

**LENOIR COUNTY  
NORTH CAROLINA  
FISCAL YEAR 2009-10  
SUBMITTED BUDGET**



# **THE COUNTY GOVERNMENT OF LENOIR COUNTY**

## **BOARD OF COMMISSIONERS**

George W. Graham, Jr., Chairman, District 5

Claude Stroud, Vice-Chairman, District 1

Jackie Brown, District 4

Reuben Davis, At-Large

Chris Humphrey, District 2

Tommy Pharo, District 3

Linda Rouse Sutton, At-Large

## **COUNTY MANAGER**

Michael W. Jarman

## **ASSISTANT COUNTY MANAGER**

Thomas L. Hollowell

## **FINANCE OFFICER**

Martha Martin

## **COUNTY ATTORNEY**

Robert W. Griffin

## **COUNTY CLERK/ADMINISTRATIVE SECRETARY TO COUNTY MANAGER**

Lashanda N. Aytch

## **ELECTED DEPARTMENT MANAGERS**

William E. "Billy" Smith, Sheriff

Margaret Seymour, Register of Deeds

## **APPOINTED DEPARTMENT MANAGERS**

Tom Miller, Solid Waste Director

Joey Bryan, MIS and Transportation Director

Roger Dail, Emergency Services Director

Tammy Kelly, Cooperative Extension Director

Joey Huff, Health Director

Mark Pope, Economic Development Director

Jack Jones, Social Services Director

Dana King, Board of Elections Supervisor

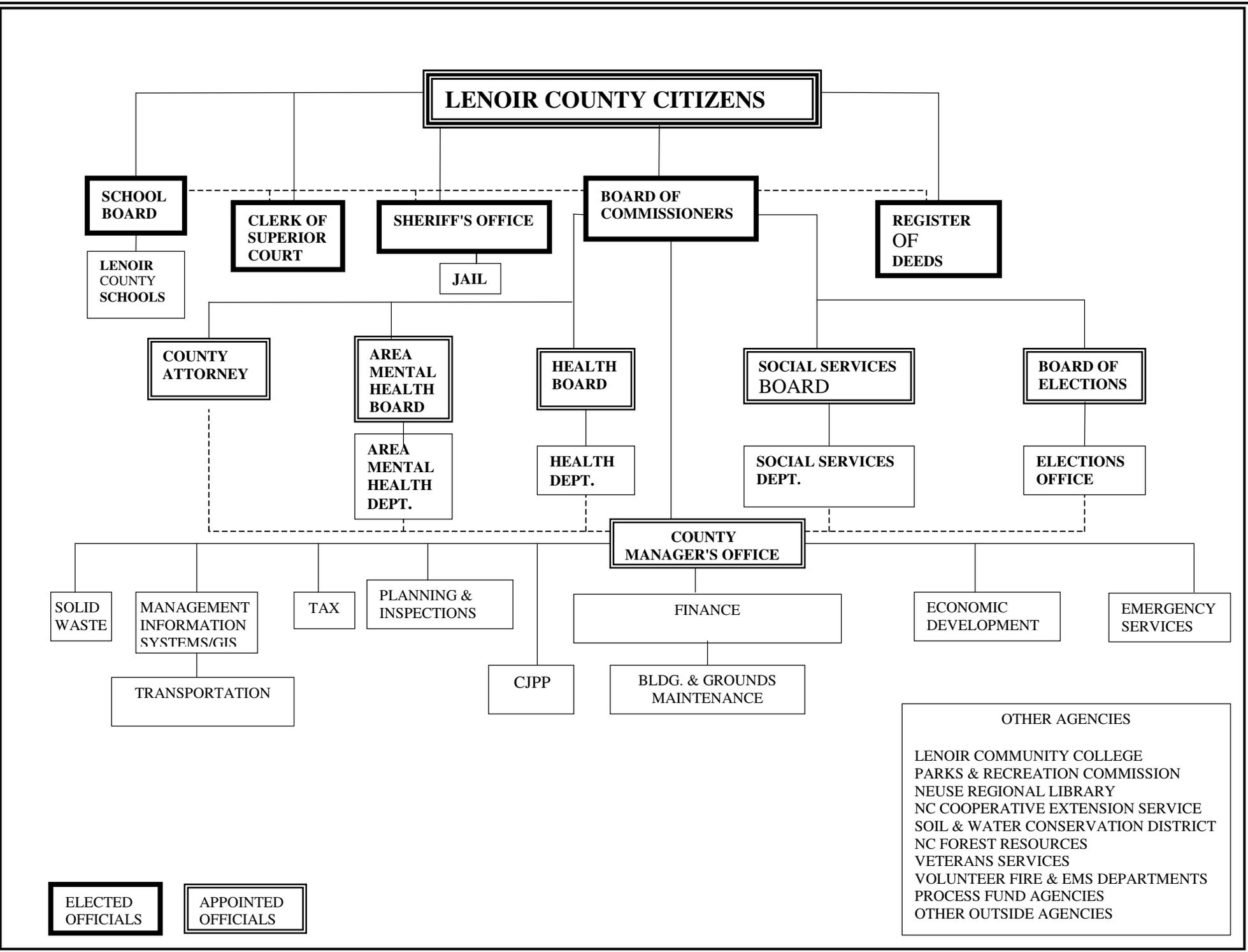
Gary O'Neal, Director of Planning and Inspections

Darrell Parrish, Tax Administrator

Prepared By:

All County Departments  
And Agencies

Submitted Budget: May 18, 2009



**LENOIR COUNTY CITIZENS**

**SCHOOL BOARD**

LENOIR COUNTY SCHOOLS

**CLERK OF SUPERIOR COURT**

**SHERIFF'S OFFICE**

JAIL

**BOARD OF COMMISSIONERS**

**REGISTER OF DEEDS**

**COUNTY ATTORNEY**

**AREA MENTAL HEALTH BOARD**

AREA MENTAL HEALTH DEPT.

**HEALTH BOARD**

HEALTH DEPT.

**SOCIAL SERVICES BOARD**

SOCIAL SERVICES DEPT.

**BOARD OF ELECTIONS**

ELECTIONS OFFICE

**COUNTY MANAGER'S OFFICE**

SOLID WASTE

MANAGEMENT INFORMATION SYSTEMS/GIS

TRANSPORTATION

TAX

PLANNING & INSPECTIONS

CJPP

FINANCE

BLDG. & GROUNDS MAINTENANCE

ECONOMIC DEVELOPMENT

EMERGENCY SERVICES

- OTHER AGENCIES**
- LENOIR COMMUNITY COLLEGE
  - PARKS & RECREATION COMMISSION
  - NEUSE REGIONAL LIBRARY
  - NC COOPERATIVE EXTENSION SERVICE
  - SOIL & WATER CONSERVATION DISTRICT
  - NC FOREST RESOURCES
  - VETERANS SERVICES
  - VOLUNTEER FIRE & EMS DEPARTMENTS
  - PROCESS FUND AGENCIES
  - OTHER OUTSIDE AGENCIES

**ELECTED OFFICIALS**

**APPOINTED OFFICIALS**

## **PREFACE**

The Submitted Budget for FY09-10 was hand delivered to the Board on June 5, 2009. Preliminary budget work sessions were conducted on March 2 and May 18, 2009. The Board and County Administration conducted a final budget work session on June 8, 2009. Copies of the minutes of these work sessions are included in the appendix to this Adopted Budget.

This budget document contains the Budget Ordinance, which was approved on June 8, 2009, by a six (6) to one (1) vote. The only change between the Submitted Budget and this document, the Adopted Budget, is a reduction in the property tax rate from \$0.81 to \$0.80 per \$100 of assessed valuation. This resulted in a \$358,986 reduction in General Fund property tax revenues. Per the direction of the Board, this difference was made-up by appropriating \$358,986 from the General Fund fund balance (savings).

County Administration reminded the Board of the future increases in debt service obligations attributable to school and library bonds, jail debt service, and increased capital funding for schools due to the loss of State ADM funds. The Board was cautioned about the use of fund balance (savings) to balance the budget. Without a substantial increase in the property tax base and a turn-around of the economy including sales tax revenues, the realization is that future Boards could be faced with significant property tax rate increases.

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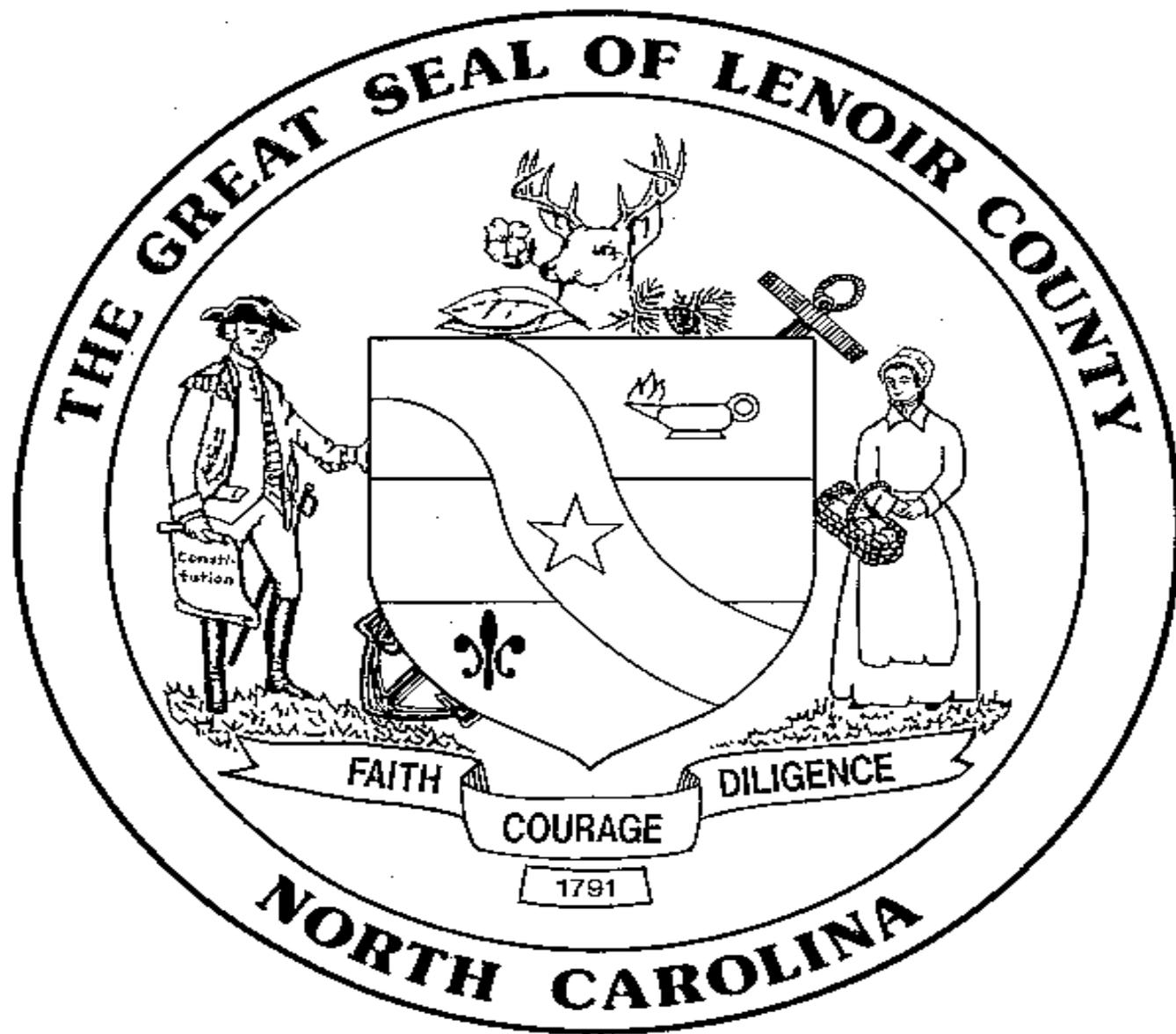
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## BUDGET MESSAGE

Mr. Chairman & Members of the Board:

We respectfully deliver and recommend for adoption the FY 09-10 Lenoir County Budget.

### SUMMARY

The FY 09-10 General Fund Budget of **\$60,993,669** is in balance with a tax rate of **\$.80** per \$100 of assessed valuation. Other funds are also in balance. In the past we have shown an appropriation from Fund Balance to balance the budget. This practice prevented our needing to change the tax rate. Each year we have been able to hold expenditures down and not use our savings. We have stated, "We must all be aware that the year we actually use the appropriation from Fund Balance we will need to take corrective action since using savings to balance the budget would not be a sustainable practice." FY 08-09 appears to be the year we will use savings. The Submitted Budget showed no appropriation from the Fund Balance of the General Fund; however, the Board voted to reduce the tax rate from \$.81 per \$100 of assessed valuation as shown in the submitted budget to \$.80 per \$100 of assessed valuation. This reduction necessitated the use of \$358,986 from the General Fund Fund Balance (savings) to balance the General Fund Budget.

The FY 09-10 General Fund Budget is \$267,125 more than the FY 08-09 adopted budget. This represents a fourth tenths of one percent (.4%) increase. Most of this increase is a result of funding the debt service for the Series 2007 and 2008 School Bonds.

Referring to the " Summary of Expenditures Table":

- ◆ County General Fund Departments decreased by (-8.72%) or \$3,291,380 from FY 08-09 adopted budget to FY 09-10 submitted budget
- ◆ Compared to FY 07-08 actual expenditures, County General Fund departments increased by .5% or \$175,693 with the FY 09-10 submitted budget
- ◆ Other Than County Departments: General Fund increased by 16.16% or \$3,138,283 from FY 08-09 adopted budget to FY 09-10 submitted budget
- ◆ Compared to FY 07-08 actual expenditures, Other Than County Departments: General Fund increased by 36.8% or \$6,062,259 with the FY 09-10 submitted budget

On the **revenue side**, comparing FY 08-09 to FY 09-10, the key points are:

Property Taxes – up \$1,853,263 due to state mandated revaluation of all real property  
Sales Taxes –down \$1,500,000 due to recession  
Sales, Services, and Other Revenues – up \$2,714,217 due to school bond debt service  
Inter-Governmental Revenues – down \$618,049 due to State and Federal reductions

#### **Additional highlights of key changes in the General Fund Budget from one year to the next included.**

Debt Service-up \$2,569,763 or 63%  
Sheriff – up \$529,770 due to addition of LaGrange Service (\$512,067 is to be reimbursed by LaGrange)  
Lenoir County Schools – up \$300,000 or 3.2%  
Lenoir Community College – up \$138,779 or 7.0%  
Central Communications – up \$137,730 or 12.4% due to expenditures no longer payable from E-911 Funds  
Election – up \$78,301 due to Municipal Elections and state mandated software updates  
Recreation – up \$41,900 or 6.4% due to minimum wage increase  
Public Assistance - down \$3,973,854 or 22% due to Medicaid Relief and additional cuts  
Jail - down \$200,530 or 8% due to completion of cell door improvements  
Governing Body – down \$9,147 or 3.89%  
County Administration - down \$2,535 or 1%  
Finance – down \$68,229 or 23.71%  
Register of Deeds – down \$10,315 or 3.2%  
Management Information Systems – down \$54,048 or 6.3%  
Emergency Management - down \$9,323 or 2.8%  
Non-Emergency Transport – down \$17,565 or 3.36%

It should be noted that nearly all County departments were able to reduce their General Fund Operating Expenditures. County employees should be commended for “holding the line” in the midst of the longest recession since the Great Depression.

## **REVENUE NEUTRAL TAX RATE**

The general reappraisal of real property for Lenoir County occurs once every eight years. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2009-2010 operating budget follows the general reappraisal of real property for Lenoir County. The revenue-neutral tax rate, as defined by G. S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$3,800,000,000 for Lenoir County. The tax levy for the current fiscal year is \$30,395,380 and the growth factor since the last general appraisal is .76 percent. Using the formula mandated by state law, the revenue-neutral tax rate for Lenoir County is .76 cents. The proposed property tax rate for FY 2009-2010 is .80 cents, which represents a decrease from the property tax rate of .84 cents for FY 2008-09.

## **KEY BUDGET MOVERS**

Our local economy is not generating sufficient “**recurring revenues**” (property taxes, sales taxes, fees, etc). A quick review of our General Fund revenues next year indicates a 6.4% increase in property tax revenues and a reduction of 20.8% in sales tax revenues. This reduction in sales tax revenue is a result of; 1) the recession; 2) the state withholding Article 44 tax monies as part of Medicaid Relief; and 3) the state changing the distribution methodology for Article 40 and Article 42 sales taxes. With the recent Economic Development successes we should begin to see this trend change.

Hopefully the worst local economic declines are behind us and we will soon rebound from this recession. There is a renewed spirit with the addition of new industries Spirit AeroSystems, and Sanderson Farms and the expansion of Electrolux, Dopaco and Best Diamond.

We have been fortunate in FY 02-03, FY 03-04, FY 04-05, FY 05-06, FY 06-07 and FY 07-08 in that the Department of Social Services has significantly under-spent. Funds not spent roll into fund balance (savings). These under-runs then help push our “crisis” year as indicated in our five (5) year forecast further into the future. This allows additional time to grow our tax base and/or find additional revenue sources.

As we noted in last year’s message, we do have adequate fund balances in all our funds to serve their individual purposes.

We were fortunate that this year major cost increases in health insurance were not impacted upon us. We did not have to increase premiums for employees’ nor the County as employer. This was a fortunate achievement. We will however have to look closely at our post employment benefits. We will need to make changes in OPEB to avoid excessive financial burdens in the future.

## **BUDGET PROCESS/HISTORY**

This budget is a **plan** of policies, i.e., the "**why**" of local government, and **finances**, i.e., the "**what**" of local government - **what** it takes to raise money (taxes/fees) and **what** it costs to provide services, and **resources' allocation**, i.e., the "**for whom**" of local government - people get certain services allotted based on individual requirements.

On February 20, 2009, departments and other agencies were provided budget instructions and a budget calendar. All agencies were urged to hold constant and / or reduce their operational and capital expenditure requests, and to hold personnel costs to a zero (0) increase. In most cases - we were able to hold to this criteria. Everyone was made fully aware of revenue constraints. All departments have been very realistic and professional in their budget preparation.

In the budget work session held March 2<sup>nd</sup>, the Board agreed on several basic parameters:

1. No need to increase employer nor employee contributions to Employee Health Insurance Fund;
2. To provide stable funding for essential government services.
3. Hold operating expenditures (non-payroll) to as close to a zero increase as feasible;

The Commissioners also agreed on the following "Financial/Budget Philosophy: FY 09-10 Budget":

### **FINANCIAL / BUDGET**

- View Expenditure - Revenue Decisions in Each Fiscal Year From a Five (5) Year Perspective
- Increase Annual Recurring Revenues, Where and When Necessary, to Pay for Existing Annual Recurring Expenses
- Rebuild Unrestricted/Unreserved Fund Balance to a Twenty Percent (20%) Minimum Level of General Fund Expenditures
- Minimize Future Tax Increases by Reducing Expenditures
- Use Pay-As-You-Go Financing (Savings) - Capital Projects - Capital Improvements Program
- Employee Pay Based on: Market Conditions, Job Standards, Workload, Merit
- Adequately Fund Education - Operationally and Capital-Wise
- Increases, if any, in Funding any Operation, Shall be Tied to Increases to Ad Valorem Growth, i.e., Pay-As-You-Grow
- Use Fees to Offset Costs of Operations
- Enterprise Funds Shall be Supported by Fees, Not Taxes
- Begin Long-Range Planning..... - and its Implementation

## BUDGET POLICIES & STRATEGIES

In the budget's construction, the above-referenced policy guidelines are provided below, coupled with responses to address each.

- POLICY 1: View Expenditure - Revenue Decisions in Each Fiscal Year from a Five (5) Year Prospective:**  
**Response:** Prepared 5-year Financial Forecast/CIP Plan; reviewed; need to review again at future budget work sessions. Without growth or additional revenues there will be a day when the General Fund Fund Balance is actually consumed and cost under-runs will not carry us.
- POLICY 2: Increase Annual Recurring Revenues, Where and When Necessary, to Pay for Existing Annual Recurring Expenditures:**  
**Response:** Explore opportunities for additional fees for service.
- POLICY 3: Rebuild Unrestricted/Unreserved Fund Balance to a Twenty Percent (20%) Minimum Level of General Fund Expenditures:**  
**Response:** Currently at 13%; We will use Designated Fund Balance as an appropriation to balance the budget.
- POLICY 4: Minimize Future Tax Increases by Reducing Expenditures:**  
**Response:** Reducing expenditures means reducing services in some areas; Does the Board want to do that?
- POLICY 5: Use Pay-As-You-Go Financing (Savings) - Capital Projects / Capital Improvements Program:**  
**Response:** Capital Projects/Capital Improvements Program: General Fund Designated Fund Balance will be used for Capital Improvements programs, Vehicle Replacement, Debt Service (as much as possible).
- POLICY 6: Employee Pay Based On: Market Conditions, Job Standards, Workload, Merit:**  
**Response:** There are no salary increases at this time for FY 09-10.
- POLICY 7: Adequately Fund Education- For Operational and Capital Improvements:**  
**Response:** Lenoir County Public Schools desire an increase of 23% in operating cost. An additional \$1,775,000 over the budgeted operational appropriation of \$9,800,000 is appropriated to the Lenoir County Public Schools for Capital (Used for Bond Debt Services).
- POLICY 8: Increases, if any, in Funding any Operation, Shall be Tied to Increases in Ad Valorem Growth, i.e., Pay-As-You-Grow:**  
**Response:** Increases in Ad Valorem growth fluctuate with the average at 1% to 2%.
- POLICY 9: Use Fees to Offset Costs of Operations:**  
**Response:** Inspections is doing this; Environmental Health, EMS are not.
- POLICY 10: Enterprise Funds shall be supported By Fees, Not Taxes:**  
**Response:** Solid Waste fees were increased in FY 2008-2009.
- POLICY 11: Continue to Implement Long-Range Planning:**  
**Response:** Possibly a "retreat" or "summit" meeting with **all elected officials** may be appropriate. We could do community-driven long-range planning.

### RECOMMENDED VS. REQUESTED LISTS: FY 09-10

The Board is made aware of the decisions which were made in attaining the submitted balanced budget by the following list of appropriations which **are not included**:

Unit / Agency	Recommended	Requested	Difference
Lenoir Community College – Operations	\$2,100,000	\$2,134,644	\$34,644
Lenoir Community College - Capital	\$100,000	\$250,000	\$150,000
Lenoir County Public Schools	\$9,800,000	\$11,695,500	\$2,195,500
SPCA	\$95,000	\$150,000	\$55,000
Library	\$730,000	\$763,200	\$33,200

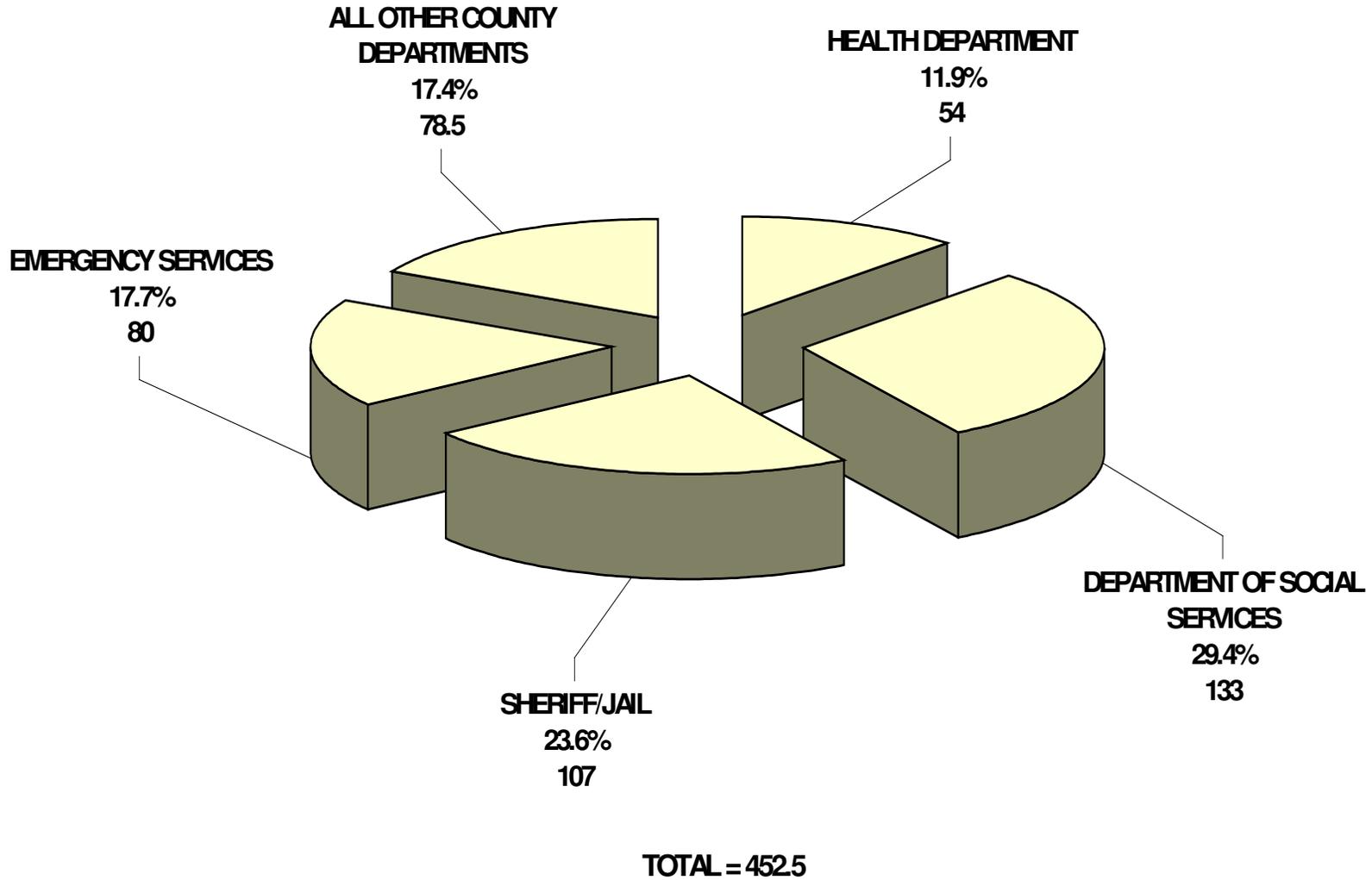
For the most part, the above list includes **recurring** expenditures. This list is not all inclusive. Also, many departments simply do not request more than the budgetary parameters which are established by the Board earlier in the process.

### FUND BALANCE (S)

There are "fund balances" in every fund, but it is necessary to understand the "role" or functions for each fund balance.

1. **General Fund:** Undesignated/Unreserved/Unappropriated Fund Balance: Projected **\$8,371,424** (6/30/10) - This serves as working capital to assist the County in paying bills during "lean" revenue months or during hurricane events. Currently this balance would equate to 13.73% of recommended budget expenditures or slightly more than seven (7) weeks working capital.
2. **Employee Insurance Fund:** Projected **\$2,600,000** (6/30/10)
3. **Vehicle Replacement Fund Balance:** Projected **\$138,750** (6/30/10) - This fund was created in FY 99-00 without a General Fund Transfer. \$200,000 is recommended to be transferred from the General Fund to this fund in FY 09-10 to support vehicle replacement. Unspent funds "rollover" from one fiscal year to the next.
4. **Public School Capital Fund:** Projected **\$6,500,000** (6/30/10) - This fund balance can only be used for Schools capital projects/expansions.
5. **Emergency - 911 Fund Balance:** Projected **\$1,000,000** (6/30/10) – Use of these funds is highly restricted by the state.
6. **Revaluation Fund Balance:** Projected **\$17,000** (6/30/10) - This fund always involves a transfer of General Fund Monies to support it.
7. **Automation Preservation Fund:** Projected **\$145,000** (6/30/10) - Register of Deeds will continue to "build up" this fund for major automation projects in the Register's office.
8. **Capital Reserve Fund:** Projected **\$4,100,000** (6/30/10) - Designated by Board for Economic Development projects and Bond debt reserve.
9. **Capital Improvements Program Fund:** Projected **\$952,000** (6/30/10) - The entire fund balance is always carried over in the new year to support existing or future projects; not used as "working capital".
10. **Solid Waste Management Fund Balance:** Projected **\$3,000,000** (6/30/10) – This Fund Balance needs to grow to offset the cost of a new MSW cell which is currently being engineered.

## SUMMARY OF AUTHORIZED POSITIONS FY 2009-2010



**SUMMARY OF AUTHORIZED REGULAR AND TEMPORARY POSITIONS**

General Fund Departments	FY 2001-02 Regular/Temp (FTE)	FY 2002-03 Regular/Temp (FTE)	FY 2003-04 Regular/Temp (FTE)	FY 2004-05 Regular/Temp (FTE)	FY 2005-06 Regular/Temp (FTE)	FY 2006-07 Regular/Temp (FTE)	FY 2007-08 Regular/Temp (FTE)	FY 2008-09 Regular/Temp (FTE)	FY 2009-10 Regular/Temp (FTE)
Board of Commissioners	0	1	1	1	1	1	1	1	1
County Manager	3	3	3	3	3	1.5	1.5	2	2
Finance	5	5	5	5	5	4.5	4.5	5/5	5
Court Facilities/Public Buildings	3	3	3	3	3	4	4	4	4
Register of Deeds	5/5	5/5	5/5	5/5	5/5	5/5	5/5	5/5	5/5
Tax	17/5	17/5	17/5	17/5	17/5	17	16	16	16
Sheriff	57	57	57	57	62	62	61	61	70
Jail	28	27	27	27	27	35	37	37	37
Emergency Management	3	3	4	3	3	3	3	4	4
Communications	18	18	19/3	19/3	18/1	18/1	18/1	21/1	21/1
E-911	1	3	0	1	2	2	2	1	1
Emergency/Medical Services	30/3	29/9	38/10	38/10	43/6	59/11	61/11	54/11	54/11
Planning and Building Inspections	5	6	6	6	5.5	5	5	5	5
Board of Elections	4	4	4	4	4	4	4	4	4/5
Health Department	68	63	63	63	62.5	62	61	59	54/4
Social Services Department	134	138	135	136	138	135	130	131	133
Management Information Systems	7	7	7	7	7	7	8	8	8
Economic Development Department	3	3	3	3	3	4	4	4	4
Transportation Department	2	2	2	2.3	2.3	2	2	7/10	8/10
Veterans Affairs	1	1	1	1	1	1	1	1	1
Soil Conservation	4	3	3	3	2	2	2	2	2
Solid Waste	26/18	25.5/18.5	9.5/3	9.5/3	11.5/3	11.5/3	11.5/2	11.5/2	11.5/2
Criminal Justice Partnership	0	0	0	0	0	2	2	2	2
Grand Total - All Funds	502/21.5	427/28.5	412.5/16	413.8/17	425.8/11	447.5/15.5	444.5/14.5	445.5/29	452.5/33.5

## **STAFFING / PERSONNEL**

The following are highlights in changes in personnel and staffing during FY 08-09 and proposed for FY 09-10:

1. Sheriff's Office added nine (9) positions to provide Law Enforcement for the Town of LaGrange
2. Planning & Inspections; did not fill planner position
3. DSS added two (2) positions
4. Health eliminated one (1) position and is using temporary employees to fill four (4) positions
5. Transportation added one (1) full-time
6. Net changes: added twelve (12) regular positions ten (10) of the new positions have dedicated revenue sources (i.e.: Grants, Town of LaGrange)
7. Total positions funded by General Fund decreased by three (3) from FY 08-09
8. As indicated in the Summary of Authorized Regular Positions FY 2009-10 pie chart, 83.8% of all County positions are concentrated in four (4) departments: DSS (29.4%); Sheriff/Jail (23.6%); Emergency Services (17.7%); and Health Department (11.9%)

## **FUTURE PLANNING AND EVALUATION**

Prior to budgetary adoption, here are a few questions which the Board must evaluate and decide upon in no particular order:

1. The Sheriff Department needs additional space to handle inmate volume.
2. For Lenoir County Public Schools, there is a 3% increase in operational funding. Board affirmation? Schools ADM continues to decline.
3. Meeting future School Bond Debt Service is a major issue (\$1,500,000 short in 2012; possibly 2011).
4. Do Board members have any suggestions for **additions / deletions** to recurring expenditures in any cost center which a Board member feels needs further exploration?
5. Will Board members continue to take an active Economic Development role in order to help keep the local economy moving?

The above are a few **key** questions we must deliberate in this and probably future budgetary years.

## **FINANCIAL/PROGRAMMATIC POLICIES & GOALS**

### **Near term (next twelve (12) months):**

- ◆ Permitting the new Subtitle D MSW landfill
- ◆ Work for additional State/Federal revenue (non-property tax based)
- ◆ Continue market/merit based approach to pay for all positions
- ◆ Emergency Medical Services - *continue to improve service and revenue collections*
- ◆ Administer Land Use Plan, Subdivision, and Junkyard Ordinances
- ◆ Improve financial solvency of Employee Health Insurance Fund – *done – no increases in premiums this year*
- ◆ Prioritized County Capital Facilities'/Buildings' upgrades
- ❖ Building new schools
- ❖ Support commercial air service
- ❖ Support all Economic Development initiatives
- ❖ Build new Shell Building – *in process*
- ❖ Build new Detention Facility – *design in process*

### **Mid term (next five (5) years):**

- ◆ Properly administering eight year revaluation of all real property
- ◆ Work for completion of Crescent Road and other highways in the Transportation Improvements Plan (TIP)
- ◆ Build another Shell Building at the Global Transpark (GTP) and actively assure the GTP is a success
- ◆ Continue to make cost effective improvements in all County service areas and share savings with employees and citizens alike
- ◆ Funding future Debt Service obligations

### **Long term (next ten (10) years):**

- ◆ Constant vigil to improve local economy
- ◆ Improving per capita income status of all residents
- ❖ County-wide sewer

## **CLOSING COMMENTS**

It is a privilege to serve the Lord, the citizens, and the employees of Lenoir County. Lenoir County has truly been blessed and we should continually give thanks in all circumstances.

A special thanks to all of the Department heads and key staff personnel who developed this FY 09-10 budget.

Respectfully,

Michael W. Jarman  
County Manager

Thomas L. Hollowell  
Assistant County Manager

# **BUDGET ORDINANCE**



# BOARD OF COMMISSIONERS

## LENOIR COUNTY

**INTRODUCED BY: Michael W. Jarman, County Manager**

### **BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING**

**JULY 1, 2009**

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

**Section 1 A. (Fund 10)** The following amounts are hereby appropriated in the **General Fund** for the operation of the County Government and its activities for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Governing Body	225,710
County Manager	265,612
Finance	219,508
Tax Office	850,334
Legal	72,500
Court Facilities/Public Buildings	819,266
Elections	403,477
Register of Deeds	313,466
Non-Departmental	928,700
Process Funds	897,449
Outside Agencies	132,000
Management Information Systems	801,249
Sheriff/Jail	6,659,624
Emergency Services	5,543,817
Fire Protection	50,000
Planning and Inspections	210,788
Medical Examiner	40,000
Economic Development	307,137
Veterans Service Office	32,421
N.C. Cooperative Extension Service	425,434
Soil Conservation	116,355

Health Department	3,453,371
Mental Health	236,464
CJPP-Day Reporting	124,849
Public Assistance	13,921,746
Lenoir County Schools Current Expense	9,800,000
Community College-Current Expense	2,100,000
Public Library	730,000
Recreation	695,000
Debt Service	6,647,746
Transfer to:	
Capital Improvements Fund	1,915,750
Revaluation Fund	53,896
Vehicle Replacement Fund	200,000
Capital Reserve Fund	1,775,000
Contingency	25,000
Total Expenditures	60,993,669

**Section 1 B.** It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Property Taxes	30,395,380
Sales Tax	5,700,000
Intergovernmental Revenues	13,249,378
Service Fees and Other Revenues	11,289,925
Appropriated Fund Balance	358,986
Total Revenues	60,993,669

**Section 1 C.** There is hereby levied a tax at the rate of eighty cents/.80 per one hundred dollars (\$100) valuation of property listed as of January 1, 2009, for the purpose of raising revenue included in “Property Taxes” in the General Fund in Section 1 B of this ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$3,800,000,000 and an estimated collection rate of 94.47%.

**Section 2 A. (Fund 11)** The following amounts are hereby appropriated in the **Employee Insurance Fund** for the needs of the County for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Claims Paid-Health Insurance	3,100,000
Premiums Paid-Life Insurance	110,000
Administrative Costs	360,000
Total Expenditures	3,570,000

**Section 2 B.** It is estimated that the following revenues will be available to the **Employee Insurance Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Payroll Deductions-From General Fund	3,100,000
Deductions –Life Insurance	110,000
Fund Balance Appropriated	260,000
Refunds/Interest on Investments	100,000
Total Revenues	3,570,000

**Section 3 A. (Fund 14)** The following amounts are hereby appropriated in the **Vehicle Replacement Fund** for the purchase of replacement vehicles for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay - Vehicles	200,000
Capital Outlay – Other Vehicles	12,000
Vehicle Auction Expense	3,000
Total Expenditures	215,000

**Section 3 B.** It is estimated that the following revenues will be available to the **Vehicle Replacement Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Transfer from General Fund	200,000
Sale of Vehicles	15,000
Total Revenues	215,000

**Section 4 A. (Fund 15)** The following amounts are hereby appropriated in the **Federally Seized Property Fund** for the operation of the Sheriff's Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Federally Seized Property Program	20,000
Total Expenditures	20,000

**Section 4 B.** It is estimated that the following revenues will be available to the **Federally Seized Property Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Forfeited Drug Proceeds	20,000
Total Revenues	20,000

**Section 5 A. (Fund 16)** The following amounts are hereby appropriated in the **Controlled Substance Program Fund** for the operation of the Sheriff's Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Controlled Substance Program	20,000
Total Expenditures	20,000

**Section 5 B.** It is estimated that the following revenues will be available to the **Controlled Substance Program Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Controlled Substance Tax	14,000
Fund Balance Appropriated	6,000
Total Revenues	20,000

**Section 6 A. (Fund 20)** The following amounts are hereby appropriated in the **Capital Reserve Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County.

Economic Development Projects	500,000
Bond Debt Service Reserve	1,775,000
Transfer to General Fund – School Debt	4,437,475
Total Expenditures	6,712,475

**Section 6 B.** It is estimated that the following revenues will be available to the **Capital Reserve Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010.

Transfer from General Fund	1,775,000
Fund Balance Appropriated	4,937,475
Total Revenues	6,712,475

**Section 7 A. (Fund 21)** The following amounts are hereby appropriated in the **School Capital Fund** for the expenditures associated with the debt service and other school capital projects funded by the State and County for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Transfer to General Fund – Debt Service	1,500,000
Capital Reserve	140,000
Total Expenditures	1,640,000

**Section 7 B.** It is estimated that the following revenues will be available to the **School Capital Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Sales Tax-Art 40	540,000
Sales Tax-Art 42	1,080,000
Interest on Investments	20,000
Total Revenues	1,640,000

**Section 8A. (Fund 22)** The following amounts are hereby appropriated in the **Transportation Fund** for the maintenance of the County's Transportation system for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Transportation Program	975,914
------------------------	---------

**Section 8 B.** It is estimated that the following revenues will be available to the **Transportation Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Reimb-State-Vehicles	108,878
Grant-State	188,652
Grant-Rural General Public	57,392
Supplemental RGP	30,422
Rural General Public-Ticket Sales	27,000
Grant-EMP and Supplemental	18,501
Loop Fares and Other Trips	445,875
Sale of Vehicles	12,150
Reimbursement Vehicle Insurance	30,000
Cap Res-Surcharge Coll.	11,000
Sale of Mobile Advertising	5,000
Fund Balance Appropriated	41,044
Total Revenues	975,914

**Section 9 A. (Fund 23)** The following amounts are hereby appropriated in the **Tire Disposal Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Tire Disposal	130,000
---------------	---------

**Section 9 B.** It is estimated that the following revenues will be available to the **Tire Disposal Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Tire Disposal - State Fees	65,000
State Grant – Tire Disposal	15,000
Transfer from Solid Waste Fund	50,000
Total Revenue	130,000

**Section 10 A. (Fund 24)** The following amounts are hereby appropriated in the **E911 Fund** for the emergency telephone system during the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

E911 Appropriation	600,000
--------------------	---------

**Section 10 B.** It is estimated that the following revenues will be available to the **E911 Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

E911 Revenue – State	600,000
Total Revenues	600,000

**Section 11 A. (Fund 25)** The following amounts are hereby appropriated in the **Revaluation Fund** for the revaluation of property in Lenoir County for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Revaluation	53,896
-------------	--------

**Section 11 B.** It is estimated that the following revenues will be available to the **Revaluation Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Transfer from General Fund	53,896
Total Revenues	53,896

**Section 12A. (Fund 27)** The following amounts are hereby appropriated in the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Automation-Preservation	35,000
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**Section 12B.** It is estimated that the following revenues will be available to the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010.

Automation – Preservation Fees	20,000
Interest on Investments	500
Fund Balance Appropriated	14,500
Total Revenues	35,000

**Section 14 A. (Fund 40)** The following amounts are hereby appropriated in the **Capital Improvements Program Fund** for the capital projects for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

<b>Economic Development</b>	
Industrial Park Improvements	25,000
Dopaco	13,750
Water/Sewer Infrastructure	100,000
Hangar Agreement	40,000
Smithfield-Deli	100,000
West Company	200,000
Dupont-Sorona-County	125,000
Electrolux	100,000
A.G. Machining	11,000
S.I.S. -County	13,400
Coharie Farms	5,000
Commerce Overseas	25,000
Premier Trailers	8,800
West Company II	145,000
Fields Control	8,000
Industrial Development Engineering/Design	5,000
GTP Sewer Extension	25,000
Shell Building #3 Interest	50,800
Subtotal	1,000,750
<b>Community Development</b>	
Lenoir Community College-Capital	100,000
Parks & Recreation-Capital	75,000
Hwy 70 Corridor Project	20,000
Soccer Complex	125,000
Lenoir Community College-Principal	400,000
Lenoir Community College-Interest	20,000
Subtotal	740,000
<b>Buildings &amp; Grounds</b>	
Re-roofing HVAC	100,000
Building Upgrades	100,000
Subtotal	200,000
Total Expenditures	1,940,750

**Section 14 B.** It is estimated that the following revenues will be available to the **Capital Improvements Program Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Transfer from General Fund	1,915,750
Recreation - Campground Sites	25,000
Total Revenues	1,940,750

**Section 15 A. (Funds 50-60)** The following amounts are hereby appropriated in the **Fire District Funds** for the operation of volunteer fire departments for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	1,226,742
----------------	-----------

**Section 15 B.** It is estimated that the following revenues will be available to the **Fire District Funds** for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

North Lenoir	376,688
Southwood	126,334
Sandy Bottom	177,935
Deep Run	99,154
Seven Springs	18,368
Hugo	133,658
Sand Hill	69,056
Cherry Tree	88,775
Mosely Hall	96,345
Wyse Fork	23,258
Grifton	17,171
Total Revenues	1,226,742

**Fund 50.** There is hereby levied a tax at the rate of four and one-half cents/.045 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **North Lenoir Fire District** for the purpose of supplementing the revenues of the **North Lenoir Fire Department**.

**Fund 51.** There is hereby levied a tax at the rate of six cents/.06 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Southwood Fire District** for the purpose of supplementing the revenues of the **Southwood Fire Department**.

**Fund 52.** There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Sandy Bottom Fire District** for the purpose of supplementing the revenues of the **Sandy Bottom Fire Department**.

**Fund 53.** There is hereby levied a tax at the rate of four cents/.04 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Deep Run Fire District** for the purpose of supplementing the revenues of the **Deep Run Fire Department**.

**Fund 54.** There is hereby levied a tax at the rate of four cents/.04 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Seven Springs Fire District** for the purpose of supplementing the revenues of the **Seven Springs Fire Department**.

**Fund 55.** There is hereby levied a tax at the rate of four cents/.04 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Hugo Fire District** for the purpose of supplementing the revenues of the **Hugo Fire Department**.

**Fund 56.** There is hereby levied a tax at the rate of seven cents/.07 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Sand Hill Fire District** for the purpose of supplementing the revenues of the **Sand Hill Fire Department**.

**Fund 57.** There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Cherry Tree Fire District** for the purpose of supplementing the revenues of the **Cherry Tree Fire Department**.

**Fund 58.** There is hereby levied a tax at the rate of four cents/.04 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Mosely Hall Fire District** for the purpose of supplementing the revenues of the **Mosely Hall Fire Department**.

**Fund 59.** There is hereby levied a tax at the rate of six and one-half cents/.065 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Wyse Fork Fire District** for the purpose of supplementing the revenues of the **Wyse Fork Fire Department**.

**Fund 60.** There is hereby levied a tax at the rate of three cents/.03 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2009, located within the **Grifton Fire District** for the purpose of supplementing the revenues of the **Grifton Fire Department**.

**Section 16 A. (Fund 66)** The following amounts are hereby appropriated in the **Solid Waste Management Fund** for the operation of the collection and disposal of solid waste for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Management	2,752,200
------------------------	-----------

**Section 16 B.** It is estimated that the following revenues will be available to the **Solid Waste Management Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Landfill Fees	1,950,000
Household User Fees	710,000
Recycling and Other Revenues	10,000
White Goods Tax Distribution	15,000
White Goods Grant	15,000
Sale of Scrap Metal	20,000
Miscellaneous	3,200
Interest on Investment	20,000
Total Revenues	2,752,200

**Section 17 A. (Fund 70)** The following amounts are hereby appropriated in the **Smart Start-Family Caregiver Fund** for the operation of the Family Caregiver Program for the fiscal year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Family Caregiver Program	144,638
--------------------------	---------

**Section 17 B.** It is estimated that the following revenues will be available to the **Smart Start-Family Caregiver Fund** for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Smart Start Revenues	144,638
----------------------	---------

**Section 18.** The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. He may transfer amounts up to \$2,500 between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. He may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

**Section 19.** Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance officer to be kept on file by them for their direction in the disbursement of funds.

AMENDMENTS

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ UNANIMOUS \_\_\_\_\_

YEA VOTES: Graham \_\_\_\_\_ Stroud \_\_\_\_\_ Brown \_\_\_\_\_ Davis \_\_\_\_\_

Humphrey \_\_\_\_\_ Pharo \_\_\_\_\_ Sutton \_\_\_\_\_

\_\_\_\_\_  
George W. Graham, Jr., Chairman      Date

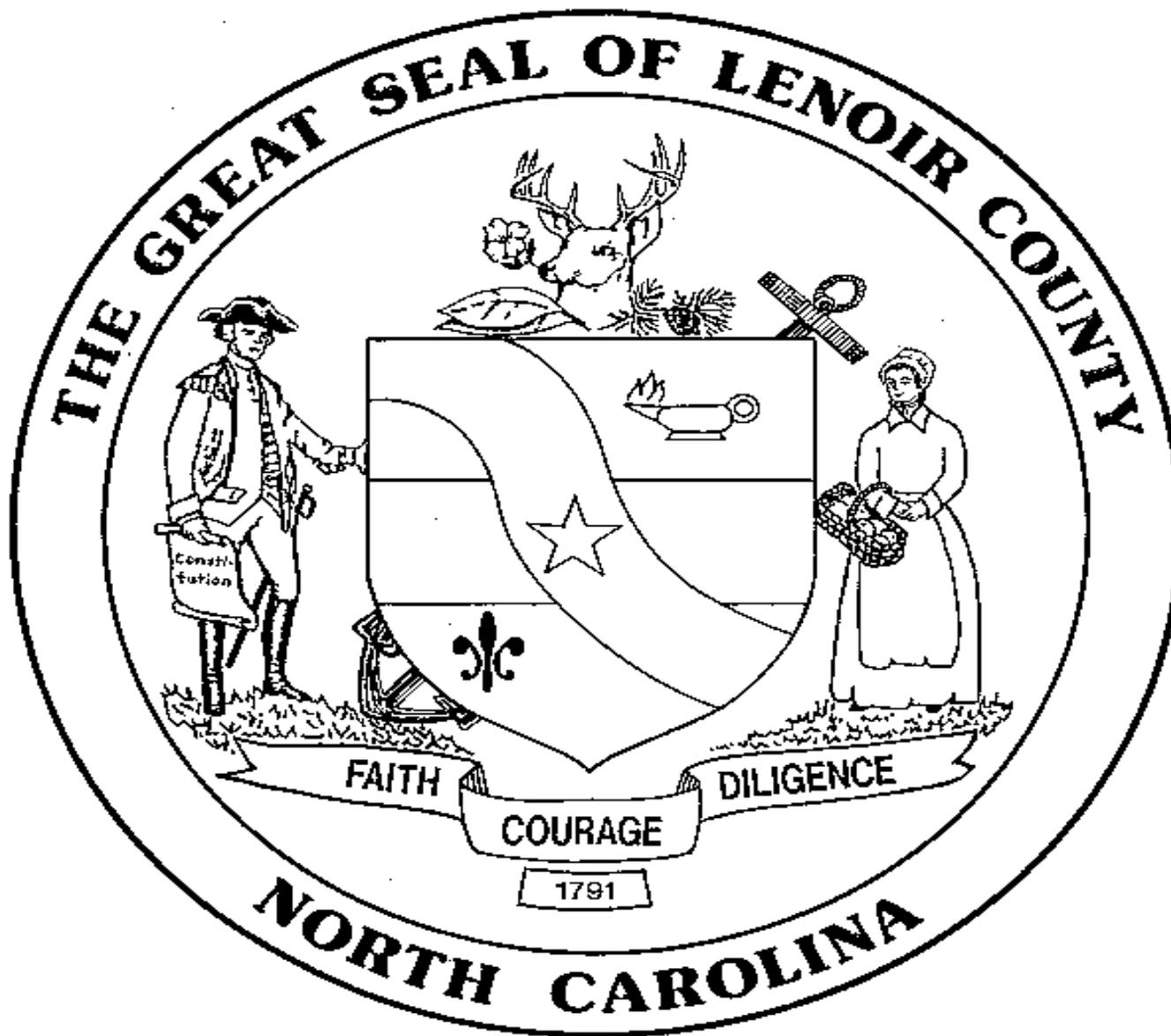
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Attest-Clerk to Board of Comm.      Date

\_\_\_\_\_  
County Manager

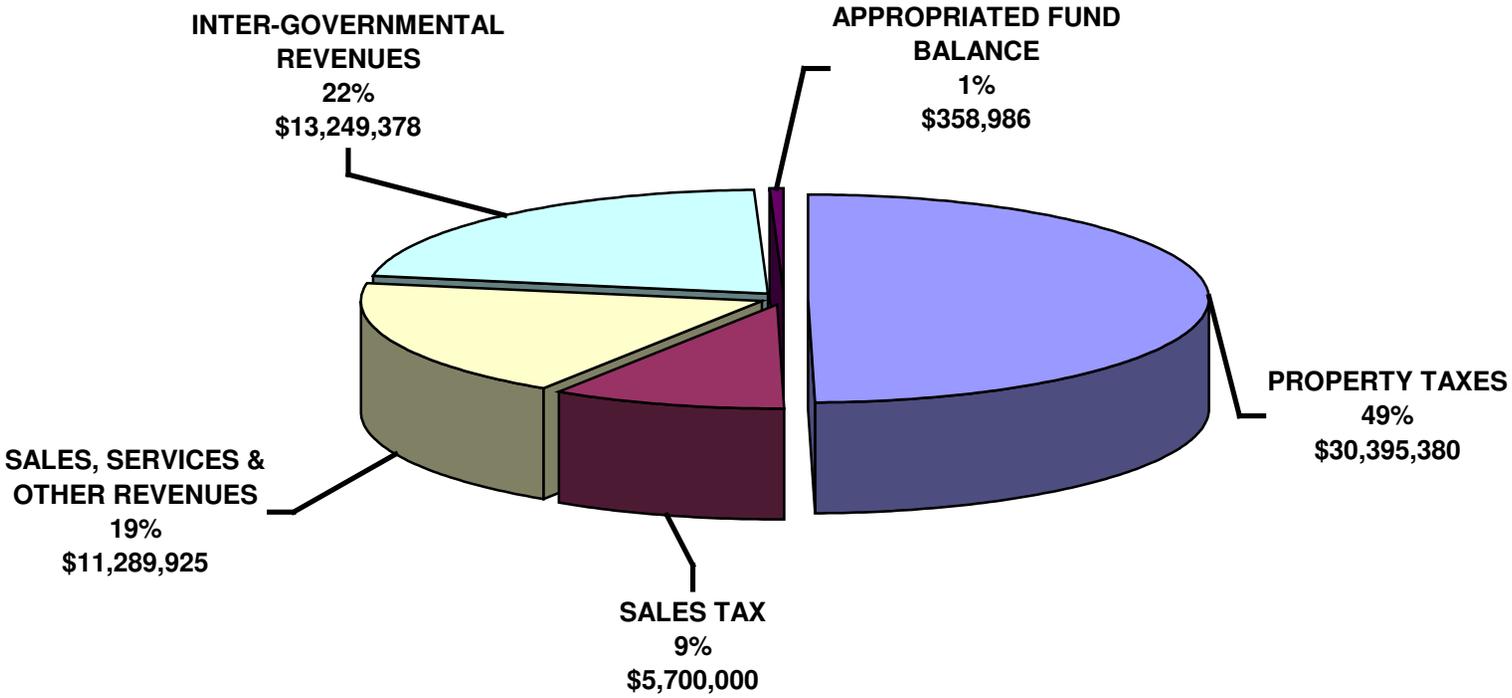
# General Fund Revenues

The General Fund is used to account for resources traditionally associated with “general government” which are not required legally or by sound financial management principles, to be accounted for in another fund (special revenues, capital, enterprise).

