

LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

2014-2015 Recommended Budget

Submitted:
May 22, 2014

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LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

May 22, 2014

Lee County Board of Commissioners

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

Re: Budget Message
Fiscal Year 2014-15 Recommended Budget

Dear Chairman Parks and Commission Members:

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

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

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

OFFICE OF THE COUNTY MANAGER

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sincerely,



John Crumpton
County Manager/Budget Officer

LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

Fiscal Year 2014-15 Budget at a Glance

Total Property Valuation: \$4.943 billion

Proposed Tax Rate: \$.72

One Penny Generates: \$479,943

General Fund- Revenues

	Original 13-14 Budget	Recommended 14-15 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Ad Valorem Taxes	\$34,605,000	\$35,355,701	\$750,701	2.17%
Local Option Sales Tax	\$10,932,940	\$10,815,428	(\$117,512)	-1.07%
Other Taxes & Licenses	\$442,331	\$418,600	(\$23,731)	-5.36%
Intergovernmental Revenues	\$10,543,162	\$11,592,786	\$1,049,624	9.96%
Permits & Fees	\$271,000	\$241,000	(\$30,000)	-11.07%
Sales & Services	\$2,679,786	\$2,787,952	\$108,166	4.04%
Investment Earnings	\$40,000	\$30,000	(\$10,000)	-25.00%
Miscellaneous	\$302,739	\$379,987	\$77,248	25.52%
Transfers In	\$1,038,956	\$915,253	(\$123,703)	-11.91%
Fund Balance Appropriated	\$2,900,506	\$2,584,259	(\$316,247)	-10.90%
Total Revenues	\$63,756,420	\$65,120,966	\$1,364,546	2.14%

General Fund- Expenditures

	Original 13-14 Budget	Recommended 14-15 Budget	Increase/ (Decrease)	% Increase/ (Decrease)
General Government-Total	\$8,061,592	\$7,975,138	(\$86,454)	-1.07%
Public Safety-Total	\$9,136,663	\$9,617,927	\$481,264	5.27%
Economic/Physical Devel.-Total	\$1,204,490	\$1,194,840	(\$9,650)	-0.80%
Health and Welfare-Total	\$14,956,839	\$15,438,568	\$481,729	3.22%
<i>Public Health</i>	<i>\$3,068,038</i>	<i>\$3,071,189</i>	<i>\$3,151</i>	<i>0.10%</i>
<i>Mental Health</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$0</i>	<i>0.00%</i>
<i>Social Services</i>	<i>\$9,613,276</i>	<i>\$10,029,953</i>	<i>\$416,677</i>	<i>4.33%</i>
Education- Total	\$19,440,703	\$20,124,253	\$683,550	3.52%
<i>School Current Expense</i>	<i>\$15,338,050</i>	<i>\$15,338,050</i>	<i>\$0</i>	<i>0.00%</i>
<i>CCCC Current Expense</i>	<i>\$2,354,675</i>	<i>\$2,389,730</i>	<i>\$35,055</i>	<i>1.49%</i>
Cultural and Recreational -Total	\$1,861,000	\$1,872,491	\$11,491	0.62%
Debt Service-Total	\$8,370,033	\$8,202,749	(\$167,284)	-2.00%
Reserves- Total	\$725,100	\$695,000	(\$30,100)	-4.15%
Total Expenditures	\$63,756,420	\$65,120,966	\$1,364,546	2.14%

FISCAL YEAR 2014-2015 PROPOSED BUDGET RECOMMENDATIONS

GENERAL FUND REVENUE

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

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

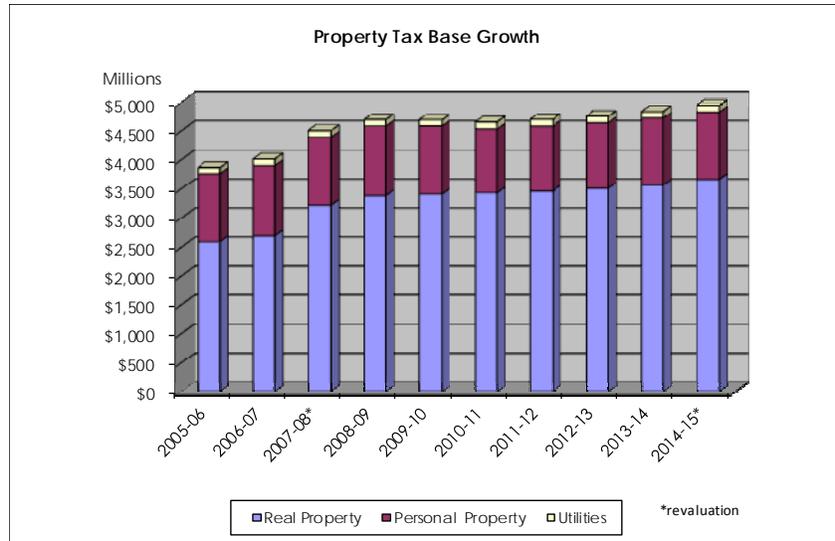
Table #1 – Major Revenue Sources

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

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

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

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

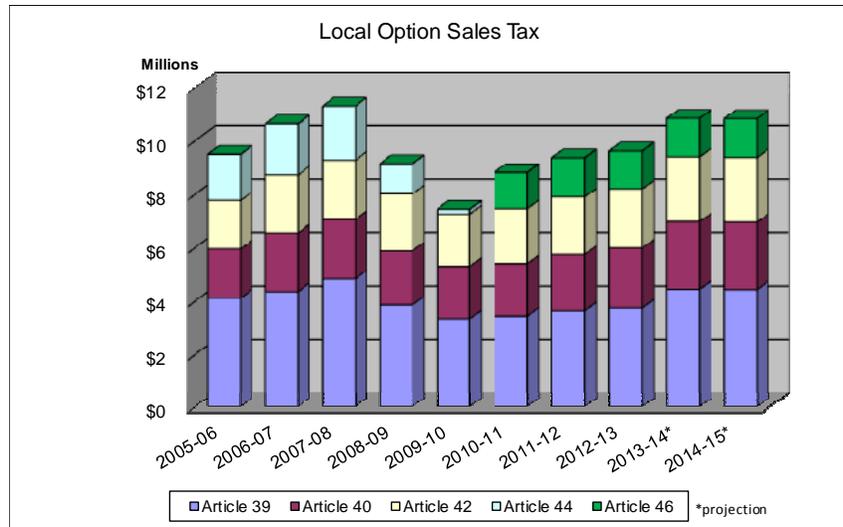


a new tag and tax system during FY 13-14 that is increasing the County's collection rate for registered motor vehicles; however, State law will not allow the County to budget a higher collection rate than what was documented for the prior year. At these collection rates, the local tax base will produce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

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

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

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



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

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

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

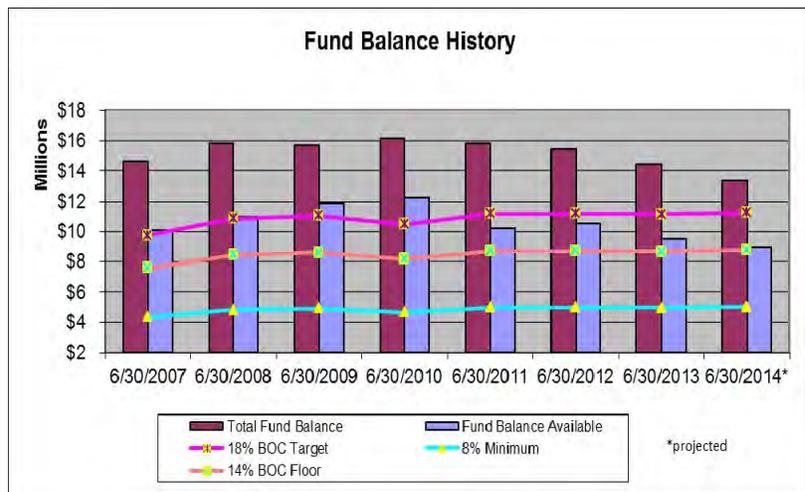
Considering the use of \$660,000 of fund balance for the School Resource Officer program and the use of approximately \$750 million for building improvements and other capital items in the current budget, it is anticipated that the year end 2014 available fund balance will be 14.25 percent of general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

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

Table #2 – Fund Balance Uses

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

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



GENERAL FUND EXPENDITURES

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

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

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

Table #3 – Position Request Summary

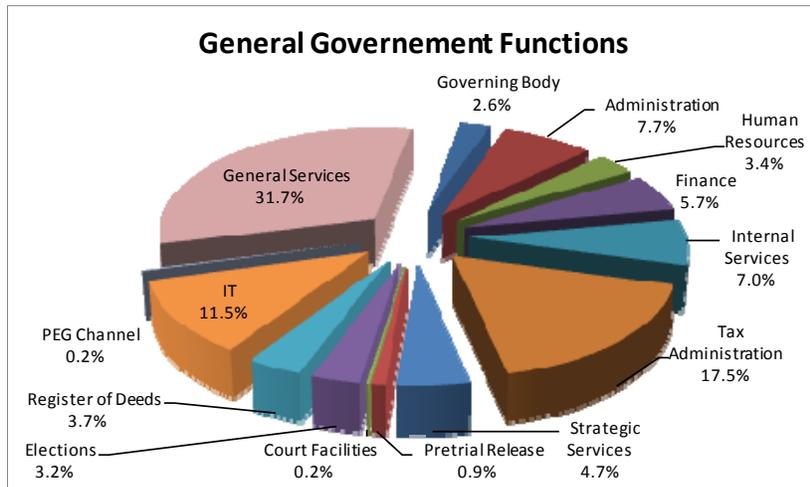
<u>Department</u>	<u>Position Title</u>	<u>Salary *</u>	<u>Recommended</u>	<u>Notes</u>
IT	Public Safety IT Technician	46,742		
IT	Jr. System/Telecommunication Analyst	54,445		
Sheriff	Deputy/SRO (2) - Grant replacements	100,114	100,114	1
Jail	Training/Operations Lieutenant	48,540		
Cooperative Extension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

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

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

General Government

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



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

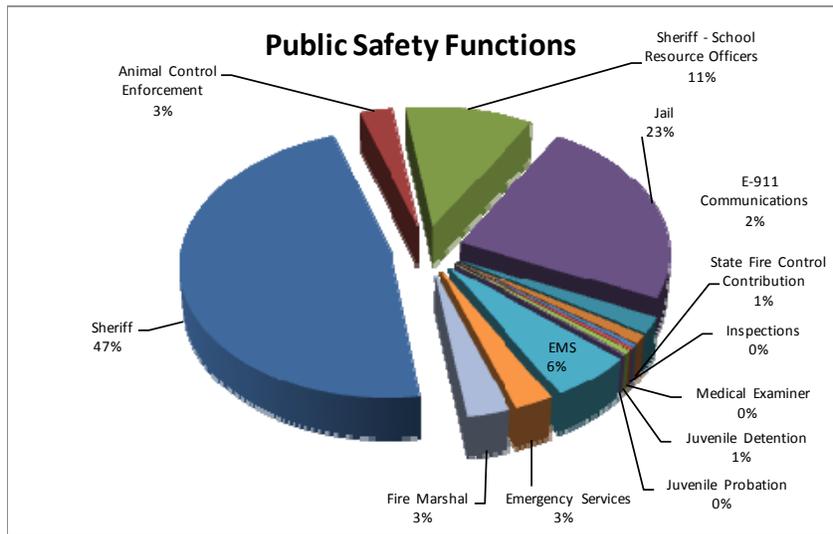
which we anticipate to be a lower cost. These reductions are partially offset by increases in the Governing Body's cost to fund CC Works, a new workforce development program through Central Carolina Community College and to fund dues to the Fort Bragg Regional Alliance.

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

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

Public Safety

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



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

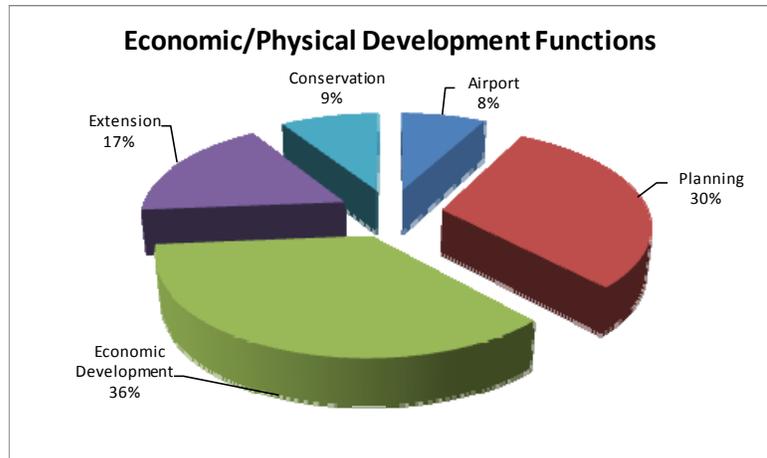
additional officers on the FY 14-15 budget, capital outlay in the Sheriff's budget has been greatly reduced for FY 14-15. The Sheriff requested 8 new vehicles for the Sheriff's department and 4 for the SRO division. The recommended budget only includes 2 vehicles for the SRO division. While we realize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

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

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

Economic and Physical Development

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



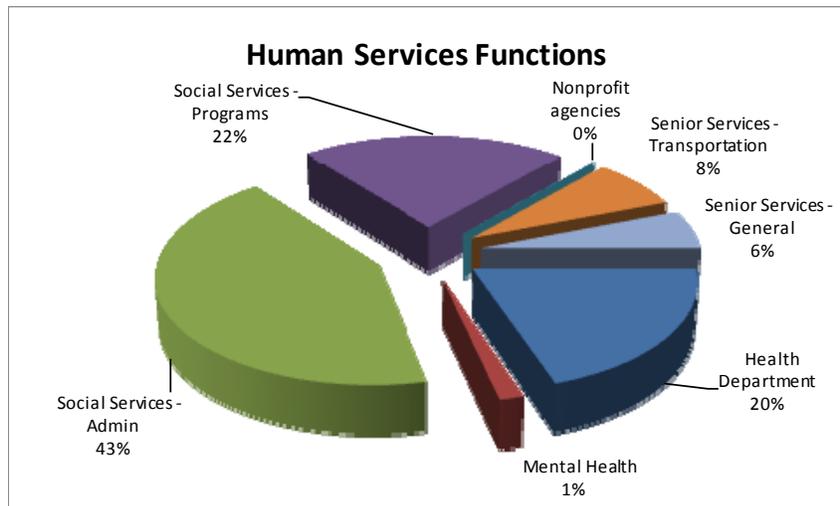
Costs for Economic Development are proposed to increase by \$21,636. The increase is attributable to incentive contracts. The Board of Commissioners has signed a Memorandum of Understanding with the Chamber of Commerce and the Economic Development Corporation to develop a new public/private organization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

Table #4 – Approved Incentive Contracts

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

Human Services

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



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

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

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

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

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

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

Table #5 – Human Services Nonprofits

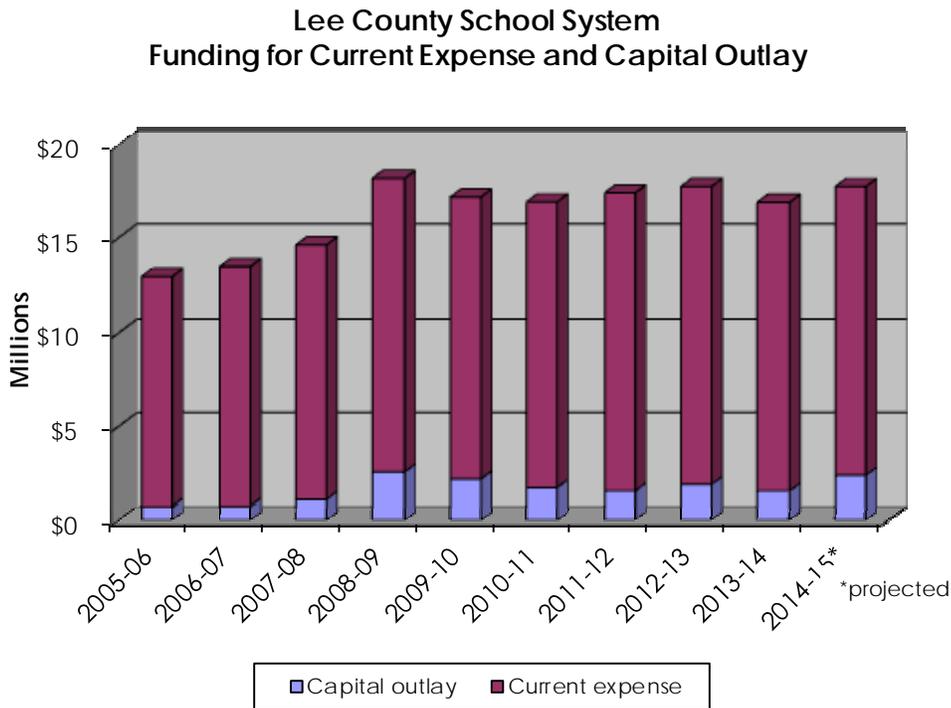
Agency	Requested	Recommended
Johnston Harnett Lee Community Action	\$ 6,000	\$ 0
Lee County Industries	10,000	5,000
HAVEN	10,000	0
Boys & Girls Club of Sanford/Lee County, Inc.	46,971	10,000
Communities in School	<u>5,000</u>	<u>0</u>
Total	\$ 77,971	\$ 15,000

Education

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

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

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

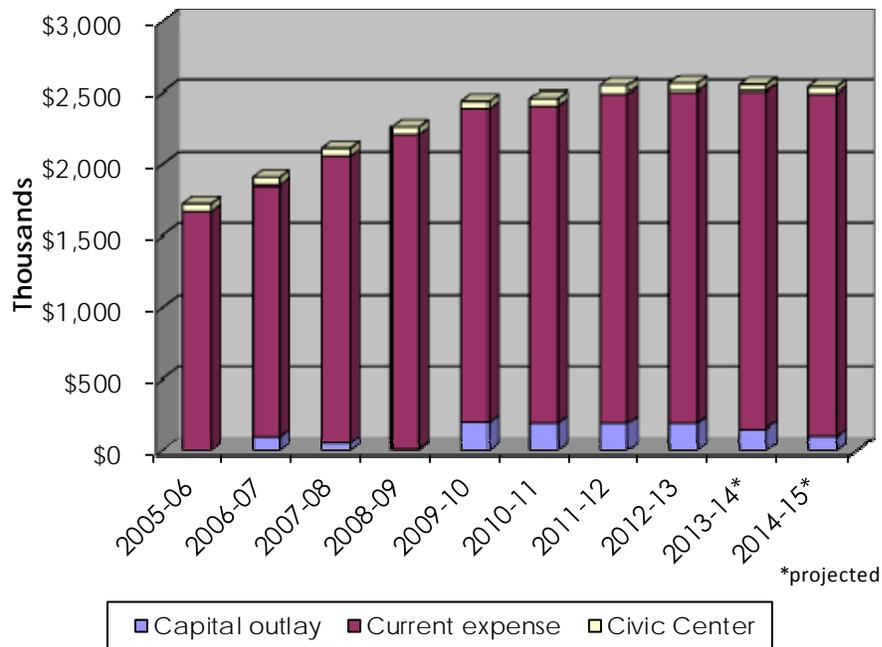


Central Carolina Community College requested current expense funding of \$2,389,730 for FY 2014-15 an increase of \$35,055 or 1.49 percent. Of the requested increase, \$25,000 is due to costs associated with the modular units located on the main campus and used for the Lee Early College program. The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

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

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

Central Carolina Community College Funding



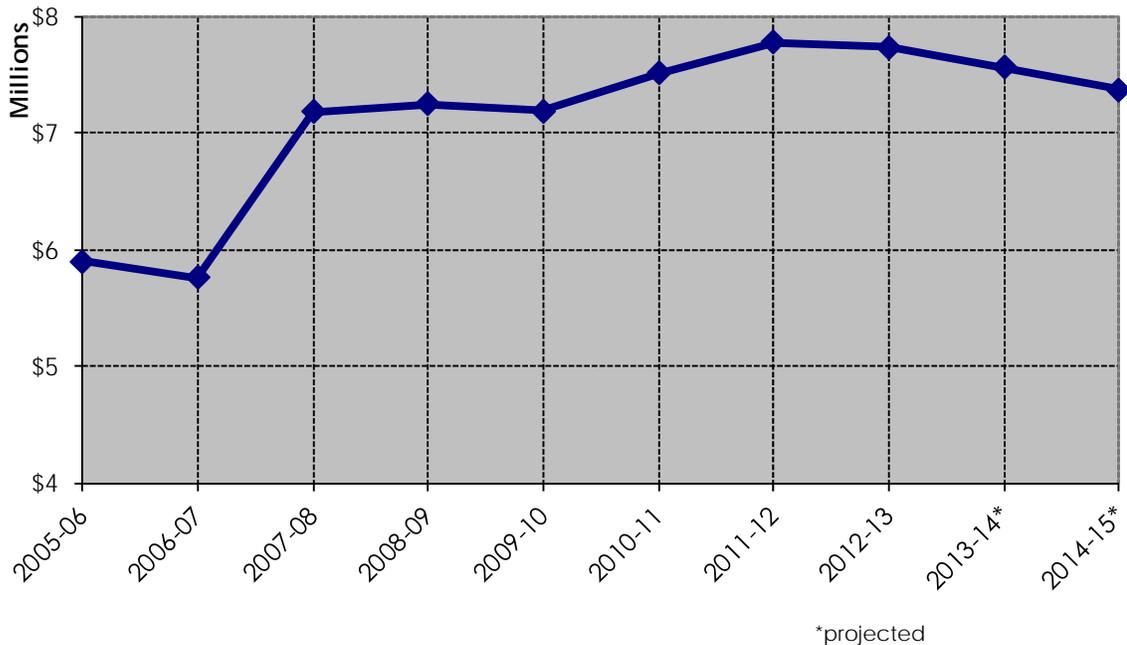
Cultural and Recreational

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

Debt Service

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

Debt Service Expenditures



Emergency and Contingency

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

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

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

Table #7 – Miscellaneous Expense Account Expenditures

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

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

ROOM OCCUPANCY TAX FUND

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

CAPITAL RESERVE FUND

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

EMERGENCY TELEPHONE SYSTEM FUND

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

AIRPORT TAX RESERVE FUND

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

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

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

WATER DEBT SERVICE FUND

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

FIRE DISTRICTS FUNDS

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

DRUG SEIZURE FUND

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

SOLID WASTE FUND

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

Table #8 – Solid Waste Fees

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

BUDGET SUMMARY - GENERAL FUND - REVENUES

	12-13 Actual	Original 13-14 Budget	Requested 14-15 Budget	Recommended 14-15 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Taxes						
Property Taxes						
Current Year	\$ 35,176,024	\$ 33,830,000	\$ 34,455,901	\$ 34,555,901	\$ 725,901	2.15%
Prior Years	1,013,366	775,000	799,800	799,800	24,800	3.20%
Rental Vehicle Tax	62,712	58,000	56,000	56,000	(2,000)	-3.45%
Privilege License Taxes	4,527	2,500	4,600	4,600	2,100	84.00%
Local Option Sales Tax	7,611,688	8,615,851	8,523,335	8,608,569	(7,282)	-0.08%
Special School Sales Tax	2,005,286	2,317,089	2,185,009	2,206,859	(110,230)	-4.76%
Cable TV Franchise Tax	201,726	241,831	218,000	218,000	(23,831)	-9.85%
Beer & Wine Tax	57,090	61,000	58,000	58,000	(3,000)	-4.92%
Total	46,132,419	45,901,271	46,300,645	46,507,729	606,458	1.32%
General Revenues						
Investment Earnings	69,621	40,000	30,000	30,000	(10,000)	-25.00%
Departmental Revenues/Fees						
Tax	166,453	169,115	157,000	157,000	(12,115)	-7.16%
Strategic Services	116,007	112,784	117,645	115,467	2,683	2.38%
Elections	8,852	46,500	400	400	(46,100)	-99.14%
Register of Deeds	414,023	411,000	381,000	381,000	(30,000)	-7.30%
Sheriff/Jail	450,614	673,166	685,978	685,978	12,812	1.90%
Emergency Management	158,706	110,397	122,397	122,397	12,000	10.87%
Extension	4,261	7,300	3,900	3,900	(3,400)	-46.58%
Library	131,183	121,770	125,033	125,033	3,263	2.68%
Recreation	393,204	378,203	383,585	383,585	5,382	1.42%
ABC Revenues	137,620	90,500	90,000	90,000	(500)	-0.55%
Other	4,011,433	3,091,603	3,013,629	3,710,159	618,556	20.01%
Total	6,061,977	5,252,338	5,110,567	5,804,919	552,581	10.52%
Human Services						
Health Department	1,558,855	1,506,508	1,535,445	1,556,211	49,703	3.30%
Social Services	6,303,330	6,711,591	7,243,000	7,075,019	363,428	5.41%
Senior Services	1,161,521	1,355,686	1,592,829	1,592,829	237,143	17.49%
Youth & Adult Services	321,228	128,520	-	-	(128,520)	-100.00%
Total	9,344,934	9,702,305	10,371,274	10,224,059	521,754	5.38%
Designated Fund Balance	-	2,900,506	-	2,584,259	(316,247)	-10.90%
Total General Fund Revenues	61,539,330	63,756,420	61,782,486	65,120,966	1,364,546	2.14%

*Represents change from 2013-2014 Budget to 2014-2015 Recommended

BUDGET SUMMARY - GENERAL FUND - EXPENDITURES

	12-13 Actual	Original 13-14 Budget	Requested 14-15 Budget	Recommended 14-15 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
General Government						
Governing Body	160,377	158,496	184,135	204,635	46,139	29.11%
Administration	515,600	519,755	535,033	617,480	97,725	18.80%
Human Resources	247,251	266,074	275,730	268,447	2,373	0.89%
Finance	416,829	458,568	461,816	456,349	(2,219)	-0.48%
Internal Services	411,947	616,273	558,860	558,860	(57,413)	-9.32%
Tax Administration	1,080,699	1,375,049	1,440,757	1,392,466	17,417	1.27%
Strategic Services	361,886	367,241	383,168	377,600	10,359	2.82%
Pretrial Release	66,015	76,286	73,570	72,553	(3,733)	-4.89%
Court Facilities	15,159	13,952	13,952	13,952	-	0.00%
Elections	236,806	285,162	258,552	256,438	(28,724)	-10.07%
Register of Deeds	283,059	290,146	297,242	293,581	3,435	1.18%
IT	1,010,937	918,735	1,179,208	915,322	(3,413)	-0.37%
PEG Channel	19,626	22,700	19,100	19,100	(3,600)	-15.86%
General Services	3,203,421	2,693,155	3,116,414	2,528,355	(164,800)	-6.12%
Total	8,029,612	8,061,592	8,797,537	7,975,138	(86,454)	-1.07%
Public Safety						
Sheriff	4,510,939	5,226,613	4,892,538	4,543,856	(682,757)	-13.06%
Animal Control Enforcement	231,698	274,320	272,243	269,211	(5,109)	-1.86%
Sheriff - School Resource Officers	-	-	1,085,196	1,025,557	1,025,557	N/A
Jail	2,004,178	2,156,468	2,378,715	2,249,608	93,140	4.32%
Jail - Justice Grant	-	-	-	-	-	N/A
E-911 Communications	202,678	197,657	188,161	188,161	(9,496)	-4.80%
State Fire Control Contribution	82,296	100,194	100,194	100,194	-	0.00%
Inspections	41,616	-	35,786	35,786	35,786	N/A
Medical Examiner	24,800	32,000	32,000	32,000	-	0.00%
Juvenile Detention	22,880	50,000	50,000	50,000	-	0.00%
Juvenile Probation	13,740	14,031	14,290	14,290	259	1.85%
EMS	525,000	525,000	551,250	551,250	26,250	5.00%
Emergency Services	208,115	266,424	265,647	262,761	(3,663)	-1.37%
Fire Marshal	293,715	293,956	298,723	295,253	1,297	0.44%
Total	8,161,655	9,136,663	10,164,743	9,617,927	481,264	5.27%
Economic/Physical Development						
Airport	44,422	94,807	93,711	93,711	(1,096)	-1.16%
Planning	394,831	390,559	361,287	361,287	(29,272)	-7.49%
Economic Development	559,156	404,051	425,687	425,687	21,636	5.35%
Extension	146,781	202,696	230,696	205,343	2,647	1.31%
Conservation	95,825	112,377	110,272	108,812	(3,565)	-3.17%
Total	1,241,015	1,204,490	1,221,653	1,194,840	(9,650)	-0.80%
*Represents change from 2013-2014 Budget to 2014-2015 Recommended						

BUDGET SUMMARY - GENERAL FUND - CONTINUED

	12-13 Actual	Original 13-14 Budget	Requested 14-15 Budget	Recommended 14-15 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Human services						
Health Department - Admin	599,425	656,921	699,214	673,823	16,902	2.57%
Maternal Health	130,838	143,335	185,124	163,656	20,321	14.18%
Child Health	200,335	205,329	207,581	206,828	1,499	0.73%
Primary Care	81,059	86,496	89,582	88,506	2,010	2.32%
Promotion	98,786	115,246	111,915	110,297	(4,949)	-4.29%
WIC - CS	224,411	282,426	282,146	282,146	(280)	-0.10%
Family Planning	217,039	238,063	224,539	221,653	(16,410)	-6.89%
Animal Control Shelter	184,932	213,383	195,691	193,621	(19,762)	-9.26%
Environmental Health	393,156	358,986	348,442	343,448	(15,538)	-4.33%
Aids Control	42,901	53,351	37,160	36,597	(16,754)	-31.40%
Bioterrorism	38,448	37,266	37,574	37,574	308	0.83%
WIC - BF	49,865	57,280	60,422	60,422	3,142	5.49%
Children Services Coordinator	161,076	164,735	164,292	164,292	(443)	-0.27%
Communicable Diseases	172,532	193,497	223,895	220,713	27,216	14.07%
Breast/Cervical Cancer Control	12,494	17,793	17,955	17,836	43	0.24%
Immunizations	61,983	60,769	77,012	76,018	15,249	25.09%
Community Transformation	47,532	7,000	-	-	(7,000)	-100.00%
Partners in Pink	33,965	-	-	-	-	N/A
Pregnancy Care Management	98,731	125,088	125,547	125,547	459	0.37%
WIC - GA	8,310	16,585	16,227	16,227	(358)	-2.16%
WIC - NE	25,379	34,489	31,985	31,985	(2,504)	-7.26%
Mental Health	240,000	240,000	240,000	240,000	-	0.00%
Social Services - Admin	5,871,946	6,386,100	6,713,112	6,628,436	242,336	3.79%
Social Services - Programs	2,744,380	3,227,176	3,401,517	3,401,517	174,341	5.40%
Lee County Industries	10,000	5,000	10,000	5,000	-	0.00%
Johnston-Lee Community Action	6,720	-	6,000	-	-	N/A
HAVEN	6,000	-	10,000	-	-	N/A
Boys & Girls Club	16,500	10,000	46,971	10,000	-	0.00%
Communities in Schools	-	-	5,000	-	-	N/A
Senior Services - Transportation	766,368	913,305	1,186,601	1,178,281	264,976	29.01%
Senior Services - General	828,302	893,735	913,479	904,145	10,410	1.16%
Youth Services	124,243	58,750	-	-	(58,750)	-100.00%
Hillcrest	194,658	53,877	-	-	(53,877)	-100.00%
JCPC	-	-	-	-	-	N/A
Youth Employment	96,578	100,858	-	-	(100,858)	-100.00%
Total	13,788,892	14,956,839	15,668,983	15,438,568	481,729	3.22%

