$ 400	\$ 400
General Appropriation	257,138	262,286	289,196	370,195	394,541	395,155
Total	\$ 257,538	\$ 262,286	\$ 289,596	\$ 370,595	\$ 394,941	\$ 395,555
Expenditures						
Personnel	\$ 233,012	\$ 237,279	\$ 263,005	\$ 350,168	\$ 373,487	\$ 373,487
Operating	21,229	21,495	26,591	20,427	21,454	22,068
Capital	3,297	3,512	-	-	-	-
Total	\$ 257,538	\$ 262,286	\$ 289,596	\$ 370,595	\$ 394,941	\$ 395,555



Conservation

Mission

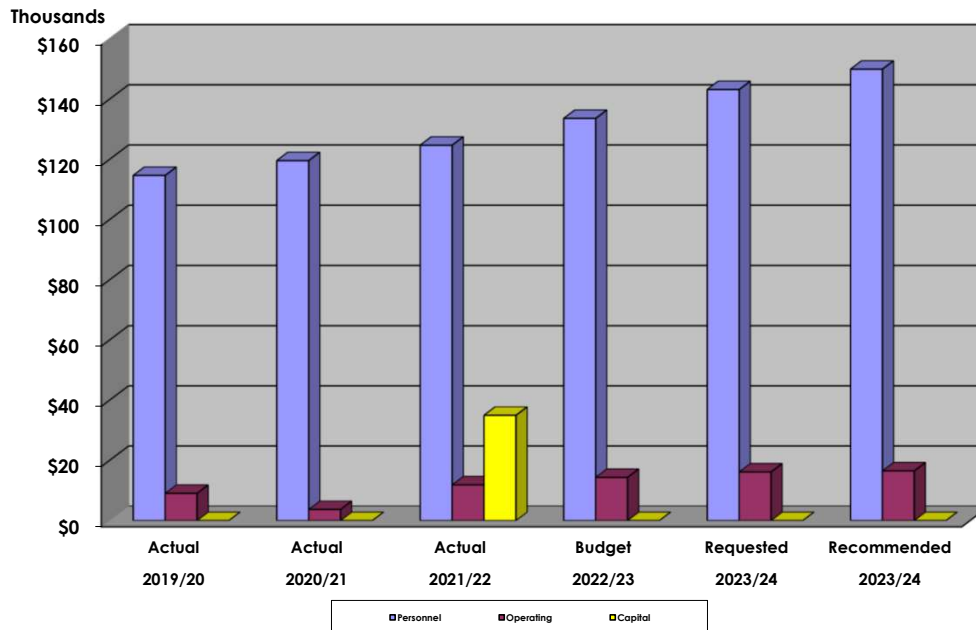
The mission of the Lee Soil & Water Conservation District is to ensure a quality urban and rural environment through protection, restoration, and improvements of our soil, water, and related resources.

Staffing

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Regular Full Time Equivalents	2	2	2	2	2	2

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Miscellaneous	\$ 26,859	\$ 26,859	\$ 25,500	\$ 27,000	\$ 22,584	\$ 22,584
General Appropriation	96,889	96,449	146,146	121,015	136,810	143,915
Total	\$ 123,748	\$ 123,308	\$ 171,646	\$ 148,015	\$ 159,394	\$ 166,499
Expenditures						
Personnel	\$ 114,693	\$ 119,610	\$ 124,740	\$ 133,629	\$ 143,222	\$ 149,977
Operating	9,055	3,698	11,903	14,386	16,172	16,522
Capital	-	-	35,003	-	-	-
Total	\$ 123,748	\$ 123,308	\$ 171,646	\$ 148,015	\$ 159,394	\$ 166,499



Health Department

Mission

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

Staffing

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Regular Full Time Equivalents	43	46	47	49	51	50

Divisions

Health Department

Administration

Animal Control

Child Health

Communicable Disease

Environmental Health

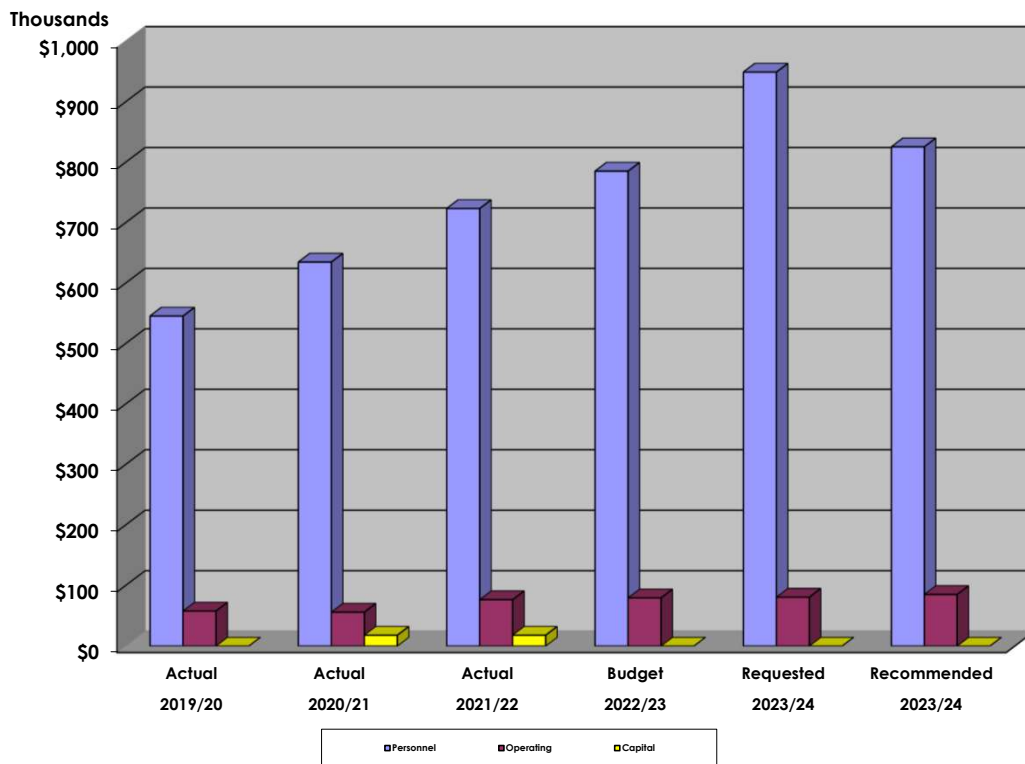
Health Education

WIC/Nutrition

Health - General

Budget

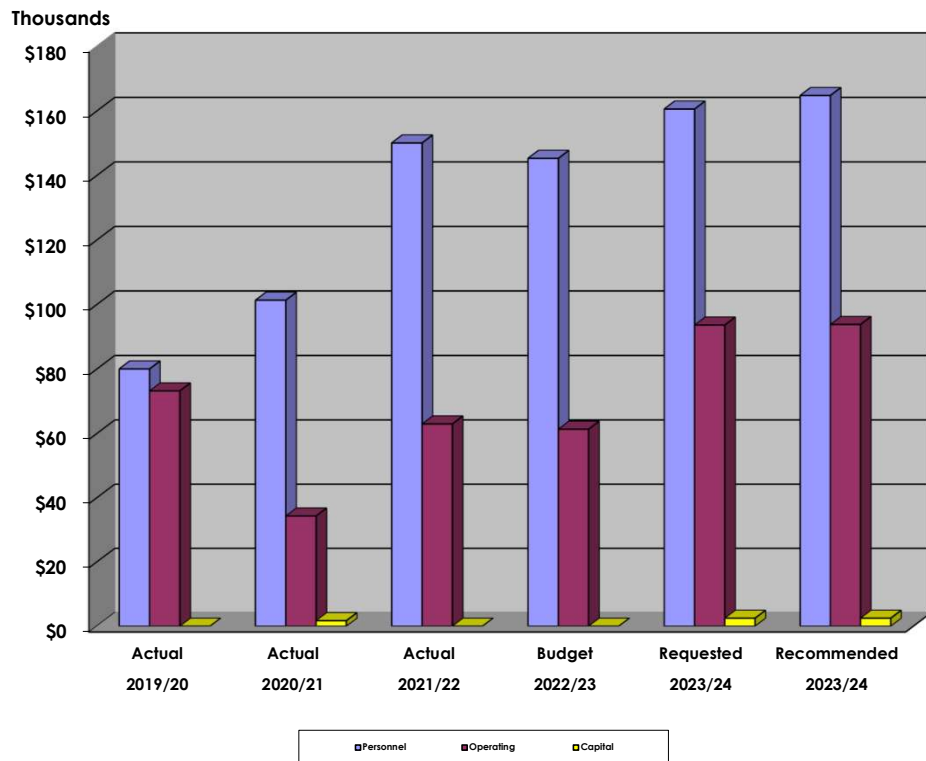
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 88,990	\$ 88,990	\$ 88,990	\$ 88,990	\$ 88,990	\$ 88,990
Sales and Services	214	166	270	397	397	397
General Appropriation	514,711	620,207	729,331	775,916	941,043	821,832
Total	\$ 603,915	\$ 709,363	\$ 818,591	\$ 865,303	\$ 1,030,430	\$ 911,219
Expenditures						
Personnel	\$ 545,803	\$ 635,095	\$ 723,684	\$ 785,523	\$ 949,430	\$ 825,795
Operating	58,112	56,201	76,840	79,780	81,000	85,424
Capital	-	18,067	18,067	-	-	-
Total	\$ 603,915	\$ 709,363	\$ 818,591	\$ 865,303	\$ 1,030,430	\$ 911,219



Health - Maternal Health

Budget

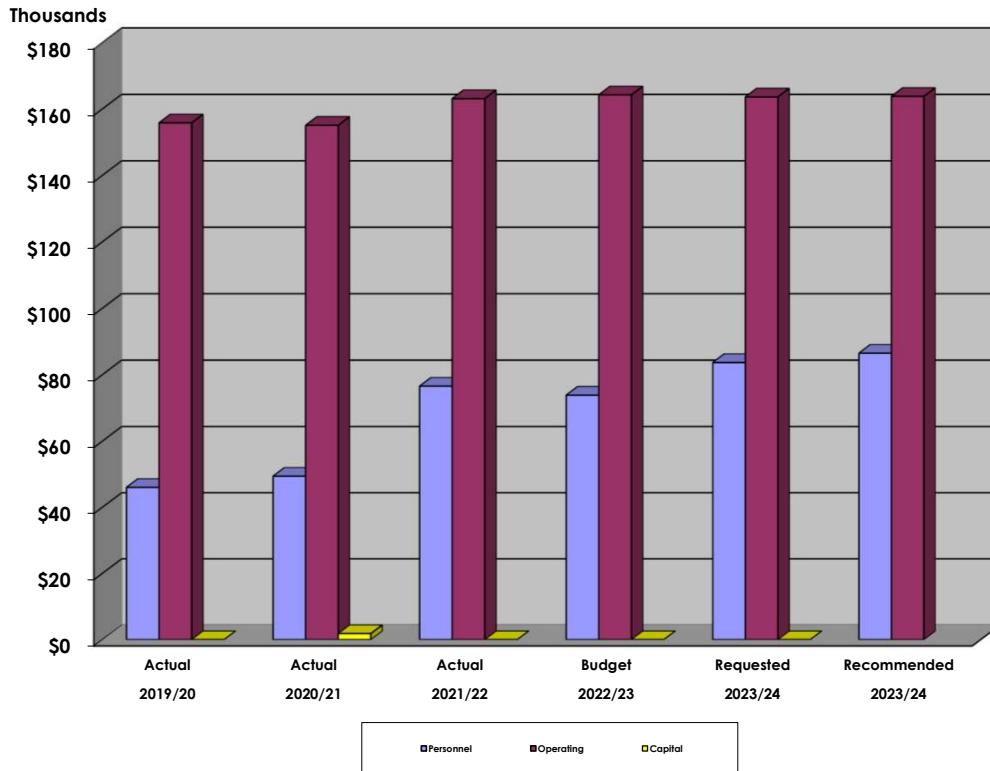
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 80,867	\$ 30,633	\$ 29,153	\$ 29,153	\$ 29,153	\$ 29,153
Sales and Services	26,078	21,075	38,814	39,114	60,002	60,002
General Appropriation	46,372	85,734	145,171	138,469	167,656	172,021
Total	\$ 153,317	\$ 137,442	\$ 213,138	\$ 206,736	\$ 256,811	\$ 261,176
Expenditures						
Personnel	\$ 80,073	\$ 101,373	\$ 150,129	\$ 145,348	\$ 160,643	\$ 164,838
Operating	73,244	34,355	63,009	61,388	93,685	93,855
Capital	-	1,714	-	-	2,483	2,483
Total	\$ 153,317	\$ 137,442	\$ 213,138	\$ 206,736	\$ 256,811	\$ 261,176



Health - Child Health

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 174,022	\$ 134,974	\$ 177,581	\$ 177,581	\$ 177,581	\$ 177,581
Sales and Services	376	-	7,660	8,193	8,196	8,196
General Appropriation	27,528	71,414	54,509	52,393	61,598	64,576
Total	\$ 201,926	\$ 206,388	\$ 239,750	\$ 238,167	\$ 247,375	\$ 250,353
Expenditures						
Personnel	\$ 46,060	\$ 49,438	\$ 76,599	\$ 73,883	\$ 83,719	\$ 86,527
Operating	155,866	155,122	163,151	164,284	163,656	163,826
Capital	-	1,828	-	-	-	-
Total	\$ 201,926	\$ 206,388	\$ 239,750	\$ 238,167	\$ 247,375	\$ 250,353



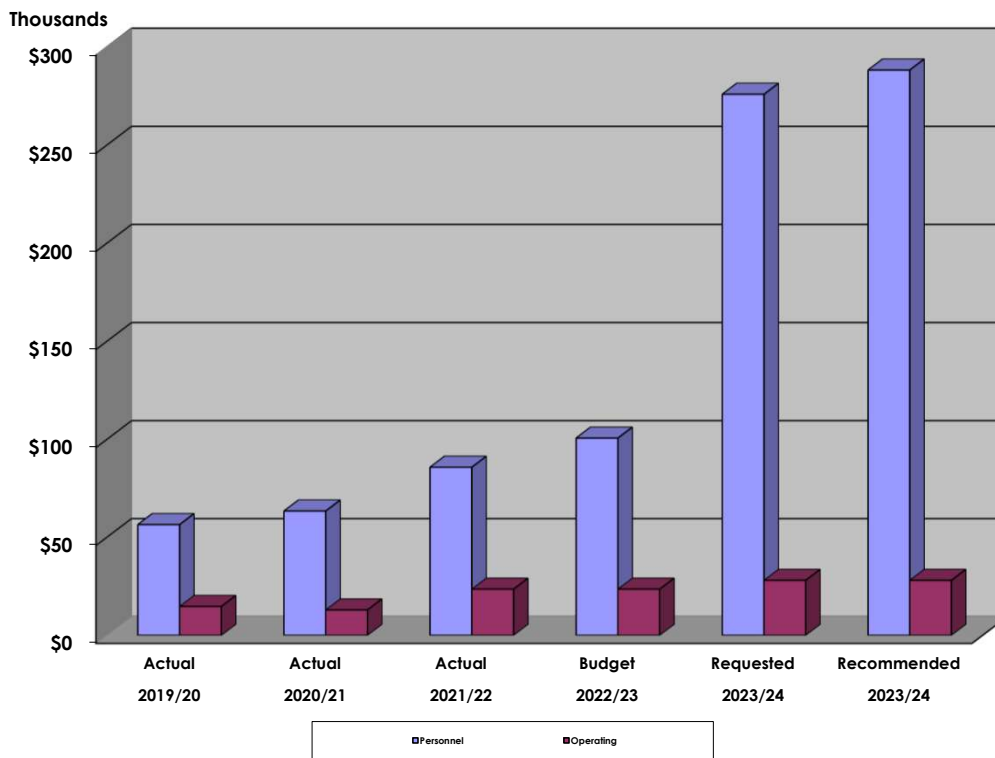
Health - Primary Care

Significant Changes

Reallocation of positions.