General Fund revenues include the major categories of: property taxes, sales taxes, intergovernmental revenues, fees charged to offset costs of general governmental revenues, fees charged to offset costs of general government services and appropriated fund balance.



# SUMMARY OF REVENUE - GENERAL FUND



**TOTAL REVENUES: \$60,993,669**

# SUMMARY OF REVENUES

## GENERAL FUND

REVENUE SOURCES	FISCAL YEAR 2007-08 ACTUAL	ORIGINAL FISCAL YEAR 2008-09 BUDGET	REVISED FISCAL YEAR 2008-09 BUDGET (AS OF 1/31/09)	ADOPTED FISCAL YEAR 2009-10 BUDGET
<b>PROPERTY TAXES</b>	\$ 28,479,896	\$ 28,901,103	\$ 28,906,103	\$ 30,395,380
<b>SALES TAX</b>	\$ 9,507,875	\$ 7,200,000	\$ 7,200,000	\$ 5,700,000
<b>SALES, SERVICES &amp; OTHER REVENUES</b>	\$ 7,348,247	\$ 8,575,708	\$ 9,650,694	\$ 11,289,925
<b>INTER- GOVERNMENTAL REVENUES</b>	\$ 13,278,837	\$ 13,867,427	\$ 14,423,749	\$ 13,249,378
<b>APPROPRIATED FUND BALANCE</b>	\$ -	\$ 2,182,306	\$ 3,746,395	\$ 358,986
<b>TOTAL REVENUES</b>	\$ 58,614,855	\$ 60,726,544	\$ 63,926,941	\$ 60,993,669

## PROPERTY TAXES

**DESCRIPTION:** Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

**HISTORY:** The property tax base for FY 09-10 is projected to be \$3,800,000,000 or \$401,098,000 more than the original estimated tax base for FY 08-09 of \$3,398,902,000. This is a plus (+11.80%)"growth rate". At the adopted tax rate (\$.80 per \$100 of assessed valuation) and a collection rate of (94.47%), this equates to a **gain** of \$1,494,277 in current year property tax revenues associated with the county's tax base "growth". This larger than usual gain is attributable to the statutorily mandated revaluation of all real property in the county. All counties are required by state statute to conduct a revaluation of real property values at least once every eight (8) years. Lenoir County was in the eighth year of this cycle with its previous revaluation being completed and effective January 1, 2001.

**OUTLOOK:** For several years the tax base has been basically flat, with moderate increases of approximately 1% to 2%. With several recent economic development announcements, management is optimistic regarding tax base growth in future fiscal years.

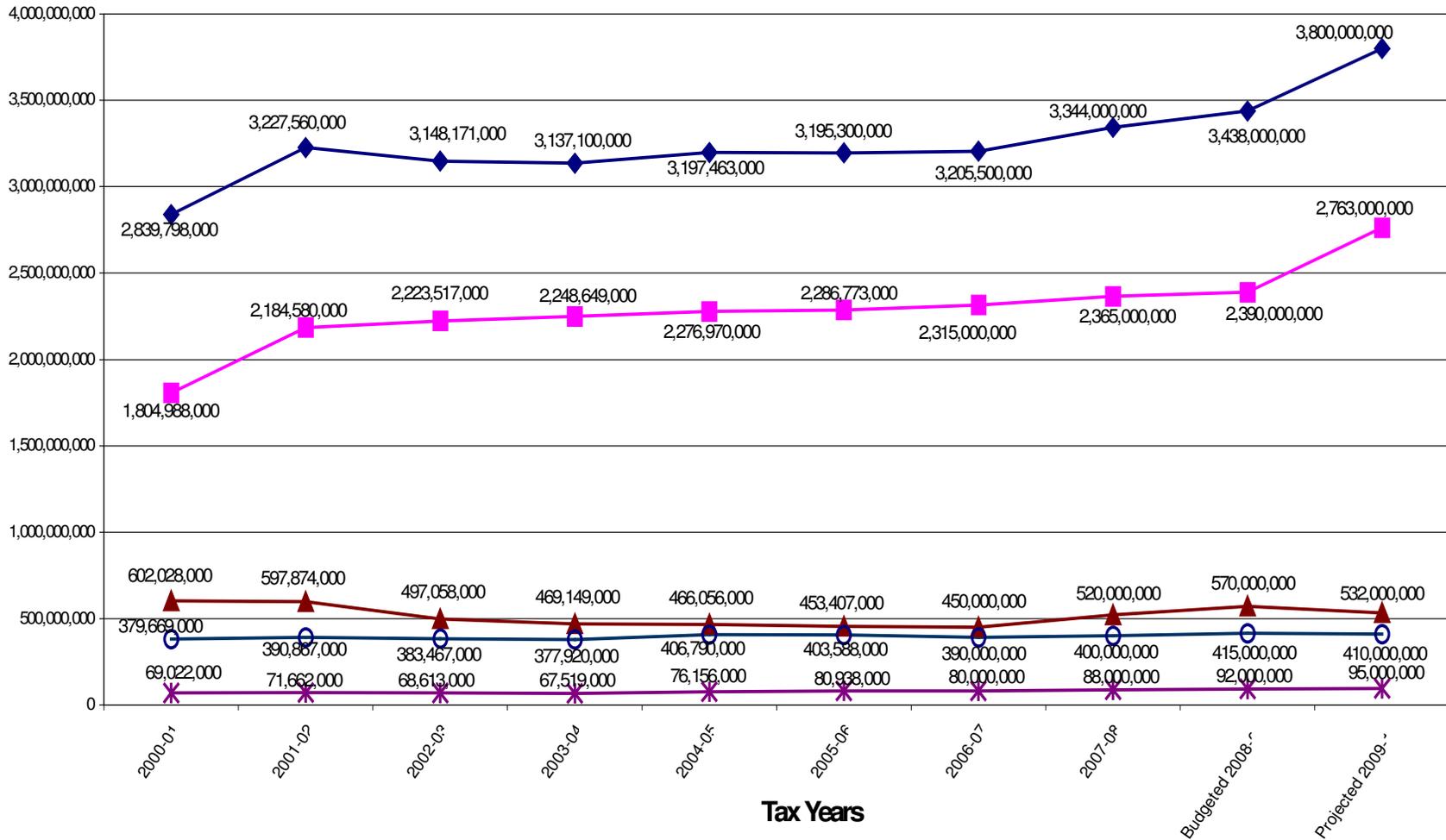
**ASSUMPTIONS:** The estimated net taxable value for FY 09-10 is \$3,800,000,000. With a tax rate of \$.80 per \$100 of assessed valuation and a collection rate of 94.47%, the projected current year total property tax revenue, including taxes on motor vehicle rentals and heavy equipment rentals is \$28,745,380. This calculation is achieved using the following formula:

$$\begin{array}{rccccccccc}
 \text{PROPERTY TAX BASE} & & \times & & \frac{\text{TAX RATE}}{100} & & \times & & \text{COLLECTION \%} & + & \text{RENTAL TAXES} & = & \text{CURRENT YEAR PROPERTY TAXES} \\
 \\ 
 \$3,800,000,000 & & \times & & .0080 & & \times & & .9447 & + & \$26,500 & = & \$28,745,380.
 \end{array}$$

### **FUNDING LEVELS:**

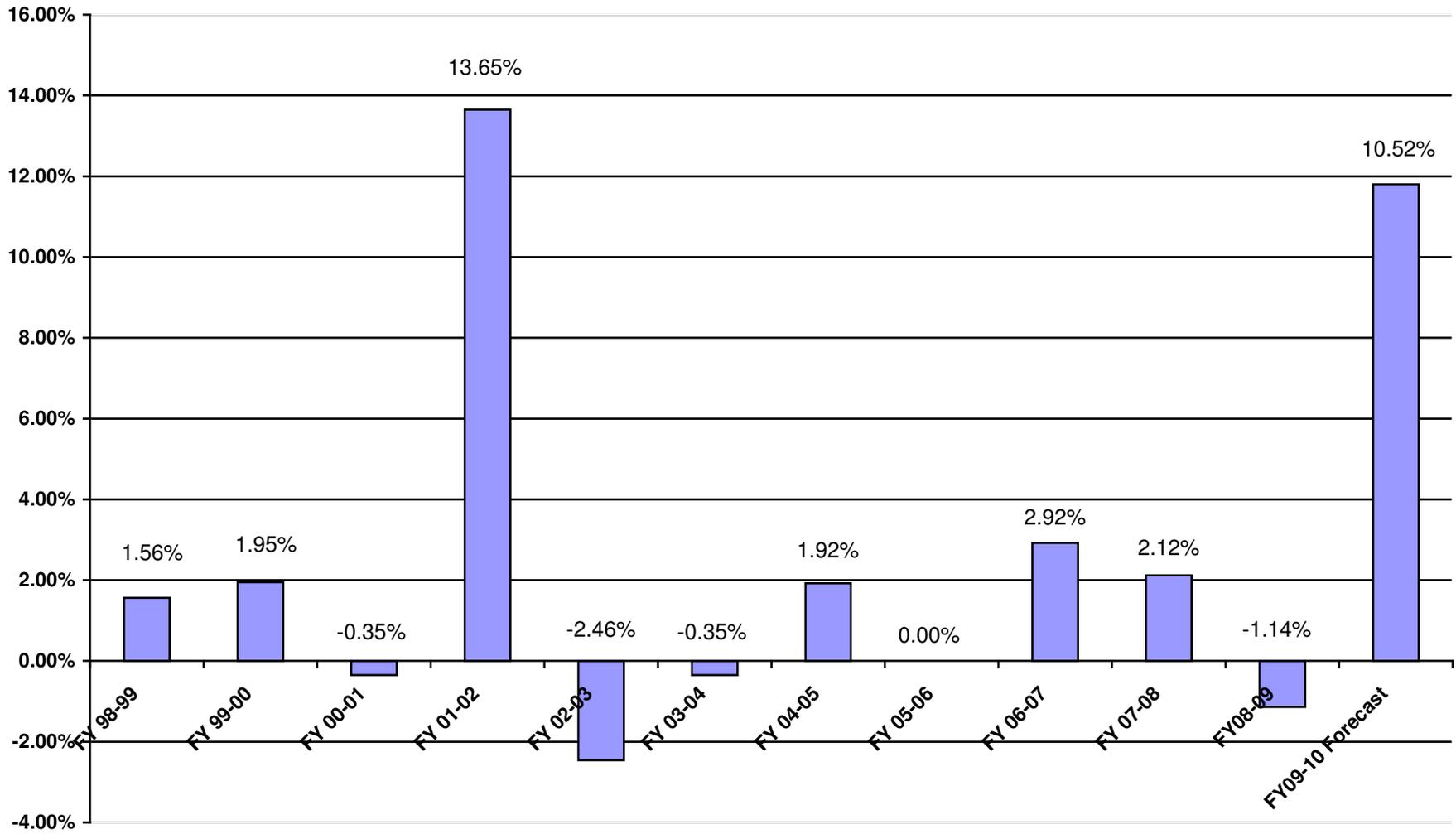
2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$26,715,454	\$27,201,103	\$27,201,103	CURRENT YEAR	\$28,745,380
\$1,430,761	\$1,400,000	\$1,400,000	PRIOR YEARS	\$1,350,000
\$333,681	\$300,000	\$305,000	PENALTIES & INTEREST	\$300,000
\$28,477,896	\$28,901,103	\$28,906,103	TOTAL	\$30,395,380

### Tax Information - 10 Years

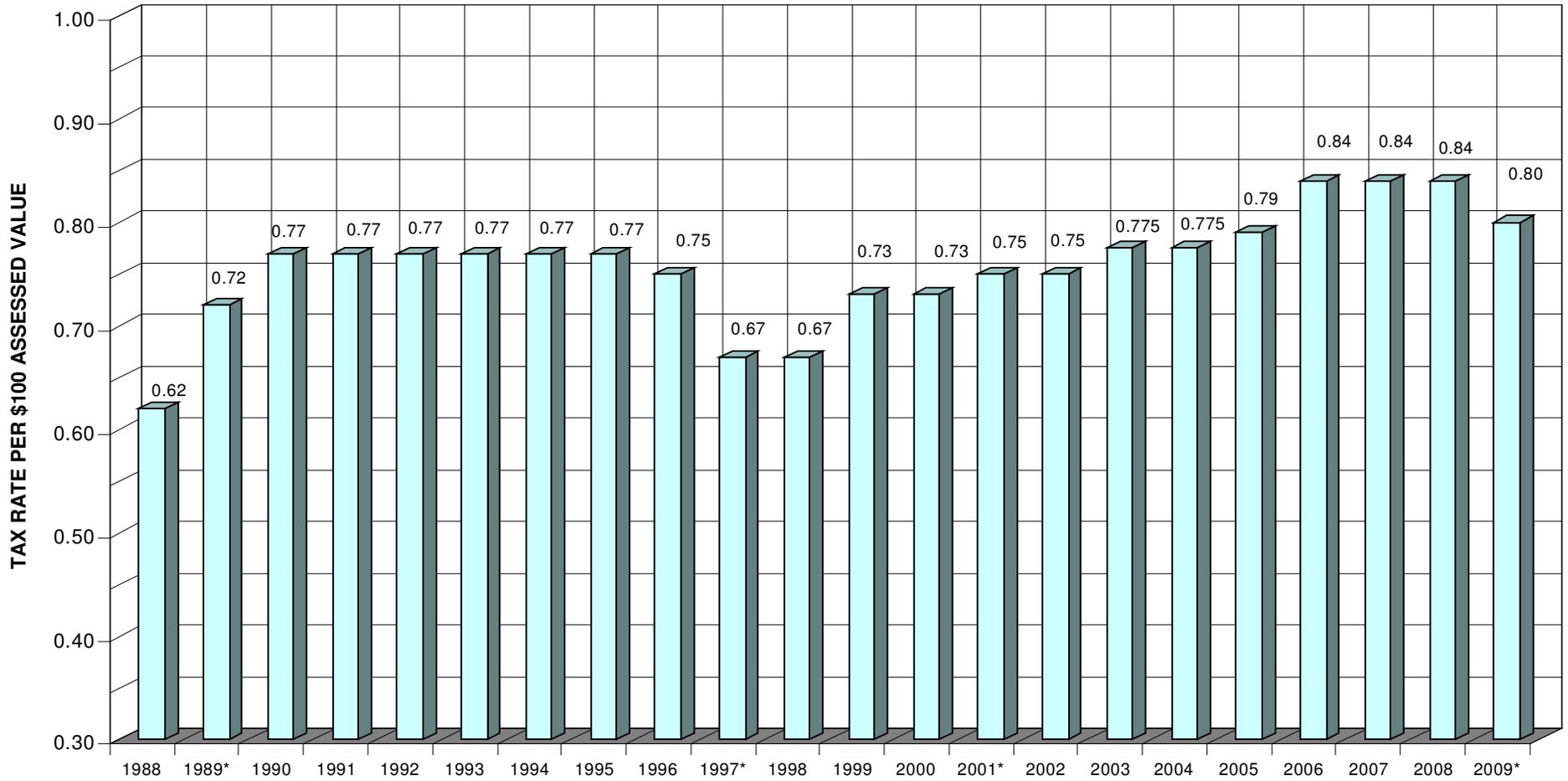


◆ Total Tax Base     
 ■ Real     
 ▲ Personal     
 ○ Motor Vehicle     
 ✱ Public Service

# PROPERTY TAX BASE ANNUAL RATE OF INCREASE



# COUNTY PROPERTY TAX RATES



**RECOMMENDED FY 09-10 RATE = \$ .80 / \$100 ASSESSED VALUATION**

■ FISCAL YEAR ( \* Denotes Reval Year)

## **SALES TAX REVENUE**

**DESCRIPTION:** Sales tax revenues are received by the County from the State of North Carolina, based on ad valorem distributions. Article 39, the County 1% local sales tax, is utilized in its entirety for General Fund operations. Article 40 (commonly known as "schools' 1/2 cent") sales tax was initiated in part to help fund local school capital projects, with a mandatory transfer of 30% of these revenues to the schools. Article 42 (commonly known as "schools' additional 1/2 cent") sales tax was also initiated in part to help fund local school capital outlay projects, with a mandatory transfer of 60% of these revenues to the schools. Article 44, 1/2 cent local option sales tax, was adopted in 2002 and may be used by the County for any lawful purpose.

The Board of Commissioners earmarked the sales tax allocated for school capital purposes as a source of revenue to be used to repay the debt services issued to construct new schools and improve existing schools. These funds are now recorded directly in the School Capital Fund, a special revenue fund designed to account for revenues, school capital expenditures, and repayment of bond debt service. Currently, the mandatory requirements for the distribution to the schools of the sales tax for Article 40 and 42 have a "sunset" provision. This means after a certain period of time, Counties would not be required to use the funds for schools' capital outlay purposes; however, the schools' capital needs continue to grow with the replacement and repairs of existing facilities.

**ASSUMPTIONS:** Actual FY07-08 sales tax revenues were up \$350,931 (3.8%) over actual FY06-07 figures. Staff took a conservative but realistic approach to budgeting in the 5-Year Revenue Forecast. Articles 39, 40, and 42, sales tax revenues have remained relatively constant over the years with upward spikes in some years and slight decreases in other years. In 2007, the General Assembly enacted comprehensive Medicaid funding reform. The cornerstone of this legislation was the State of North Carolina assuming the Counties' Medicaid costs over a three-year period. As a trade-off, the Counties' authority to levy Article 44, 1/2 cent local option sales tax, will be eliminated by July 1, 2009 and the State will retain Article 44 sales tax revenues. This legislation also changes the allocation method of Article 42, 1/2 cent sales tax from per capita to point of origin. The financial impact of this legislation on Lenoir County's sales tax revenue is undetermined at this time. Another unknown at this time is the current condition of the economy. We are currently in the midst of the longest recession since the Great Depression and consumers have drastically altered their spending habits. Sales tax revenues will be monitored closely each month for positive or negative trends and adjusted accordingly, if needed.

The County continues to contract with Tax Reduction Specialists to conduct an ongoing sales tax audit to assure that all sales tax revenue due to Lenoir County from the State of North Carolina is being properly disbursed to Lenoir County.

### **FUNDING LEVELS:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget *		Adopted 2009-10
\$4,511,035	\$4,200,000	\$4,200,000	Article 39 (1% County)	\$3,600,000
1,786,535	1,500,000	1,500,000	Article 40 (70%)	1,350,000
1,126,564	800,000	800,000	Article 42 (40%)	750,000
2,083,741	700,000	700,000	Article 44 (1/2% County)	0
\$9,507,875	\$7,200,000	\$7,200,000	Total	\$5,700,000

\* Revised as of 1/31/09

## **SALES, SERVICES & OTHER REVENUES**

**DESCRIPTION:** Revenues in the sales, services, and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the County because it includes revenue from quasi-"self-supporting", general governmental activities, such as building inspections, register of deeds, emergency and non-emergency medical fees, and court facility functions. Some functions of Lenoir County government are appropriately funded by fees, because they apply to a certain group of citizens, such as development-related services (septic tank permits, building permits, etc). The philosophy of the governing body is to have these services fund the direct cost of the provision of the services. In some cases, the fees may recover a portion of the indirect cost.

**HISTORY:** This category totals \$11,289,925, an increase of \$2,714,217 (31.7%) from the FY 08-09 adopted budget. This is misleading because \$5,937,475 (an increase of \$2,125,167 over the prior year) is a transfer to the General Fund from the School Capital Fund and the Capital Reserve Fund to be used to pay debt service on the Series 2007 and Series 2008 General Obligation School Bonds. This "other" revenue is merely a "pass-through" and does not represent an increase in spendable income. Other major changes include:

Emergency Medical Service Fees – up \$200,000

Reason – Increase in Emergency Medical responses and transports and improvements in billing / collections.

Non-Emergency Medical Service Fees - up \$25,000

Reason – Increase in transports

Sheriff-Reimbursement from LaGrange – up \$515,000

Reason – In April of 2009 the Sheriff's Department took over law enforcement for the Town of LaGrange

Register of Deeds Fees & Transfer Fees – down \$65,000

Reason – Decline in property sales

Investment Income – down \$200,000

Reason – Decline in interest rates

**OUTLOOK:** Management will continue to look for opportunities to generate fees and other offsetting revenues to fund programs that benefit certain segments of the population or where demand exists to support fees.

**ASSUMPTIONS:** Sales, services, and other revenues were forecast with input from department managers, grant sources, and historical data. Each revenue was considered separately and forecast from a zero base, although recent three (3) year data was heavily relied upon.

## SALES, SERVICES & OTHER REVENUES

	2007-08	2008-09	2008-09	2009-10
	Actual	Original Budget	Revised Budget	Adopted
			as of 131/09	
<b>Sales and Service Fees</b>				
Cablevision Fees	11,528	3,000	3,000	8,000
Video Service Tax-State	119,994	110,000	110,000	120,000
Privilege License	15,360	15,000	15,000	15,000
Jail Fees/ FICA Benefits	75,366	55,000	55,000	80,000
Arrest Fees	78,254	75,000	75,000	75,000
Fines-Fire Code Viloations	4,214	500	500	500
Court Facility Fees	204,656	180,000	180,000	185,000
Register of Deeds Fees	254,825	250,000	250,000	200,000
Real Estate Transfer Fees	107,567	100,000	100,000	85,000
Sheriff Fees	75,723	60,000	60,000	80,000
Sheriff-Vehicle Storage	6,928	500	500	2,000
Sheriff-Process Fees	43,628	45,000	45,000	40,000
Sher-Concealed Weapon-County	5,715	4,000	4,000	6,000
Sheriff Fees-Tax Executions	1,254	2,000	2,000	1,000
Sheriff-Reimbursement-LaGrange				515,000
Inspections-Permit Fees	249,632	200,000	200,000	150,000
Planning Fees	2,143	2,000	2,000	1,000
Emergency Med. Services-Fees	1,813,003	1,700,000	1,700,000	1,900,000
Non-Emergency Transport	619,481	500,000	600,000	525,000
Reimb from Trans-Vehicle Insurance	0	0	24,000	24,000
Indirect Costs-From Landfill	97,979	85,000	85,000	80,000
Rent-Multi-Purpose Facility	31,200	31,200	31,200	31,200
Rent-Hwy 11/55	800	400	400	400
Rent-S Queen-Midyette	1,181	1,000	1,000	0
Rent-Livestock Arena				2,000
Rent-Farmland	800	3,000	3,000	800
Rent-Hannibal-Coastal Horizons	3,150	6,300	6,300	6,300
Rent-Hannibal-State D.O.C.	7,975	31,900	31,900	31,900
Rent-Mental Health-Eastpointe	0	100,000	100,000	100,000
Rent-Bowen Properties				35,500
Rent-Resource Dev Bldg-Trans				12,950
<b>Continued Next Page</b>				

<b>Sales and Service Fees Continued</b>				
Occupancy Tax-5% Collect Fee	9,435	8,250	8,250	7,500
Collection 1 1/2%-LaGrange Tax	8,833	8,000	8,000	9,000
Collection 1 1/2%-Pink Hill Veh	279	1,000	1,000	1,000
Collection 1 1/2%-Kinston Taxes	118,501	110,000	110,000	120,000
Collection 1 1/2%-Grifton Veh	70	50	50	100
Miscellaneous	24,779	20,000	43,600	25,000
File Fees-Elections	2,174	0	0	1,000
Tax Dept-Copy Sales	1,063	1,000	1,000	1,000
Floyd Buyout/ Land Lease	180	200	200	200
Commission-Jail Phone	33,972	30,000	30,000	30,000
Commission-Pay Phone	0	100	100	100
Sheriff-Vehicle Useage Fee	733	500	500	500
Indirect Costs from Trans Fund	0	0	21,731	22,000
<b>Subtotal</b>	<b>\$4,032,375</b>	<b>\$3,739,900</b>	<b>\$3,909,231</b>	<b>\$4,530,950</b>
<b>Other</b>				
Interest on Investment	1,065,727	500,000	500,000	300,000
Jail Medical Attention	2,851	3,000	3,000	3,000
Sale of Fixed Assets-Equipment	0	500	500	500
Sale of Land-Industrial Park	0	0	958,750	0
Sale of Fixed Assets-Land	51,321	0	0	0
Trans from Soil Cons-Liability	0	0	1,364	0
Insurance-Miscellaneous	20,898	10,000	24,732	10,000
Hospital Annual Payment	500,000	500,000	500,000	500,000
Transfer from E-911 (Repay loan-5 yrs.)	400,864	0	0	0
Commission - Inmate Acct. Fund	7,768	10,000	10,000	8,000
Transfer from School Cap Reserve	1,266,443	3,233,557	3,233,557	1,500,000
Transfer from Cap Res-Debt	0	578,751	309,560	4,437,475
Service				
Trans from Capital Improv Fund	0		200,000	0
<b>Subtotal</b>	<b>3,315,872</b>	<b>4,835,808</b>	<b>5,741,463</b>	<b>6,758,975</b>
<b>Total Sales, Services &amp; Other</b>	<b>7,348,247</b>	<b>8,575,708</b>	<b>9,650,694</b>	<b>11,289,925</b>

## **INTERGOVERNMENTAL REVENUES**

**DESCRIPTION:** Intergovernmental Revenues consist of beer and wine tax distributions, ABC bottle taxes, ABC profits, and various categorical grant funds. Small grant funds to help support general fund operations such as revenues for emergency services, veterans, soil conservation, and community based alternatives are included in this category. Separate funds are received by the Health and Social Services Departments from both State and Federal sources—each detailed in respective departmental expenditure budgets. (Mental Health's State-Federal revenues are not budgeted in the General Fund, but are included directly in the Eastpointe Mental Health Regional Center).

**HISTORY:** Intergovernmental revenues are difficult to budget from year-to-year. Grantee agencies, such as the State and Federal governments, often tie funding to a certain match, or reduce the level of funding in the subsequent years in hopes that local governments will assume funding of the program. Federal and State revenues for Social Services and Health make up the largest portions of this category. In FY07-08 Social Services intergovernmental revenues totaled \$9,382,464 and Health intergovernmental revenues totaled \$1,560,983. Non-discretionary “process funds” (which are merely a pass-through) also make up a portion of revenues in this category. In FY07-08, Lenoir County received \$1,030,024 in “process funds”.

**OUTLOOK:** With the exception of Beer / Wine Taxes (\$140,000), all prior state reimbursement revenues have been replaced by Article 44 Sales Tax revenues (see sales tax section). However, as part of a sweeping Medicaid relief plan adopted by the State, Article 44 Sales Tax distributions to all counties are being phased-out over a 3-year period. All Article 44 Sales Tax revenues will be retained by the State in FY09-10. Social Services (Federal-State) revenues are down \$730,171 (7.2%) from the adopted FY08-09 budget. This is mainly due to decreases in (Federal-State) funding to the County for child daycare and child welfare programs. Health (Federal-State) revenues are up \$31,999 (2.36%) from FY08-09 adopted levels.

	2007-08	2008-09	2008-09	2009-10
	Actual	Original Budget	Revised Budget	Adopted
<b>Intergovernmental</b>			as of 131/09	
ABC Local Bottle Tax	\$0	\$0	\$0	\$0
ABC Tax - 3 1/2 Add	89,436	0	0	0
Beer/Wine Taxes	145,779	140,000	140,000	140,000
Gas Tax Refund	1,075	1,000	1,000	1,000
Grant-Eastern Region-Tech Upgrade	4,700	0	0	0
Safe Roads - DWI	8,371	8,000	8,000	8,000
Grant-Sheriff Vests	0	0	1,228	0
Grant-Coop Ext=Prevention Block	9,522	0	48,119	0
Grant-Coop Ext-Safe & Drug Free	4,943	0	27,032	0
Reimburse-Emergency Mgmt	17,378	18,000	18,000	15,000
Reimburse-Soil Conservation	47,835	44,000	44,000	45,000
Reimburse-Veterans Office	2,000	2,000	2,000	2,000
Reimb-Elections-City of Kinston	0	0	0	20,000
Reimb-Elections-Town of LaGrange	0	0	0	2,500
Reimb-Elections-Town of Pink Hill	0	0	0	1,000
School Resource Officer	162,552	165,407	165,407	158,000
EMPG Supplemental 2007	4,922	0	0	0
Grant-HAVA 2009	0	0	35,900	0
Housing Authority	20,961	15,000	15,000	20,000
Grant-EMS Toolkit AD-08-1510	15,500	0	0	0
Sheriff-Concealed Weapons-State	5,715	4,000	4,000	6,000
SCAAP-Sheriff	4,246	4,000	7,372	0
EMS-Medicaid Reimbursement	567,883	200,000	200,000	250,000
Eastpointe-CJPP	20,000	20,000	20,000	20,000
Grant-CJPP	88,296	104,942	107,897	106,653
Grant-CJPP Supplemental	0	0	0	0
ABC Profits	70,453	0	0	20,000
Law Enforcement Reserve	13,799	4,000	4,000	14,000
<b>Intergovernmental-Subtotal</b>	<b>\$1,305,366</b>	<b>\$730,349</b>	<b>\$848,955</b>	<b>\$829,153</b>

<b>Process Funds-Intergovernmental</b>				
State-Special Vehicle Interest	\$45,927	\$44,000	\$44,000	\$50,000
Fines	564,810	500,000	500,000	500,000
Forfeitures	11,660	3,000	3,000	3,000
Grant-Coop Ext - Ship	5,000	0	4,200	4,000
JCPC Grant-8th Judicial / Int Monitoring	110,000	0	0	0
JCPC Grant-Advisory	2,712	0	7,731	3,000
JCPC-Teen Court	31,617	0	32,897	32,897
JCPC Psychological	13,500	0	13,500	13,500
JCPC-Family Preservation	54,883	0	0	0
JCPC Programs (For Budgeting Only)	0	212,712	0	0
Grant-2004 Citizens Corp	882	0	0	0
Grant-Gang Prevention	9,760	0	30,412	0
Grant-Structured Day / Restitution	0	30,412	129,052	129,052
Grant-Parenting Matters	0	0	34,403	38,994
Grant-LGPFC-Parenting Matters	0	0	2,860	0
ROD-Floodplain MappingFee	0	0	20,000	12,000
Occupancy/Tourism-3%	179,273	165,000	165,000	150,000
<b>Process Funds-Subtotal</b>	<b>\$1,030,024</b>	<b>\$955,124</b>	<b>\$987,055</b>	<b>\$936,443</b>
<b>Health Intergovernmental</b>	<b>\$1,560,983</b>	<b>\$1,353,112</b>	<b>\$1,485,149</b>	<b>\$1,385,111</b>
<b>Social Services Intergovernmental</b>	<b>\$9,382,464</b>	<b>\$10,828,842</b>	<b>\$11,102,590</b>	<b>\$10,098,671</b>
<b>Total Intergovernmental</b>	<b>\$13,278,837</b>	<b>\$13,867,427</b>	<b>\$14,423,749</b>	<b>\$13,249,378</b>

## **GENERAL FUND APPROPRIATED FUND BALANCE**

**DESCRIPTION:** The adopted FY 2009-10 budget does appropriate fund balance (savings) in order to achieve a balanced budget. The necessity of having a fund balance is to provide adequate cash flow, given the erratic revenue cycle of the County's operations. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% undesignated / unreserved fund balance available will not have sufficient resources to meet its obligations until it begins receiving property taxes (in December-January). Lenoir County is above this minimum requirement. With an estimated \$60.9 million operating budget, the County's existing undesignated/ unreserved fund balance provides approximately seven (7) weeks working capital.

**HISTORY:** The following table shows the **undesignated / unreserved** fund balance over the last eleven (11) years and the projected fund balance for the fiscal years which end June 30, 2009 and 2010. Note: This projected fund balance is based on budgetary assumptions being accurate and budgetary recommendations being approved.

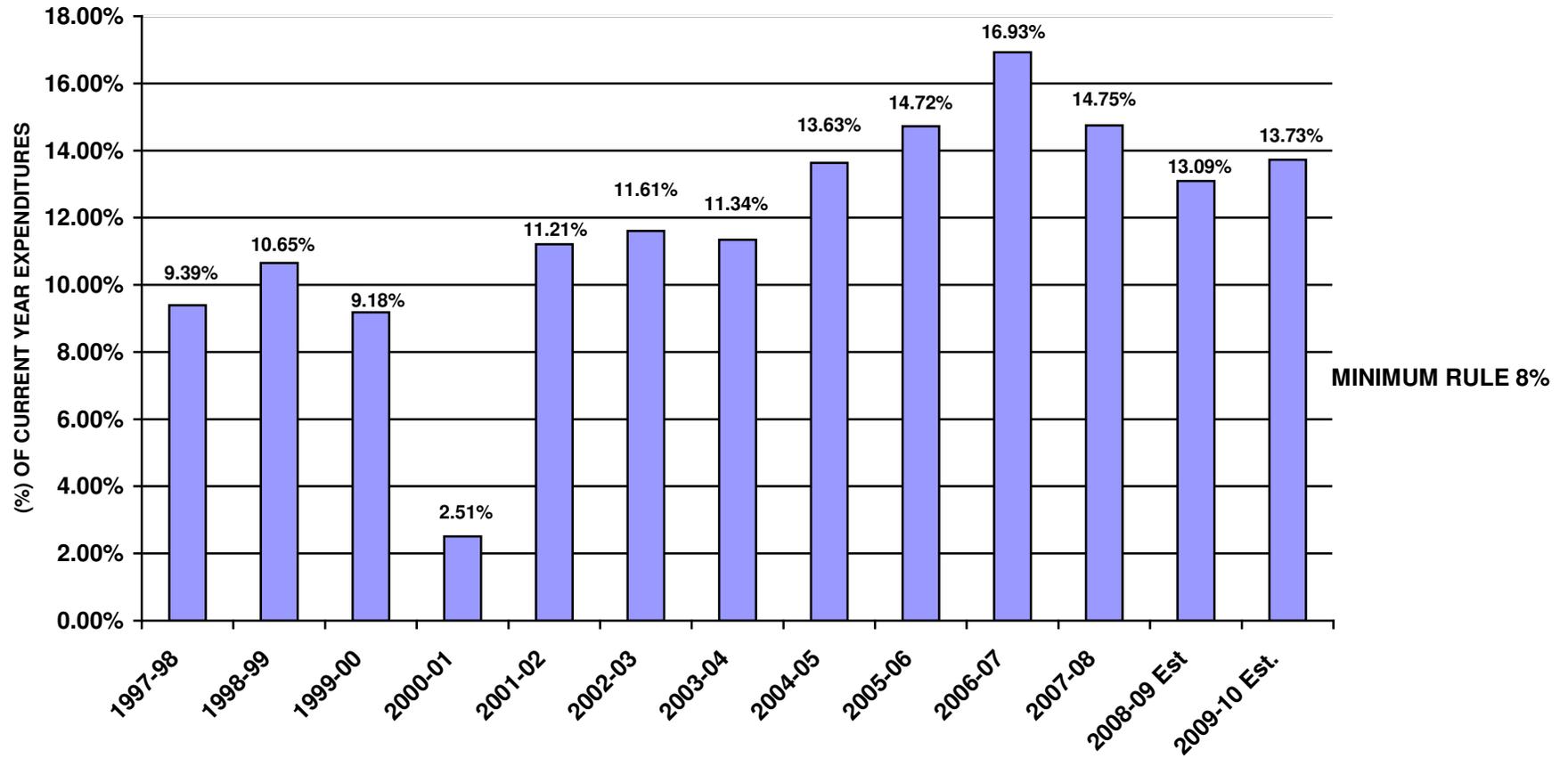
Year Ending	Undesignated/Unreserved Fund Balance	Fund Balance as Percent (%) Of Current Year Expenditures
June 30, 1998	\$4,452,172	9.38%
June 30, 1999	\$4,545,416	10.65%
June 30, 2000	\$4,346,269	9.18%
June 30, 2001	\$1,093,520	2.51%
June 30, 2002	\$4,663,662	11.21%
June 30, 2003	\$4,781,836	11.61%
June 30, 2004	\$4,827,151	11.34%
June 30, 2005	\$6,344,224	13.63%
June 30, 2006	\$6,845,044	14.72%
June 30, 2007	\$8,723,521	16.93%
June 30, 2008	\$8,371,724	14.75%
June 30, 2009 (Est.)	\$8,371,724	13.09%
June 30, 2010 (Est.)	\$8,371,724	13.73%

**OUTLOOK:** The County estimated the fund balance available for appropriation using the audited financial statements for FY 2007-08 and predicting the operating results for FY 2008-09. The low fund balance as of 6/30/01 was due to more than \$3 million in flood reimbursement- revenues being received after that date. Since FY 2001-02, the County has been able to preserve and slowly grow its unreserved / undesignated general fund fund balance toward the goal of 20% established by the Board. The FY2009-10 budget does appropriate \$358,986 in "designated" fund balance to balance the budget. After this action, \$3,903,370 in "designated" fund balance will remain, over and above, the total \$8,371,724 undesignated / unreserved fund balance.

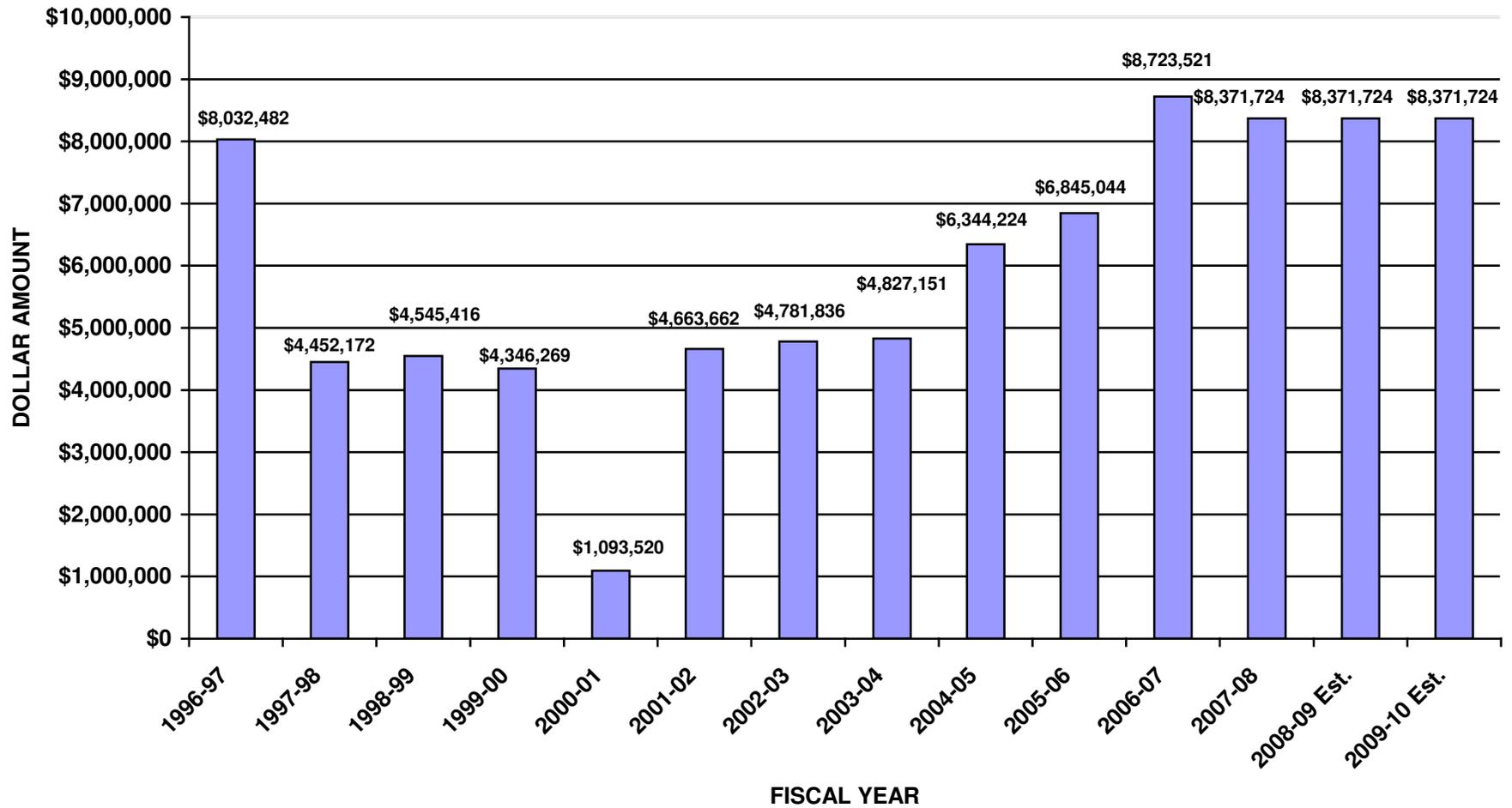
2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget *	Appropriated Fund Balance	Adopted 2009-10
\$0	\$2,182,306	\$3,746,395	\$358,986	\$358,986

\*Revised as of 1/31/09

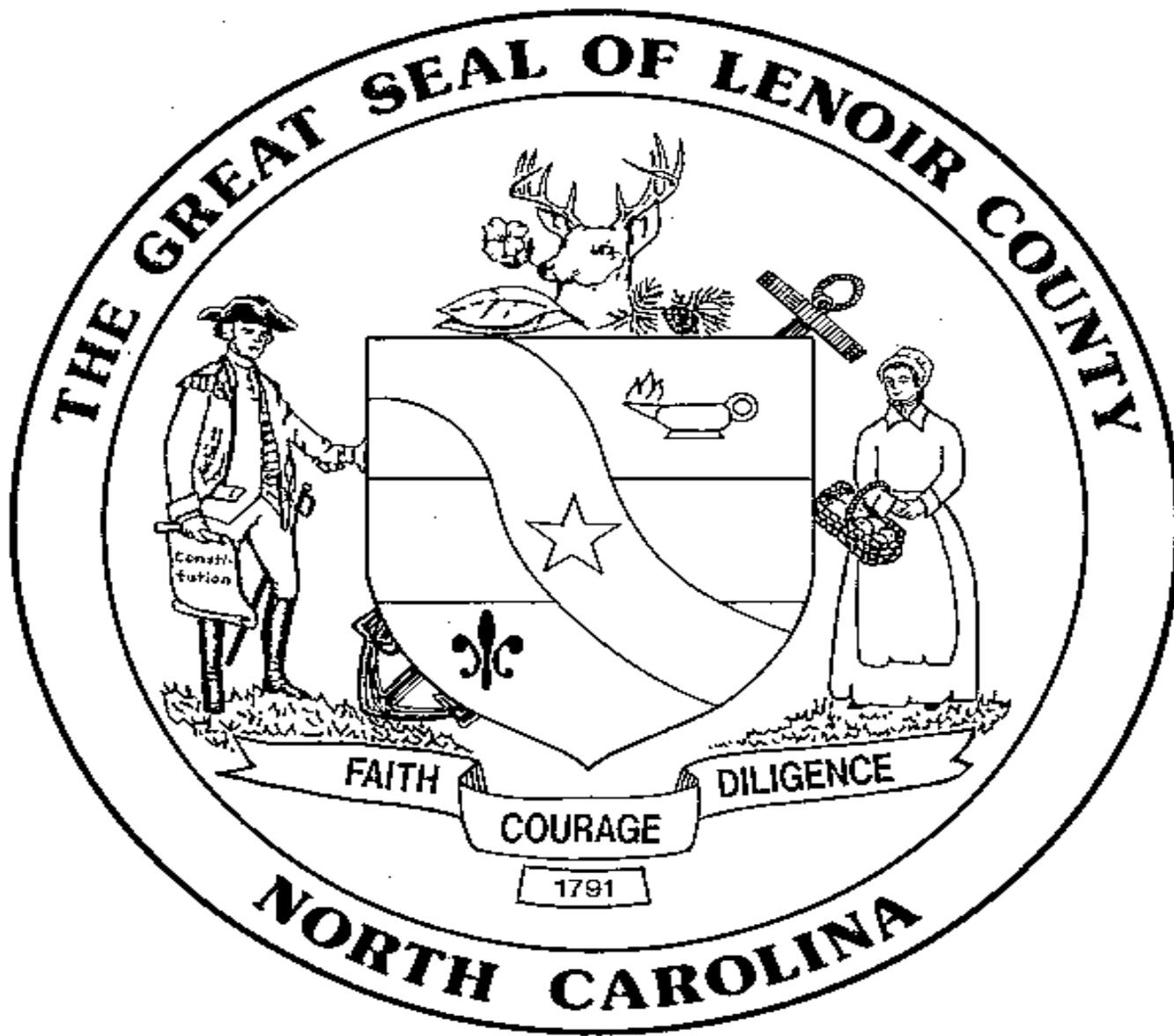
**UNDESIGNATED FUND BALANCE HISTORY  
PERCENT OF CURRENT YEAR EXPENDITURES  
(GENERAL FUND)**



## UNDESIGNATED FUND BALANCE (GENERAL FUND)



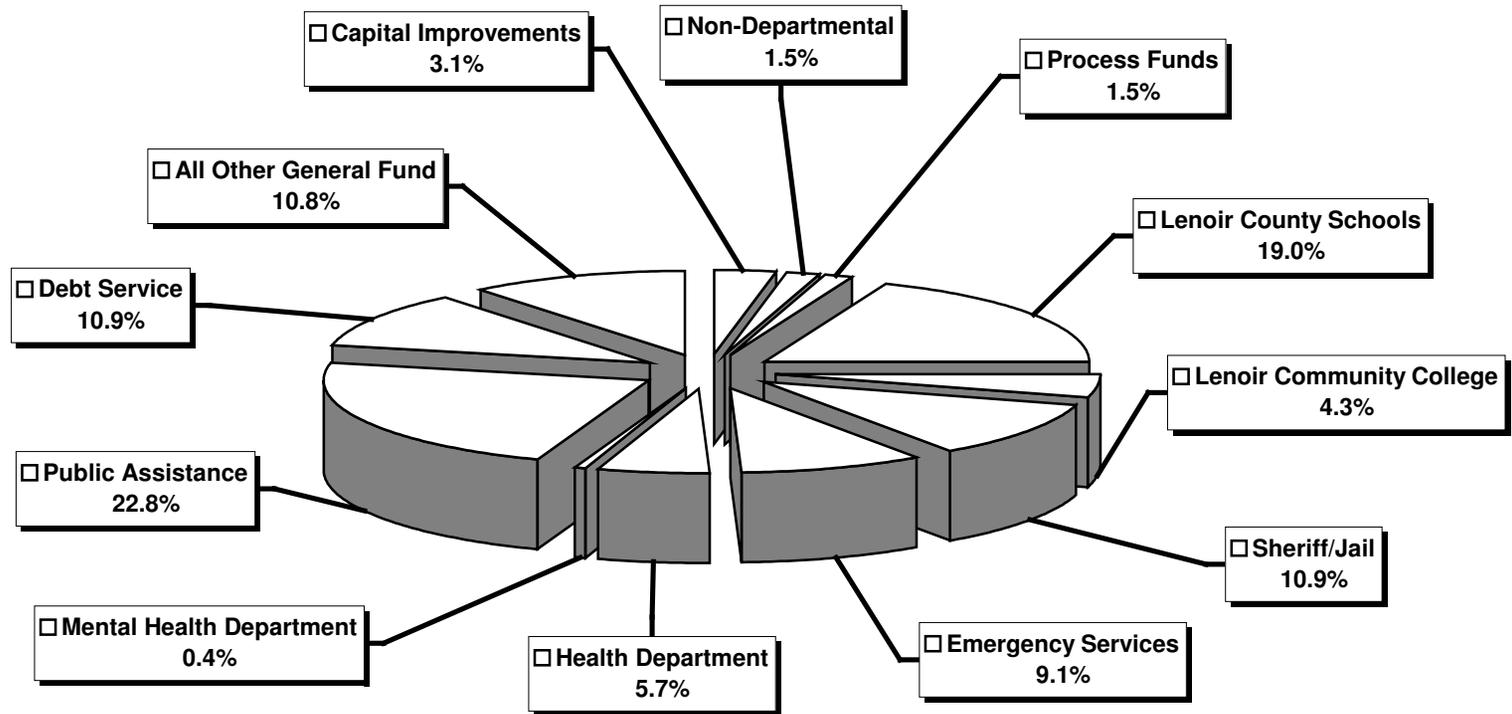




# **GENERAL FUND EXPENDITURES**

General Fund expenditures finance governmental activities such as law enforcement; general administrative functions; grant-funded activities; and services mandated by the state, such as schools, social services, and health. Transfer to other funds support activities that are appropriately accounted for in single and multi-year special funds, enterprise funds, and capital funds.