*Represents change from 2013-2014 Budget to 2014-2015 Recommended

BUDGET SUMMARY - GENERAL FUND - CONTINUED

	12-13 Actual	Original 13-14 Budget	Requested 14-15 Budget	Recommended 14-15 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
Education						
School Current Expense	15,338,050	15,338,050	18,761,103	15,338,050	-	0.00%
School Special Appropriation	500,000	-	-	-	-	N/A
School Capital Outlay	1,894,685	1,550,331	2,948,500	2,250,331	700,000	45.15%
CCCC Current Expense	2,321,000	2,354,675	2,389,730	2,389,730	35,055	1.49%
CCCC Civic Center	53,510	43,685	43,500	43,500	(185)	-0.42%
CCCC Capital Outlay	186,462	153,962	102,642	102,642	(51,320)	-33.33%
Total	20,293,707	19,440,703	24,245,475	20,124,253	683,550	3.52%
Cultural and Recreational						
Libraries	582,409	632,352	647,512	640,596	8,244	1.30%
Parks and Recreation	1,162,117	1,228,648	1,316,664	1,231,895	3,247	0.26%
Temple Theater	6,000	-	-	-	-	N/A
Arts Council	1,200	-	-	-	-	N/A
Deep River Park	1,000	-	-	-	-	N/A
Total	1,752,726	1,861,000	1,964,176	1,872,491	11,491	0.62%
Debt Service						
Principal	5,180,859	5,108,859	5,127,859	5,127,859	19,000	0.37%
Interest and Fees	3,130,224	2,915,203	2,735,537	2,735,537	(179,666)	-6.16%
Capital Lease Payments	288,850	345,971	339,353	339,353	(6,618)	-1.91%
Total	8,599,933	8,370,033	8,202,749	8,202,749	(167,284)	-2.00%
Reserves	662,297	725,100	695,000	695,000	(30,100)	-4.15%
Total Expenditures	62,529,837	63,756,420	70,960,316	65,120,966	1,364,546	2.14%

*Represents change from 2013-2014 Budget to 2014-2015 Recommended

BUDGET SUMMARY - OTHER FUNDS

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

*Represents change from 2013-2014 Budget to 2014-2015 Recommended

BUDGET SUMMARY - OTHER FUNDS CONTINUED

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

*Represents change from 2013-2014 Budget to 2014-2015 Recommended

Schedule of Mandated Programs

Department	Notes	FY 2014-15				FY 2013-14
		Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Governing Body	1	\$ 204,635		\$ 204,635	100.00%	158,496
Administration	1	617,480		617,480	100.00%	519,755
Finance	1	456,349		456,349	100.00%	458,568
Tax Administration	1	1,392,466	157,000	1,235,466	88.73%	1,205,934
Strategic Services	1	377,600	115,467	262,133	69.42%	254,457
Court Facilities	1	13,952		13,952	100.00%	13,952
Elections	1	256,438	400	256,038	99.84%	238,662
Register of Deeds	1	293,581	381,000	(87,419)	-29.78%	(120,854)
IT	1	915,322		915,322	100.00%	918,735
Buildings and Grounds	1	2,528,355		2,528,355	100.00%	2,693,155
Sheriff	1	4,543,856	235,618	4,308,238	94.81%	4,680,079
Sheriff - SROs	1	1,025,557	289,160	736,397	71.80%	-
Jail	1	2,249,608	160,500	2,089,108	92.87%	2,030,536
Inspections	1	35,786		35,786	0.00%	-
EMS	1	551,250		551,250	100.00%	525,000
Emergency Services	1	262,761	121,197	141,564	53.88%	157,227
Fire Marshal	1	295,253	295,253	-	0.00%	(1,200)
Health Dept - General Admin.	1	673,823	89,170	584,653	86.77%	567,467
Health - Maternal Health	1	163,656	162,694	962	0.59%	26,083
Health - Child Health	1	206,828	186,627	20,201	9.77%	20,804
Health - Promotion	1	110,297	12,084	98,213	89.04%	104,651
Health - WIC - CS	2	282,146	282,146	-	0.00%	-
Health - Family Planning	1	221,653	168,937	52,716	23.78%	64,492
Health - Animal Control	1	193,621	2,983	190,638	98.46%	209,763
Health - Environmental Health	1	343,448	118,175	225,273	65.59%	249,086
Health - Aids Control	1	36,597	500	36,097	98.63%	52,851
Health - Bioterrorism	1	37,574	31,395	6,179	16.44%	5,871
Health - WIC - BF	2	60,422	60,422	-	0.00%	-
Health - Children's Svcs. Coordinator	1	164,292	164,292	-	0.00%	-
Health - Communicable Disease	1	220,713	16,126	204,587	92.69%	170,502
Health - Breast/Cervical Cancer	1	17,836	12,430	5,406	30.31%	5,363
Health - Immunization Outreach	1	76,018	25,327	50,691	66.68%	37,798
Health - Pregnancy Care Mgmt.	1	125,547	125,547	-	0.00%	-
Health - WIC - GA	2	16,227	16,227	-	0.00%	-
Health - WIC - NE	2	31,985	31,985	-	0.00%	-
Mental Health	1	240,000	16,000	224,000	93.33%	224,000
Social Services	1&2	10,029,953	7,075,019	2,954,934	29.46%	2,901,685
School Current Expense	1	15,338,050		15,338,050	100.00%	15,338,050
School Capital Outlay	1	2,250,331	700,000	1,550,331	68.89%	850,331
Debt Service	1	8,202,749	3,658,302	4,544,447	55.40%	2,933,601
Total Mandated Programs		\$ 55,064,015	\$ 14,711,983	\$ 40,352,032		\$ 37,494,900

Mandated Programs account for 84.6% of the total general fund budget.

NOTES

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

Schedule of Non-Mandated Programs

Department	FY 2014 - 2015				FY 2013 - 14
	Budgeted Expense	Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Human Resources	\$ 268,447		\$ 268,447	100.00%	266,074
Internal Services	558,860	32,000	526,860	94.27%	584,273
Pretrial Release	72,553		72,553	100.00%	76,286
IT - Peg Channel	19,100	62,696	(43,596)	-228.25%	(39,996)
Sheriff - Animal Control Enforcement	269,211	700	268,511	99.74%	273,620
E911 Communications	188,161		188,161	100.00%	197,657
State Fire Control Contribution	100,194		100,194	100.00%	100,194
Medical Examiner	32,000		32,000	100.00%	32,000
Juvenile Detention	50,000		50,000	100.00%	50,000
Juvenile Probation Rent	14,290		14,290	100.00%	14,031
Airport	93,711	93,711	-	0.00%	-
Planning	361,287		361,287	100.00%	390,559
Economic Development	425,687	-	425,687	100.00%	404,051
Cooperative Extension	205,343	3,900	201,443	98.10%	195,396
Conservation	108,812	25,500	83,312	76.57%	86,877
Health - Primary Care	88,506	49,144	39,362	44.47%	47,299
Lee County Industries	5,000		5,000	100.00%	5,000
Boys & Girls Club	10,000		10,000	100.00%	10,000
COLTS	1,178,281	1,121,867	56,414	4.79%	42,380
Senior Services	904,145	470,962	433,183	47.91%	408,974
CCCC Current Expense	2,389,730		2,389,730	100.00%	2,354,675
CCCC Civic Center	43,500		43,500	100.00%	43,685
CCCC Capital Outlay	102,642		102,642	100.00%	153,962
Library	640,596	125,033	515,563	80.48%	510,582
Parks and Recreation	1,231,895	383,585	848,310	68.86%	850,445
Reserves	695,000		695,000	100.00%	725,100
Total Non-mandated programs	\$ 10,056,951	\$ 2,369,098	\$ 7,687,853		\$ 7,783,124

Non-Mandated programs account for 15.4% of the total general fund budget.

Fund Balance Appropriated

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

Fund Balance Appropriated

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

Capital Outlay > \$5,000

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



FINANCIAL POLICIES RESOLUTION

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

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

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

Debt

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

Fees and user charges

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

Fund Balance

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

Competitive Employment

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

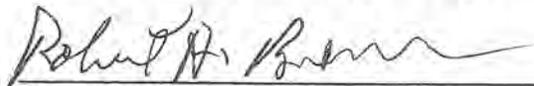
Tax rate

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

Adopted this 7th day of May, 2007.

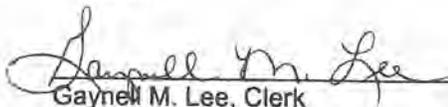


Robert T. Reives, Chairman, Finance Committee



Robert H. Brown, Chairman,
Board of Commissioners

ATTEST:



Gaynell M. Lee, Clerk

LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

RESOLUTION

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

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

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

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

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

MOTTO:

Committed Today for a Better Tomorrow

MISSION:

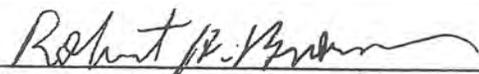
Through vision and leadership, setting the standard for professional local government.

CORE VALUES:

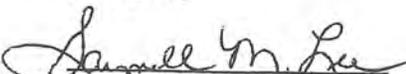
We value:

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

Adopted this 19th day of February 2007.


Robert H. Brown, Chairman

ATTEST:


Gaynell M. Lee, Clerk

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

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Governing Body

Mission

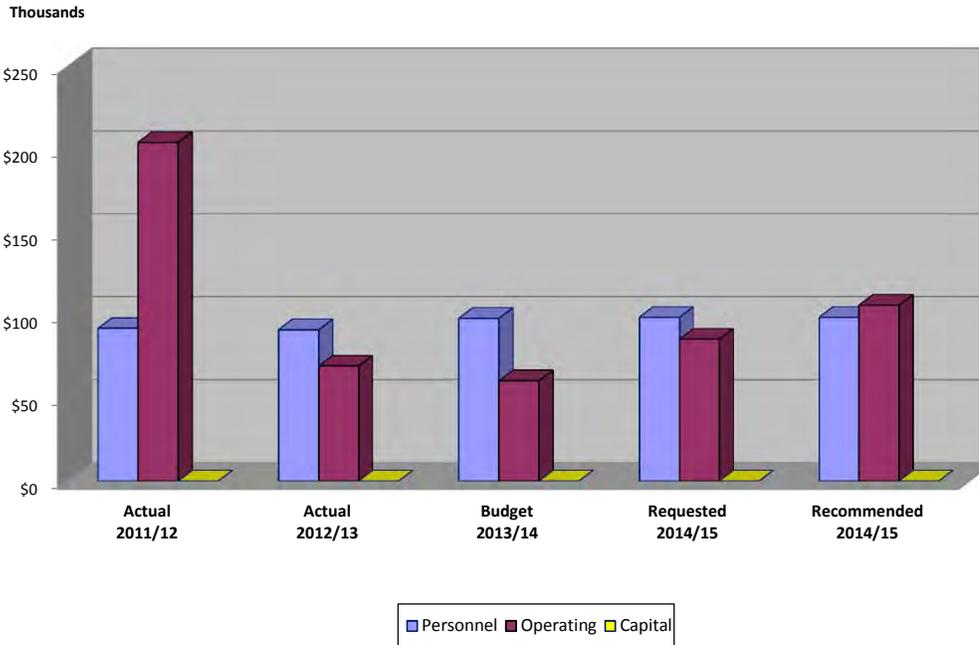
Through vision and leadership, setting the standard for professional local government.

Significant Changes

Increased operating costs in 2014-15 include funding for the new workforce development program, CC Works, and dues to the Fort Bragg Regional Alliance

Budget

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



Administration

Mission

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

Significant Changes

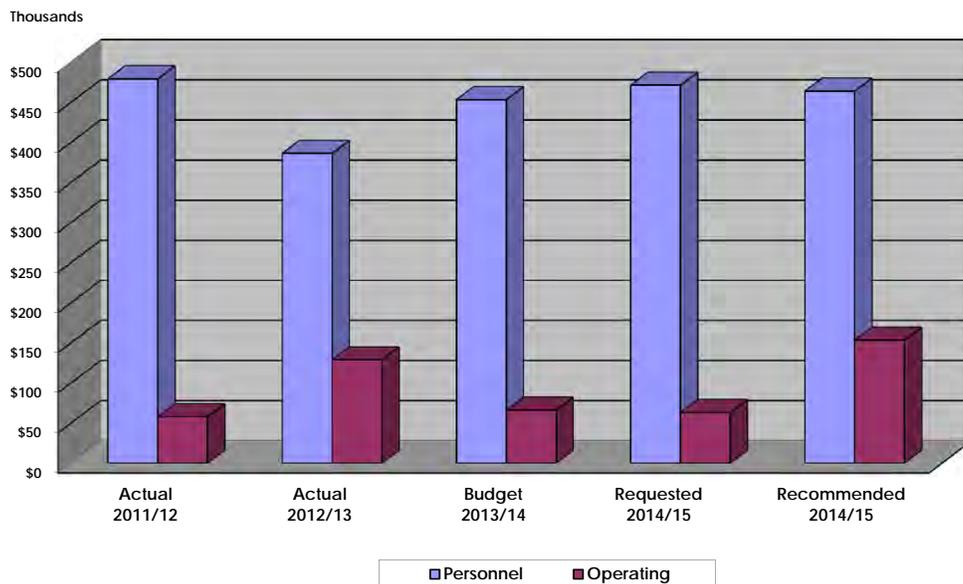
Increased operating costs budgeted to cover legal costs associated with *Calendine v. Lee County and Others*. A temporary NCACC/ICMA Management Fellowship position is also funded. The position is partially funded with a grant from the North Carolina Association of County Commissioners.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	5	4	4	4	4

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Sales and Services	\$ 17,237	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	25,000	25,000	25,000
General Appropriation	520,313	515,599	494,755	510,033	592,480
Total	\$ 537,550	\$ 515,599	\$ 519,755	\$ 535,033	\$ 617,480
Expenditures					
Personnel	\$ 479,410	\$ 386,454	\$ 453,469	\$ 471,559	\$ 464,006
Operating	58,140	129,145	66,286	63,474	153,474
Total	\$ 537,550	\$ 515,599	\$ 519,755	\$ 535,033	\$ 617,480



Human Resources

Mission

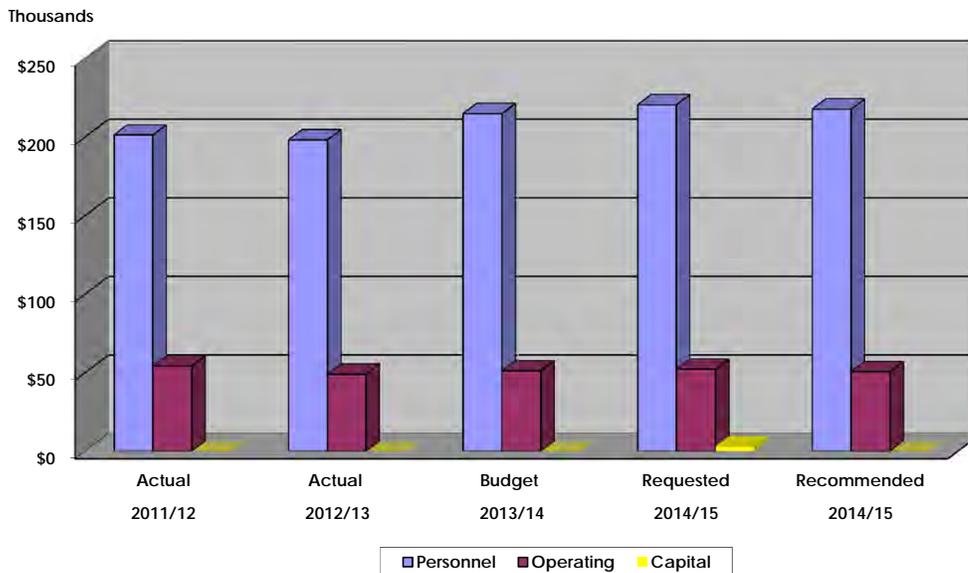
The mission of Lee County Human Resources is to attract, develop and retain competent, knowledgeable and motivated employees.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	3	3	3	3	3

Budget

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



Finance

Mission

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

Significant Changes

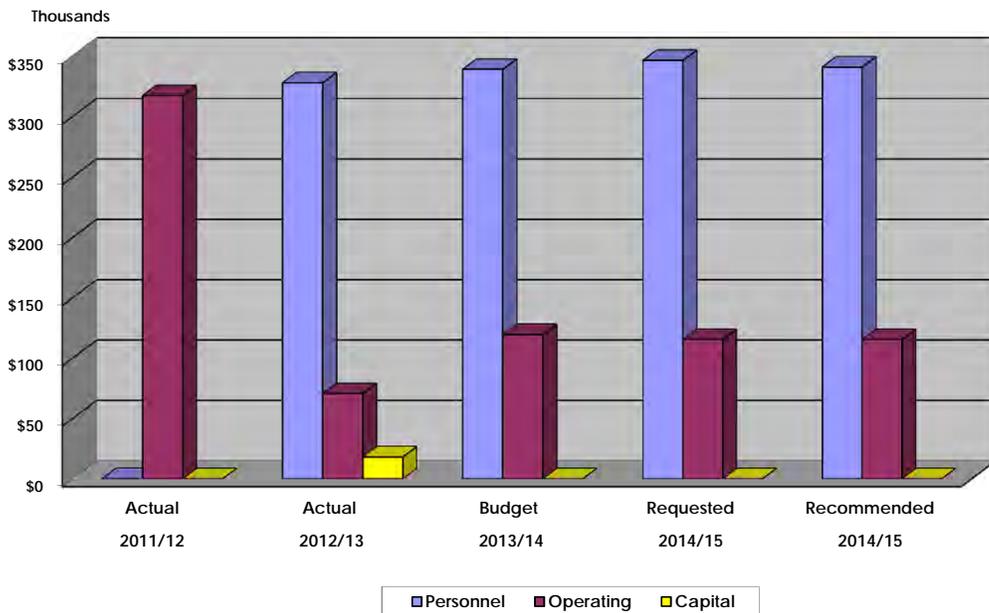
KRONOS upgrade estimated to cost \$20,000 was included in the FY 2012-13 budget. Bank fees started being recorded in FY 13-14.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	5	5	5	5	5

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
General Appropriation	\$ 388,443	\$ 416,829	\$ 458,568	\$ 461,816	\$ 456,349
Total	\$ 388,443	\$ 416,829	\$ 458,568	\$ 461,816	\$ 456,349
Expenditures					
Personnel	\$ 322	\$ 327,908	\$ 339,000	\$ 346,315	\$ 340,848
Operating	317,284	70,755	119,568	115,501	115,501
Capital	-	18,166	-	-	-
Total	\$ 388,443	\$ 416,829	\$ 458,568	\$ 461,816	\$ 456,349



Internal Services

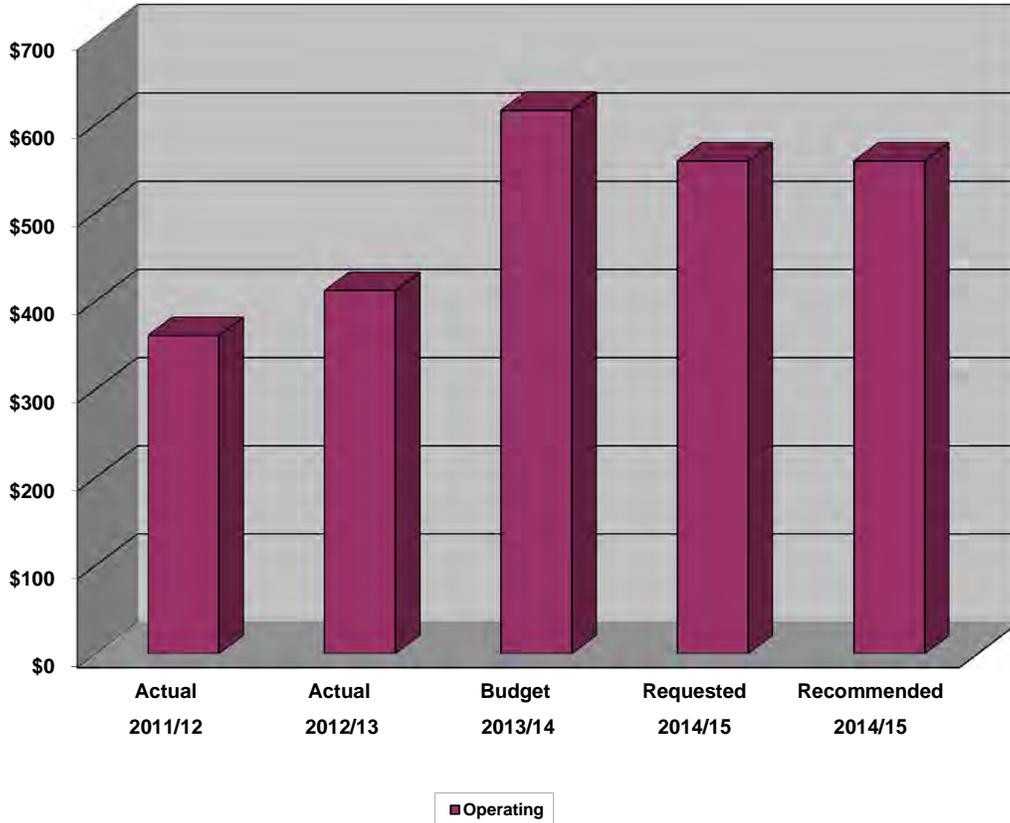
Significant Changes

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

Budget

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

Thousands



Tax Administration

Mission

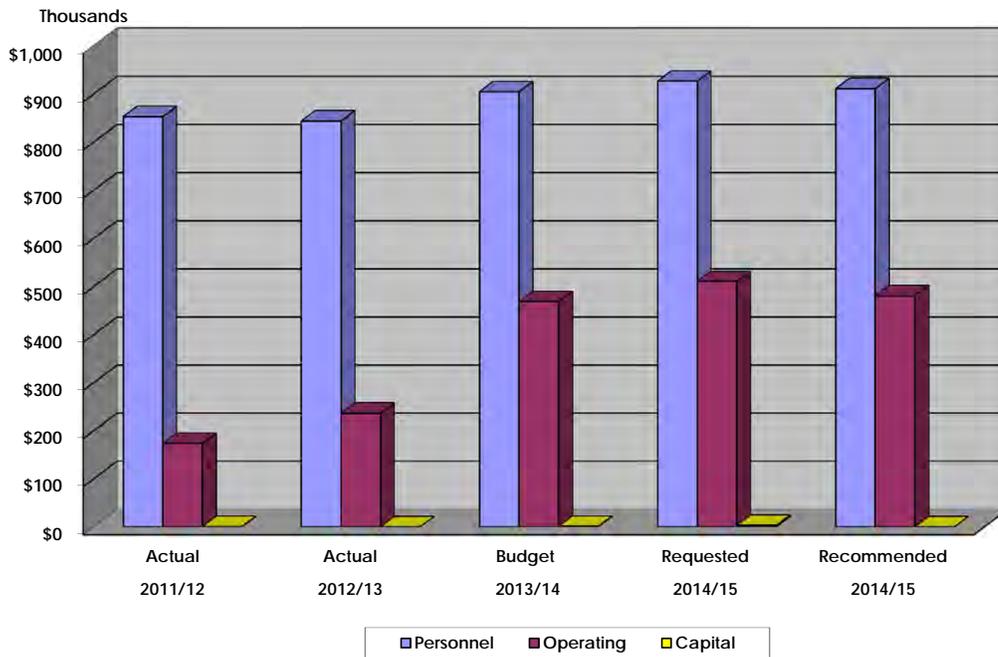
The mission of the Lee County Tax Department is to provide the equitable and fair assessment, levy, and collection of all taxable property while maintaining quality data and providing excellent customer service.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	16	16	16	16	16

Budget

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



Strategic Services

Mission

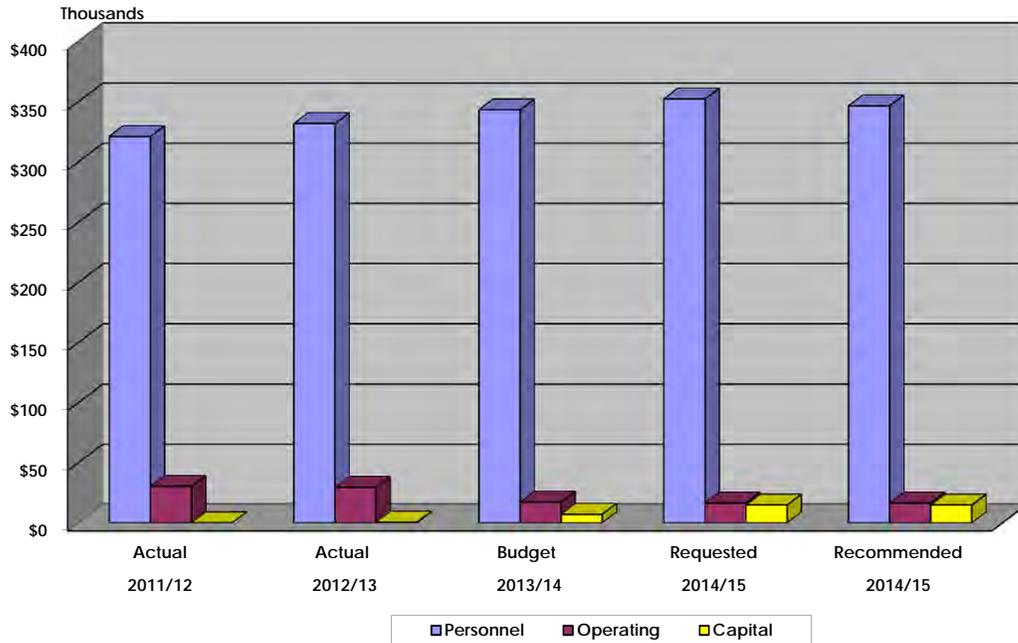
The mission of Lee County Strategic Services is to coordinate and support the development and maintenance of a county-wide geographic information system (GIS).

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	5	5	5	5	5

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Sales and Services	\$ 92,505	\$ 92,316	\$ 80,195	\$ 84,323	\$ 85,630
Miscellaneous	24,015	23,691	32,589	33,322	29,837
General Appropriation	234,665	245,879	254,457	265,523	262,133
Total	\$ 351,185	\$ 361,886	\$ 367,241	\$ 383,168	\$ 377,600
Expenditures					
Personnel	\$ 321,068	\$ 331,783	\$ 343,052	\$ 352,122	\$ 346,554
Operating	30,117	29,476	17,090	16,375	16,375
Capital	-	627	7,099	14,671	14,671
Total	\$ 351,185	\$ 361,886	\$ 367,241	\$ 383,168	\$ 377,600

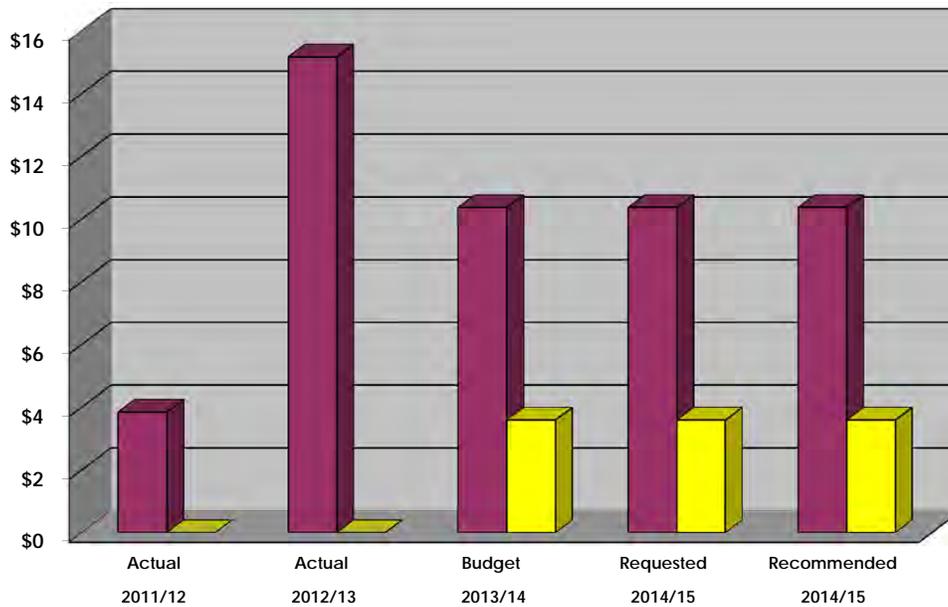


Court Facilities

Budget

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

Thousands



■ Operating ■ Capital

Elections

Mission

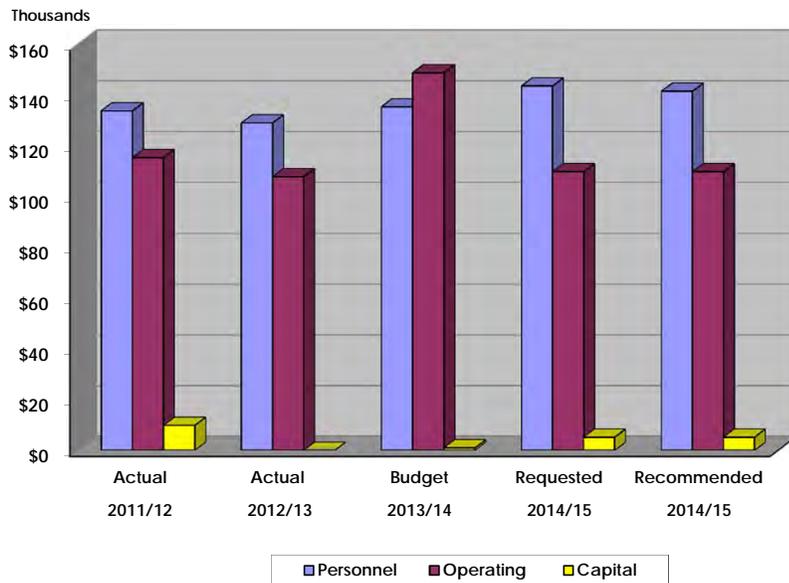
The mission of the Lee County Board of Elections is to preserve and promote the election process for citizens of the County.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	2.5	2.5	2.5	2.5	2.5

Budget

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



Register of Deeds

Mission

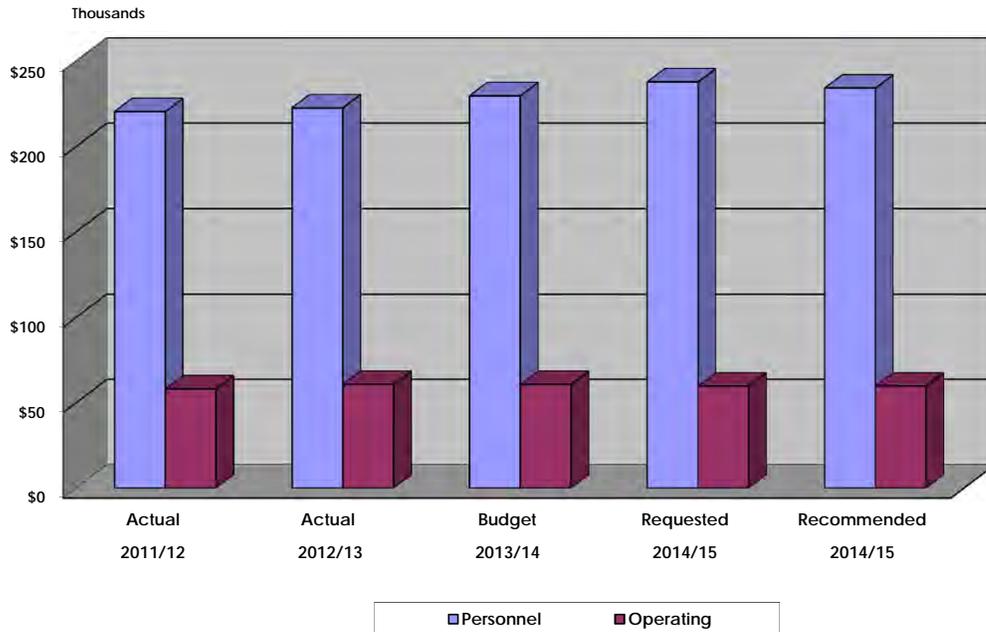
The mission of the Lee County Register of Deeds is to maintain, protect, and make accessible all recorded transactions and vital records for the County.