Budget

		2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue							
Sales and Services	\$	49,236	\$ 32,276	\$ 60,431	\$ 60,431	\$ 64,811	\$ 64,811
General Appropriation		22,124	44,206	49,060	63,941	239,280	251,630
Total	\$	71,360	\$ 76,482	\$ 109,491	\$ 124,372	\$ 304,091	\$ 316,441
Expenditures							
Personnel	\$	56,598	\$ 63,505	\$ 85,889	\$ 100,771	\$ 275,983	\$ 288,333
Operating		14,762	12,977	23,602	23,601	28,108	28,108
Total	\$	71,360	\$ 76,482	\$ 109,491	\$ 124,372	\$ 304,091	\$ 316,441



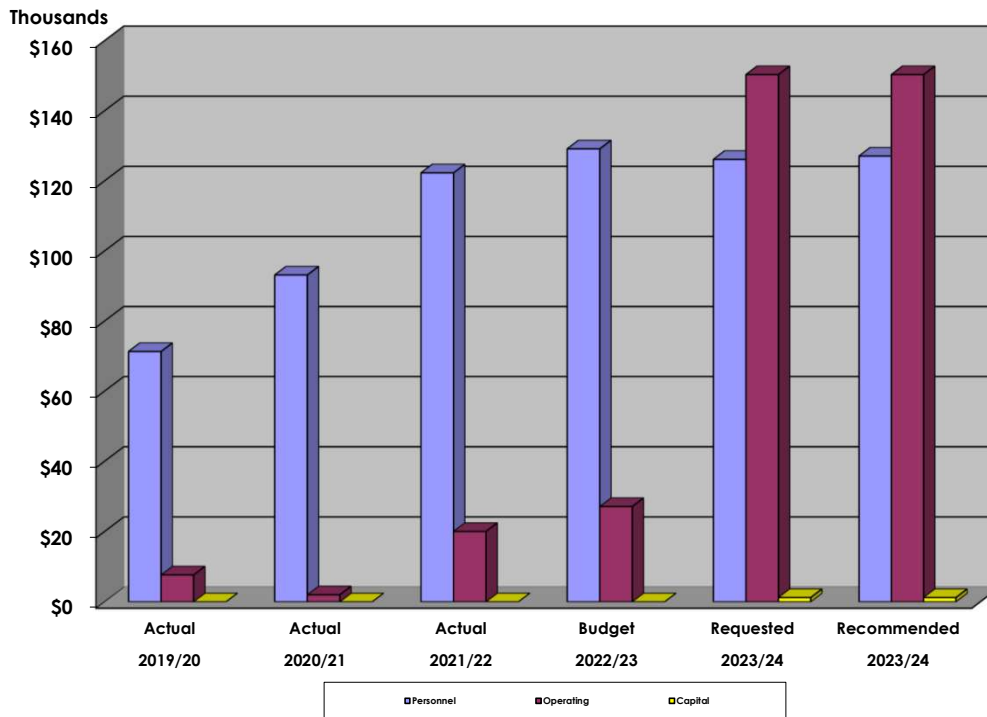
Health - Promotion

Significant Changes

FY 23-24 recommended budget includes an increase in funding of the Infant Mortality Grant that allows the department to hire a contract position to assist the Health Department. Additionally, there has been a reallocation of positions.

Budget

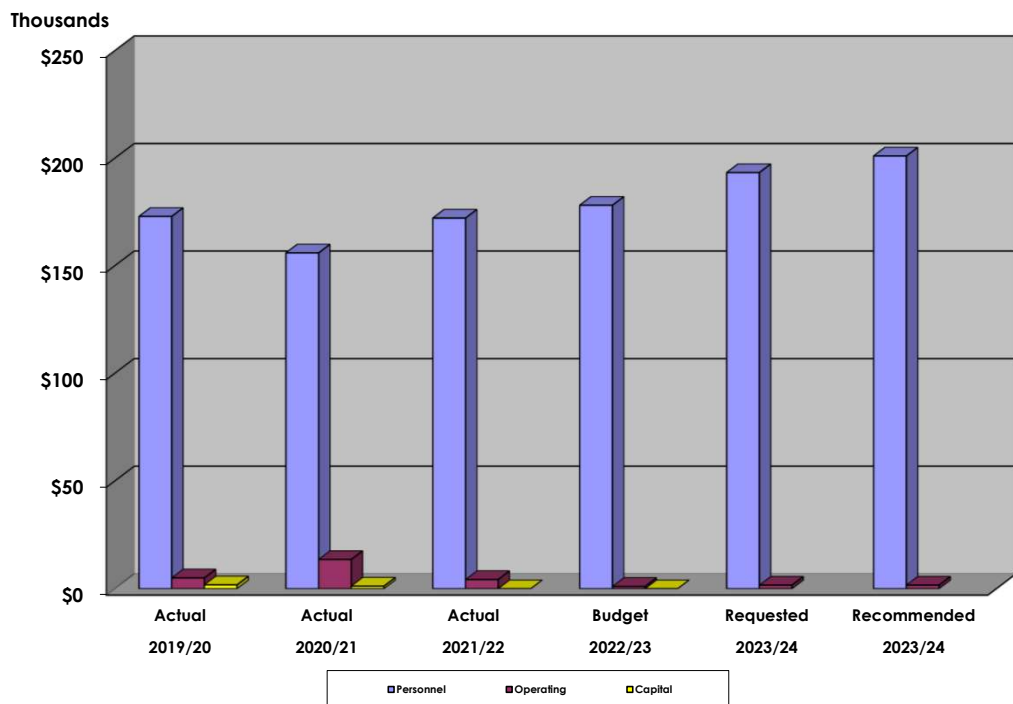
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 34,706	\$ 57,294	\$ 97,854	\$ 97,854	\$ 230,704	\$ 230,704
General Appropriation	44,332	37,918	44,554	58,490	47,087	48,036
Total	\$ 79,038	\$ 95,212	\$ 142,408	\$ 156,344	\$ 277,791	\$ 278,740
Expenditures						
Personnel	\$ 71,351	\$ 93,183	\$ 122,330	\$ 129,179	\$ 126,180	\$ 127,129
Operating	7,687	2,029	20,078	27,165	150,369	150,369
Capital	-	-	-	-	1,242	1,242
Total	\$ 79,038	\$ 95,212	\$ 142,408	\$ 156,344	\$ 277,791	\$ 278,740



Health - WIC-CS

Budget

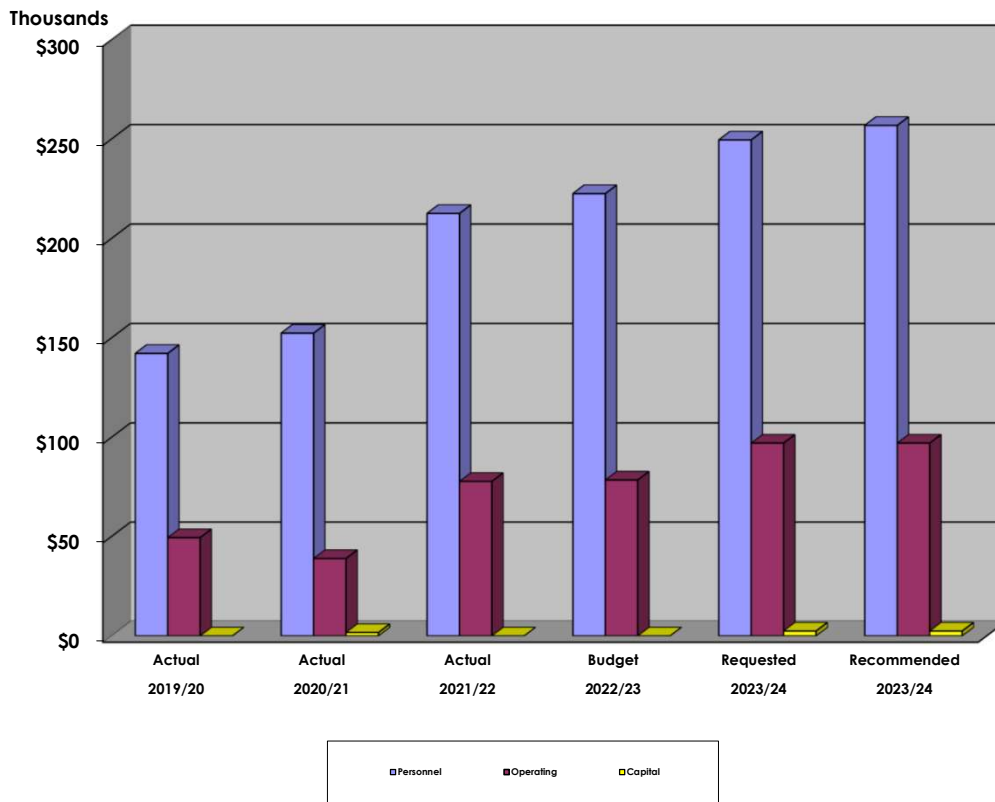
	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Federal and State Grants	\$ 179,835	\$ 170,835	\$ 176,498	\$ 179,241	\$ 195,036	\$ 202,755
Total	\$ 179,835	\$ 170,835	\$ 176,498	\$ 179,241	\$ 195,036	\$ 202,755
Expenditures						
Personnel	\$ 172,969	\$ 155,997	\$ 172,205	\$ 178,162	\$ 193,348	\$ 201,067
Operating	5,055	13,614	4,293	1,079	1,688	1,688
Capital	1,811	1,224	-	-	-	-
Total	\$ 179,835	\$ 170,835	\$ 176,498	\$ 179,241	\$ 195,036	\$ 202,755



Health - Family Planning

Budget

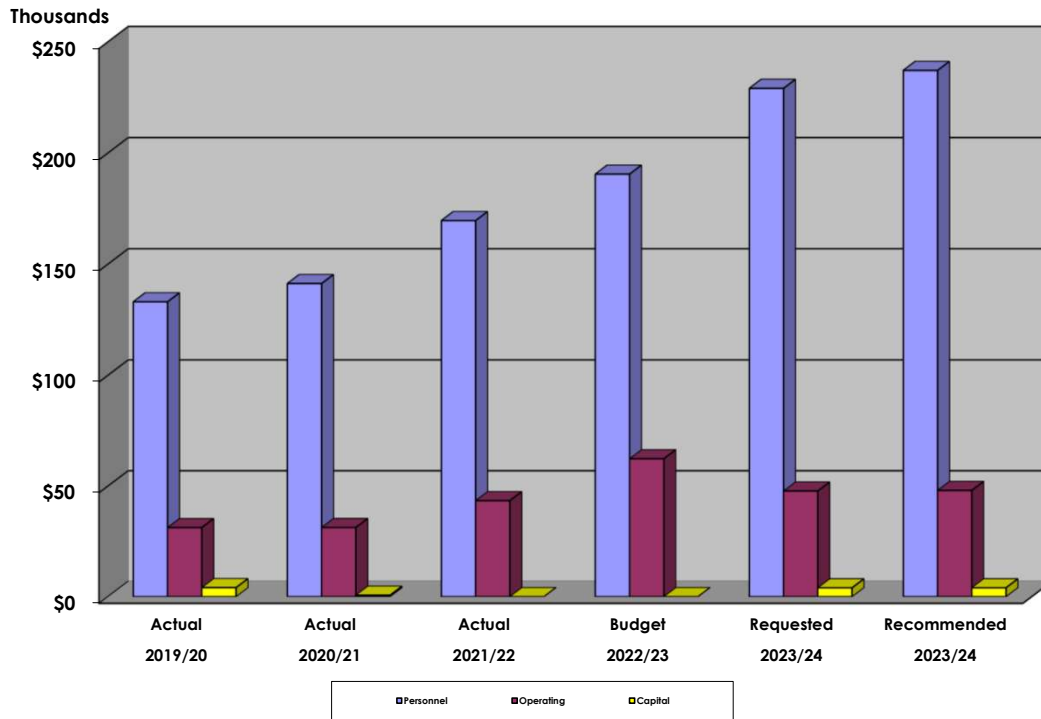
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 104,965	\$ 104,596	\$ 105,992	\$ 105,992	\$ 105,992	\$ 105,992
Sales and Services	37,397	28,579	69,387	69,802	92,328	92,328
General Appropriation	49,546	60,101	115,260	125,534	151,102	158,425
	\$ 191,908	\$ 193,276	\$ 290,639	\$ 301,328	\$ 349,422	\$ 356,745
Expenditures						
Personnel	\$ 142,337	\$ 152,526	\$ 212,728	\$ 222,698	\$ 249,693	\$ 257,016
Operating	49,571	39,036	77,911	78,630	97,246	97,246
Capital	-	1,714	-	-	2,483	2,483
Total	\$ 191,908	\$ 193,276	\$ 290,639	\$ 301,328	\$ 349,422	\$ 356,745



Health - Animal Control

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 11,708	\$ 13,266	\$ 110,612	\$ 11,211	\$ 11,588	\$ 11,588
General Appropriation	156,793	160,040	102,482	241,755	269,417	277,741
Total	\$ 168,501	\$ 173,306	\$ 213,094	\$ 252,966	\$ 281,005	\$ 289,329
Expenditures						
Personnel	\$ 133,112	\$ 141,329	\$ 169,648	\$ 190,563	\$ 229,154	\$ 237,226
Operating	31,283	31,310	43,446	62,403	47,823	48,075
Capital	4,106	667	-	-	4,028	4,028
Total	\$ 168,501	\$ 173,306	\$ 213,094	\$ 252,966	\$ 281,005	\$ 289,329



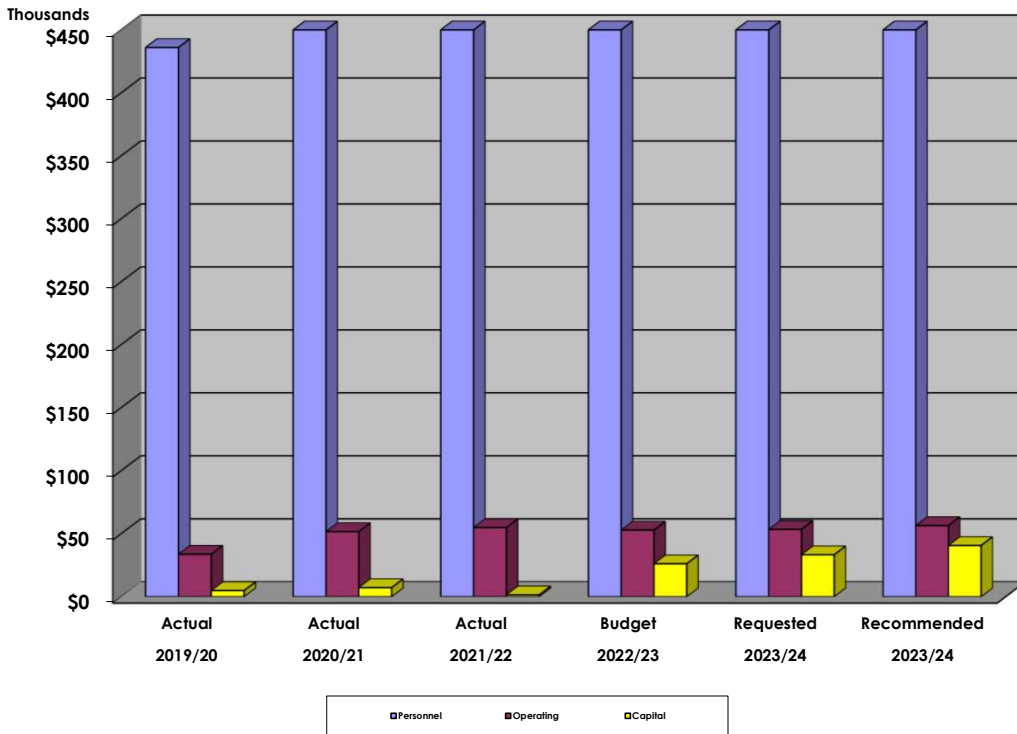
Health - Environmental Health

Mission

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

Budget

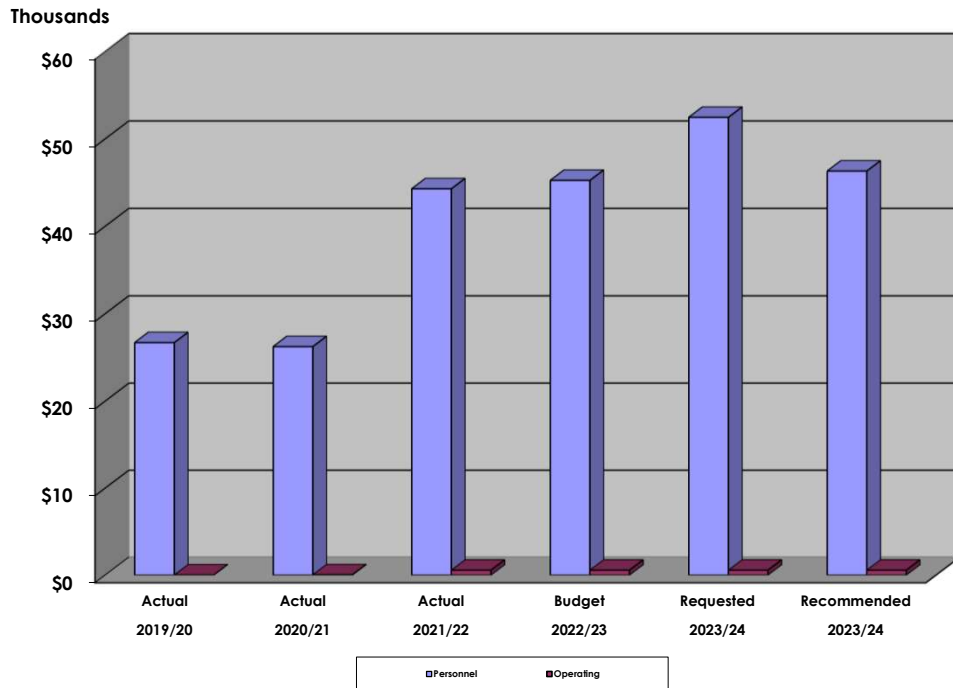
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 20,773	\$ 21,816	\$ 18,605	\$ 18,605	\$ 15,907	\$ 15,907
Sales and Services	214,276	268,283	250,000	263,234	313,234	313,234
General Appropriation	239,647	339,087	404,137	540,748	505,868	608,252
Total	\$ 474,696	\$ 629,186	\$ 672,742	\$ 822,587	\$ 835,009	\$ 937,393
Expenditures						
Personnel	\$ 436,061	\$ 570,255	\$ 616,376	\$ 743,539	\$ 748,247	\$ 840,247
Operating	33,765	51,690	54,866	52,895	53,442	56,493
Capital	4,870	7,241	1,500	26,153	33,320	40,653
Total	\$ 474,696	\$ 629,186	\$ 672,742	\$ 822,587	\$ 835,009	\$ 937,393