# FY 09-10 General Fund Appropriations



**TOTAL \$60,993,669**

**SUMMARY OF EXPENDITURES**

		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>FY 08-09 ORIGINAL VS FY 09-10 ADOPTED</b>
<b>GENERAL FUND COUNTY DEPARTMENTS</b>	<b>FY 2007-08 ACTUAL</b>	<b>FY 2008-09 ORIGINAL</b>	<b>FY 2008-09 REVISED</b>	<b>FY 2009-010 ADOPTED</b>	
GOVERNING BODY	211,249	234,857	234,857	225,710	-3.89%
COUNTY ADMINISTRATION	191,564	268,147	268,147	265,612	-0.95%
FINANCE	276,081	287,737	287,737	219,508	-23.71%
TAX	769,492	810,843	815,843	850,334	4.87%
LEGAL	43,432	72,500	72,500	72,500	0.00%
BUILDING & GROUNDS (CT FAC & PUB BLDGS)	631,624	800,033	800,033	819,266	2.40%
ELECTIONS	283,856	325,176	361,076	403,477	24.08%
REGISTER OF DEEDS	265,389	323,781	323,781	313,466	-3.19%
MANAGEMENT INFORMATION SYSTEMS	732,509	855,297	855,297	801,249	-6.32%
SHERIFF	3,473,838	3,830,315	3,936,228	4,360,085	13.83%
CENTRAL COMMUNICATIONS	888,248	1,104,803	1,104,803	1,242,533	12.47%
JAIL	2,328,430	2,500,069	2,500,069	2,299,539	-8.02%
EMERGENCY MANAGEMENT	243,664	336,765	346,765	327,442	-2.77%
EMERGENCY MEDICAL SERVICE	3,013,018	3,331,656	3,342,388	3,469,278	4.13%
NON-EMERGENCY TRANSPORT	412,974	522,129	522,129	504,564	-3.36%
PLANNING AND INSPECTIONS	195,931	210,171	210,171	210,788	0.29%
MEDICAL EXAMINER	25,985	42,000	42,000	40,000	-4.76%
ECONOMIC DEVELOPMENT	295,617	308,045	308,045	307,137	-0.29%
HEALTH DEPARTMENT	3,083,050	3,355,293	3,487,330	3,453,371	2.92%
MENTAL HEALTH	240,139	240,139	240,139	236,464	-1.53%
CJPP-DAY REPORTING CENTER	114,713	104,942	127,897	124,849	18.97%
PUBLIC ASSISTANCE	16,572,422	17,895,600	18,169,348	13,921,746	-22.21%
<b>SUB-TOTAL</b>	<b>34,293,225</b>	<b>37,760,298</b>	<b>38,356,583</b>	<b>34,468,918</b>	<b>-8.72%</b>

		BUDGET	BUDGET	BUDGET	FY 08-09 ORIGINAL VS FY 09-10 ADOPTED
GENERAL FUND OTHER THAN COUNTY DEPARTMENTS	FY 2007-08 ACTUAL	FY 2008-09 ORIGINAL	FY 2008-09 REVISED	FY 2009-10 ADOPTED	
NON-DEPARTMENTAL	1,120,011	847,700	895,300	928,700	9.56%
PROCESS FUNDS	1,059,578	955,124	962,015	897,449	-6.04%
OUTSIDE AGENCIES	113,933	132,000	132,000	132,000	0.00%
FIRE PROTECTION	51,660	51,660	51,660	50,000	-3.21%
VETERANS OFFICE	28,475	32,621	32,621	32,421	-0.61%
NC COOPERATIVE EXTENSION SERVICE	339,564	370,619	370,619	386,440	4.27%
NC COOPERATIVE EXTENSION BLOCK GRANTS	22,365	0	112,414	38,994	100.00%
SOIL CONSERVATION	101,678	114,794	116,158	116,355	1.36%
LENOIR COUNTY SCHOOLS	9,222,265	9,500,000	9,500,000	9,800,000	3.16%
LENOIR COMMUNITY COLLEGE	1,809,421	1,961,221	1,961,221	2,100,000	7.08%
PUBLIC LIBRARY (CULTURAL)	675,000	720,000	720,000	730,000	1.39%
RECREATION	573,000	653,100	653,100	695,000	6.42%
DEBT SERVICE	1,375,896	4,077,983	3,808,792	6,647,746	63.02%
<b>SUB-TOTAL</b>	<b>16,492,846</b>	<b>19,416,822</b>	<b>19,315,900</b>	<b>22,555,105</b>	<b>16.16%</b>
TRANSFERS TO:					
CIP FUND	3,712,746	1,701,236	1,815,873	1,915,750	12.61%
REVALUATION FUND	49,811	103,188	103,188	53,896	-47.77%
INDUSTRIAL DEV PROJECT-SHELL #3	70,000	0	0	0	0.00%
INSURANCE FUND	100,000	0	0	0	0.00%
VEHICLE REPLACEMENT FUND	525,000	225,000	327,947	200,000	-11.11%
CAPITAL RESERVE FUND-DEBT SERVICE	1,500,000	1,500,000	1,500,000	1,775,000	18.33%
TRANSPORTATION FUND	26,249	0	0	0	0.00%
CAPITAL PROJECTS-JAIL	0	0	2,487,450	0	0.00%
<b>SUBTOTAL</b>	<b>5,983,806</b>	<b>3,529,424</b>	<b>6,234,458</b>	<b>3,944,646</b>	<b>11.76%</b>
CONTINGENCY	0	20,000	20,000	25,000	25.00%
<b>TOTAL / GENERAL FUND</b>	<b>56,769,877</b>	<b>60,726,544</b>	<b>63,926,941</b>	<b>60,993,669</b>	<b>0.44%</b>

		BUDGET	BUDGET	BUDGET	FY 08-09 ORIGINAL
	FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10	VS
OTHER FUNDS	ACTUAL	ORIGINAL	REVISED	ADOPTED	FY 09-10 ADOPTED
EMPLOYEE INSURANCE	2,527,098	3,315,000	3,315,000	3,570,000	7.69%
VEHICLE REPLACEMENT	560,935	250,000	361,019	215,000	-14.00%
SHERIFF-FEDERALLY SEIZED PROPERTY	25,840	20,000	28,000	20,000	0.00%
SHERIFF-STATE CONTROLLED SUBSTANCE	13,084	25,500	61,466	20,000	-21.57%
CAPITAL RESERVE FUND	0	2,578,751	2,309,560	6,712,475	190.64%
SCHOOL CAPITAL FUND	2,038,044	3,233,557	3,319,195	1,640,000	-49.28%
TRANSPORTATION	585,770	864,993	1,006,251	975,914	12.82%
TIRE DISPOSAL	122,855	130,000	130,000	130,000	0.00%
E-911	868,474	569,274	569,274	600,000	5.40%
REVALUATION	48,378	103,188	103,188	53,896	-47.77%
AUTOMATION-PRESERVATION	0	35,000	35,000	35,000	0.00%
DEBT SERVICE-MSW LANDFILL	640,620	157,408	157,408	0	-100.00%
CAPITAL IMPROVEMENTS	6,145,507	1,723,096	3,525,885	1,940,750	12.63%
SERIES 2007 / 2008 SCHOOL BOND PROJECTS	33,099,489	0	71,966,357	0	
CAPITAL PROJECTS	58,826	0	4,232,550	0	
CDBG & SFR GRANTS	296,721	0	2,078,268	0	0.00%
FIRE DISTRICTS	1,140,336	1,113,035	1,113,035	1,226,742	10.22%
DEEP RUN WATER & SEWER	104,371	0	0	0	0.00%
SOLID WASTE MANAGEMENT	3,418,976	2,827,527	3,178,527	2,752,200	-2.66%
FAMILY CAREGIVER - SMART START	140,471	140,472	144,638	144,638	2.97%
<b>SUB-TOTAL</b>	<b>51,835,795</b>	<b>17,086,801</b>	<b>97,634,621</b>	<b>20,036,615</b>	<b>17.26%</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>108,605,672</b>	<b>77,813,345</b>	<b>161,561,562</b>	<b>81,030,284</b>	<b>4.13%</b>



**GENERAL FUND**  
**EXPENDITURES BY DEPARTMENT**

This section contains more detailed information about General Fund Departments/programs, including organizational charts, FY 08-09 highlights, and goals for FY 09-10.



**BOARD OF COMMISSIONERS/  
GOVERNING BODY**

LENOIR COUNTY CITIZENS

CLERK TO THE BOARD/  
ADMINISTRATIVE SECRETARY

BOARD OF COMMISSIONERS

<b>DISTRICT 1 CLAUDE STROUD 2006-2010</b>	<b>DISTRICT 2 CHRIS HUMPHREY 2006-2010</b>	<b>DISTRICT 3 TOMMY PHARO 2008-2012</b>	<b>DISTRICT 4 JACKIE BROWN 2008-2012</b>	<b>DISTRICT 5 GEORGE GRAHAM 2006-2010</b>	<b>AT-LARGE LINDA R. SUTTON 2008-2012</b>	<b>AT-LARGE REUBEN DAVIS 2008-2012</b>
Pink Hill # 1 Pink Hill # 2 Trent # 1 & # 2 (exclude W. of 903) Woodington Neuse	Moseley Hall Falling Creek Trent # 2 (W. of 903 only)	Kinston # 4 Kinston # 9 Institute Vance	Kinston # 1 Kinston # 8 Kinston # 2 Kinston # 3 Sand Hill Southwest	Kinston # 5 Kinston # 6 Kinston # 7 Contentnea	All County Townships	All County Townships

**AUTHORIZED POSITIONS\***

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
8	8	8
=	=	=
8	8	8

Effective the first meeting in December, 2008 Mr. George Graham and Mr. Claude Stroud were elected by fellow Commissioners as Chairman and Vice Chairman, respectively. Based upon the 2000 census and the approved re-districting plan, the above chart reflects the distribution of precincts for each district effective with the 2008 elections. In 2010 Districts 1, 2 and 5 are up for election.

## **BOARD OF COMMISSIONERS/ GOVERNING BODY**

**DESCRIPTION:** The seven (7) member Board is the official policy-making body for Lenoir County Government. The Chairman, presiding officer of the Board, serves as the official and ceremonial leader of the County and as a voting member. The Chairman (Mr. George Graham) and Vice-Chairman (Mr. Claude Stroud) were selected by other Board members in December, 2008 and will serve one (1) year terms in these capacities. Five (5) of the Board members reside in five (5) different districts; these Board members are elected by citizens who also reside in the respective district. Two (2) Board members are elected at-large by the registered voters of the County. Partisan elections are held in even-numbered years. Three positions will be up for election in 2010. All official actions by the Board are made at public meetings, most normally held on the first (morning) and third (afternoon) Mondays of each month. Each meeting has an agenda and citizens are allowed to make presentations. The Board also conducts special meetings and work sessions on the County's budget and other issues of special interest.

**FY 08-09 HIGHLIGHTS:** The Board: 1) approved four (4) economic development performance agreement contracts; 2) approved design of a detention facility; and 3) continued cooperative efforts with municipalities, state officials, and federal agencies for the benefit of all Lenoir County citizens.

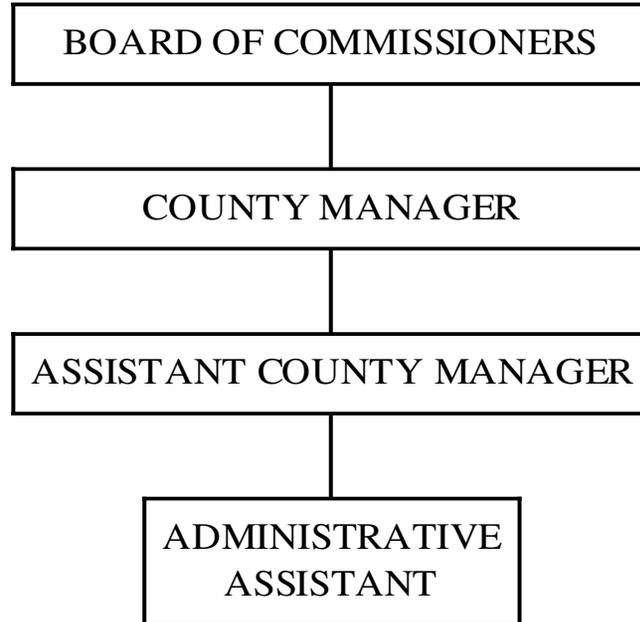
**FY 09-10 GOALS:** The Board will: 1) make key economic development decisions and allocate resources in order to promote growth; 2) evaluate potential cost reductions to counteract limited growth in the County's tax base, reductions in state & federal funding, and increasing recurring costs; 3) continue long-range (five-ten year) strategic, financial and capital improvement planning; 4) evaluate and continue to improve land use regulations; and 5) cooperatively work with the Lenoir County Public Schools in order to plan and fund needed schools' capital improvements.

### **FUNDING LEVELS:**

<b>2007-08 Actual</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget*</b>		<b>Adopted 09-10</b>
\$135,368	\$142,483	\$142,501	SALARIES	\$141,750
\$20,052	\$20,874	\$20,874	BENEFITS	\$20,960
\$55,829	\$71,500	\$71,482	OPERATING	\$63,000
0	0	0	CAPITAL OUTLAY	0
\$211,249	\$234,857	\$234,857	TOTAL	\$225,710

- Revised as of 01/31/09

# COUNTY ADMINISTRATION



## AUTHORIZED POSITIONS

FY 2007-08	FY 2008-09	FY 2009-10
3	3	3
=	=	=
3	3	3

## COUNTY ADMINISTRATION

**DESCRIPTION:** County Administration is responsible for overall leadership and administration of all County programs, policies and operations. County Administration also assists the Board by providing recommendations and background materials on programs, trends, and issues of concern to the Board, departments and citizens. The County Manager serves as the County's Budget Officer.

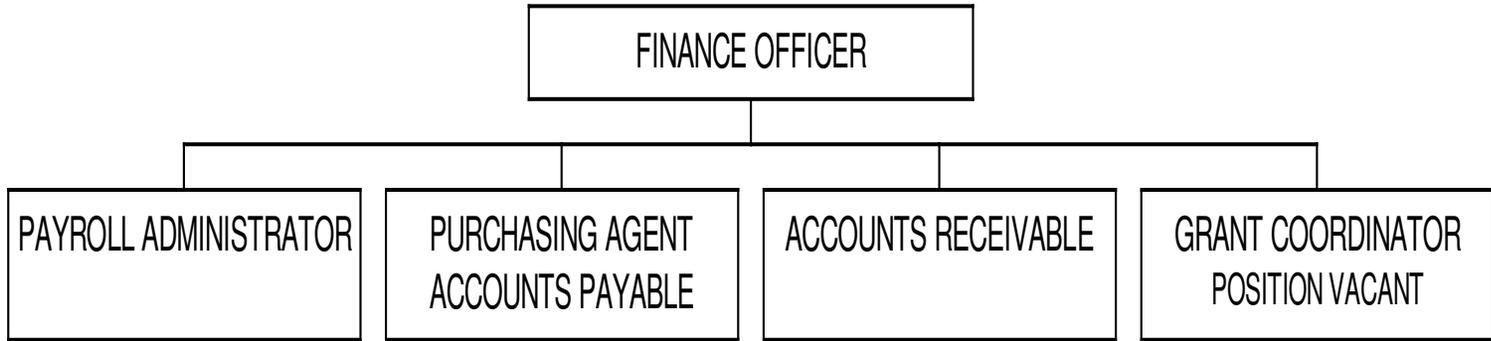
**FY 08-09 HIGHLIGHTS:** County Administration: 1) prepared FY09-10 Budget, five (5) year financial forecast, and other financial documents; 2) assisted with four (4) economic development performance contracts/projects; 3) assisted with the \$69,700,000 School Project; 4) worked on the design of a new detention facility.

**FY 09-10 GOALS:** County Administration will: 1) manage FY09-10 Budget and Capital Improvements Plan; 2) continue to play an active role in inter-agency meetings beneficial to improving communication and goal setting county-wide; 3) assist with economic development projects including improvements to infrastructure (water, sewer, roads) and securing grants; 4) coordinate bids, awards, and purchases of major services and/or equipment; 5) oversee and initiate improvements to specific county operations to improve efficiency and effectiveness; and 6) revise and upgrade county personnel policies as necessary.

**FUNDING LEVELS:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$135,843	\$190,874	\$191,874	Salaries	\$192,135
\$40,512	\$53,753	\$53,753	Benefits	\$53,977
\$15,209	\$23,520	\$22,520	Operating	\$19,500
-0-	-0-	-0-	Capital Outlay	-0-
\$191,564	\$268,147	\$268,147	Total	\$265,612

# **FINANCE**



<b>AUTHORIZED POSITIONS</b>			
<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>
5	5	6.5	5
=	=	=	=
5	5	6.5	5

## **FINANCE**

**DESCRIPTION:** The Finance Department supports the financial activities of the County by establishing and maintaining fiscal integrity and accurately reporting the financial condition of the County. The department is responsible for general accounting, accounts payable, accounts receivable, issuing receipts and disbursements, fixed assets accounting, payroll, benefits administration, cash management, financial reporting, budgetary compliance, internal control, financial management of numerous state and federal grants, preparation of the annual independent audit, and numerous special projects.

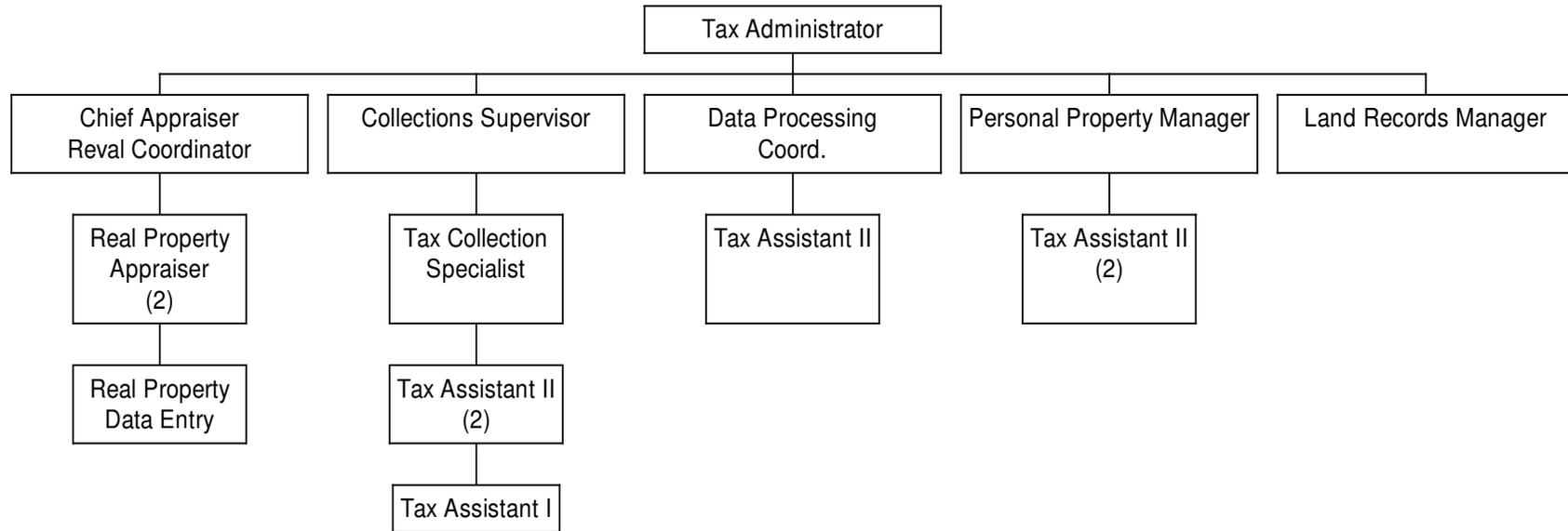
**FY 2008-2009 HIGHLIGHTS:** (1) As reported in the annual audit, there were no over-expenditures or significant non-compliance findings in any department; (2) Worked with all departments to computerize financial reporting forms; (3) Split the duties of the Human Resources Administrator, who retired, among employees already within the department; (4) Retained the services of the retired HR Administrator on a part-time basis to assist with various projects; (5) Completed sale of \$39 million G.O. School Bonds; (6) Assisted in the transfer of the Deep Run Sewer System to the Town of Pink Hill; (7) Completed approval of Shell Building Construction with the LGC; (8) Assisted in streamlining the budget process and preparing the FY09-10 budget.

**FY 2009-2010 GOALS:** (1) Continue education and training of employees in all computer functions; (2) Re-organize department and duties of staff and continue cross-training of all employees; (3) Explore options for better enhancement of the purchase order process and centralization of purchasing; (4) Implement additional electronic banking services including on-line wire transfers; (5) Assist in preparation of the FY10-11 budget.

### **FUNDING LEVELS**

2007-08 Actual	Original 2008-2009 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$208,969	\$194,864	\$194,864	Salaries	\$135,021
\$0	\$12,870	\$12,870	Salaries-Part-time	\$26,716
\$58,997	\$66,653	\$66,653	Benefits	\$45,171
\$7,520	\$11,350	\$11,350	Operating	\$10,600
\$595	\$2,000	\$2,000	Capital Outlay	\$2,000
\$276,081	\$287,737	\$287,737	Total	\$219,508

# TAX OFFICE



FY 2007-2008	FY 2008-2009	FY 2009-2010
17.0	16.0	16.0
=	=	=
17.0	16.0	16.0

## **TAX OFFICE**

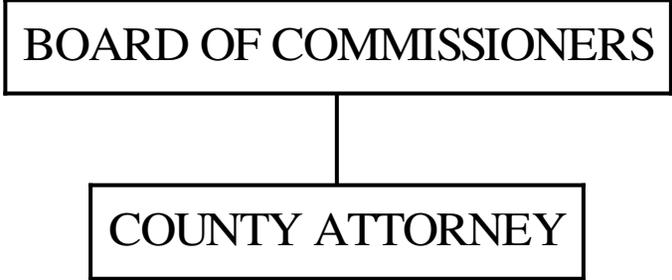
**DESCRIPTION:** The Tax Office is charged with the duty of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. The office maintains records of real estate, personal property, property transfers, property tax exemptions, exclusions, deferrals, and billing information. Land record information includes cadastral mapping of the entire county maintained through a Geographic Information System. Assessments and bills are created and collected for all special taxing jurisdictions such as fire districts, municipal service districts, drainage districts, etc. Assessment and collection of solid waste fees and privilege licenses are administered by the Tax Office along with permits for moving mobile homes.

**FY 2008-2009 HIGHLIGHTS:** Tax: 1) Collected approximately \$300,000 through the Lenoir County Taxpayer Search, View, & Pay website; 2) Continued audit of all farmers in Lenoir County which, thus far, has resulted in the discovery of approximately \$10 million of unlisted farm equipment; 3) Will complete revaluation of all real property parcels for the 2009 revaluation; and 4) Increased collection rate from 94.12% to 94.47%.

**FY 2009-2010 GOALS:** Tax will: 1) Continue auditing farm accounts; 2) Begin audit program of the business personal property accounts and 3) Strive to attain a 95% collection rate.

<b>07-08 ACTUAL</b>	<b>ORIGINAL 08-09 BUDGET</b>	<b>REVISED 08-09 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
477,715	511,662	511,662	SALARIES	514,978
179,407	186,981	186,981	BENEFITS	187,566
101,685	106,900	111,900	OPERATING	141,050
10,685	5,300	5,300	CONTRACTED SERVICES	6,740
769,492	810,843	815,843	TOTAL	850,334

**COUNTY ATTORNEY/LEGAL**



**AUTHORIZED POSITIONS**

FY 2007-08	FY 2008-09	FY 2009-10
NA = NA	NA = NA	NA = NA

## COUNTY ATTORNEY/LEGAL

**DESCRIPTION:** The County Attorney provides legal advice and assistance to the Board of Commissioners, the County Manager and County Departments, related to the **conduct of their official duties**. The County Attorney is appointed by the Board and serves at the pleasure of the Commissioners. As legal advisor, the County Attorney prepares and reviews legal documents; informs the Board and departments of changes in laws affecting county operations; assists in the development of programs and procedures to ensure compliance with local, State and Federal laws; and assists in the review and enforcement of county resolutions, ordinances, and contracts.

**FY 08-09 HIGHLIGHTS:** Mr. Robert W. Griffin, a private attorney of the law firm of Griffin & Griffin, was again selected as County Attorney in January 2008. Under a retainer (\$22,500 per year), Mr. Griffin attends regularly scheduled Board meetings and performs above-described duties. Mr. Griffin continues to serve under a two (2)-year contract. More complicated legal work is billed, as applicable, after securing Board approval.

**FY 09-10 GOALS:** This function will continue to be provided by this private attorney and his law firm. The above-referenced description continues to be used as a “road map” of tasks for the upcoming year.

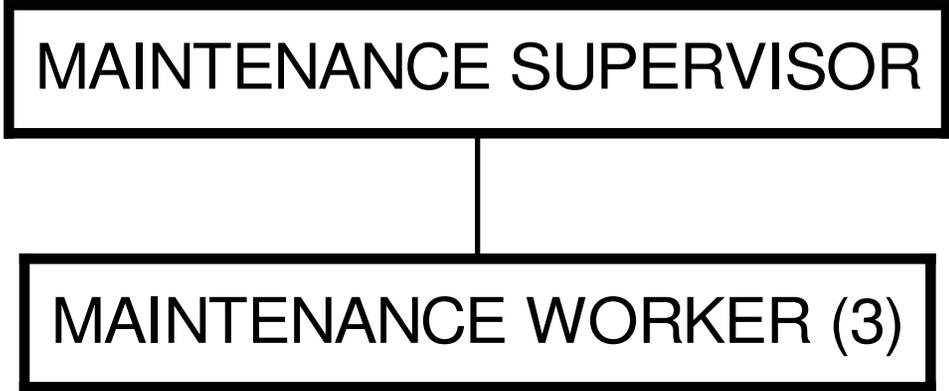
**FUNDING LEVELS:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
\$43,432	\$72,500	\$72,500	OPERATING	\$72,500
0	0	0	CAPITAL OUTLAY	0
\$43,432	\$72,500	\$72,500	TOTAL	\$72,500

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**COURT FACILITIES/PUBLIC BUILDINGS**

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**AUTHORIZED POSITIONS**

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
3	4	4
=	=	=
3	4	4

## Court Facility/Public Buildings

**DESCRIPTION:** The Building and Maintenance Department supports sixteen County-owned buildings in excess of 85,000 square feet of space. Responsibilities include light maintenance, preventive maintenance, cable routing, furniture moving and custodial duties. The department also oversees contracts with private companies for janitorial service, grounds maintenance, HVAC systems, and elevator service. The majority of usable office space in the Courthouse is dedicated to housing courtrooms and court related facilities. The largest two line items are utilities and maintenance/repairs, which constitute approximately 68% of the total departmental budget.

**FY 2008-2009 WORK PLAN HIGHLIGHTS:** In addition to routine maintenance and custodial services, some of the larger projects completed this fiscal year included the following: 1) Completed extensive renovations to the Resource Development Building. 2) Replaced 80-ton chiller on top of courthouse. 3) Completed construction of an isolation cell in the downstairs jail. 4) Painted District Courtroom #1. 5) Replaced roof and ceiling tiles at EMS Station #1. 6) Installed new fire alarm system in the Administration Building. 7) Renovated interior of North Lenoir EMS Station. 8) Supervised construction of new EMS Building in Deep Run.

**FY 2009-2010 GOALS:** The Department plans to: 1) Make safety and American Disability Act improvements in buildings where necessary. 2) Roof replacement of Health Department. 3) Repair deteriorating granite wall around the perimeter of the Courthouse. 4) Complete painting of District Courtrooms. 5) Coordinate with architect on construction of proposed new jail. 6) Repair and resurface parking lots at Courthouse. 7) Continue to implement courthouse security measures as needed/funded.

**Funding Levels:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$88,400	\$103,766	\$106,266	Salaries	\$113,342
\$28,734	\$43,867	\$43,983	Benefits	\$44,724
\$514,490	\$650,400	\$649,784	Operating	\$657,200
0	\$2,000	\$0	Capital Outlay	\$2,000
\$631,624	\$800,033	\$800,033	Total	\$817,266

**BOARD OF ELECTIONS**

**BOARD OF ELECTIONS**

**DIRECTOR OF ELECTIONS**

**1 SUPERVISOR OF ELECTIONS**

**2 DEPUTY DIRECTORS**

**AUTHORIZED POSITIONS\***

FY 2007-2008	FY 2008-2009	FY 2009-2010
4	4	4
=	=	=
4	4	4
*Additional: Temporary FTE = 5.14		

## **BOARD OF ELECTIONS**

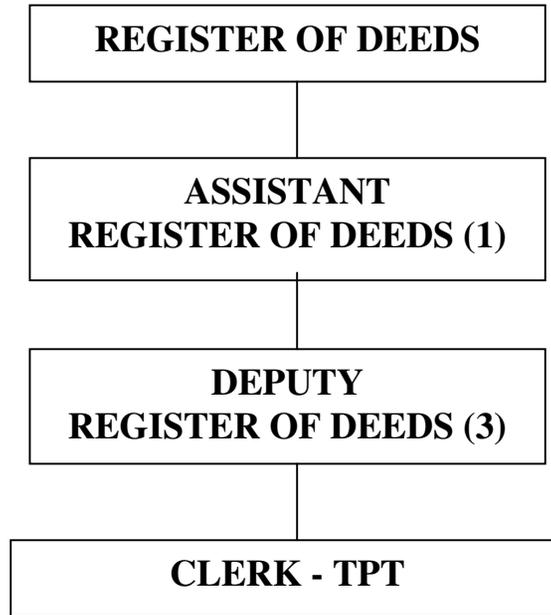
**DESCRIPTION:** The Board of Elections conducts Federal, State, County, Municipal and all special Elections, including the Municipal Elections for City of Kinston, LaGrange and Pink Hill. The Board of Elections maintains data for 9 Fire Districts and 2 that are partly in Lenoir County, Grifton and Seven Springs). Lenoir County has 22 precincts, with approximately 200 precinct workers. The Board of Elections adheres to the rules and regulations of the State Board of Elections, which is our governing authority.

**FY 2008-2009 HIGHLIGHTS:** (1) Held a General Election in November 2008 (Countywide Election); 2) Conducted Absentees with the Absentee System for the election in this budget year. 3) No-Excuse One Stop Voting for all elections; 4) Completed List Maintenance for the State Board of Elections (February 2009).

**FY 2009-2010 GOALS:** The Board of Elections will undertake the following: 1) Hold a General Election in November (City Election); 2) Continue to work on new applications, changes and cancellations. 3) Hold a May 2010 Primary and a possible June 2010 Second Primary (Countywide Elections).

<b>ACTUAL BUDGET 2007-2008</b>	<b>ORIGINAL BUDGET 2008-2009</b>	<b>REVISED BUDGET 2008-2009</b>		<b>ADOPTED BUDGET 2009-2010</b>
163,735	173,252	219,974	SALARIES	202,247
49,513	53,918	56,161	BENEFITS	58,068
70,608	98,006	77,141	OPERATING	143,162
0	0	7,800	CAPITAL OUTLAY	0
283,856	325,176	361,076	TOTAL	403,477

# **REGISTER OF DEEDS**



## **AUTHORIZED POSITIONS**

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
5.5	5.5	5.5
=	=	=
5.5	5.5	5.5

## **REGISTER OF DEEDS**

**DESCRIPTION:** The Register of Deeds office is a Custodian and a “Records Manager”. The office maintains the real estate record transfers, loans, mortgages, vital statistical records and other records in an archival (100+/-years) fashion. The office maintains, preserves and issues birth, death and marriage certificates. For persons getting married in North Carolina, marriage licenses are issued. The office microfilms real estate records and other documents that are maintained in the register of deeds. Records that are recorded/filed are maintained forever. There is a very limited number/type of records that can ever be removed/destroyed from the office.

### **FY 2008-09 HIGHLIGHTS:**

1. Scanned images of Real Estate documents from October 17, 2005 thru present and placed on-line
2. Purged, checked and destroyed all UCC files from 1994-2001
3. Recorded and indexed over 7,800 Real Estate documents
4. Issued over 8,800 vital record certificates
5. Scanned over 7 years of Vital Records (Deaths & Marriages)
6. In October 2008 started collecting \$10.00 per Deed of Trust/Mortgage recorded for the Dept of Crime Control & Public Safety to go to the Floodplan Mapping Fund

### **FY 2009-10 GOALS:**

1. Purchase a new wide format scanner/plotter to scan maps for computer system
2. Purchase desktop scanners to scan vitals to meet state recommended Disaster/Recovery plan.

<b>2007-08 Actual</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Adopted 2009-10</b>
\$132,689	\$165,424	\$165,424	SALARIES	\$165,412
\$58,310	\$64,257	\$64,257	BENEFITS	\$64,154
\$72,341	\$84,100	\$84,100	OPERATING	\$83,900
\$2,049	\$10,000	\$10,000	CAPITAL OUTLAY	0
\$265,389	\$323,781	\$323,781	TOTAL	\$313,466

## NON DEPARTMENTAL

Non-departmental expenditures support the operations of the entire County and cannot readily be allocated to specific work areas. An explanation of the cost centers funded through the non-departmental account group follows:

**Independent Audit:** Audit contract with Pittard Perry & Crone has a cost of **\$22,000**, including continuing disclosure requirements; individual departments are charged their respective audit costs. This independent audit is mandated by State Law.

**Group Insurance for Retirees:** The County budgets **\$250,000** in support of paying premiums for approximately 30 retirees, little changed from FY 08-09 (\$250,000). This line **does not** include the claims paid for these retirees.

**Unemployment Compensation Benefit Cost:** Normally this is based on data provided by the Employment Security Commission; however, no estimate was received from NC ESC so **\$30,000** is allocated, similar to prior years.

**Property and Casualty Insurance:** This category includes property, vehicles, general liability, flood, voting machines, public officials, and other miscellaneous insurance. Recommended budget for these insurances is **\$256,000**. It is proposed again to use **self-insurance** for non-catastrophic workmen’s compensation claims and an “excess” insurance policy for large claims. The County must pay the first \$350,000 of a workers’ compensation claim before our “excess” insurance policy is activated.

**Other Areas:** The refunds of County taxes, the concealed weapons (sheriff), the contracted preparation of the cost allocation plan, the actuarial study of post employment retiree benefits, the lease on the postage machine, and other miscellaneous expenses have a total recommended budget of **\$44,000**.

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10 Budget
\$1,120,011	\$847,700	\$895,300	<b>Appropriation</b>	\$928,700

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## PROCESS FUNDS

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The County serves as the “receiving/disbursing” agency for funds which are passed along (for use) by various agencies. These programs have dedicated revenue sources and **do not include any local tax monies**. In general, these are State and/or federal revenues which are allocated to specifically designated organizations. The County has no discretion in expending the funds, other than not to participate as the conduit. As such, the County serves “to process” the funds, and for simplicity, appropriations on this page are termed “process funds.” Created in FY 99-00, this budgetary category is intended to help better illustrate the relationship between these appropriations and their corresponding revenue sources.

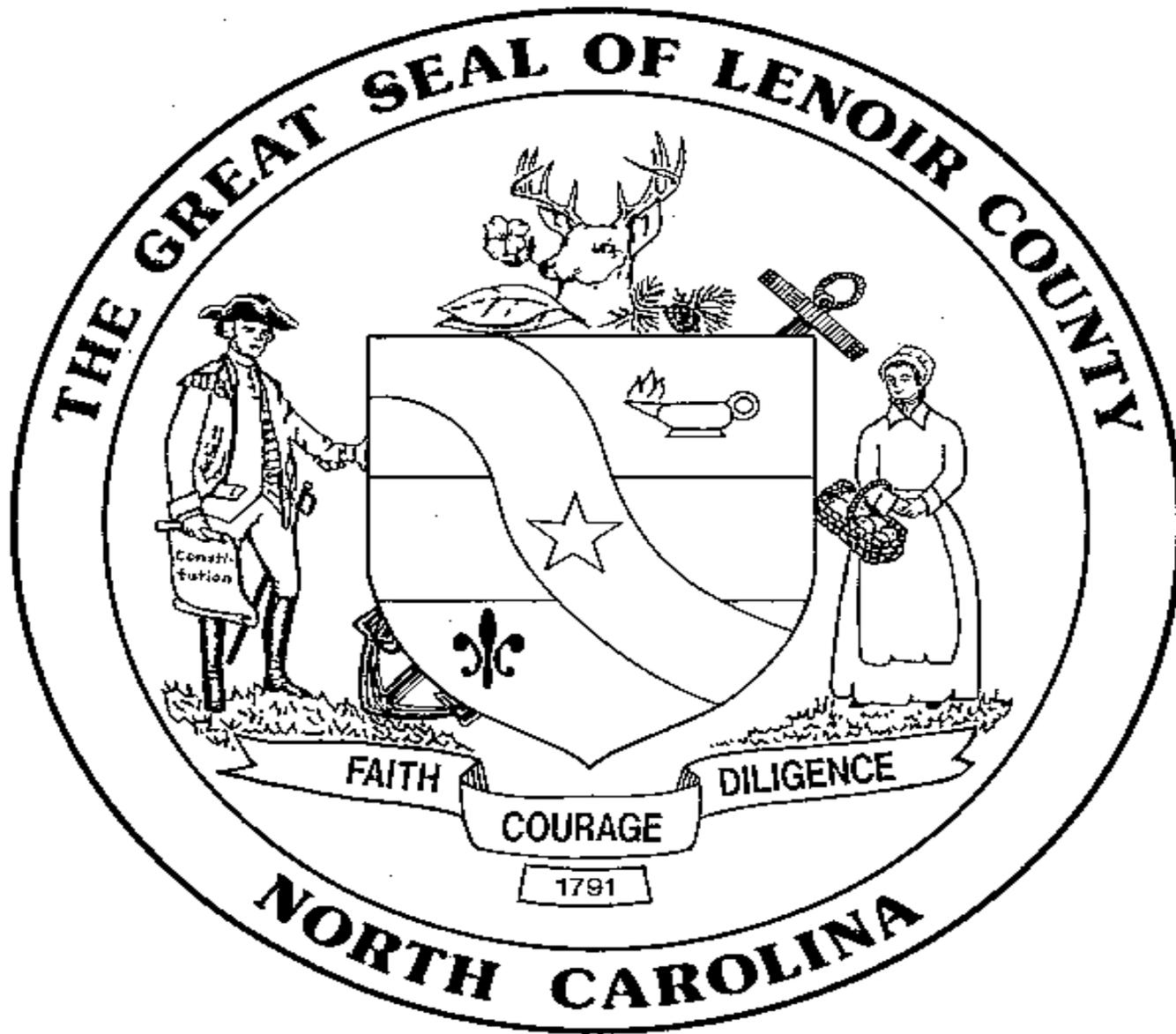
This category, in the General Fund, includes the following accounts: 1) Schools - Fines and County Schools - Forfeitures (in some County budgets, these funds do not even process through the General Fund, but go directly to the schools); 2) Occupancy and Tourism Tax (3%); 3) JCPC Programs; and 4) Special program specific grants.

Special “pass through” Grants like the Golden Leaf Grant and Bio-Terrorism – Health Department Grant are also “housed” in this budgetary category.

## PROCESS FUNDS

	Program	Actual 2007-08	Original 2008-09 Budget	Revised 2008-09 Budget	Adopted 2009-10 Budget
6010	Schools – Fines	\$564,810	\$500,000	\$500,000	\$500,000
6012	County Schools – Forfeitures	11,660	3,000	3,000	3,000
6013	Special Vehicle Interest Tax	45,927	44,000	44,000	50,000
6014	ROD – Floodplain Mapping	0	0	20,000	12,000
6031	Pesticide Trust Grant ‘05	162	0	50	0
6033	Pesticide Trust Grant ‘06	213	0	1,787	0
6034	Cooperative Extension SHIIP Grant	2,233	0	9,665	4,000
6035	EMS Toolkit Grant AD-08	30,996	0	0	0
6107	Kinston-Lenoir County Tourism Auth: Occupancy & Tourism Tax	180,805	165,000	165,000	150,000
6301	Gang Prevention Grant	9,760	30,412	30,412	0
6340	Juvenile Crime Prevention Council (JCPC) Programs	0	212,712	0	
6342	JCPC – Psychological Services	13,800	0	13,500	13,500
6344	Structured Day / Restitution	0	0	129,052	129,052
6352	JCPC – Teen Court	31,617	0	32,897	32,897
6353	JCPC Family Preservation	54,883	0	0	0
6355	8 <sup>th</sup> Judicial Day Program Intensive Monitoring	110,000			
6356	JCPC Admin/Advisory Council	2,712	0	7,731	3,000
6402	EMPG Supplemental 2007	0	0	4,922	0
Total Process Funds: General Fund		\$1,059,578	\$955,124	\$962,016	\$897,449

**\*Note:** Partnership for Children is not funded in the General Fund, but in a separate fund, all its own, but the County still only “processes” the funds. Therefore, this program is not included in the General Fund totals.



**SCHOOLS - FINES - \$500,000 CO. SCHOOLS - FORFEITURES - \$3,000**

**DESCRIPTION:** Traffic fines collected and certain forfeitures are returned to the Lenoir County School System to assist with operations. The revenues are appropriated in the General Fund; the above-referenced accounts appropriate corresponding expenditures.

**FY 08-09 HIGHLIGHTS:** These funds, processed by the County, have remained relatively constant over the past several years.

**FY 09-10 GOALS:** Increases or decreases in these accounts **do not** affect operations or funding of other county departments. These are process (pass-through) moneys. Lower or fewer revenues in these areas translate into fewer dollars for public schools' operations.

	<u>FINES</u>	<u>FORFEITURES</u>	
FY 05-06	\$498,693	\$2,710	Audit
FY 06-07	\$493,992	\$ 0	Audit
FY 07-08	\$564,810	\$11,660	Audit
FY 08-09	\$558,000	\$ 0	Estimated
FY 09-10	\$500,000	\$3,000	Estimated

## **KINSTON-LENOIR COUNTY CONVENTION AND VISITORS BUREAU**

**DESCRIPTION:** The purpose of the Kinston-Lenoir County Convention and Visitors Bureau is to expand and develop tourism in Kinston/Lenoir County through advertising, sponsoring, and promoting tourist-oriented events and activities, and sponsoring tourist-related capital projects. Receipts from the occupancy and tourism tax, estimated to be \$180,000 for FY 09-10, are processed through the County budget to fund 50 percent of the Tourism Development Authority's budget. Through the same tax, the City of Kinston funds the remaining balance. During the past year, some of the organizations that received funding from the Authority for projects were: 1<sup>st</sup> Battle of Kinston; Pride of Kinston; Kinston Indians; Winter Blue Grass Festival; CSS Neuse Foundation; Community Council for the Arts and the Lenoir County Welcome Center.

**FY 08-09 HIGHLIGHTS:** 1) Provided various billboards marketing our area; 2) numerous tourist magazine advertisements throughout North Carolina; 3) published Kinston-Lenoir County Visitor's guide and distributed the guide throughout North Carolina and beyond; 4) updated [www.visitkinston.com](http://www.visitkinston.com) website to include events calendar, the visitors guide and tourist packaging options; 5) supported a film commission committee; 6) continue funding Partners in Progress Program, partnering with Pride of Kinston and Lenoir County Tourism and others; 5) awarded over \$185,000 in SETRAC grants to assist in tourism projects sponsored by area organizations to include the City of Kinston Recreation Department; Pride of Kinston; Lenoir County Battlefields; Lenoir Community College; CSS Neuse II - Phase IV; All America City; Lenoir County Historical Association; Grainger Hill Performing Arts Center, Down East Hunting Retriever and others

**FY 09-10 GOALS:** To promote Kinston and Lenoir County as a North Carolina travel destination by supporting and expanding tourism with continued marketing and promotion through the Kinston-Lenoir County Convention and Visitors Bureau: 1) offer a program rotating billboards promoting and marketing tourists attractions and events in Lenoir County; 2) increase partnerships in the new Partners in Progress Program; 3) promote local events and destination tourism locations through postcards, tent cards, radio and TV. 4) Award SETRAC grants to organizations with tourism development projects focusing on Capital projects which upon completion will increase hours open for tourist thus increasing tourist destination marketing opportunities.

**TOTAL FY 09-10 PROCESS FUNDS: OCCUPANCY AND TOURISM TAX: \$150,000 (EST.)**

**TOTAL FY 09-10 AGENCY BUDGET: \$360,000**

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## **JUVENILE CRIME PREVENTION COUNCIL: \$212,712**

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**DESCRIPTION:** The 1998 Juvenile Justice Reform Act was designed to prevent at-risk juveniles from being further involved in the juvenile justice system, and to provide intervention services so that youth can be served in their communities. The primary intent was to develop community-based alternatives to training schools and to provide quality intervention and prevention programs that best meet the risk factors identified in the community. Programs should provide non-institutional dispositional alternatives that will protect the community and juveniles. Also from this legislation were formed Juvenile Crime Prevention Councils (JCPC) that are responsible for assessing the needs in the community, prioritizing risk factors, and developing a funding plan that will best address the risks and needs in the community. The JCPC was appointed by the County Commissioners on 2-1-99 and will be reappointed every two years.

**FY 08-09 WORK PLAN HIGHLIGHTS:** Lenoir County's 08-09 appropriation was used to target identified needs in the community for home based services, structured day programs, restitution/community services, intensive monitoring programs, teen court, parent responsibility classes and psychological services. Program funds were approved and allocated as follows: Structured Day/Intensive Monitoring/ Juvenile Restitution programs combined, \$129,520; Teen Court, \$32,897; Psychological Services, \$13,500; Cooperative Extension/Parenting Matters, \$34,263; and JCPC Administrative Expense, \$3,000. Due to the state budget crisis, the JSPC had to revert 3.5% or \$8,879.

**FY 09-10 GOALS:** The Lenoir County JCPC has recommended funding, subject to the approval of the County Commissioners, as follows: Structured Day/Restitution programs combined, \$129,052; Teen Court, \$32,897; Psychological Services, \$13,500; Cooperative Extension/Parenting Matters, \$38,994; and JCPC Administrative Expense, \$3,000. Total state funding for JCPC activities is \$217,443. In-kind matching funds equal \$63,756. The Council will strive to monitor selected programming for expected outcomes, as well as, expand its data collection and risk and needs process throughout the year. We will also endeavor to increase public awareness of the County's annual plan completed by the JCPC with the hope of increasing resources for adjudicated and at-risk youth within our community.

## **OUTSIDE AGENCIES**

**OVERVIEW:** “Outside Agencies” is a budgetary category which “lumps together” appropriations from the County’s General Fund and provides these to various non-profit agencies. These organizations then provide services for and on behalf of Lenoir County’s residents and visitors. County funding of these organizations is somewhat **discretionary**, wherein there is **some degree of choice** on the County’s part as to the level(s) of funding and services to be provided. For this reason, under this budget category, the “amounts requested” by the various agencies are shown in the summary “Outside Agencies Table”.

Organizations funded under this budget category are, for the most part, non-recreational. (Recreation agencies are funded out of the Recreation Department’s budget or the Parks & Recreation Capital Project Account in the CIP). The agencies do operate, however, to provide a wide variety of programs and services to many, including: in-home aide / congregate meals / home delivered meals, cultural arts, assistance to men, protection of forests, and assistance to entrepreneurs.

<b>2007-08 Actual*</b>	<b>Adopted 2008-09 Budget*</b>	<b>Requested 08-09*</b>	<b>Adopted 2009-10*</b>
\$108,995	\$132,000	\$132,000	\$132,000

\* General Fund appropriations only

## OUTSIDE AGENCIES

	<b>FY 07-08 Actual</b>	<b>FY 08-09 Approved Budget</b>	<b>FY 09-10 Adopted</b>
Community Council for Arts	\$ 5,000	\$ 7,500	\$ 7,500
Council on Aging - Local	\$ 22,200	\$ 22,500	\$ 22,500
Flynn Home	\$ 6,178	\$ 7,500	\$ 7,500
N.C. Forest Resources	\$ 78,335	\$ 92,000	\$ 92,000
National Guard	\$ 2,220	\$ 2,500	\$ 2,500
Total	\$ 113,933	\$ 132,000	\$ 132,000

## **COMMUNITY COUNCIL FOR THE ARTS**

**DESCRIPTION:** The Community Council for the Arts (CCA) serves as a conduit for the arts & cultural events, programs and special projects for the citizens of Lenoir County and the region. Its premier facility as well as the organization enjoys a solid & very positive relationship with the North Carolina Arts Council, a funding agency, and many other numerous arts organizations in the state and thereby promotes the community. The CCA provides various visual arts exhibits and performing arts programs annually and serves as an “umbrella” agency for 7 volunteer community arts organizations in the county. Exhibits change every 6-8 weeks with approximately 300 pieces of artwork in the property at one time. During the 10-day “down time” between exhibitions one can frequently find unique shows in the gallery spaces. They include the Motorcycle Exhibition, Civil War Memorabilia Exhibit, and the Richard Caswell Memorabilia Exhibit, Artifacts from the Queen Anne’s Revenge, the NC Governor’s Craft Show, and SALUTE. One will notice that many of these exhibits are coordinated with community activities. Over 750 artists are represented through these shows. All are begun with a gallery opening and are free to the public. Performing Arts programs are offered throughout the year for the schools and community. Receptions are held to offer the community the opportunity to meet many of the exhibiting artists. Local & regional residents attend these receptions. Average reception attendance is 150-200.

**FY 2008-09 HIGHLIGHTS:** The Council offers traditional arts classes and workshops in visual and performing arts and numerous summer camps. A very successful craft camp was added last year, attracting 35 children during this weeklong offering. We plan to expand our camps based on last year’s successes. This year’s camps begin June 12 and complete August 16, 2009. There will be offering in theater arts, visual arts, crafts, music and Kindermusik. Children and young adolescents ages birth – 18 will participate in these offerings. They can learn to draw, paint, throw pottery, sing dance, perform on stage, play drums, mandolin, bass, fiddle, violin or guitar. We anticipate a minimum of 400 engaged in the arts this summer. Additionally, the Council provides programming in the schools, Boys & Girls Club, the Salvation Army after school program, the Skinner Senior Center and the Neuse Regional Library. Over the last 5 years this programming has brought numerous artists to Lenoir County to present their particular craft from storytelling to fiber arts and sculpting. The Council has committed \$80,000 in funding for this community wide diverse program. The programming planned for this year is no exception. The public art program of the Council – the only organized program east of Raleigh, brought Patrick Dougherty to our county for the installation of an outdoor sculpture piece, partnered with Caswell Center for the “Old Well” project (one of it’s kind in North Carolina), is currently collaborating with Pride of Kinston on a downtown parking lot and have 52 pieces of art in public sector.