Staffing

	2011/12 Actual	2012/13 Budget	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	4	4	4	4	4

Budget

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



Information Technology

Mission

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

Significant Changes

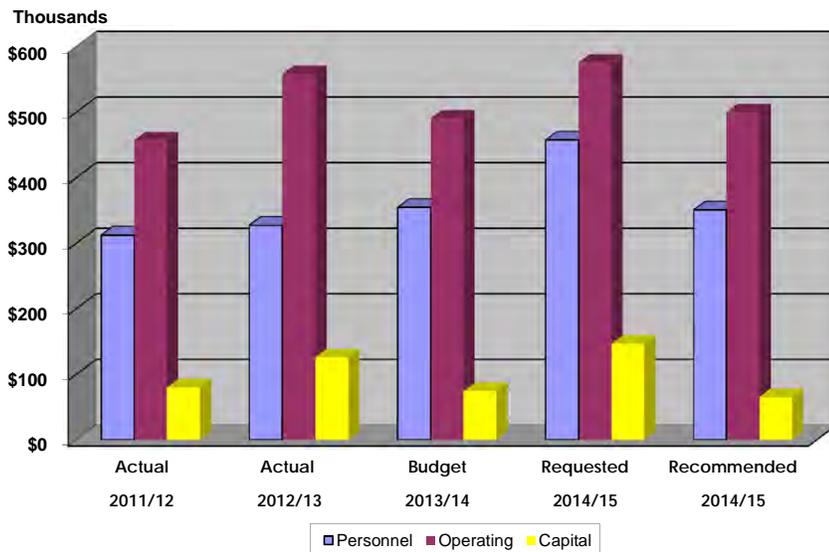
Requested positions of Public Safety IT Technician and Junior System/Telecommunication Analyst. These positions are not included in the recommended budget. Requested funds for off-site storage could not be included in the recommended budget due to limits on revenues.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	5	5	5	7	5

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Sales and Services	\$ 15,780	\$ 29,721	\$ -	\$ -	\$ -
General Appropriation	833,082	981,217	918,735	1,179,208	915,322
Total	\$ 848,862	\$ 1,010,938	\$ 918,735	\$ 1,179,208	\$ 915,322
Expenditures					
Personnel	\$ 312,162	\$ 327,160	\$ 354,337	\$ 457,154	\$ 350,436
Operating	456,869	558,006	490,398	575,804	499,636
Capital	79,830	125,772	74,000	146,250	65,250
Total	\$ 848,862	\$ 1,010,938	\$ 918,735	\$ 1,179,208	\$ 915,322



Information Technology - PEG Channel

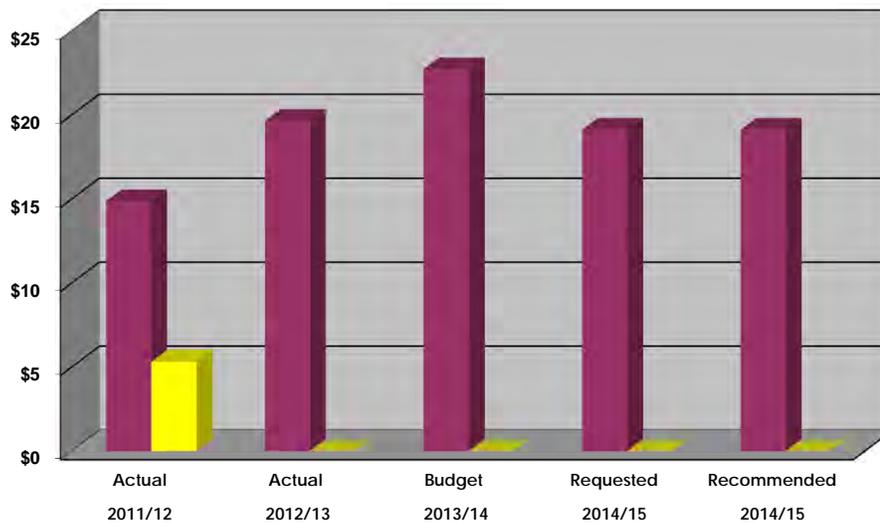
Mission

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

Budget

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

Thousands



■ Operating ■ Capital

General Services

Mission

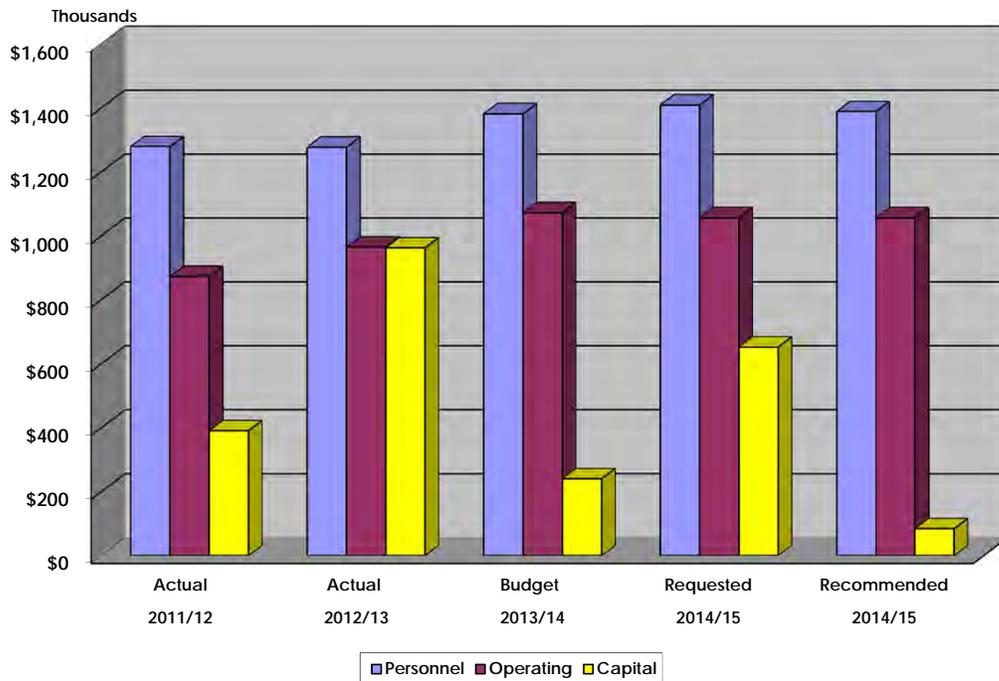
The Lee County Department of General Services is dedicated to providing a better quality of life for County residents through environmentally responsible methods of solid waste management, and clean and safe public facilities.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	26	25	25	25	25

Budget

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



Sheriff

Mission

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

Significant Changes

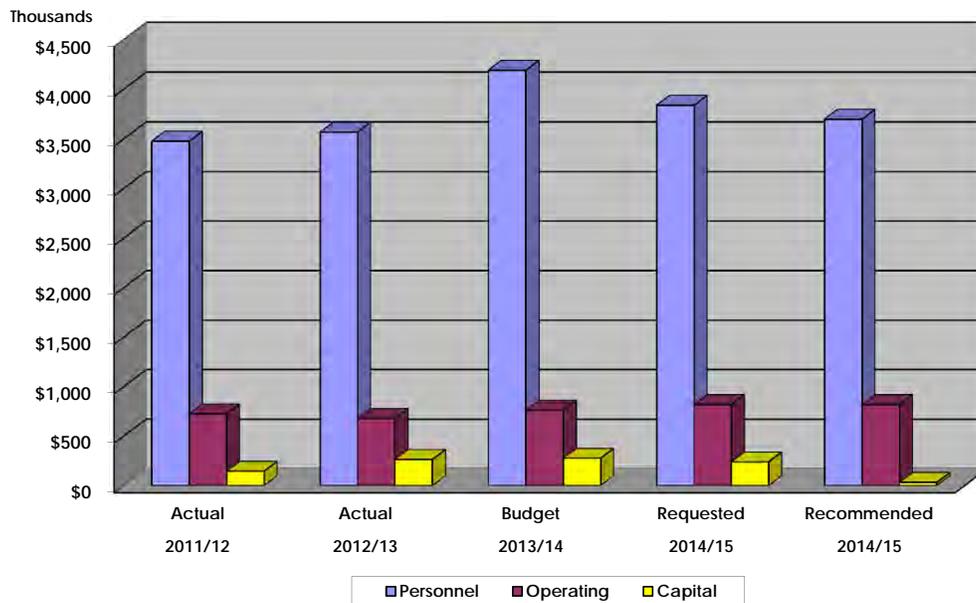
The original budget for FY 13-14 included the personnel costs for seven school resource officers. A separate department has been established for SROs.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	57	58.88	68.88	57.88	57.88

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 70,971	\$ -	\$ 71,234	\$ -	\$ -
Intergovernmental Revenues	98,477	81,888	90,000	88,788	88,788
Sales and Services	149,948	159,336	385,300	146,830	146,830
Transfers	73,036	-	-	-	-
General Appropriation	3,949,525	4,269,715	4,680,079	4,656,920	4,308,238
Total	\$ 4,341,957	\$ 4,510,939	\$ 5,226,613	\$ 4,892,538	\$ 4,543,856
Expenditures					
Personnel	\$ 3,474,958	\$ 3,567,237	4,190,862	\$ 3,837,110	\$ 3,697,484
Operating	723,526	679,861	760,876	816,872	816,872
Capital	143,472	263,841	274,875	238,556	29,500
Total	\$ 4,341,957	\$ 4,510,939	\$ 5,226,613	\$ 4,892,538	\$ 4,543,856



Sheriff - Animal Control Enforcement

Significant Changes

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

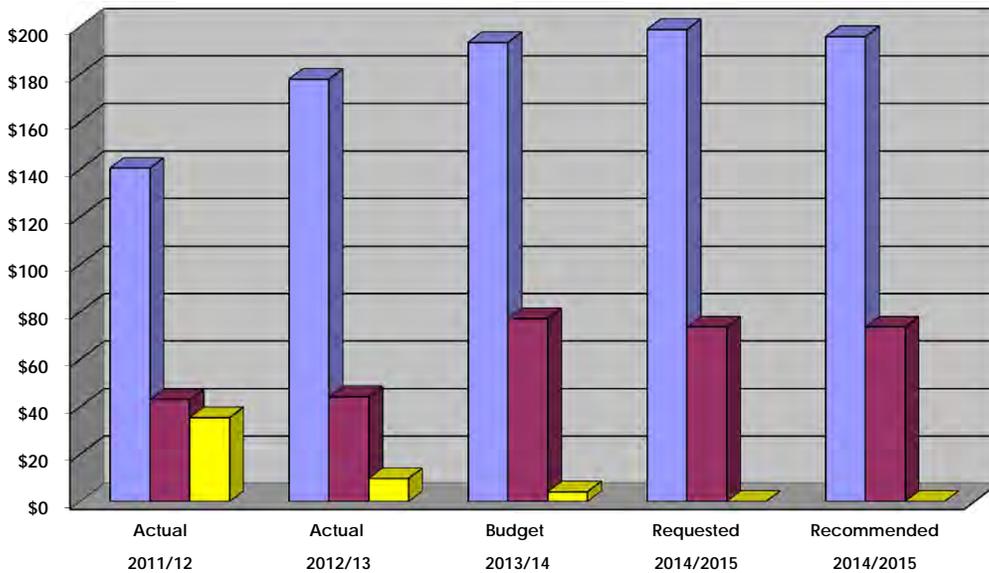
Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	3.22	3.22	3.22	3.22	3.22

Budget

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

Thousands



■ Personnel
 ■ Operating
 ■ Capital

Sheriff-School Resource Officers

Significant Changes

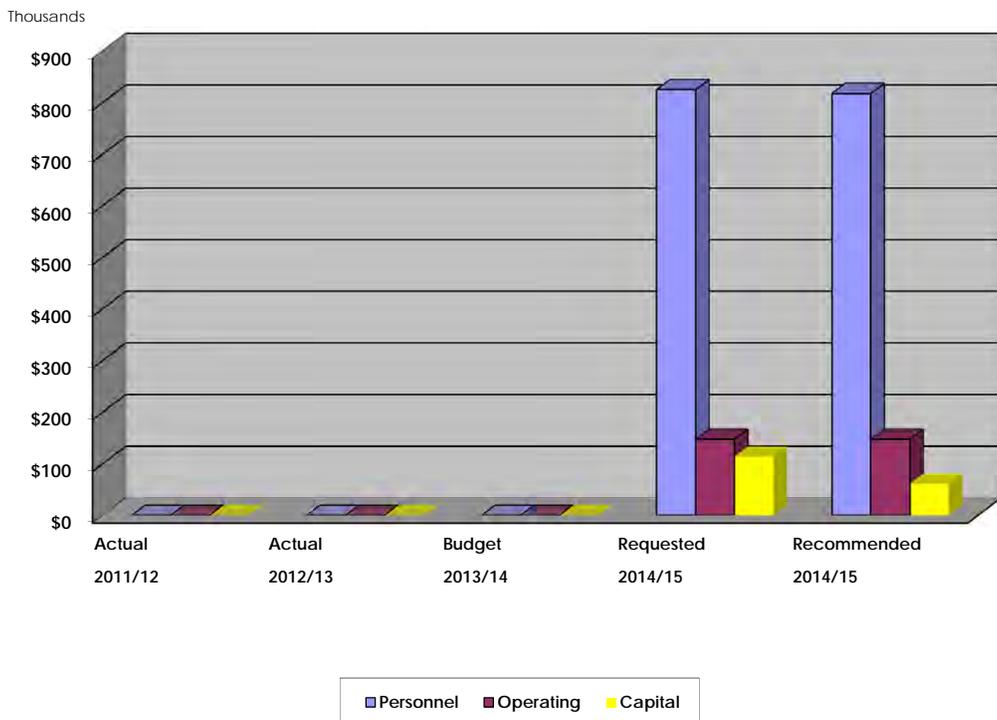
The department was established in FY 13-14 after the budget was adopted to account for costs associated with the SRO program.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	0	0	0	16	16

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ -	\$ -	\$ -	\$ 17,808	\$ 17,808
Intergovernmental Revenues	-	-	-	271,532	271,532
General Appropriation	-	-	-	795,856	736,217
Total				\$ 1,085,196.00	\$ 1,025,557.00
Expenditures					
Personnel	\$ -	\$ -	\$ -	\$ 824,556	\$ 817,181
Operating	-	-	-	147,112	147,112
Capital	-	-	-	113,528	61,264
Total	\$ -	\$ -	\$ -	\$ 1,085,196	\$ 1,025,557



Significant Changes

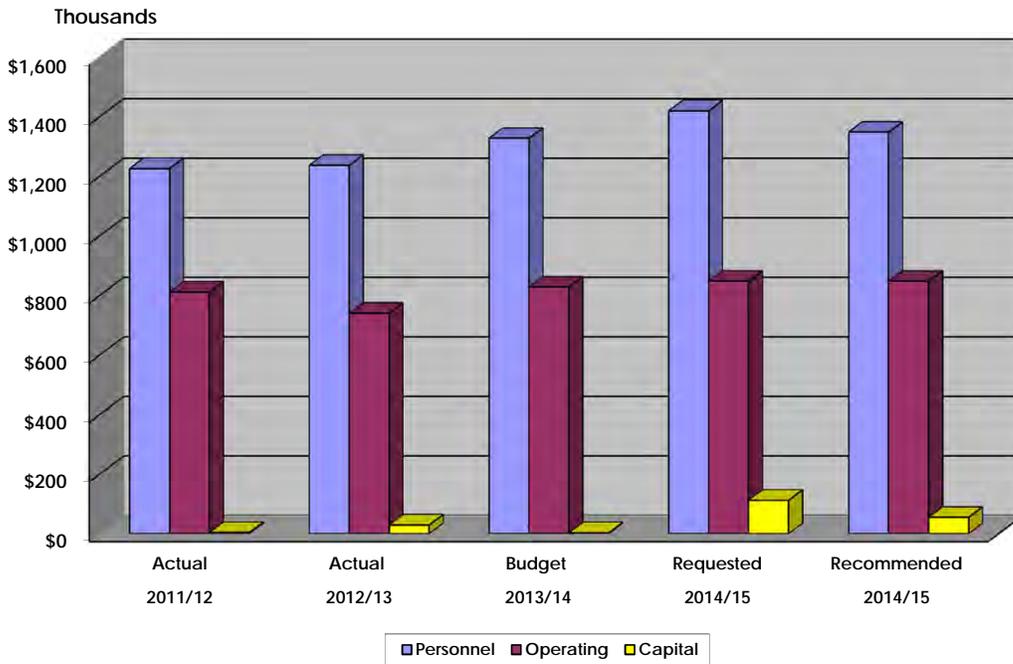
Requested Training/Operation Lieutenant position in 2014-15, but is not included in the recommended budget.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	26	26	26	27	26

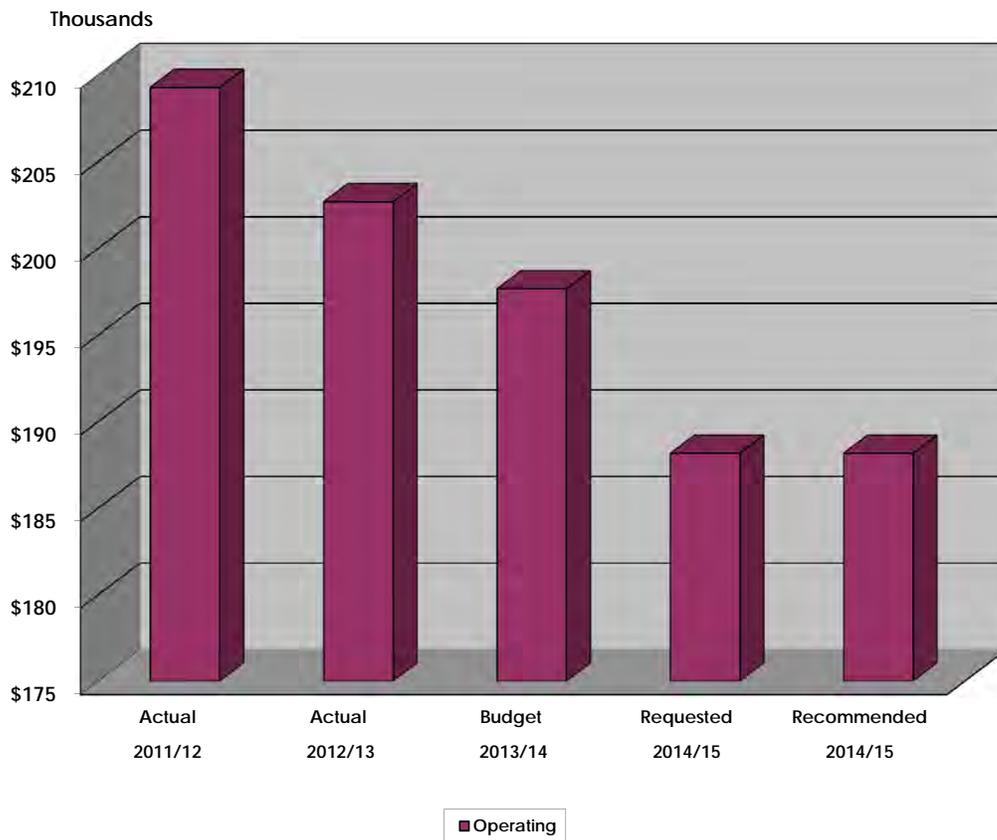
Budget

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



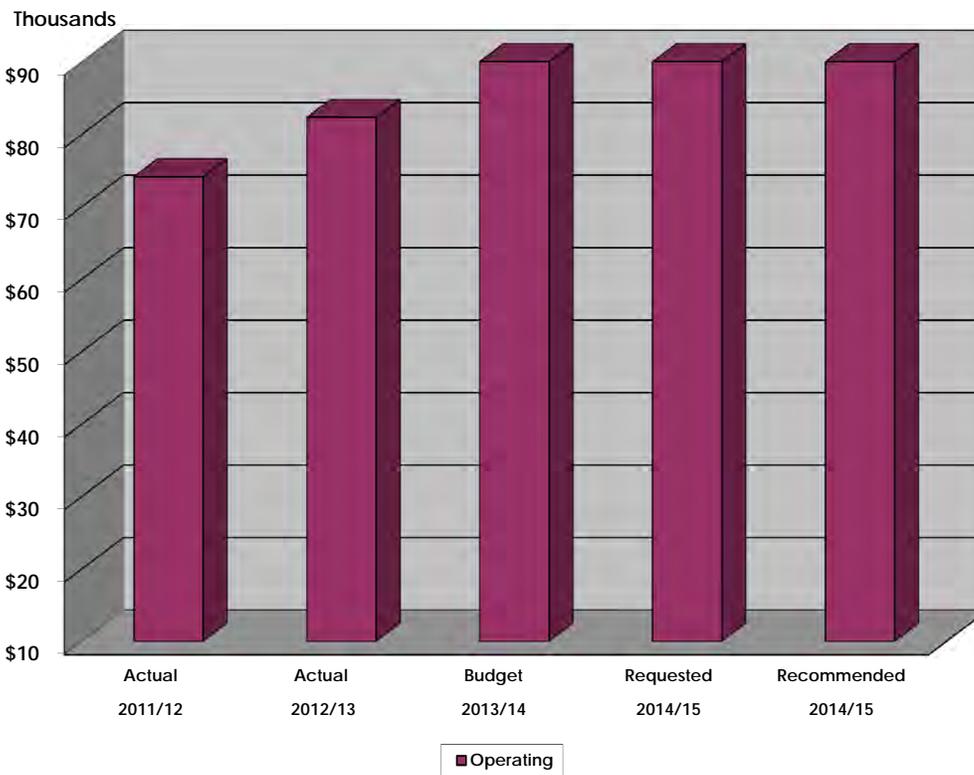
E-911 Communications

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



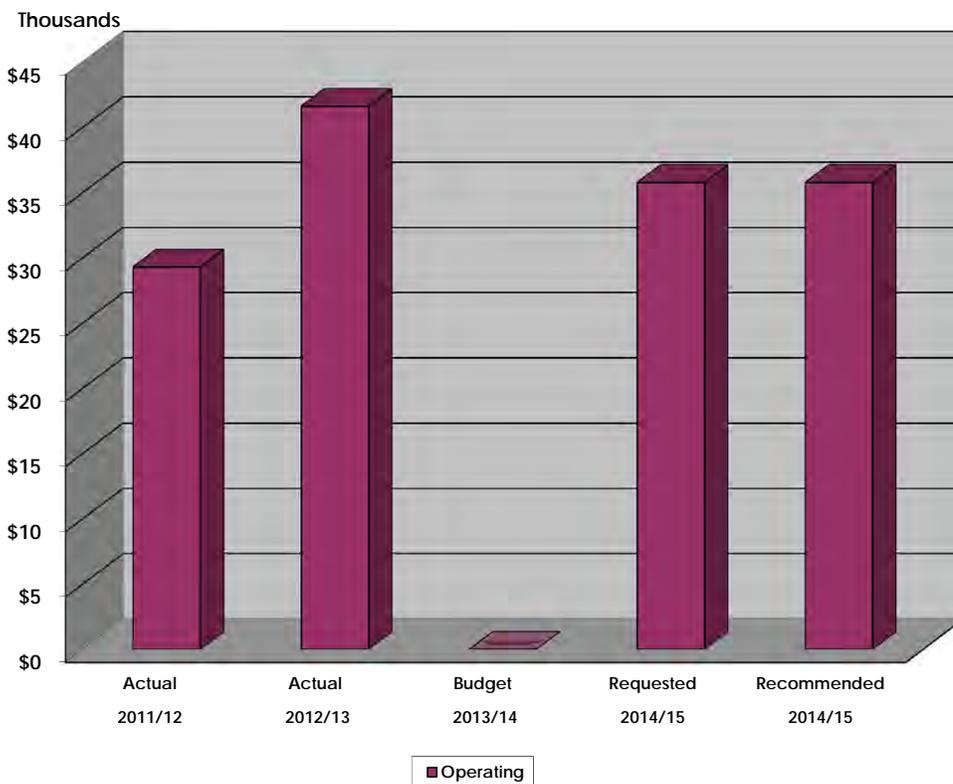
State Fire Control

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



Inspections

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



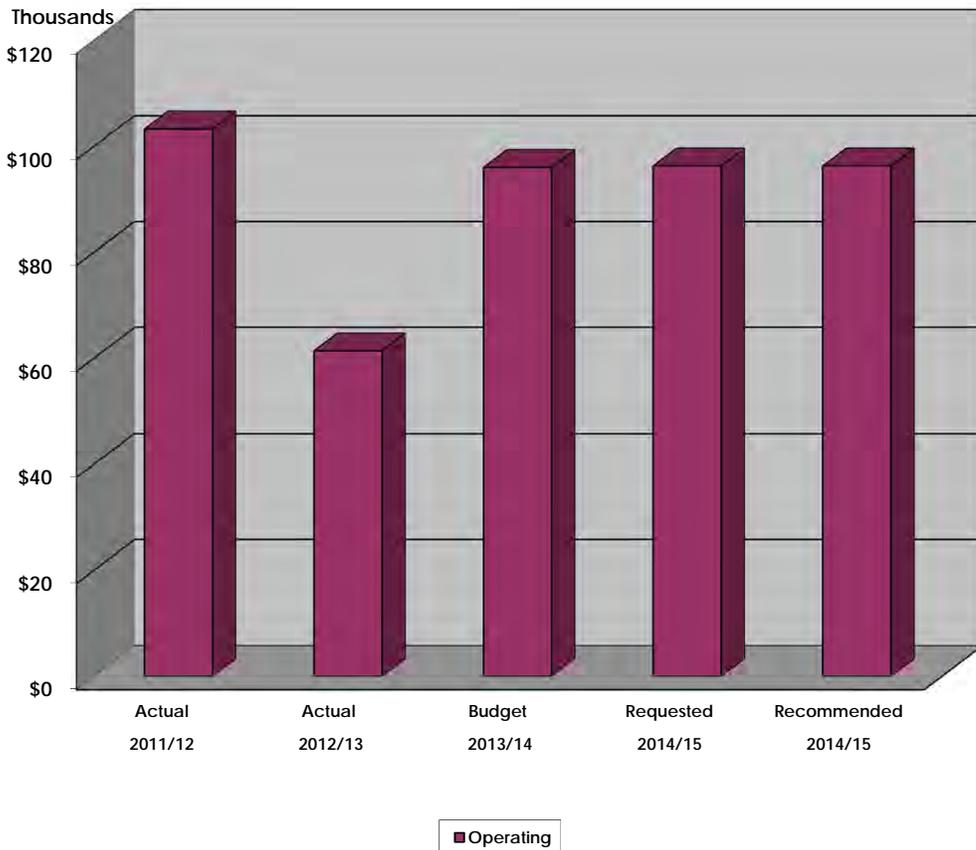
State Services

Significant Changes

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

Budget

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



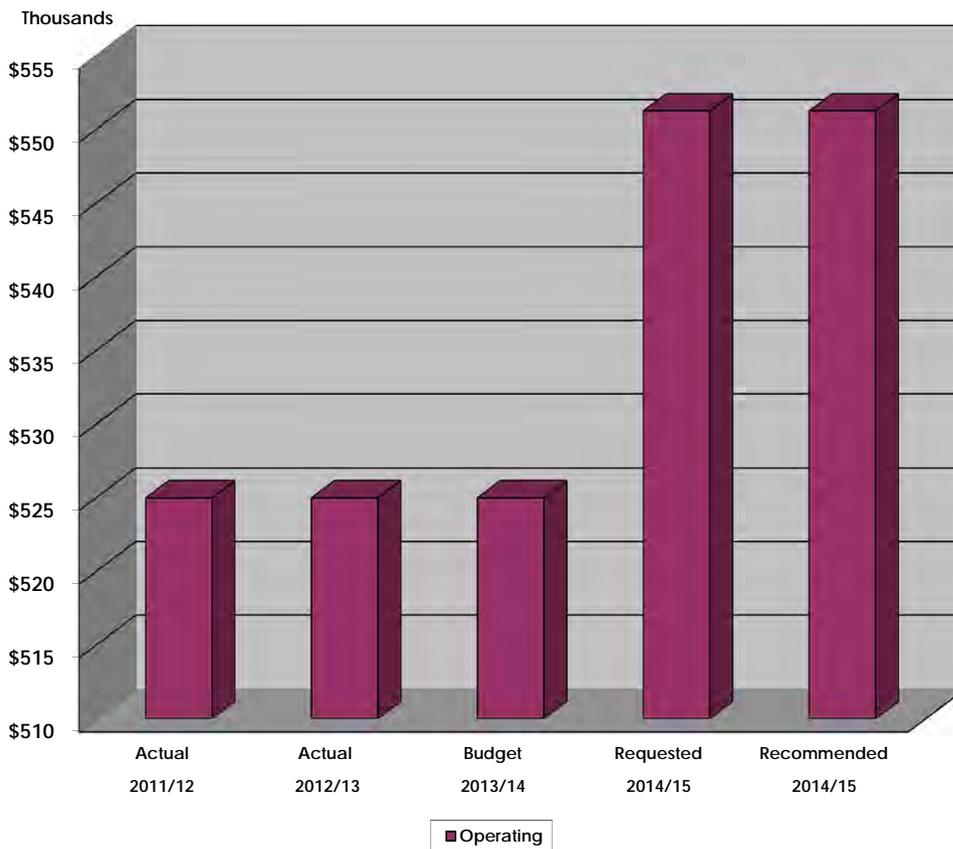
Emergency Medical Services

Significant Changes

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

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
General Appropriation	\$ 525,000	\$ 525,000	\$ 525,000	\$ 551,250	\$ 551,250
Total	\$ 525,000	\$ 525,000	\$ 525,000	\$ 551,250	\$ 551,250
Expenditures					
Operating	\$ 525,000	\$ 525,000	\$ 525,000	\$ 551,250	\$ 551,250
Total	\$ 525,000	\$ 525,000	\$ 525,000	\$ 551,250	\$ 551,250



Emergency Services

Mission

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

Significant Changes

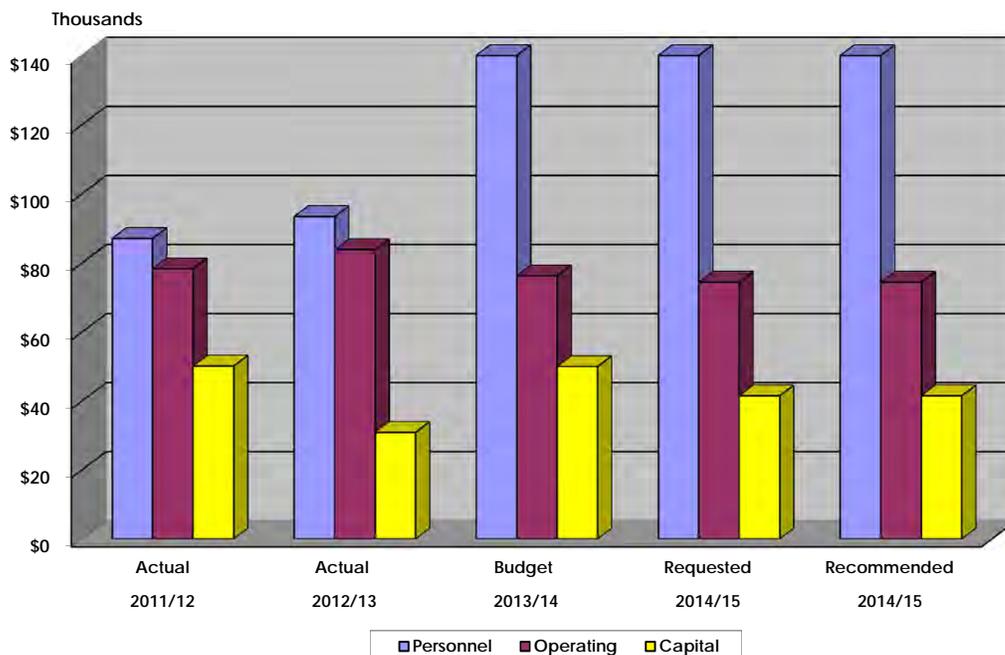
An Emergency Management Specialist position was added in FY 13-14 to assist with increased training and preparedness requirements related to the Shearon Harris Nuclear Plant.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	1.25	1	2	2	2

Budget

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



Fire Marshal

Mission

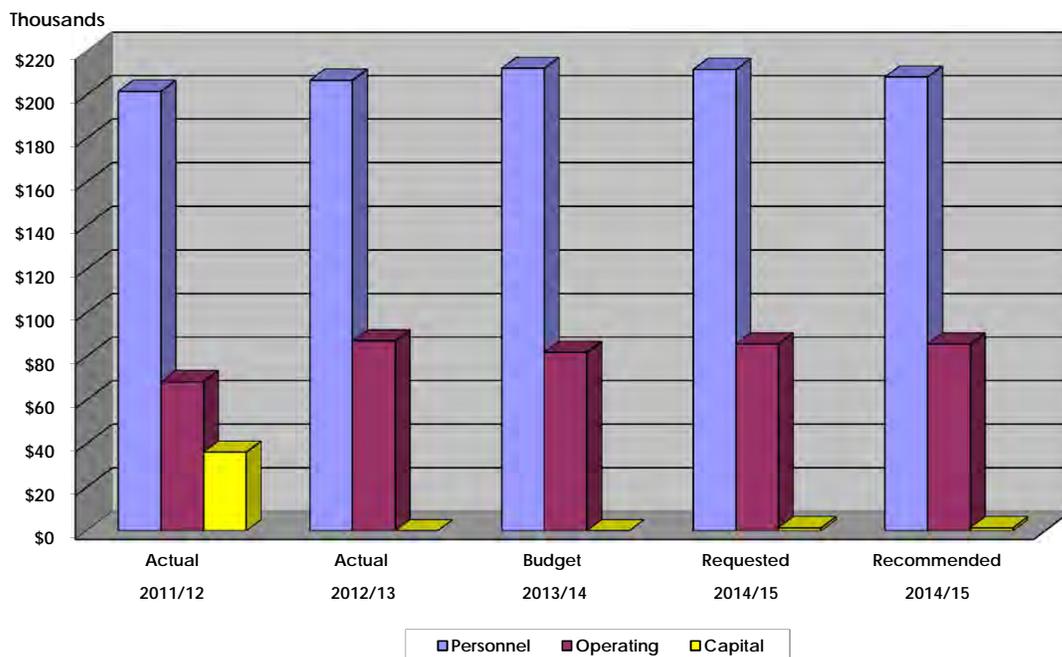
The mission of the Lee County Fire Marshal is to provide the citizens of Lee County the ability to create safer communities through coordinated training, education, prevention, investigation, emergency response and leadership.