Health - Aids Control

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Federal and State Grants	\$ 400	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500
General Appropriation	26,319	25,885	44,368	45,328	52,547	46,395
Total	\$ 26,719	\$ 26,285	\$ 44,868	\$ 45,828	\$ 53,047	\$ 46,895
Expenditures						
Personnel	\$ 26,696	\$ 26,240	\$ 44,292	\$ 45,252	\$ 52,471	\$ 46,319
Operating	23	45	576	576	576	576
Total	\$ 26,719	\$ 26,285	\$ 44,868	\$ 45,828	\$ 53,047	\$ 46,895



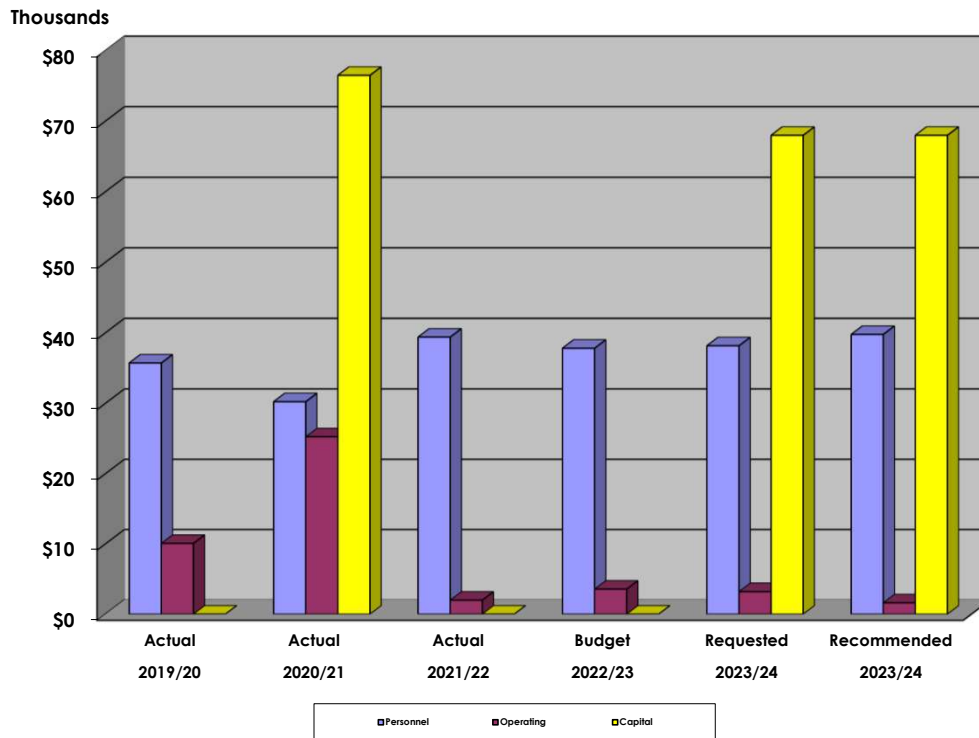
Health - Bioterrorism

Significant Changes

FY 23-24 recommended budget includes an increase due to the purchase of an Adoption and Rescue Trailer using a grant approved and awarded in FY 22-23. Additionally there has been a reallocation of personnel.

Budget

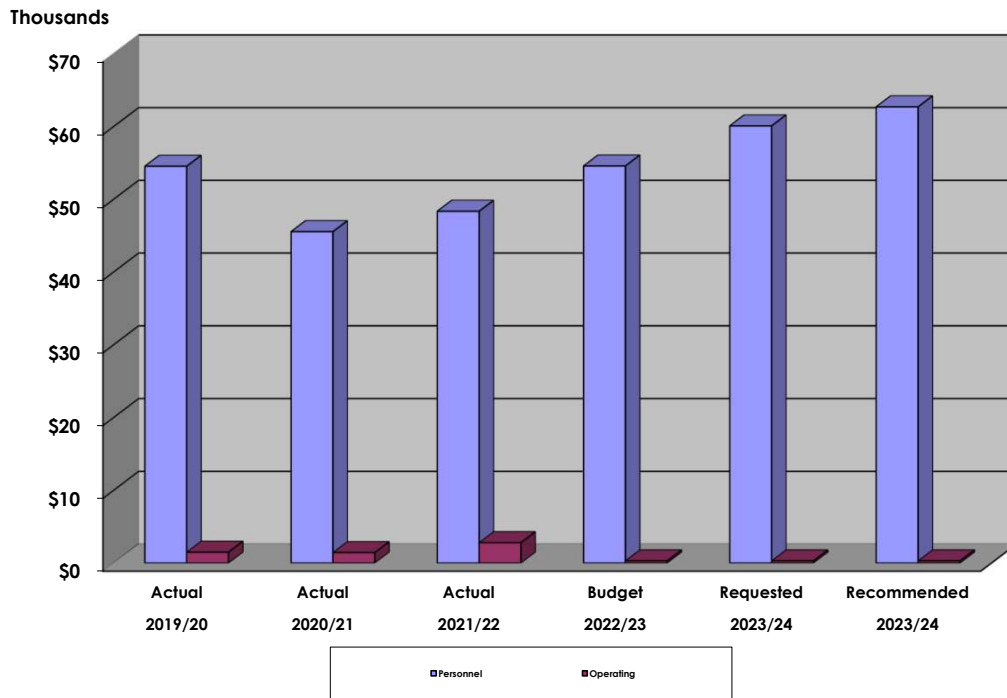
	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Federal and State Grants	\$ 88,113	\$ 45,457	\$ 41,395	\$ 41,395	\$ 109,395	\$ 109,395
General Appropriation	(42,287)	86,566	-	-	-	-
Total	\$ 45,826	\$ 132,023	\$ 41,395	\$ 41,395	\$ 109,395	\$ 109,395
Expenditures						
Personnel	\$ 35,738	\$ 30,251	\$ 39,402	\$ 37,828	\$ 38,179	\$ 39,784
Operating	10,088	25,269	1,993	3,567	3,216	1,611
Capital	-	76,503	-	-	68,000	68,000
Total	\$ 45,826	\$ 132,023	\$ 41,395	\$ 41,395	\$ 109,395	\$ 109,395



Health - WIC - BF

Budget

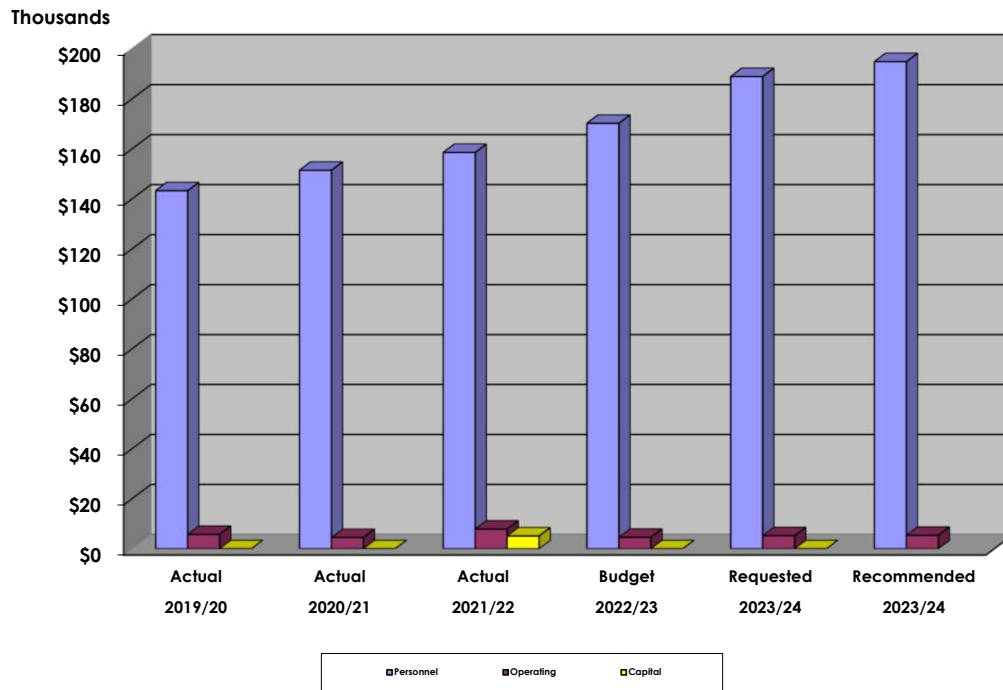
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 56,032	\$ 46,976	\$ 51,152	\$ 54,874	\$ 60,389	\$ 63,013
Total	\$ 56,032	\$ 46,976	\$ 51,152	\$ 54,874	\$ 60,389	\$ 63,013
Expenditures						
Personnel	\$ 54,538	\$ 45,545	\$ 48,352	\$ 54,576	\$ 60,091	\$ 62,715
Operating	1,494	1,431	2,800	298	298	298
Total	\$ 56,032	\$ 46,976	\$ 51,152	\$ 54,874	\$ 60,389	\$ 63,013



Health - Children Services Coordinator

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Federal and State Grants	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649	\$ 2,649
Sales and Services	24,035	131,538	168,996	172,272	191,602	197,557
General Appropriation	122,440	21,840	-	-	-	170
Total	\$ 149,124	\$ 156,027	\$ 171,645	\$ 174,921	\$ 194,251	\$ 200,376
Expenditures						
Personnel	\$ 143,348	\$ 151,509	\$ 158,636	\$ 170,316	\$ 189,008	\$ 194,963
Operating	5,776	4,518	7,885	4,605	5,243	5,413
Capital	-	-	5,124	-	-	-
Total	\$ 149,124	\$ 156,027	\$ 171,645	\$ 174,921	\$ 194,251	\$ 200,376



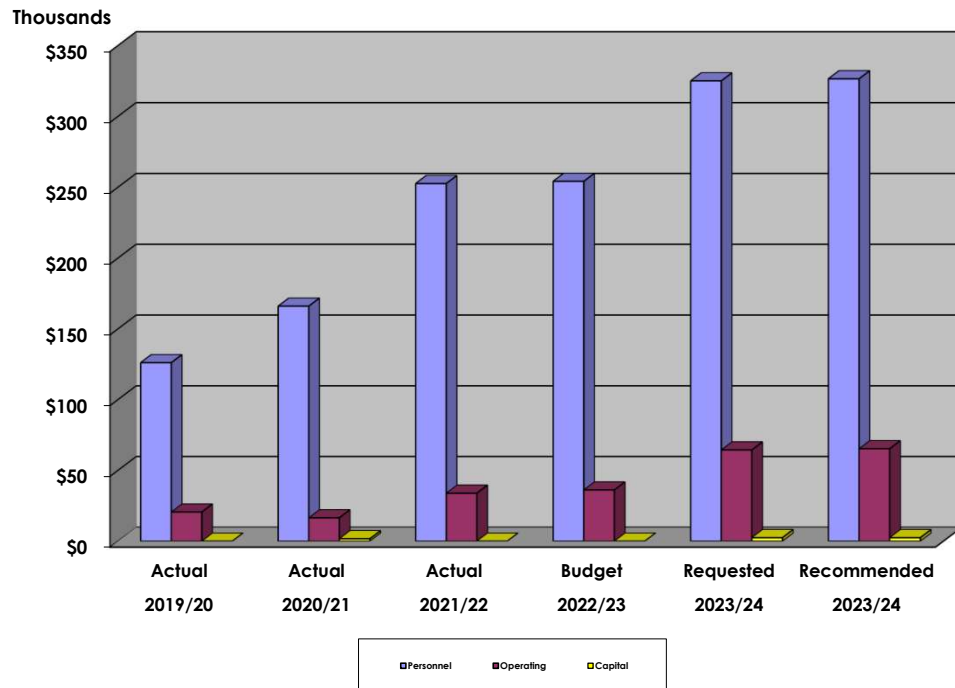
Health - Communicable Diseases

Significant Changes

Reallocation of positions.

Budget

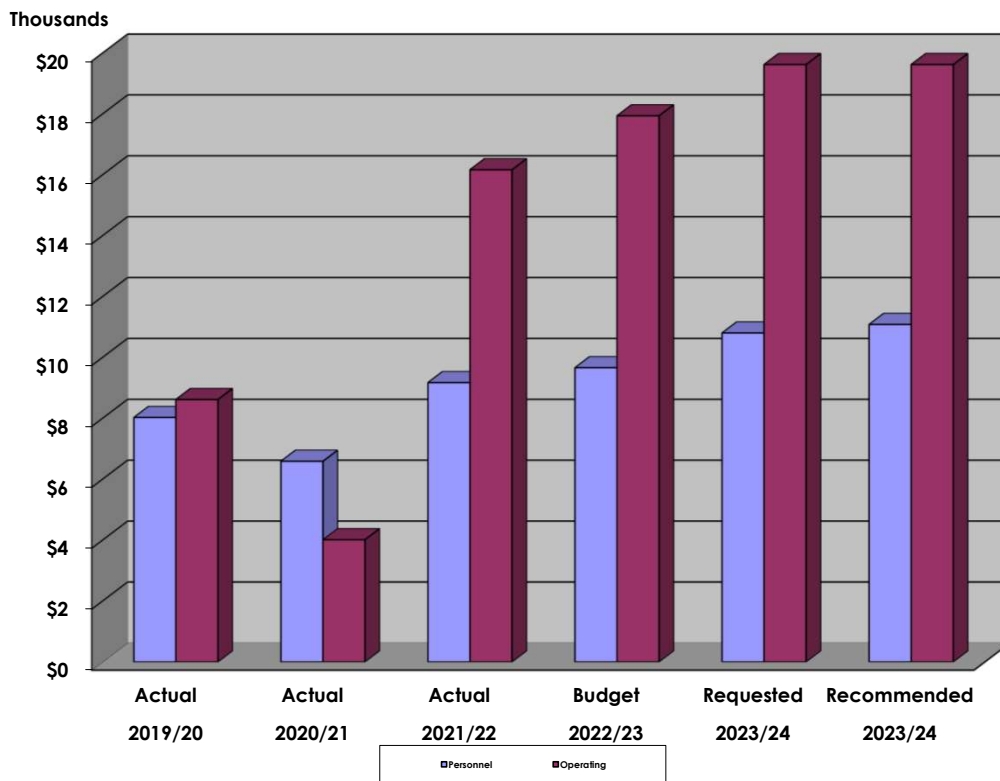
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 15,480	\$ 14,160	\$ 15,823	\$ 15,823	\$ 15,723	\$ 15,723
Sales and Services	11,511	37,070	17,936	18,585	58,401	58,401
General Appropriation	119,715	133,046	252,764	256,004	317,944	320,304
Total	\$ 146,706	\$ 184,276	\$ 286,523	\$ 290,412	\$ 392,068	\$ 394,428
Expenditures						
Personnel	\$ 126,128	\$ 166,080	\$ 252,631	\$ 254,212	\$ 325,116	\$ 326,591
Operating	20,578	16,482	33,892	36,200	64,469	65,354
Capital	-	1,714	-	-	2,483	2,483
Total	\$ 146,706	\$ 184,276	\$ 286,523	\$ 290,412	\$ 392,068	\$ 394,428



Health - BCCCP

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Federal and State Grants	\$ 8,751	\$ 4,530	\$ 12,500	\$ 12,975	\$ 14,420	\$ 14,420
General Appropriation	7,895	6,074	12,841	14,628	16,008	16,289
Total	\$ 16,646	\$ 10,604	\$ 25,341	\$ 27,603	\$ 30,428	\$ 30,709
Expenditures						
Personnel	\$ 8,028	\$ 6,589	\$ 9,173	\$ 9,663	\$ 10,804	\$ 11,085
Operating	8,618	4,015	16,168	17,940	19,624	19,624
Total	\$ 16,646	\$ 10,604	\$ 25,341	\$ 27,603	\$ 30,428	\$ 30,709



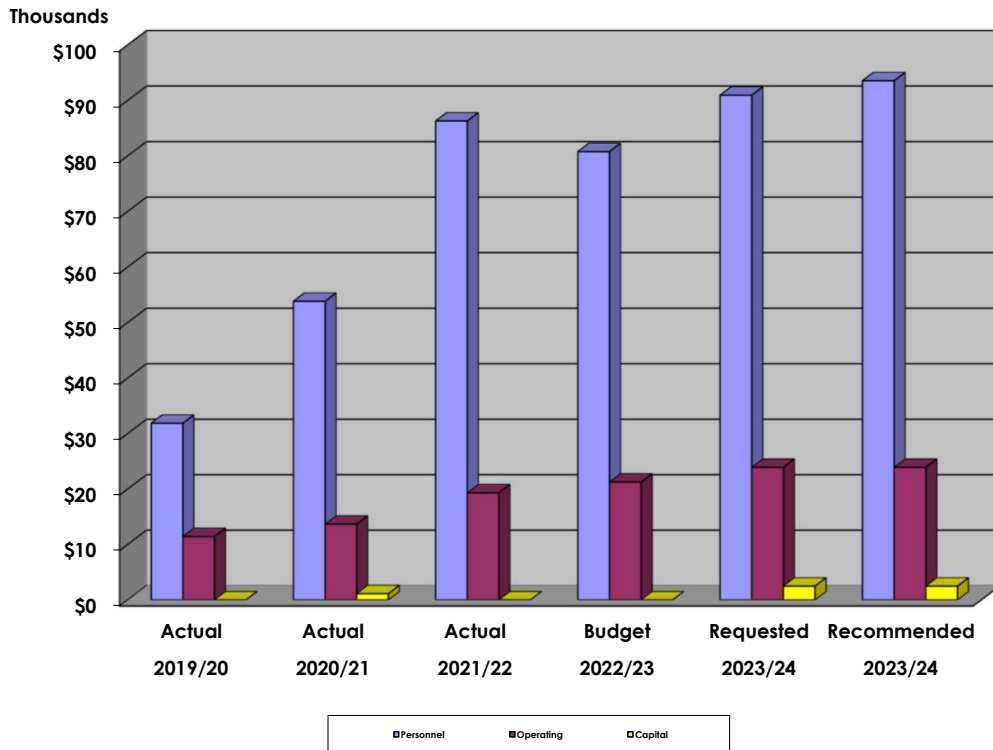
Health - Immunizations

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Federal and State Grants	\$ 17,314	\$ 23,184	\$ 17,314	\$ 17,314	\$ 17,314	\$ 17,314
Sales and Services	7,048	5,549	11,209	11,743	15,709	15,709
General Appropriation	18,937	39,883	77,089	72,977	84,328	86,936
Total	\$ 43,299	\$ 68,616	\$ 105,612	\$ 102,034	\$ 117,351	\$ 119,959