**FY 2009-10 HIGHLIGHTS:** The Council plans to: 1) Continue the community wide regranting process through the Grassroots Grant Program; 2) Develop and implement programs/events/projects that give further opportunities for citizen engagement in the arts; 3) Work with many community partners to enhance other organizations events/projects; 4) Present a children’s and family concert series of five (5) nationally known touring performing artists; 5) Engage a folklorist to document the African American music/dancers in the community’s past and present; 6) continue to nurture and build community partnerships; 8) work a comprehensive plan for resource development to ensure the future of the Council.

**TOTAL FY 09-10 REQUESTED FUNDING \$7,500**

**TOTAL FY 09-10 COUNTY RECOMMENDED FUNDING: \$7,500**

**TOTAL FY 09-10 BUDGET: \$364,950**

## **LENOIR COUNTY COUNCIL ON AGING, INC.**

**DESCRIPTION:** The Lenoir County Council on Aging (LCCOA) provides services that will ensure that the seniors of Lenoir County are being informed of information that concerns their age group. Our goals include preventing premature institutionalization, promoting a positive attitude about aging, and fostering cooperation among local agencies for our seniors.

LCCOA provides Congregate Nutrition in Kinston, Pink Hill, and LaGrange, for up to 120 seniors each week. We also provide approximately 280 Home Delivered Meals each week for the seniors who are unable to attend your congregate Nutrition program. We work with the county in providing General transportation and Medical Transportation for the senior population. Our In Home Aid Service is the first line of defense in keeping your seniors safely in their own home, and we serve approximately 115 seniors each week. Other valuable services include activities that encourage seniors to stay physically, mentally, socially, and emotionally healthy. These activities include Spanish classes, exercises classes, music lessons, choral groups, card player clubs, support groups, as well as educational/ safety programs.

**FY 08-09 WORK PLAN HIGHLIGHTS:** LCCOA began computer classes. The agency aggressively educated our community of the services that are available to the seniors. Applied for grants that would help the center grow and take care of the needs of the seniors in Lenoir County.

**FY 09-10 Goals:** The LCCOA plans to begin Evidence Based Health Promotions. The classes will be six weeks at a time on Arthritis. LCCOA will also have Fall Prevention Seminars. The agency is planning to educate the community about the services that we provide to the seniors.

LCCOA hopes to garner more support from many facets, including local government. We plan to rise to the challenge of providing for the needs of the already exploding local senior population, and we feel this can best be accomplished with close partnerships between Lenoir County Agencies and ourselves.

**FY 09-10 BUDGET REQUEST: \$27,500**

**FY 09-10 COUNTY RECOMMENDED FUNDING: \$22,500**

**TOTAL FY 09-10 AGENCY BUDGET: \$499,485**

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## **FLYNN HOME**

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**DESCRIPTION:** The County has historically provided funds to support the Flynn Home. The purpose of the Flynn Home is to serve the community by providing a home for men of all races, creed or color, destitute or not, who are recovering from substance abuse. Flynn Home will strive to stabilize, rehabilitate and give them the tools to sustain their personal recovery.

**FY 08-09 HIGHLIGHTS:** The Home: 1) replaced HVAC System; 2) made repairs as needed to home, but no major repair.

**FY 09-10 GOALS:** The Home plans to: 1) refinish hardwood floors; 2) re-paint the kitchen area; 3) inspect electrical wiring of home and replace as needed; and 4) replace vinyl in dinning room area.

**TOTAL FY 09-10 BUDGET REQUEST:** \$7,500

**TOTAL FY 09-10 COUNTY RECOMMENDED FUNDING:** \$7,500

**TOTAL FY 09-10 AGENCY BUDGET:** \$86,653

## **NORTH CAROLINA DIVISION OF FOREST RESOURCES**

**DESCRIPTION:** The mission of the N.C. Division of Forest Resources is to develop, protect, and manage the multiple resources of North Carolina’s forests through professional stewardship, enhancing the quality of life for our citizens while ensuring the continuity of these vital resources. Services are provided in three (3) basic areas: 1) Forest Management—writing woodland management plans, at no charge, with recommendations for timber sales, tree planting, thinnings, site preparation, insect and disease problems maintaining water quality, etc.; 2) Forest Stewardship—how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control—prevention, pre-suppression and suppression of forest fires. The Division has a new 700 John Deere crawler tractor/plow unit and new lowboy (purchased entirely with state funds) at the Kelly’s Pond Headquarters for fire control. The County Ranger and Assistant County Ranger have 3/4 ton, 4 wheel-drive pickup trucks equipped with 150 gallon water/foam tanks, reels and 200' of hose each for fire control.

**FY 08-09 HIGHLIGHTS:** The Division accomplished the following: 1) 23 Forest Management Plans written for Lenoir County landowners at no charge (involving 916 acres); 2) 70 acres of forest regeneration; 3) 33 inspections of forestry operations (Forest Best Management Practices) affecting 914 acres. The above amounts are calculated from July 1, 2008, to present and do not cover the entire fiscal year.

**FY 09-10 GOALS:** The Division plans to: 1) write 75 Forest Management Plans in Lenoir County; 2) conduct 800 acres of forest regeneration in Lenoir County; 3) Inspect 75 tracts for Forest Water Quality; and 4) pursue construction of a new, entirely state - funded Lenoir County Forestry Headquarters.

**FY 09-10 COUNTY RECOMMENDED BUDGET:** \$92,000 (N.C. Division of Forest Resources requests \$105,328)

**FY 09-10 AGENCY BUDGET:** TOTAL = \$263,322

**COUNTY FUNDING LEVELS:**

<b>2006-2007 Budget</b>	<b>2007-2008 Budget</b>	<b>2008-2009 Budget</b>	<b>2009-2010 REQUESTED BUDGET</b>
\$82,500	\$85,000	\$92,000	\$92,000

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## **NATIONAL GUARD**

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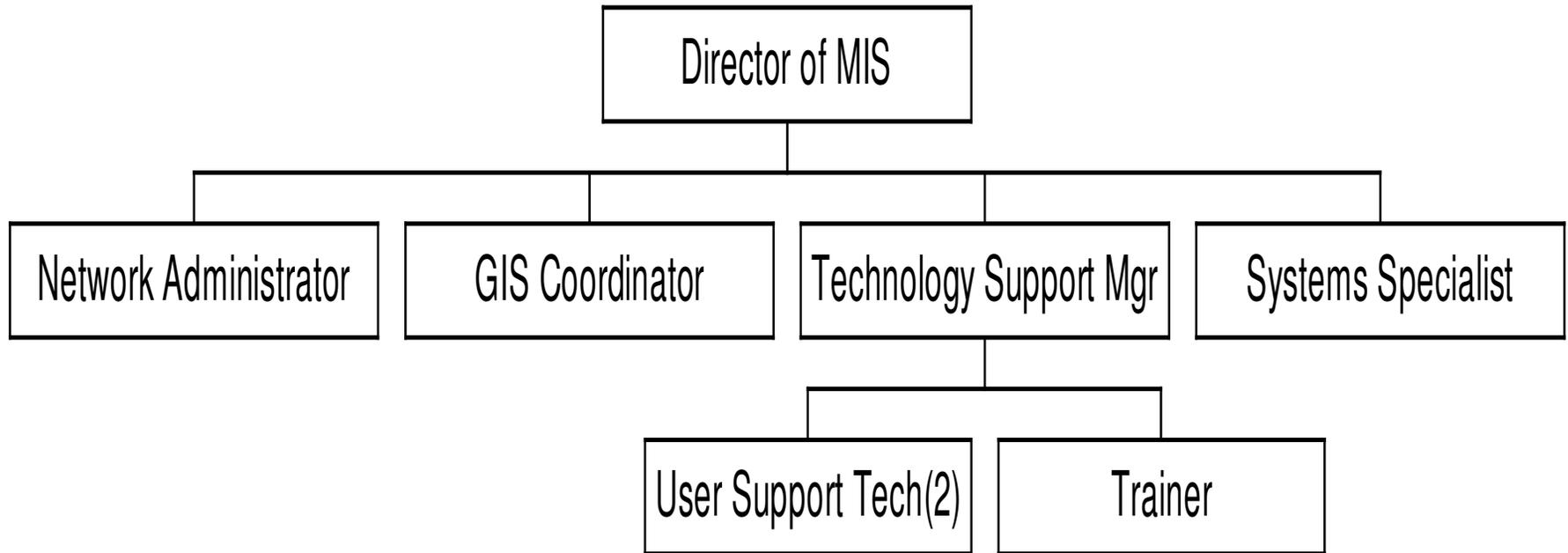
**DESCRIPTION:** This agency is HQ's 690<sup>th</sup> Maintenance Battalion, North Carolina National Guard, 2875 Dobbs Farm Road, Kinston, NC 28504-8992. This facility serves as a secure shelter for Emergency Management Operations during disaster relief efforts and a facility with meeting rooms and classrooms for meetings for County Commissioners, Boy/Girl Scouts, and various nonprofits, nonpolitical, nonreligious organizations. This is the most modern up-to-date National Guard Armory in the state of North Carolina today, having an exceptional maintenance facility for repair and upkeep of military trucks, trailers, generators and other essential equipment. Future plans include a distance learning center. It requires an extensive amount of money to keep the grounds and interior of this facility operational. Cleaning supplies average in excess of \$200 per month. Tools and supplies to maintain the exterior of the facility average approximately \$100 per month. According to the National Guard personnel, the County and City jointly funded 25% of the cost of construction of the facility. County funds are spent on cleaning supplies and facility maintenance supplies. The Guard exists to provide Home Land Security and assistance in case of State Emergencies and Federal Security and assistance in case of National or World Emergencies. The Guard produces the finest most qualified soldiers in the world. These soldiers benefit the community by being productive, motivated, qualified, hard working civilians.

**FY 08-09 HIGHLIGHTS:** During the year, the following took place: 1) Mobilized and deployed several Soliders overseas in support of the Global War on Terrorism and Operation Iraqui Freedom; 2) Mobilized and deployed several Soliders as part of the Southwest Border Mission for up to one year each; 3) Provided a meeting place for several non-profit, non-political, and non-religious Organziations (i.e. Boy Scouts, Girl Scouts, Veterans organizations, etc.); 4.) Succesfully gave of time and facility for 4 different USDA Food giveaways that provided food to more than 2,800 families in Lenoir County and 5) Provided support during State Active Duty to local law enforcement agencies during several winter storms and hurricanes.

**FY 09-10 GOALS:** The Guard plans to: 1) Continue support for National Defense and Home Land Security through out the nation and world; 2) Successfully deploy and return units and troops back from the Global War on Terrorism; and 3) Provide this facility and manpower to successfully complete one (1) USDA Food Giveaway per quarter for the entire year.

**TOTAL FY 09-10 GUARD RECOMMENDED FUNDING: \$2,500**

**MANAGEMENT INFORMATION SYSTEMS- MIS**



**AUTHORIZED POSITIONS\***

FY 2007-2008	FY 2008-2009	FY2009-2010
7	8	8
=	=	=
7	8	8
Major Changes: None		

## **MANAGEMENT INFORMATION SYSTEMS- MIS**

**DESCRIPTION:** Management Information Systems (MIS) is responsible for the on-going operations of existing County systems, as well as for the support and implementation of new initiatives. MIS primarily serves 5 major areas: (1) Training; (2) Information Technology and Telephony Standards; (3) Data Access; (4) On-Going Operations and Support for both local and state areas; (5) and Geographic Information Systems (GIS) support to all departments and agencies.

**FY 2008-2009 HIGHLIGHTS:** The year presented some major projects that the MIS/GIS implemented including:

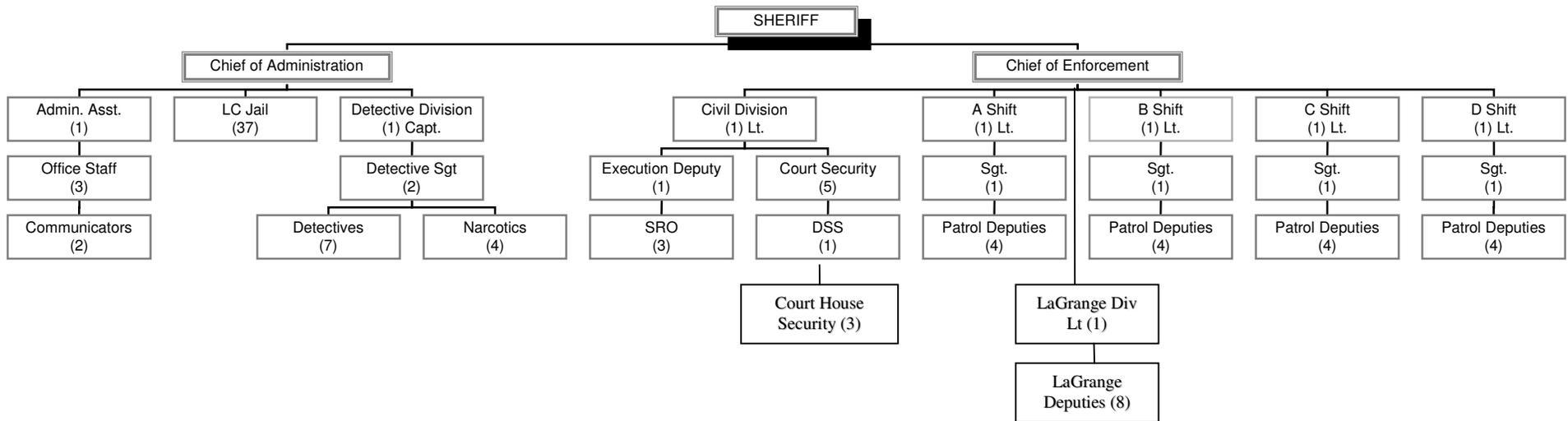
1. Installed and upgraded the Sheriff Office to new Main Server utilizing the latest Vision RMS software.
2. Installed new Visions Field Based Reporting for the Sheriff's Office.
3. Facilitated the take over electronically of the LaGrange PD station by the Sheriff's Office.
4. Installed and Upgraded the Comm Center to a new Main redundant server setup utilizing Vision software's latest CAD software revisions.
5. All EMS stations now connecting back through county systems on VPN circuits.
6. Installed latest round of technology desktop upgrades to include 145 new PC's
7. Took over support of the Child Support division at DSS from the state.
8. Put new updated online GIS service in place for public use.
9. New 2008 High Resolution county-wide orthophotography.
10. New GIS/GPS E911 Addressing application.
11. New GIS/GPS Env. Hlth. Well permitting and locating application

**FY 2009-2010 GOALS:** Goals for upcoming year will include cleaning up some existing problems with infrastructure. Most major projects are being placed on hold due to the economic downturn. This will give us time to catch up on some smaller short term projects that can be completed with little or no fiscal impact since they mainly require labor only. This will enhance the county's long term gains as it will help make our infrastructure more sound for the future.

<b>07-08 ACTUAL</b>	<b>ADOPTED 08-09 BUDGET</b>	<b>AMENDED 08-09 BUDGET *</b>		<b>SUBMITTED 2009-2010</b>
319,724	347,892	352,892	SALARIES	352,908
113,181	123,655	123,655	BENEFITS	124,541
278,662	220,650	215,650	OPERATING	188,800
20,942	23,000	23,000	CAPITAL OUTLAY	0
0	140,100	140,100	EQUIPMENT LEASE	135,000
732,509	855,297	855,297	TOTAL	801,249

\*Revised as of 5/12/09

# OFFICE OF THE SHERIFF



Authorized Positions		
07-08	08-09	09-10
61	61	70

## **LENOIR COUNTY SHERIFF'S OFFICE**

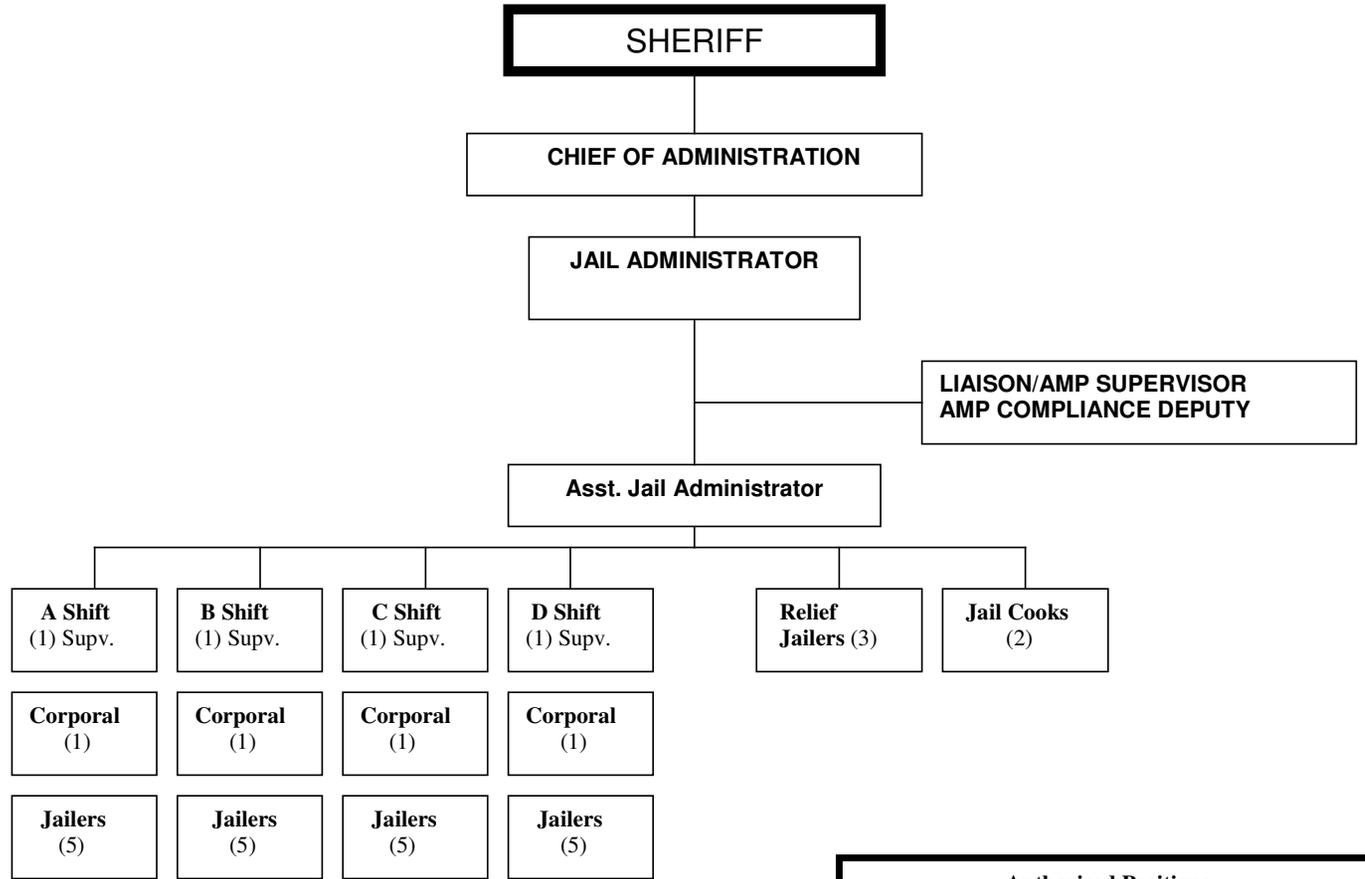
**DESCRIPTION:** The Office of Sheriff is a constitutional position elected by the people. Responsibilities include the enforcement of State laws, county ordinances, the service of all warrants issued by the courts, civil process papers issued by the Clerk's Office, courtroom and courthouse security, jail operations, sex offender registry management, pistol permit issuance, and concealed weapon permit management. However, the primary responsibility is insuring the safety and well being of all citizens within Lenoir County. This office is training and community oriented and embraces the belief that excellence is a result of education, being provided with the necessary tools to perform the duty of a deputy sheriff and possessing the capacity to listen and work with the community it serves.

**FY 2008-2009 HIGHLIGHTS:** The 2008-2009 fiscal year marked the first full year of testing narcotics in-house. During this fiscal year analysts conducted 81 narcotics test, which were made available for court purposes. The Sheriff's Office purchased two mobile shelving systems that were installed in two of the Sheriff's Office evidence rooms. This allowed evidence technicians to properly store thousands of pieces of evidence held by the Sheriff. The barcoding system purchased two years prior has worked exceptionally well and logged and tracked over 19,000 civil and criminal papers this fiscal year.

**FY 2009-2010 GOALS:** During the 2009-2010 fiscal year, the Sheriff is expected to receive \$110,000 in Justice Assistance Grant funds which is in part stimulus money that is being funneled to law enforcement across the United States. With these funds the Sheriff may purchase a video arraignment system, which will enable the District court to conduct arraignments without having the inmate moved to the courtroom. This will increase safety and reduce the amount of time associated with moving inmates to and from the courtrooms. The Sheriff is also exploring the use of the AFIX fingerprinting system. This system will allow for the fingerprinting of jailed inmates; catalogue and store the fingerprint impressions and provide a means of comparison between latent fingerprints found at crime scenes and known fingerprints located in a database. Finally, some of these funds may be used to upgrade various firearms to meet the growing increase of assault weapons in society.

<b>2007-2008 ACTUAL</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
2,214,091	2,387,110	2,412,110	SALARIES	2,762,482
732,059	808,555	810,470	BENEFITS	925,885
521,414	596,650	675,648	OPERATING	647,345
6,274	38,000	38,000	CAPITAL OUTLAY	24,373
3,473,838	3,830,315	3,936,228	TOTAL	4,360,085

# LENOIR COUNTY JAIL



Authorized Positions		
07-08	08-09	09-10
35	37	37

## LENOIR COUNTY JAIL

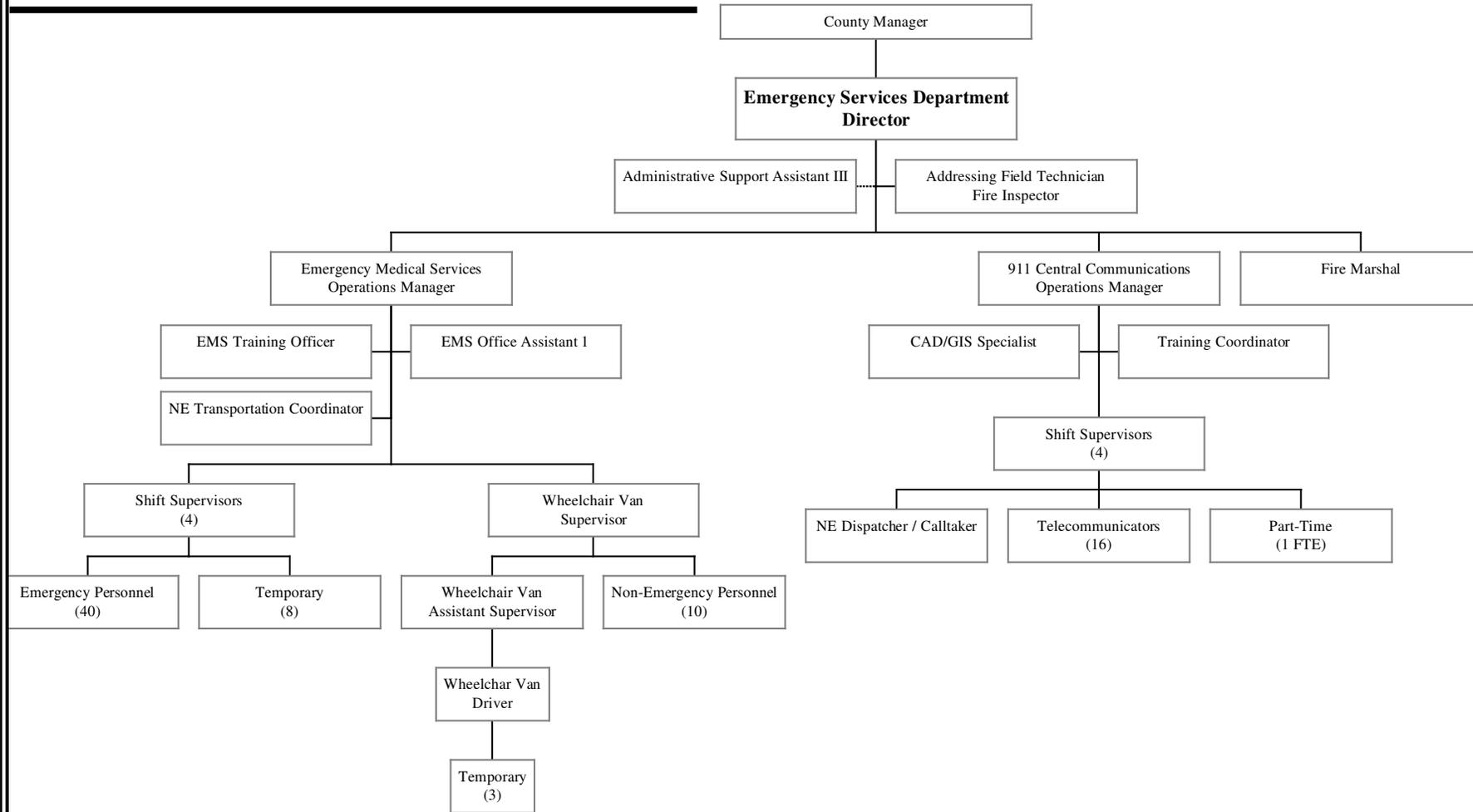
**DESCRIPTION:** The Lenoir County Jail serves a two-fold purpose: 1) to hold persons for pretrial appearances who cannot afford to post bond; 2) to hold those persons sentenced to less than 60 days confinement in a local facility. While holding these inmates, the jail is responsible for their health, safety, and protection. All inmates are supplied with meals, toilet facilities and hygiene items, uniforms, and bathing supplies. Additionally, this facility contracts with Southern Health Partners for inmate health care needs.

**FY 2008-2009 HIGHLIGHTS:** During the 2008-2009 fiscal year, the land was purchased for the new jail and the design phase commenced. The electronic monitoring program has advanced and has proven to be a successful program. In May the work began on converting the sliding doors in two cellblocks to swinging doors. The floor resurfacing and painting work will commence after this is completed.

**FY 2009-2010 GOALS:** The Sheriff intends to complete the final phase of the jail door refit by converting the sliding doors in the remaining female cellblock to a swinging door system. This will improve security within this cellblock. The cellblock as well as the solitary confinement cells will be painted and the floor resurfaced. The Sheriff will also be looking at installing a video visitation system in the jail to reduce the labor associated with moving inmates back and forth to the courts. The primary goal of 2009-2010 is to begin construction of the new jail.

2007-2008 ACTUAL	ORIGINAL 2008-2009 BUDGET	REVISED 2008-2009 BUDGET		RECOMMENDED 2009-2010
1,095,000	1,167,324	1,167,324	SALARIES	1,138,400
397,783	443,995	443,995	BENEFITS	438,889
835,647	888,750	888,750	OPERATING	722,250
0	0	0	CAPITAL OUTLAY	0
2,328,430	2,500,069	2,500,069	TOTAL	2,299,539

# EMERGENCY SERVICES



FY 2007-08	FY 2008-09	FY 2009-10
83 FT	85 FT	89 FT
12 PT (FTEs)	12 PT (FTEs)	12 PT (FTEs)
95 Total	97 Total	101 Total

## **EMERGENCY SERVICES**

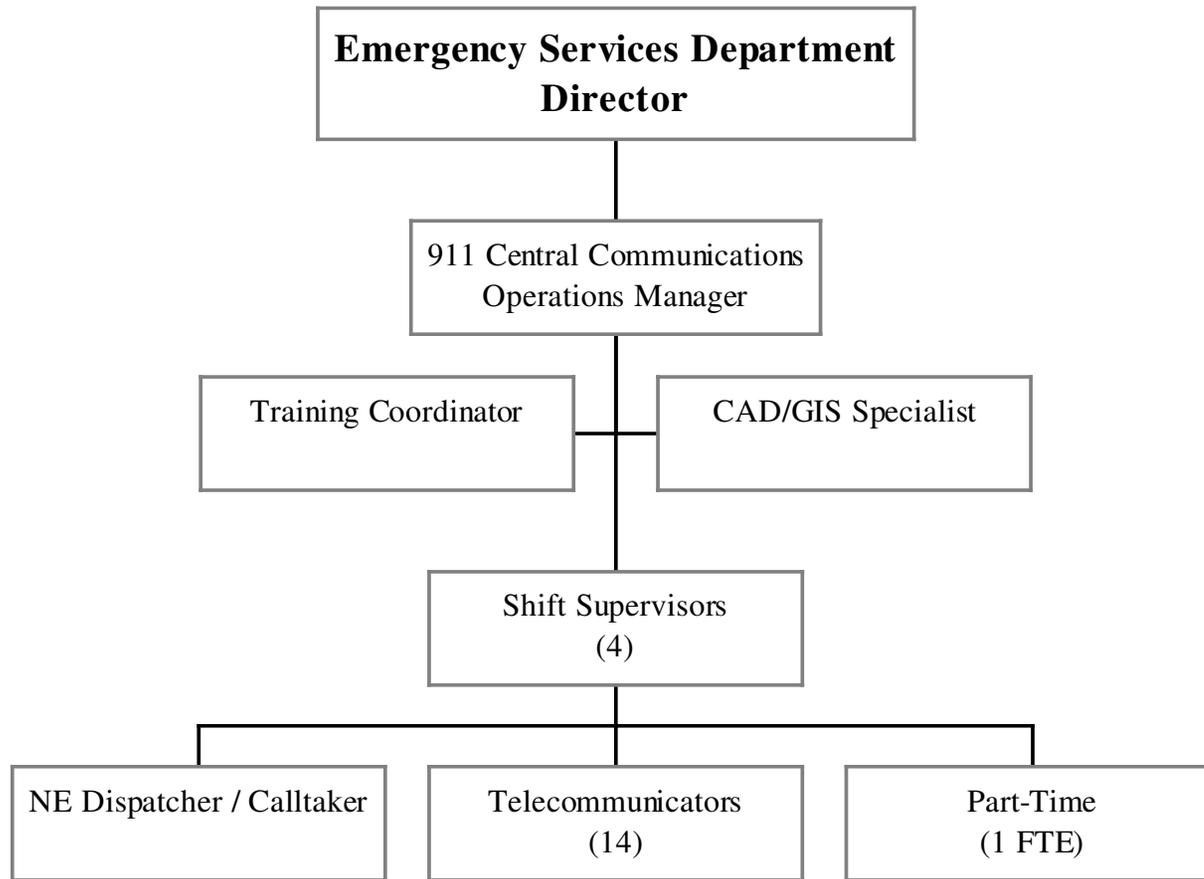
**DESCRIPTION:** The Lenoir County Department of Emergency Services is comprised of four (4) divisions: Emergency Management, Emergency Medical Services, Central Communications (911), and Fire Marshall. The Emergency Management Division is tasked with four (4) phases: preparedness, mitigation, response, and recovery of natural and man-made disasters. The Emergency Medical Services Division provides quality advanced life support care to all areas of Lenoir County and coordinates with our private ambulance providers. The Central Communications Division dispatches for 18 emergency response agencies. As a centralized center, law enforcement, fire and EMS are dispatched out of the center. The Fire Marshal Division is tasked with fire inspections, investigations, public safety talks, exercise training, and coordinates with our volunteer fire departments.

**FY 2008-2009 HIGHLIGHTS:** 1) Developed a Debris Management plan and awarded contract; 2) continued to train for NIMS compliance; 3) purchased one ambulance in February 09; 4) certified communications personnel in EFD and EPD; 5) participated in three countywide drills; 6) had three staff members complete and receive all levels of Emergency Management Certification; 7) worked with our private partners to update our response and training plans; 8) upgraded phone system and installed new server in 911 center; 9) began typing equipment throughout county and municipalities in accordance with NIMS standards; 10) held weather spotter classes through the National Weather Service.

**FY 2009-2010 GOALS:** 1) All staff to attain proper EM Level Certification; 2) To conduct six countywide drills in cooperation with the Lenoir County Health Department, Global Transpark and Lenoir Memorial Hospital; 3) to reduce response times within EMS Division through the use of AVL technology; 4) Add four telecommunicators to improve phone calls and radio traffic response times; 5) Work with volunteer fire departments to lower their insurance classifications; 6) Work with volunteer fire departments to help develop preplans for businesses located in their response districts; 7) develop a Continuity of Operations plan for the county; 8) Continue to update our EOP; 9) Manage Homeland Security grants and EMPG grants; and 10) to hire an Emergency Planner for the Emergency Services Department; this position would be required to update existing plans, enhance new plans and to ensure that these plans are compatible for all jurisdictions.

<b>ACTUAL 2007-2008</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
2,609,577	3,147,853	3,143,307	SALARIES	3,238,909
885,665	1,071,160	1,057,716	BENEFITS	1,057,820
981,451	1,059,056	1,139,778	OPERATING	1,170,177
114,424	17,284	17,284	CAPITAL OUTLAY	76,911
4,591,117	5,295,353	5,358,085	TOTAL	5,543,817

**Emergency Services Department – COMMUNICATIONS DIVISION**



FY 2007-08	FY 2008-09	FY 2009-10
20 FT	22 FT	22 FT
1 FTE	1 FTE	1 FTE
21 TOTAL	23 TOTAL	23 TOTAL

## COMMUNICATIONS

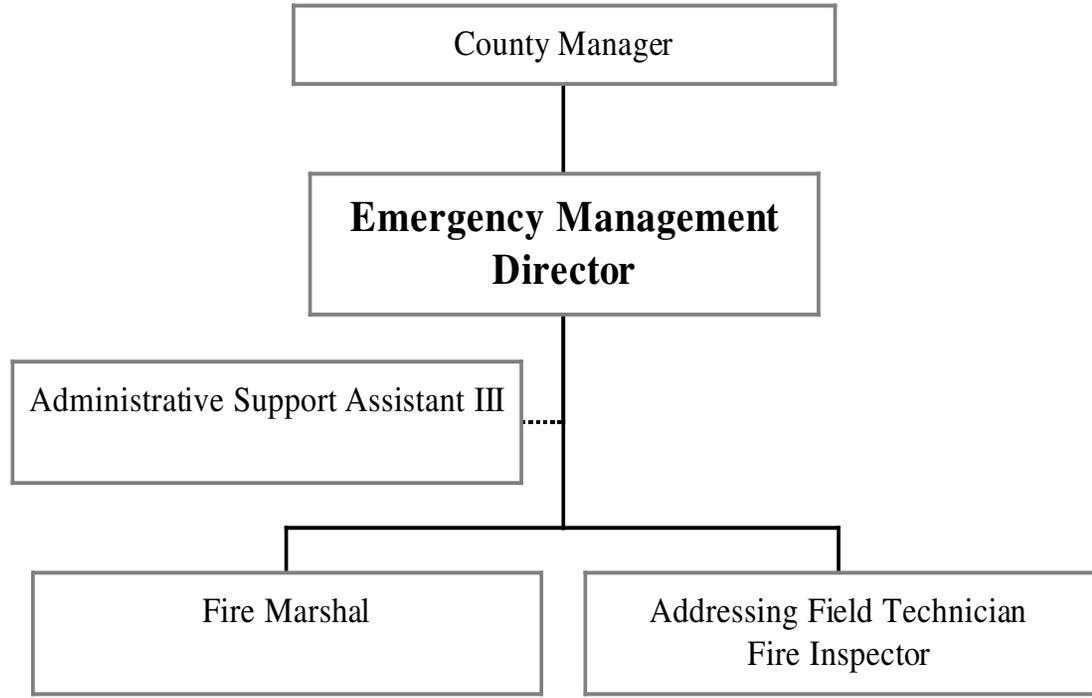
**DESCRIPTION:** The Emergency Services Department – Communications Division answers calls for service from citizens and dispatches the appropriate emergency response agency. The Communications Division operates 24 hours a day, 7 days a week. All salaries, benefits and operating expenses of this division are funded from the General Fund. E-911 related expenses are funded from the E-911 fund.

**FY 2008-2009 WORK PLAN HIGHLIGHTS:** Continue the certification process of all employees in CPR and EMD, re-certifying when required. Continue the 800MHz radio re-banding project. Upgrade the Simon phone system to the Power911 phone system and upgraded from a 5 position system to a 6 position system to incorporate the Medical Transport dispatch position.

**FY 2009-2010 GOALS:** 1) Continue to upgrade the EMD, EFD and EPD education for Telecommunicators; 2) certify personnel in Priority Dispatch Emergency Telecommunicator Certification; 3) Purchase 2 additional radio consoles; 4) continue the maintenance phase of emergency service numbers project; 5) Update the Emergency Services G.I.S. coverage and 6) implement an integrated paging system with the CAD. This will enable the communications staff to better assist all agencies with locating callers and incidents.

ACTUAL 2007-2008	ORIGINAL 08-09 BUDGET	REVISED 08-09 BUDGET		RECOMMENDED 2009-2010
587,695	716,604	716,604	SALARIES	714,422
205,487	261,540	261,540	BENEFITS	260,501
72,676	110,375	110,375	OPERATING	190,699
22,390	16,284	16,284	CAPITAL OUTLAY	76,911
888,248	1,104,803	1,104,803	TOTAL	1,242,533

# EMERGENCY MANAGEMENT



FY 2007-08	FY 2008-09	FY 2009-10
3 FT	4 FT	4 FT
3 Total	4 Total	4 Total

## **EMERGENCY MANAGEMENT**

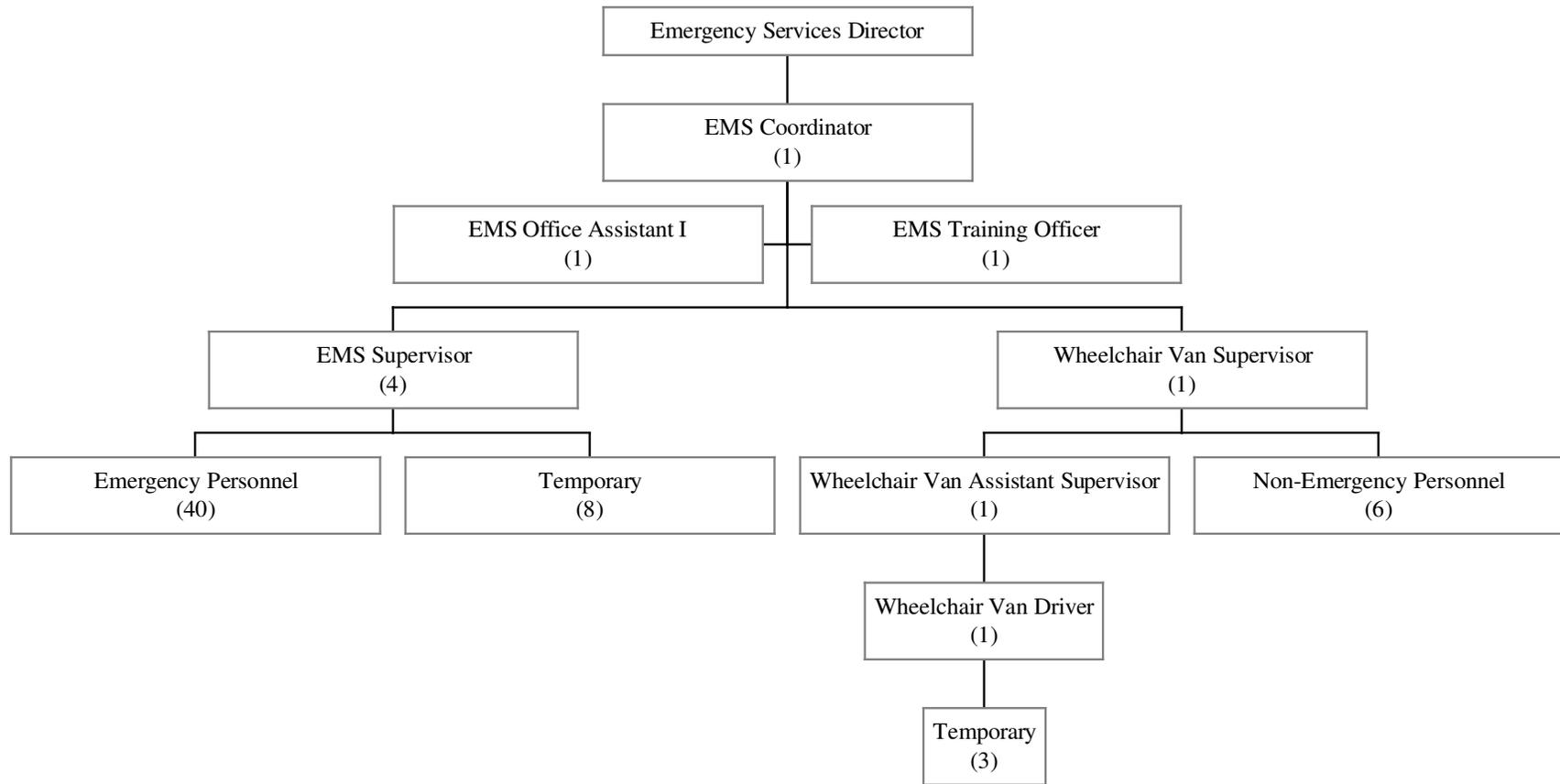
**DESCRIPTION:** Responsible for all coordinated responses to natural and man-made disasters, hazardous materials response, public safety/community education, fire inspections/investigations/reporting, as well as the Dept. of Homeland Security Grant Program. DHS Directive V states that all governments are to be trained in the National Incident Mgmt. System (NIMS)-Incident Command. Most in Lenoir Co. have obtained the 700 & 800 series, and many are continuing on to take the ICS 100-400. The EM Division oversees the county's emergency operations plan, incident reporting, fire department budgets/contracts, standard operating procedures, special-needs registry, maintaining equipment and updating the disaster resource listing. The Director and the Fire Marshal are on call 24/7, 365 days per week and work on a rotational basis.

**FY 2008-09 HIGHLIGHTS:** **1)** Developed a Debris Management Plan, **2)** Worked with the Homeland Security Committee for the State of North Carolina to receive grants for funding on a regional level. **3)** Completed the EM Application for funding. **4)** Continued training for NIMS Compliance. Received an additional \$4,900 from the Federal Government to purchase technology to be installed in the Emergency Operations Center **5)** Emergency Services Director was appointed to the State Emergency Response Commission (SERC). **6)** Emergency Services Director, Field Technician and CAD/GIS Specialist received EM Certification on all levels.

**FY 2009-10 GOALS:** **1)** all staff to attain proper EM Level Certification; **2)** Conduct 6 countywide drills in cooperation with Lenoir County Health Department, Global Transpark, and Lenoir Memorial Hospital; **3)** Continue to update Emergency Operations Plans, Hazard Mitigation Plans, Debris Management Plans and Lenoir County's Incident Command Plan.

ACTUAL 2007-2008	ORIGINAL 2008- 2009 BUDGET	REVISED 2008-2009 BUDGET		RECOMMENDED 2009-2010
119,281	162,988	162,998	SALARIES	164,842
39,896	54,496	54,496	BENEFITS	54,822
81,487	118,281	128,271	OPERATING	107,778
3,000	1,000	1,000	CAPITAL OUTLAY	0
243,664	336,765	346,765	TOTAL	327,442

# EMS DIVISION



FY 2007-08	FY 2008-09	FY 2009-10
61 FT	56 FT	56 FT
11 FTE	11 FTE	11 FTE
72 TOTAL	67 TOTAL	67 TOTAL

## **EMS**

**DESCRIPTION:** The Lenoir County EMS Division was formed July 1, 2001 to provide professional and courteous Emergency Medical Care to all citizens of Lenoir County. It operates twenty-four hours a day, seven days a week. It operates (5) ambulances out of (5) stations

**FY 2008-09 HIGHLIGHTS:** 1) Answered 8800 calls for service in calendar year 2008. This was a 6 % increase from the previous calendar year; 2) Participated in two public education events and two countywide drills; 3) Awarded a \$31,000 grant from the North Carolina Office of EMS and the Duke Endowment to help with the reduction of response times; and 4) Purchase of a 2009 Chevrolet Type III ambulance in March of 09.

**FY 2009-10 GOALS:** 1) The EMS division anticipates responding to 9,300 calls in the calendar year 09. This will be another 6 % increase from the previous calendar year. 2) Reduce response times and utilize units more efficiently with the use of automatic vehicle locators; 3) Coordinate WMD and CBRNE drills with our Public Safety partners. 4) Receive a SMAT III Trailer to be utilized by Lenoir and surrounding counties.

<b>ACTUAL 2007-08</b>	<b>ORIGINAL 2008-09 BUDGET</b>	<b>REVISED 2008-09 BUDGET</b>		<b>RECOMMENDED 2009-10</b>
1,704,095	1,990,551	1,990,551	SALARIES	2,062,278
541,508	639,605	639,605	BENEFITS	658,700
678,584	701,500	712,232	OPERATING	748,300
88,831	0	0	CAPITAL OUTLAY	0
3,013,018	3,331,656	3,342,388	TOTAL	3,469,278

## **EMS-Non-Emergency**

**DESCRIPTION:** The Lenoir County EMS Division was formed October 31, 2005 to provide professional and courteous Non-Emergency Medical Care to all citizens of Lenoir County. It operates eight hours a day, five days a week. It operates (2) two ambulances eight hours a day with varying hours to assure units during peak periods. Other units are added with part-time staff as needed. It also operates (3) Wheelchair Vans.

**FY 2008-09 HIGHLIGHTS:** The non-emergency branch answered 6,000 calls for service in calendar year 2008. This is a combination of wheelchair and stretcher patients.

**FY 2009-10 GOALS:** 1) The non-emergency branch anticipates responding to 7,000 calls in the calendar year 09.

<b>ACTUAL 2007-08</b>	<b>ORIGINAL 2008-09 BUDGET</b>	<b>REVISED 2008-09 BUDGET</b>		<b>RECOMMENDED 2009-10</b>
224,296	302,154	302,154	SALARIES	297,367
71,554	91,075	91,075	BENEFITS	83,797
117,124	128,900	128,900	OPERATING	123,400
0	0	0	CAPITAL OUTLAY	0
412,974	522,129	522,129	TOTAL	504,564

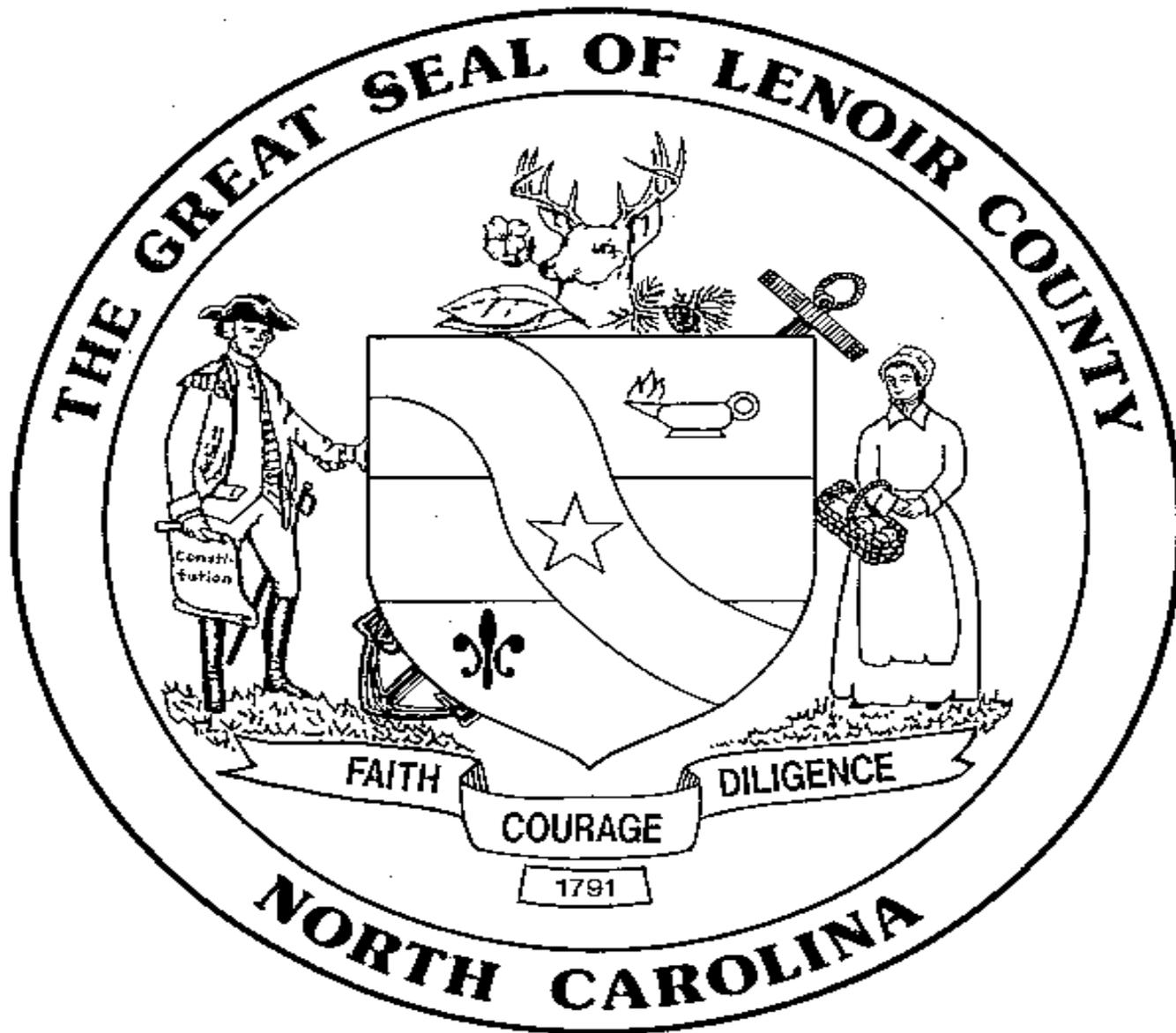
## FIRE PROTECTION

**DESCRIPTION:** This category may allocate additional operating and capital outlay in General Fund Tax Funds (outside of each District's tax base / rates) to the volunteer fire departments which serve the unincorporated areas of the county.