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	3.25	3	3	3	3

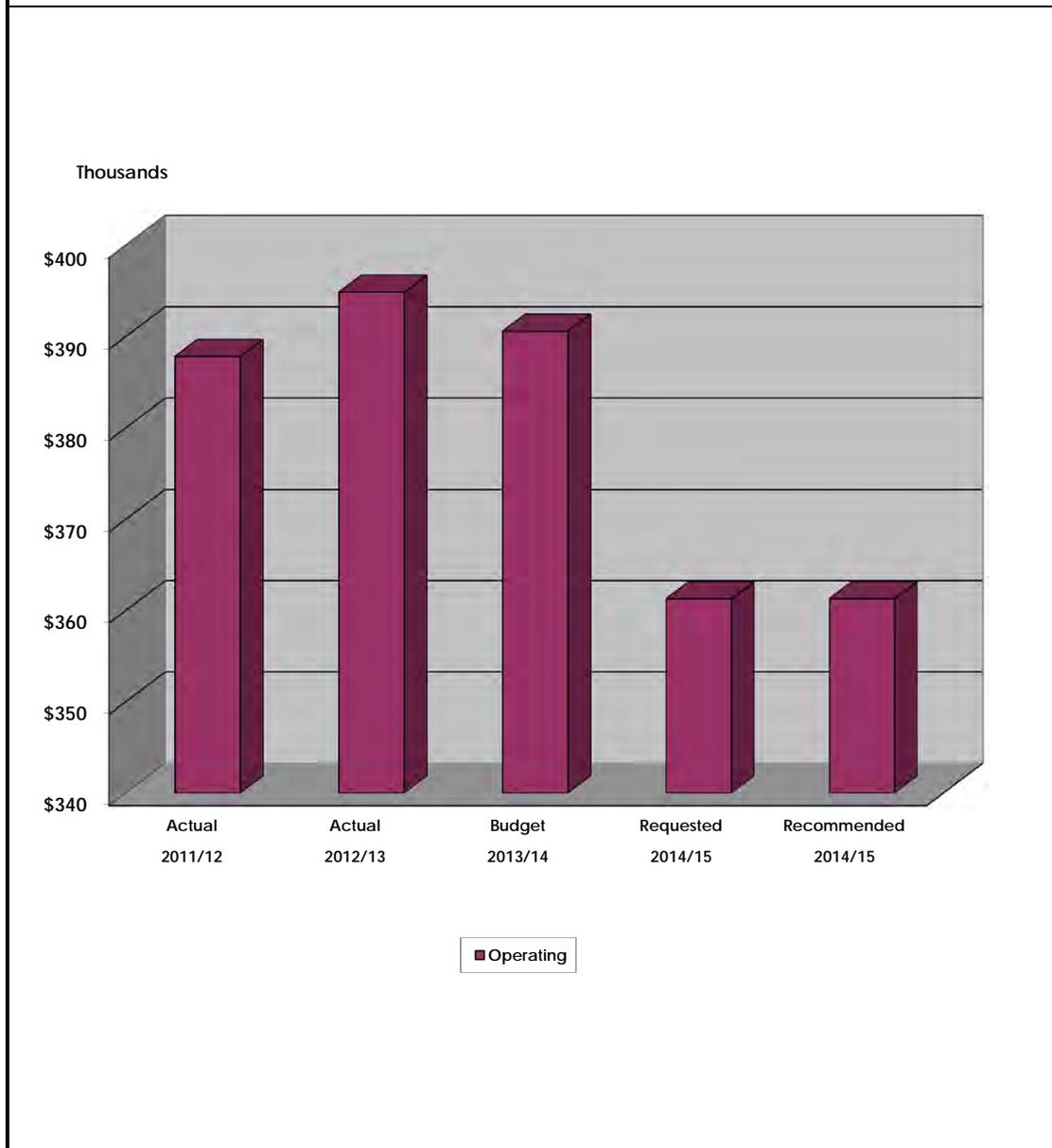
Budget

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



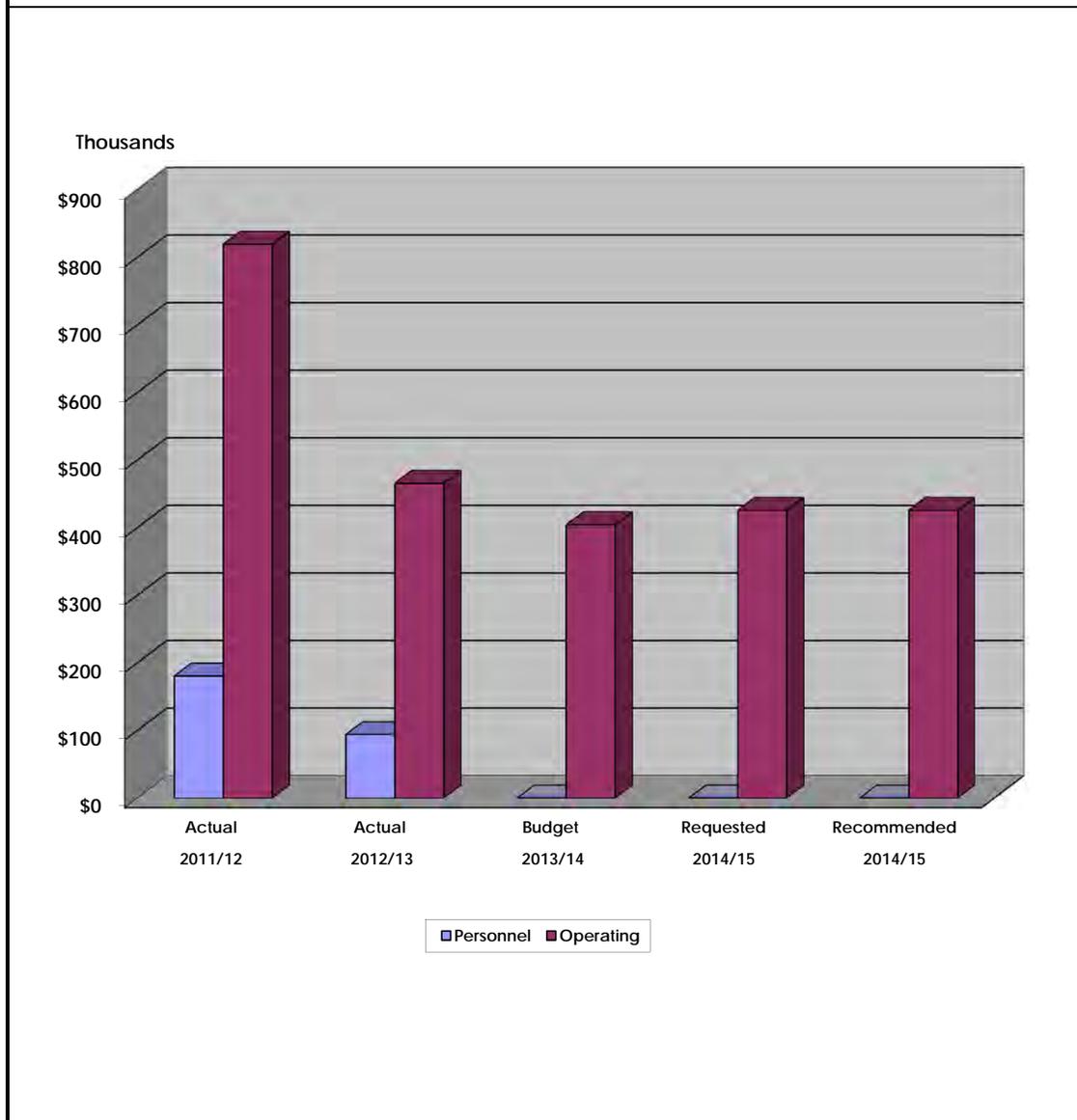
Planning

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



Economic Development

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



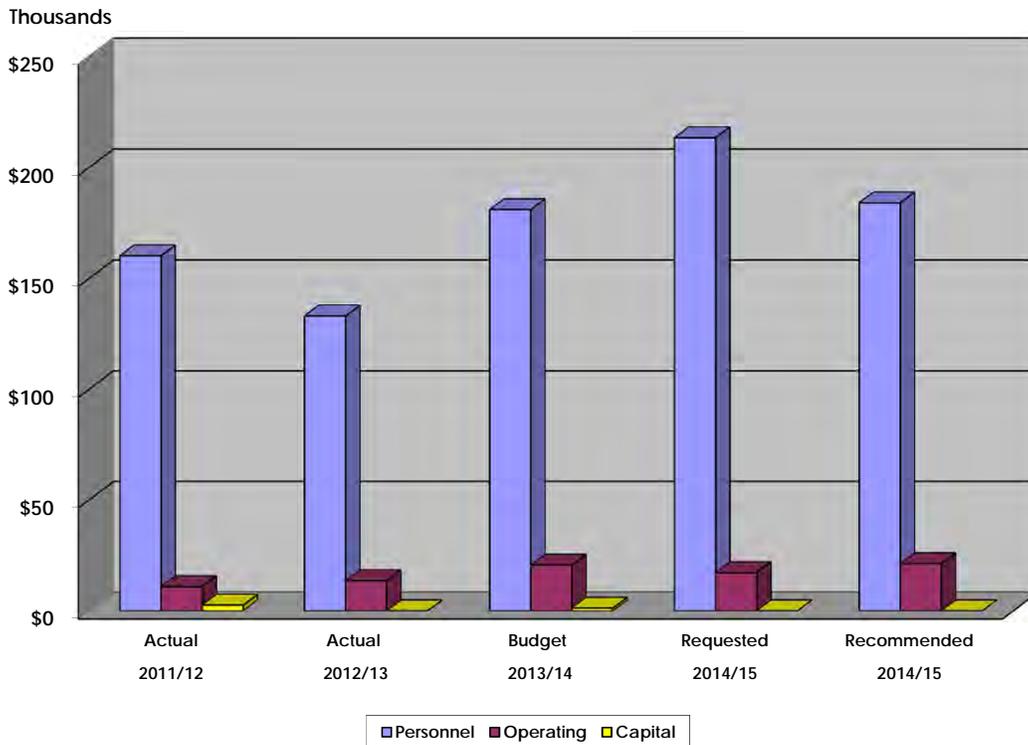
Cooperative Extension

Mission

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

Budget

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



Conservation

Mission

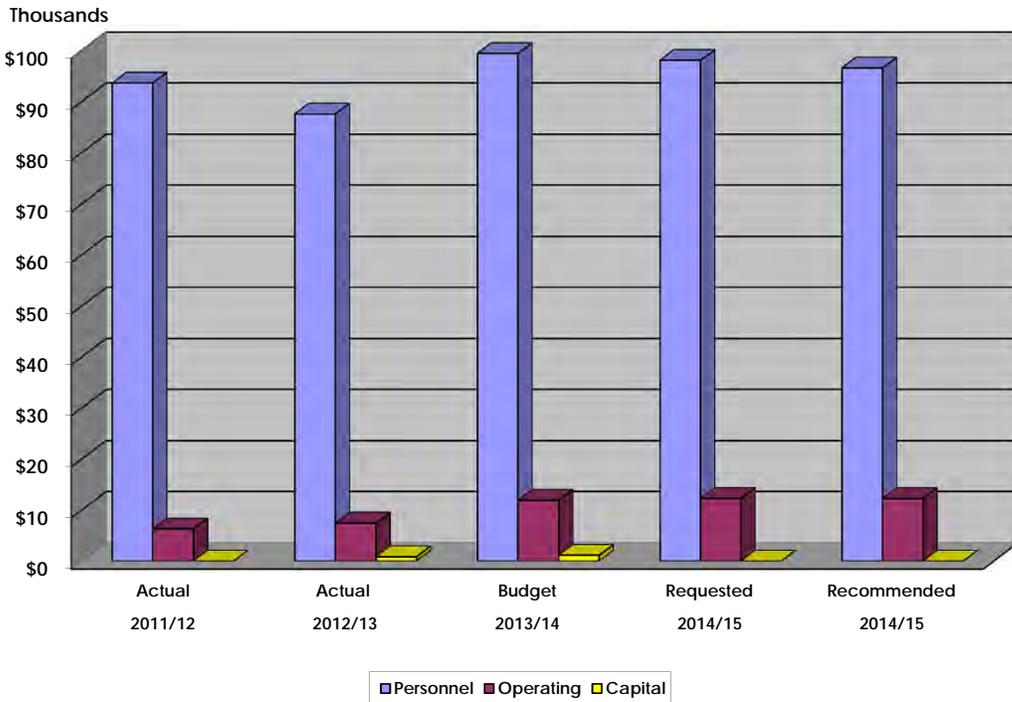
The mission of the Lee Soil & Water Conservation District is to ensure a quality urban and rural environment through protection, restoration, and improvements of our soil, water, and related resources.

Staffing

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

Budget

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



Health Department

Mission

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

Significant Changes

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

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	42.6	39.5	38.5	37.6	36.5

Divisions

Health Department

Administration

Animal Control

Child Health

Communicable Disease

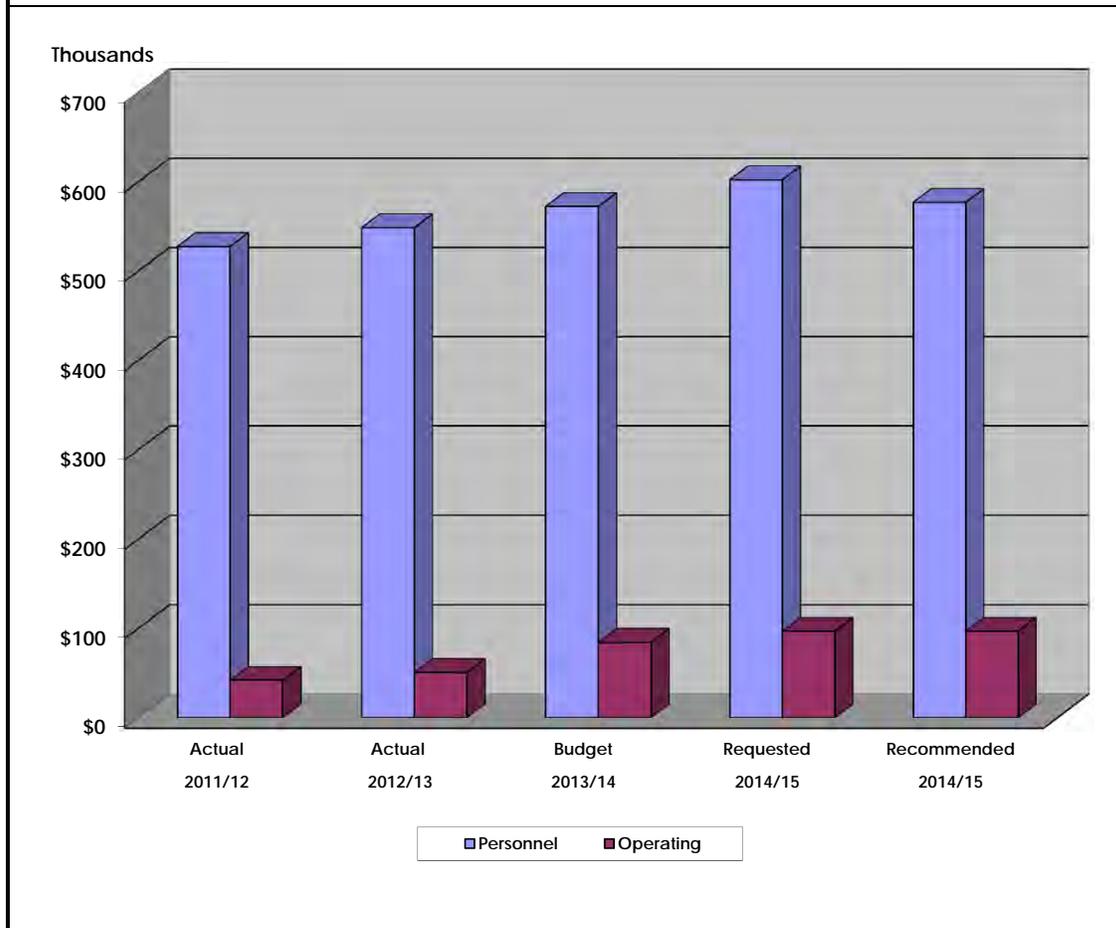
Environmental Health

Health Education

WIC/Nutrition

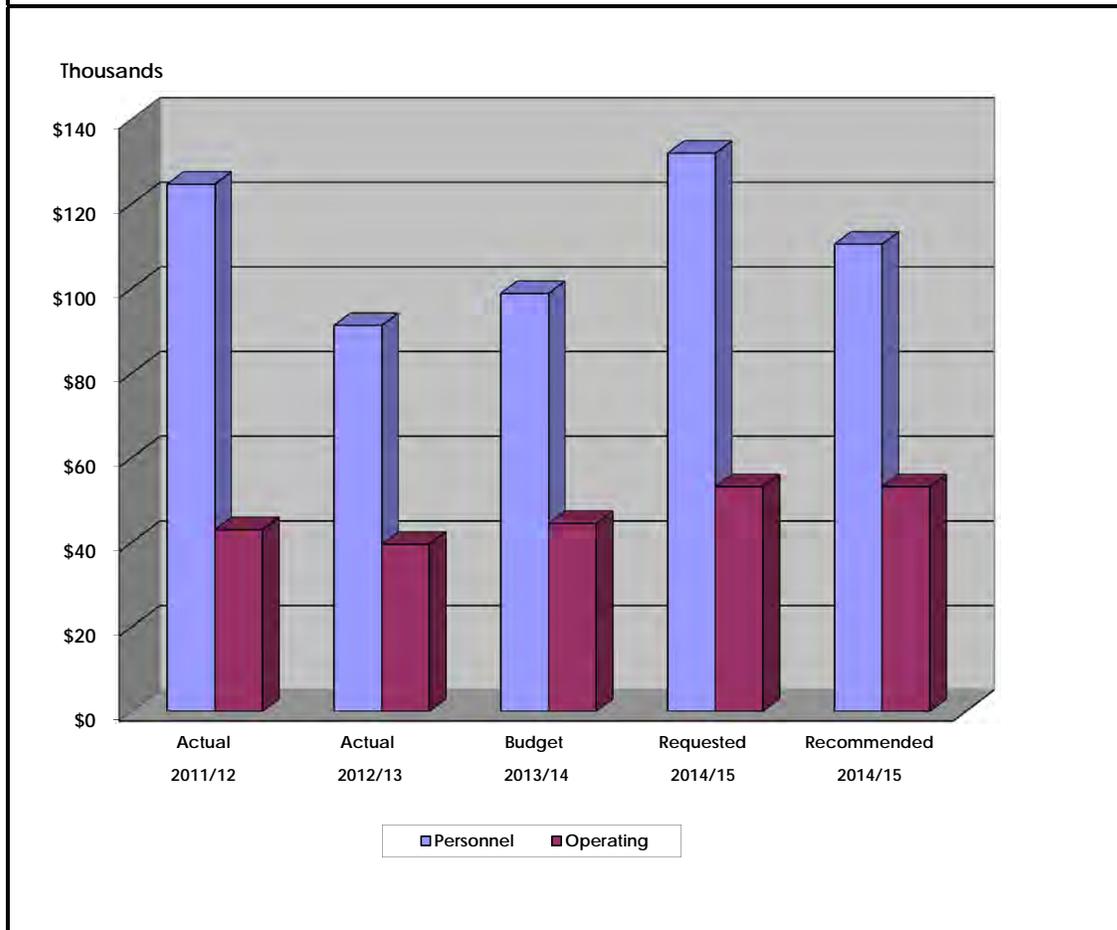
Health - General

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



Health - Maternal Health

Budget						
	2011/12	2012/13	2013/14	2014/15	2014/15	
	Actual	Actual	Budget	Requested	Recommended	
Revenue						
Federal and State Grants	\$ 32,383	\$ 36,203	36,203	\$ 33,362	\$ 33,362	
Sales and Services	175,466	131,616	81,049	115,151	129,332	
General Appropriation	(40,188)	(36,981)	26,083	36,611	962	
Total	\$ 167,661	\$ 130,838	\$ 143,335	\$ 185,124	\$ 163,656	
Expenditures						
Personnel	\$ 124,653	\$ 91,268	\$ 98,858	\$ 131,928	\$ 110,460	
Operating	43,008	39,570	44,477	53,196	53,196	
Total	\$ 167,661	\$ 130,838	\$ 143,335	\$ 185,124	\$ 163,656	



Health - Child Health

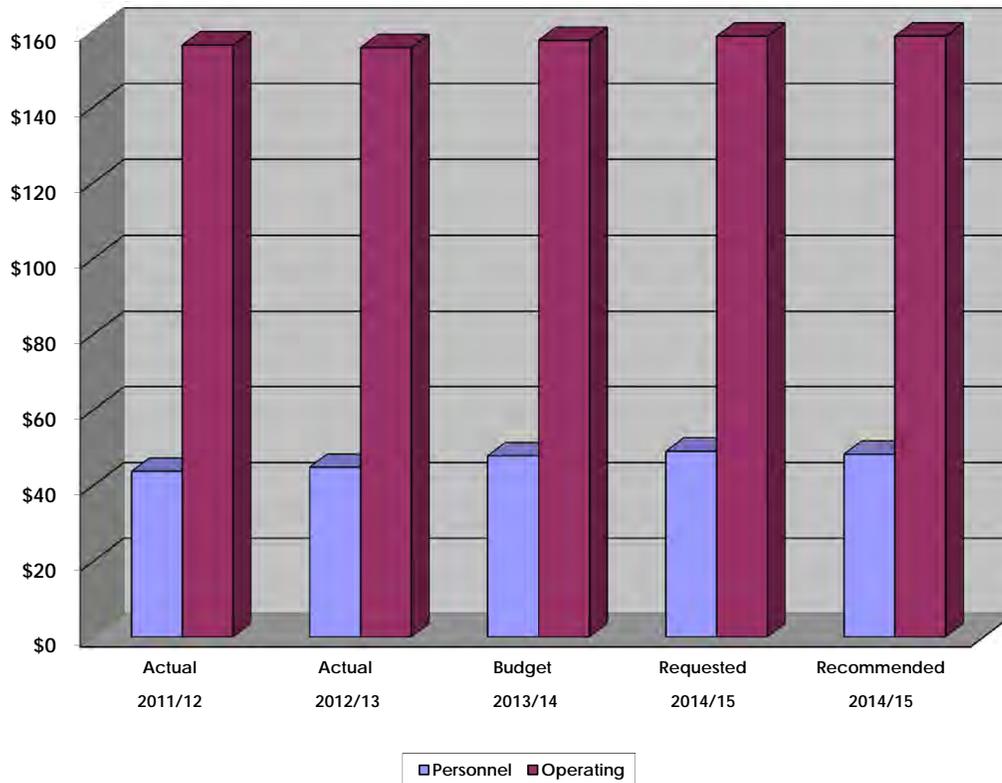
Significant Changes

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

Budget

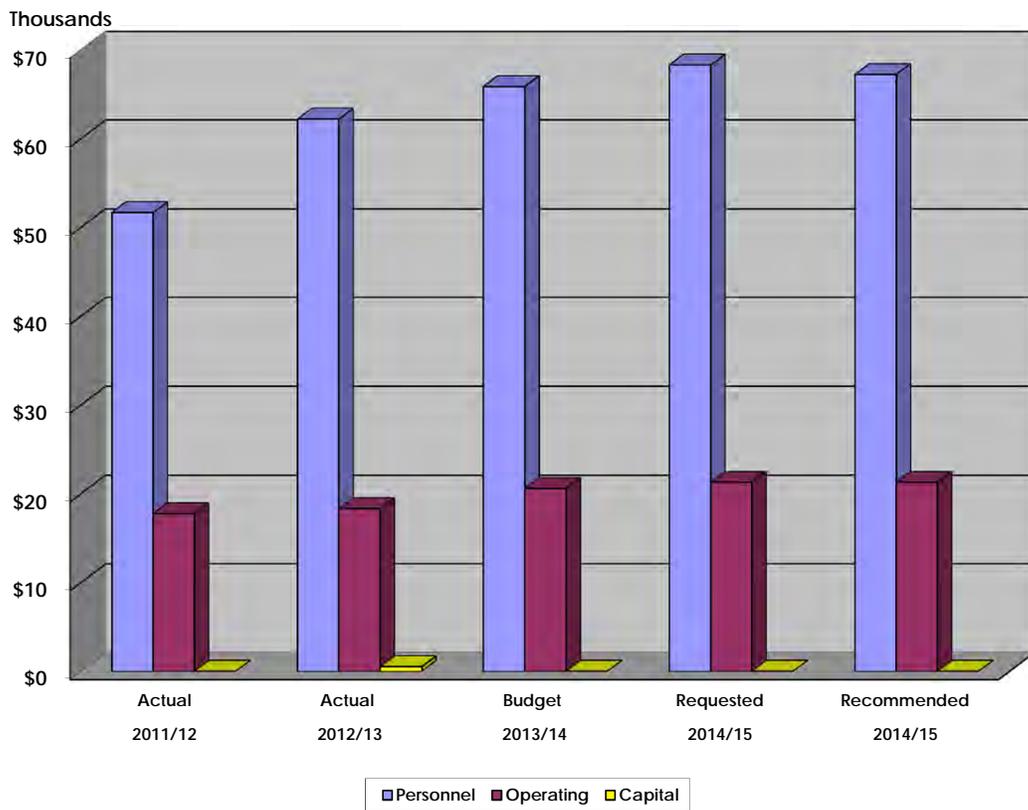
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 166,914	\$ 175,549	\$ 177,581	\$ 177,581	\$ 177,581
Sales and Services	31,075	15,530	6,944	9,046	9,046
General Appropriation	1,952	9,257	20,804	20,954	20,201
Total	\$ 199,941	\$ 200,336	\$ 205,329	\$ 207,581	\$ 206,828
Expenditures					
Personnel	\$ 43,695	\$ 44,808	\$ 47,829	\$ 49,024	\$ 48,271
Operating	156,246	155,528	157,500	158,557	158,557
Total	\$ 199,941	\$ 200,336	\$ 205,329	\$ 207,581	\$ 206,828

Thousands



Health - Primary Care

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



Health - Promotion

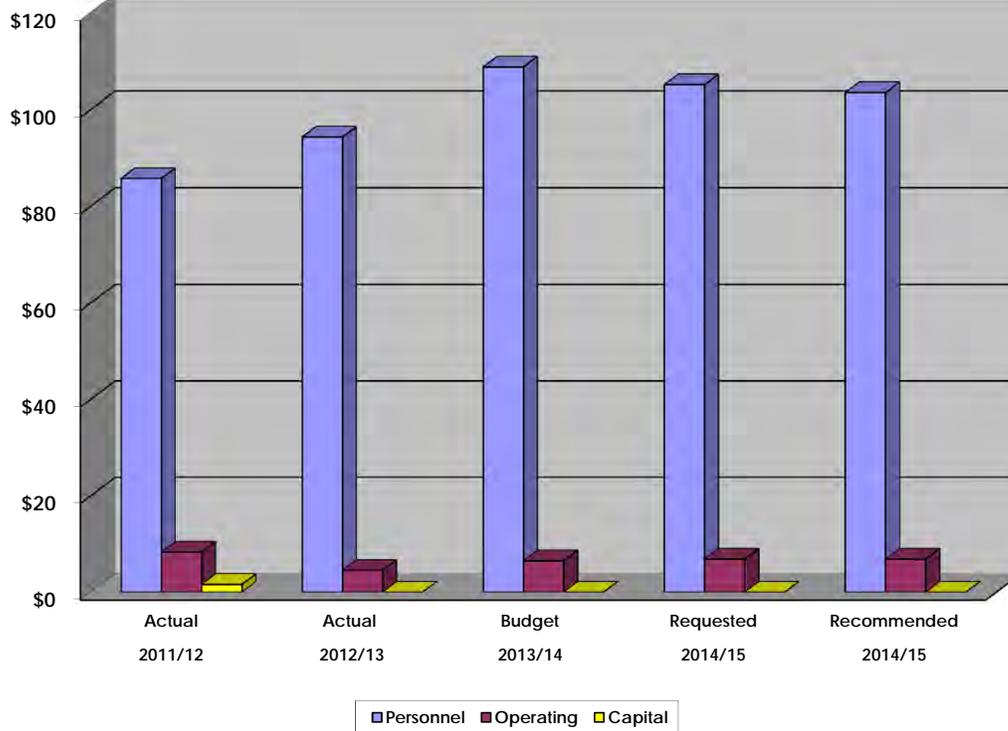
Significant Changes

Reallocation of positions.