Expenditures

Personnel	\$ 31,868	\$ 53,824	\$ 86,294	\$ 80,783	\$ 90,940	\$ 93,548
Operating	11,431	13,667	19,318	21,251	23,928	23,928
Capital	-	1,125	-	-	2,483	2,483
Total	\$ 43,299	\$ 68,616	\$ 105,612	\$ 102,034	\$ 117,351	\$ 119,959

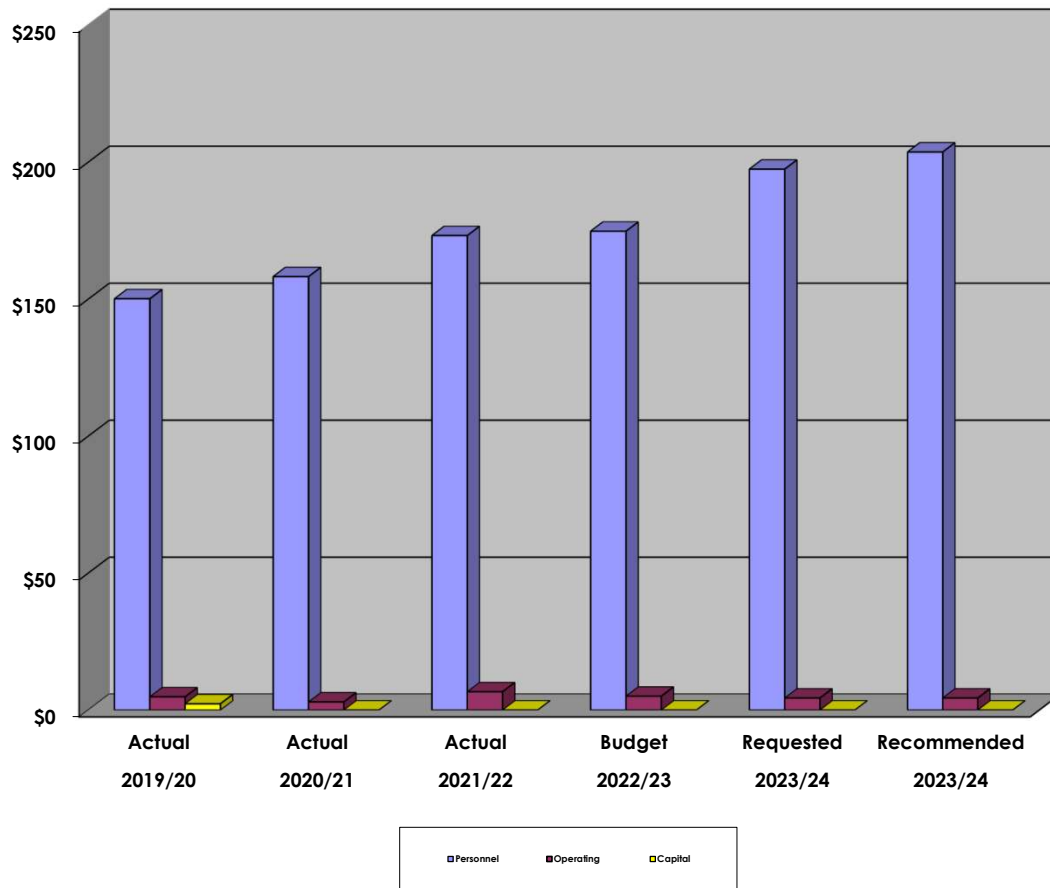


Health - Pregnancy Care Case Management

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Sales and Services	\$ (2,247)	\$ 177,545	\$ 179,906	\$ 179,890	\$ 208,143	\$ 208,143
General Appropriation	159,560	(16,327)	-	-	(6,266)	-
Total	\$ 157,313	\$ 161,218	\$ 179,906	\$ 179,890	\$ 201,877	\$ 208,143
Expenditures						
Personnel	\$ 150,151	\$ 158,241	\$ 173,212	\$ 174,809	\$ 197,460	\$ 203,726
Operating	4,858	2,977	6,694	5,081	4,417	4,417
Capital	2,304	-	-	-	-	-
Total	\$ 157,313	\$ 161,218	\$ 179,906	\$ 179,890	\$ 201,877	\$ 208,143

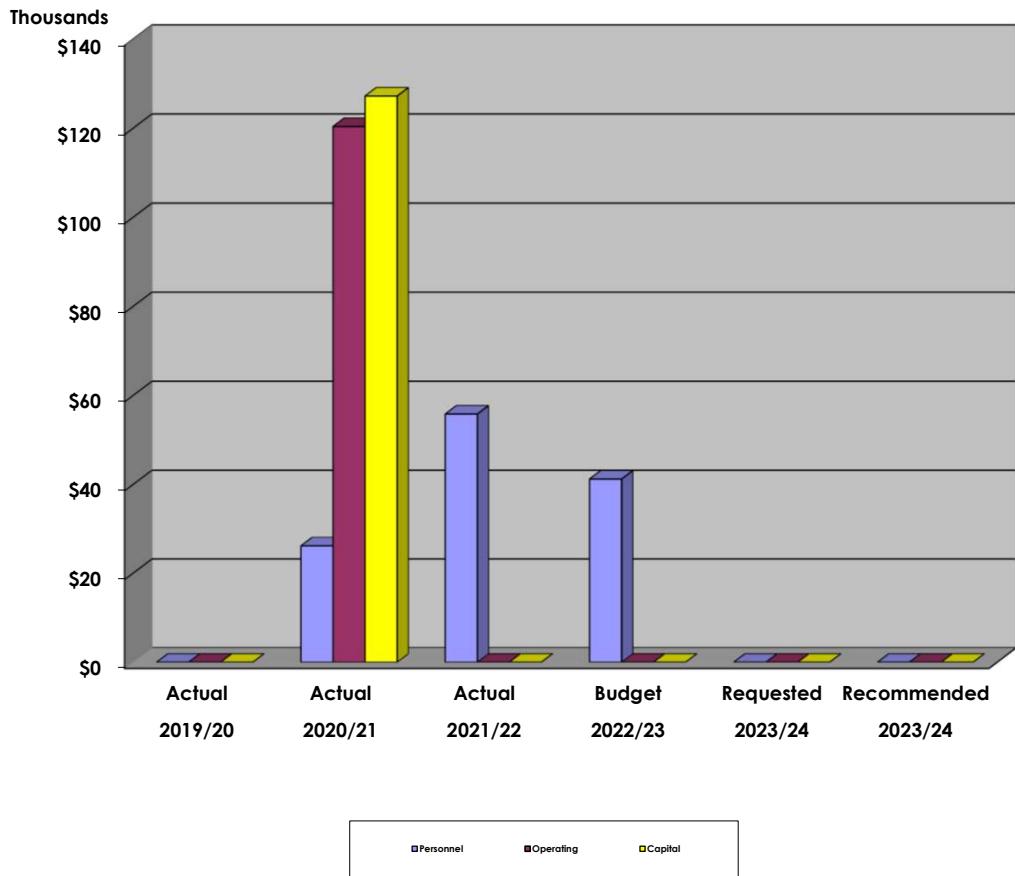
Thousands



Health - COVID 19 CARES

Budget

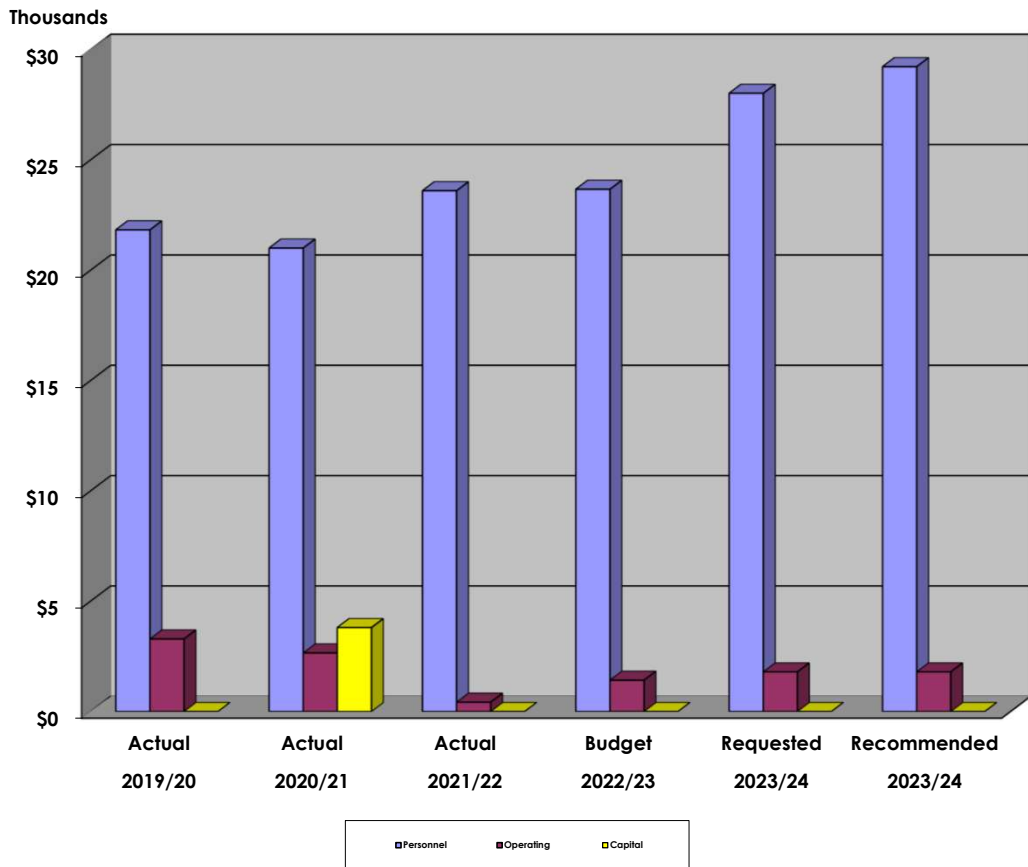
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ -	\$ 474,559	\$ 55,898	\$ 41,288		
General Appropriation	-	(200,593)	-	-	-	-
Total	\$ -	\$ 273,966	\$ 55,898	\$ 41,288	\$ -	\$ -
Expenditures						
Personnel	\$ -	\$ 26,224	\$ 55,898	\$ 41,288	\$ -	\$ -
Operating	-	120,453	-	-	-	-
Capital	-	127,289	-	-	-	-
Total	\$ -	\$ 273,966	\$ 55,898	\$ 41,288	\$ -	\$ -



Health - WIC - GA

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 25,129	\$ 27,481	\$ 24,036	\$ 25,102	\$ 29,826	\$ 31,031
Total	\$ 25,129	\$ 27,481	\$ 24,036	\$ 25,102	\$ 29,826	\$ 31,031
Expenditures						
Personnel	\$ 21,835	\$ 21,012	\$ 23,610	\$ 23,677	\$ 28,026	\$ 29,231
Operating	3,294	2,660	426	1,425	1,800	1,800
Capital	-	3,809	-	-	-	-
Total	\$ 25,129	\$ 27,481	\$ 24,036	\$ 25,102	\$ 29,826	\$ 31,031

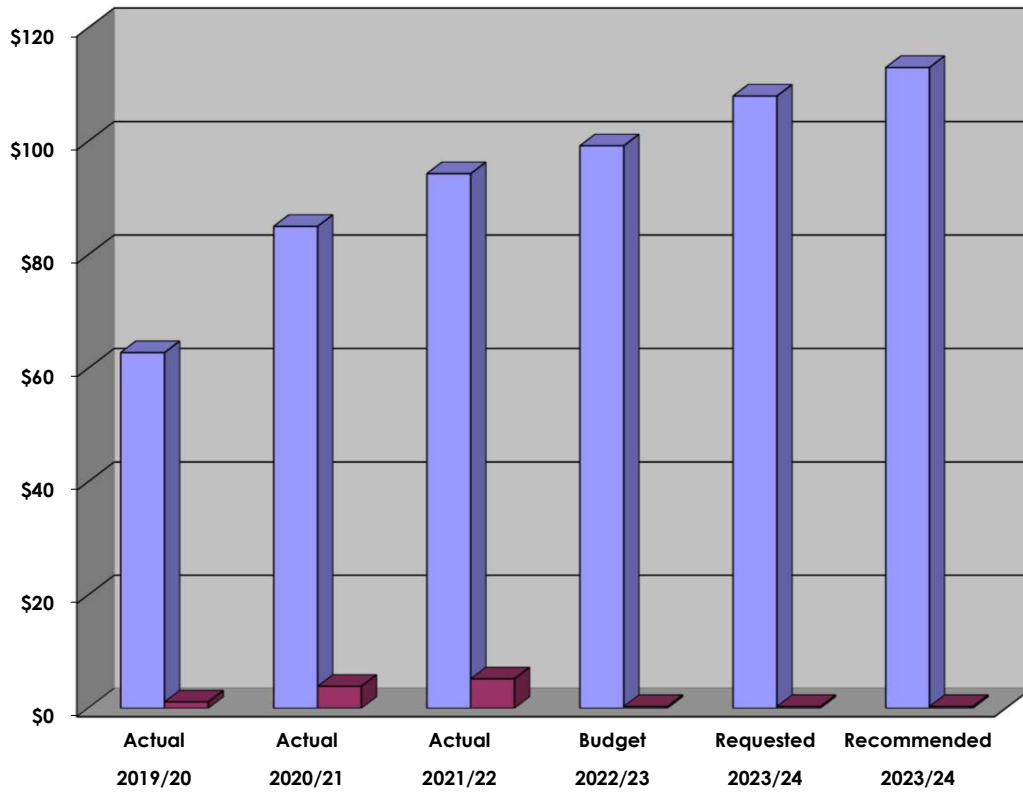


Health - WIC - NE

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Federal and State Grants	\$ 63,897	\$ 88,915	\$ 99,518	\$ 99,535	\$ 108,294	\$ 113,329
Total	\$ 63,897	\$ 88,915	\$ 99,518	\$ 99,535	\$ 108,294	\$ 113,329
Expenditures						
Personnel	\$ 62,778	\$ 85,035	\$ 94,313	\$ 99,225	\$ 107,984	\$ 113,019
Operating	1,119	3,880	5,205	310	310	310
Total	\$ 63,897	\$ 88,915	\$ 99,518	\$ 99,535	\$ 108,294	\$ 113,329

Thousands

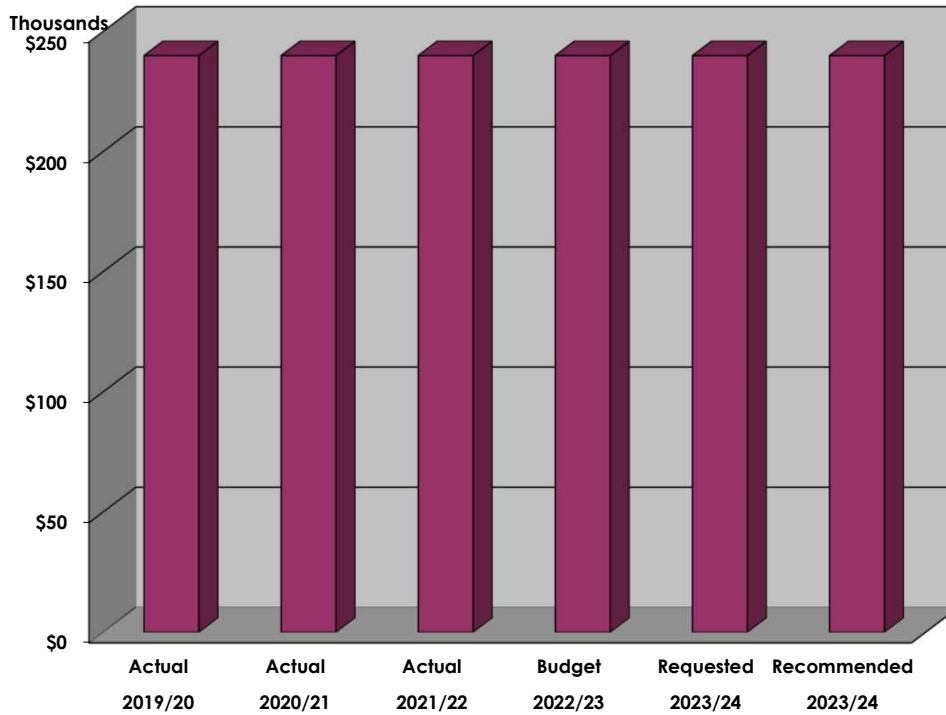


■ Personnel ■ Operating

Mental Health

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Intergovernmental Revenues	\$ 22,784	\$ 25,142	\$ 23,000	\$ 25,000	\$ 27,000	\$ 27,000
General Appropriation	217,216	214,858	217,000	215,000	213,000	213,000
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