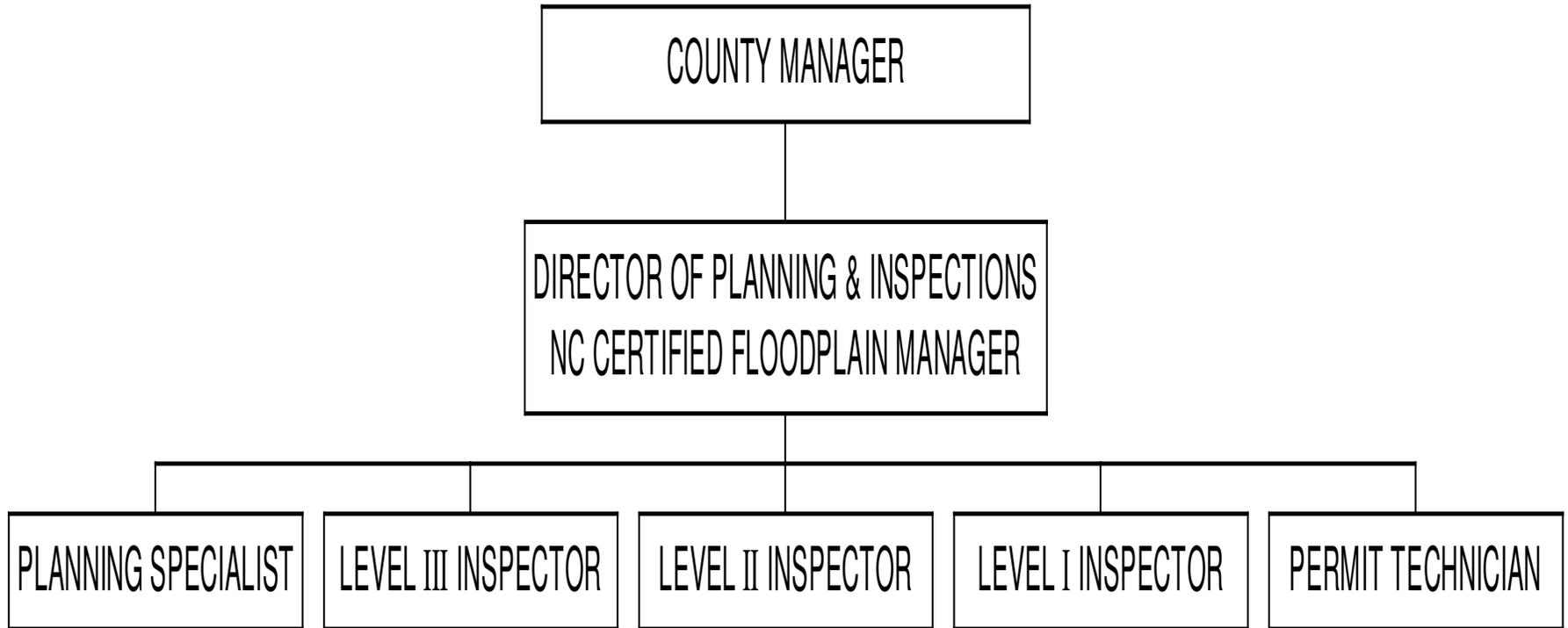
**FY 08-09 HIGHLIGHTS:** County Commissioners continued support to volunteer fire departments by allocating additional funding from General Fund taxes to aid volunteer fire departments in the County

**FY 09-10 GOALS:** To allow the departments to modify each individual tax rate in order to adequately fund operating and capital needs. To resolve lingering problems with the six (6) mile districts. Develop a good working relationship between the Fire Task Force and the Volunteer Fire Departments.

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$51,660	\$51,660	\$51,660	Operating	\$50,000
0	0	0	Capital	0
\$51,660	\$51,660	\$51,660	Total	\$50,000



# **PLANNING AND INSPECTIONS DEPARTMENT**



### **AUTHORIZED POSITIONS\***

FY 2007-2008	FY 2008-2009	FY 2009-2010
6	6	6
=	=	=
3	3	3

Major Changes: Only three (3) positions are funded. Level I and Level II Inspector jobs are presently vacant. Planning Specialist is a split position between two employees (Gary O'Neal & Wayland Humphrey).

## **LENOIR COUNTY PLANNING & INSPECTIONS**

**DESCRIPTION:** The Lenoir County Planning and Inspection Department exists to provide the citizens of Lenoir County with state-mandated inspections for all phases of construction and the administration and enforcement of all Board adopted legislation, including the Land Use Plan, County Zoning, Subdivision, Manufactured Housing and Junkyard ordinances. The issuance of permits for construction and the provision of inspection services as required under N.C.G.S. 153a-351 will help ensure the public's life, safety, health and welfare in the building and land use environment. The department also enforces the requirements of the National Flood Insurance Program and the Community Rating System for FEMA. The department provides owners and builders with plan review, answers to code-related questions and investigations of complaints.

**FY 2008 - 2009 HIGHLIGHTS:**

1. Developed and maintained a high quality Planning and Inspection Department for Lenoir County.
2. Successfully maintained a Class 7 Certification from the Community Rating System, provided by the National Flood Insurance Program. A Class 7 Certification entitles the citizens of Lenoir County to a 15 % rate reduction in flood insurance.
3. Director maintained certification by North Carolina as a Certified Floodplain Manager through required continuing education conferences and seminars.
4. Maintained high level of Inspector Certification through required code refresher courses / seminars / conferences.
5. Successfully enforced, developed and/or revised the Lenoir County Planning and Zoning Ordinances.
6. Gary O'Neal and Wayland Humphrey successfully performed the responsibilities of Planning Specialist.
7. Permit Technician successfully maintained records and minutes for the Planning Board and the Development Review Boards, while maintaining daily secretarial operations for the Lenoir County Planning & Inspection Department.
8. Successfully accepted responsibility for the Pink Hill Zoning administration and enforcement.

**FY 2009-2010 GOALS:**

1. Assure customer satisfaction while maintaining public safety.
2. Continue to enforce the Lenoir County Land and Zoning Ordinances.
3. Maintain Floodplain Manager certification through required continuing education seminars and conferences.
4. Maintain highest possible Inspection Certification through required code refresher courses / seminars / conferences.
5. Work to maintain efficient schedules to offset rising cost of gasoline.
6. Work to reduce the County's Community rating System (CRS) Classification to a 6.
7. Work to provide public health and safety, while ensuring adequate opportunity for economic development growth, by developing regulatory ordinances.
8. Maintain responsibility for the Pink Hill zoning administration and enforcement.

<b>2007-2008 ACTUAL</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009- 2010 BUDGET</b>
130,886	139,418	139,572	SALARIES	139,814
41,543	43,903	43,910	BENEFITS	43,974
23,502	26,850	26,689	OPERATING	27,000
0	0	0	CAPITAL OUTLAY	0
195,931	210,171	210,171	TOTAL	210,788



## MEDICAL EXAMINER

Funds are budgeted to pay for the contracted services of a medical examiner(s). The responsibility of this service provider(s) is to review and evaluate the causes of suspicious deaths in Lenoir County and to report the findings to the appropriate authorities. The contractor(s) conducts independent autopsies where warranted.

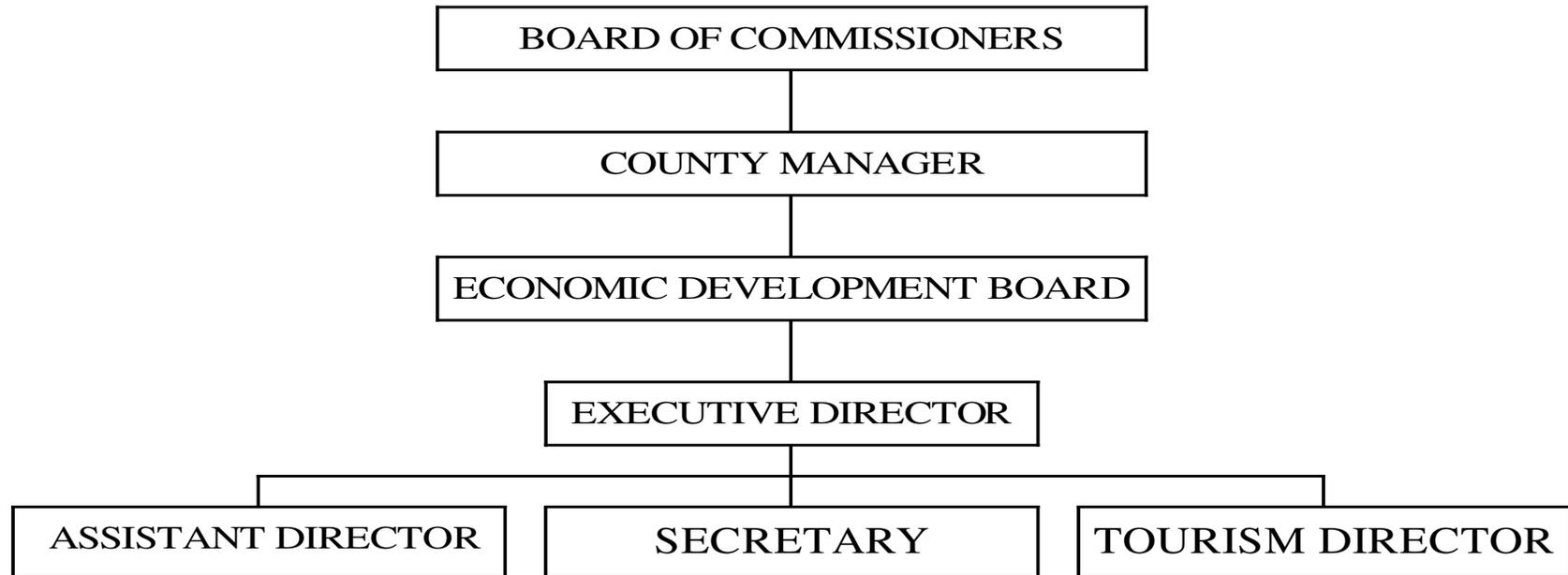
With the possible exceptions of including this cost center in the Sheriff's, Health Department's, or Emergency Service's budgets, there is no logical "home" for it to be budgeted; therefore, it is provided a separate budget page and account number.

**HISTORY:** The average cost for this service is either \$100 or \$1,000 per autopsy, depending on whether or not the deceased is sent to a pathology lab. This is a cost center which is difficult to control. During the current fiscal year, actual expenditures are running less than budgeted appropriations. However, this is an unpredictable cost center, based upon a review of "original" vs. "final" appropriations over recent years.

### **FUNDING LEVELS:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget*		Adopted 2009-10
\$25,985	\$42,000	\$42,000	Appropriation	\$40,000

# **ECONOMIC DEVELOPMENT DEPARTMENT**



## **AUTHORIZED POSITIONS\***

<b>FY 2007-08*</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
4	4	4
=	=	=
4	4	4

\*Major changes-added Tourism Director's Position in February, 2006.

## Economic Development Department

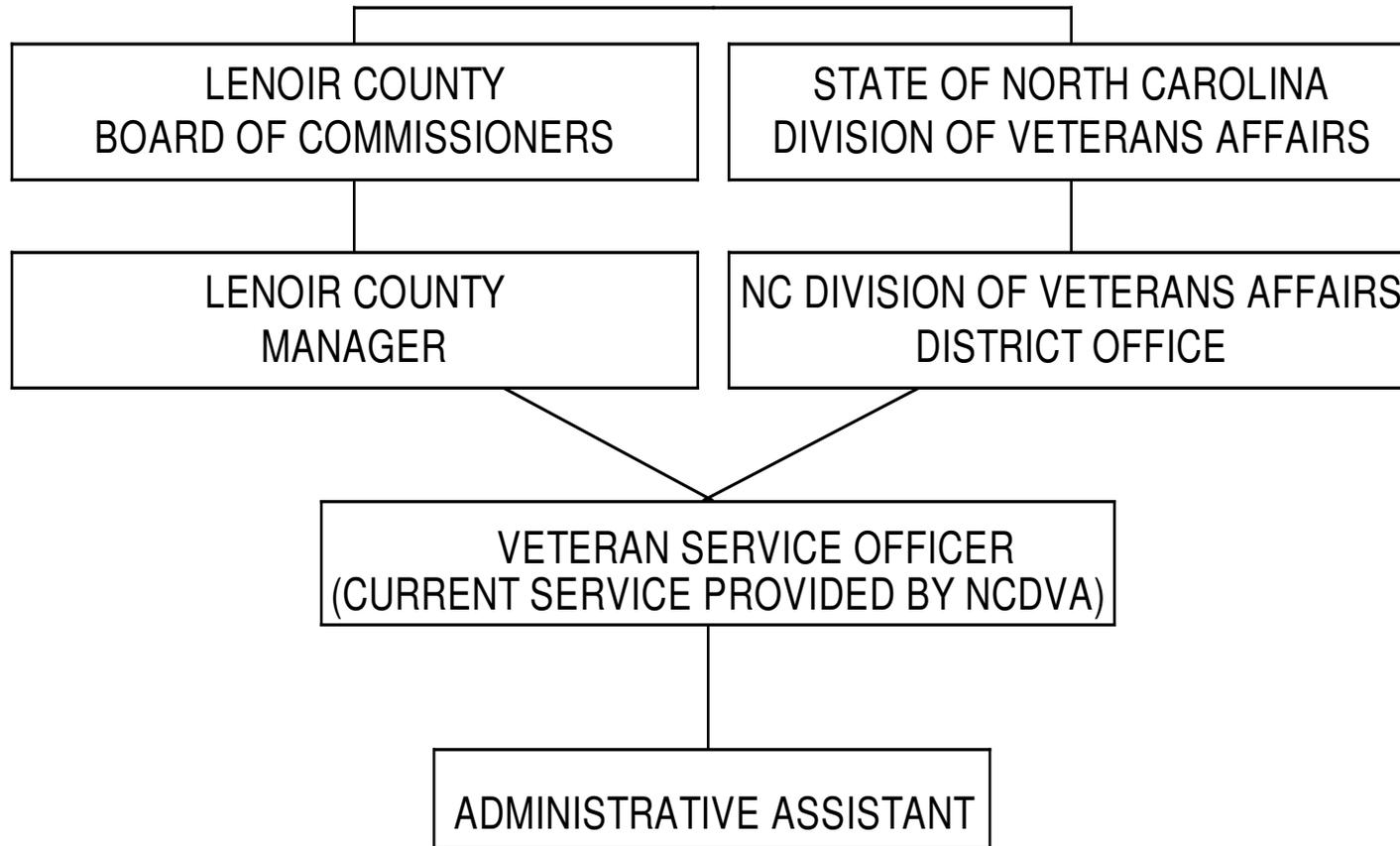
**DESCRIPTION:** Economic Development exists to stimulate and coordinate increases in “good paying” jobs, expansion of the tax base, growth and retention of businesses and industries, improvements in infrastructure, and assistance in the development of the Global TransPark.

**FY 08-09 HIGHLIGHTS:** 1) Played an active role in the recruitment, announcement, and relocation of Select Vending \$2,430,800 investment and 52 new jobs; Dopaco \$25,376,000 investment and 123 new jobs; Mother Earth Brewing, LLC \$1,480,000 investment and 6 new jobs; Best Diamond Packaging, LLC \$4,500,000 investment and 12 new jobs and Electrolux \$55,000,000 investment; 2) Construction began on Lenoir County Shell Building #3 in November of 2008 and 3) Smithfield Way was completed in October 2008.

**FY 09-10 GOALS:** 1) Recruit one or more manufacturing prospects for Lenoir County, that will generate at least \$50 million in capital investment and add 100 new jobs, 2) Work with existing companies encouraging them to expand here generating at least \$25 million in capital investment and 100 new jobs and 3) Work with the NC Global TransPark to help locate industry; 4) Prepare Lenoir County and its municipalities to effectively compete for economic development projects, 5) Market Lenoir County’s strategic assets to potential economic development prospects and allies, 6) Call on existing industry to build/maintain relationships and encourage retention and expansion in Lenoir County, 7) Oversee the construction of Shell No. 3 (a 40,000 SF basic industrial building in the 70 West Industrial Park), and 8) Assist the Tourism Director as needed in the development of tourism within Lenoir County.

<b>FY 07-08 ACTUAL</b>	<b>ORIGINAL FY 08-09 BUDGET</b>	<b>REVISED FY 08-09 BUDGET</b>		<b>RECOMMENDED FY 09-10</b>
181,449	195,978	196,567	SALARIES	196,566
63,412	66,317	68,547	BENEFITS	68,821
41,316	45,750	42,931	OPERATING	41,750
9,440	0	0	CAPITAL OUTLAY	0
295,617	308,045	308,045	TOTAL	307,137

LENOIR COUNTY - NC DIVISION OF VETERANS AFFAIRS  
ORGANIZATIONAL CHART



## VETERANS AFFAIRS

**DESCRIPTION:** The North Carolina Division of Veterans Affairs employs a Service Officer and an Assistant Service Officer to assist Lenoir County Veterans in the presentation, processing, proof, and establishment of claims, privileges, rights, and benefits to which they may be entitled under Federal, State, and Local laws. The VA estimates the population of veterans in Lenoir County who have utilized VA benefits to be in excess of 5,200 (this figure does not include spouses, widows, and children). This population estimate also does not include a number of veterans (many of them military retirees) who live in Lenoir County but have never applied for VA benefits. The VA estimate of veteran population has dropped somewhat due to the loss of many of our WWII Veterans but is expected to rise in years to come due to the deployment of our Armed Forces for current conflicts and operations as well as Homeland Security. Our department also cooperates and works in conjunction with various government agencies (Department of Defense, Social Security Administration, County Department of Social Services) in seeking to serve veterans and their families. The work is complex and exacting because of numerous Federal and State laws that apply. These statutes cover various benefits such as: compensation, pension, insurance, medical (inpatient / outpatient), home loans, and education. The Veterans Office focuses on participation in and support of the veterans' organizations of the county, with the goal of open and free lines of communication and a better informed veterans' population.

**FY 08-09 HIGHLIGHTS:** The State of North Carolina announced it will be building a State Veterans Nursing Home in Lenoir County and a ground breaking ceremony was held at the proposed future site on Hull Road last fall. The State hopes to begin construction this year. The addition of this facility will be of great economic benefit to Lenoir County as well as serving all veterans. The Veterans service office will assist disabled veterans filing for tax exemption on county property taxes. This office assisted in achieving expenditures by the U.S. Department of Veterans Affairs in Lenoir County in excess of \$18,235,000 for compensation and pension benefits; \$820,000 in education and vocational rehabilitation and \$5,646,000 in medical expenditures. We assisted Lenoir County Veterans to enroll in the VA Health Care System and interviewed and assisted in the application process for the NCDVA College Scholarship Program; 54 children of wartime veterans applied for scholarships in our District; eleven of these applicants were from Lenoir County. Six four-year academic scholarships were awarded to children of Lenoir County War-Time Veterans to attend North Carolina Colleges and Universities. The North Carolina Division of Veterans Affairs local district office also sponsors a seven county District Training Seminar in Lenoir County each year to update the County Veterans Service Officers in this District on changing VA laws and regulations and proper presentation of claims.

**FY 09-10 GOALS:** This office plans to: (1.) Continue training for both District and County Veterans Affairs Service Officers to enhance knowledge of claims and requirements due to constantly changing VA laws and regulations; (2) Continue training with the Federal VA VPN Computer Network System as it continues to be updated and upgraded; (3) Enhance awareness of the NCDVA College Scholarship Program for children of certain deceased, disabled or POW/MIA North Carolina War-Time Veterans; (4) Assist veterans in the new tax exemption laws; (5) Enhance awareness of health benefits available to veterans through the VA Medical Centers in Fayetteville and Durham and the Community Based Outpatient Clinics located in Greenville, Morehead City and Jacksonville that are available for local veterans.

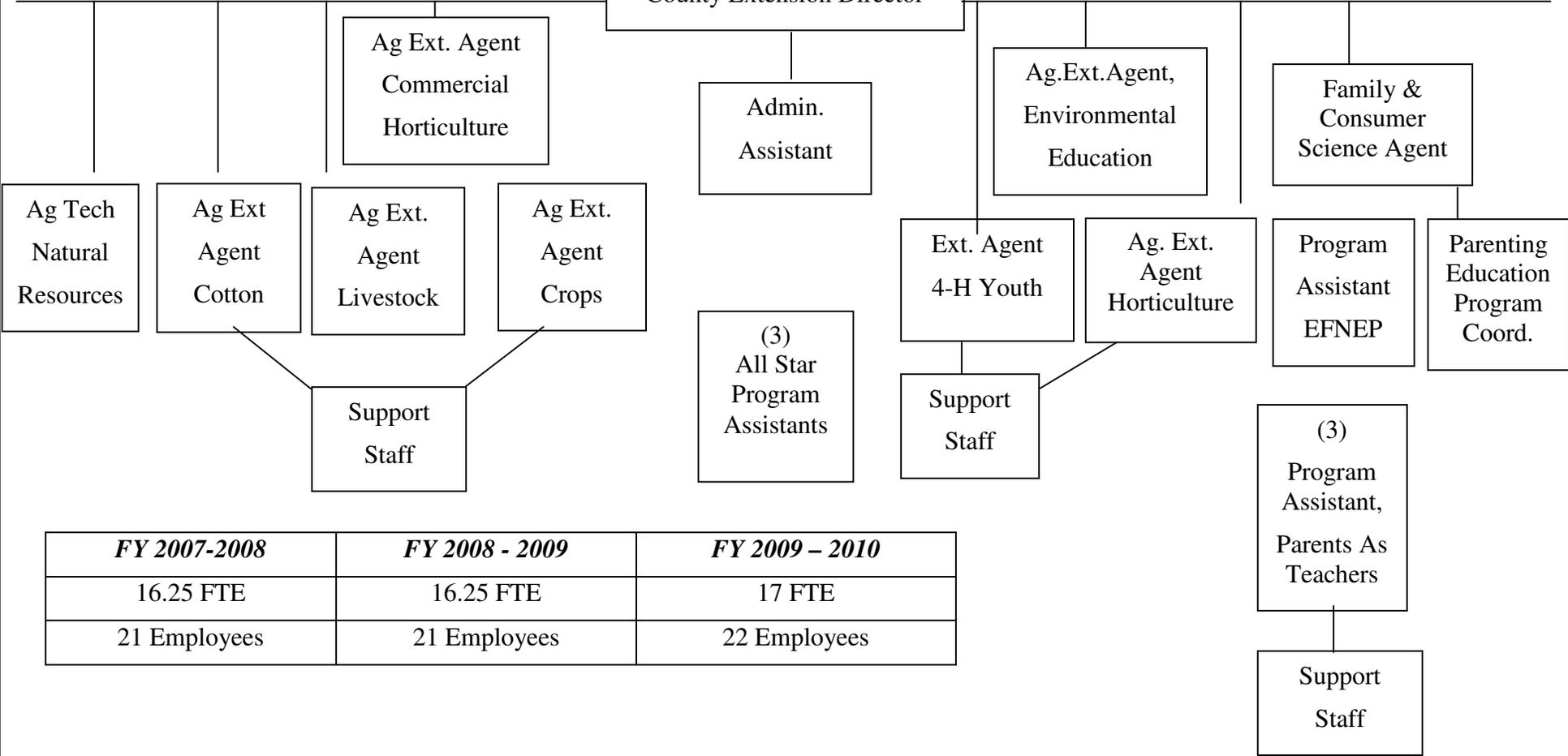
2007-2008 Actual	Original 2008-2009 Budget	Revised 2008-2009 Budget*		Adopted 2009-2010
23,124	25,174	25,174	SALARIES	25,174
1,721	1,927	1,927	BENEFITS	1,927
3,630	5,520	5,520	OPERATING	5,320
28,475	32,621	32,621	TOTAL	32,421

# Lenoir County Cooperative Extension

North Carolina State University  
Cooperative Extension Service Director

District Extension Director

County Extension Director



<i><b>FY 2007-2008</b></i>	<i><b>FY 2008 - 2009</b></i>	<i><b>FY 2009 – 2010</b></i>
16.25 FTE	16.25 FTE	17 FTE
21 Employees	21 Employees	22 Employees

## **N. C. Cooperative Extension – Lenoir County Center**

**DESCRIPTION:** North Carolina Cooperative Extension is an educational organization whose support base is a partnership between North Carolina State University, the state of North Carolina and Lenoir County Government. Lenoir County Cooperative Extension Staff, with the support of university-based subject-matter specialists, conduct informal educational programs within five major program areas: 1) Sustaining agriculture and forestry, 2) Protecting the environment, 3) Maintaining viable communities, 4) Developing strong, healthy and safe families, and 5) Developing responsible youth.

**FY 2008-2009 HIGHLIGHTS:** 505 children were impacted by Extension livestock programming efforts in Lenoir County and over \$80,000 dollars were raised for Livestock educational efforts. Animal waste operators saved \$ 75,000, and 235 operators were certified or recertified. Lenoir County 4-Hers, 5,521 youth increased knowledge in science, math, language, and communication skills through participation in educational programs, workshops and demonstrations. 224 4-H Adult Volunteers and 82 youth volunteer leaders engaged in program implementation, all received training from Cooperative Extension staff. More than \$75,000 grant dollars were secured to implement the 4-H All-Stars youth prevention program, over 700 youth have participated to date. 750 area producers participated in workshops related to improved production practices, meat quality assurance, and improved forage production. Thirty producers adopted production technologies increasing net farm income by over \$300,000. Over 23,000 plastic pesticide containers have been recycled saving Lenoir County an estimated \$75,000 in landfill space. Of the 748 youth and adults participating in the Expanded Foods and Nutrition Education Program (EFNEP), 99% showed one or more positive dietary changes, 100% showed improved nutrition practices, 99% showed improved food safety practices and 100% youth increased their knowledge of nutrition. Through Parents As Teachers program, 126 families and 252 children have been reached by 984 home visits, 85 % of the parents reported gained knowledge of parenting skills. Lenoir County Master Gardeners have contributed 2,720 volunteer hours and expertise, as a result of training and the Master Gardener Program; this is valued at \$56,800.00. Over 96 Senior citizens have increased their knowledge of nutrition and health practices through instruction at county congregate nutrition sites. During Medicare open enrollment, 810 Medicare recipients were assisted in selecting the best prescription drug plan for their needs. Thirty parents participated in parent education while their 13 children participated in 4-H youth programs. 100% of parents reported having increased their knowledge of effective discipline, and 100% of parents increased their overall parenting knowledge.

**FY 2009-2010 GOALS:** Strategic priorities for 2009-2010 include; strengthening the economy through profitable, sustainable and safe food, forest and green industry systems. Providing opportunities to protect the environment and natural resources, and empowering youth and families to lead healthier lives and become community leaders. Expand programming to include workforce development, and tourism.

<b>07-08 ACTUAL</b>	<b>ORIGINAL 08-09 BUDGET</b>	<b>REVISED 08-09 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
211,801	228,776	228,776	SALARIES	224,394
49,904	55,038	55,038	BENEFITS	60,586
73,763	81,590	81,590	OPERATING	101,460
4,096	5,215	5,215	CAPITAL OUTLAY	0
339,564	370,619	370,619	TOTAL	386,440

# Lenoir Soil and Water Conservation District

County Technician

District Administrator/County Technician

- FY 05-06    One, Department Head, Two County Technicians, One District Administrator
- FY 06-07    One, Department Head, One County Technician, One District Administrator/Co. Technician
- FY 07-08    One, Department Head/County Technician, One District Administrator/Co. Technician
- FY 08-09    One, Department Head/County Technician, One District Administrator/Co. Technician
- FY 09-10    One, Department Head/County Technician, One District Administrator/Co. Technician

## **Lenoir Soil and Water Conservation District**

**DESCRIPTION:** The Lenoir Soil and Water Conservation District is an organization which provides technical and financial assistance to land users in Lenoir County, particularly farmers and producers who have soil erosion and water quality problems associated with their operations. It utilizes both State and Federal Programs to provide cost-share assistance for producers who are willing to install conservation and water quality practices which meet the Natural Resources Conservation Service Standards. The District staff provides service to producers who must comply with ever-increasing State Regulations. Staff also provided conservation education to the Lenoir County School System where the County’s future leaders are being shaped and influenced. The County is reimbursed approximately 47% of the salaries and benefits costs of two (2) Agricultural Program Technicians; the County pays 100% of all other District operating costs.

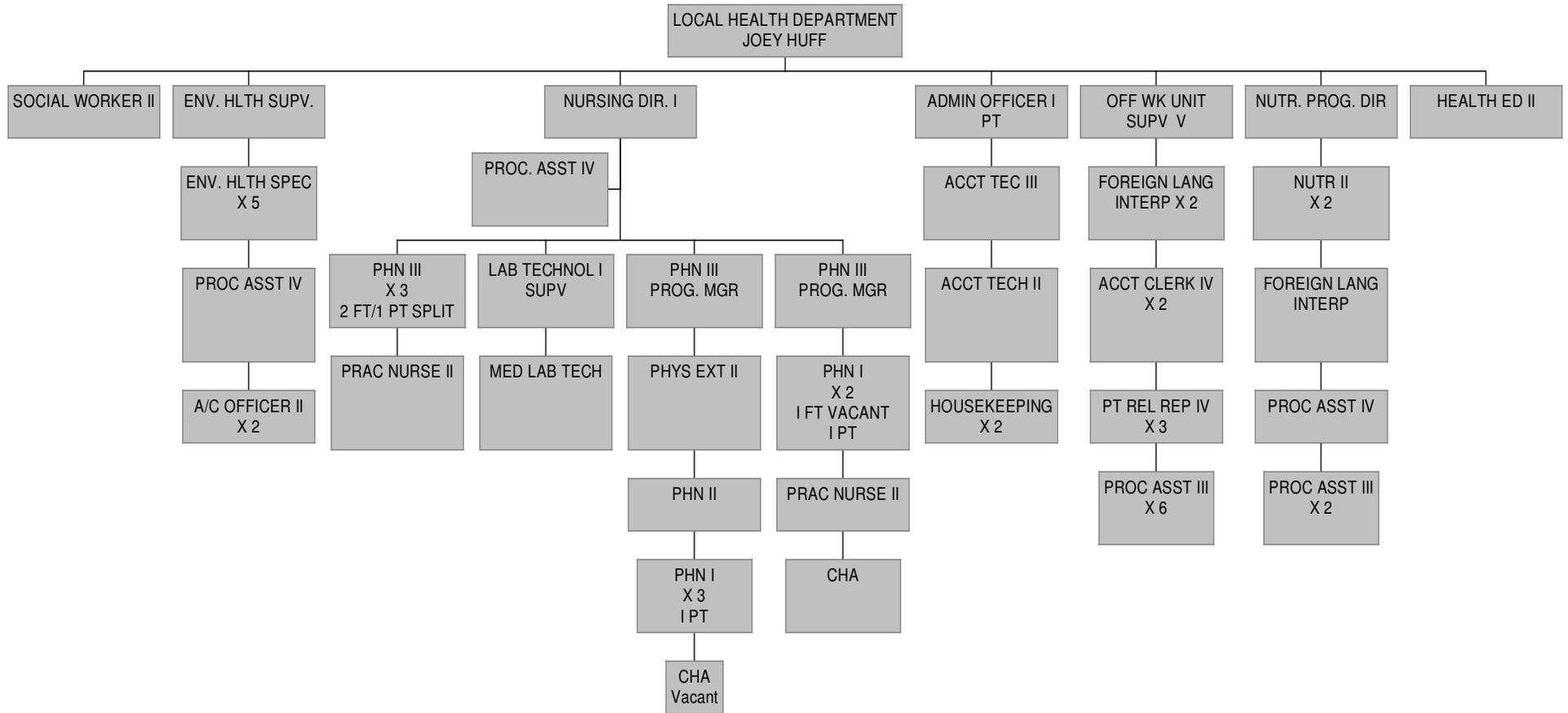
**FY 2008-2009 HIGHLIGHTS:** The District: 1) Developed cost share contracts totaling \$153,921 for the implementation of Best Management Practices through Federal and State Programs; 2) Provided Technical and/or Financial assistance on more than 25,000 acres; 3) – Provided Technical and/or Financial assistance for the installation of a) 226 acres of Filter Strips, b) 936 acres of Riparian Forest Buffers, c) 3,670 acres of Nutrient Management, d) 835 acres of Cropland Conversion, e) 4,960 acres of No-Till Conservation Planning, f) 14,373 acres of numerous other erosion control practices; g) 17,883 ft of Livestock Exclusion 5) Provided Environmental Education to the Schools of Lenoir County through our Poster, Speech and Essay Contests as well as our Envirothon Competition.

**FY 2009-2010 GOALS:** The District plans to 1) Administer the North Carolina Agricultural Cost Share Program; 2) Administer Federal Cost Share Programs (EQIP – Environmental Quality Incentives Program, CRP – Conservation Reserve Program, CREP – Conservation Reserve Enhancement Program, WRP – Wetland Reserve Program, WHIP – Wildlife Habitat Incentives Program, GRP – Grassland Reserve Program, CSP – Conservation Security Program); 3) Provide technical assistance to Livestock Farmers in order to keep their waste utilization plans current and in compliance with State and Federal regulations; 4) Expansion of Environmental Education program with emphasis on better participation in the essay and speech contests as well as Envirothon competition; 5) Expand conservation program outreach and educational efforts to include minority landowners.

<b>ACTUAL 07-08 BUDGET</b>	<b>ORIGINAL 08-09 BUDGET</b>	<b>REVISED 08-09 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
72,619	76,231	77,595	SALARIES	77,787
25,555	26,363	26,363	BENEFITS	26,593
3,504	12,200	12,200	OPERATING	11,975
0	0	0	CAPITAL OUTLAY	0
101,678	114,794	116,158	TOTAL	116,355

# HEALTH DEPARTMENT

## LENOIR COUNTY HEALTH DEPARTMENT



### AUTHORIZED POSITION

FY 07-08	FY 08-09	FY 09-10
60	59	58

# **LENOIR COUNTY HEALTH DEPARTMENT**

## **DESCRIPTION:**

The Lenoir County Health Department provides local public health services and programs to county residents. Services and programs include Adult Health/Breast and Cervical Cancer Prevention/Health Promotion, Animal/Rabies Control, Child Health, Child and Maternal Care Coordination, Childhood Lead Prevention, Environmental Health, Family Planning, Immunizations, Laboratory Services, Prenatal Care, Public Health Social Work, Vital Records, and WIC. The department was relocated to the current two-story, 19,000 sq.ft facility at 201 N. McLewean Street in December 1984. The agency has 58 staff positions, the majority possessing a degree and/or a professional license or registration.

## **FY08-09 WORK PLAN HIGHLIGHTS:**

- Received accreditation by the NC Local Health Department Accreditation Board.
- Agency was assigned two vehicles reducing the of cost travel reimbursement to staff.
- Maintain operational costs within approved budget.

## **FY09-10 GOALS:**

- Continue self assessment to maintain accreditation status and prepare for reaccreditation in 2012.
- Review operations outlining short-term and long-term goals for agency; staffing, funding, program/service delivery.
- Evaluate operational improvements on an ongoing basis to reduce expenditures and enhance revenues.
- Implement findings of efficiency study.

## **FUNDING LEVELS:**

<b>Actual 2007-2008</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Proposed 2009-10 Budget</b>
1,722,878	1,841,980	1,841,980	<b>SALARIES</b>	1,881,368
612,515	674,833	674,833	<b>BENEFITS</b>	688,637
714,358	787,984	916,521	<b>OPERATING</b>	866,308
14,148	0	3,500	<b>CAPITAL OUTLAY</b>	0
3,411,352	3,304,797	3,436,834	<b>TOTAL</b>	3,436,313

**LENOIR CO. HEALTH DEPT. BUDGET  
2009/2010 REVENUES**

ACCT. NO.	DESCRIPTION	DHHS	CO. APPRO.	MEDICAID	FEES	TOTAL
5110	General	134,540	538,615		12,100	685,255
5114	Immunization	22,918	4,928	13,600		41,446
5150	Adult Hlth	442,754	661,311	190,100	55,900	1,350,065
5160	Lead Program					***
5162	Child Hlth/CSC	29,680	287,718	80,200	1,000	398,598
5167	W.I.C.	316,011				316,011
5180	Environmental Hlth	9,250	324,197		60,000	393,447
5182	Animal Control		191,489			191,489
5190	Bioterrorism Prog	17,058				17,058
<b>TOTAL</b>		<b>972,211</b>	<b>2,008,258</b>	<b>283,900</b>	<b>129,000</b>	<b>3,393,369</b>

	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>Increase</u>	<u>Percentage</u>
Total Budget	3,355,293	3,393,369	38,076	1%
Co. Approp.	2,002,181	2,008,258	6,077	less than 1%

\*\*\*\*Lead Program funding (\$5000) reflected in Child Health and Environmental Health Programs

## **GENERAL ADMINISTRATION**

**DESCRIPTION:** General Administration is comprised of the offices of the health director, director of nursing, business office and vital records staff (3), clerical support supervisor (1), switch board and front reception staff (2), a secretary, housekeeping staff (2). General Administration budget covers the daily operational expenses of the agency and other expenditures where there is no corresponding line item in another programmatic budget.

### **FY08-09 WORK PLAN HIGHLIGHTS:**

- Maintained expenditures within approved budget for office supplies through comparative pricing and seeking competitive pricing from vendors.
- Reviewed and updated all physician and pharmacy contracts.
- Revise employee performance evaluation tool and review evaluation process.

### **FY09-10 GOALS:**

- Evaluate operational improvements on an ongoing basis to reduce expenditures and enhance revenues.
- Continue agency assessment to maintain accreditation status and prepare for reaccreditation in 2012

### **FUNDING LEVELS:**

<b>2007-2008 Actual</b>	<b>Original 2007-2008 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Proposed 2009-100 Budget</b>
328,129	340,760	340,760	SALARIES	354,451
120,057	122,491	122,491	BENEFITS	126,876
140,674	181,320	180,820	OPERATING	204,662
		0	CAPITAL OUTLAY	0
588,860	644,571	644,071	TOTAL	685,989

## **ADULT HEALTH SERVICES**

**DESCRIPTION:** Adult Health Services consists of Women’s Health Programs including Family Planning, Low-Moderate Risk Maternity , High Risk Maternity, and Maternity Care Coordination; Breast and Cervical Cancer Control and Prevention; Health Promotion (community); Maternity Care Coordination, and Communicable Diseases Control (Tb/STDs/HIV/AIDS). Staffing includes one nurse practitioner, a supervisor, eight public health nurse positions, one licensed practical nurse position, three nurse assistant positions, two laboratory technicians, two social workers, a health educator, an interpreter, and clerical support staff. Family Planning services are for females of child bearing age who are in need of routine birth control services. Clients receive an annual physical exam that includes a pap smear and their method of contraception. Comprehensive prenatal care is available to low-income females who are pregnant. Pregnant women who may be experiencing any psycho/social issues during the pregnancy can receive enhanced psycho/social counseling from our trained public health social work staff. Case management is offered to pregnant clients through the Maternity Care Coordination (MCC) program. Pregnant women who develop or have a medical condition that can complicate the pregnancy are enrolled in the agency’s High Risk Maternity clinic. We offer a modified/limited gynecological exam to post-menopausal women that includes a pap smear and breast exam to check for the presence or sign of developing abnormal tissues. Women who receive BCCCP services must be between 40-65, low-income, and not have third-party coverage. Women who have abnormal findings/results are referred to local specialists for follow-up care. The Health Promotion program includes community outreach projects such as cholesterol, blood pressure, and diabetes screenings at nominal cost to the general public during health fairs and other public events. A nurse or health educator conducts presentations to civic organizations, senior meal sites, and other small groups about a variety of health topics and distributes health maintenance information. The health department provides free screening/diagnostic and treatment services for the detection and prevention of communicable diseases such as tuberculosis, syphilis, gonorrhea, HIV/AIDS, and other sexually transmitted diseases. There are no eligibility requirements for these services. The health department also provides low cost flu and pneumonia shots to the general public at annual immunization clinics during the fall.

### **FY08-09 WORK PLAN HIGHLIGHTS:**

- Continued recruiting efforts to fill vacant public health nurse positions.
- Conducted Patient Flow Analysis to identify areas to improve efficiency.
- High risk maternity physician resigned from local practice.

### **FY09-10 GOALS:**

- Continue recruiting efforts to fill vacant positions.
- Implement findings of Patient Flow Analysis.
- Evaluate success of reorganization and implementation of efficiency study.

### **FUNDING LEVELS:**

<b>2007-2008 Actual</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Proposed 2009-10 Budget</b>
604,606	670,050	*670,050	SALARIES	687,048
209,745	248,963	*248,963	BENEFITS	253,127
392,903	435,966	*555,565	OPERATING	459,932
-0-	-0-	-0-	CAPITAL OUTLAY	-0-
1,207,254	1,354,979	*1,474,578	TOTAL	1,400,107

\*Includes Teen Tobacco Use Prevention Grant

## **CHILD HEALTH**

**DESCRIPTION:** The Child Health Programs provide routine, periodic, well-child physical assessments and other health maintenance services to children such as developmental screenings and immunizations. There are no eligibility requirements to receive state mandated immunizations. Public health nurses who have received enhanced training conduct the well-child physicals which include a medical history, complete physical examination, age-appropriate developmental screening, and administering state mandated immunizations according to schedule. Low-income children who are identified as being “ at-risk of a developmental delay”, qualify for Child Services Coordination, a case management program that involves regular home visitations by a public health nurse. Children who are identified through laboratory screening as having elevated blood lead levels are enrolled in the Lead Prevention Program. A public health nurse works with the family on ways to prevent further lead toxicity and monitors the child’s subsequent blood lead levels. Newborn Home Assessments, home visits by a trained nurse who assesses conditions of the post-partum mother and her newborn within two weeks of delivery is also provided.

### **FY08-09 WORK PLAN HIGHLIGHTS:**

- The health dept achieved 93% immunization rate for 0-2yr olds in CY 2008; 92% in CY 07, 91% in CY 06; 92% in CY 05, 88% in CY 04, 87% in CY 03.
- Local health care providers achieved 66% immunization rate compared to 44%, statewide.
- Retirees continued to work part-time in Child Health clinic.
- Implemented Corrective Action Plan for Child Coordination Services.

### **FY09-10 GOALS:**

- Achieve immunization rate of 95% for 0-2 year olds and maintain 100% immunization rate for 2-3 year olds.
- Reassign duties to increase child health nurse presence in clinic.

### **FUNDING LEVELS:**

<b>2007-08 Actual Budget</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Proposed 2009-10 Budget</b>
282,932	289,853	289,853	SALARIES	302,708
101,746	105,349	105,349	BENEFITS	111,314
18,360	25,275	30,275	OPERATING	26,500
		3,500	CAPITAL OUTLAY	
403,038	420,477	428,977	TOTAL	440,522

## WIC

**DESCRIPTION:** WIC is a federally funded, state administered supplemental foods and nutrition program provided by the health department. Eligibility is based upon residence, income, and documented medical/nutritional need. Eligible participants include pregnant women, post-partum and breast-feeding women, infants to 1 yr old, and children 1-5 yrs old. Participants receive vouchers they redeem at approved grocery stores and pharmacies to purchase WIC approved foods such as infant formula, baby cereal, baby food, milk, fruit juices, low sugar breakfast cereals, cheese, eggs, and dried beans. There are 7.0 FTE, including two Registered Dieticians.

### **FY08-09 WORK PLAN HIGHLIGHTS:**

- Assigned caseload for fiscal year was increased to 2036 from 1942 clients. Must maintain 97% participation or 1,975 clients.
- Received an additional allocation of \$6,324 as a result of the increased caseload.
- WIC director to review efficient operation of program

### **FY09-10 GOALS:**

- Meet or exceed required 97% participation rate the 2036 assigned caseload.
- Conduct Patient Flow Analysis to identify inefficient operations.
- 

### **FUNDING LEVELS:**

<b>2007-08 Actual Budget</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Proposed 2009-10 Budget</b>
195,370	207,714	207,714	SALARIES	210,429
75,353	81,682	81,682	BENEFITS	82,166
24,215	4,473	8,911	OPERATING	14,714
			CAPITAL OUTLAY	
294,938	293,869	298,307	TOTAL	307,309

## **ENVIRONMENTAL HEALTH**

**DESCRIPTION:** Environmental Health Program conducts state mandated investigation, permitting, and inspection services. Programs include: Food, Lodging, and Institution involves the permitting and quarterly grading inspections of all food establishments and annual inspections of hotels/motels and institutional facilities such as the local jail and hospital; On-Site Wastewater involves the evaluation of soil suitability for the installation of a septic tank system; Public Swimming Pools involves the annual permitting and periodic inspection of public swimming pools; Tattoo Parlor involves the permitting of tattoo artists and quarterly inspections of the establishment which include instruments, sterilizer/autoclaver, records/documents; Residential and Day Care involves the periodic inspections of licensed day care and residential facilities; and the Lead Investigation involves the investigation for the presence and the abatement of lead contaminated paint in residences, day care facilities, and other locations where children under six years old stay and who have elevated blood lead levels. The Environmental Health Program is staffed with six environmental health specialists (registered sanitarians) including the supervisor, and a secretary.

### **FY08-09 WORK PLAN HIGHLIGHTS.**

- Food and Lodging staff conducted 634 mandated inspections, maintaining 100% compliance with required quarterly inspections of food establishments and other facilities which resulted in additional state funding of \$7,804.
- Applications for new lot evaluations decreased 45% and lot evaluations conducted decreased over 32% compared to CY 07.
- Environmental Health intern completed required training and took Board of Registered Sanitarians exam.

### **FY09-10 GOALS:**

- Maintain response time from receiving application to conducting lot evaluation to less than 10 business days.
- Maintain 100% compliance with mandated inspections.

### **FUNDING LEVELS:**

<b>Actual 2007-08</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09</b>		<b>Proposed 2009-10 Budget</b>
261,082	278,221	278,221	SALARIES	273,882
90,160	94,128	94,128	BENEFITS	93,362
55,675	26,050	26,050	OPERATING	26,700
			CAPITAL OUTLAY	
406,917	398,399	398,399	TOTAL	393,944

## **ANIMAL CONTROL**

### **DESCRIPTION: ANIMAL/RABIES CONTROL**

The Animal/Rabies Control program enforces the local Lenoir County Animal/Rabies Control Ordinance adopted July 1992 with an effective date October 1992; state rabies control laws, NCGS 130A-184 through 200 and NCGS 67-4.1 through 4.4; and other related state laws. The health department employs two Animal Control Officers; each is equipped with a vehicle, a rifle, and an assortment of cages, traps, snares, and personal protective gear. The jurisdiction of the local ordinance is county-wide, including the townships of LaGrange and Pink Hill but excludes the town limits of Kinston.

### **FY08-09 WORK PLAN HIGHLIGHTS:**

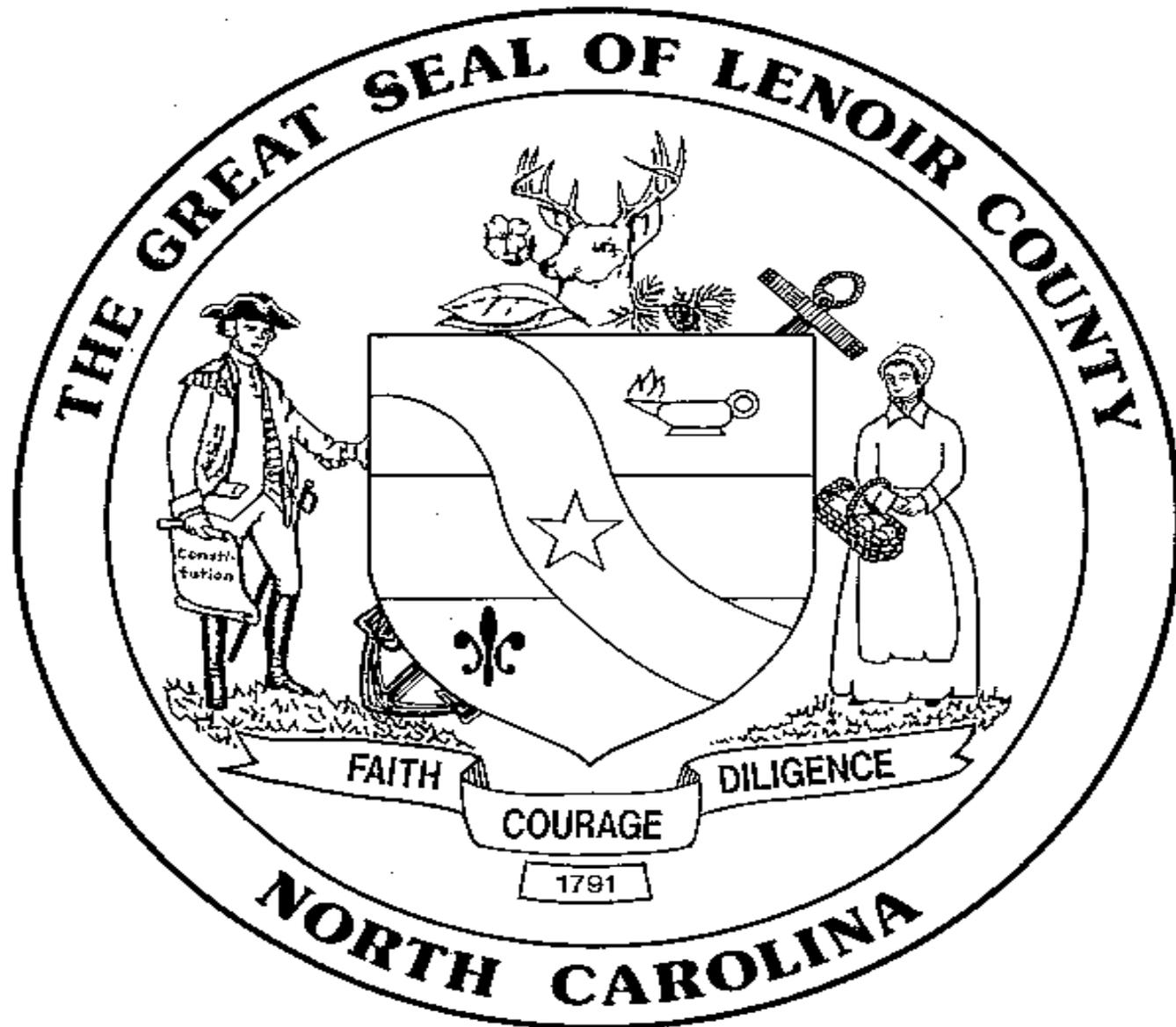
- The number of reported cases of animal rabies in CY 08 was 2, CY 07 was 0, CY 06 was 4, CY 05 was 4, 6 cases in CY 04, 8 cases in CY 03, and 5 cases in CY 02,
- 54 animal bites were reported in CY 08, 54 reported in CY 07, 38 reported in CY 06, 85 in CY 05, 88 in CY 04, 110 in CY 03, and 87 in CY 02.
- Responded to 941 complaints in CY 08, 974 complaints/requests for services in CY 07; 1,242 in CY 06; 1,218 in CY05; 1,019 in CY 04; 1,133 in CY 03; and 1128 in CY 02.
- The number of cats and dogs picked up and impounded at the SPCA shelter increased 3.8% CY 08 compared to CY 07. Animals euthanized increased by 2.5% from previous calendar year, ending a three year trend of reduced euthanasia.

### **FY09-10 GOALS:**

- Stress safety to reduce the number of workmen's comp claims.
- Continue collaborating with reorganized local chapter of SPCA regarding animal policies.