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 12,211	\$ 7,123	\$ 6,286	\$ 6,286	\$ 6,286
Sales and Services	5,138	4,572	4,309	5,798	5,798
General Appropriation	78,209	87,091	104,651	99,831	98,213
Total	\$ 95,558	\$ 98,785	\$ 115,246	\$ 111,915	\$ 110,297
Expenditures					
Personnel	\$ 85,678	\$ 94,242	108,741	\$ 105,064	\$ 103,446
Operating	8,304	4,543	6,505	6,851	6,851
Capital	1,577	-	-	-	-
Total	\$ 95,558	\$ 98,785	\$ 115,246	\$ 111,915	\$ 110,297

Thousands

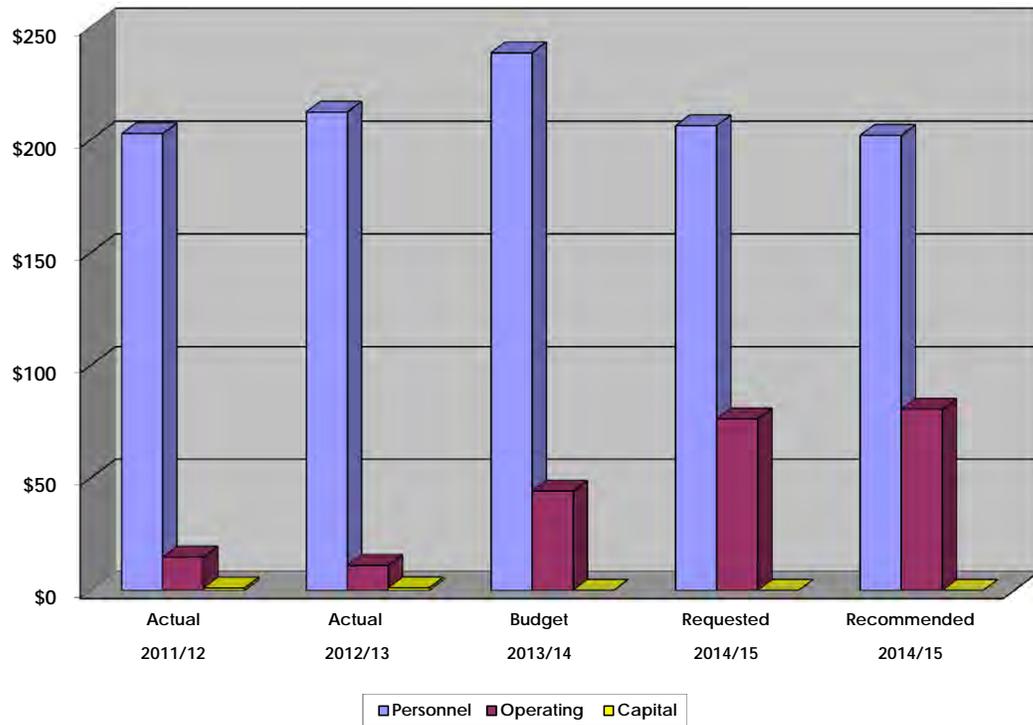


Health - WIC-CS

Budget

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

Thousands



Health - Family Planning

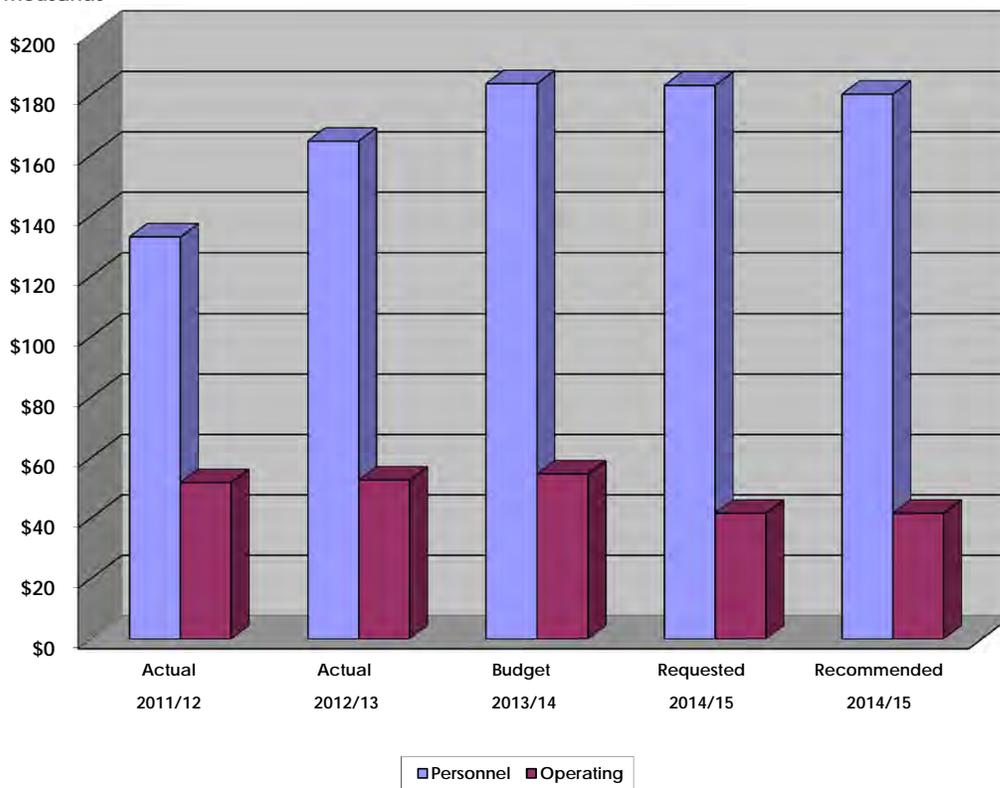
Significant Changes

Reallocation of personnel.

Budget

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

Thousands



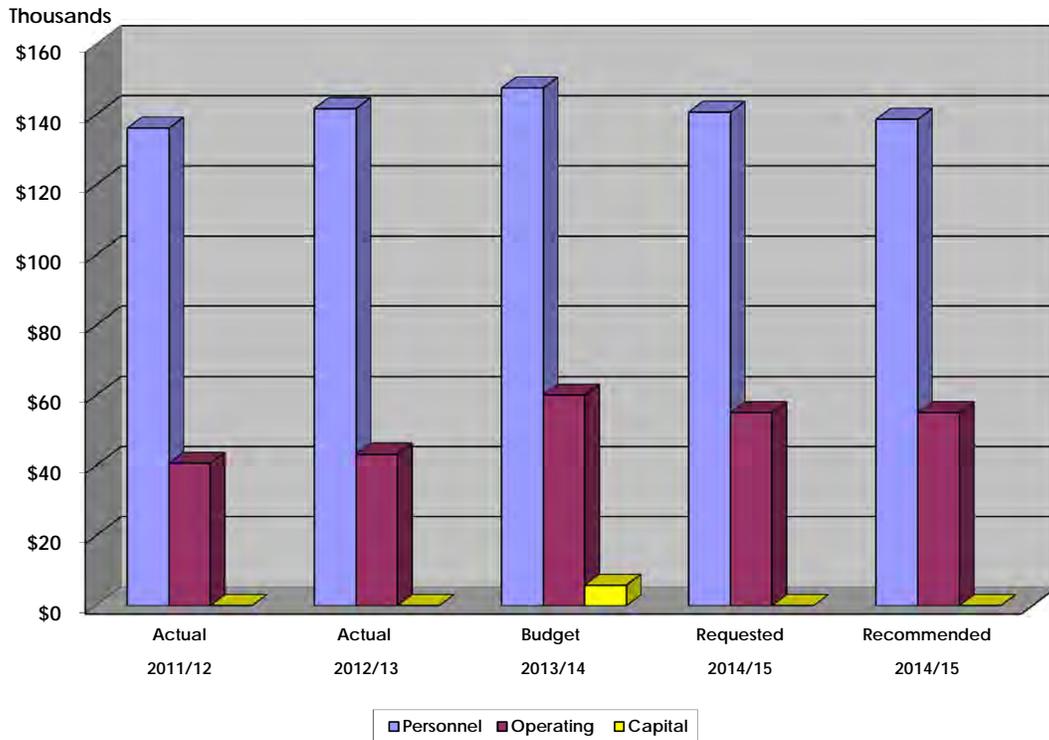
Health - Animal Control

Significant Changes

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

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Sales and Services	\$ 5,474	\$ 3,575	\$ 3,620	\$ 2,683	\$ 2,683
General Appropriation	171,260	181,357	209,763	193,008	190,938
Total	\$ 176,734	\$ 184,932	\$ 213,383	\$ 195,691	\$ 193,621
Expenditures					
Personnel	\$ 136,090	\$ 141,726	\$ 147,522	\$ 140,691	\$ 138,621
Operating	40,644	43,206	60,016	55,000	55,000
Capital	-	-	5,845	-	-
Total	\$ 176,734	\$ 184,932	\$ 213,383	\$ 195,691	\$ 193,621



Health - Environmental Health

Mission

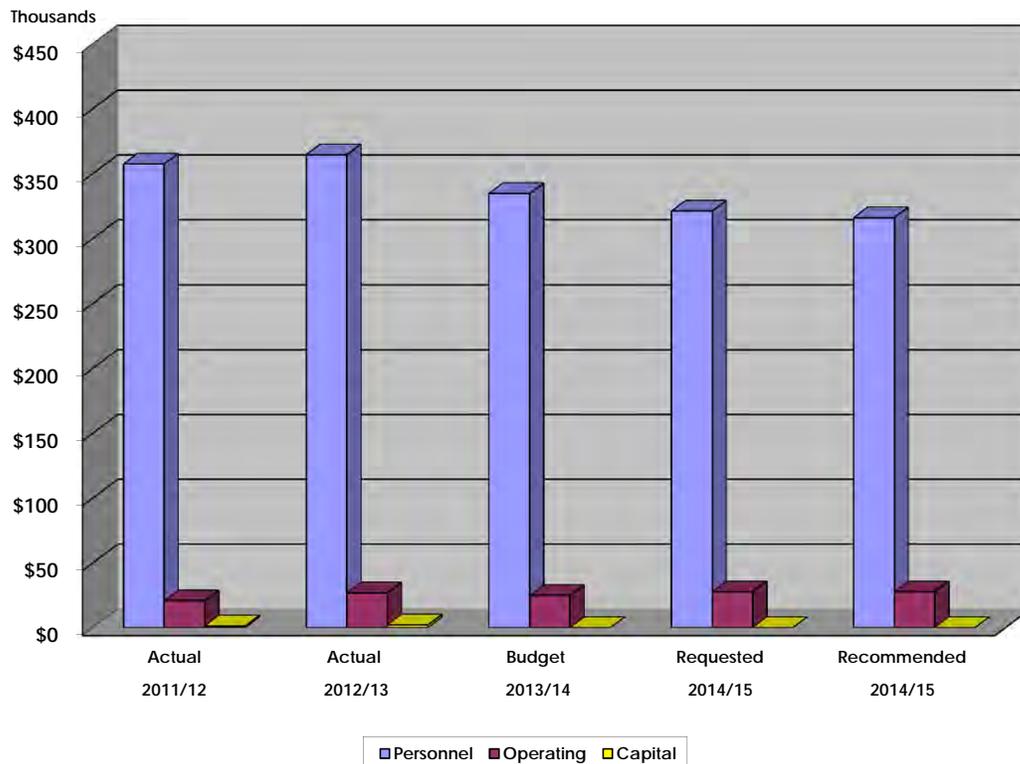
The mission of Lee County Environmental Health is to safeguard life, promote human health and protect the environment.

Significant Changes

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

Budget

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



Health - Aids Control

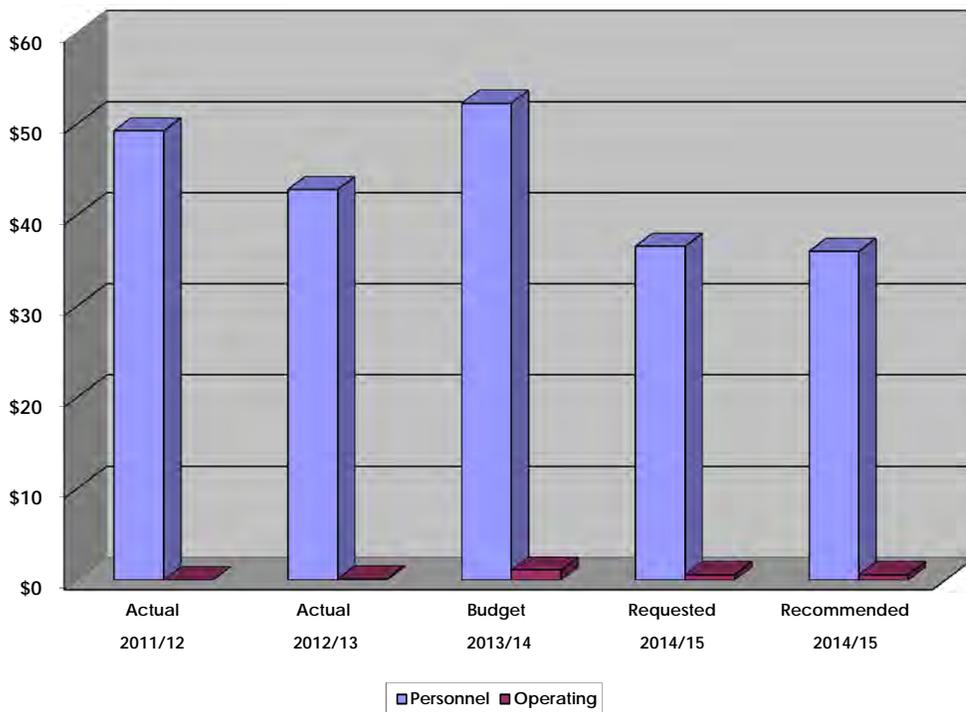
Significant Changes

No significant changes.

Budget

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

Thousands



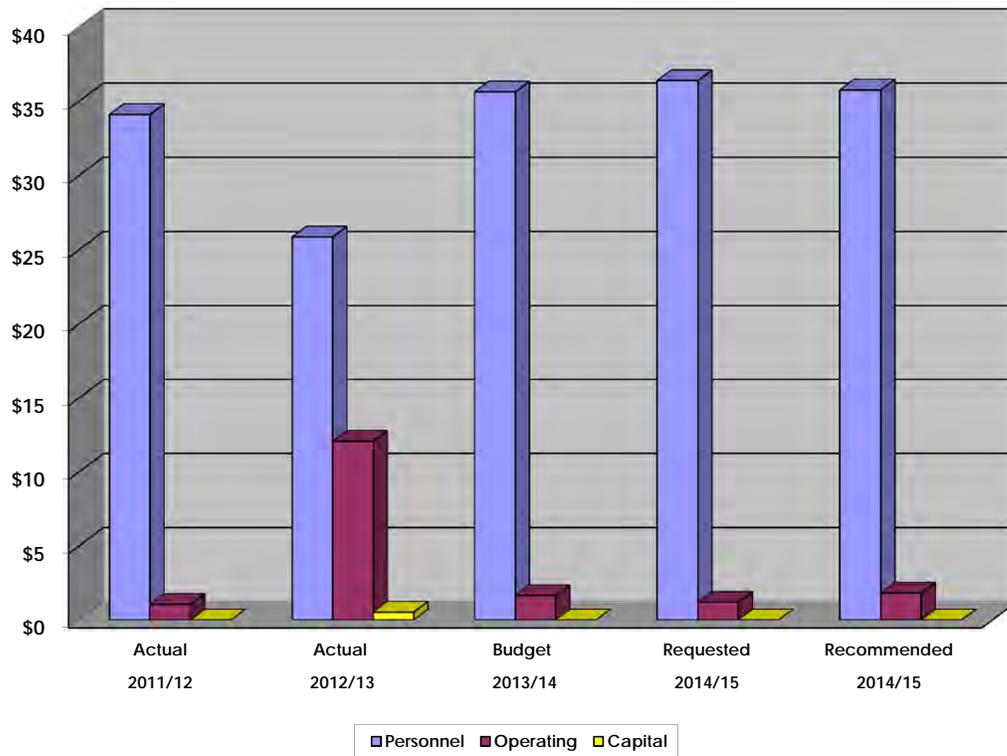
Health - Bioterrorism

Significant Changes

Reallocation of personnel.

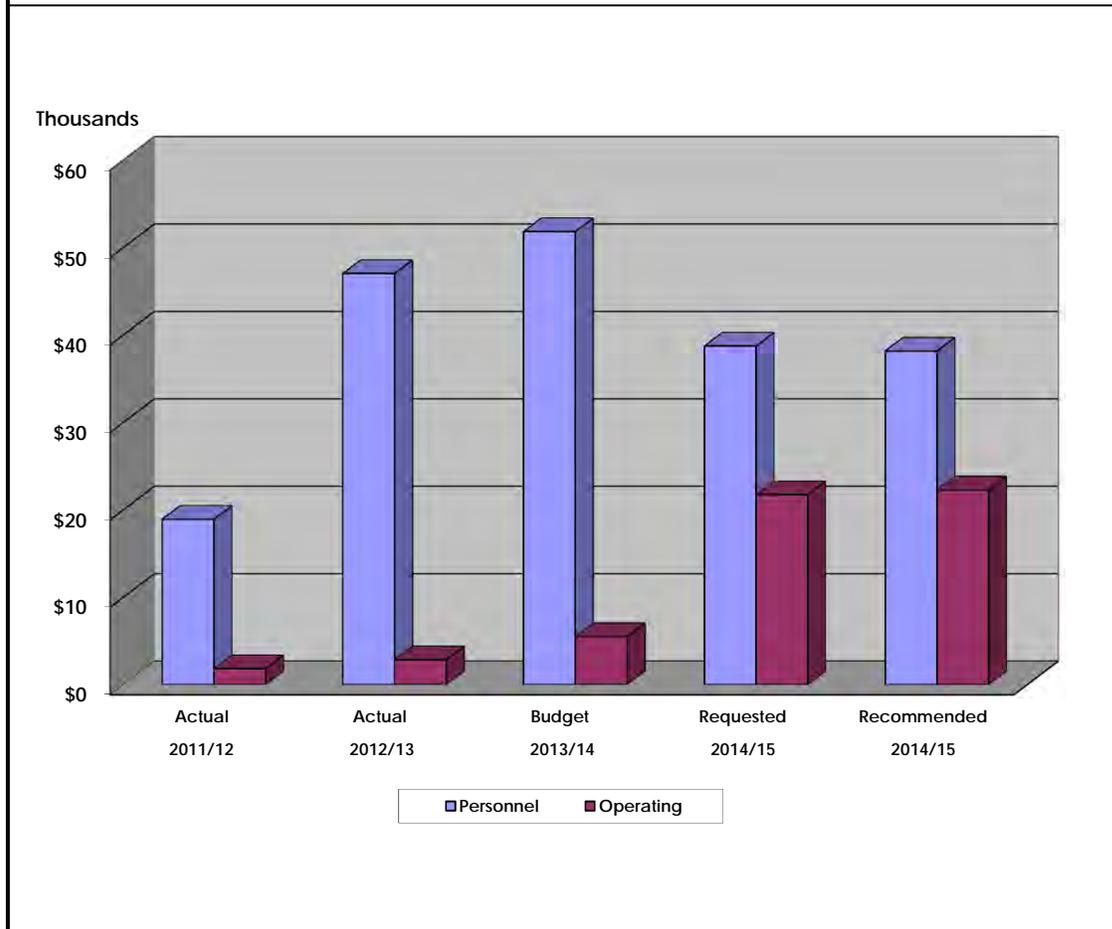
	Budget				
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 38,764	\$ 45,826	\$ 31,395	\$ 31,395	\$ 31,395
General Appropriation	(3,603)	(7,378)	5,871	6,179	6,179
Total	\$ 35,161	\$ 38,448	\$ 37,266	\$ 37,574	\$ 37,574
Expenditures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

Thousands



Health - WIC - BF

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



Health - Children Services Coordinator

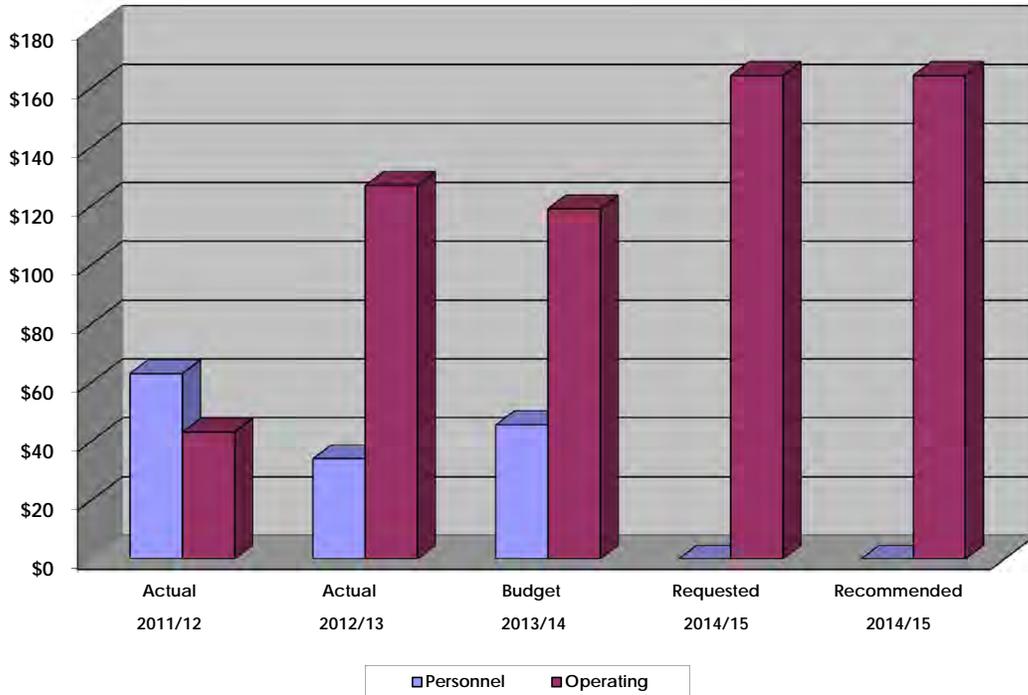
Significant Changes

Reallocation of salaries among programs.

Budget

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

Thousands



Health - Communicable Diseases

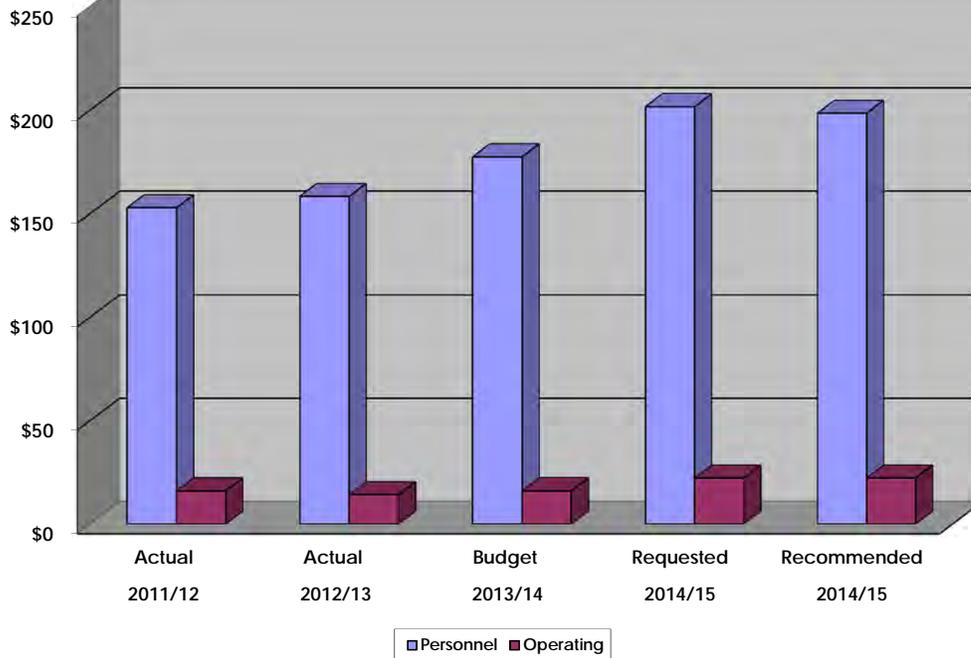
Significant Changes

No significant changes.

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 13,502	\$ 13,502	\$ 13,502	\$ 15,673	\$ 15,673
Sales and Services	9,508	9,183	9,493	\$ 6,727	13,312
General Appropriation	145,811	149,847	170,502	201,495	191,728
Total	\$ 168,821	\$ 172,532	\$ 193,497	\$ 223,895	\$ 220,713
Expenditures					
Personnel	\$ 152,800	\$ 158,324	\$ 177,419	\$ 201,639	\$ 198,457
Operating	16,021	14,208	16,078	22,256	22,256
Total	\$ 168,821	\$ 172,532	\$ 193,497	\$ 223,895	\$ 220,713

Thousands



Health - BCCCP

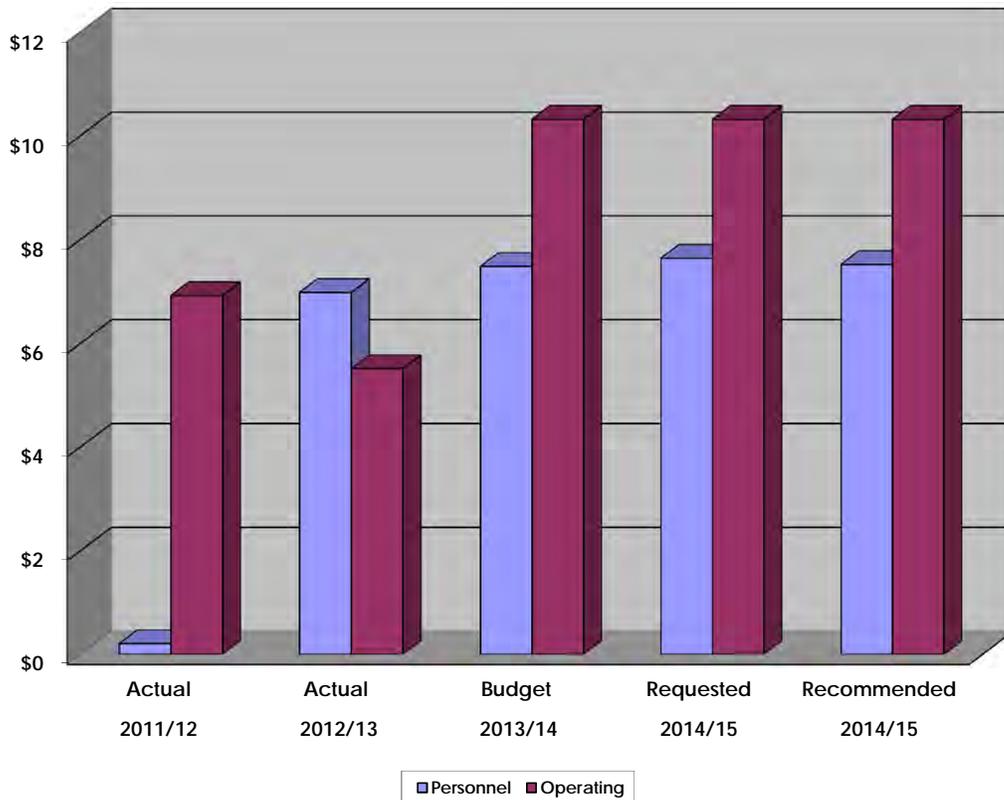
Significant Changes

Reallocation of positions.

Budget

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

Thousands

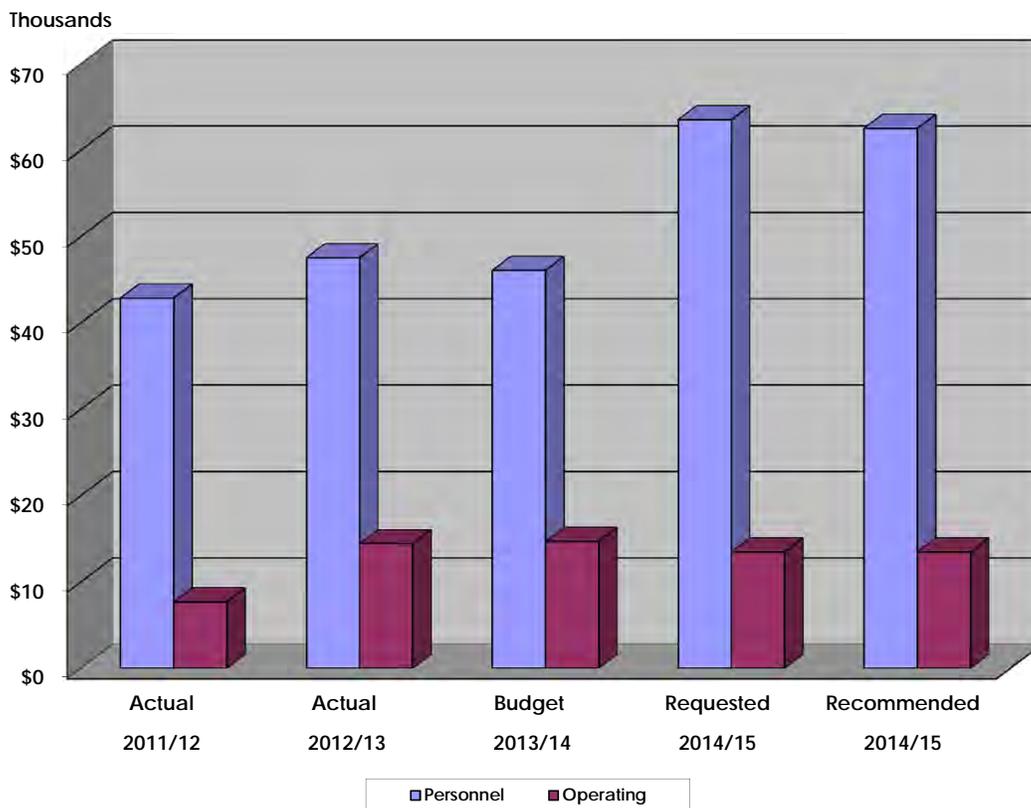


Health - Immunizations

Significant Changes

Reallocation of positions.