■ 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

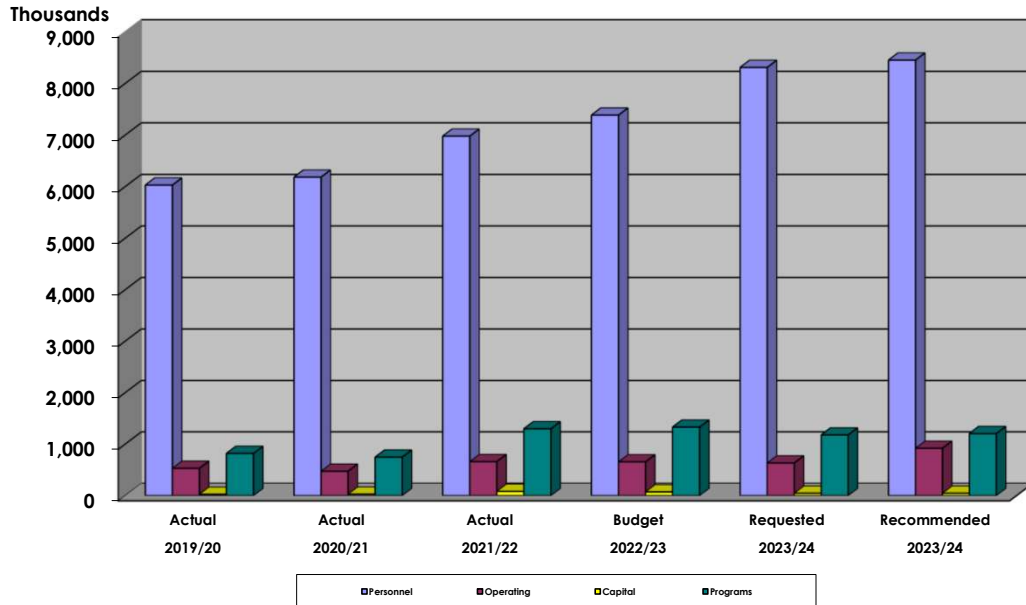
In March of 2023, the Governor signed into law Medicaid Expansion. As a result of Medicaid expansion, Social Services has requested a total of 4 new positions to assist with the increased caseload. Additionally, 2 reclassifications were requested and recommended to support restructuring of the Income Maintenance division to assist with additional training of staff.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	104.5	104	105	106	110	107

Budget

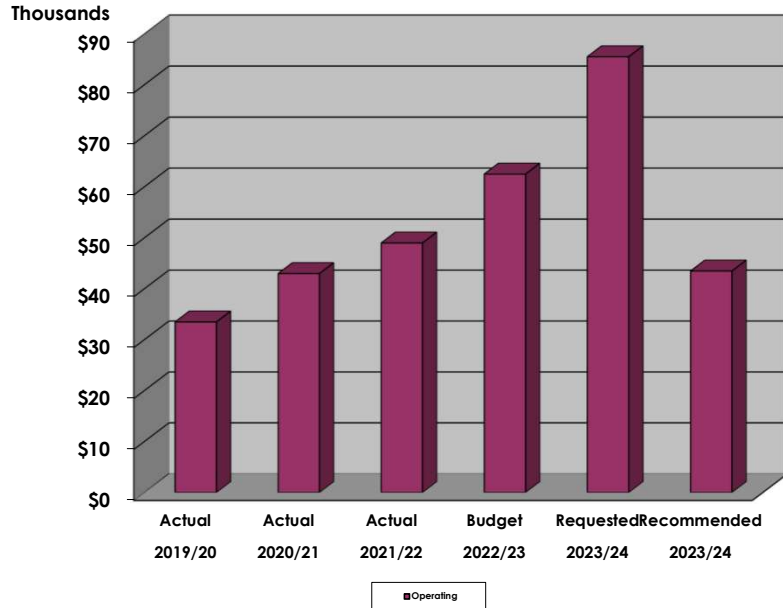
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and state grants	\$ 5,083,086	\$ 5,195,000	\$ 5,819,424	\$ 6,050,340	\$ 6,205,251	\$ 6,396,995
Other sales and services	56,532	32,543	78,276	80,276	55,400	55,400
Miscellaneous	4,307	22,747	10,100	10,100	10,100	10,100
General Appropriation	2,260,869	2,182,560	3,112,204	3,304,024	3,898,770	4,162,087
Total	\$ 7,404,794	\$ 7,432,850	\$ 9,020,004	\$ 9,444,740	\$ 10,169,521	\$ 10,624,582
Expenditures						
Personnel	\$ 6,030,077	\$ 6,184,680	\$ 6,979,177	\$ 7,387,357	\$ 8,312,119	\$ 8,454,401
Operating	529,955	473,427	659,535	655,625	633,905	919,390
Capital	25,096	27,429	83,121	70,837	45,000	45,000
Programs	819,666	747,314	1,298,171	1,330,921	1,178,497	1,205,791
Total	\$ 7,404,794	\$ 7,432,850	\$ 9,020,004	\$ 9,444,740	\$ 10,169,521	\$ 10,624,582



Human Services - Non-profit Agencies

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 33,500	\$ 43,000	\$ 49,000	\$ 62,500	\$ 85,500	\$ 43,500
Total	\$ 33,500	\$ 43,000	\$ 49,000	\$ 62,500	\$ 85,500	\$ 43,500
Expenditures						
Lee County Industries	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Johnston-Lee-Harnett						
Community Action	3,000	3,000	-	-		
HAVEN	12,000	12,000	12,000	10,000	12,000	10,000
Helping Hand Clinic	-	-	-	7,500	8,500	8,500
Boys & Girls Club of Lee County	10,000	10,000	10,000	10,000	50,000	10,000
Bread of Life Ministries	-	-	-	-		
The Salvation Army	1,000	1,000	10,000	10,000	10,000	10,000
Family Promise	2,000	2,000	2,000	-		
Another Choice for Black Children	500	-	-	-		
Hispanic Liaison of Chatham	-	-	-	-		
Lee County Veterans Council	-	10,000	-	20,000		
Outreach Mission	-	-	10,000	-		
Community Training Systems	-	-	-	-		
Abundant Exchange Services	-	-	-	-		
Brick Capital CDC	-	-	-	-		
Total	\$ 33,500	\$ 43,000	\$ 49,000	\$ 62,500	\$ 85,500	\$ 43,500



COLTS

Mission

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

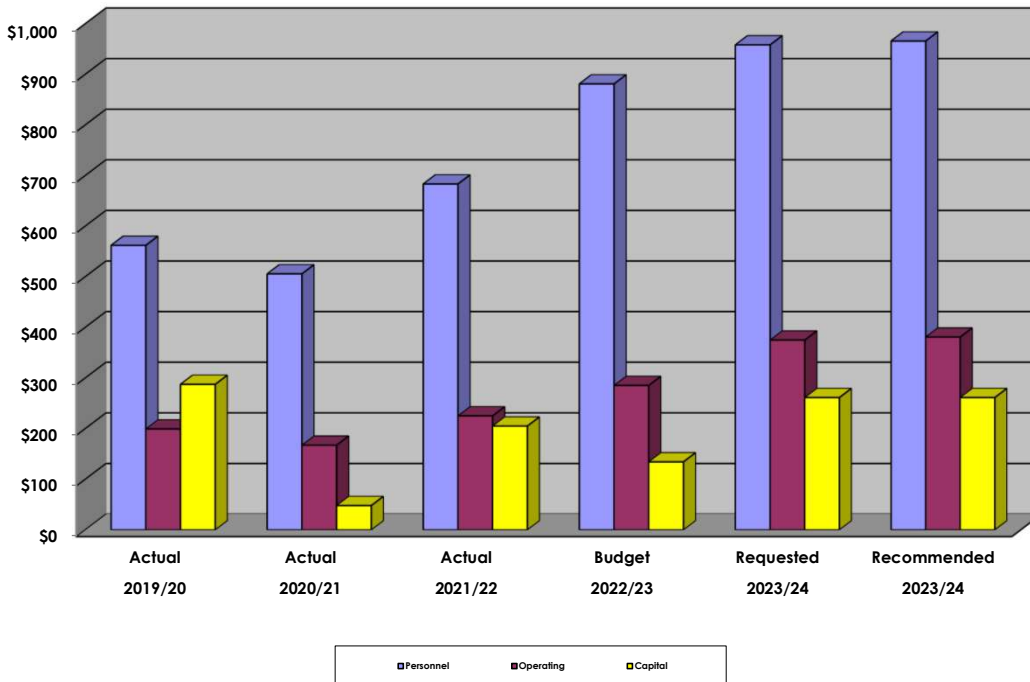
Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	4	4	4	4	4	4

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and state grants	\$ 816,322	\$ 453,013	\$ 580,365	\$ 871,110	\$ 638,138	\$ 638,138
Other sales and services	344,844	191,079	477,935	381,827	900,323	900,323
Miscellaneous	41,055	9,752	-	-	-	-
General Appropriation	(153,663)	67,015	55,100	47,654	55,866	69,518
Total	\$ 1,048,558	\$ 720,859	\$ 1,113,400	\$ 1,300,591	\$ 1,594,327	\$ 1,607,979
Expenditures						
Personnel	\$ 562,001	\$ 505,623	\$ 683,234	\$ 881,085	\$ 958,250	\$ 965,858
Operating	199,243	167,250	225,166	285,221	374,822	380,866
Capital	287,314	47,986	205,000	134,285	261,255	261,255
Total	\$ 1,048,558	\$ 720,859	\$ 1,113,400	\$ 1,300,591	\$ 1,594,327	\$ 1,607,979

Thousands



Senior Services

Mission

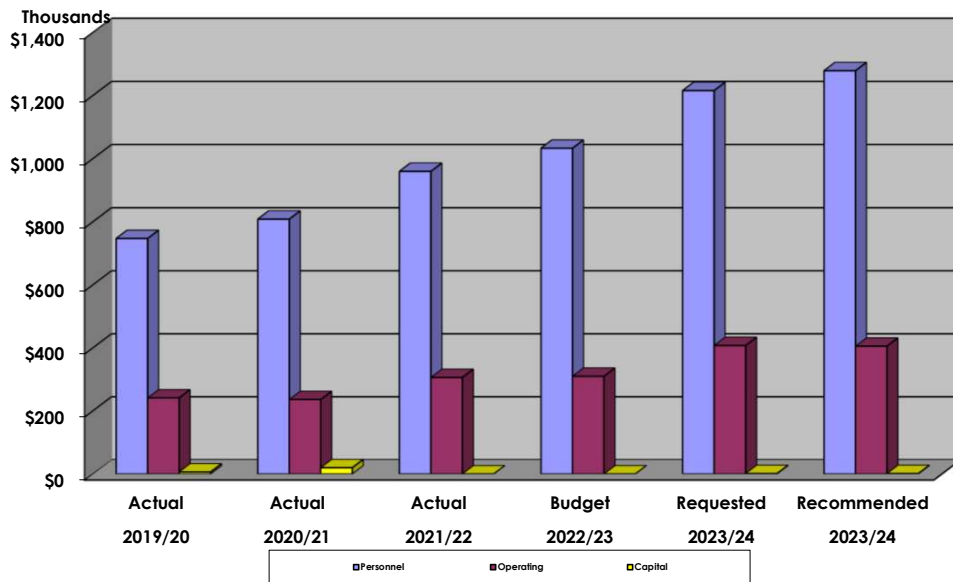
The mission of Lee County Senior Services is to provide a comprehensive assessment of the needs and opportunities associated with older adults and to fashion an achievable vision of successful aging in Lee County. Lee County Senior Services' mission statement is facilitated by the Enrichment Center,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

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	10	11	12	12	12	12

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and state grants	\$ 516,104	\$ 700,739	\$ 488,368	\$ 488,120	\$ 712,901	\$ 712,901
Other sales and services	35,850	26,009	44,300	43,300	37,500	37,500
Miscellaneous	1,400	-	-	-	-	-
General Appropriation	442,193	338,453	734,052	812,245	874,903	935,662
Total	\$ 995,547	\$ 1,065,201	\$ 1,266,720	\$ 1,343,665	\$ 1,625,304	\$ 1,686,063
Expenditures						
Personnel	\$ 747,571	\$ 808,882	\$ 960,259	\$ 1,033,451	\$ 1,216,201	\$ 1,279,197
Operating	241,475	236,432	306,461	310,214	407,848	405,611
Capital	6,501	19,887	-	-	1,255	1,255
Total	\$ 995,547	\$ 1,065,201	\$ 1,266,720	\$ 1,343,665	\$ 1,625,304	\$ 1,686,063

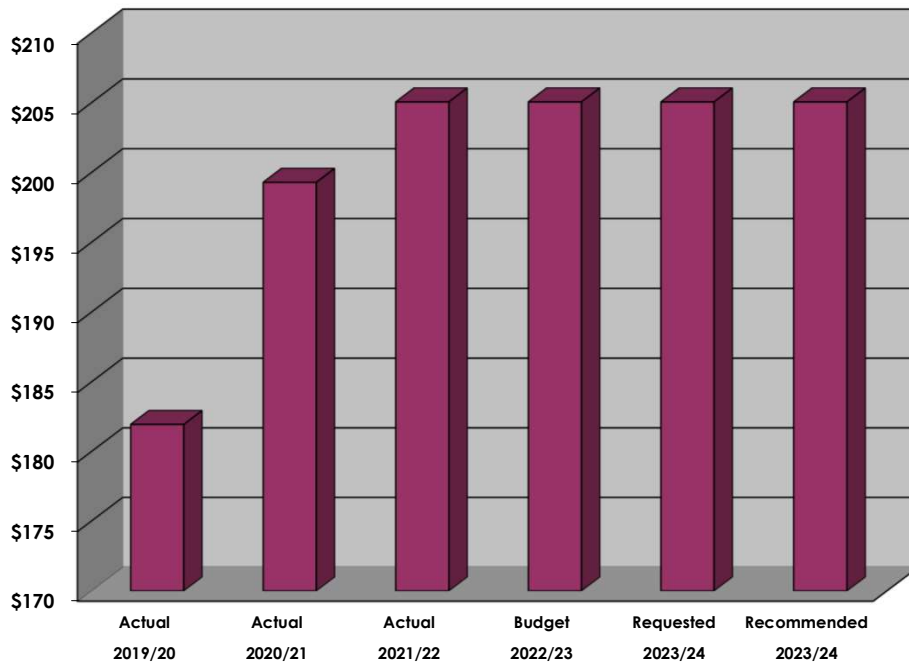


Juvenile Crime Prevention Council

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 179,278	\$ 196,789	\$ 205,084	\$ 205,084	\$ 205,084	\$ 205,084
General Appropriation	2,699	2,534	-	-	-	-
Total	\$ 181,977	\$ 199,323	\$ 205,084	\$ 205,084	\$ 205,084	\$ 205,084
Expenditures						
Operating	\$ 181,977	\$ 199,323	\$ 205,084	\$ 205,084	\$ 205,084	\$ 205,084
Total	\$ 181,977	\$ 199,323	\$ 205,084	\$ 205,084	\$ 205,084	\$ 205,084

Thousands



■ Operating

Lee County Schools

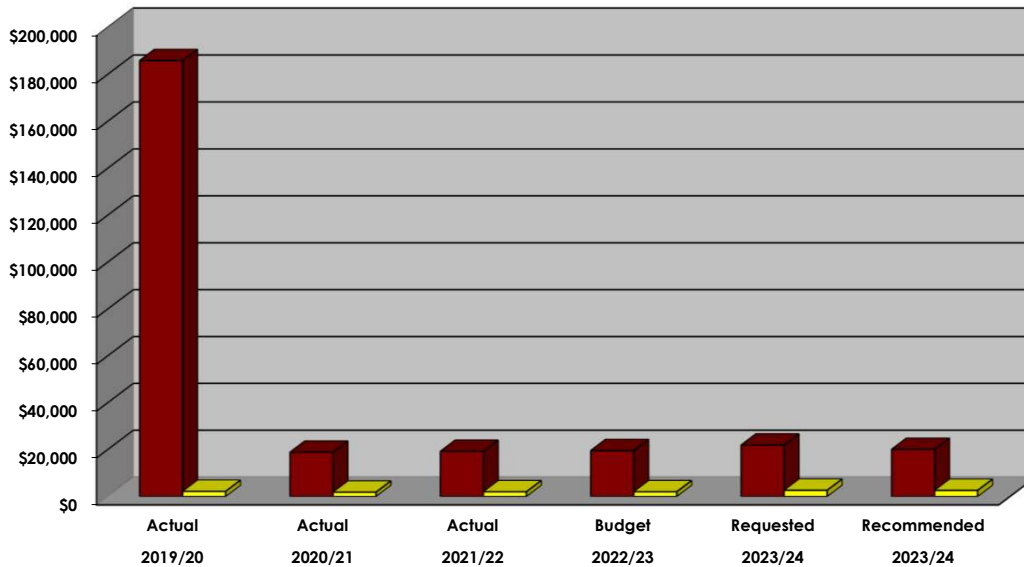
Significant Changes

The official requested budget from the Lee County Board of Education has not been received at the time of this writing.