### **FUNDING LEVELS:**

<b>2007-08 Actual Budget</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Proposed 2009-10 Budget</b>
50,759	55,382	55,382	SALARIES	52,850
15,454	22,220	22,220	BENEFITS	21,792
82,531	114,900	114,900	OPERATING	133,800
14,148			CAPITAL OUTLAY	
162,892	192,502	192,502	TOTAL	208,442



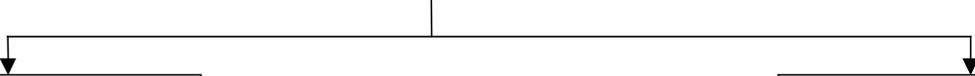
**Duplin, Sampson, Lenoir, Wayne  
Board of Commissioners**



**EastPointe  
Area Board**



**EastPointe  
CEO**



**LME Administration includes:  
Finance, QI, Provider Relations, IT,  
Advocacy, Utilization Management,  
Access, and Customer Services**

**Contracted Services include:  
Comprehensive Mental Health,  
Developmental Disabilities and  
Substance Abuse Services (with this  
including ADVP, Residential Living,  
Community Support, TASC,  
Psychosocial Rehabilitation, and  
Assertive Community Treatment  
Team**

**EASTPOINTE CENTER**  
**FY 09-10: 63 FTEs**  
**FY 08-09: 63 FTEs**  
**FY 07-08: 127 FTEs**

**LENOIR COUNTY MENTAL HEALTH, DEVELOPMENTAL DISABILITIES, AND SUBSTANCE ABUSE CENTER**

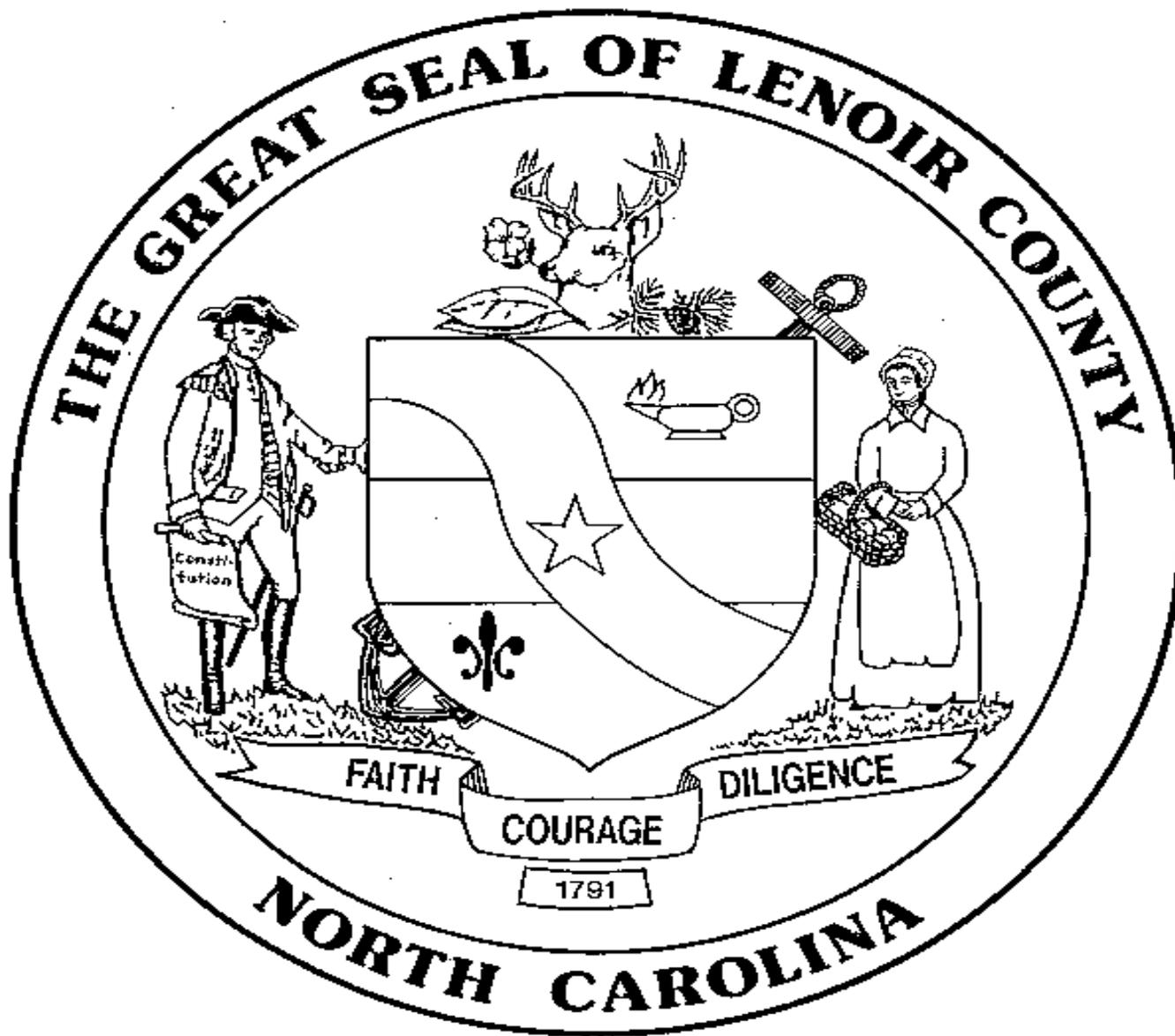
**DESCRIPTION:** The Lenoir County Mental Health Center exists, under the direction of the Eastpointe Area Board, to provide or contract for the provision of mental health, developmental disabilities, and substance abuse services for the citizens of Lenoir County under the rules and applicable statutes governing licensing of facilities and accreditation of programs and services, General Statute 122C and APSM 30-1.

**FY 08-09 HIGHLIGHTS:** The Lenoir County Mental Health Center will continued to ensure consumers receive quality services delivered in a manner that facilitates client growth. Staff will continued their work with the local community, the Lenoir County Commissioners and appropriate state officials to ensure that privatization of services did not equate to a reduction in services or quality of service delivery. Furthermore, Eastpointe continued to enhance itself as an LME and as a behavioral health advocate by ensuring that county local funds are appropriately used to provide services for the uninsured or underinsured. Eastpointe was selected as one of four LMEs in the state that will have the Medicaid Utilization Management function returned to it. Therefore, for all Medicaid recipients in the catchment area Eastpointe will perform the authorization process for behavioral health services. Eastpointe also entered into a five year lease agreement with Lenoir County for utilization of the mental health building.

**FY 09-10GOALS:** The Lenoir County Mental Health Center will continue to ensure quality services are delivered to the county’s consumers and that a vast array of behavioral healthcare services is provided. Staff will continue to work at the local and state level to ensure that citizens can receive services at an accessible location and in a timely manner. Eastpointe staff will continue efforts to ensure that system reform has minimal impact upon those consumers in Lenoir County and continue to work with State and Legislative leaders to minimize the negative impact of system reform. Furthermore, Eastpointe will continue to ensure that local funds are utilized to fund services for Lenoir citizens that would otherwise be unfunded consumers.

**FUNDING LEVELS**

	<b>2007-2008 Actual</b>	<b>2008-2009 Actual</b>	<b>Recommended 2009-2010</b>
<b>Total</b>	\$4,769,262	\$4,769,262	\$4,769,262
<b>County Share</b>	245,227	\$246,342	\$236,464
<b>Mental Health Bonds</b>	\$0	\$0	\$0



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## **Lenoir County Criminal Justice Partnership Program**

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**DESCRIPTION:** The Lenoir County Day Reporting Center has been officially operating since March 1, 2007. As a part of the Criminal Justice Partnership Program, it is designed to work with the Department of Community Corrections to reduce incarceration of offenders and to offer substance abuse treatment, Cognitive Behavior Intervention, GED, Job placement/job skills training through Lenoir Community College and other service to aid the offenders in becoming productive citizens. The goal of the program is to serve approximately 70 offenders this fiscal year. If we are successful in achieving this goal, we expect a savings to the county/state of approximately 1.5 million dollars vs. the cost of incarceration.

**FY 09-10 GOALS:** To continue and increase service to the offenders in order to meet most of their needs in a One-Stop Shop concept.

**TOTAL FY 09-10 EASTPOINTE MENTAL HEALTH FUNDING: \$20,000**

**TOTAL FY 09-10 GRANT FUNDS: \$104,849**



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## **DEPARTMENT OF SOCIAL SERVICES**

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**DESCRIPTION:** The Lenoir County Department of Social Services is a County Operated, State Supervised, Public, Non-Profit, Human Services Delivery Organization which provides Economic Support, Health Care Financing, Child Support Enforcement, Employment and Training, and Professional Social Work Services to the citizens of Lenoir County. The primary mission and purpose of Social Services (the reason it exists) is to assist the county in coping with the social and economic conditions with which it is faced.

In fulfilling its mission and purpose, the Lenoir County Department of Social Services operates a large number of complex programs authorized by Chapter 108A of the North Carolina General Statutes and/or the Lenoir County Board of Social Services. And while the Department of Social Services operates over seventy different programs, these programs can be grouped into the following nine major categories: Medicaid, Special Assistance, Food Stamps, Child Support, Work First Cash Assistance, Work First Employment, Child Daycare, Adult Social Work, and Child Welfare Social Work.

In providing these programs and services, the Lenoir County Department of Social Services produces goods and services that promote the “general well-being” of the citizens of Lenoir County.

### **FY 08-09 WORK PLAN HIGHLIGHTS:**

- 1) The Child Support Program produced amazing results;
- 2) Medicaid cases for Families/Children/Adults continue increasing;
- 3) Food Stamp applications continue to increase;
- 4) Child Welfare Program struggles with enormously high turnover and compliance; and,
- 5) The Work First Program copes with a high jobless rate;
- 6) The Agency conducted an extensive and thorough Pay Study for Employees!

### **FY 09-10 GOALS:**

To improve recruitment and retention of knowledgeable, Skilled and Talented Staff;

- 1) To improve pay and benefits for all DSS employees in an effort to be more competitive in the actual market;
- 2) To meet Federal and State Program Standards;
- 3) To assist the County in coping with its many economic problems;
- 4) To continue to improve performance in the Child Support Program;
- 5) To reorganize effectively according to duties, responsibilities, and available talent;
- 6) To continue to improve employee development and training;
- 7) To develop outcome and performance measurements for employees.

## SUMMARY OF EXPENDITURES/REVENUES

PROGRAM AREA	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>
<u>MEDICAID</u>	\$7,963,322	\$5,652,617	\$2,344,681
SPECIAL ASSISTANCE	\$1,026,803	\$1,051,130	\$945,339
FOOD STAMPS	\$1,371,709	\$1,454,226	\$1,732,381
CHILD SUPPORT	\$1,300,781	\$1,437,934	\$1,445,856
WORK FIRST FAMILY ASSISTANCE	\$352,956	\$323,579	\$667,228
WORK FIRST EMPLOYMENT	\$309,482	\$370,574	\$419,858
<u>CHILD DAY CARE</u>	\$3,114,276	\$3,301,635	\$2,631,960
ADULT SOCIAL WORK	\$974,786	\$1,153,484	\$1,328,397
CHILD WELFARE SOCIAL WORK	\$2,751,080	\$3,805,253	\$3,744,046
BUILDING PRINCIPAL	\$0	\$0	\$0
<b>SUBTOTAL-ALL DSS RELATED COSTS</b>	<b>\$19,165,195</b>	<b>\$18,550,432</b>	<b>\$15,259,746</b>
<b>LESS INDIRECT COST*</b>	<b>\$875,130</b>	<b>\$862,692</b>	<b>\$1,186,720</b>
<b>NET BUDGETED EXPENDITURES</b>	<b>\$18,290,065</b>	<b>\$17,687,740</b>	<b>\$14,073,026</b>
<b>STATE/FEDERAL REVENUES</b>	<b>\$9,291,270</b>	<b>\$10,620,982</b>	<b>\$10,098,671</b>
<b>COUNTY SHARE (LOCAL ONLY)</b>	<b>\$8,998,795</b>	<b>\$7,066,758</b>	<b>\$3,974,355</b>

\*Note: Revenues realized from Indirect Costs are included in the row entitled "State/Federal Revenues"

## **MEDICAID**

**DESCRIPTION:** “Medicaid”, also referred to as Title XIX or the Medical Assistance Program, provides comprehensive and necessary medical care for all categorically needy and medically needy low-income recipients. A “categorically needy” individual is one who is entitled to medical assistance by category or grouping (TANF, Special Assistance, and Foster Care, etc.) A “medically needy” individual is one whose resources fall within the State’s guidelines but whose income exceeds the program limits and who has sufficient need for medical care to meet an assigned deductible. The total Medicaid dollars as shown in the Social Service's budget includes payments made to the following providers: hospitals, pharmacies, physicians, clinics, transportation, and the Lenoir County Health Department. Social Services serves as the mechanism for determining eligibility for all Medicaid recipients with the exception of SSI recipients.

**FY 08-09 HIGHLIGHTS:** The Lenoir County Medicaid Unit experienced a few changes during the current FY. (1) Effective January 1, 2008, We began counting the assets and income of potentially eligible Expanded Foster Care Program (EFCP) individuals, caseworkers must evaluate for all mandatory Medicaid program/categories, excluding Medically Needy and Family Planning Waiver. If ineligible, place the individual into the Expanded Foster Care Program (EFCP). (2) Effective March 1, 2008, The Division of Medical Assistance (DMA) began to allow for the exclusion of days when the applicant or third party requests more time to obtain required information and the application must pend beyond the processing deadline. (3) Effective November 1, 2008, DMA received a demonstration grant to institute the Money Follows the Person Program (MFP). MFP is intended to transition individuals from institutions who want to live in the community, and provide quality programs and services that are person-centered, appropriate and needs based in both home and community-based settings. (4) North Carolina is authorized to provide Medicaid for disabled workers under the Health Coverage for Workers with Disabilities Act (G.S. 108A-54.1). Health Coverage for Workers with Disabilities (HCWD) provides an incentive for persons with disabilities to go to work or to increase their hours of work while protecting their Medicaid eligibility.

**FY 09-10 GOALS:** Medicaid will strive to (1) Continue to exceed the 75% compliance threshold for processing denials, inquiries, withdrawals, and discouragement at application; (2) Continue to process applications timely; (3) Adequately train staff in the Medicaid Unit to provide timely and accurate benefits to all eligible applicants and to maintain a low or no error rate.

### **FUNDING LEVELS**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-10</b>
<b>\$7,963,322</b>	<b>\$5,652,617</b>	<b>\$2,344,681</b>

## **FOOD & NUTRITION SERVICES**

**DESCRIPTION:** The USDA Food and Nutrition Services Program is designed to promote the general welfare and safeguard the health and well being of the County’s population by raising the levels of nutrition among the County’s low-income individuals. Social Services serves as the mechanism for determining eligibility for and providing benefits to all Food Stamp eligible households. The Department also conducts performance reviews, including tracking; spending and issuing the EBT benefit. The Department also distributes USDA Surplus Commodities under contract with the local National Guard Armory.

**FY 08-09 HIGHLIGHTS:** Lenoir County’s Food and Nutrition Services Program experienced some changes during the current fiscal year. (1) Individual Retirement Accounts (IRA’s), KEOGH Plans, 401K plans, and regular retirement plans are now excluded as resources (2) All vehicles are exempt from counting as a resource. Boats are countable resources unless used for main transportation or for income producing such as a fisherman. (3) Military Combat pay is now excluded as countable income. (4) Dependent care costs deduction is no longer capped. A household can now get the deduction for the full amount they are responsible to pay. (5) Changed procedures for treatment of income of non-qualified ineligible aliens. Household has to pass the gross income test, if over then will not be eligible for FNS benefits, if under the gross income test, the income will be prorated.

**FY 09-10 GOALS:** Food and Nutrition Services Program will continue to strive to: (1) Have zero overdue emergency applications by ensuring that all recipients receive accurate and timely benefits; (2) Increase Food and Nutrition Services Fraud Collections by 40%; (3) Continue the distribution of USDA Commodities under contract with the National Guard Armory (3) The Salvation Army will continue to administered the Crisis Intervention Program (CIP).

**FUNDING LEVELS**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-10</b>
\$1,371,709`	\$1,454,226	\$1,732,381

## **SPECIAL ASSISTANCE**

**DESCRIPTION:** Special Assistance is a state and county funded program that provides payments for the cost of care for Aged and Disabled residents of groups homes and rest homes. Eligible recipients receive a check to help pay the cost of care. Special Assistance recipients also receive full Medicaid benefits. This type of care is divided into two levels: Basic Adult Care Homes and Special Adult Care Homes. The current maintenance amount for Basic Care is \$1,253 per month (\$1,207 + \$46). The current maintenance amount for Special Care (Alzheimer's patients) is \$1561 per month (\$1515 +\$46).

**FY 08-09 HIGHLIGHTS:** The Special Assistance Program had little changes during the current fiscal year. The In-Home program continues to grow. The SA rate increased from \$1,173 to \$1,207.

**FY 09-10 GOALS:** The Special Assistance Unit will strive to (1) Continue to process applications accurately and timely for all eligible applicants; (2) Continue to have good communication with the community and rest homes that provide care to the Aged and Disabled.

### **FUNDING LEVELS**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended 09-10</b>
\$1,026,803	\$1,051,130	\$945,339

## **WORK FIRST FAMILY ASSISTANCE**

**DESCRIPTION:** The Work First Family Assistance Program is built on the premise that "all people have a responsibility to their families and to the community to work and to provide for their children". As an "Electing County", this program provides a time-limited subsidy payment and Medicaid benefits to families while the parent participates in work-related activities designed to help the parent to find and maintain gainful employment. This program also provides short-term emergency assistance on a one-time basis in the form of a Benefit Diversion payment. All program services are intended to prevent long-term welfare dependency.

**FY 08-09 HIGHLIGHTS:** The unit's focus has shifted to services that are more diversionary and fewer WFFA cases. The WFFA caseload continues to slowly decline. Lenoir County remains an "Electing County". This has proven to be a positive move for the WFFA program by making more funding available to serve WFFA families and families at risk of welfare dependency. The average WFFA check is \$212.00 per family. Today, 85% of the 172 WFFA households are children living with a relative other than a parent, most often their grandparents. The average WFFA parent is a single mother, between 20 to 29 years old, with one child under age six years. This average family has received WFFA payments less than six months.

**FY 09-10 GOALS:** The Work First Family Assistance Program plans to: (1) To meet and exceed the 50% All Families Participation Goal; (2) Aggressively pursue all available alternative resources for applicants in order to divert families from long-term dependency upon welfare; (3) Provide supportive services to employed families in order to prevent a return to welfare; (4) Ensure that all WFFA children receive required immunizations and regular medical and dental care; (5) Ensure that all WFFA children remain in school until graduation and that all teen parents finish high school; and (6) Ensure that teen parents remain in the care of a responsible adult while receiving WFFA benefits.

### **FUNDING LEVELS:**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-10</b>
\$352,956	\$323,579	\$667,228

## **WORK FIRST EMPLOYMENT SERVICES**

**DESCRIPTION:** As a component of the Work First Program, The Work First Employment Services Unit (WFE) provides employment services to WFAA parents. The WFE social workers aid the participants to realize self-sufficiency by obtaining employment. To accomplish this, the social workers identify and resolve barriers to employment and coordinate the participant's efforts to gain the skills necessary to obtain gainful employment or to find a better paying job. There is currently one social worker position assigned to the component. There has been one Job Coach position and a Human Resource Placement Specialist Position added to this component through the Demonstration Grant that was approved for this year. The Job Coach will go with the participant for the first days or weeks of employment to help the participant successfully complete the employer's initial training phase. The Job Coach will remain in close contact with both the employer and the participant to serve as liaison and to resolve problems as they arise. The worker will provide the coaching and encouragement needed for the Work First participant to make a successful transition into the workforce. The Human Resource Placement Specialist will work with the WFE participant to help develop a Mutual Responsibility Form that will help the participant move toward self-sufficiency. DSS contracts with public, non-profit, and private-for-profit employers who provide on-the-job training for program participants. Unit staff provides case management and supportive services for employed families whose income is below 200% of the federal poverty levels.

**FY 08-09 HIGHLIGHTS:** The staff has done an excellent job of meeting the participation rate. Lenoir County has consistently been in the top 15 counties in the state to meet the 50% All Families Participation Rate with a yearly average of 61.24%. The unit also has met the two-parent participation rate for every month in the fiscal year. It is evident that the Demonstration Grant funds had a positive effect in meeting these rates.

**FY 09-10 GOALS:** The WFE unit plans to: Surpass the state and federal 50% participation rate by achieving a 60% all-parent participation rate for the year; surpass the state and federal 90% participation rate for two-parent families.

### **FUNDING LEVELS:**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-10</b>
\$309,482	\$370,574	\$419,858

## **ADULT SOCIAL WORK SERVICES**

**DESCRIPTION:** The Adult Social work programs consists of an array of core and supportive services that may be provided alone or in various combinations best suited to addressing the particular levels of the need of adults (age 18 and up). Services include Level II and III In Home Aide, Nursing/Assisted Living Placements, Guardianship, Adult Protective Services, Case Management, Medicaid Case Management, Monitoring of Family Care Homes and Adult Family Homes, Payee Services, Special Assistance In Home services, Adult Day Care monitoring, WAFFA Special Assistance and General Assistance

The In-Home Aide Services are funded by the Home and Community Care Block Grant, State In Home and Social Services Block Grant. In Home Aide services provide needed assistance to adults in their homes so that they will be able to stay in their homes and avoid placement. Guardianship service provides help to those unable to manage there own affairs and have no one to help. Adult Protective services are provided to adults who are in need of protection, are abused, neglected or exploited and are disabled. Adult Care Case management and Medicaid Case management provide help to individuals who require assistance obtaining health or other necessary needs. Payee services are for the person who the Social Security Administration has appointed DSS to manage their money. The Special Assistance/In Home services are for individuals who qualify to receive assistance with their needs and case management. The Adult Day Care is monitoring for compliance with state laws and there is a small amount of money that funds help to pay for persons in need to attend the center.

**FY 08-09 HIGHLIGHTS:** The Adult Unit had no staff turnover in 2008-2009. The Adult Unit was split from the Children’s Services Division and Adult Service unit and is now part of the Adult and Family Services Division. The WFFA Emergency Assistance program was added to the duties of this unit in 2008. Adult Services completed over 3,800 individual contacts in 2008-2009. Through the generosity of the public the Adult Services unit has been able to maintain a small donation fund to meet the needs of elderly and disabled adults at Christmas. The increase in General Assistance Funds to \$25,000 has enabled the unit to help approximately 100 more individuals with medication this fiscal year.

**FY 09-10 GOALS:** Adult Services will (1) Continue with all the above; (2) Maintain its compassionate, caring, courteous, confidential and professional manner in servicing the adults of Lenoir County. (3) Continue to provide more in-service training opportunities for the workers; (4) Strive to inform the community about the services available though Adult Services; (5) Continue to develop a team sprit and good relations with the Family Assistance unit and the Program Manager.

### **FUNDING LEVELS**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-10</b>
\$974,786	\$1,153,484	\$1,328,397

## CHILD SUPPORT ENFORCEMENT

**DESCRIPTION:** The Child Support Enforcement Program (CSE) was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and N. C. General Statute 110-128-141 to ensure that both parents support their children in the manner to which they are entitled. The CSE program seeks to ensure that non-custodial parents support their children. If the child is receiving Work First Family Assistance (WFFA), the state retains collected support and treats this as reimbursement for WFFA funds. The state distributes this money to county, state, and federal governments in a percentage amount equal to their participation in financing the WFFA program. For children who do not receive WFFA, the child support collected is paid to the custodial parent or caretaker of the child. The CSE program offers a wide range of services that include Location of Absent Parents, Establishment of Paternity and/or Support, Enforcement of Support Orders, and Collection of Support Payments. CSE services are provided free of charge to families receiving WFFA and Medicaid. All other families pay a small one-time fee of \$10.00 or \$25.00 based on the family's income. Approximately fifty-eight hundred families depend upon the Child Support Unit for these services.

**FY 08-09 HIGHLIGHTS:** The Lenoir County CSE Division established paternity for 95.16 percent of children born out of wedlock during the 07-08 SFY and 88.61 percent of the total caseload was placed under a child support obligation. This accomplishment prompted an award for exceeding the prior year's percent of cases under order by 7.38% and ranking number TWO in the state for percentage increase in fiscal year 2007-2008. DSS continued a partnership with Young Williams, P. A. to provide management services for the CSE Program through June 2008. Ranking on the state Nine Factor Performance Review Score Report improved from 72 as of June 2007 to 59 as of June 2008. Total collections increased by 9.78% over the prior timeframe and totaled \$7,847,586.64 as of June 2008 for children in need of support.

**FY 09-10 GOALS:** The Child Support Division will strive to: (1) Increase total collections by exceeding 5% margin over the prior year; (2) Establish Paternity for 99.00% of children born out of wedlock in open CSE cases; (3) Establish a support order for 89.6% of CSE cases; (4) Collect 67.7% of current support due; (5) Collect 66.9% of arrears due; and (5) Collect a total of \$8,239,966 in support for children.

**FUNDING LEVELS:**

FY 07-08	FY 08-09	Recommended for FY 2009-2010
\$1,300,781	\$1,437,934	\$1,445,856

## **CHILD CARE SUBSIDY SERVICES**

**DESCRIPTION:** Using the funds from the Division of Child Development, DSS provides subsidized childcare services to eligible families. Based on parental choice, subsidized care is provided in approved childcare arrangements. Families must be income eligible to receive a subsidy to support employment or education and training to enhance employment. DSS provides child care services to support child protective services or child welfare services, to children in DSS custody, and to families in emergency situations without regard to family income. Eligible families are given a voucher to help purchase appropriate childcare. Parents pay a portion of the childcare costs by paying 8%, 9%, or 10% of their income as a parent fee. Enrolled providers submit attendance reports to DSS for reimbursement of child care services. Childcare Services are funded by 35% state dollars and 65% federal dollars.

**FY 08-09 HIGHLIGHTS:** Funding was not sufficient to serve all of the eligible families who requested assistance without a waiting list, therefore a waiting list was implemented in October 2008. DSS contracted with 60 licensed childcare centers, 26 licensed childcare homes, and 5 non-licensed childcare homes. With the exception of the child protective services and work first employment participants, all of the families receiving subsidy services are employed full-time.

**FY 09-10 GOALS:** (1) Ensure that vulnerable Lenoir County children have access to a safe, nurturing, financially stable environment; (2) Provide Child Care Subsidy Services in a prompt and timely manner; (3) Maximize Child Care funding; (4) Avoid county charge-backs due to worker error; (5) Ensure that good quality child care is available, accessible, and affordable for all Lenoir County children who need it to support employment, education and training to enhance employment, child welfare, and child well-being; (6) Ensure compliance with Division of Child Development standards for fiscal control and subsidy related management by enrolled providers; and (7) Enable parents to maintain employment in order to support their family and achieve economic independence.

### **FUNDING LEVELS:**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-10</b>
\$3,114,276	\$3,301,635	\$2,631,960

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## **CHILD WELFARE SERVICES**

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**DESCRIPTION:** Child Welfare is a continuum of services for families and children who are in need of being in a safe environment and who need permanent families/homes. Families and children involved with issues of abuse, neglect, and dependency come to the attention of the Department of Social Services. Primary services provided to these families are investigations, assessment/treatment services, foster care, and adoption. Other child welfare services include recruitment, development, training and licensing of foster homes for children who are in the legal custody of the Department of Social Services. Court ordered home studies and Interstate Compact placement studies are other activities of child welfare.

**FY 08-09 HIGHLIGHTS:** Child Welfare Services identified a Links Coordinator to facilitate meetings and coordinate activities for At-Risk Foster Youth between the ages of 13-21, Improved Links Services by sponsoring a Real World Event in Lenoir County for foster youth, Collaborated with Wayne Co. DSS to co-sponsor a regional Real World Event, finalized 10 adoptions, Facilitated Child and Family Team Meetings within the mandated time frames, Continue to utilize kinship placements as a placement resource and support system for foster youth, and established permanent plans for foster children within the mandated time frames to reduce the time spent in foster care.

**FY 09-2010 GOALS:** Children's Services will **(1)** recruit eight new foster homes; **(2)** strengthen social work best practice skills through training and supervisor/worker conferences; **(3)** reduce social work turn over rate by improving the applicant screening and interviewing process by collaborating with the Job Links Program (Work Keys) at Lenoir Community College; **(4)** Continue to utilize and support relative placements to reduce the negative impact on children entering into the foster care system.

### **FUNDING LEVELS**

<b>FY 07-08</b>	<b>FY 08-09</b>	<b>Recommended FY 09-2010</b>
\$2,751,080	\$3,805,253	\$3,744,046

## **LENOIR COUNTY PUBLIC SCHOOLS**

**DESCRIPTION:** The Lenoir County Public School System is comprised of nine elementary, one K-8, three middle, three high, one early college, and two alternative schools. The State of North Carolina views the operation of school systems as a partnership between Federal, State, and Local agencies. In that regard, the State views its responsibilities to provide for the education and views the responsibilities of the Local agencies to provide for the schools' operating expenses and capital building needs. Appropriated through the Lenoir County Board of Commissioners, the majority of funds are used for costs associated with utilities, maintenance of school facilities, custodial services, legal services, the Board of Education, and administrative costs. In addition, local funds go to pay for salaries and supplements for staff. Funds appropriated for capital outlay support construction and renovation of sites owned by the Board of Education and include maintenance of boilers, roofs, and classroom furniture.

**FY 08-09 HIGHLIGHTS:** Spending for the 2008-09 school year was guided by the following programs: International Baccalaureate and Advanced Placement, AVID, LEAP Grant, Bright Ideas, SuccessMaker, Reading First, Waterford, Even Start and More at Four, Thinking Maps, ISTE Technology Partnership, DIBELS, Early College High School, Project Lead the Way, Distance Learning (Cyber Campus), Parent Involvement, ClassScape, Language!, and numerous staff development opportunities to effectively incorporate these programs.

Additional Highlights: Construction on the first three projects from the \$69.7 million bond approval are completed, with expected occupancy of the new Northeast Elementary School in July, 2009. All of these schools will receive integrated classrooms, which will include projectors, screens, microphones and student tablets. Construction continues at Moss Hill Elementary and Banks Elementary Schools. Construction will begin at Southeast Elementary School in the fall of 2009.

**FY 09-10 GOALS:** The mission of Lenoir County Board of Education and Lenoir County Public Schools is "Preparing all students to be competitive and productive citizens in a global economy." To achieve this mission, the funds appropriated locally will assist in accomplishing the following: (1) Attain high academic achievement for all students to become globally competitive students (2) Attract, retain, and develop 21<sup>st</sup> Century professionals, (3) Provide safe and orderly learning environments to develop healthy and responsible students, (4) Provide leadership to guide innovation, and (5) Provide engaging learning environments governed and supported by 21<sup>st</sup> Century systems.

**SCHOOLS' PERFORMANCE:** For the most recent results provided by the State Accountability Program (known as the ABCs), in 2007-2008 fifteen (15) schools met expected or high growth. Four (4) schools also met federal expectations of adequate yearly progress (AYP).

*School of Distinction* – Lenoir County Early College High School was recognized as a School of Distinction. This achievement characterized schools which met expected or high growth with more than 80% of the students scoring at a level of proficiency.

*Schools of Progress* – Eight (8) schools were recognized as Schools of Progress. Having more than 60% of students proficient and achieving expected or high growth earned this designation.

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## LENOIR COUNTY SCHOOLS

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Revenue Source	2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget	Adopted 2009-10
Current Expense	\$9,222,265	\$9,500,000	\$9,500,000	\$9,800,000

## **LENOIR COMMUNITY COLLEGE**

**DESCRIPTION:** Lenoir Community College aspires to be the community college of choice for a diverse, local, regional, and global community. Lenoir Community College offers quality educational programs and services that provide opportunities for the intellectual, economic, social, and cultural development of its students and the community. Through its policies, procedures, and daily operations in the fulfillment of its mission, Lenoir Community College exemplifies the following values: the worth and dignity of all people; honesty, integrity and excellence; exemplary teaching and effective learning; access and opportunity while maintaining quality; skill preparation to work and live in a global economy; diversity in every aspect of its culture; a systematic and inclusive approach to decision making; community partnerships; and continuous growth and improvement for personal and professional development.

**FY 08-09 HIGHLIGHTS:** The College 1) accommodated an enrollment this year of approximately 21,215 students (duplicated headcount); 2) offered 3,233 classes and had 887 graduates; 3) managed a total budget of \$32,547,069 of which approximately \$4.7 million was financial aid provided to over 1,800 students; 4) is well into the construction of the \$800,000 Maintenance Facility on the main campus; 5) was awarded a North Carolina Community College Adult Educators Association Innovation Award for creativity and innovation in the programming/management of continuing education programs for the mobile machining lab; 6) received the American Culinary Federation certification for the Culinary program; 7) 92 employers participated in the Annual Job Fair with approximately 1200 job seekers attending; and 8) a total of 9 Lenoir County companies received customized training through Lenoir Community College's Customized Industry Training program (West Pharmaceutical Services, Electrolux Home Products, Masterbrand Cabinets, Field Controls, Dupont, Dopaco, Smithfield Foods, Alside, Bijur Delimon International).

**FY 09-10 GOALS:** The College plans to 1) provide basic skills education and literacy resources needed to prepare adults to seek entry level employment; 2) provide customized training assistance in support of full-time production and direct customer service positions, thereby enhancing the growth potential of companies located in the county while simultaneously preparing Lenoir County's workforce with the skills essential to successful employment; 3) provide emerging technical programs such as Aeronautics and Green Technology; 4) meet the educational demands of the growing health care industry; 5) increase the number of students who matriculate to four year institutions; and 6) seek additional funding through grant opportunities and the LCC Foundation to enhance the programs of the College.

**TOTAL FY 09-10 RECOMMENDED OPERATIONS FUNDING - \$2,100,000**

**TOTAL FY 09-10 REQUESTED OPERATIONS FUNDING - \$2,134,644**

**TOTAL FY 09-10 AGENCY BUDGET – \$30,000,000 PLUS (Estimated)**

**TOTAL FY 09-10 RECOMMENDED COUNTY CAPITAL FUNDING - \$100,000**

**TOTAL FY 09-10 REQUESTED COUNTY CAPITAL FUNDING - \$250,000**

**NEUSE REGIONAL LIBRARY  
ORGANIZATIONAL CHART**

**HEADQUARTERS AT THE  
KINSTON-LENOIR COUNTY  
PUBLIC LIBRARY**

**DIRECTOR**

**Business Manager  
Bookkeeper II**

**Special Projects Manager**

**Maintenance Department  
Maintenance III**

**Administrative  
Assistant III**

**Head of Extension Services  
Librarian II**

**Extension Services Assistant  
Library Assistant IV**

**Circulation  
Department**

1. L.A. IV
2. L.A. III
3. L.A. II
4. L.A. I
5. L.A. I (P.T.)
6. L.A. I (P.T.)
7. L.A. I (P.T.)
8. L.A. I (P.T.)
9. Pages (6)

**Reference  
Department**

1. Lib. IV
2. Lib. III
3. Lib. II
4. L.A. III
5. Computer Lab Tech (2)
6. Security Guards

**Technical  
Services**

1. Lib. II
2. L.A. III
3. L.A. I (P.T.)
4. L.A. I (P.T.)
5. L.A. I (P.T.)

**Children's  
Department**

1. Lib. I
2. Lib. I
3. L.A. II (P.T.)
4. L.A. I (P.T.)
5. Pages (2)

**Lenoir County  
La Grange**

1. L.A. IV
2. L.A. III
3. Page
4. Maint. I (P.T.)

**Pink Hill**

1. L.A. IV
2. L.A. III

**Greene County**

1. Lib. II
2. L.A. II
3. L.A. II (P.T.)
4. L.A. I (P.T.)
5. L.A. I (P.T.)
6. L.A. I (P.T.)
7. L.A. I (P.T.)

**Jones County  
Trenton**

1. L.A. I
  2. L.A. I (P.T.)
- Comfort**
1. L.A. I (P.T.)
- Pollocksville**
1. L.A. I
- Maysville**
1. L.A. II
  2. L.A. I (P.T.)

**Authorized Full-time Positions\***

FY 07-08	FY 08-09	FY 09-10
18	17	16
18	17	16

 **Funded by Kinston-Lenoir County**

\*Plus part-time positions to equal 8.45 FTE

# LIBRARY



**KINSTON-LENOIR COUNTY PUBLIC LIBRARY  
HEADQUARTERS OF THE NEUSE REGIONAL LIBRARY**

**DESCRIPTION:** The Neuse Regional Library supports, strengthens, and enriches the residents and communities of Lenoir, Greene, and Jones Counties by systematically acquiring, organizing, and distributing a select collection of print and non-print materials; by providing traditional and emerging technologies; and by expanding services to meet their informational, educational, recreational, and cultural needs. The Library prioritizes to make each person who enters the Library feel valued and respected in an atmosphere of freedom and support.

**FY 08-09 HIGHLIGHTS:** The Library accomplished the following: (1) worked with the architectural firm J. Hyatt Hammond Associates, and Group III, the contractor selected for the Kinston-Lenoir County Public Library’s expansion and renovation project, to complete the expansion project and to correct any punch list issues; (2) held a Dedication Ceremony for the renovated Library after completion of the expansion project in October; (3) implemented Federal LSTA Technology and Collection Development Grants to provide an efficiency-improving Radio Frequency Identification (RFID) system to patrons at the Headquarters Library and to enhance the Library’s Young Adult Collection, respectively; (4) collaborated with Friends of the Library to plan and present a successful programming schedule; and (5) upgraded public Internet PC’s at the Library’s branches in La Grange and Pink Hill through a Bill and Melinda Gates Foundation Opportunity Online Hardware Grant.

**FY 09-10 GOALS:** The Library plans to: (1) continue seeking funding from federal sources and various grants to enhance the Library’s collection and services and continue exploring the possibility of enhancing branch facilities; (2) continue working with Friends of the Library to support their endeavors to raise funds for programming, special projects and the 2009-2010 Big Read program for Lenoir, Greene, and Jones Counties; (3) continue purchase of materials to replenish the Library’s collection, which has been condensed during expansion; (4) upgrade the Library’s network from an outdated frame relay system to a faster Ethernet system; and (5) continue upgrade of branch equipment through the Gates Opportunity Online grant.

**FUNDING LEVELS:**

2007-08 Actual Budget	2008-09 Current Budget		Requested 2009-10
552,372	594,822	SALARIES	614,580
168,700	189,405	BENEFITS	186,380
226,640	217,134	OPERATING	216,156
66,502	76,977	LIBRARY MATERIALS	72,980
*161,300	7,600	CAPITAL OUTLAY	2,000
1,175,514	1,085,938	TOTAL	1,092,096

*\*Includes \$100,000 contribution from the City of Kinston to furnish the expanded Library*

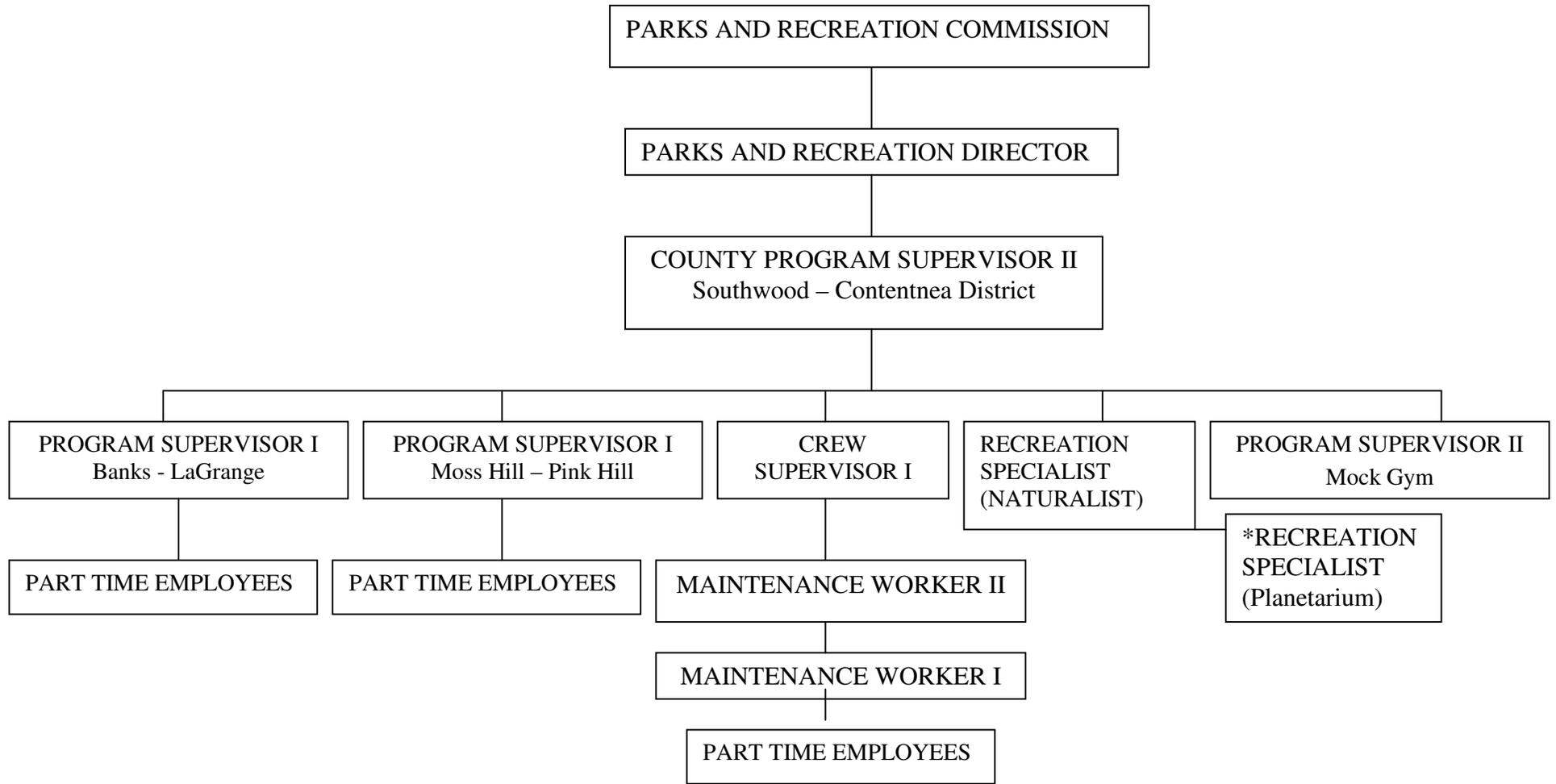
*Actual Funding*

2007-08	\$675,000 county	\$193,890 city
2008-09	\$720,000 county	\$190,000 city
2009-10	\$730,000 county	

*Requested Funding*

2009-10	\$763,200 county	\$195,696 city
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# PARKS AND RECREATION COMMISSION



## AUTHORIZED POSITIONS

FY 2007-08	FY 2008-09	FY 2009-10
7	7	8

\* Position is funded by Lenoir County Schools.

**PARKS AND RECREATION: KINSTON/LENOIR COUNTY RECREATION COMMISSION**

**DESCRIPTION:** The Kinston/Lenoir County Parks and Recreation Commission is a unique partnership of county, city and volunteer groups which offers creative outlets for developing physical fitness, sportsmanship, leadership, family unity, and community spirit. County funds are targeted at six (6) districts (Moss Hill/Pink Hill, Banks/LaGrange, and Southwood/Contentnea), which utilize facilities at six (6) county elementary schools and includes a county-wide Nature Center, a Planetarium, Health & Science museum and Bill Fay Park utilities. County funds are allocated to several cost centers: salaries and benefits for seven (7) full time employees and approximately (50) seasonal/temporary employees; utilities/fleet maintenance/fuel expenses; athletic program supplies; and officials and booking fees.

**FY 2008-09 Work Plan Highlights:** The Kinston/Lenoir County Parks & Recreation Commission completed the following:

- 1) Begin developing and clearing land for the Rotary Dog Park;
- 2) Constructed a train tunnel and added tepees at the Neuseway Nature Park;
- 3) Added six (6) new camp sites at the Neuseway Nature Campground;
- 4) Renovated Mock Gym with a rubberized walking track and tiled weight room floors;
- 5) Installed six (6) playgrounds for Lenoir County Schools and saved taxpayers approximately \$30,000 by performing work in-house;
- 6) Completed construction on highway 70 boatramp;
- 7) developed the county’s first recreation web-site;
- 8) repaired lights on all county ball fields in Lenoir County.

**FY 2009-10 GOALS:** The Kinston/Lenoir County Parks & Recreation Commission plans to: **1)** Host (25) baseball/softball tournaments; **2)** Complete construction on the Lenoir County Dog Park; **3)** Begin developing a county-wide soccer complex if grant is approved and funded; **4)** develop 5 acres of land adjacent to Pink Hill Elementary School to expand the Pink Hill athletic program; **5)** Continue to improve the athletic park at Moss Hill School; **6)** Complete engineering and design for the Battlefield Parkway; **7)** Hire a full-time Planetarium Director; **8)** Work with the Lenoir County School Board to provide recreation for the Contentnea residents.

**Funding Levels:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget	Adopted 2009-10 Budget
\$573,000	\$653,100	\$653,100	\$695,000

## CONTINGENCY

The “Contingency” General Fund appropriation is used in the budget ordinance to allow for unanticipated modifications to be made to departmental, functional, or program budgets. The movement of funds to a department or program requires a board-approved budget ordinance amendment. North Carolina General Statute (N.C.G.S. 159-13(b)(3)) restricts the allowable amount for “contingencies” to 5% of all other appropriations in the fund, or approximately \$3,049,327 based on an estimated FY 09-10 General Fund budget of \$60,993,669. The FY 09-10 appropriation is below the limit, but sufficient to provide for very minor shortfalls.

**HISTORY:** During the current fiscal year, as of 5/12/09, the contingency account has not been modified. Similar to prior fiscal years, the Board and Manager have not spent from this account. As such, this sum could “roll into” Fund Balance on June 30, 2009.

**FUNDING LEVELS:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$20,000	\$20,000	\$20,000	Contingency	\$25,000

## **FIVE YEAR FINANCIAL FORECAST**



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## **FIVE YEAR FINANCIAL FORECAST LENOIR COUNTY GENERAL FUND**

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This forecast uses a one- percent (1%) annual growth rate for current year property tax revenues. The Economic Development announcements of the last 12 months show a positive trend.

As the data and graphs indicate, we continue to predict to be borrowing money by FY 12-13 in order to pay for our county government's daily operations. Obviously the NC Local Government Commission will not allow this to happen.

The decline in future years of the General Fund Fund Balance continues to be steep and accelerating, indicating that recurring revenues (static-minimal growth) are not even keeping pace with conservative annual expenditure projections.

By holding down expenditures each year we have been able to delay the fiscal year in which we will have to borrow to meet our operations budget. Local tax base continues to show slow growth while unfunded state and federal mandates shift our way.

The Fund Balance could be below the eight percent (8%) minimum by FY 10-11.