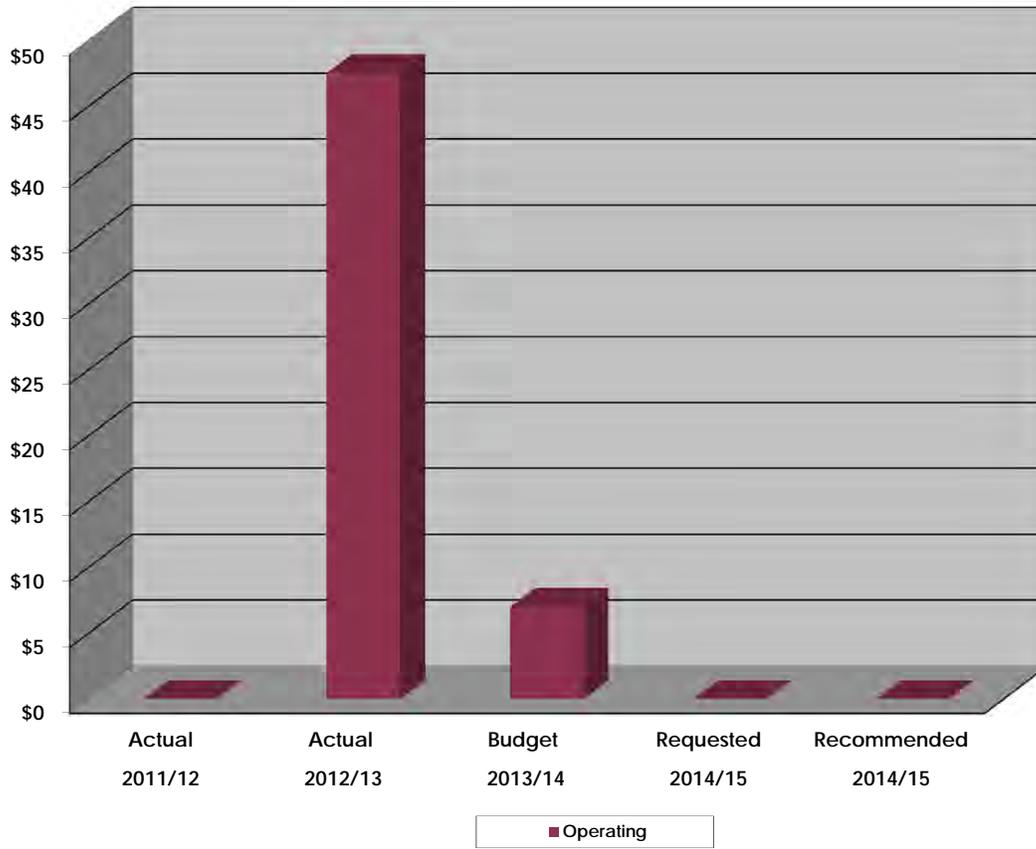
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 21,102	\$ 17,485	\$ 17,314	\$ 17,314	\$ 17,314
Sales and Services	7,829	6,258	5,657	8,013	8,013
General Appropriation	21,660	38,241	37,798	51,685	50,691
Total	\$ 50,591	\$ 61,984	\$ 60,769	\$ 77,012	\$ 76,018
Expenditures					
Personnel	\$ 42,882	\$ 47,548	\$ 46,084	\$ 63,540	\$ 62,546
Operating	7,709	14,436	14,685	13,472	13,472
Total	\$ 50,591	\$ 61,984	\$ 60,769	\$ 77,012	\$ 76,018



Health - Community Transformation

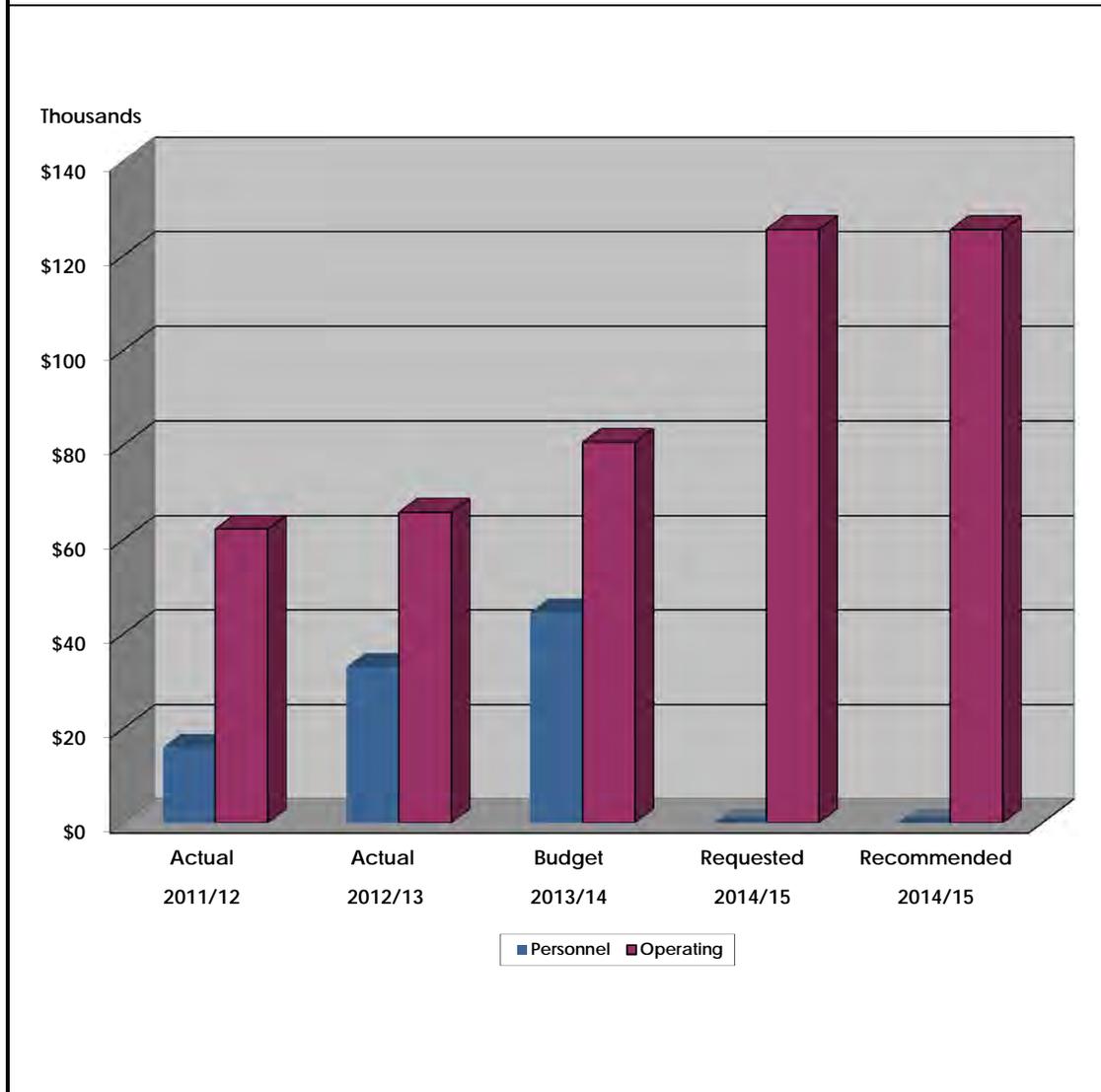
Budget						
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended	
Revenue						
Sales and Services	\$ -	\$ 19,203	7,000	\$ -	\$ -	-
General Appropriation	-	28,329	-	-	-	-
Total	\$ -	\$ 47,532	\$ 7,000	\$ -	\$ -	-
Expenditures						
Operating	\$ -	\$ 47,532	\$ 7,000	\$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

Thousands



Health - Pregnancy Care Case Management

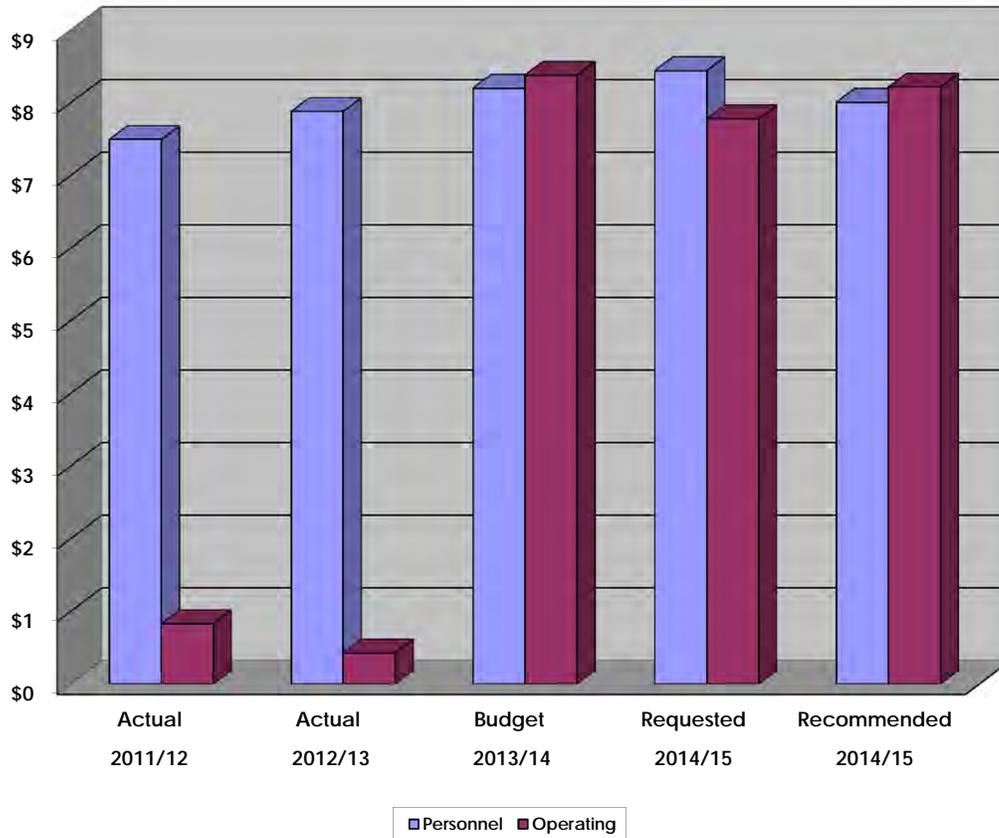
Budget						
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended	
Revenue						
Sales and Services	\$ 91,208	\$ 123,526	\$ 125,088	\$ 125,547	\$ 125,547	
General Appropriation	(13,060)	(24,796)	-	-		
Total	\$ 78,148	\$ 98,730	\$ 125,088	\$ 125,547	\$ 125,547	
Expenditures						
Personnel	\$ 15,969	\$ 32,991	\$ 44,534	-	-	
Operating	62,179	65,739	80,554	125,547	125,457	
Total	\$ 78,148	\$ 98,730	\$ 125,088	\$ 125,547	\$ 125,457	



Health - WIC - GA

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

Thousands



Health - WIC - NE

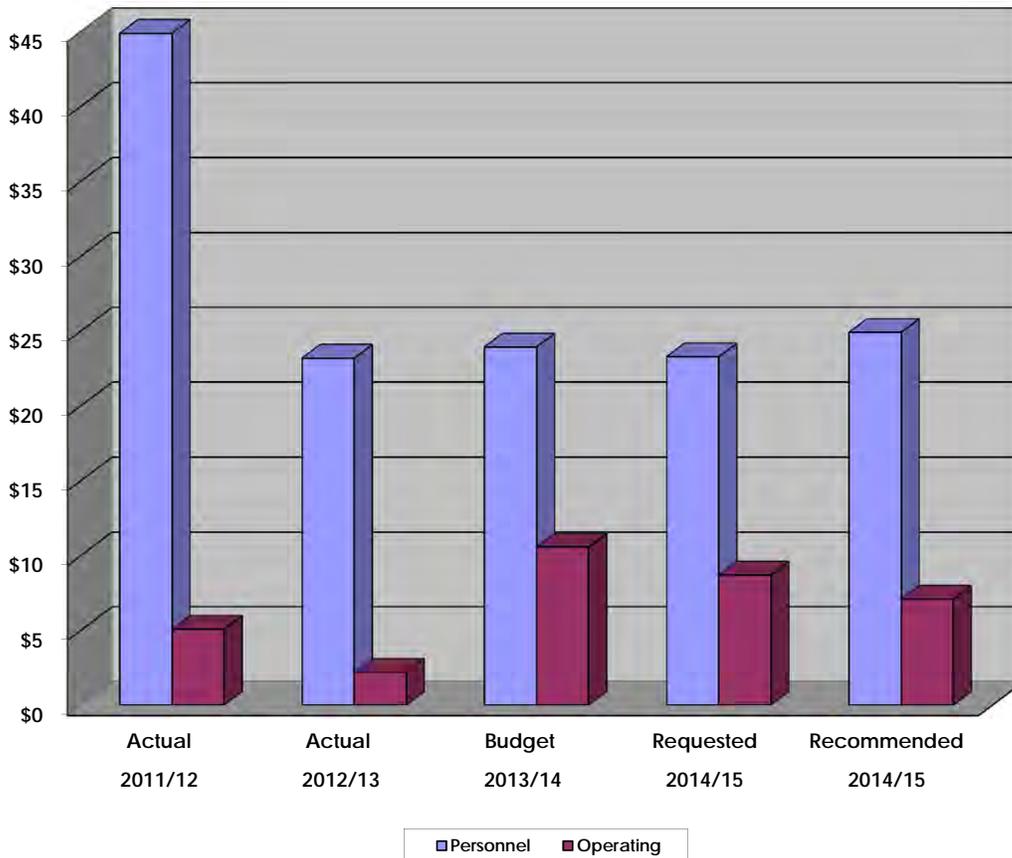
Significant Changes

Reallocation of positions.

Budget

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

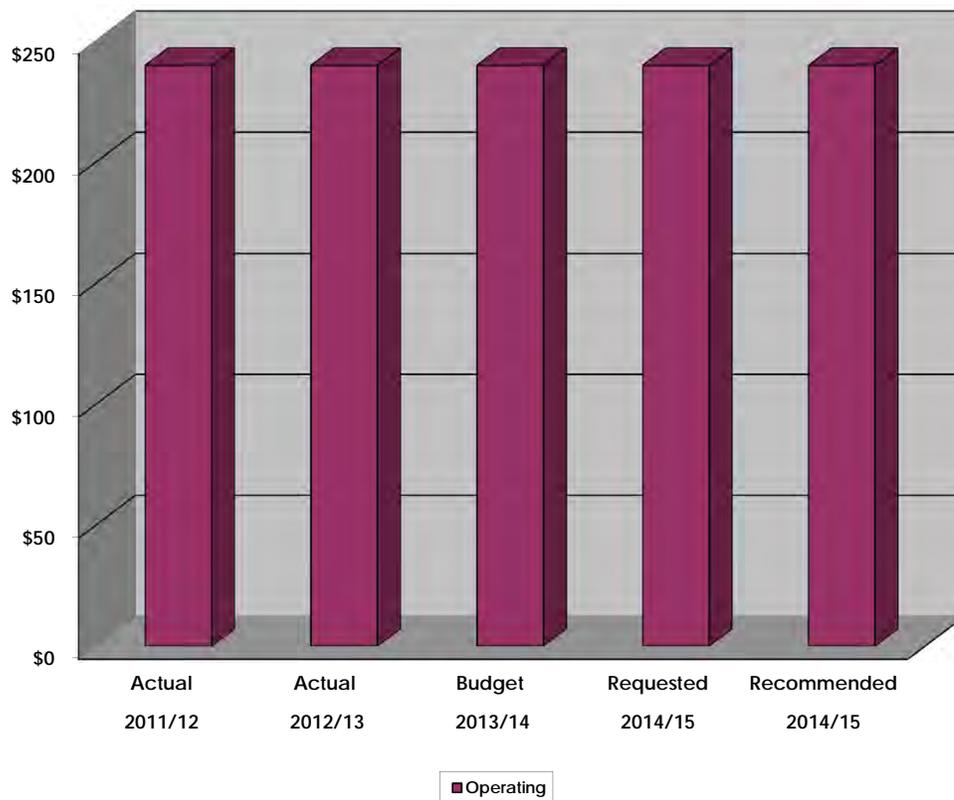
Thousands



Mental Health

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

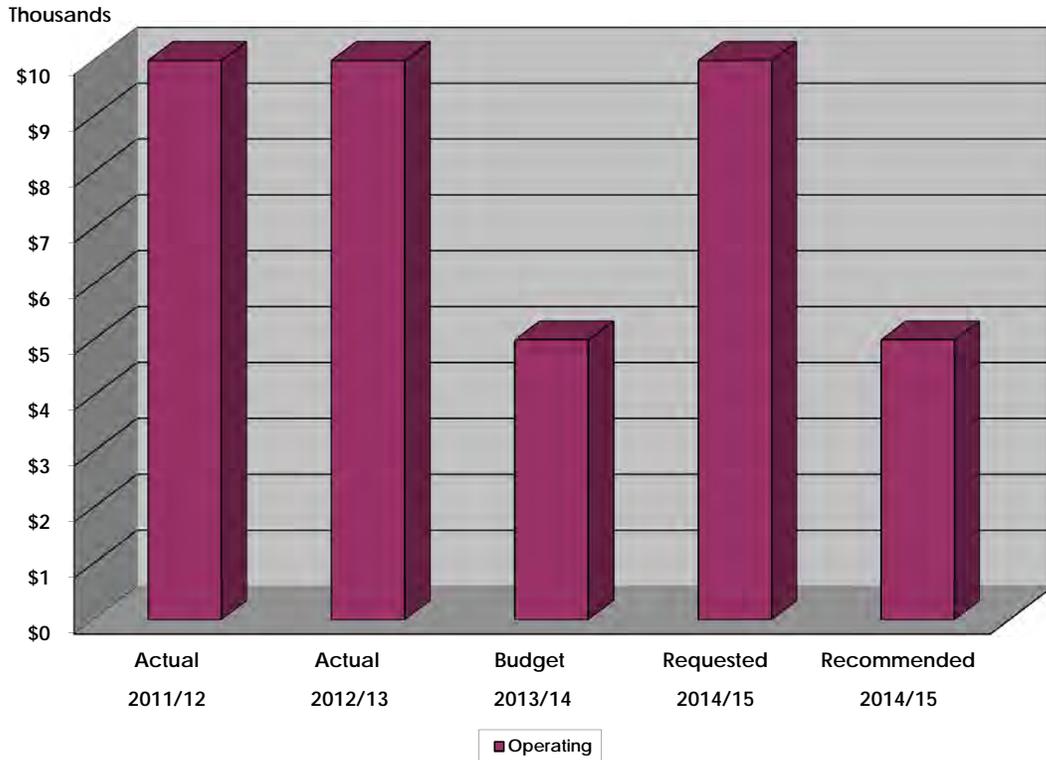
Thousands



Lee County Industries

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
General Appropriation	\$ 10,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000
Total	\$ 10,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000
Expenditures					
Operating	\$ 10,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000
Total	\$ 10,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000



Social Services

Mission

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

Significant Changes

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

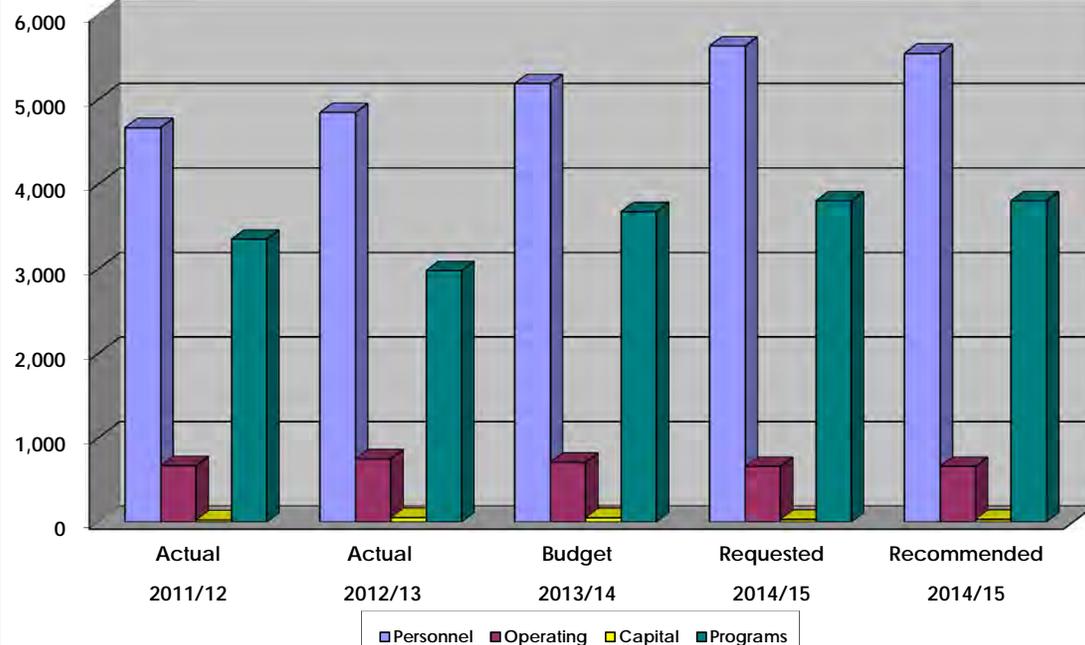
Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	92	95	96	100.5	100.5

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and state grants	\$ 6,476,617	\$ 6,303,330	\$ 6,650,025	\$ 7,088,325	\$ 7,020,344
Other sales and services	53,492	54,595	54,466	47,575	47,575
Miscellaneous	34,033	18,343	7,100	7,100	7,100
General Appropriation	2,133,691	2,240,058	2,901,685	2,971,629	2,954,934
Total	\$ 8,697,833	\$ 8,616,326	\$ 9,613,276	\$ 10,114,629	\$ 10,029,953
Expenditures					
Personnel	\$ 4,664,084	\$ 4,842,353	\$ 5,184,703	\$ 5,626,336	\$ 5,541,660
Operating	665,160	746,315	705,699	658,202	658,202
Capital	22,771	52,379	51,355	30,965	30,965
Programs	3,345,818	2,975,279	3,671,519	3,799,126	3,799,126
Total	\$ 8,697,833	\$ 8,616,326	\$ 9,613,276	\$ 10,114,629	\$ 10,029,953

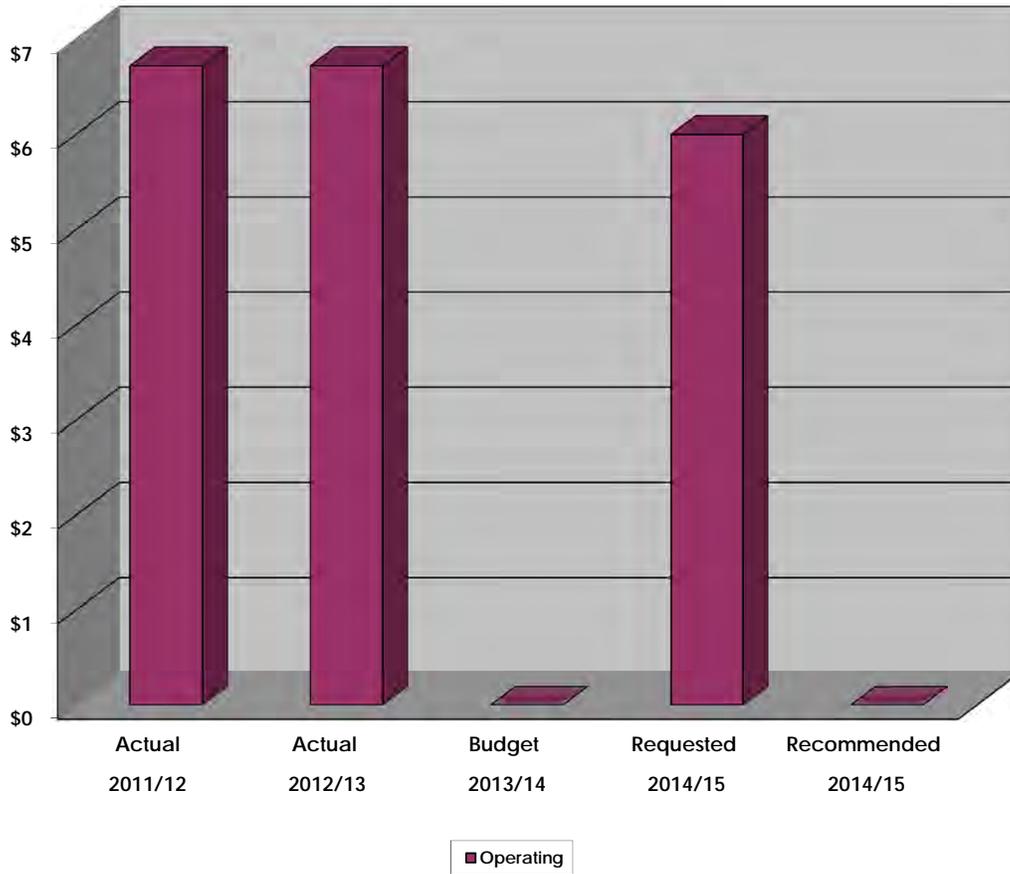
Thousands



Johnston-Lee Community Action

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

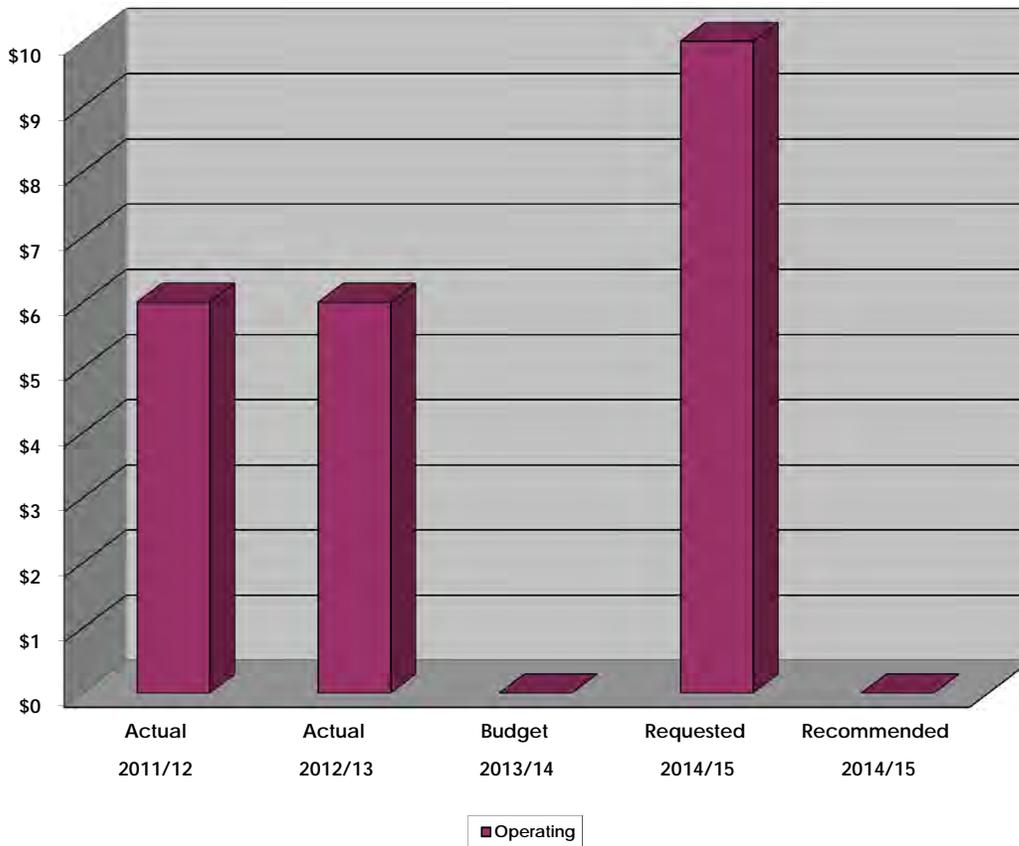
Thousands



HAVEN

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

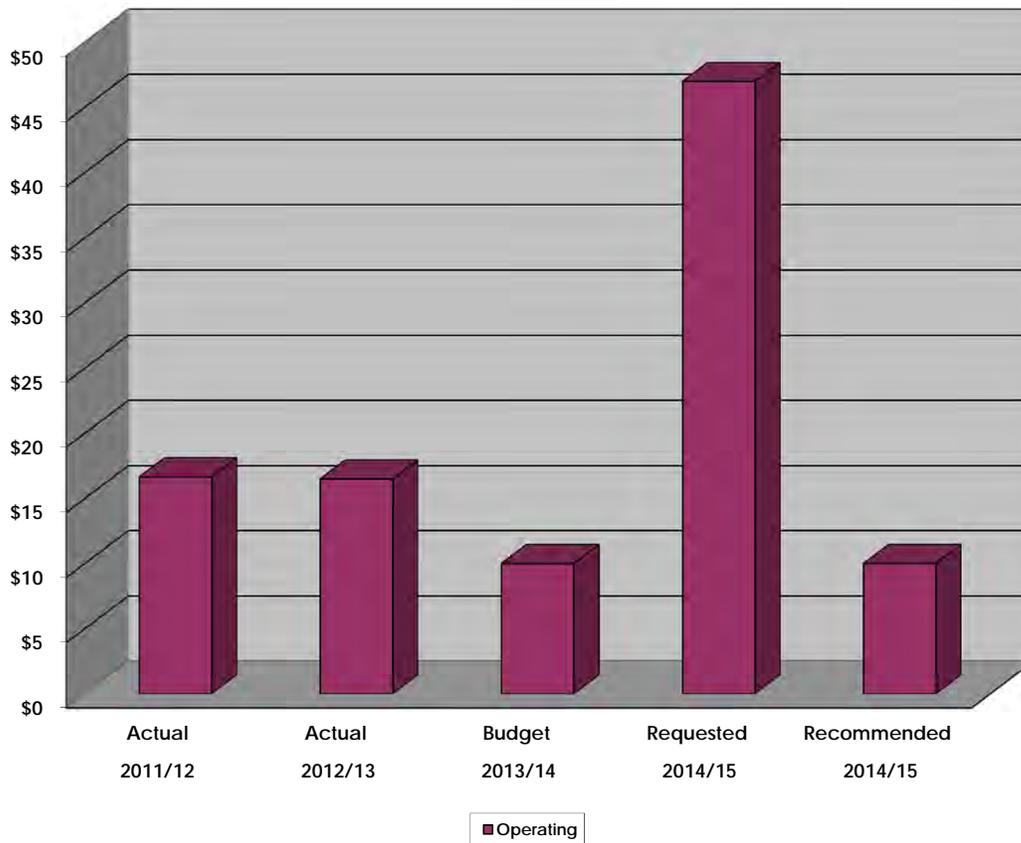
Thousands



Boys & Girls Club

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

Thousands



COLTS

Mission

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

Significant Changes

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

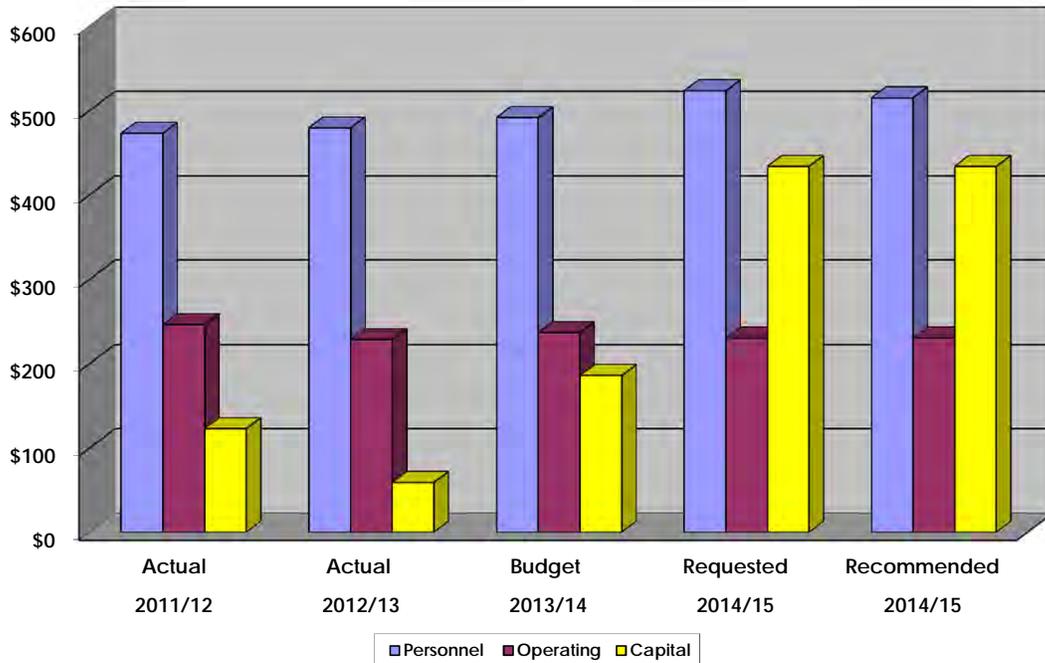
Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	3	3	3	3	3