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Intergovernmental Revenues	\$ 861,276	\$ 258,304	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000
General Appropriation	187,259,784	20,512,784	20,638,030	20,958,024	23,971,534	22,081,524
Total	\$ 188,121,060	\$ 20,771,088	\$ 21,323,030	\$ 21,643,024	\$ 24,656,534	\$ 22,766,524
Expenditures						
Current Expense	\$ 185,912,278	\$ 18,912,278	\$ 19,290,524	\$ 19,610,524	\$ 21,978,034	\$ 20,134,024
Capital	2,208,782	1,858,810	2,032,506	2,032,500	2,678,500	2,632,500
Total	\$ 188,121,060	\$ 20,771,088	\$ 21,323,030	\$ 21,643,024	\$ 24,656,534	\$ 22,766,524

Thousands



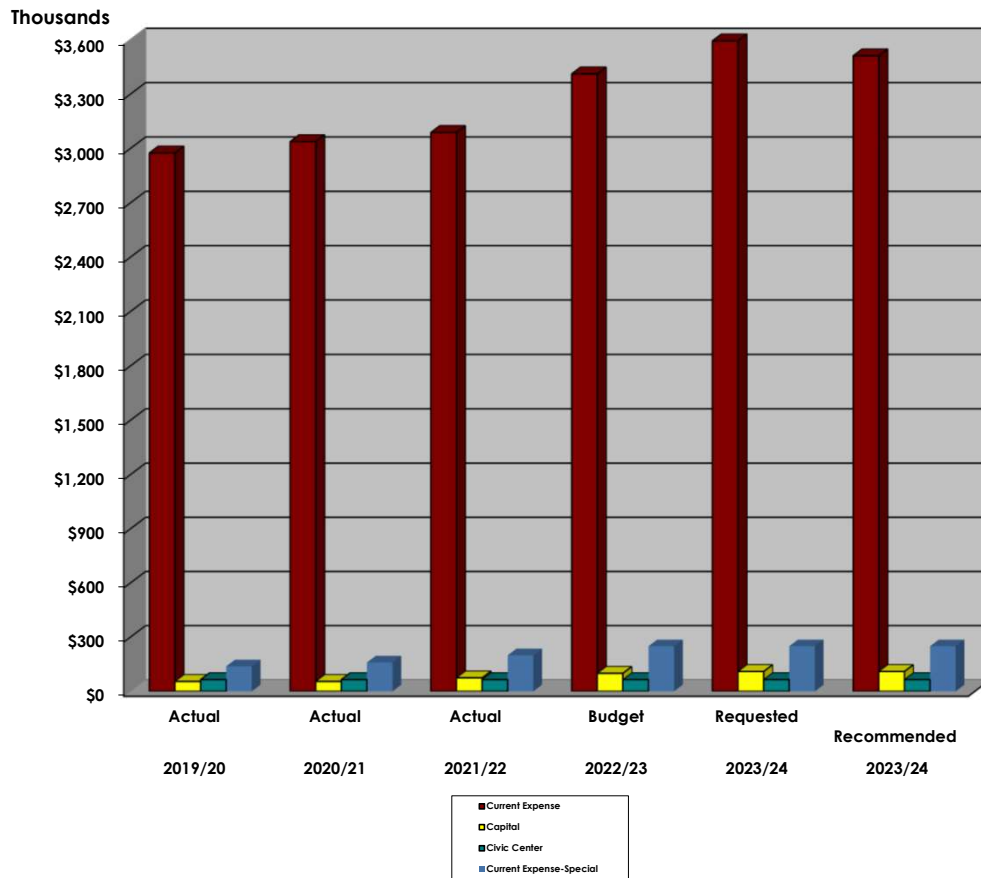
■ Current Expense

■ Capital

CCCC

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
General Appropriation	\$ 3,234,668	\$ 3,318,458	\$ 3,429,030	\$ 4,747,235	\$ 4,939,430	\$ 4,857,235
Total	\$ 3,234,668	\$ 3,318,458	\$ 3,429,030	\$ 4,747,235	\$ 4,939,430	\$ 4,857,235
Expenditures						
Current Expense	\$ 2,976,031	\$ 3,038,528	\$ 3,089,100	\$ 3,412,305	\$ 3,594,500	\$ 3,512,305
Current Expense-Special	138,707	160,000	200,000	250,000	250,000	250,000
Current Expense-Moore	-	-	-	920,000	920,000	920,000
Capital	55,000	55,000	75,000	100,000	110,000	110,000
Civic Center	64,930	64,930	64,930	64,930	64,930	64,930
Total	\$ 3,234,668	\$ 3,318,458	\$ 3,429,030	\$ 4,747,235	\$ 4,939,430	\$ 4,857,235



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.

Significant Changes

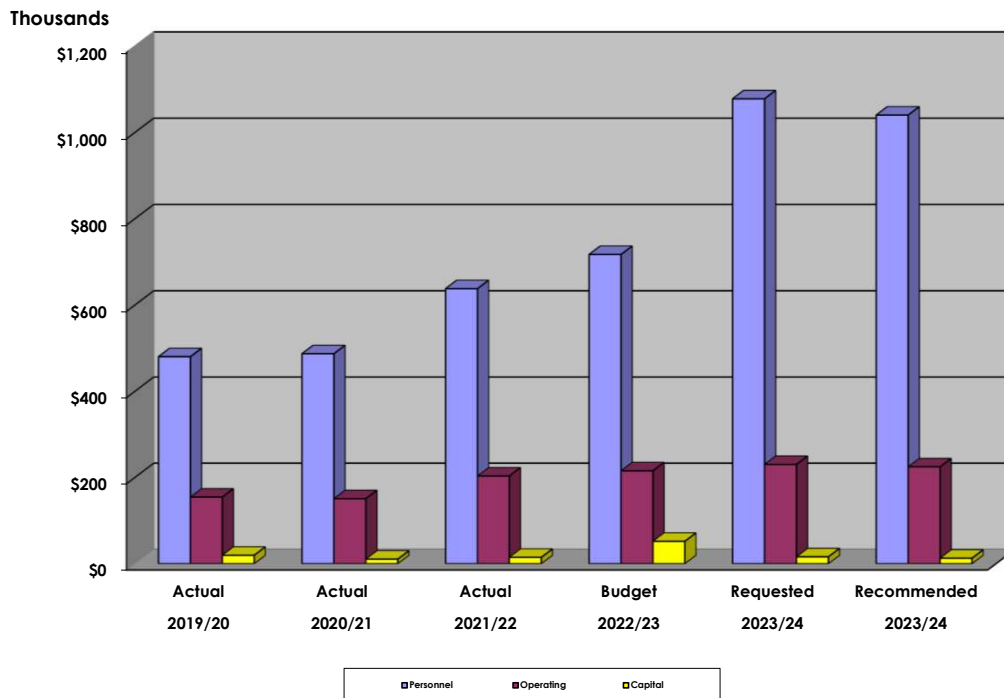
In planning for the additional staffing of the new library scheduled to open its doors in 2025 in addition to meeting the increasing programming requests from the public, the library requested an increase in staffing. The recommended budget includes a Librarian III for Outreach and Programming.

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	8	8	10	10	13	11

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Federal and State Grants	\$ 110,507	\$ 124,254	\$ 111,599	\$ 111,599	\$ 111,599	\$ 111,599
Sales and Services	15,554	4,815	10,100	10,100	10,050	10,050
Miscellaneous	529	570	750	750	750	750
General Appropriation	528,571	519,753	734,550	863,046	1,202,823	1,156,111
Total	\$ 655,161	\$ 649,392	\$ 856,999	\$ 985,495	\$ 1,325,222	\$ 1,278,510
Expenditures						
Personnel	\$ 480,630	\$ 487,557	\$ 638,292	\$ 717,559	\$ 1,078,457	\$ 1,040,667
Operating	154,850	151,237	203,817	215,860	230,703	225,015
Capital	19,681	10,598	14,890	52,076	16,062	12,828
Total	\$ 655,161	\$ 649,392	\$ 856,999	\$ 985,495	\$ 1,325,222	\$ 1,278,510



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.

Significant Changes

In FY 2023 the Board approved a contract for Pool Management Services for OT Sloan and Horton Pools. The service will provide maintenance, lifeguarding, programs (swim lessons, rentals etc.) and general pool oversight during the swim season. This service is intended to address the challenges the department has experienced in hiring pool staff. The budget impact of the service will implement a decrease in temporary salaries and supplies with an increase to professional service expenses. The budget also includes a replacement truck, water fountains at SanLee Park and continued improvements to the new gymnastics building.

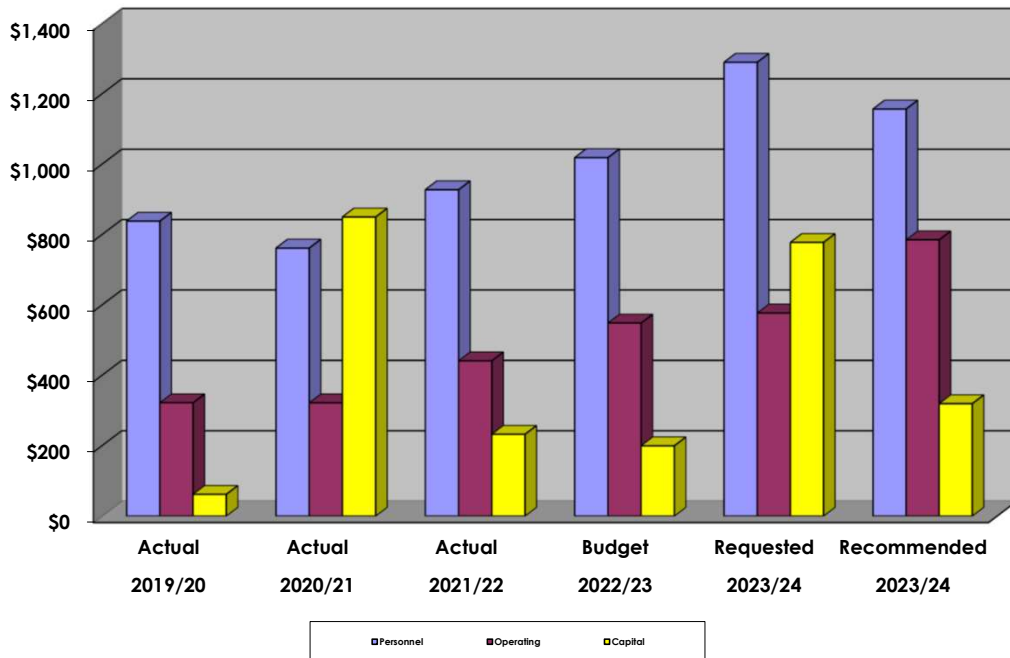
Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Regular Full Time Equivalents	10	10	10	10	10	10

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Sales and Services	\$ 203,753	\$ 94,182	\$ 227,000	\$ 360,000	\$ 409,200	\$ 391,200
Miscellaneous	15	-	-	-	-	-
General Appropriation	1,019,087	1,839,834	1,374,796	1,407,491	2,236,045	1,870,752
Total	\$ 1,222,855	\$ 1,934,016	\$ 1,601,796	\$ 1,767,491	\$ 2,645,245	\$ 2,261,952
Expenditures						
Personnel	\$ 838,494	\$ 761,802	\$ 927,713	\$ 1,018,809	\$ 1,289,906	\$ 1,157,005
Operating	322,391	322,112	441,476	548,802	577,418	785,326
Capital	61,970	850,102	232,607	199,880	777,921	319,621
Total	\$ 1,222,855	\$ 1,934,016	\$ 1,601,796	\$ 1,767,491	\$ 2,645,245	\$ 2,261,952

Thousands

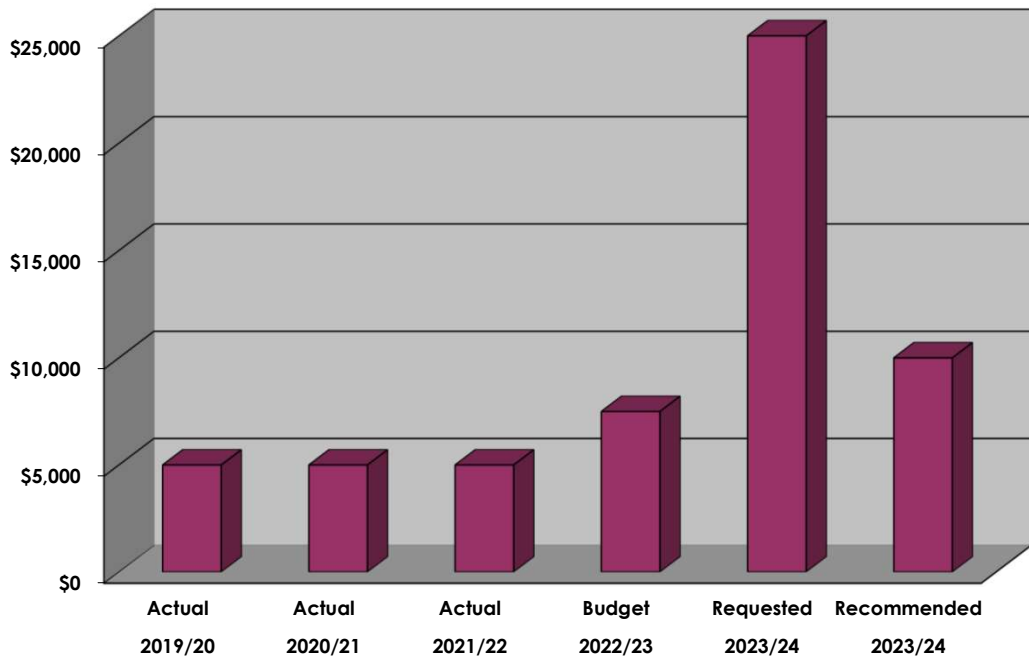


Temple Theatre

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 25,000	\$ 10,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 25,000	\$ 10,000
Expenditures						
Operating	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 25,000	\$ 10,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 25,000	\$ 10,000

Thousands

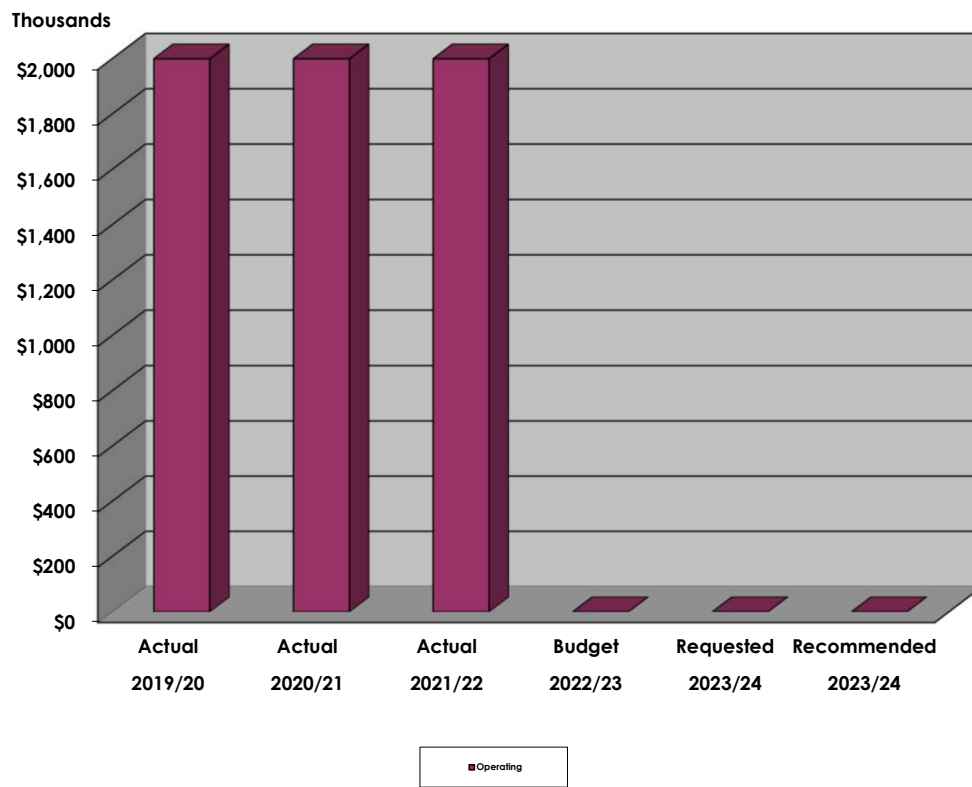


■ Operating

Arts Council

Budget

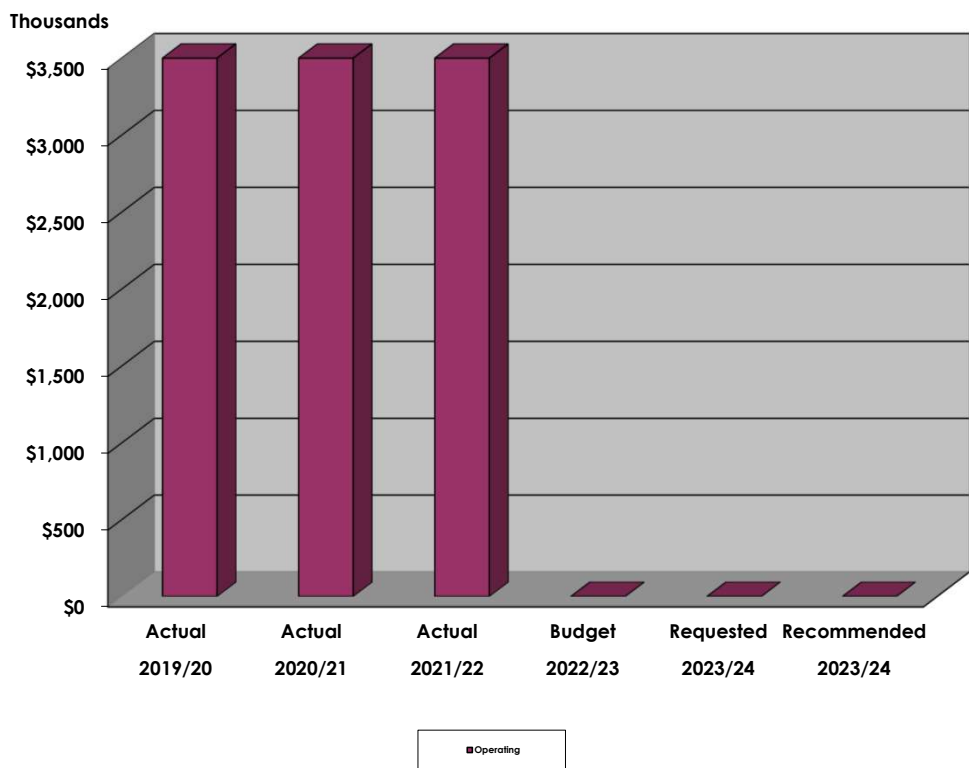
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	-
Total	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	-
Expenditures						
Operating	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	-
Total	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	-