**REVENUE FORECAST  
FISCAL YEAR 2009-2010**

	DESCRIPTION	ACTUAL 07-08	ADOPTED BUDGET 08-09	REVISED BUDGET 08-09	ADOPTED BUDGET 09-10	PLANNING BUDGET 10-11	PLANNING BUDGET 11-12	PLANNING BUDGET 13-14	
10 3100 1100	INSOLVENT TAXES	130,080	200,000	200,000	150,000	150,000	150,000	150,000	150,000
10 3260 1100	TAX-MOTOR VEHICLE RENTALS	17,959	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10 3260 1101	HEAVY EQUIPMENT RENTAL TAX				6,500	6,500	6,500	6,500	6,500
10 3100 1700	TAX / PENALTIES	333,681	300,000	305,000	300,000	300,000	300,000	300,000	300,000
10 3207 1100	2ND PRIOR YEAR-2007 LEVY	204,425	250,000	250,000	250,000	250,000	250,000	250,000	250,000
10 3208 1100	1ST PRIOR YEAR-2008 LEVY	1,096,256	950,000	950,000	950,000	950,000	950,000	950,000	950,000
10 3209 1100	CURRENT YEAR LEVY	26,697,495	27,181,103	27,181,103	28,718,880	29,032,835	29,323,165	29,616,400	29,912,565
	<b>PROPERTY TAXES - TOTAL</b>	<b>28,479,896</b>	<b>28,901,103</b>	<b>28,906,103</b>	<b>30,395,380</b>	<b>30,709,335</b>	<b>30,999,665</b>	<b>31,292,900</b>	<b>31,589,065</b>
10 3231 1100	LOCAL OPTION SALES TAX - 1%	4,511,035	4,200,000	4,200,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
10 3232 1101	LOCAL OPTION SALES TAX -1/2% AR40	1,786,535	1,500,000	1,500,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
10 3232 1102	LOCAL OPTION SALES TAX -1/2% AR42	1,126,564	800,000	800,000	750,000	750,000	750,000	750,000	750,000
10 3232 1103	LOCAL OPTION SALES TAX -1/2% AR44	2,083,741	700,000	700,000	0	0	0	0	0
	<b>SALES TAX - TOTAL</b>	<b>9,507,875</b>	<b>7,200,000</b>	<b>7,200,000</b>	<b>5,700,000</b>	<b>5,700,000</b>	<b>5,700,000</b>	<b>5,700,000</b>	<b>5,700,000</b>
10 3250 1000	ABC LOCAL BOTTLE TAX	0	0	0	0	0	0	0	0
10 3250 1002	ABC TAX-3 1/2 ADD	89,436	0	0	0	0	0	0	0
10 3322 3100	BEER/WINE TAXES	145,779	140,000	140,000	140,000	140,000	140,000	140,000	140,000
10 3325 3520	GAS TAX REFUND	1,075	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10 3328 2999	GRANT-EAST REGION TECH UPGRADE	4,700	0	0	0	0	0	0	0
10 3328 3100	SAFE ROADS ACT-DWI-STATE	8,371	8,000	8,000	8,000	8,000	8,000	8,000	8,000
10 3328 3216	GRANT-SHERIFF VESTS	0	0	1,228	0	0	0	0	0
10 3329 3625	GRANT-COOP EXT-PREVENTION BLOCK	9,522	0	48,119	0	0	0	0	0
10 3329 3626	GRANT-COOP EXT-SAFE & DRUG FREE	4,943	0	27,032	0	0	0	0	0
10 3329 8901	GRANT-REIMB-EMERGENCY MGT	17,378	18,000	18,000	15,000	15,000	15,000	1,500	15,000
10 3329 8902	GRANT-REIMB-SOIL CONSERVATION	47,835	44,000	44,000	45,000	45,100	45,200	45,300	45,400
10 3329 8903	GRANT-REIMB-VETERANS OFFICE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
10 3329 8905	REIMB-ELECTIONS-CITY OF KINSTON	0	0	0	20,000	0	20,000	0	20,000
10 3329 8906	REIMB-ELECTIONS-TOWN OF LAGRAN	0	0	0	2,500	0	2,500	0	2,500
10 3329 8907	REIMB-ELECTIONS-TOWN OF P HILL	0	0	0	1,000	0	1,000	1,000	1,000
10 3329 8910	SCH RESOURCE OFFICER-BD OF ED	162,552	165,407	165,407	158,000	159,000	160,000	161,000	162,000
10 3329 8917	EMPG SUPPLEMENTAL 2007	4,922	0	0	0	0	0	0	0
10 3329 8919	GRANT-HAVA 2009	0	0	35,900	0	0	0	0	0

**REVENUE FORECAST  
FISCAL YEAR 2009-2010**

10 3331 3100	HOUSING AUTHORITY-CITY OF KINS	20,961	15,000	15,000	20,000	20,000	20,500	21000	21,500
10 3402 3628	GRANT-EMS TOOLKIT AD-08-1510	15,500	0	0	0	0	0	0	0
10 3431 4110	SHERIFF-CONCEAL WEAPONS-STATE	5,715	4,000	4,000	6,000	5,000	5,000	5,000	5,000
10 3432 2100	SCAPP-SHERIFF	4,246	4,000	7,372	0	0	0	0	0
10 3437 3100	EMS-MEDICAID REIMBIRSEMENT	567,883	200,000	200,000	250,000	200,000	200,000	200,000	200,000
10 3522 3201	EASTPOINTE-CJPP	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10 3522 3601	GRANT-CJPP	88,296	104,942	107,897	106,653	105,000	105,000	105,000	105,000
10 3522 3602	GRANT-CJPP SUPPLEMENTAL	0	0	0	0	0	0	0	0
10 3837 3100	ABC PROFITS	70,453	0	0	20,000	0	0	0	0
10 3838 3300	LAW ENFORCEMENT RESERVE	13,799	4,000	4,000	14,000	12,000	12,500	13,000	13,500
	<b>INTER-GOVERNMENTAL - TOTAL</b>	<b>1,305,366</b>	<b>730,349</b>	<b>848,955</b>	<b>829,153</b>	<b>732,100</b>	<b>757,700</b>	<b>723,800</b>	<b>761,900</b>
10 3100 1800	STATE-SPECIAL VEHICLE INTEREST	45,927	44,000	44,000	50,000	50,000	0	0	0
10 3320 3300	FINES	564,810	500,000	500,000	500,000	500,000	500,000	500,000	500,000
10 3320 3302	FORFEITURES	11,660	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10 3329 3624	GRANT-COOP EXT-SHIP	5,000	0	4,200	4,000	0	0	0	0
10 3329 8916	GRANT-ELECTIONS SUPP TECHNOLOGY	0	0	0	0	0	0	0	0
10 3402 3603	GRANT-EIGHTH JUDICIAL DAY / INTEN MON	110,000	0	0	0	0	0	0	0
10 3402 3609	GRANT-JCPC-ADVISORY COUNCIL	2,712	0	7,731	3,000	0	0	0	0
10 3402 3611	GRANT-JCPC-TEEN COURT	31,617	0	32,897	32,897	0	0	0	0
10 3402 3613	GRANT-JCPC PSYCHOLOGICAL	13,500	0	13,500	13,500	0	0	0	0
10 3402 3614	GRANT-JCPC-FAMILY PRESERVATION	54,883	0	0	0	0	0	0	0
10 3402 3619	JCPC PROGRAMS (FOR BUDGETING ONLY)	0	212,712	0	0	217,000	218,000	220,000	222,000
10-3402-3626	GRANT-2004 CITIZENS CORP	882	0	0	0	0	0	0	0
10 3402 3631	GRANT-GANG PREVENTION	9,760	30,412	30,412	0	0	0	0	0
10 3402 3632	GRANT-STRUCTURED DAY / RESTITUTION	0	0	129,052	129,052	0	0	0	0
10 3402 3633	GRANT-PARENTING MATTERS	0	0	34,403	38,994	0	0	0	0
10 3402 3634	GRANT-LGPFC-PARENTING MATTERS	0	0	2,860	0	0	0	0	0
10 3418 4102	ROD-FLOODPLAIN MAPPING FEE	0	0	20,000	12,000	12000	13000	14000	15000
10 3840 4011	OCCUPANCY & TOURISM	179,273	165,000	165,000	150,000	165,000	170,000	175,000	180,000
	<b>PROCESS FUNDS IN/OUT - TOTAL</b>	<b>1,030,024</b>	<b>955,124</b>	<b>987,055</b>	<b>936,443</b>	<b>947,000</b>	<b>904,000</b>	<b>912,000</b>	<b>920,000</b>

**REVENUE FORECAST  
FISCAL YEAR 2009-2010**

10 3221 1000	CABLEVISION FEES	11,528	3,000	3,000	8,000	6,000	5,000	4,000	3,000
10 3221 1005	VIDEO SERVICE TAX-STATE	119,994	110,000	110,000	120,000	121,000	122,000	123,000	124,000
10 3260 1090	PRIVILEGE LICENSE	15,360	15,000	15,000	15,000	15,000	15,000	15,000	15,000
10 3320 3100	JAIL FEES/FICA BENEFITS	75,366	55,000	55,000	80,000	81,000	82,000	83,000	84,000
10 3320 3101	ARREST FEES	78,254	75,000	75,000	75,000	76,000	77,000	78,000	79,000
10 3320 3301	FINES-FIRE CODE VIOLATIONS	4,214	500	500	500	300	300	300	300
10 3323 3300	COURT FACILITY FEES	204,656	180,000	180,000	185,000	185,500	186,000	186,500	187,000
10 3418 4100	REGISTER OF DEEDS FEES	254,825	250,000	250,000	200,000	200,500	201,000	201,500	202,000
10 3418 4101	REAL ESTATE TRANSFER FEES	107,567	100,000	100,000	85,000	86,000	87,000	88,000	89,000
10 3431 4100	SHERIFF FEES	75,723	60,000	60,000	80,000	80,000	80,000	8,000	80,000
10 3431 4101	SHERIFF-VEHICLE STORAGE FEE	6,928	500	500	2,000	2,000	2,500	3,000	3,500
10 3431 4102	SHERIFF-CIVIL PROCESS FEE	43,628	45,000	45,000	40,000	40,000	42,500	45,000	47,500
10 3431 4111	SHERIFF-CONCEAL WEAPONS-COUNTY	5,715	4,000	4,000	6,000	5,000	5,000	5,000	5,000
10 3431 4112	SHERIFF FEES-TAX EXECUTIONS	1,254	2,000	2,000	1,000	2,000	2,000	2,000	2,000
10 3431 4113	SHERIFF-REIMB-LAGRANGE				515,000	516,000	517,000	518,000	519,000
10 3433 4110	INSPECTIONS-PERMIT FEES	249,632	200,000	200,000	150,000	160,000	170,000	180,000	190,000
10 3433 4130	PLANNING FEES	2,143	2,000	2,000	1,000	2,000	2,000	2,000	2,000
10 3437 4100	EMERGENCY MED SERVICES - FEES	1,813,003	1,700,000	1,700,000	1,900,000	1,950,000	2,000,000	2,050,000	2,100,000
10-3437-4101	EMS NON-EMERGENCY TRANSPORT	619,481	500,000	600,000	525,000	510,000	520,000	530,000	540,000
10 3452 4100	REIMB FROM TRANS-VEHICLE INSURANCE			24,000	24,000	24,000	24,000	24,000	24,000
10 3471 4300	INDIRECT COSTS-FR LANDFILL	97,979	85,000	85,000	80,000	80,500	81,000	81,500	82,000
10 3834 8601	RENT-MULTI PURPOSE FACILITY	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200
10 3834 8605	RENT-HIGHWAY 11 & 55 - SIGN	800	400	400	400	400	400	400	400
10 3834 8607	RENT-S QUEEN-MIDYETTE	1,181	1,000	1,000	0	0	0	0	0
10 3834 8611	RENT-LIVESTOCK ARENA				2,000	2,000	2,000	2,000	2,000
10 3834 8612	RENT-FARMLAND	800	3,000	3,000	800	800	800	800	800
10 3834 8613	RENT-HANNIBAL-COASTAL HORIZONS	3,150	6,300	6,300	6,300	6,300	6,300	6,300	6,300
10 3834 8614	RENT-HANNIBAL-STATE D.O.C.	7,975	31,900	31,900	31,900	31,900	31,900	31,900	31,900
10 3834 8615	RENT-MENTAL HEALTH-EASTPOINTE	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
10 3834 8616	RENT-BOWEN PROPERTIES				35,500	24,000	23,000	20,000	20,000
10 3834 8617	RENT-RES DEV BLDG-TRANSPORTATION				12,950	12,950	12,950	12,950	12,950
10 3840 4012	OCCUPANCY TAX - 5% COLLECT FEE	9,435	8,250	8,250	7,500	8,250	8,500	8,750	9,000
10 3840 4013	COLLECT FEE-1.5%-LAGRANGE TAX	8,833	8,000	8,000	9,000	9,050	9,100	9,150	9,200
10 3840 4014	COLLECT FEE-1.5%-P HILL VEH TAX	279	1,000	1,000	1,000	1,050	1,100	1,100	1,100
10 3840 4015	COLLECT FEE-1.5%-CITY OF KINSTON	118,501	110,000	110,000	120,000	120,100	120,200	120,300	120,400
10 3840 4016	COLLECT FEE-1.5%-GRIFTON VEH TAX	70	50	50	100	100	100	100	100

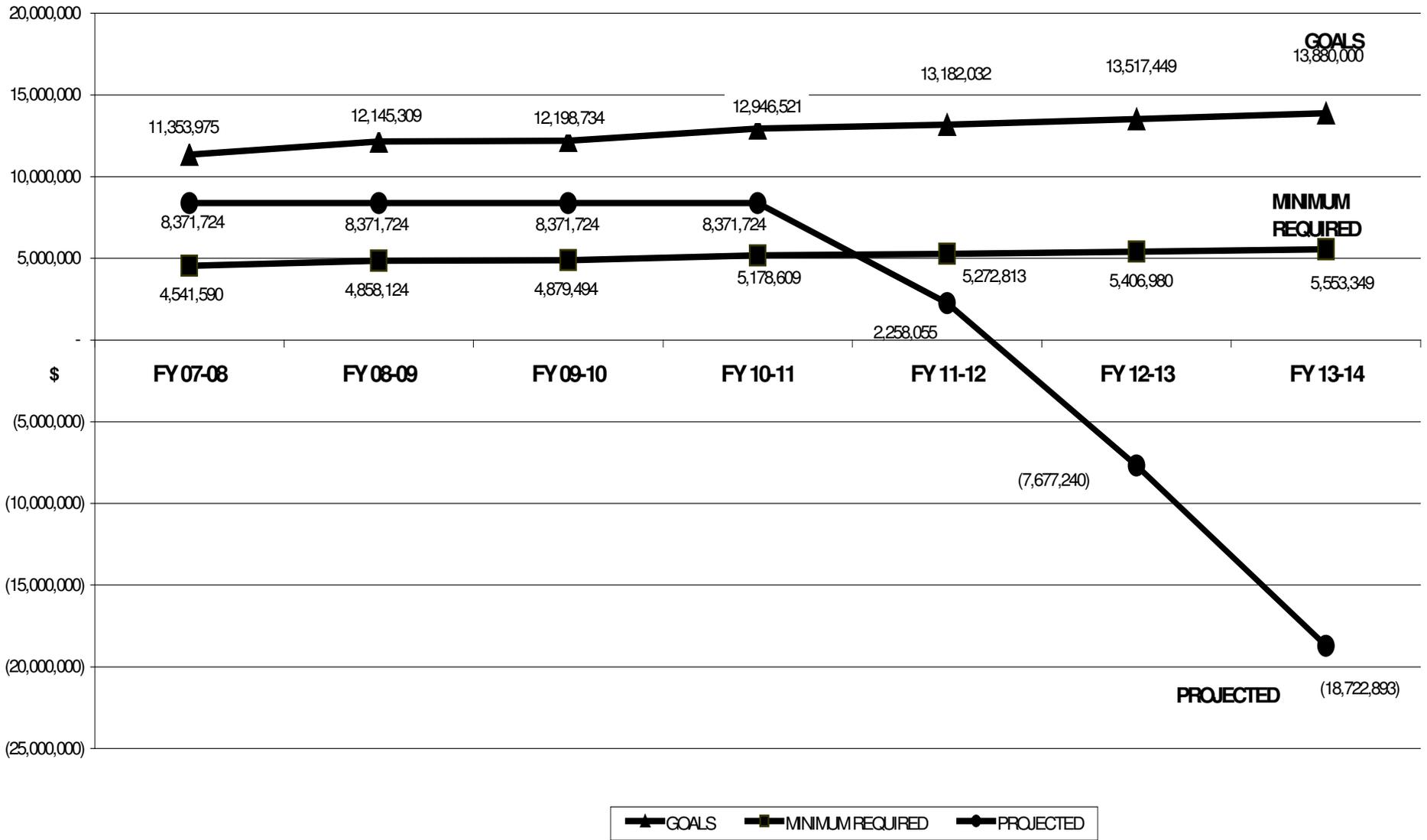
**REVENUE FORECAST  
FISCAL YEAR 2009-2010**

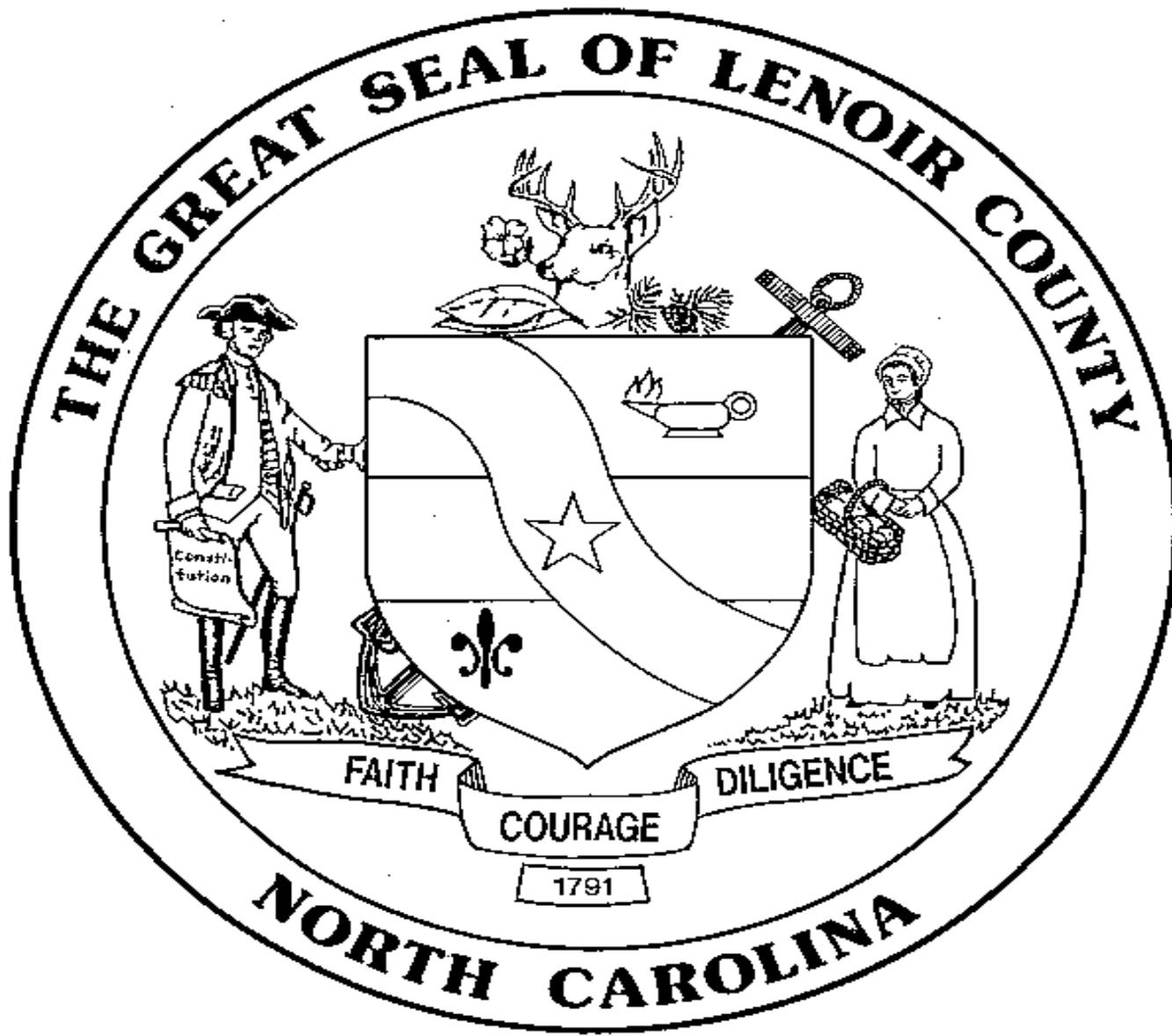
10 3842 8900	MISCELLANEOUS	24,779	20,000	43,600	25,000	25,000	25,000	25,000	25,000
10 3842 8903	FILE FEES-ELECTIONS	2,174	0	0	1,000	0	1,000	0	1,000
10 3842 8905	TAX DEPT-COPY SALES	1,063	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10 3842 8906	FLOYD BUYOUT/LAND LEASE	180	200	200	200	200	200	200	200
10 3842 8910	COMMISSION-JAIL PHONE	33,972	30,000	30,000	30,000	30,000	30,000	30,000	30,000
10 3842 8912	COMMISSION-PAY PHONE	0	100	100	100	100	100	100	100
10 3842 8913	SHERIFF-VEHICLE USAGE FEE	733	500	500	500	500	500	500	500
10 3982 9800	INDIRECT COSTS FROM TRANS FUND	0	0	21,731	22,000	22,000	22,100	22,200	22,300
	<b>SERVICE FEES - TOTAL</b>	<b>4,032,375</b>	<b>3,739,900</b>	<b>3,909,231</b>	<b>4,530,950</b>	<b>4,569,700</b>	<b>4,648,750</b>	<b>4,651,750</b>	<b>4,803,750</b>
	<b>SOCIAL SERVICES (1%)</b>	<b>9,382,464</b>	<b>10,828,842</b>	<b>11,102,590</b>	<b>10,098,671</b>	<b>10,200,000</b>	<b>10,300,000</b>	<b>10,400,000</b>	<b>10,500,000</b>
	<b>HEALTH</b>	<b>1,560,983</b>	<b>1,353,112</b>	<b>1,485,149</b>	<b>1,385,111</b>	<b>1,400,000</b>	<b>1,425,000</b>	<b>1,450,000</b>	<b>1,475,000</b>
10 3920 8201	HOSPITAL ANNUAL PAYMENT (20 YEARS)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
10 3930 9100	TRANSFER FROM E-911 (REPAY LOAN-5 YEARS)	400,864	0	0	0	0	0	0	0
10 3981 9800	TRANSFER FROM SCHOOL CAP RESERVE	1,266,443	3,233,557	3,233,557	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
10-3981-9801	TRANSFER FROM CAP RES- DEBT SERVICE	0	578,751	309,560	4,437,475	4,132,331	1,182,356	0	0
10 3831 4910	INTEREST ON INVEST	1,065,727	500,000	500,000	300,000	300,000	400,000	500,000	600,000
10 3320 3103	JAIL MEDICAL ATTENTION	2,851	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10 3433 8901	RE-BAND 800 MGZ-SPRINT / NEXTEL	0	0	0	0	0	0	0	0
10 3835 8201	SALE OF FIXED ASSETS-EQUIPMENT	0	500	500	500	500	500	500	500
10 3835 8200	SALE OF LAND-INDUSTRIAL PARK	0	0	958,750	0	0	0	0	0
10 3838 8202	SALE OF FIXED ASSETS-LAND	51,321	0	0	0	0	0	0	0
10 3839 8908	TRANS FROM SOIL CONS-LIABILITY	0	0	1,364	0				
10 3842 8500	INSURANCE-MISCELLANEOUS	20,898	10,000	24,732	10,000	10,000	10,000	10,000	10,000
10 3842 8914	COMMISSION-INMATE ACCT FUND	7,768	10,000	10,000	8,000	8,000	8,000	8,000	8,000
10 3930 9104	TRANS FROM CAPITAL IMPROV FUND	0	0	200,000	0	0	0	0	0
	<b>OTHER - TOTAL</b>	<b>82,838</b>	<b>23,500</b>	<b>1,198,346</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>
	<b>TOTALS</b>	<b>58,614,855</b>	<b>58,544,238</b>	<b>60,180,546</b>	<b>60,634,683</b>	<b>60,711,966</b>	<b>58,338,971</b>	<b>57,651,950</b>	<b>58,371,215</b>
10 3991 9910	Fund Balance Appropriated	0	2,182,306	3,746,395	358,986	4,020,641	7,571,189	9,935,295	11,045,653
	<b>TOTAL REVENUE</b>	<b>58,614,855</b>	<b>60,726,544</b>	<b>63,926,941</b>	<b>60,993,669</b>	<b>64,732,607</b>	<b>65,910,160</b>	<b>67,587,245</b>	<b>69,416,868</b>

**Revenue/Expenditure General Fund/Fund Balance Forecast**

		ADOPTED	REVISED	ADOPTED	PLANNIN	PLANNIN	PLANNING	PLANNING
	ACTUAL	BUDGET	BUDGET	BUDGET	G	G	BUDGET	BUDGET
	07-08	08-09	08-09	09-10	10-11	11-12	12-13	13-14
GENERAL FUND AGENCIES	34,293,225	37,760,298	38,356,583	34,468,918	34,813,607	35,161,743	35,513,360	35,868,493
OUTSIDE AGENCIES	657,675	701,694	815,472	756,210	778,900	802,267	826,335	851,125
PROCESS FUNDS - (Pass Through)	1,059,578	955,124	962,015	897,449	900,000	900,000	900,000	900,000
NON-DEPARTMENTAL	1,120,011	847,700	895,300	928,700	1,068,000	1,228,000	1,412,000	1,623,800
SCHOOLS-OPER & CAP	9,222,265	9,500,000	9,500,000	9,800,000	10,100,000	10,400,000	10,715,000	11,050,000
COMMUNITY COLLEGE	1,809,421	1,961,221	1,961,221	2,100,000	2,163,000	2,227,900	2,294,750	2,363,500
CULTURAL	675,000	720,000	720,000	730,000	750,000	772,500	795,600	819,500
RECREATION	573,000	653,100	653,100	695,000	730,000	766,500	805,000	845,000
DEBT SERVICE	1,375,896	4,077,983	3,808,792	6,197,150	6,478,650	6,344,150	6,209,650	6,075,150
CONTINGENCY	0	20,000	20,000	25,000	25,000	25,000	25,000	25,000
TRANSFERS TO:								
INSURANCE FUND	100,000	0	0	0	200,000	300,000	400,000	500,000
REVALUATION FUND	49,811	103,188	103,188	53,896	56,500	60,000	63,000	66,000
CAPITAL IMPROVEMENTS FUND	3,712,746	1,701,236	1,815,873	1,915,750	1,770,950	1,320,100	1,235,300	1,221,000
VEHICLE REPLACEMENT FUND	525,000	225,000	327,947	200,000	325,000	325,000	350,000	350,000
CAPITAL RESERVE FUND	1,500,000	1,500,000	1,500,000	1,775,000	1,793,000	1,810,000	1,825,000	1,840,000
CAPITAL PROJECTS (SHELL BLDG)	70,000	0	0	0	50,000	50,000	50,000	50,000
TRANSPORTATION FUND	26,249	0	0	0	0	0	0	0
CAPITAL PROJECTS-JAIL	0	0	2,487,450	0	0	0	0	0
DSS - INCREASES-LOCAL					280,000	292,000	303,000	315,000
EMPLOYEES' HLTH INS. INCREASES					300,000	630,000	993,000	1,392,300
SALARY INCREASES					400,000	810,000	1,230,250	1,661,000
JAIL EXPANSION DEBT (\$17,500,000 PROJECT)				450,596	1,750,000	1,685,000	1,641,000	1,600,000
<b>TOTAL CURRENT YEAR EXPENDITURES</b>	<b>56,769,877</b>	<b>60,726,544</b>	<b>63,926,941</b>	<b>60,993,669</b>	<b>64,732,607</b>	<b>65,910,160</b>	<b>67,587,245</b>	<b>69,416,868</b>
DESIGNATED FUND BALANCE APPROPRIATED	0	2,182,306	3,746,395	358,986	4,020,641	1,457,520	0	0
UNDESIGNATED FUND BALANCE APPROPRIATED	0	0	0	0	0	6,113,669	9,935,295	11,045,653
<b>TOTAL CURRENT REVENUE</b>	<b>58,614,855</b>	<b>58,544,238</b>	<b>60,180,546</b>	<b>60,634,683</b>	<b>60,711,966</b>	<b>58,338,971</b>	<b>57,651,950</b>	<b>58,371,215</b>
PROJECTED UNDES/UNRES FUND BALANCE	8,371,724	8,371,724	8,371,724	8,371,724	8,371,724	2,258,055	-7,677,240	-
	6/30/2008		6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014
								<b>18,722,893</b>

**FY 09-10 GENERAL FUND  
FUND BALANCE - 20% GOAL  
FORECAST BUDGET**





## **DEBT SERVICE**



## **DEBT SERVICE**

General Fund Debt is included in specific departments and Funds; ie, Debt Service Department, Capital Improvements Fund, and the School Capital Building Fund.

**HISTORY:** General Fund Debt includes Community College Bonds sold in October 1995 and to be paid in full in 2010; Series 2007 Public Improvement Bonds sold in February 2007 and to be paid in full in 2028; and Series 2008 School Bonds sold in May 2008 and to be paid in full in 2029.

Other General Fund Debt includes a construction loan for Shell Building #3, loan originated in 2008 and will be paid in full in 2023.

### **STATUTORY REQUIREMENTS:**

North Carolina General Statute 159-55 prohibits counties from issuing general obligation debt in excess of 8% of the appraised value of property subject to its taxation. The statutory limit reported by the County's independent auditors as of 6/30/08 was \$268,659,461 and the existing debt was \$73,128,343, well within the statutory limit. Additional debt, in the form of a construction loan for Shell Building #3 was issued after June 30, 2008. The projected statutory limit for June 30, 2009, based on estimates, is \$304,000,000 with existing debt of \$72,850,100, also well within the statutory limit. This calculation is shown below:

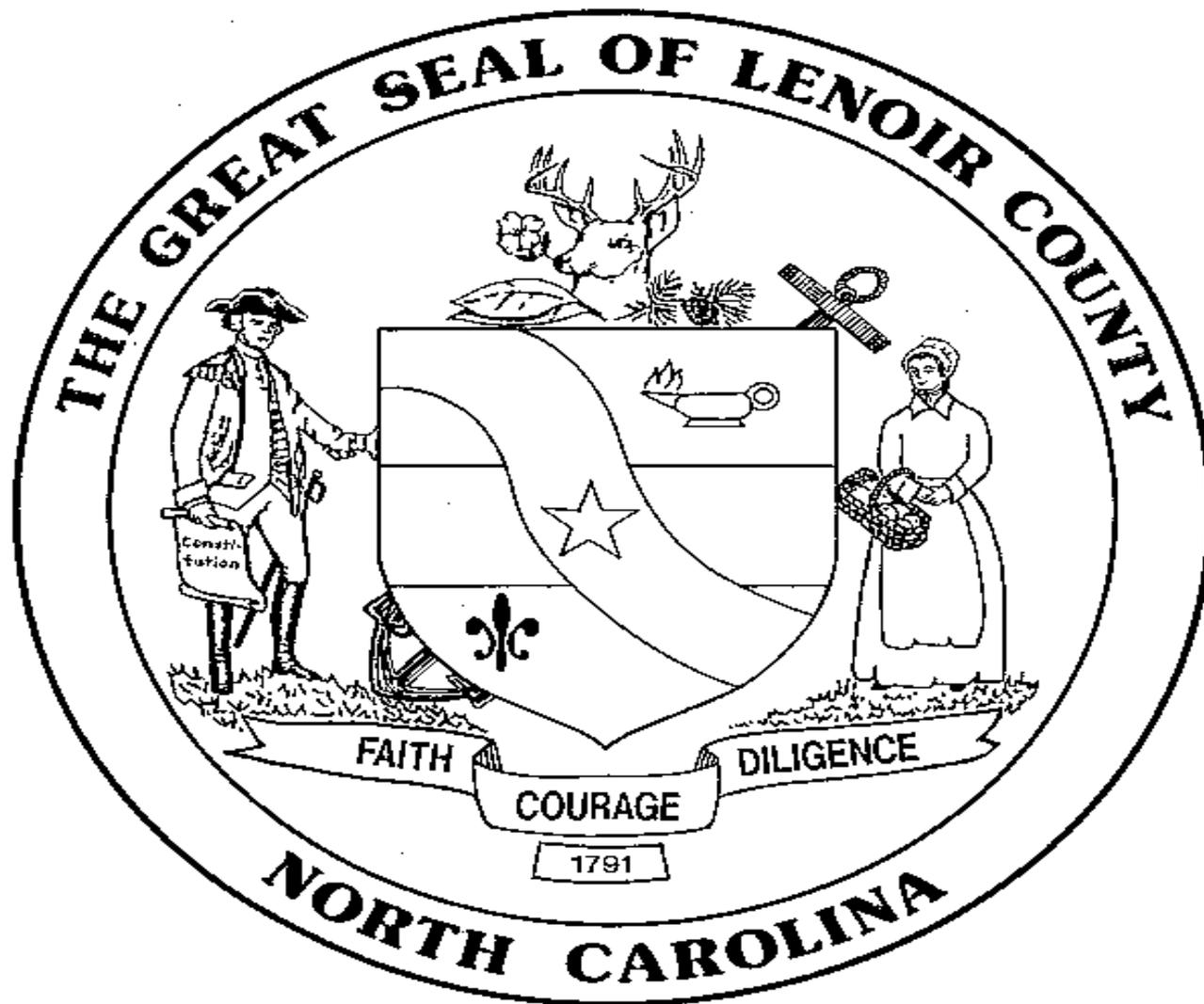
Assessed Value of taxable property (real and personal)	\$3,800,000,000
	<u>          x 0.08</u>
Debt limit (8% of assessed value)	\$304,000,000
Gross Debt:	
Total General Obligation	\$71,400,000
Installment Purchases	<u>      1,450,000</u>
Total amount of debt applicable to debt limit (net debt)	\$72,850,100
Legal debt margin (debt limit "minus" total debt)	\$231,149,900

## DEBT SERVICE

FISCAL YEAR	PRINCIPAL PAYMENT	INTEREST PAYMENT	* TOTAL GENERAL FUND DEBT SERVICE
FY 09-10	\$ 3,600,000.00	\$ 3,067,904.00	\$ 6,667,904.00
FY 10-11	\$ 3,600,000.00	\$ 2,929,404.00	\$ 6,529,404.00
FY 11-12	\$ 3,600,000.00	\$ 2,794,904.00	\$ 6,394,904.00
FY 12-13	\$ 3,600,000.00	\$ 2,660,404.00	\$ 6,260,404.00
FY 13-14 THRU 28-29	\$ 58,450,100.00	\$ 21,209,900.00	\$ 79,660,000.00
*Note: includes - Community College Bonds sold in 1995 and will be paid in full in 2010.			
Series 2007 Public Improvement Bonds sold in 2007 and will paid in full in 2028.			
Series 2008 School Bonds sold in 2008 and will paid in full in 2029.			
Shell Building #3, Loan originated in 2008 and will be paid in full in 2023			

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**FUNDS OUTSIDE GENERAL FUND**



## INSURANCE FUND

The Insurance Fund operates as an “internal service” fund for health and life insurance for employees, their dependents, and families. The county is self-insured. Piedmont Administrators, under contract with the county, currently administers and pays claims. Expenditures include the claims made and paid related to medical costs and life insurance premiums. Revenues include employer (county) contributions and employee contributions.

**HISTORY / TRENDS:** Local governments and private employers are experiencing a geometric increase in health insurance costs. This situation could occur in Lenoir County Government particularly because of: 1) an increasingly aging work force; 2) some significant medical claims; 3) increasingly high drug costs; and 4) increasing medical/hospitalization costs.

**BUDGETARY STRATEGY:** For the upcoming fiscal year, no changes in the employee nor employer contributions are recommended nor are any changes in the benefits’ structure recommended.

### SUMMARY OF REVENUES

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$100,000	0	0	Transfer From General Fund	0
\$59,372	\$65,000	\$65,000	Life Ins. Premiums	\$110,000
\$3,061,084	\$3,100,000	\$3,100,000	Health Ins. Deductions	\$3,100,000
0	\$100,000	\$100,000	Fund Balance Appropriated	\$260,000
\$159,858	\$50,000	\$50,000	Refunds / Interest	\$100,000
\$3,380,314	\$3,315,000	\$3,315,000	Total	\$3,570,000

### SUMMARY OF EXPENDITURES

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$59,404	\$65,000	\$65,000	Life Insurance Premiums	\$110,000
\$2,467,945	\$3,250,000	\$3,250,000	Claims Paid – Health Ins. & Administrative Costs	\$3,460,000
\$2,527,349	\$3,315,000	\$3,315,000	Total	\$3,570,000

**INSURANCE RATES FOR FY 08-09  
PPO SELECT CO-PAY 16**

	EMPLOYEE	EMP/1 CHILD	EMP/SPOUSE	FAMILY
	(262)	(54)	(31)	(45)
<b>Total FY 08-09</b>	553.75	663.75	833.75	883.75
Employee Contribution (FY 08-09)	20.00	130.00	300.00	350.00
Employer Contribution	533.75	533.75	533.75	533.75
<b>Total FY 09-10</b>	553.75	663.75	833.75	883.75
Employer Contribution	533.75	533.75	533.75	533.75
Employee Contribution (FY 09-10)	20.00	130.00	300.00	350.00
Increase for Employees (FY 09-10)	0.00	0.00	0.00	0.00
Increase for Employer (FY 09-10)	0.00	0.00	0.00	0.00
<b>BENEFIT CHANGES</b>		<b>PLAN 16</b>		
Deductible - In-Network/Out-of-Network		\$700/\$1300		
Out of Pocket Limit - In-Network/Out-of-Network		\$3500/\$6500		
Office Visit Co-Pay - PCP/Specialist		\$30/\$45		
Inpatient Care		80%		
Surgery/Out/In		80%		
Preventive Care - In Network		\$30/\$45		
Hospital Services - In Network		80% After Deductible		
Emergency Room		\$150/100%		
Prescription Drug		\$10/\$25/\$40		
	<b>** Please refer to plan booklet for more detail</b>			

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## VEHICLE REPLACEMENT PROGRAM

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## FUND TYPE: CAPITAL FUND

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**DESCRIPTION:** The Vehicle Replacement Program Fund serves to pay for the scheduled, predicted replacement of vehicles. Monies are appropriated on an annual basis in order to “save” money for vehicle replacement and to pay for annual vehicle replacement, as is necessary and applicable, on a “pay-as-you-go” basis. Expenditures from and appropriations to the fund are recommended by the County Manager and approved by the Board of Commissioners. The fund does not normally pay for additions to the fleet; these are budgeted in individual departments. However, as additions are made, they are then put on a replacement schedule.

**HISTORY:** During FY 01-02, eight (8) Sheriff’s vehicles were replaced; during FY 02-03, eight (8) Sheriff’s vehicles, one (1) Animal Control pick-up truck, and three (3) Emergency Medical Service (EMS) ambulances were replaced. During FY 03-04, nine (9) Sheriff’s vehicles were replaced - one (1) was funded by insurance proceeds and controlled substance funds, and two (2) vehicles in the EMS Department were replaced: the Director’s vehicle and the Fire Marshall’s vehicle. In FY 04-05, eleven (11) Sheriff’s vehicles were replaced; for three (3) of these, 50% of the purchase price originated from the Sheriff’s controlled substance fund; all other costs for the vehicles were paid with “local dollars.” In FY 05-06 ten (10) Sheriff’s vehicles were replaced and three (3) wheelchair vans were purchased. In FY 06-07 two (2) ambulances nine (9) sheriff’s vehicles were replaced. In FY 07-08 two (2) ambulances, nine (9) sheriff’s vehicles and three (3) EMS supervisor vehicles were replace. In FY 08-09 eight (8) sheriff’s vheicles were replaced and one (1) ambulance was purchased.

**GOALS:** During FY 09-10, \$200,000 is appropriated to pay for the replacement of vehicles within the Sheriff’s Department. The Sheriff and County Manager agree that vehicles are **actually replaced** when their mileage is in the 125,000 to 150,000 range. The Board has adopted this policy, and clear direction is now provided to the Manager and Sheriff with regard to vehicle replacement

**VEHICLE REPLACEMENT PROGRAM FUND****TYPE: CAPITAL FUND****SUMMARY REVENUES:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$14,532	0	\$8,072	Insurance Reimbursements	0
0	0	0	Trnsf from Controlled Substance	0
0	0	0	Interest on Investments	0
\$524,999	\$225,000	\$225,000	General Fund Transfer	\$200,000
\$23,188	\$25,000	\$25,000	Sale of Vehicles	\$15,000
0	0	\$102,947	Vehicle Fund Balance Transfer	0
\$562,719	\$250,000	\$361,019	Total	\$215,000

**SUMMARY EXPENDITURES:**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		Adopted 2009-10
\$502,407	\$225,000	\$336,019	<b>Capital Outlay / Vehicles</b>	\$200,000
\$56,015	0	0	Ambulance Debt Service	0
\$2,513	\$25,000	\$25,000	Miscellaneous Expenditures	\$15,000
\$560,935	\$250,000	\$361,019	Total	\$215,000

## **Sheriff – Federal Forfeiture**

## **Fund Type: Special Revenues**

**DESCRIPTION:** The Office of Sheriff is a constitutional office elected by the people. Responsibilities include the enforcement of State laws, county ordinances, the service of all warrants issued by the Courts, civil process papers issued by the Clerk's Office, courtroom security, jail operations, and all alcohol beverage control laws and narcotics laws. By working and concentrating on reducing drug related crime in Lenoir County, this agency also seizes drug money which is returned to the agency as a revenue asset to supplement the agency by purchasing equipment and other items which was not originally budgeted.

**FY08-09 HIGHLIGHTS:** During the 2008-2009 fiscal year these funds were used to purchase a patrol dog and a specialized recording device for investigators working undercover cases.

**FY09-10 GOALS:** The Sheriff will continue to use these funds to provide money to informants who provide valuable information concerning drug and crime activities within the community. The Sheriff will also continue to utilize these funds to enhance the Office by purchasing investigatory, surveillance and safety equipment. Using these funds relieves the taxpayers of the burden of providing these items, which would normally come from the general fund.

### **REVENUES**

<b>2007-2008 ACTUAL</b>	<b>ORIGINAL 2007-2008 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
28,555	20,000	20,000	FORF. DRUG PROC.	18,000
2,037	0	100	INTEREST	2,000
0	0	8,000	FUND BALANCE APP.	0
30,592	20,000	28,000	TOTAL	20,000

### **EXPENDITURES**

<b>2007-2008 ACTUAL</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
19,000	10,000	16,000	OPERATING	5,000
12,000	10,000	12,000	CAPITAL OUTLAY	15,000
31,000	20,000	28,000	TOTAL	20,000

## **Sheriff - State Controlled Substance Tax**

## **Fund Type: Special Revenues**

**DESCRIPTION:** The Office of Sheriff is a constitutional office elected by the people. Responsibilities include the enforcement of State laws, county ordinances, the service of all warrants issued by the Courts, civil process papers issued by the Clerk's Office, courtroom security, jail operations, and all alcohol beverage control laws and narcotics laws. By working and concentrating on reducing drug related crime in Lenoir County, this agency also seizes drug money which is returned to the agency as a revenue asset to supplement the agency by purchasing equipment and other items which was not originally budgeted.

**FY08-09 HIGHLIGHTS:** During the 2008-2009 fiscal year these funds were used to purchase a patrol dog and a specialized recording device for investigators working undercover cases.

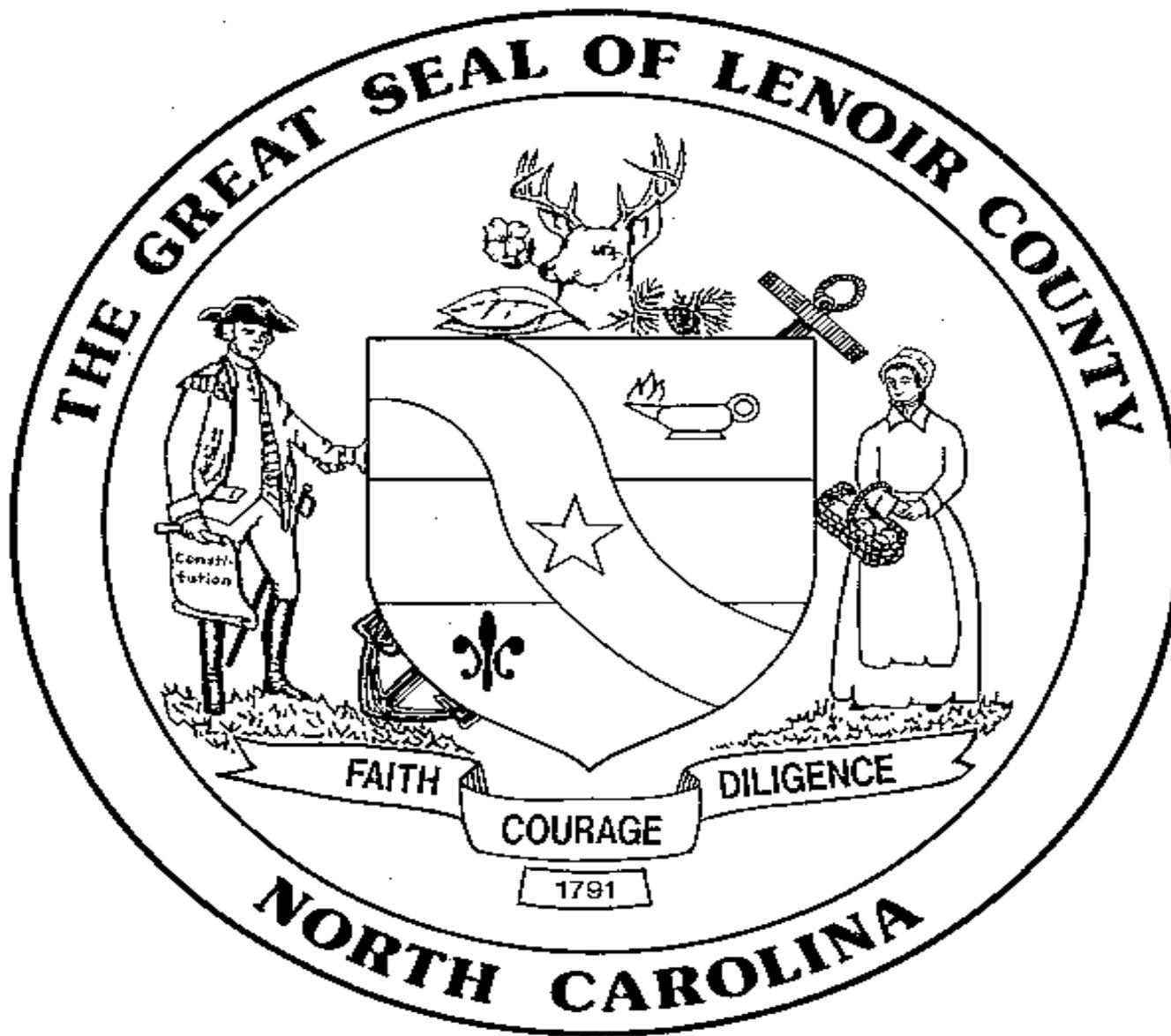
**FY09-10 GOALS:** The Sheriff will continue to use these funds to provide money to informants who provide valuable information concerning drug and crime activities within the community. The Sheriff will also continue to utilize these funds to enhance the Office by purchasing investigatory, surveillance and safety equipment. Using these funds relieves the taxpayers of the burden of providing these items, which would normally come from the general fund.

### **REVENUES**

<b>2007-2008 ACTUAL</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
28,002	25,000	25,000	CONT. SUBS. TAX	14,000
4,546	500	500	INTEREST	0
0	0	35,966	FUND BALANCE APP.	6,000
32,548	25,500	61,466	TOTAL	20,000

### **EXPENDITURES**

<b>2007-2008 ACTUAL</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>RECOMMENDED 2009-2010</b>
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
3,767	10,000	10,000	OPERATING	5,000
9,317	15,500	51,466	CAPITAL OUTLAY	15,000
13,084	25,500	61,466	TOTAL	20,000



## **CAPITAL RESERVE FUND**

On December 1, 2003, the Lenoir County Board of Commissioners approved a resolution which authorized and organized a Capital Reserve Fund pursuant to NCGS 159-18 and NCGS 159-49. Appropriations from this fund can only be made for designated capital purposes and cannot be used to supplement the operating income of the county.

### **REVENUES**

<b>FY 07-08 Actual</b>	<b>Original FY 08-09 Budget</b>	<b>Revised FY 08-09 Budget *</b>		<b>Adopted FY 09-10</b>
1,500,000-	1,500,000	1,500,958	Transfer from General Fund	1,775,000
-0-	-0-	-0-	Sale of Real Estate	-0-
-0-		2,751,658	Lottery Proceeds	-0-
-0-	1,078,751	809,560	Fund Balance Appropriated	4,937,475
1,500,000-	2,578,751	5,062,176	Total	6,712,475

### **EXPENDITURES**

<b>FY 07-08 Actual</b>	<b>Original FY 08-09 Budget</b>	<b>Revised FY 08-09 Budget</b>		<b>Adopted FY 09-10</b>
-0-	500,000	500,000	Economic Development Projects	500,000
-0-	-0-	-0-	Lenoir Community College/Schools	-0-
-0-	1,500,000	4,252,616	Bond Debt Reserve	1,775,000
	578,751	309,560	Transfer to General Fund – School Bonds	4,437,475
-0-	2,578,751	5,062,176	Total	6,712,475

\*As of 4/30/2009

**PUBLIC SCHOOL CAPITAL FUND**

**FUND TYPE: SPECIAL REVENUE FUND**

The Public School Capital Fund exists to report the on-going revenues, debt service, and capital improvements for the Lenoir County Public Schools. In previous years, there were **debt service expenditures** to fund projects built with proceeds from the 1992 Refunded School Bonds. This is not a capital project fund; rather, it accounts for the annual revenues **earmarked** for specific school construction projects as determined by the School Board and possibly the electorate. By accounting for these revenues and expenditures in a special revenue fund, any unused monies will carry over to the next year, **funding deficits in some years and building a positive fund balance in others**, as well as to pay for schools' major capital facilities' improvements. The intent of this fund is to report on an annual basis the **mandatory earmarked capital** funding for schools.

**PROJECTED REVENUES FOR FY 09-10:**

Revenues are earmarked and legally restricted for school capital facilities (30% of the Article 40, ½ cent sales tax, and 60% of the Article 42, additional ½ cent sales tax). For FY 07-08 through FY 28-29, \$1,500,000 of Articles 40 and 42 Sales Tax Revenues are dedicated each year to Debt Service for the Series 2007 and 2008 School Bonds. Based on FY 07-08 actual collections and the current state of the economy, **limited growth** is predicted for five (5) upcoming fiscal years. This is a safe, conservative approach, recommended at this time. If conditions change positively, or if more revenues accrue beyond projections, it will only benefit and accelerate completion of designated capital uses in this fund.

REVENUE SOURCES	Actual FY 2007-08	Original Budget FY 2008-09	Revised Budget FY 2008-09	Adopted FY 2009-10
30% Article 40 Sales Tax	680,181	600,000	600,000	540,000
60% Article 42 Sales Tax	1,322,691	1,200,000	1,200,000	1,080,000
Interest on Investments	320,360	100,000	100,000	20,000
Debt Service Reserve	0	0	0	0
Fund Balance Appropriated	0	1,333,557	1,354,968	0
State School Building Capital Fund	416,727	0	64,227	0
Series 2007 Bond Proceeds/Premium	0	0	0	0
Trnsf from General Fund-Hold Harmless	301,159	0		
<b>TOTAL</b>	<b>3,041,118</b>	<b>3,233,557</b>	<b>3,319,195</b>	<b>1,640,000</b>

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**PUBLIC SCHOOL CAPITAL FUND**

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**FUND TYPE: SPECIAL REVENUE**

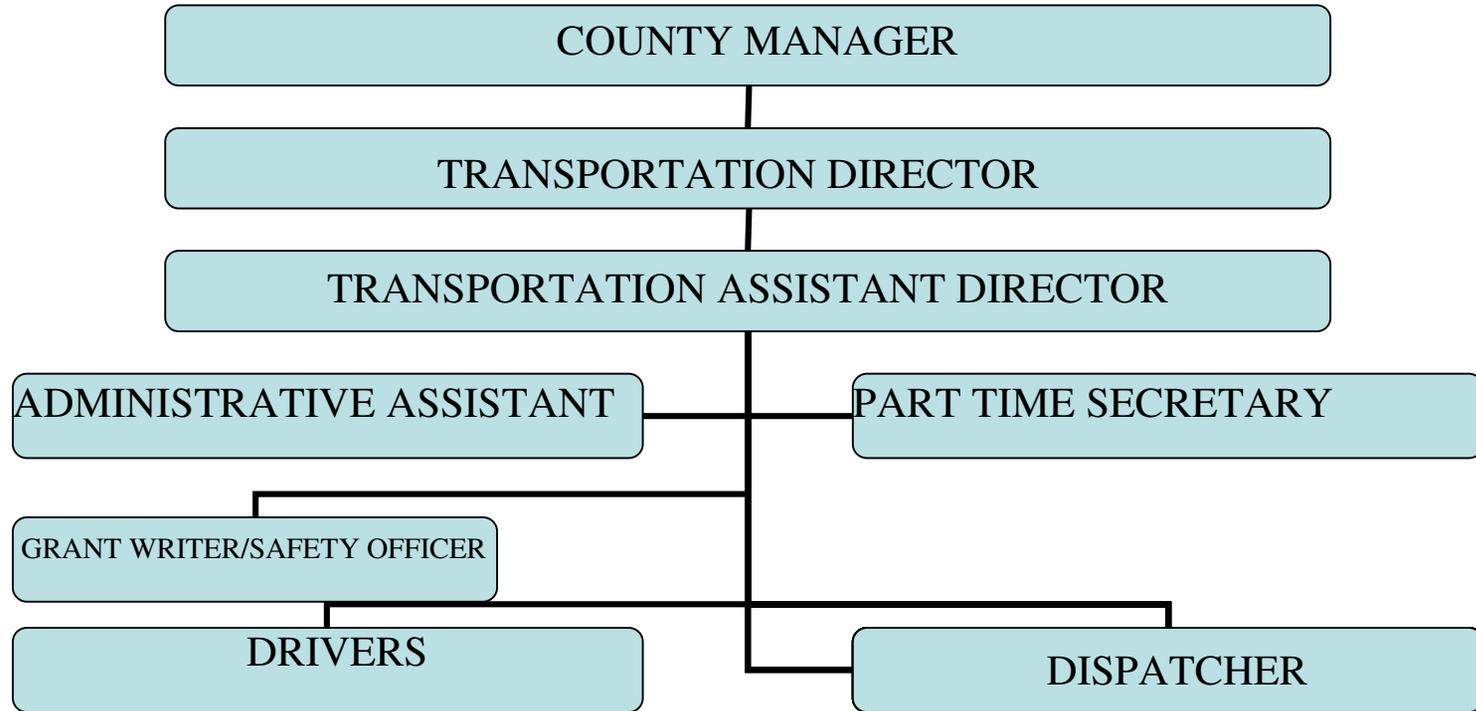
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**PROJECTED EXPENDITURES FOR FY 09-10 AND BEYOND:**

May 2, 2006 a referendum was passed by the citizens of Lenoir County for a \$69,700,000 School Bond which is to be used for school construction. During FY 07-08 School General Obligation Bond Construction projects were transferred to Fund 41 (School Bond Construction Fund).