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and state grants	\$ 423,260	\$ 340,135	480,277	\$ 692,754	\$ 692,754
Other sales and services	338,262	336,245	390,648	429,113	429,113
Miscellaneous	2,373	4,274	-	-	-
General Appropriation	77,314	89,280	42,380	64,734	56,414
Total	\$ 841,209	\$ 769,934	\$ 913,305	\$ 1,186,601	\$ 1,178,281
Expenditures					
Personnel	\$ 472,606	\$ 479,110	\$ 491,262	\$ 523,026	\$ 514,706
Operating	245,920	228,366	236,643	229,988	229,988
Capital	122,682	58,892	185,400	433,587	433,587
Total	\$ 841,209	\$ 766,368	\$ 913,305	\$ 1,186,601	\$ 1,178,281

Thousands



Senior Services

Mission

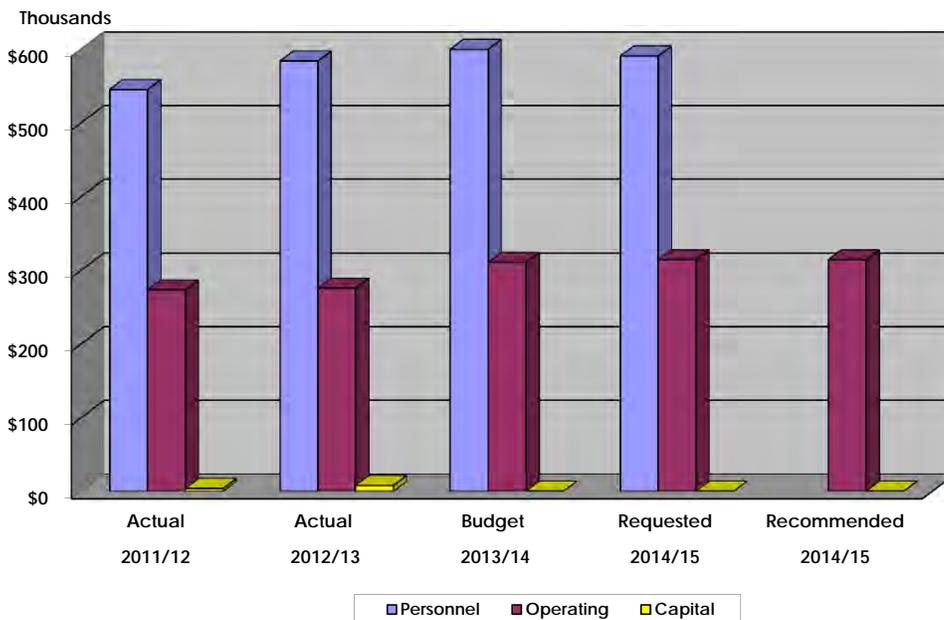
The mission of Lee County Senior Services is to provide a comprehensive assessment of the needs and opportunities associated with older adults and to fashion an achievable vision of successful aging in Lee County. Lee County Senior Services' mission statement is facilitated by the Enrichment Center,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

Staffing

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

Budget

	2011/12	2012/13	2013/14	2014/15	2014/15
	Actual	Actual	Budget	Requested	Recommended
Revenue					
Federal and state grants	\$ 438,154	\$ 431,240	\$ 429,261	\$ 414,962	\$ 414,962
Other sales and services	52,788	49,627	55,500	56,000	56,000
General Appropriation	318,334	347,435	408,974	442,517	433,183
Total	\$ 809,276	\$ 828,302	\$ 893,735	\$ 913,479	\$ 904,145
Expenditures					
Personnel	\$ 532,478	\$ 544,936	\$ 583,370	\$ 599,573	\$ 590,239
Operating	273,063	275,476	310,365	313,906	313,906
Capital	3,735	7,890	-	-	-
Total	\$ 809,276	\$ 828,302	\$ 893,735	\$ 913,479	\$ 904,145



Youth Services

Significant Changes

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

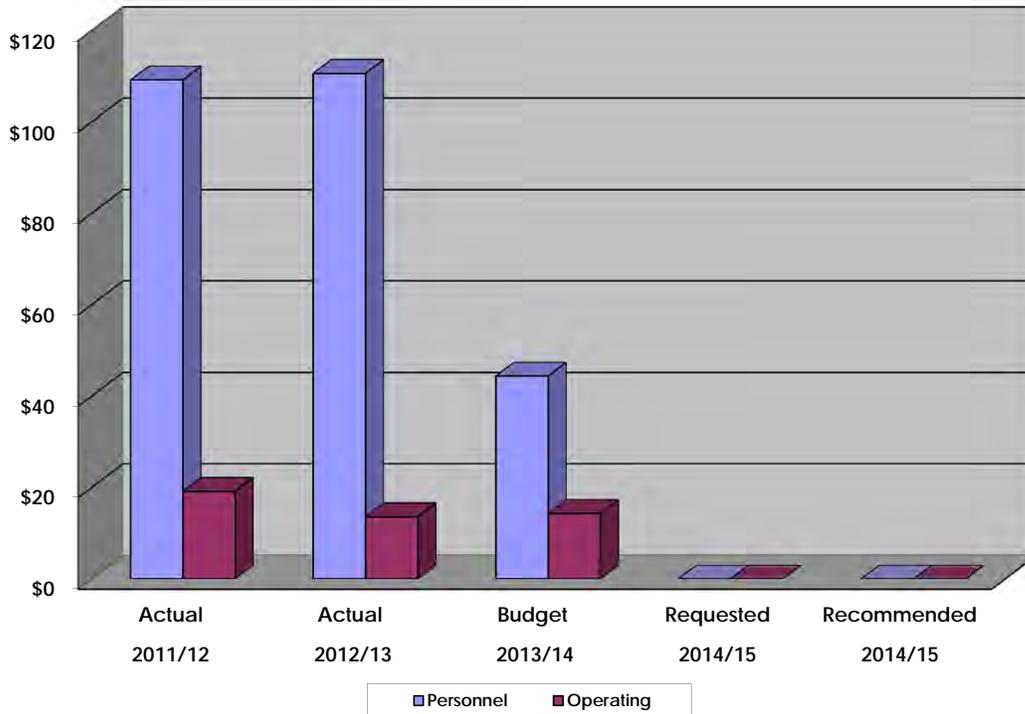
Staffing

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

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and state grants	\$ 80,885	\$ 80,885	\$ 9,731	\$ -	\$ -
Other sales and services	7,990	4,869	1,700	-	-
General Appropriation	39,450	38,489	47,319	-	-
Total	\$ 128,325	\$ 124,243	\$ 58,750	\$ -	\$ -
Expenditures					
Personnel	\$ 109,154	\$ 110,611	\$ 44,393	\$ -	\$ -
Operating	19,171	13,632	14,357	-	-
Total	\$ 128,325	\$ 124,243	\$ 58,750	\$ -	\$ -

Thousands



Significant Changes

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

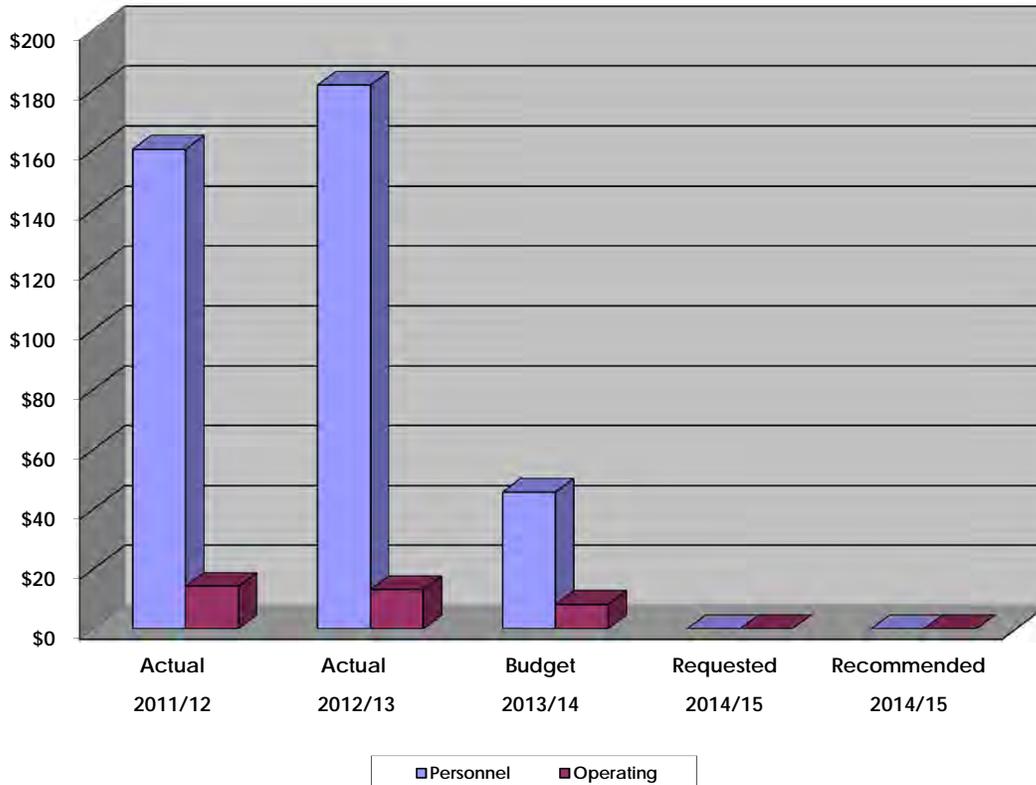
Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	6	0	0	0	0

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Federal and State Grants	\$ 99,387	\$ 101,015	\$ 9,731	\$ -	\$ -
Sales and Services	39,000	39,000	6,500	-	-
Miscellaneous	300	300	-	-	-
General Appropriation	35,771	54,343	37,646	-	-
Total	\$ 174,458	\$ 194,658	\$ 53,877	\$ -	\$ -
Expenditures					
Personnel	\$ 160,215	\$ 181,550	\$ 45,691	\$ -	\$ -
Operating	14,243	13,108	8,186	-	-
Total	\$ 174,458	\$ 194,658	\$ 53,877	\$ -	\$ -

Thousands

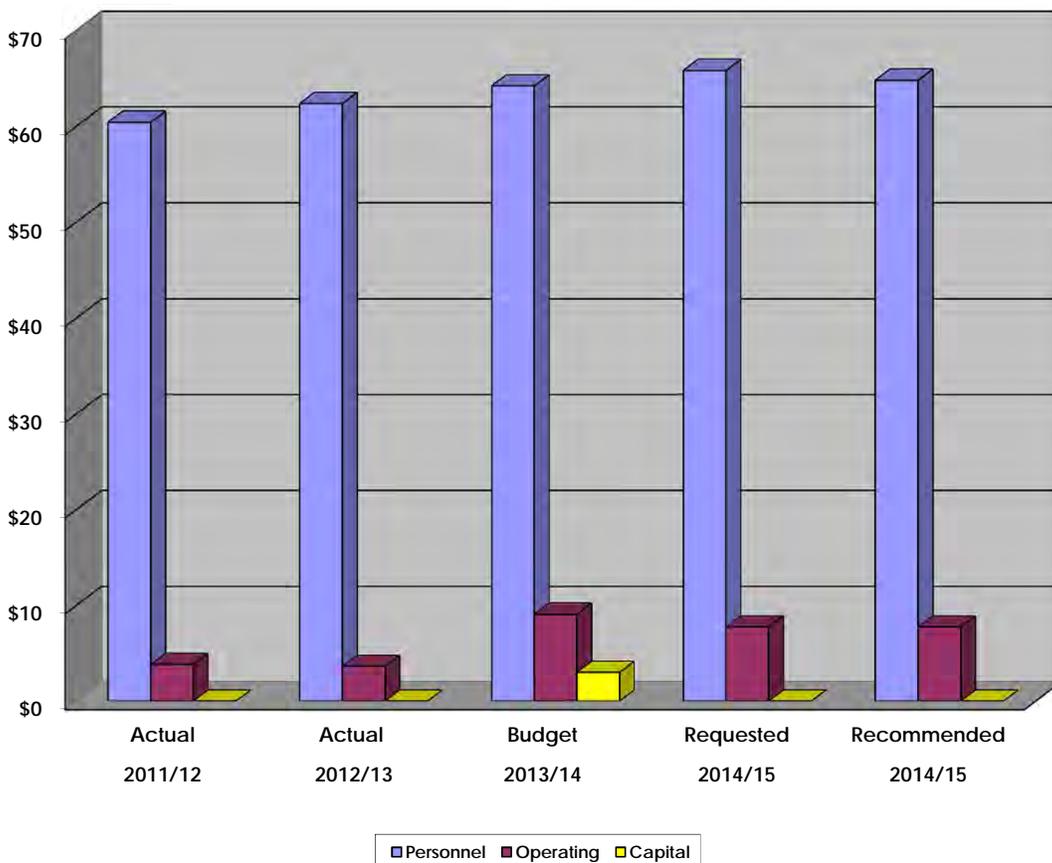


Pretrial Release

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

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

Thousands



Youth Employment

Significant Changes

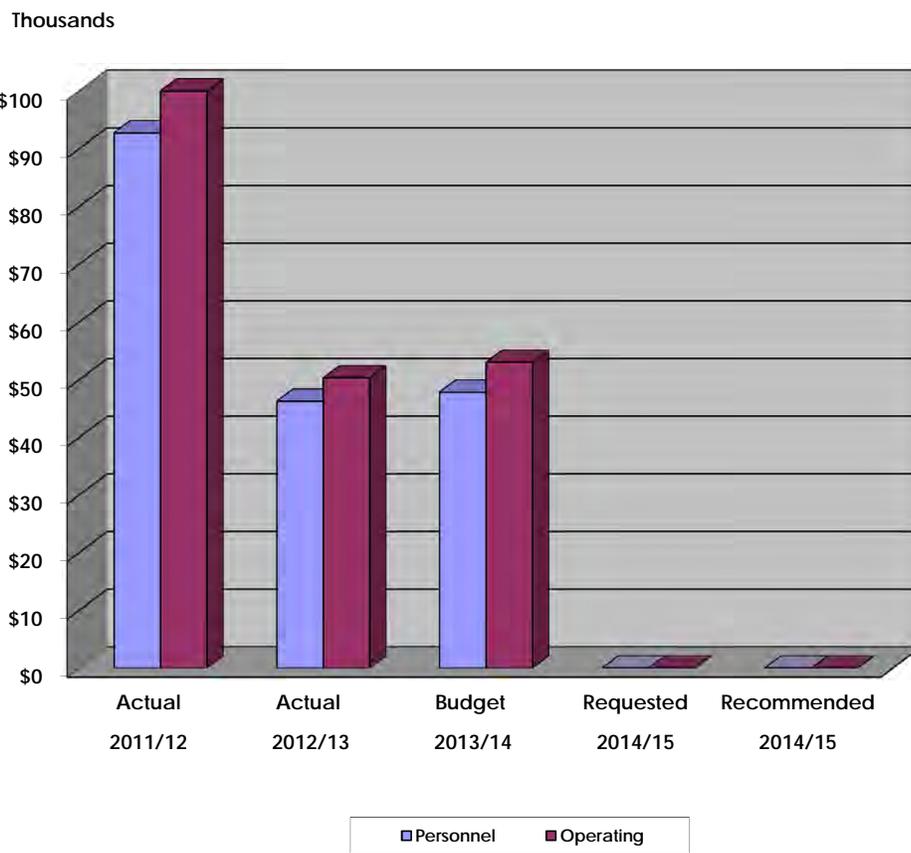
Based on a recommendation in the Evergreen Audit, the County chose not to bid to provide these services in FY 14-15

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	2	2	1	0	0

Budget

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



Lee County Schools

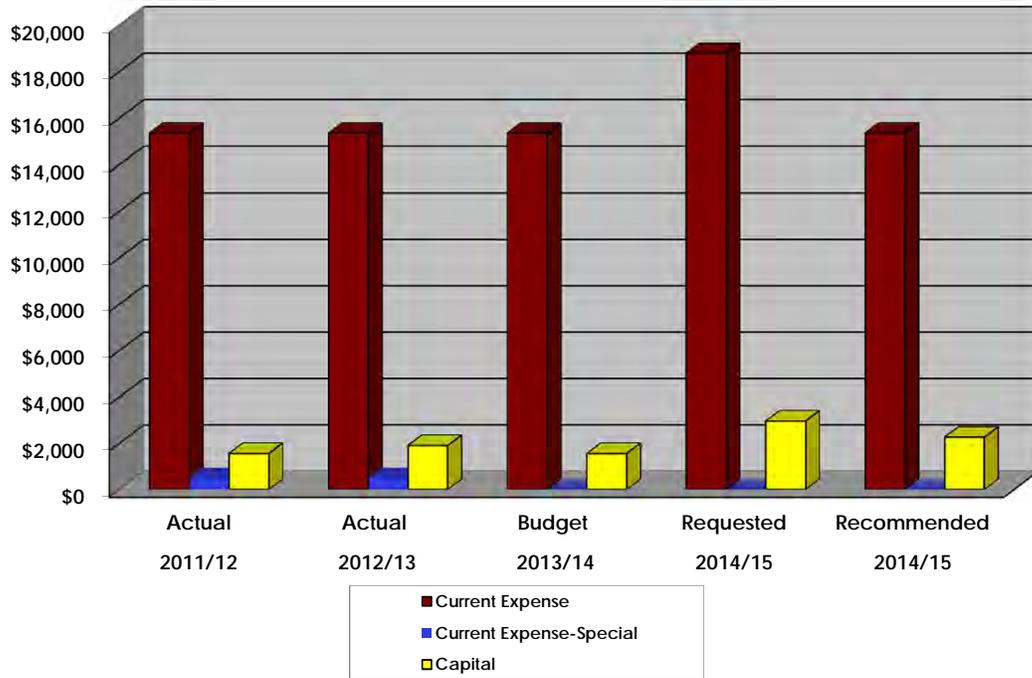
Significant Changes

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

Budget

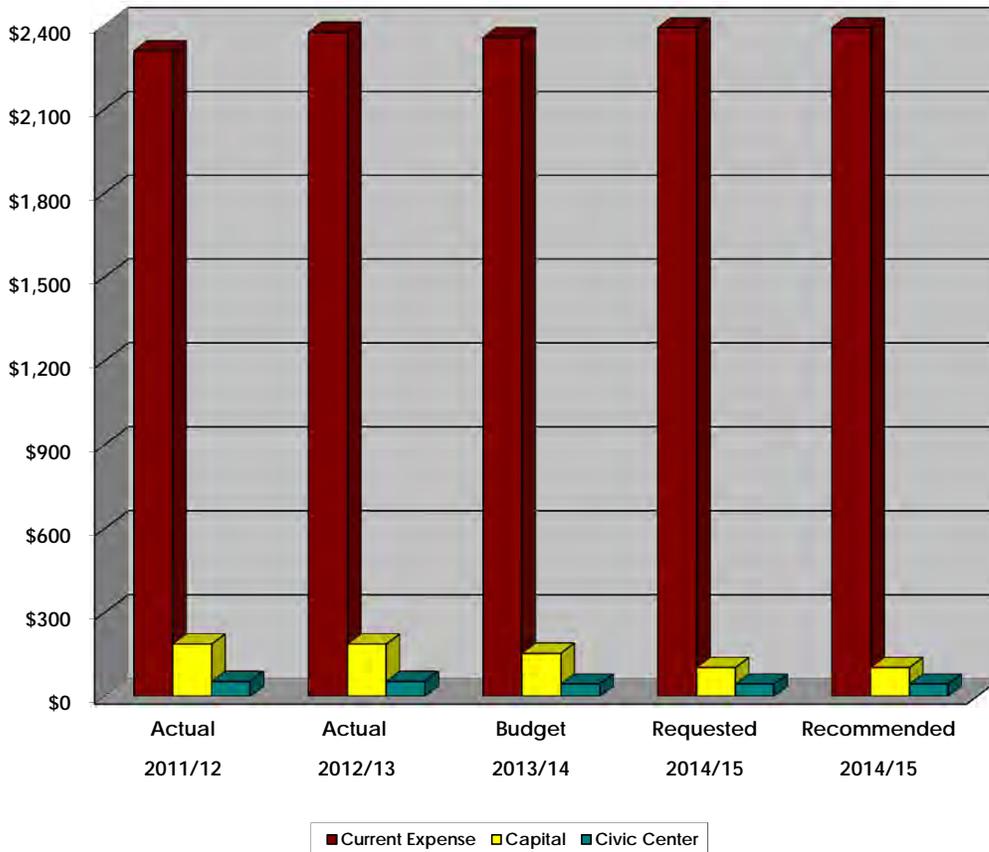
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Intergovernmental Revenues	\$ 846,967	\$ 832,354	\$ 700,000	\$ 1,400,000	\$ 1,400,000
General Appropriation	16,543,199	16,900,381	16,188,381	20,309,603	16,188,381
Total	\$ 17,390,166	\$ 17,732,735	\$ 16,888,381	\$ 21,709,603	\$ 17,588,381
Expenditures					
Current Expense	\$ 15,338,050	\$ 15,338,050	\$ 15,338,050	\$ 18,761,103	\$ 15,338,050
Current Expense-Special	500,000	500,000	-	-	-
Capital	1,552,116	1,894,685	1,550,331	2,948,500	2,250,331
Total	\$ 17,390,166	\$ 17,732,735	\$ 16,888,381	\$ 21,709,603	\$ 17,588,381

Thousands



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

Thousands



Library

Mission

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

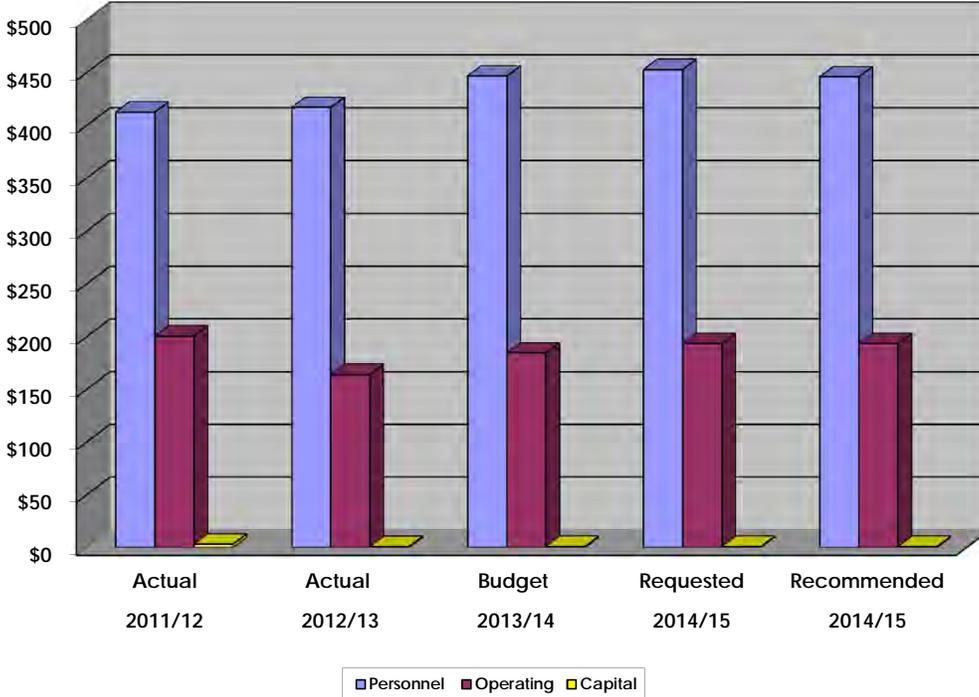
Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	10	8	8	8	8

Budget

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

Thousands



Parks and Recreation

Mission

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

Significant Changes

The increase of a part-time gymnastics instructor to a full-time position is included in the recommended budget. Gymnastic revenues will support the increased cost.

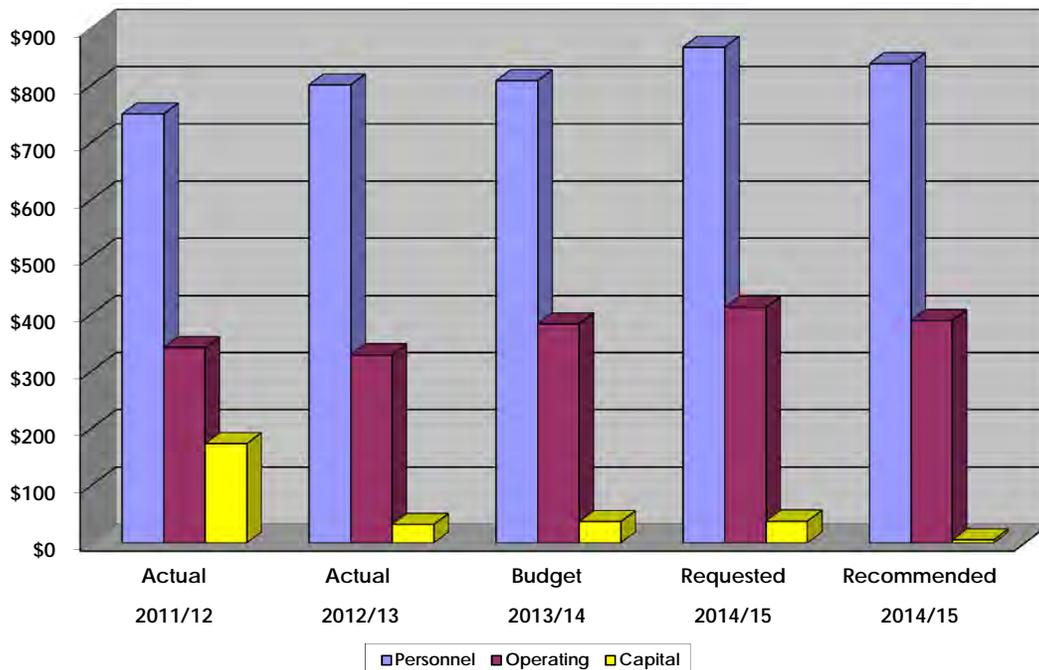
Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Regular Full Time Equivalents	9	9	10	10	10

Budget

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

Thousands



Temple Theater

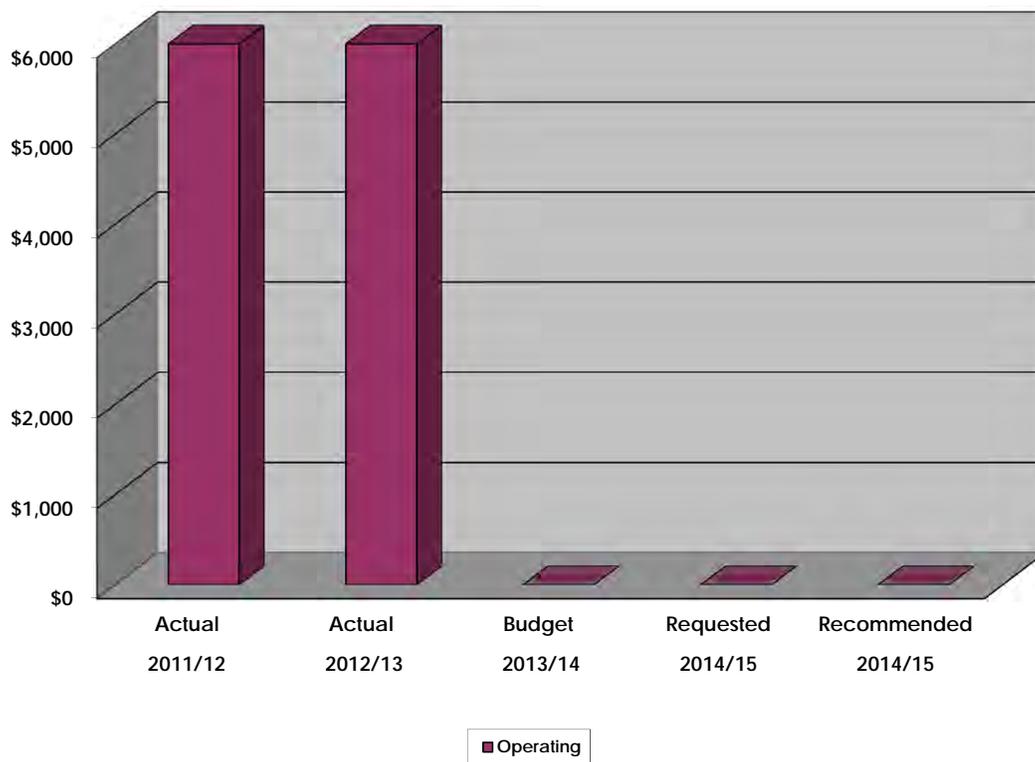
Significant Changes

Reduction in funding to divert funds to Hillcrest Youth Shelter.