Railroad House Historical Association

Budget

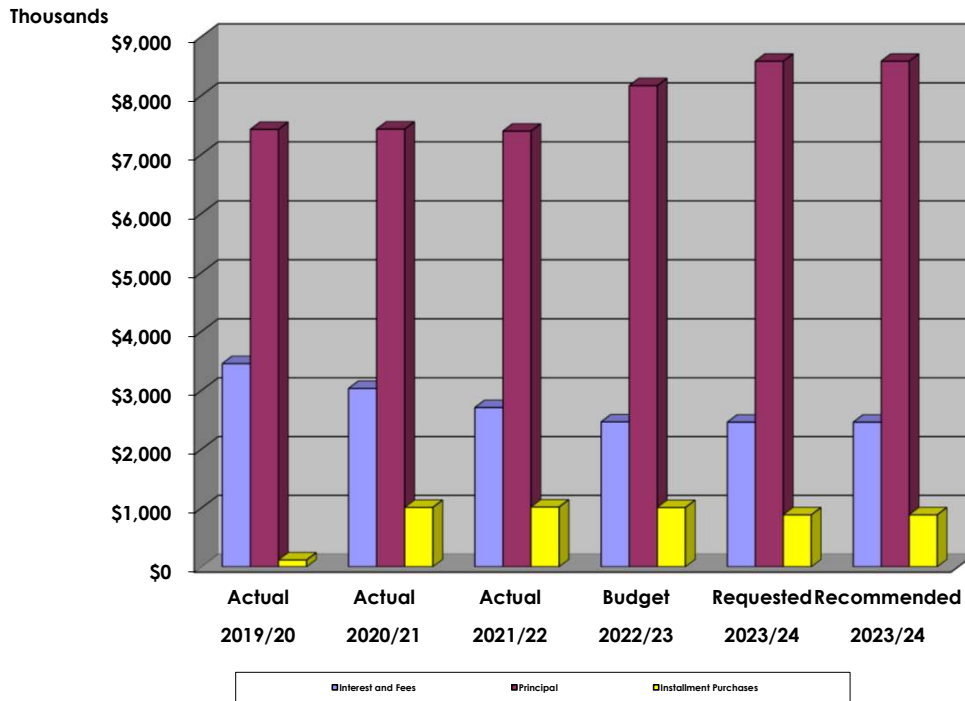
	2019/20		2020/21		2021/22		2022/23		2023/24		2023/24
	Actual		Actual		Actual		Budget		Requested		Recommended
Revenue											
General Appropriation	\$ 3,500	\$	3,500	\$	3,500	\$	-	\$	-	\$	-
Total	\$ 3,500	\$	3,500	\$	3,500	\$	-	\$	-	\$	-
Expenditures											
Operating	\$ 3,500	\$	3,500	\$	3,500	\$	-	\$	-	\$	-
Total	\$ 3,500	\$	3,500	\$	3,500	\$	-	\$	-	\$	-



Debt Service

Budget

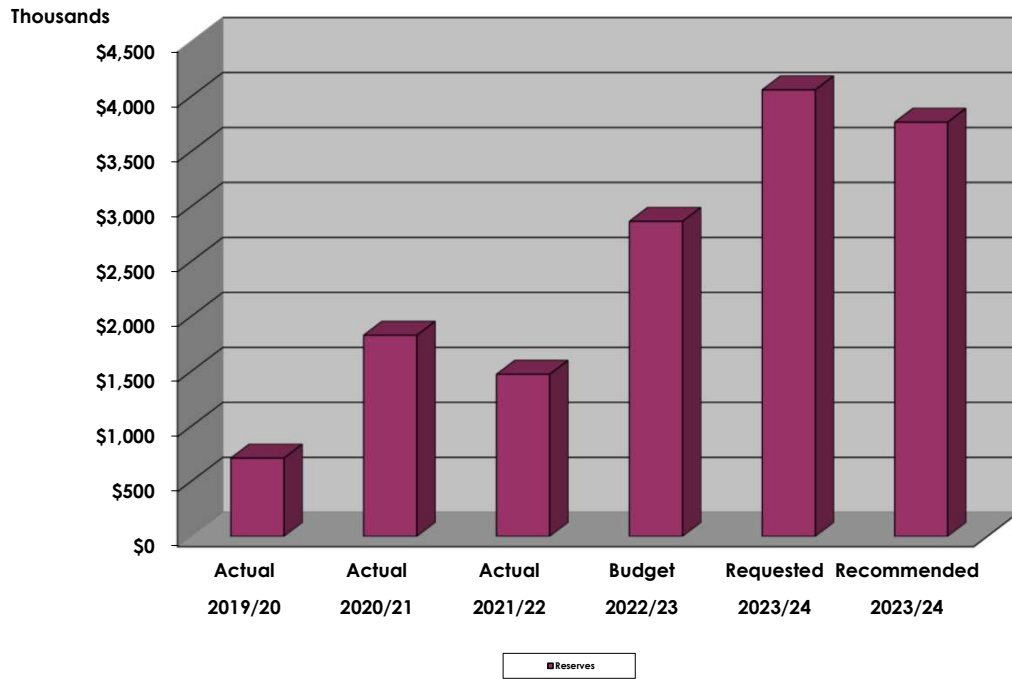
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Local option sales taxes	\$ 5,302,039	\$ 6,336,275	\$ 6,571,918	\$ 7,607,346	\$ 8,142,576	\$ 8,220,870
Unrestricted intergovernmental Transfers	557,219	473,627	406,657	314,727	222,797	222,797
General Appropriation	805,581	449,188	-	-	-	-
Total	\$ 10,998,249	\$ 11,477,689	\$ 11,124,976	\$ 11,643,345	\$ 11,928,312	\$ 11,928,312
Expenditures						
Interest and Fees	\$ 3,455,390	\$ 3,034,962	\$ 2,709,639	\$ 2,466,256	\$ 2,460,579	\$ 2,460,579
Principal	7,427,000	7,432,000	7,398,000	8,168,250	8,583,250	8,583,250
Installment Purchases	115,859	1,010,727	1,017,337	1,008,839	884,483	884,483
Total	\$ 10,998,249	\$ 11,477,689	\$ 11,124,976	\$ 11,643,345	\$ 11,928,312	\$ 11,928,312



Reserves

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
General Appropriation	\$ 712,000	\$ 1,830,011	\$ 1,474,602	\$ 2,865,387	\$ 4,061,616	\$ 3,767,105
Total	\$ 712,000	\$ 1,830,011	\$ 1,474,602	\$ 2,865,387	\$ 4,061,616	\$ 3,767,105
Expenditures						
Reserves	\$ 712,000	\$ 1,830,011	\$ 1,474,602	\$ 2,865,387	\$ 4,061,616	\$ 3,767,105
Total	\$ 712,000	\$ 1,830,011	\$ 1,474,602	\$ 2,865,387	\$ 4,061,616	\$ 3,767,105



**COUNTY OF LEE
FY 2023-2024 Recommended Budget
Other Funds**

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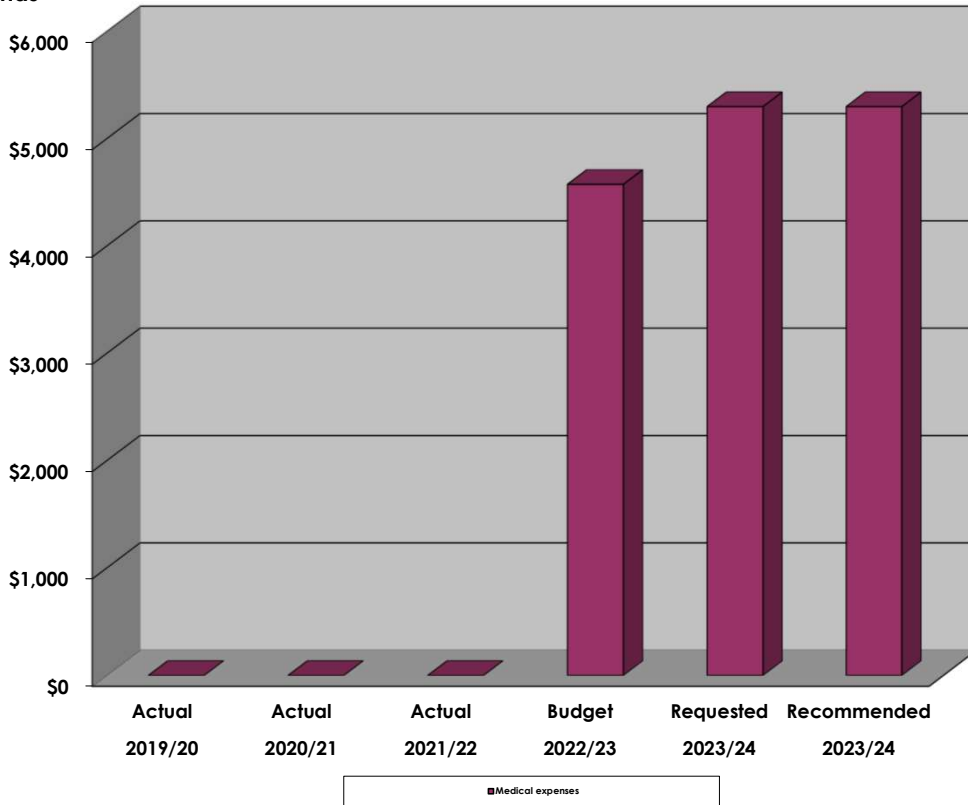
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Employees' Medical Plan Fund

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ 4,575,605	\$ 5,299,560	\$ 5,299,560
Total	\$ -	\$ -	\$ -	\$ 4,575,605	\$ 5,299,560	\$ 5,299,560
Expenditures						
Medical expenses	\$ -	\$ -	\$ -	\$ 4,575,605	\$ 5,299,560	\$ 5,299,560
Total	\$ -	\$ -	\$ -	\$ 4,575,605	\$ 5,299,560	\$ 5,299,560

Thousands

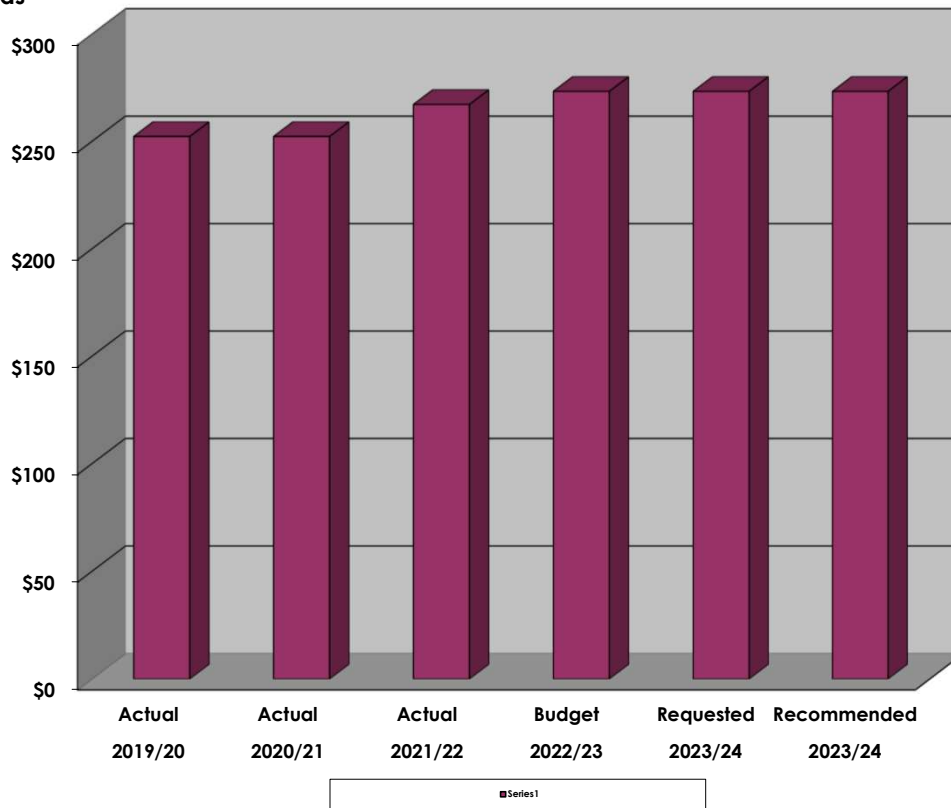


Room Occupancy Tax Fund

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Other Taxes and Licenses	\$ 245,074	\$ 282,139	\$ 265,000	\$ 273,301	\$ 273,301	\$ 273,301
Investment Earnings	2,825	192	-	-	-	-
Fund Balance Appropriation	4,414	(30,018)	2,229	2,229		
Total	\$ 252,313	\$ 252,313	\$ 267,229	\$ 275,530	\$ 273,301	\$ 273,301
Expenditures						
Civic Center Operating	\$ 252,313	\$ 252,313	\$ 267,229	\$ 273,301	\$ 273,301	\$ 273,301
Total	\$ 252,313	\$ 252,313	\$ 267,229	\$ 273,301	\$ 273,301	\$ 273,301

Thousands

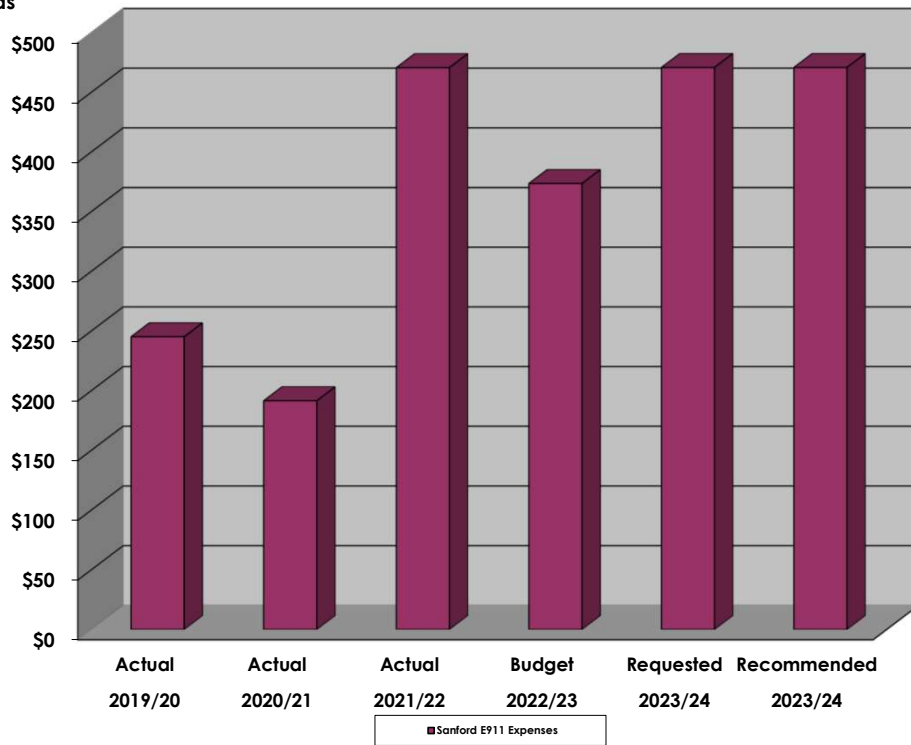


Emergency Telephone System Fund

Budget

	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
	Actual	Actual	Actual	Budget	Requested	Recommended
Revenue						
Other Taxes and Licenses	\$ 404,575	\$ 421,709	\$ 421,709	\$ 271,170	\$ 280,197	\$ 280,197
Investment Earnings	8,656	689	-	-	-	-
Fund Balance Appropriation	(107,714)	(169,469)	114,009	129,090	217,318	217,318
Total	\$ 305,517	\$ 252,929	\$ 535,718	\$ 400,260	\$ 497,515	\$ 497,515
Expenditures						
Sanford E911 Expenses	\$ 245,103	\$ 191,490	\$ 470,601	\$ 373,551	\$ 470,806	\$ 470,806
Lee County E911 Expenses	60,414	61,439	65,117	26,709	26,709	26,709
Total	\$ 305,517	\$ 252,929	\$ 535,718	\$ 400,260	\$ 497,515	\$ 497,515