Budget

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

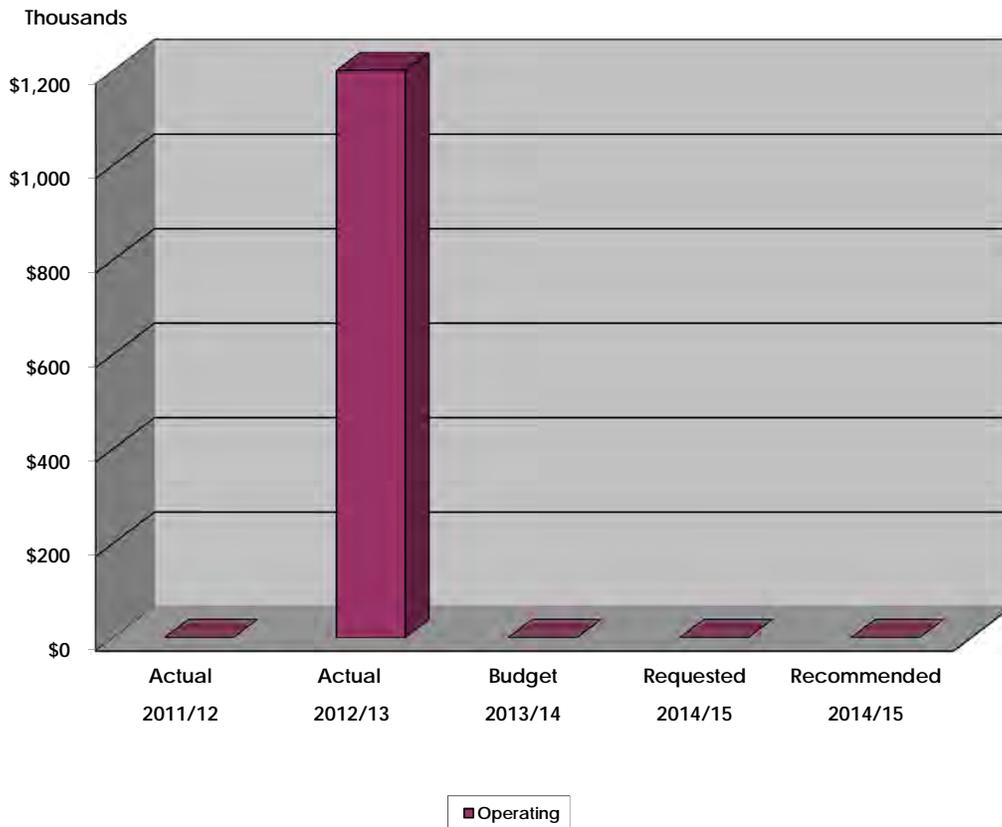
Thousands



Arts Council

Budget

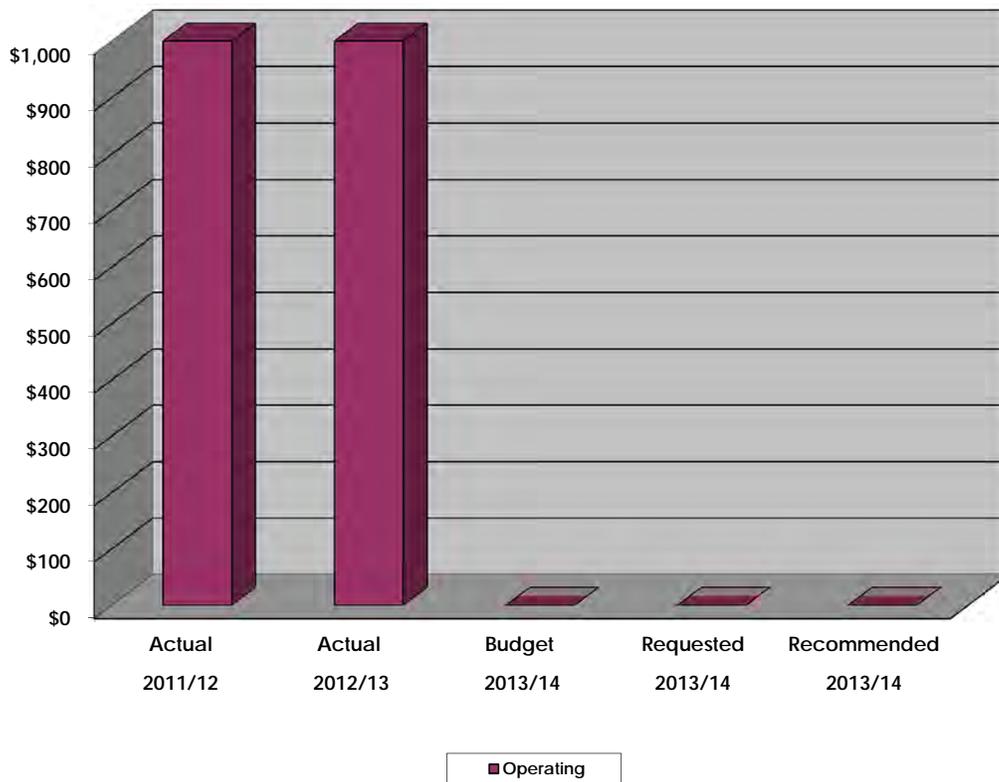
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
General Appropriation	\$ -	\$ 1,200	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,200	\$ -	\$ -	\$ -
Expenditures					
Operating	\$ -	\$ 1,200	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,200	\$ -	\$ -	\$ -



Deep River Park

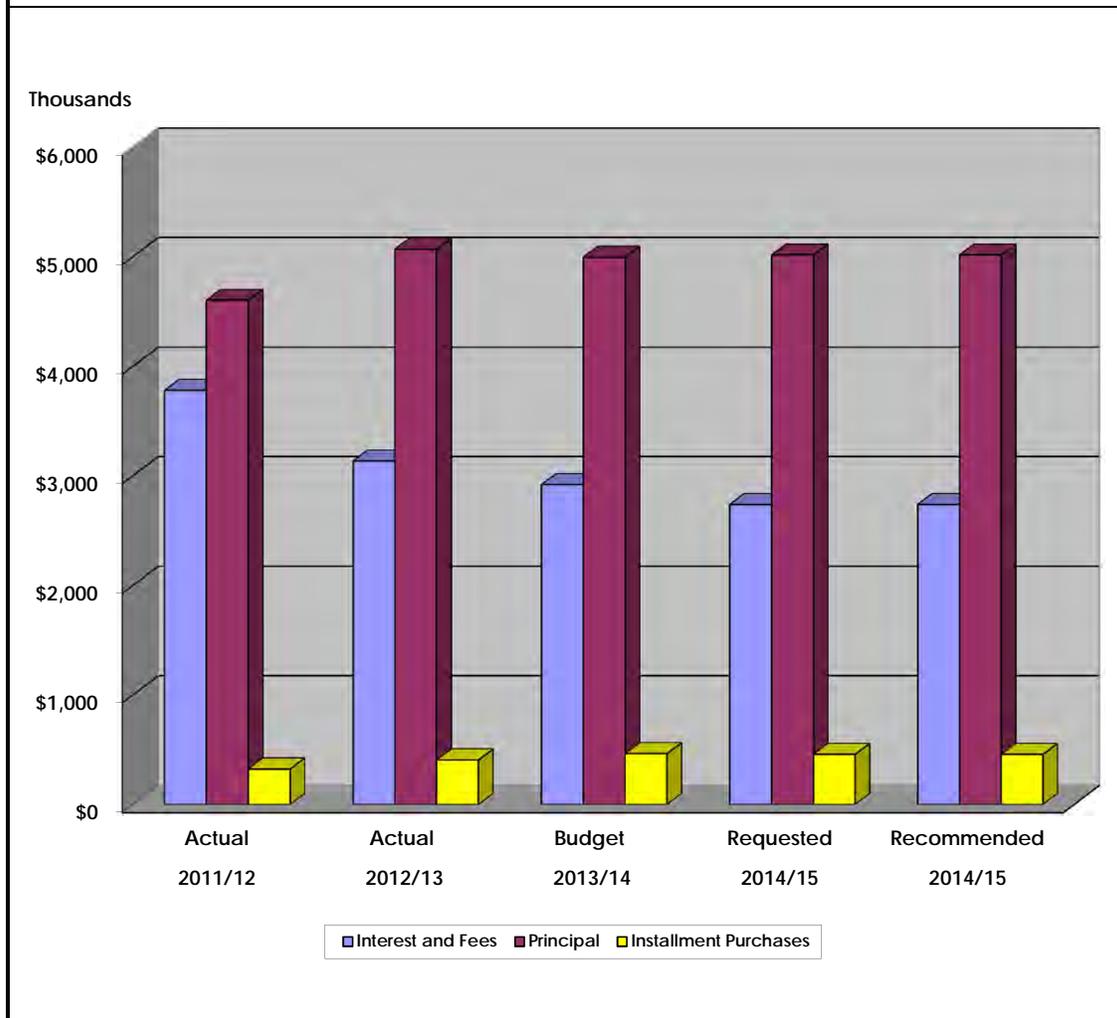
Budget

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



Debt Service

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



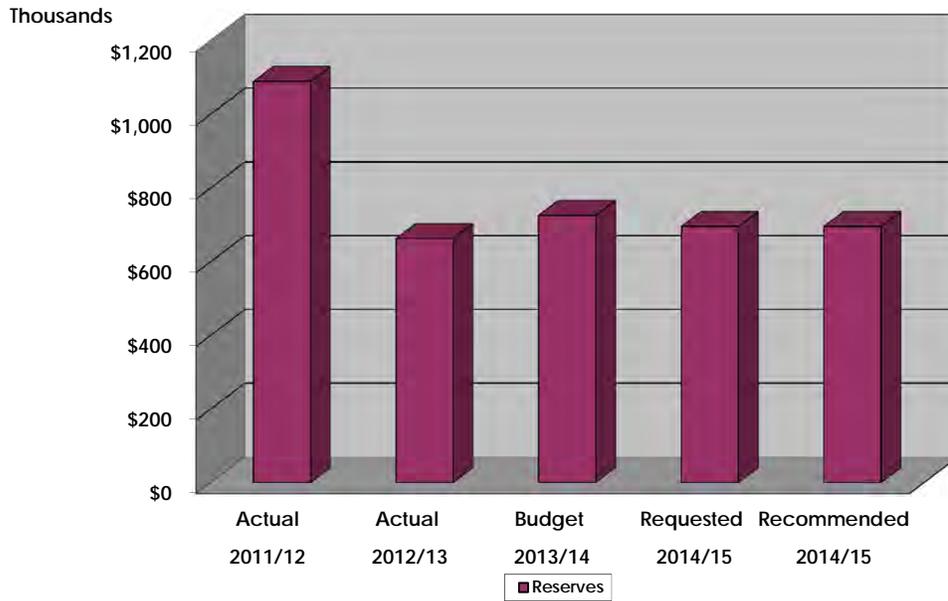
Reserves

Significant Changes

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

Budget

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
General Appropriation	\$ 1,088,465	\$ 662,297	\$ 725,100	\$ 695,000	\$ 695,000
Total	\$ 1,088,465	\$ 662,297	\$ 725,100	\$ 695,000	\$ 695,000
Expenditures					
Reserves	\$ 1,088,465	\$ 662,297	\$ 725,100	\$ 695,000	\$ 695,000
Total	\$ 1,088,465	\$ 662,297	\$ 725,100	\$ 695,000	\$ 695,000



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

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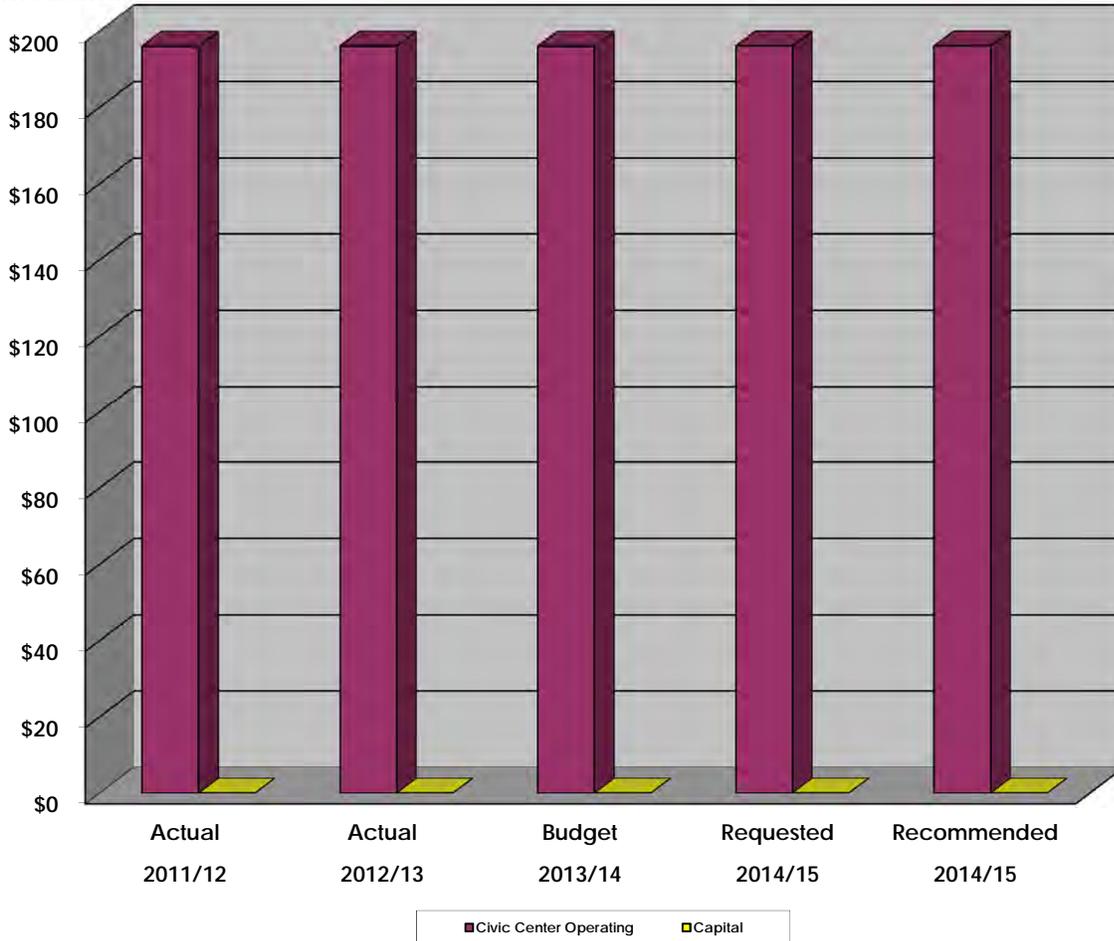
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Room Occupancy Tax Fund

Budget

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

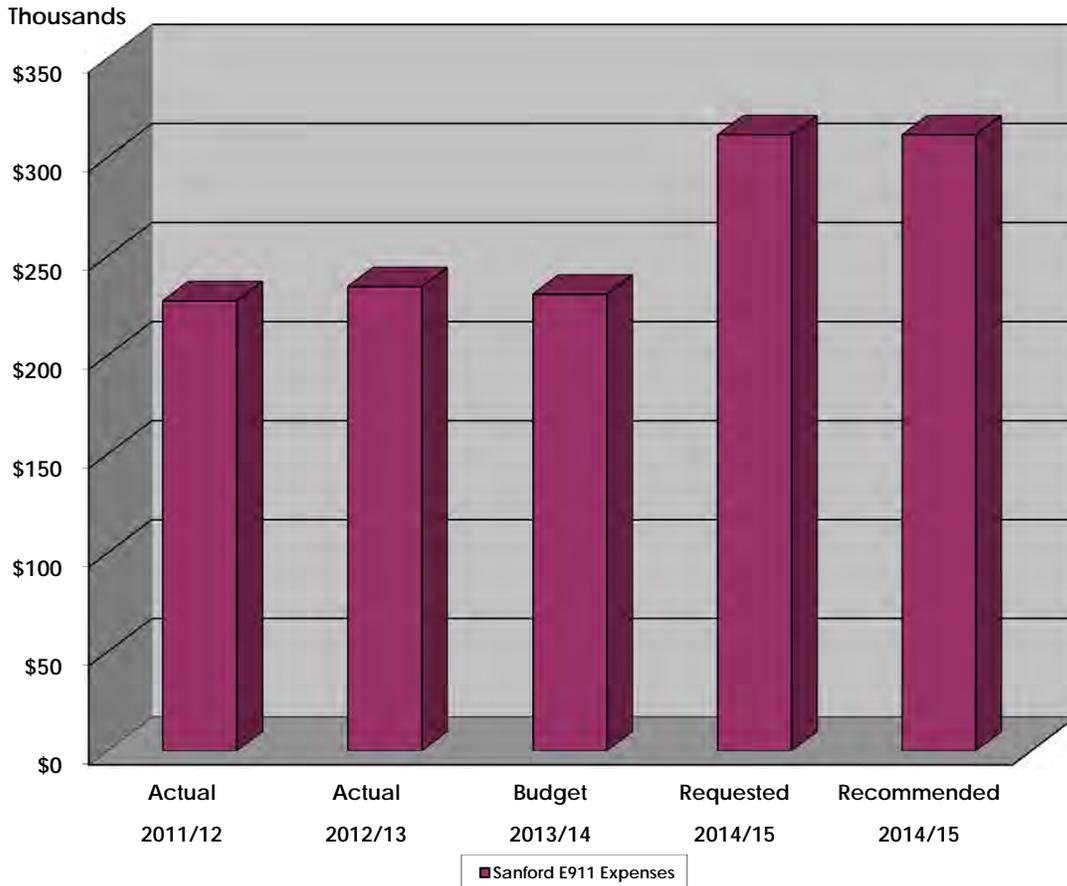
Thousands



Emergency Telephone System Fund

Budget

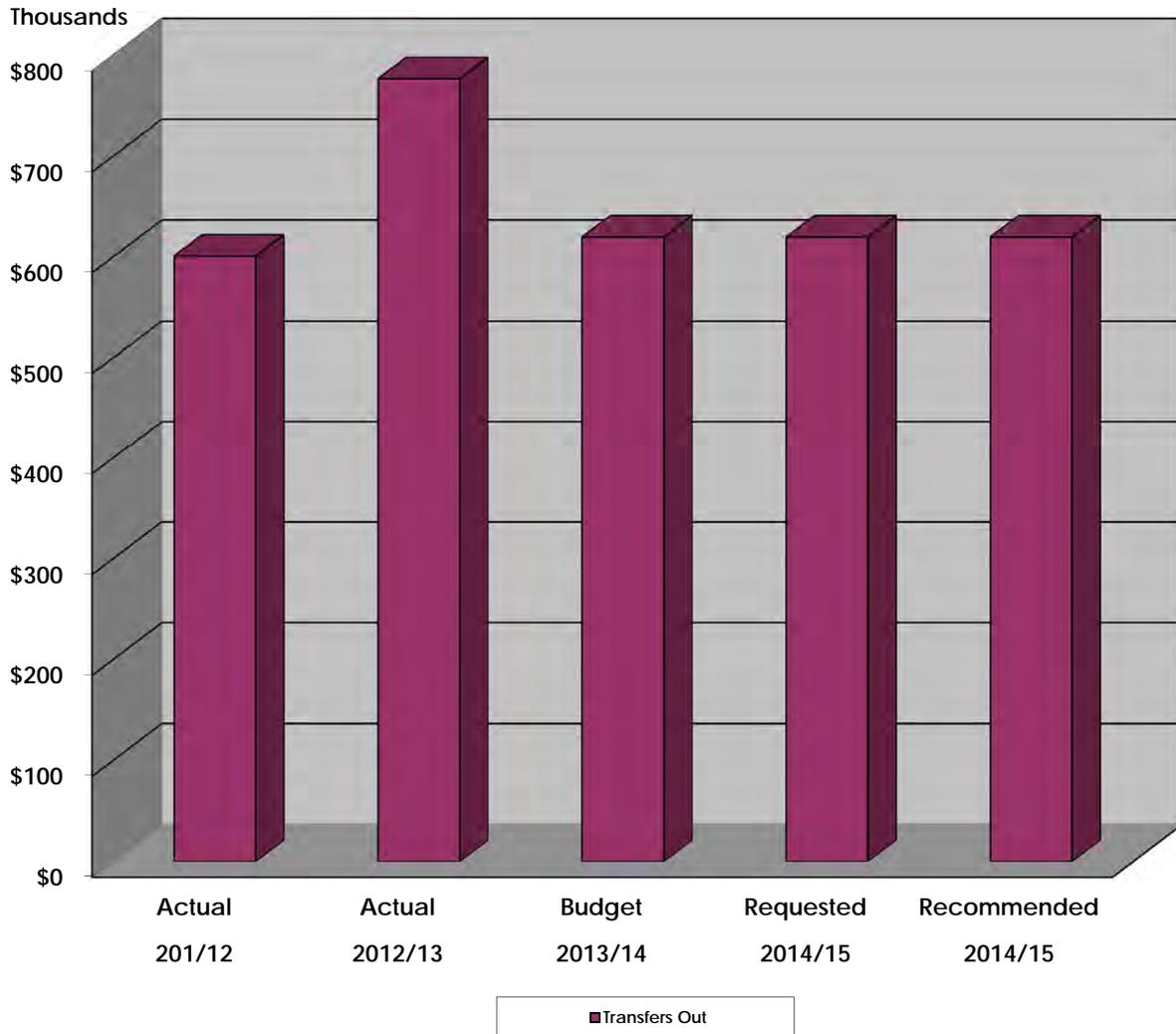
		2011/12		2012/13		2013/14		2014/15		2014/15
		Actual		Actual		Budget		Requested		Recommended
Revenue										
Other Taxes and Licenses	\$	304,254	\$	367,208	\$	366,335	\$	351,119	\$	351,119
Investment Earnings		4,788		2,728		-		-		-
Miscellaneous Revenues		18,466		-		-		-		-
Fund Balance Appropriation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



Capital Reserve Fund

Budget

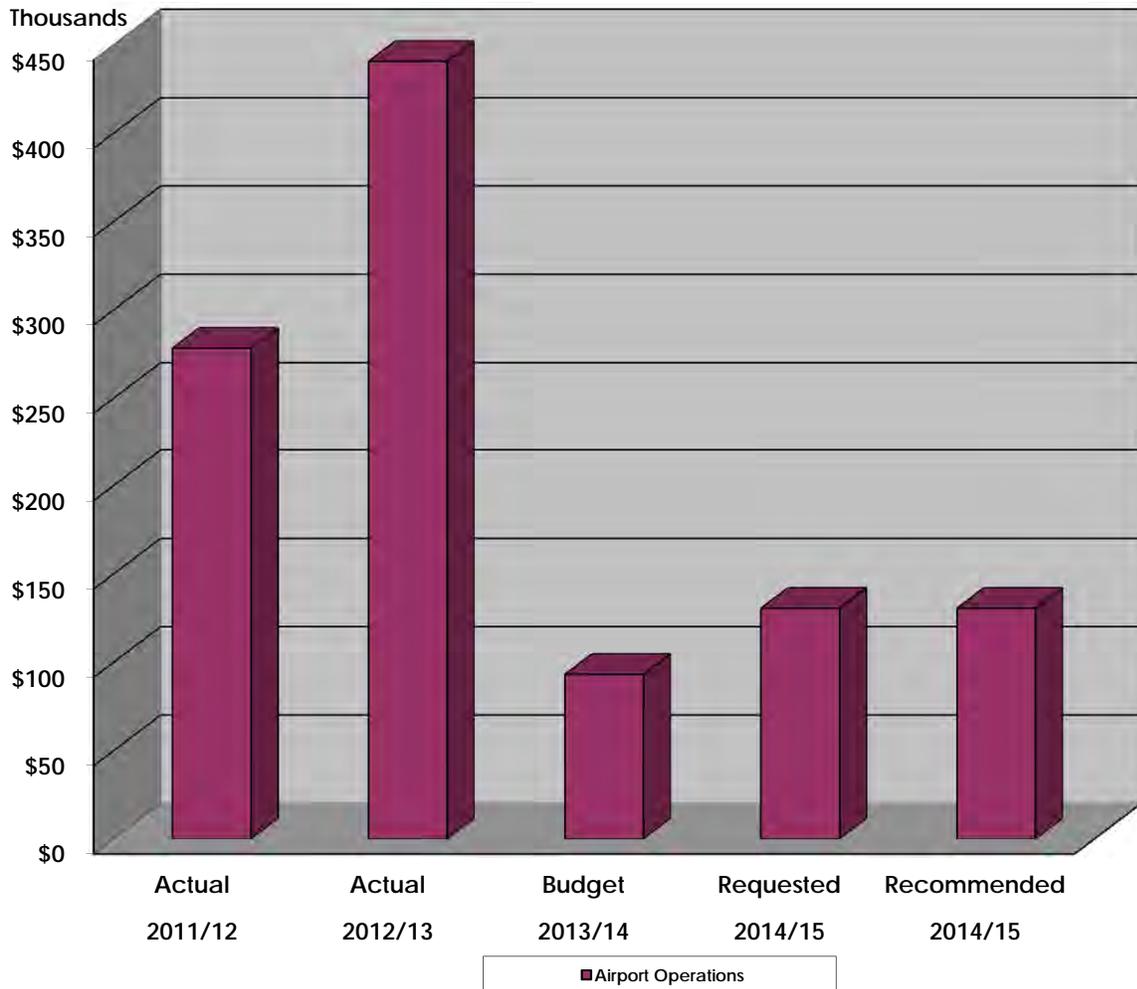
	201/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Investment Earnings	\$ 3,630	\$ 2,950	\$ -	\$ -	\$ -
Transfers In	601,000	571,500	620,000	620,000	620,000
Fund Balance	(3,630)	202,550	205,500	-	-
Total	\$ 601,000	\$ 777,000	\$ 825,500	\$ 620,000	\$ 620,000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



Airport Tax Reserve Fund

Budget

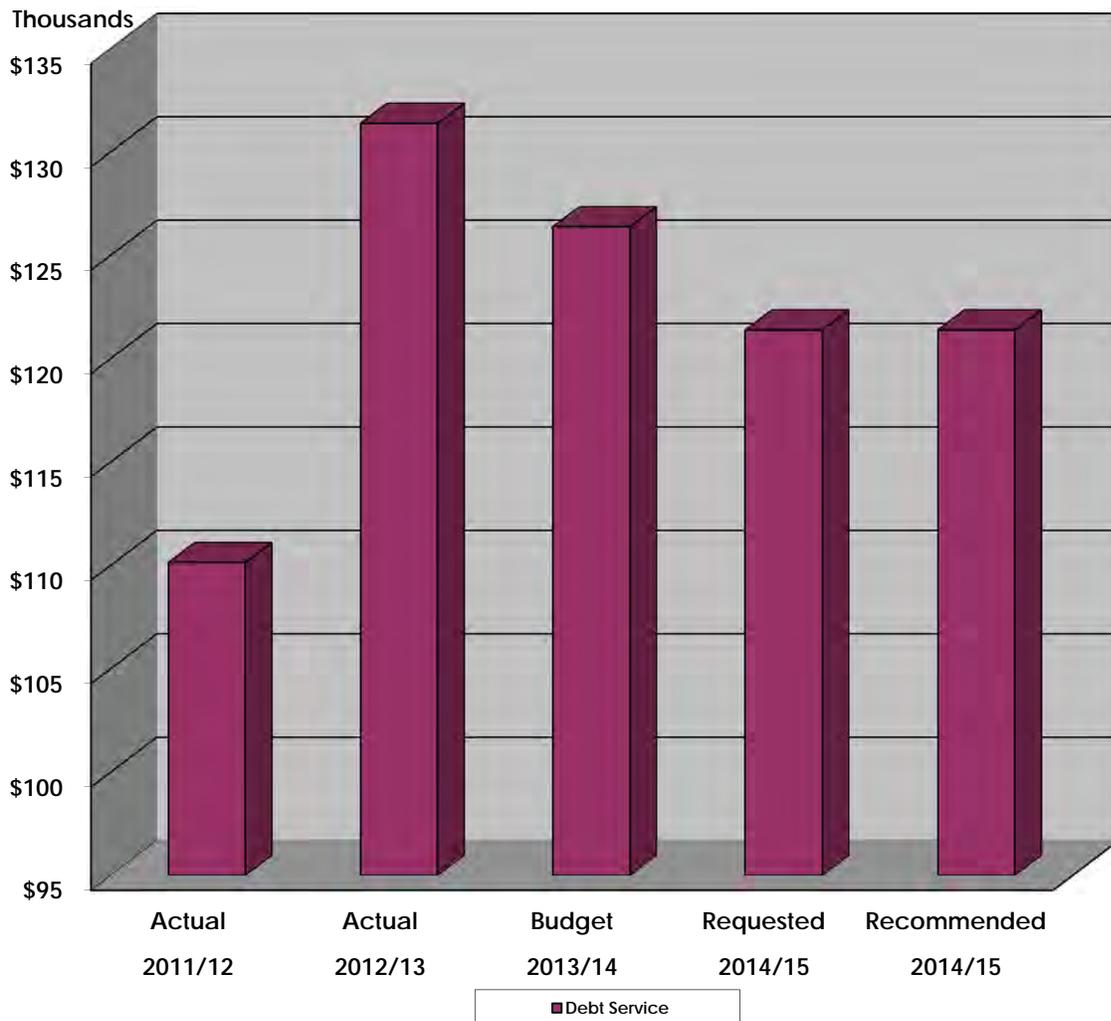
	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Revenue					
Ad Valorem Taxes	\$ 148,173	\$ 85,926	\$ 93,100	\$ 87,050	\$ 87,050
Investment Earnings	2,287	904	-	-	-
Fund Balance Appropriation	127,840	353,870	-	43,500	43,500
Total	\$ 278,300	\$ 440,700	\$ 93,100	\$ 130,550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



Water Debt Service Fund

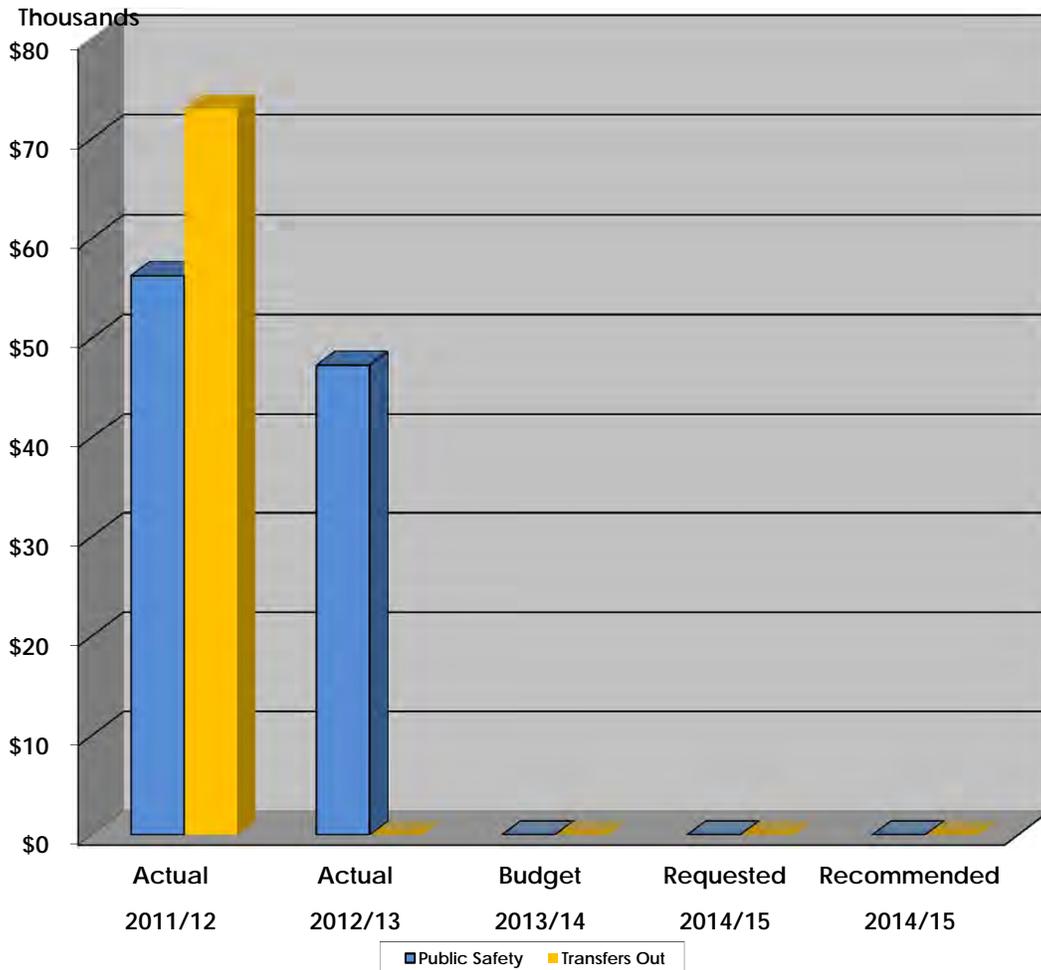
Budget

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



Drug Seizure Fund

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



Solid Waste Fund

Staffing

	2011/12 Actual	2012/13 Actual	2013/14 Budget	2014/15 Requested	2014/15 Recommended
Full Time Equivalents	6	6	4	4	4

Budget

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