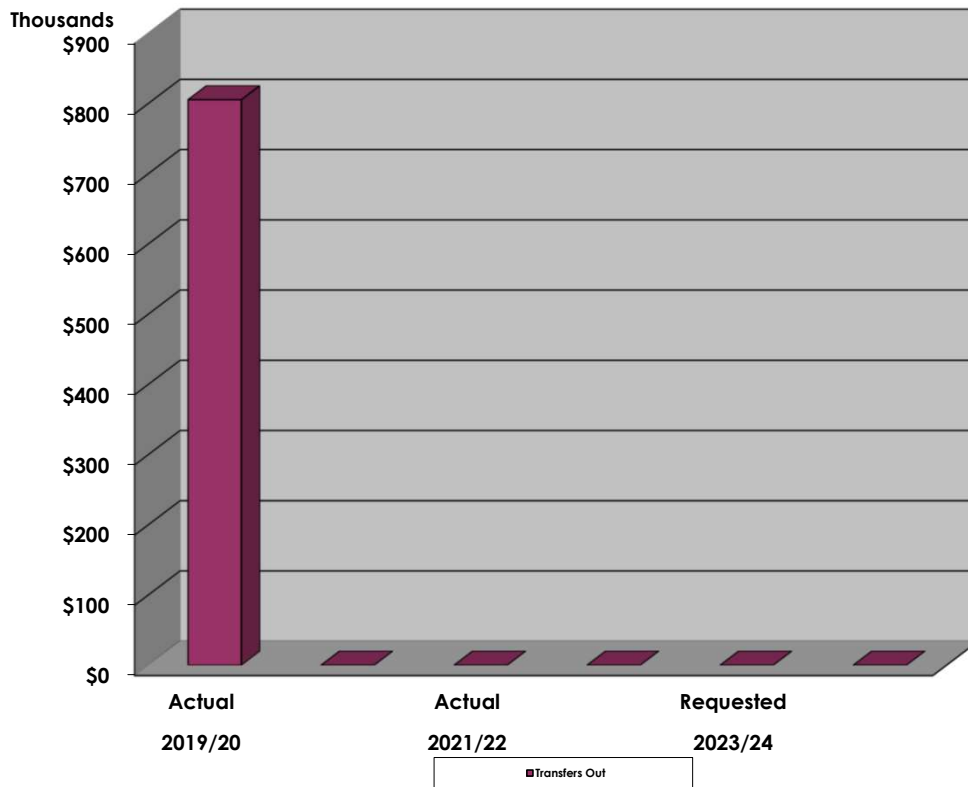
Thousands



Capital Reserve Fund

Budget

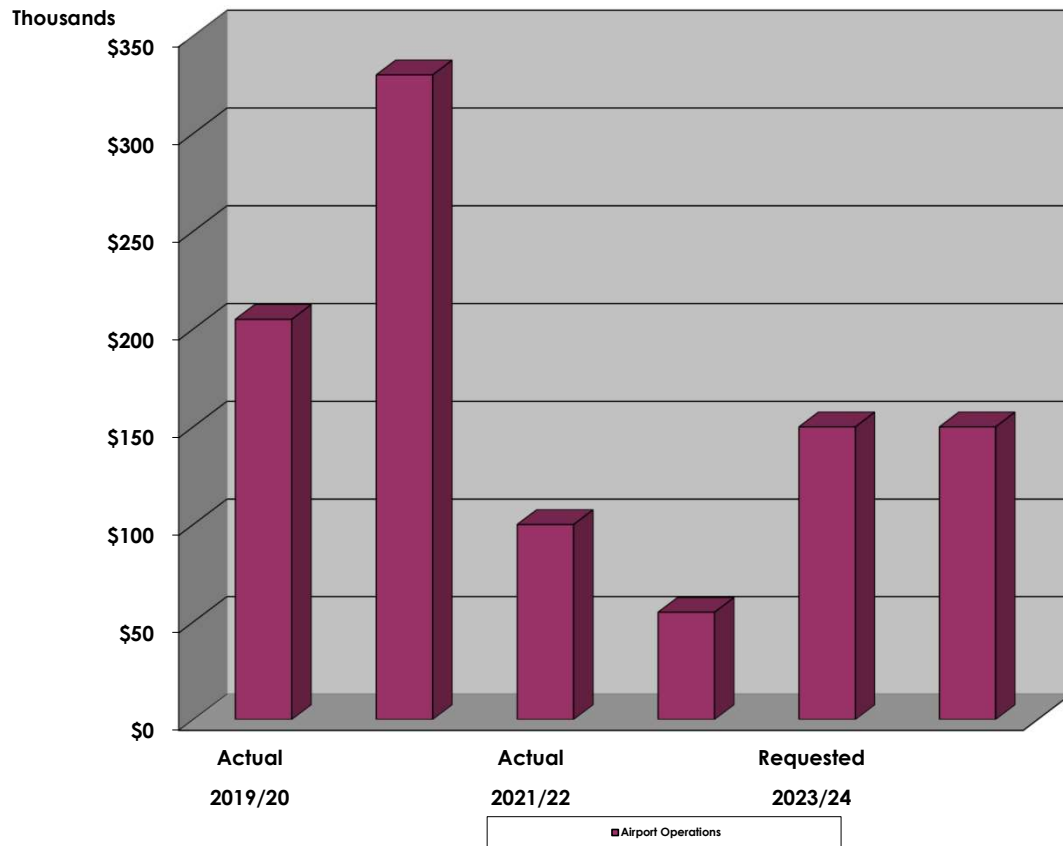
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Investment Earnings	\$ 51,387	\$ 3,668	\$ -	\$ -	\$ -	\$ -
Transfers In	712,000	754,000	-	-	-	-
Fund Balance	42,001	-	-	-	-	-
Total	\$ 805,388	\$ 757,668	\$ -	\$ -	\$ -	\$ -
Expenditures						
Transfers Out	\$ 805,388	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 805,388	\$ -	\$ -	\$ -	\$ -	\$ -



Airport Tax Reserve Fund

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Ad Valorem Taxes	\$ 329,341	\$ 274,601	\$ 100,000	\$ 55,000	\$ 150,000	\$ 150,000
Investment Earnings	4,329	397	-	-	-	-
Fund Balance Appropriation	(128,670)	55,002	-	-	-	-
Total	\$ 205,000	\$ 330,000	\$ 100,000	\$ 55,000	\$ 150,000	\$ 150,000
Expenditures						
Airport Operations	\$ 205,000	\$ 330,000	\$ 100,000	\$ 55,000	\$ 150,000	\$ 150,000
Total	\$ 205,000	\$ 330,000	\$ 100,000	\$ 55,000	\$ 150,000	\$ 150,000

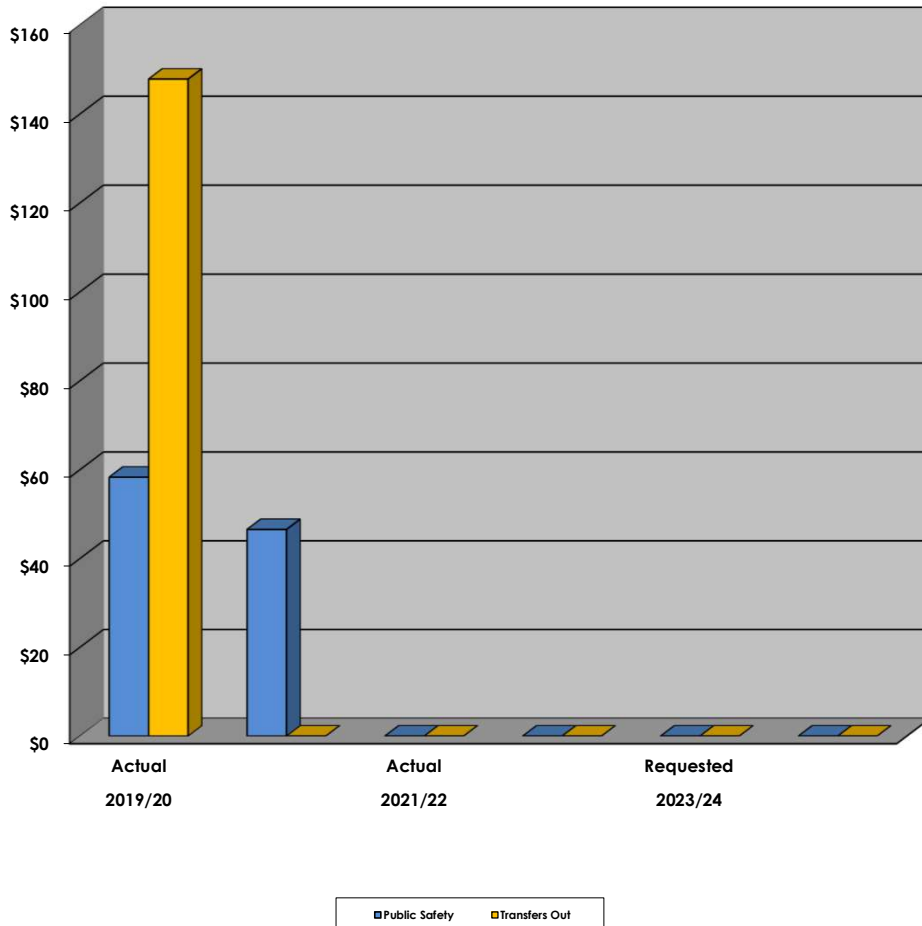


Drug Seizure Fund

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Intergovernmental Revenues	\$ 33,309	\$ 23,733	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,636	78	-	-	-	-
Fund Balance	171,282	22,769	-	-	-	-
Total	\$ 206,227	\$ 46,580	\$ -	\$ -	\$ -	\$ -
Expenditures						
Public Safety	\$ 58,353	\$ 46,580	\$ -	\$ -	\$ -	\$ -
Transfers Out	147,874	-	-	-	-	-
Total	\$ 206,227	\$ 46,580	\$ -	\$ -	\$ -	\$ -

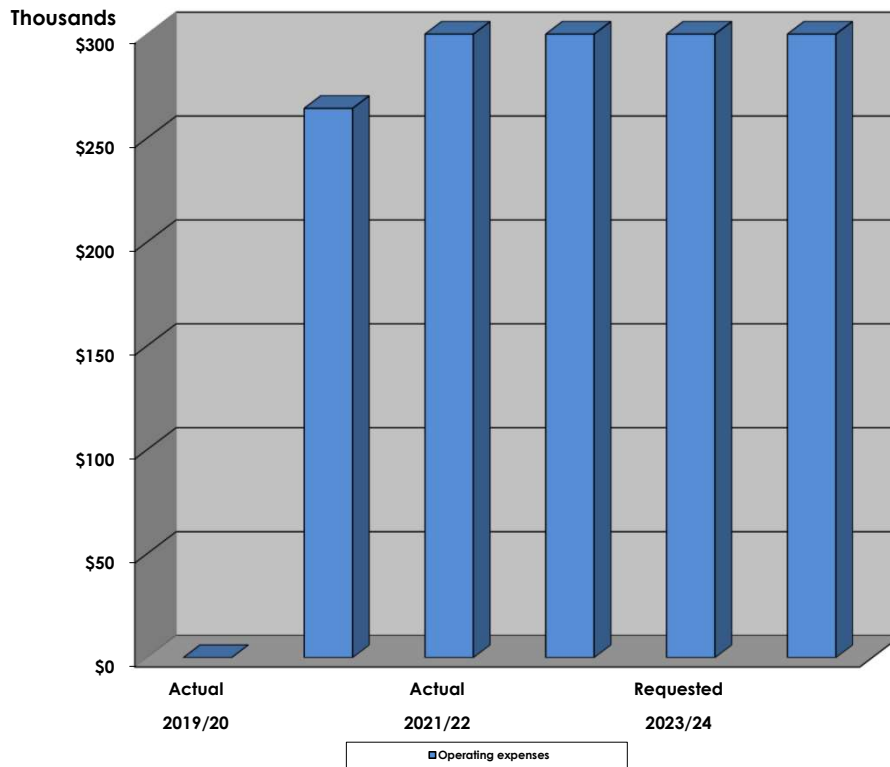
Thousands



Representative Payee Fund

Budget

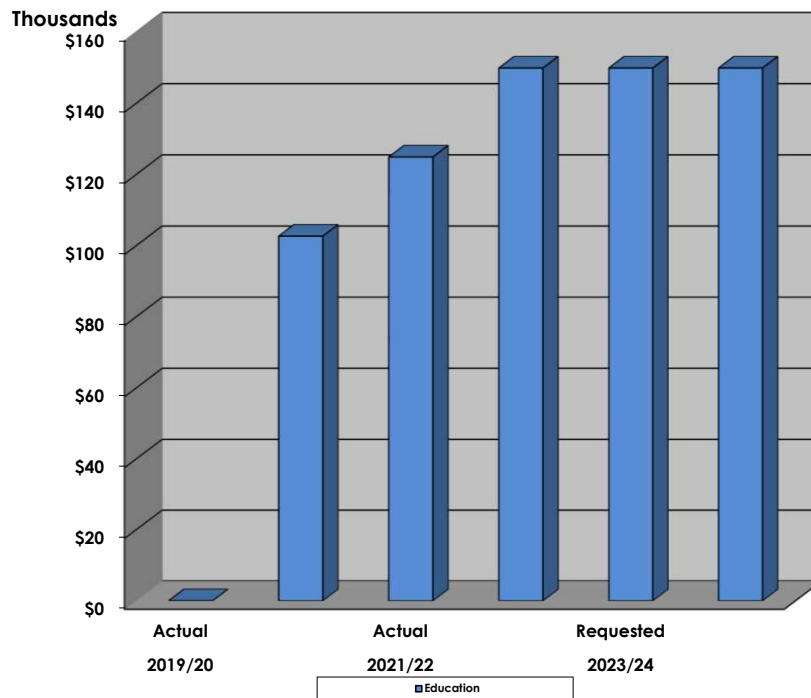
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Intergovernmental Revenues	\$ -	\$ 275,200	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Fund Balance	-	(10,947)	-	-	-	-
Total	\$ -	\$ 264,253	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Expenditures						
Operating expenses	\$ -	\$ 264,253	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total	\$ -	\$ 264,253	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000



Fines and Forfeitures Fund

Budget

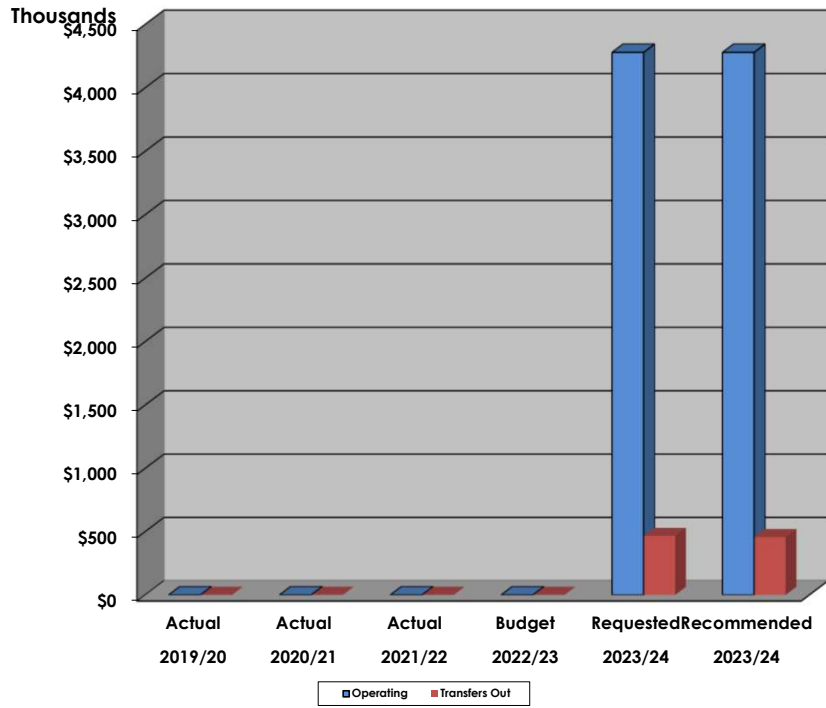
	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Miscellaneous Revenues	\$ -	\$ 102,769	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Fund Balance	-	-	-	-	-	-
Total	\$ -	\$ 102,769	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures						
Education	\$ -	\$ 102,769	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
Total	\$ -	\$ 102,769	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000



Unified Fire District Fund

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,745,319	\$ 4,745,319
Total	\$ -	\$ -	\$ -	\$ -	\$ 4,745,319	\$ 4,745,319
Expenditures						
Operating	\$ -	\$ -	\$ -	\$ -	\$ 4,279,719	\$ 4,279,719
Transfers Out	-	-	-	-	465,600	456,600
Total	\$ -	\$ -	\$ -	\$ -	\$ 4,745,319	\$ 4,736,319



Solid Waste Fund

Staffing

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Full Time Equivalents	4	4	4	4	4	4

Budget

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2023/24 Requested	2023/24 Recommended
Revenue						
Charges for Services	\$ 1,375,099	\$ 1,375,003	\$ 1,672,850	\$ 1,778,094	\$ 1,740,176	\$ 1,740,176
Other Taxes and Licenses	138,500	148,753	137,000	145,000	150,000	150,000
Investment Earnings	18,048	1,014	2,000	1,000	7,000	7,000
Miscellaneous	18,755	33,814	20,000	22,000	20,000	20,000
Transfers in	-	-	-		800,000	800,000
Fund Balance Appropriation	47,876	178,821	171,999	21,037	251,599	204,184
Total	\$ 1,598,278	\$ 1,737,405	\$ 2,003,849	\$ 1,967,131	\$ 2,968,775	\$ 2,921,360
Expenditures						
Waste Disposal	\$ 232,698	\$ 249,640	\$ 237,315	\$ 248,701	\$ 255,545	\$ 260,291
Waste Collections	1,365,580	1,487,765	1,766,534	1,718,430	2,713,230	2,661,069
Total	\$ 1,598,278	\$ 1,737,405	\$ 2,003,849	\$ 1,967,131	\$ 2,968,775	\$ 2,921,360

Thousands