<b>EXPENDITURES</b>	<b>Actual FY 2007-08</b>	<b>Original Budget 2008-09</b>	<b>Revised FY 2008-09</b>	<b>Adopted FY 2009-10</b>
Debt Service – Principal	0	0	0	0
Debt Service - Interest	0	0	0	0
Special Capital Improvements	771,601	0	85,638	0
Capital Reserve/Debt Service	0	0	0	140,000
Series 07' School Construction	0	0	0	0
Transfer to General Fund – Debt Service	1,266,443	3,233,557	3,233,557	1,500,000
<b>TOTAL</b>	<b>2,038,044</b>	<b>3,233,557</b>	<b>3,319,195</b>	<b>1,640,000</b>

# **TRANSPORTATION DEPARTMENT**



**Notes:**

Organizational Chart is for Transportation Department Administration & Operations.

Transp. Asst. Director, Admin. Assit., P/T Secretary, and Grant Write/Safety Officer are NCDOT funded positions.  
 Operations Mgr., Drivers, and Dispatcher are Transportation Funded positions

**AUTHORIZED POSITIONS**

<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
Admin. – 2.3	Admin. – 2.3	Admin. – 3.3
Operations F/T - 2	Operations F/T - 2	Operations F/T - 2
Drivers P/T – 16	Drivers P/T – 19	Drivers P/T – 22

## **TRANSPORTATION DEPARTMENT FUND**

## **FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** In October 1994, the Lenoir County Board of Commissioners created the Lenoir County Transit Advisory Board as well as the Transportation Department, commonly referred to by the general public as LCT (Lenoir County Transit) to provide coordinated human service transportation. During the first year of operations LCT began with six (6) vehicles and provided 13,367 trips through the use of Demand Responsive routes. In October 2000, LCT implemented a Rural General Public (RGP) transportation program through assistance from the NCDOT/Public Transportation Division's Rural Operating Assistance Grant (ROAP). General Public transportation in Lenoir County has grown significantly since the implementation of the RGP program. Today, LCT has expanded not only operations to include subscription routes and service to the general public, but has also increased the vehicle fleet to (15) and providing an average of 53,836 passenger trips traveling 454,658 miles annually based on the FY 07-08 monthly statistical reports. LCT's current fleet consists of five (5) lift-equipped conversion vans, four (4) standard vans, one (1) 20ft Light Transit Vehicle, two (2) 22ft Light Transit Vehicles, one (1) 25ft Light Transit Vehicle, and one (1) 28ft Light Transit Vehicle. The diversity of vehicles is an integral part in providing services and accessibility to all passengers. LCT continually strives to provide safe, efficient and reliable transportation options to all passengers using the system. The system continues to grow and expand. LCT will continue "Project Transit" a Deviated Fixed Route operating five (5) days a week from 6:55am – 1:30am and expanding our services to Lenoir Community College. Beginning March 10, 2008, LCT brought Operations in-house and became a County Agency. Contracted services are provided to the following human service agencies located in Lenoir County: Department of Social Services, Council on Aging, Health Department, Mental Health, and Vocational Rehabilitation.

**FY 08-09 WORK PLAN HIGHLIGHTS:** 1) Became a County Agency with bringing Operations in-house March 10, 2008; 2) Relocated to a larger facility to house everyone; 3) Increased ridership to 53,836 trips totaling 454,658 miles. The most LCT has ever done; 4) Increased ticket fares to \$3.00, Loop fares to \$1.50 for General Public, and \$1.00 for Seniors, and surcharge increased to \$.06 per mile; 5) Replaced two (2) lift equipped vans with a Lift Equipped Van and a 20ft LTV that does not require CDL's; 6) Continue to be a ticket selling location for the \$3.00 Rural General Public tickets; 7) Continue to promote the transit system by attending community fairs and speak with groups and agencies; 8) Safety goal of zero vehicle accidents/personal injuries;

**FY 09-10 GOALS:** 1) Continue to operate as a County Agency; 2) Hire a Grant Writer/Safety Officer for Administration/Operations; 3) Receive additional funding from NCDOT Elderly Individuals and Individuals with Disabilities, Job Access and Reverse Commute, and New Freedom; 4) Install 15 Bus Stop Shelters on our Deviated Fixed Route with Stimulus Funding; 5) Received three (3) additional expansion vehicles with Stimulus Funding; 6) Continue to increase in ridership and miles; 7) Expand services in Lenoir County; 8) Begin offering transportation to East Carolina University Students and Pitt Community College Students that reside in Lenoir County for a flat fee on trips that are currently being made to Pitt County for medical appointments sponsored by Department of Social Services and Council on Aging; 9) Retire and replace three (3) lift-equipped vehicles; 10) Continue to promote the transit system by attending community fairs and speak with groups and agencies; 11) Continue to expand services; 12) Safety goal of zero vehicle accidents/personal injuries

**TRANSPORTATION DEPARTMENT FUND****FUND TYPE: SPECIAL REVENUES****SUMMARY OF REVENUES**

<b>2007-08 Actual</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget*</b>		<b>Recommended 2009-10</b>
26,249	-0-	-0-	EDTAP Supp	-0-
119,277	134,375	134,375	NCDOT State Grant	188,652
90,574	-0-	-0-	Fuel - Reimb. - Vehicles	-0-
12,290	11,000	11,000	Capital Reserve - Surcharge	11,000
46,028	46,028	57,392	Grant Rural General Public	57,392
30,422	30,422	30,100	Grant - RGP Discretionary	30,422
32,000	20,000	20,000	Rural General Public Ticket Sales	27,000
4,398	45,000	45,000	Loop Fares	45,000
4,791	-0-	-0-	Interest	-0-
-0-	-0-	-0-	Elderly Individuals & Ind w/ Disab	27,038
-0-	-0-	-0-	JARC	5,139
-0-	-0-	-0-	New Freedom	28,698
9,908	9,908	10,278	Employment Transportation	10,278
9,908	9,908	8,223	Employment Supplemental	8,223
122,237	340,000	340,000	Agency Sponsored Trips	340,000
15,913	15,000	15,000	Other Revenue	17,150
62,546	93,060	197,280	Reimb - State - Vehicles	108,878
	30,000	24,000	Reimb - State - Vehicle Insurance	30,000
	80,292	113,603	General Fund	41,044
586,541	864,993	1,006,251	<b>Total</b>	<b>975,914</b>

**TRANSPORTATION DEPARTMENT FUND****FUND TYPE: SPECIAL REVENUES****SUMMARY OF EXPENDITURES**

<b>2007-08 Actual</b>	<b>Original 2008-09 Budget</b>	<b>Revised 2008-09 Budget</b>		<b>Recommended 2009-10</b>
132,010	345,590	362,530	Salaries	383,460
30,472	68,304	51,364	Benefits	82,906
353,792	316,931	373,157	Operating	388,573
69,495	134,168	219,200	Capital Outlay	120,975
585,769	864,993	1,006,251	Total	975,914



## SCRAP TIRE DISPOSAL FUND

**DESCRIPTION:** Effective January 1, 1990, all new tires purchased in North Carolina or purchased for use within the state have been subject to a 1% state scrap tire disposal fee. This fee is collected by tire retailers and remitted to the State Department of Revenue on a monthly basis. Each quarter, the Department distributes the proceeds of the 1% state fee, less the cost of administration, as follows:

- ◆ 10% of the net proceeds is transferred to the Solid Waste Management Trust Fund; and
- ◆ 90% is distributed to county governments on a per capita basis.

Proceeds of the fee, which are distributed to county governments, must be used to solely defray the costs of scrap tire disposal incurred by the county.

**FY 08-09 HIGHLIGHTS:** Lenoir County has designated a portion of its landfill as the disposal site and requires that tires be delivered to the landfill where they are held for later shipment (under contract with a commercial hauler) to a processing facility.

**FY 09-10 GOALS:** 1) To collect and properly dispose of scrap tires; 2) To dispose of tires only using revenues received for this purpose; 3) To apply for state grants to properly offset tire collection / disposal costs as well as any costs associated with illegal tire dumps. A major goal is to aggressively obtain state grants to offset hauling/contracting costs so this fund does not need supplements from the Solid Waste Management Fund.

### SUMMARY REVENUES:

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget*		Adopted 2009-10
\$64,281	\$65,000	\$65,000	Tire Disposal - State	\$65,000
0	0	0	Interest on Investments	0
\$24,141	\$30,000	\$30,000	Tire Grants	\$15,000
\$50,000	\$35,000	\$35,000	Transfer from Landfill	\$50,000
\$138,422	\$130,000	\$130,000	Total	\$130,000

### SUMMARY EXPENDITURES:

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget*		Adopted 2009-10
\$122,855	\$130,000	\$130,000	<b>Operating</b>	\$130,000

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## **E-911 FUNDS**

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**FUND TYPE: SPECIAL REVENUE**

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**DESCRIPTION:** To make available enhanced 911 services to all County residents. This critical service allows Telecommunicators to identify the caller's location without the necessity of the caller verbally explaining the location of the incident.

**HISTORY:** In 1989, the General Assembly authorized counties and cities to place a separate charge on telephone subscribers to pay for certain costs associated with 911 services. Lenoir County adopted an E-911 Ordinance on May 21, 1990. The charge is collected by the local telephone company and remitted to the County. The monies may be used either for the non-recurring costs of establishing a system, such as the lease, purchase, or maintenance of emergency telephone equipment, including necessary computer hardware, software, and database provisioning, or to pay the charges imposed by the telephone company for operation of service. Effective July 1, 1999 based on Board approval in FY98-99, the monthly charge increased from \$0.25 to \$1.00. Effective January 1, 2008, the North Carolina State Legislature passed a General Statute whereby the State of North Carolina 911 Board will receive all monies from Wireline and Wireless carriers and disburse those monies out to each County based on several factors. The monthly collection for both Wireless and Wireline carriers is \$0.70. This fund now operates as a true "enterprise fund" without General (Tax) Fund Subsidy. (Salaries, benefits and other operating expenses of the telecommunicators are included elsewhere under the General Fund's Communications' Division budget.)

**FUTURE TRENDS:** The County will annually evaluate the Fund's "financial health". The N.C. General Assembly may expand the uses of the telephone charges.

**FY 2008-2009 HIGHLIGHTS:** The Wireless Phase II project will continue to be improved upon. Capital Outlay purchases included: 1) Continued maintenance on the mapping system for the Emergency Services Department; 2) continued to upgrade the E-911 Center with capabilities to ensure accurate and timely dispatches for the Wireless Phase II; 3) provided AVL services for the EMS division; 4) upgraded the CAD servers, both hardware and software to include SQL server upgrade and Neverfail software; and 5) upgraded the Simon telephone system to Positron Power 911 to include a 6 position answering to incorporate the medical transport and supervisor positions.

**FY 2009-2010 GOALS:** This division plans to 1) continue with the maintenance on the mapping system for the Emergency Services Department; 2) continue to upgrade the E-911 Center with capabilities to ensure accurate and timely dispatches for the Wireless Phase II; 3) upgrade the existing digital recording device; 4) purchase 2 additional furniture, mapping, and CAD positions to include EMD, EFD and EPD capabilities. This allows the Communications Division to become a fully functional 6 position call-taking dispatch center for overflow capability.

**E-911 FUNDS****FUND TYPE: SPECIAL REVENUE****SUMMARY REVENUES**

<b>ACTUAL 2007-2008</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 2008-2009 BUDGET</b>		<b>ADOPTED 2009-2010 BUDGET</b>
0	0	0	WIRELINE 911 FUND BALANCE	
0	0	0	WIRELESS 911 FUND BALANCE	
245,472	0	0	WIRELINE 911 FEES	
104,263	0	0	WIRELESS 911 FEES	
253,222	569,274	569,274	E-911 REVENUE - STATE	600,000
0	0	0	GENERAL FUND LOAN	
3,919	0	0	MISCELLANEOUS	
40,533	0	0	INTEREST	
647,409	569,274	569,274	<b>TOTAL</b>	600,000

**SUMMARY EXPENDITURES**

<b>ACTUAL 2007-2008</b>	<b>ORIGINAL 2008-2009 BUDGET</b>	<b>REVISED 08-09 BUDGET</b>		<b>ADOPTED 2009-2010 BUDGET</b>
62,046	34,103	34,103	SALARIES	34,123
23,501	12,453	12,453	BENEFITS	12,456
699,841	367,048	357,048	OPERATING	419,162
83,086	155,670	165,670	CAPITAL OUTLAY	134,259
868,474	569,274	569,274	<b>TOTAL</b>	600,000

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**REVALUATION FUND**

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**FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** This fund is designed to pay for the costs of revaluating all real property, on eight (8) or four (4) year cycles. In FY 03-04, the Board agreed that it would not be cost beneficial to conduct a revaluation in 2005, since values have remained fairly stable. The next revaluation is scheduled for 2009 and will be completed within existing staffing levels. This fund is totally supported by a transfer from the General Fund.

**FY 2008-2009 WORK PLAN HIGHLIGHTS:** Completion of the 2009 revaluation and the informal appeal process.

**FY 2009-2010 GOALS:** Begin land reconciliation process to correct acreage discrepancies between tax records and GIS information.

<b>07-08 ACTUAL</b>	<b>ORIGINAL 08-09 BUDGET</b>	<b>REVISED 08-09 BUDGET *</b>		<b>ADOPTED 2009-2010</b>
32,109	33,706	38,706	SALARIES	33,890
12,002	12,382	12,382	BENEFITS	12,415
4,267	57,100	52,100	OPERATING	7,591
			CAPITAL OUTLAY	
48,378	103,188	103,188	TOTAL	53,896

## **AUTOMATION PRESERVATION FUND**

## **FUND TYPE: SPECIAL REVENUE FUND**

**DESCRIPTION:** The Automation Enhancement and Preservation Fund was created in January 2002 pursuant to General Statute 161-11.3 for the Office of Register of Deeds. Ten percent of the fees collected by the Register of Deeds Office are to be set aside in this fund annually. These funds are used to help with the expense of computer and imaging technology in the Office of the Register of Deeds. This fund can also be used to preserve the records (births, deaths, marriages, etc.) from deterioration due to age or public use. By accounting for these revenues and expenditures in a special revenue fund, any unused monies will carry over to the next year.

**FY 2008-2009 HIGHLIGHTS:** The Automation Preservation Fund was not used this year. All unused revenues carry over into the fund's Fund Balance.

**FY 2009-2010 GOALS:** The Automation Enhancement and Preservation Fund will be used to purchase a wide format scanner/plotter to replace current aperture card reader and copier; and to purchase a desktop scanner to scan vitals to comply with state guidelines on Disaster /Recovery programs.

### **REVENUES**

<b>2007-08 ACTUAL</b>	<b>ORIGINAL 08-09 BUDGET</b>	<b>REVISED 08-09 BUDGET</b>		<b>ADOPTED 2009-2010</b>
\$28,626	\$30,000	\$30,000	Fees Collected	\$20,000
\$5,044	\$2,500	\$2,500	Interest on Investments	\$500
0	\$2,500	\$2,500	Fund Balance App.	\$14,500
\$33,670	\$35,000	\$32,500	Total	\$35,000

### **EXPENDITURES**

<b>2007-08 ACTUAL</b>	<b>ORIGINAL 08-09 BUDGET</b>	<b>REVISED 08-09 BUDGET</b>		<b>ADOPTED 2009-2010</b>
0	\$32,500	\$32,500	Capital Outlay-Equipment	\$32,500
0	\$2,500	\$2,500	Operating	\$2,500
0	\$35,000	\$35,000	Total	\$35,000

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## CAPITAL IMPROVEMENT FUND

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## FUND TYPE: CAPITAL FUND

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**DESCRIPTION:** This fund provides for significant, long-term improvements to the County's infrastructure, either its major upgrade or its expansion, and also provides monies to improve the capital assets of "the County" for the purpose of increasing economic development through industrial / GTP-related recruitment / retention actions and community development opportunities.

**HISTORY:** The fund was initiated in FY 99-00. Projects are identified and highlighted because of their high dollar impact and the long-term benefits that they reap. The Board votes publicly on all projects.

**OUTLOOK:** For the next five- (5) years, including this fiscal year, \$6,706,550 total is projected for this fund.

**OPERATIONAL IMPACT:** Projects which **expand** the County's infrastructure, generally **increase** operational costs; projects which **renovate or rehabilitate** existing facilities tend to **decrease** annual maintenance costs. The economic development (recruitment / retention) projects listed require minimal additional operating costs because industries / businesses generally pay more in taxes than the services they require. Capital improvements and debt service for the Lenoir Community College and Parks and Recreation facilities generally have as goals to reduce operating and maintenance costs.

**LENOIR COUNTY CAPITAL IMPROVEMENTS PROGRAM**

**APPROPRIATIONS IN FUTURE FISCAL YEARS**

	ECONOMIC DEVELOPMENT	40-4920-	Adopted Budget 2008-09	Revised Budget 2008-09	Adopted 2009-10	2010-11	2011-12	2012-13	2013-14	5-Year Totals
3500	Industrial Park Imps.		25,000	39,000 (1)	25,000	25,000 (1)	25,000 (1)	25,000 (1)	-	100,000
5809	NC Veterans' Nursing Home		-	-	-					-
5817	*Dopaco		13,750	13,750	13,750 (1)	-				13,750
5821	Water/Sewer Infrastructure		-	20,000 (1,6,7)	100,000	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	500,000
5830	Hangar Agreement		40,000 (1)	43,301 (1)	40,000 (1)	40,000 (1)	40,000 (1)	40,000 (1)	40,000 (1)	200,000
5846	Smithfield		100,000 (1)	200,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	500,000
5847	West		200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)	1,000,000
5850	Existing Industries Program		-	1,812 (1)	-	-	-	-	-	-
5851	Lenox #3		20,000 (1)	50,480 (1)	- (1)	-	-	-	-	-
5854	Ferguson		6,800 (1)	9,288 (1)	- (1)	-	-	-	-	-
5858	DuPont Sorona-State-Rail		-	595,536 (5)						-
5861	DuPont Sorona-One NC			31,818 (5)						-
5862	DuPont Sorona		125,000 (1)	171,875 (1)	125,000 (1)	125,000 (1)	125,000 (1)	125,000 (1)	-	500,000
5863	Electrolux		100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	-	400,000
5864	A.G. Machining		11,000	11,000	11,000 (1)	12,000 (1)	-	-	-	23,000
5865	SIS - County		7,400 (1)	10,400 (1)	13,400 (1)	11,900 (1)	10,300	-	-	35,600
5866	Electrolux-One NC		-	- (5)						-
5868	*Coharie Farms		5,000 (1)	10,850 (1)	5,000 (1)	5,000 (1)	-	-	-	10,000
5869	Commerce Overseas		25,000 (1)	25,000	25,000 (1)	25,000 (1)	-	-	-	50,000
5870	Premier Trailers			3,188 (1)	8,800 (1)	12,200 (1)	4,000 (1)	-	-	25,000
5871	West Co. II		70,000	70,000	145,000 (1)	125,000 (1)	100,000 (1)	100,000 (1)	-	470,000
5872	Sanderson Processing									-
5873	Sanderson Hatchery									-
5874	Sanderson Feed Mill									-
5875	Sanderson Sprayfield									-
5876	Fields Control		9,000 (1)	9,000 (1)	8,000 (1)	8,000 (1)	-	-	-	16,000
5878	Premier Trl-Rural Center Grant			174,137 (5)						-

**LENOIR COUNTY CAPITAL IMPROVEMENTS PROGRAM**

**APPROPRIATIONS IN FUTURE FISCAL YEARS**

	ECONOMIC DEVELOPMENT	40-4920-	Adopted Budget 2008-09	Revised Budget 2008-09	Adopted 2009-10	2010-11	2011-12	2012-13	2013-14	5-Year Totals
5879	Fields Control-State OneNC			17,500 (5)						-
5880	Fields Control-ER Flex			10,000 (5)						-
5881	West Co II-East RegionFlex			20,000 (5)						-
5882	Dopaco-NCDOT-Rail									-
5883	Select Vending									-
5884	Best Diamond					15,000 (1)	15,000 (1)	15,000 (1)		45,000
5885	Mother Earth Brewery									-
5900	Industrial Development: Engineering Design		5,000 (1)	17,790 (1)	5,000 (1)	5,000 (1)	5,000 (1)	5,000 (1)		20,000
5903	GTP Sewer Ext.		25,000 (1)	75,000 (1)	25,000 (1)	25,000 (1)	25,000 (1)	25,000 (1)		100,000
7203	Shell Bldg #3 Interest		36,000	60,000 (1)	50,800 (1)	50,800 (1)	50,800 (1)	50,800 (1)		203,200
8501	Trnsf to Gen Fund-Sanderson Farms			200,000 (1)						-
	<b>Totals</b>		\$ 823,950	\$ 2,190,725	\$ 1,000,750	\$ 984,900	\$ 900,100	\$ 885,800	\$ 440,000	\$ 4,211,550
	KEY: 1 General Fund Transfer 2 Land Reimbursement 3 Fund Interest 4 Sales of Assets 5 Grants 6 Donations/Contributions 7 CIP Fund Balance Appropriated 8 Bonds/Loan Proceeds									
	Community Development	40-4930	Adopted Budget 2008-09	Revised Budget 2008-09	Adopted 2009-10	2010-11	2011-12	2012-13	2013-14	5-Year Totals
5100	Lenoir Community College : Capital		100,000 (1)	127,747 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	500,000
5101	Parks & Recreation / Capital		70,000 (1)	76,469 (1)	75,000 (1)	70,000 (1)	70,000 (1)	70,000 (1)	70,000 (1)	355,000
5109	Visitors Center: Construction		-	-	-	-	-	-	-	-
5110	Hwy 70 Corridor		-	-	20,000 (1)	-	-	-	-	20,000
5111	Recreation-Train Project		-	-						-
5113	Website Development		-	-						-
5114	Hwy 70 Boat Ramp		-	1,246 (1)						-
5115	Soccer Complex		100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)				200,000
5116	Community Revitalization		35,000 (1)	35,000 (1)	-					-

**LENOIR COUNTY CAPITAL IMPROVEMENTS PROGRAM**

**APPROPRIATIONS IN FUTURE FISCAL YEARS**

ECONOMIC DEVELOPMENT 40-4920-		Adopted Budget 2008-09	Revised Budget 2008-09	Adopted 2009-10	2010-11	2011-12	2012-13	2013-14	5-Year Totals
5117	Dog Park Constr.	25,000	(1) 25,000	(1)	-				-
5118	Cap Bldg-East Region Flex		10,000	(5)					
7100 7200	Lenoir Community College - Debt Service	440,000	(1) 440,000	(1)	420,000	(1)	-	-	420,000
7101 7202	Battlefield Visitors Center Debt Service	29,146	(1,2) 29,146	(1,2)	-	-	-	-	-
<b>Total Community Development</b>		<b>\$ 799,146</b>	<b>\$ 844,608</b>	<b>\$ 715,000</b>	<b>\$ 270,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 1,495,000</b>
Buildings & Grounds 40-4935		Adopted Budget 2008-09	Revised Budget 2008-09	Adopted 2009-10	2010-11	2011-12	2012-13	2013-14	5-Year Totals
5800	Re-roofing / HVAC	50,000	(1) 95,000	(1)	100,000	(1)	100,000	(1) 100,000	(1) 500,000
5801	Building Upgrades	50,000	(1) 95,000	(1)	100,000	(1)	100,000	(1) 100,000	(1) 500,000
5804	EMS Station Project	-	11,573	(1)	-	-	-	-	-
5807	Mgr/Fin/MIS/COC	-	15,000	(1)					
5851	Acquisition-Land	-	114,637	(1)					
5980	Jail Project	-	10,000	(1)	-	-	-	-	-
<b>Total Buildings &amp; Grounds</b>		<b>\$ 100,000</b>	<b>\$ 341,210</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>
<b>Total - All Projects</b>		<b>\$ 1,723,096</b>	<b>\$ 3,376,543</b>	<b>\$ 1,915,750</b>	<b>\$ 1,454,900</b>	<b>\$ 1,270,100</b>	<b>\$ 1,255,800</b>	<b>\$ 810,000</b>	<b>\$ 6,706,550</b>
<b>KEY: 1 General Fund Transfer    2 Land Reimbursement    3 Fund Interest    4 Sales of Assets    5 Grants    6 Donations/Contributions    7 CIP Fund Balance Appropriated    8 Bonds/Loan Proceeds</b>									

## **DOPACO, INC. EXPANSION-NO. 1**

**DESCRIPTION:** Dopaco, Inc. a manufacturer of paper products for the fast food industry, plans to install additional machinery and equipment in its current Lenoir County location to expand its production capability. This expansion represents a non-depreciated capital investment in excess of \$2,350,000 and will create an additional ten (10) full-time jobs.

**HISTORY:** Dopaco, Inc. first located in Lenoir County in August 1993. The company began operations in a 30,000 SF temporary facility while the current 150,000 SF building was being completed. The facility located in the 70 West Industrial Park expanded to 300,000 SF in 1995. In August 2004 Cascades, Inc. acquired the remaining 50% interest in Dopaco from founder Edward Fitts. Today Dopaco is a wholly owned subsidiary of Cascades Inc. and employs 194 full-time employees.



**OUTLOOK:** Based on a projected investment of \$2.3 million, the County will recover its \$27,500 investment in two years. This grant is based on a Performance Agreement that will expire December 31, 2009.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-3	FY 13-14	Total
General Fund	\$13,750	\$13,750	-0-	-0-	-0-	-0-	\$27,500.00

## **DOPACO, INC. EXPANSION-NO. 2**

**DESCRIPTION:** Dopaco, Inc. a manufacturer of paper products for the fast food industry plans to install additional machinery and equipment in its current Lenoir County location to expand its production capability. This expansion represents a non-depreciated capital investment in excess of \$25,376,000 and will create an additional one hundred twenty-three (123) full-time jobs over the next four years.

**HISTORY:** Dopaco, Inc. announced and located in Lenoir County in August 1993. The company began operations in a 30,000 SF temporary facility while constructing a new 150,000 SF building located in the Hwy 70 West Industrial Park. Dopaco is a manufacturer of folding cartons, beverage cups, lids, carriers, nested cartons and dispensers, clamshells, food trays and paper plates for the fast food industry. Major customers are McDonald's, Burger King, Jack in the Box and Wendy's. Headquartered in Pa., Dopaco owns and operates eight facilities in North America. In 1995, they expanded the local 150,000 SF facility to 300,000 SF. The expansion comes on the heels of an announcement in September 2007 to add \$2.35 million in capital investment and 10 new jobs.



**OUTLOOK:** Based on a projected non-depreciated investment of \$25,376,000, the County will recover its \$425,000 investment in four years. This grant is based on a Performance Agreement that will expire December 31, 2013.

**OPERATIONAL IMPACT:** Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-3	FY 13-14	Total
General Fund		\$18,000	\$90,000	\$97,000	\$107,000	\$113,000	\$425,000

## HANGAR AGREEMENT

**DESCRIPTION:** During FY 00-01, the County and the Global TransPark Authority (GTP) entered into a 40-year contract known as the “Hangar Agreement”. The GTP would borrow the money to build a hangar to serve Segrave Aviation. Segrave would expand operations, including a minimum \$10 million increase in investment. The County would pay \$40,000 per year to the GTP (\$30,000 to cover debt and \$10,000 for hangar maintenance).

**HISTORY:** The hangar has been completed and leased to Segrave. The agreement is based upon plans that are listed in Lenoir County by Segrave.

**OUTLOOK:** If the performance objectives are achieved, the County receives approximately \$75,000/year in taxes and pays out \$40,000/year, thereby “netting” \$35,000/year on this contract

**OPERATIONAL IMPACT:** The County’s annual payment includes the County’s yearly operating costs, i.e., the operation and maintenance of the hangar is done by the GTP.



Funding Source	Prior Years' Funding	FY 9-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

# SMITHFIELD PACKING COMPANY

**DESCRIPTION:** Smithfield Packing Company, Inc. constructed a new food processing facility, representing a total-non depreciated investment of \$80,000,000 in real and personal property. The new facility is located in the 70 West Industrial Park.

**HISTORY:** Smithfield Packing Company formerly operated a ham processing facility located at 2602 West Vernon Avenue, Kinston, NC. Smithfield Packing Company has been a vital part of our manufacturing community for more than 20 years.



**OUTLOOK:** Based on a projected investment of \$80 million, the County will recover its \$3,050,000 investment in seven years. This grant is based on a Performance Agreement that will expire December 31, 2015.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

## **WEST PHARMACEUTICALS—NO. 1**

**DESCRIPTION:** West Pharmaceuticals elected to rebuild its manufacturing operations and employ a minimum of two hundred (200) employees in Lenoir County by purchasing from Lenoir County the industrial shell building #2 located at 1028 Enterprise Boulevard, Highway 70 West Industrial Park, Kinston, NC.



**HISTORY:** West Pharmaceutical Services, Inc. opened the Kinston plant in 1975. The initial plant was 80,000 SF and was expanded by 55,000 SF in 1985. In January 2003, an explosion destroyed the plant, which employed over 200 people and was valued at \$16 million. Lenoir County realizing West Pharmaceutical Services value to our community provided an Economic Development Grant valued at two million two hundred thousand (\$2,200,000) to induce West to re-invest in Lenoir County.

**OUTLOOK:** Based on a projected re-investment of \$16 million, the County will recover its \$2,200,000 investment in approximately 10 years. West Pharmaceuticals paid to Lenoir County \$2,000,000 for the Shell Building No. 2 and 23 acres of land. This grant is based on a Performance Agreement with a final payment in 2015.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

## **WEST PHARMACEUTICAL EXPANSION – No. 2**

**DESCRIPTION:** West Pharmaceuticals plans to expand its current facility in Lenoir County investing \$18.7 million over the next three years and creating 154 jobs.

**HISTORY:** West Pharmaceutical Services first came to Lenoir County in 1975 constructing an 80,000 SF manufacturing facility to produce molded rubber products for the pharmaceutical industry. In the mid 1980's they completed an expansion adding 55,000 SF and 25 new jobs. In January 2003 a tragic explosion occurred forcing the company to close its Rouse Road location. In June 2003, West Pharmaceuticals purchased Lenoir County's Shell Building No. 2 and reopened its Lenoir County operation in early 2004. At the time of the decision to expand in Lenoir County, the company employed 211 full-time employees. In addition to Lenoir County's investment, other partners include: NC Department of Commerce; NC's Eastern Region; Lenoir Community College and Lenoir Committee of 100, Inc. This agreement will not interfere/contradict any portion of Agreement No. 1 executed on June 19, 2003.



**OUTLOOK:** Based on a projected non-depreciated investment of \$18.7 million the County will recover its \$500,000 investment in five years. This grant is based on a Performance Agreement that will expire December 31, 2012.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$125,000	\$125,000	\$100,000	\$100,000	\$-0-	\$450,000.00

## E. I. DUPONT COMPANY

**DESCRIPTION:** E. I. DuPont de Nemours and Company plans to expand its production capabilities with a new product line “Sorona”. The company will install certain industrial machinery, equipment and improvements at its leased facility on NC 11 North, representing a total-non depreciated investment in excess of \$55,000,000 to manufacture this new product line. This expansion will create an additional 66 new high-paying jobs in Lenoir County within four years. The Lenoir Committee of 100, Inc. will invest \$50,000 in this project in 2006. Other grants applied for on behalf of this project are: Golden Leaf Foundation, NC’s Eastern Region Flex Grant, and NC DOT Rail Grant and One NC.



**HISTORY:** DuPont came to Lenoir County in 1953 and once was the County’s largest employer and tax payer. The company has down-sized its employment from 3,500+ to 60. A primary objective of this expansion was to keep DuPont operational in Lenoir County and possibly have an alternative crop option for the many farmers in our area. Market success of DuPont Sorona has the potential for strengthening Lenoir County’s long-term economy and is an especially exciting opportunity for a tobacco-dependent community. This project also follows the Governor’s plan for the Bio-Tech industry in North Carolina.

**OUTLOOK:** Based on a projected investment of \$55 million, the County will recover its \$1,250,000 investment in five (5) years. This grant is based on a Performance Agreement that will expire December 31, 2016.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years’ Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

## ELECTROLUX

**DESCRIPTION:** Electrolux will expand its Lenoir County dishwasher production plant, creating 97 jobs and investing \$18 million in the area during the next three years.



**HISTORY:** Electrolux Home Products first came to Kinston/Lenoir County in 1989. The name has changed several times over the years from WCI, to Frigidaire and most currently Electrolux. Their current facility is approximately 500,000 SF under roof. They have been an excellent corporate citizen for sixteen years. They have been considering an expansion—for the production of a new high-end product line. Lenoir County Economic Development Department has been working with Electrolux Home Products encouraging them to locate their expansion in Lenoir County. Competition for this expansion was China, and Mexico. Not only were we competing for the expansion, but we were at risk to loose over 700 manufacturing jobs already in place.

**OUTLOOK:** Based on a projected non-depreciated investment of \$18,000,000 the County will recover its \$500,000 investment in six (6) years. This grant is based on a Performance Agreement that will expire December 31, 2011.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$100,000	\$100,000	\$100,000	\$-0-	\$-0-	\$300,000

## A. G. MACHINING

**DESCRIPTION:** March 23, 2007 Governor Easley’s office announced A. G. Machining, Inc. will open a manufacturing facility in Kinston creating 29 jobs and investing \$1.6 million during the next three years. The company specializes in metal fabrication, machining and powder coating for the printing and computer industries.



**HISTORY:** A G Machining is headquartered in Simi Valley, California. In addition to Lenoir County’s investment, other partners who helped to make this announcement possible include: North Carolina Department of Commerce One NC Fund; City of Kinston and Lenoir Community College.

**OUTLOOK:** Based on a projected non-depreciated investment of \$2,850,000, the County will recover its \$34,000 investment in four years. This grant is based on a Performance Agreement that will expire December 31, 2010.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years’ Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$11,000	\$12,000	\$-0-	\$-0-	\$-0-	\$23,000

## **Spatial Integrated Systems, Inc. (SIS)**

**DESCRIPTION:** Spatial Integrated Systems, Inc. located at 2815 Rouse Road Extension, Kinston, NC 28504 plans to install certain industrial machinery, equipment and improvements in a leased 20,000 SF manufacturing facility located at the NC Global TransPark. The company will employ 37 full-time employees and invest \$2,750,000. SIS is being supported by the NC Global TransPark Foundation, Lenoir County, the Neuse River Development Authority's Defense Ventures Fund and the Governor's Office which will back the enterprise with \$100,000 from the One North Carolina Fund.



**HISTORY:** This is a Maryland company specializing in information technologies, engineering services and software solutions for the US Navy and aviation industries. The company will bring 37 jobs to the NC Global TransPark with annual salaries ranging from \$35,000 to \$100,000.

**OUTLOOK:** Based on a projected non-depreciated investment of \$2,750,000, the County will recover its \$46,000 investment in four (4) years. This grant is based on a Performance Agreement that will expire December 31, 2011.

**OPERATIONAL IMPACT:** Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$13,400	\$11,900	\$10,300	\$-0-	\$-0-	\$35,000

\* Moneys (\$54,000) received from the NC Global TransPark Authority.

## COHARIE FARMS

**DESCRIPTION:** April 17, 2006 Coharie Farms, an existing company located in LaGrange and Clinton, NC announced plans to construct a new purchasing & storage facility and install certain industrial machinery, equipment and improvements that represent a non-depreciated investment in excess of two million dollars (\$2,000,000). The construction will take place on the company's existing site on Willie Measley Road, LaGrange, NC.

**HISTORY:** In January, 2006 the LaGrange facility was totally destroyed by fire. The company chose to rebuild and expand its Lenoir County location. Coharie also has a live hog operation in Clinton, NC and was founded in 1973 by Lauch Faircloth, Anne Faircloth and W. Nelson Waters, Jr.



**OUTLOOK:** This is another example of the value of the “*Less Than \$2.5 million Incentive Policy*” previously established by the Commissioners. This grant is based on a Performance Agreement that will expire December 31, 2010.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$5,000	\$5,000	\$--0--	\$--0--	\$--0--	\$10,000

## COMMERCE OVERSEAS

**DESCRIPTION:** August 9, 2007 Governor Easley’s office announced Commerce Overseas Corporation (COC), a leading military aviation parts manufacturer and supplier, plans to move its headquarters from California to the North Carolina Global TransPark. The move will also include a warehouse, distribution center and manufacturing facility. With this move, the company will create 72 new jobs with above average salaries and benefits. Investment in this project is expected to exceed \$4.3 million over the next three years.



**HISTORY:** Commerce Overseas Corporation was established in 1967. The company manufactures and supplies aerospace parts for US military aircraft operating in more than fifty (50) countries including the U.S. The company will lease a facility located at the NC Global TransPark. In addition to Lenoir County’s investment, other partners who helped to make this announcement possible include: North Carolina Department of Commerce One NC Fund; Global TransPark Foundation; Neuse River Development Authority’s Defense Ventures Fund; and USDA’s Intermediary Re-Lending Program.

**OUTLOOK:** Based on a projected investment of \$4.3 million, the County will recover its \$75,000 investment in three years. This grant is based on a Performance Agreement that will expire December 31, 2011.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years’ Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-3	FY 13-14	Total
General Fund		\$25,000	\$25,000	\$25,000	-0-	-0-	\$75,000.00

## **PREMIER TRAILER, INC.**

**DESCRIPTION:** Premier Trailer, Inc. a manufacturer of horse trailers will invest \$464,000 and create 55 new jobs over the next three years in Lenoir County. Premier Trailer will revitalize the former Univar Building that has been vacant for over five years.



**HISTORY:** The owners of Double D., a privately held corporation that has been in Lenoir County for approximately 10 years, decided to pursue a joint venture to enter the all aluminum product as a private label. They have been successful in the manufacturing of Galvaneal over steel equestrian trailers and expect this new product line will broaden current products and increase market share. Other partners who helped make this announcement possible include: North Carolina Department of Commerce, NC Rural Center; Lenoir Community College and Lenoir Committee of 100.

**OUTLOOK:** Lenoir County's \$25,000 investment is based upon the *Less Than \$2.5 Million Incentive Policy* previously approved by the Commissioners. This grant is based on a Performance Agreement that will expire December 31, 2011

**OPERATIONAL IMPACT:** Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$8,800	\$12,200	\$4,000	\$-0-	\$-0-	\$25,000.00

## FIELD CONTROLS EXPANSION

**DESCRIPTION:** Effikal, LLC of Orion, Michigan will relocate within Field Controls LLC’s existing facility in Lenoir County, creating 35 jobs and investing \$1.1 million during the next three years.

**HISTORY:** Field Controls Corporation is a privately held corporation that has been in Lenoir County for nearly 30 years. Field Controls is a manufacturer of barometric dampers, humidifiers, air boosters and draft controls and an “industry leader” in this field. They currently employ 93 full-time employees. The owners have purchased Effikal, LLC of Orion Michigan and plan to combine this operation within its existing facility in Lenoir County. It should be noted that the facility in Michigan could have accommodated both operations. It is also worthy to note, that not only does this expansion/acquisition create 35 new jobs, it also preserves 93 existing jobs as well and increases Lenoir County’s tax base. Other partners who helped make this announcement possible include: North Carolina Department of Commerce, North Carolina’s Eastern Region, Lenoir Community College and Lenoir Committee of 100.



**OUTLOOK:** Based on a projected non-depreciated investment of \$1.165 million the County will recover its \$25,000 investment in four years. This grant is based on a Performance Agreement that will expire December 31, 2010.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years’ Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund		\$8,000	\$8,000	\$-0-	\$-0-	\$-0-	\$16,000

## SELECT VENDING COMPANY, INC.

**DESCRIPTION:** Select Vending Company, Inc. is a new warehouse/distribution company and a joint venture between Minges Bottling Group and Gordon Vermillion. This company represents a non-depreciated capital investment in excess of \$2,430,800 and will create an additional fifty-two (52) full-time jobs over three years.



**HISTORY:** Jeff Minges and Gordon Vermillion have been successful entrepreneurs in Lenoir County for many years in the food and beverage area. The Minges family has owned/operated Pepsi Bottling and Vermillion has owned/operated a vending & food service business. This new company/venture will create fifty-two new jobs over the next two years and expand the tax base.

**OUTLOOK:** Based on a projected non-depreciated investment of \$2,430,800, the County will recover its \$45,000 investment in three years. This grant is based on a Performance Agreement that will expire December 31, 2010.

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-3	FY 13-14	Total
General Fund	-0-	\$25,000	\$20,000	-0-	-0-	-0-	\$45,000.00

## **BEST DIAMOND PACKAGING**



**DESCRIPTION:** Best Diamond will move from its current location at 1447 Enterprise Boulevard, Highway 70 West Industrial Park, Kinston, NC to its new larger location at 2500 Airport Road (the former Bassett Walker facility). They will invest \$4.5 million in non-depreciated capital investment in building renovations, machinery and equipment. New employment of 38 full-time employees to 50 full-time employees will take place over the next three years.



Kevin Thorne, President

**HISTORY:** Best Diamond Packaging first came to Lenoir County in 2003. It is a joint venture company owned by BTB Holdings, LLC and Dopaco, Inc. and dedicated to premium consumer packaging markets to include: quick serve restaurants and casual dining. From its humble beginnings in 2003, Best Diamond Packaging has shown continued growth as evidenced by its increased investment in equipment and creation of new jobs. The company began with 10 employees and now employs over 40 full-time employees. They began operations using 25,000 square feet of manufacturing space in the Dopaco facility and now the company will move into a 210,000 SF facility at 2500 Airport Road. They began with one napkin machine and operate five machines with immediate plans for continued growth and expansion.

**OUTLOOK:** Based on a projected non-depreciated investment of \$4.5 million, the County will recover its \$50,000 investment in three years. This grant is based on a Performance Agreement that will expire on December 31, 2012

**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Total
General Fund	-0-	\$-0-	\$15,000	\$15,000	\$20,000	-0-	\$50,000.00

## MOTHER EARTH BREWERY, LLC

**DESCRIPTION:** Mother Earth Brewing, LLC is a production craft brewery. It is a new company that has purchased an existing down-town facility at 311 N. Heritage Street utilizing the Pride of Kinston's downtown revitalization program. The company will invest \$1,480,000 in non-depreciated capital investment in real property, machinery and equipment and will employ at least six full-time people over the next three years. This new company will also revitalize an existing building that has been vacant for several years. The City of Kinston is also a participating partner with this project.

**HISTORY:** Craft breweries are defined by the industry as small breweries which produce less than 15,000 barrels of beer annually and distribute their beer for off-premise consumption. A production craft brewery is a small brewery that sells beer in bottles or kegs to other retailers. An advantage of craft breweries are that beer does not transport well, and most styles of beer will begin to deteriorate in quality if not consumed within a few weeks of brewing. Today there are approximately 1,400 craft breweries operating in the United States.

**OUTLOOK:** Based on a projected non-depreciated investment of \$1,480,000, the County will recover its \$14,600 investment in two years. This grant is based on a Performance Agreement that will expire December 31, 2012.

**OPERATIONAL IMPACT:** Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.



MOTHER EARTH BREWERY  
CONCEPTUAL EXTERIOR PERSPECTIVE  
JANUARY 19, 2009  
DUNN & DALTON ARCHITECTS

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-3	FY 13-14	Total
General Fund	-0-	\$4,866	\$4,867	\$4,867	-0-	-0-	\$14,600.00

## INDUSTRIAL DEVELOPMENT: ENGINEERING DESIGN

**DESCRIPTION:** The project funds key engineering / technical aspects of potential projects in order to facilitate their success.

**HISTORY:** In past years, this work was paid from the budget of the Economic Development Department.



**OUTLOOK:** Various industrial clients are recruited to Lenoir County. In order to obtain accurate cost estimates, it is sometimes necessary to incur up-front engineering costs. The annual appropriation to this account has been \$5,000 per year.

**OPERATIONAL IMPACT:** Not applicable

Funding Source	Prior Years' Funding	FY 09-10	FY 10-11	FY 11-12	FY 12-13	13-14	Total
General Fund		\$5,000	5,000	5,000	5,000	5,000	25,000

## **LENOIR COUNTY SHELL NO. 3**

**DESCRIPTION:** Lenoir County will invest a total of \$1,324,000 in cash and borrowed funds from North Carolina’s Eastern Region (previously called the Global TransPark Commission) to construct this 40,000 square foot industrial shell building to be located in the 70 West Industrial Park. The Lenoir Committee of 100 and The City of Kinston will partner with Lenoir County in the construction of Shell Building No. 3. Construction will begin in FY 08-09.

**HISTORY:** An estimated 85% of companies locating/expanding to a community go into an existing building. Lenoir County has historically been very successful with Shell No. 1 now owned/occupied by Lenox China; and Shell No. 2 now owned/occupied by West Pharmaceuticals. Either directly or indirectly, Lenoir County can boast that numerous companies have expanded or relocated to Lenoir County because we had an available building.



**OUTLOOK:** Having a shell building is a necessary tool to attract new and expanding industry to Lenoir County.

**OPERATIONAL IMPACT:** None direct.

Funding Source	Prior Years' Funding	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	Total
General Fund	\$30,730	\$50,800	\$50,800	\$50,800	\$50,800	\$50,800	\$254,000

## **LENOIR COMMUNITY COLLEGE: CAPITAL IMPROVEMENTS**

**DESCRIPTION:** In accordance with General Statute 115D-32, plant funds provided by Lenoir County are used for the following: acquisition of land; erection of buildings; alterations and additions to buildings; purchase of motor vehicles; purchase or rental of all equipment necessary for the maintenance of buildings and grounds and operation of plants; and purchase of all furniture and equipment not provided for administrative and instructional purposes.

**HISTORY:** All facilities/structures are evaluated annually. For fiscal year 2008-2009, work completed with county funds include: 1) renovation of machining lab (\$43,000); 2) renovation of Emergency Medical Service lab (\$7,600); 3) Aviation building repairs (\$4,000); 4) construction of polysomnography lab (\$4,000); 5) renovation of Waller office complex (\$1,700); 6) campus communication system (\$24,000); 7) carpet extractor/ready space machine (\$5,200); 8) lawn mower (\$4,300); 9) minor equipment – burnishers and vacuums (\$2,200); and 10) signage project (\$50,800 – to match third party funds). Total equals \$146,800.

**OUTLOOK:** Lenoir Community College is well into the construction and renovation of facilities on the main campus, supplementing county funds with monies available from the 2000 statewide bond referendum. In addition to the usual annual allotment of \$100,000, Lenoir Community College is requesting an additional \$150,000 for a major paving project.

**OPERATIONAL IMPACT:** Plant funds are vital in renovating aging structures. These funds will allow significant improvements to the function and efficiency of buildings on main campus. Lenoir Community College continues to experience record enrollment growth. With that growth come challenges of providing adequate facilities that are safe and well maintained.

<b>Funding</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>Total</b>
General Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

## **PARKS AND RECREATION: CAPITAL**

**DESCRIPTION:** This project account funds: 1) grant matches to supplement federal/state or local resources and 2) “one-time” capital improvements to support Parks & Recreation activities.

**HISTORY:** FY 08-09, work completed: 1) Replaced walking track with a rubberized floor At Mock Gym (\$15,000); 2) Constructed a boat dock on Hwy. 70 (\$10,000); 3) Purchased and Installed exercise equipment (\$10,000); 4) Built a train tunnel at the Neuseway Park (\$7,500); 5) Replaced dirt on all county ballfields (\$7,500); 6) Replaced exhibits at the Neuseway Planetarium (\$15,000) and 7) Purchased ballfield/prep machine (\$5,000).



**TOTAL: \$70,000**

**OUTLOOK:** FY 09-10, the following is scheduled: 1) Repair picnic shelter at Neuseway Park (\$7,500); 2) Complete the train track at the Neuseway Nature Park (\$10,000); 3) Purchase a ballfield prep machine (\$5,000); 4) Install lights at Moss Hill Athletic Park (\$20,000); 5) Construct a handicap ramp at Moss Hill ballfield (\$7,500); 6) Purchase new exhibits at Nature Center/Planetarium (\$10,000); 7) Replaced nautilus equipment at Mock Gym (\$10,000) and 8) Add campground spots at Neuseway Nature Park Campground (\$5,000).

**TOATL: \$75,000**

**ORGANIZATIONAL IMPACT:** Parks and Recreation facilities require major upgrades, similar to county buildings, as they age. Also, recreation equipment needs to be replaced annually and a county vehicle and a mower are also needed. This should limit the county’s liability and increase citizen’s satisfaction with parks and recreation.

<b>Funding Source</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>5 Year Total</b>
General Fund	\$65,000	\$70,000	\$75,000	\$70,000	\$70,000	\$350,000

## **LENOIR COMMUNITY COLLEGE DEBT SERVICE**

**DESCRIPTION:** After being approved by referendum on September 26, 1995, \$3,500,000 in General Obligation bonds were issued by Lenoir County for the purpose of improving facilities at Lenoir Community College. A new classroom building which also houses an auditorium was constructed and an existing classroom building was renovated with these funds.

**HISTORY:** Lenoir Community College was chartered in 1958 as an Industrial Education Center and approved as a Community College in 1964. It also serves Jones and Greene counties by operating an extension facility in each county. The basic Current Expense requirements are financed by the State with the County providing Capital Outlay funding, including repaying any debt from bonds sold.



**OUTLOOK:** The balance due to be paid on bonds as of 6/30/09 is \$420,000 with the last payment being in FY 2009-10.

**OPERATIONAL IMPACT:** With the construction of a new building, higher utility, janitorial, and maintenance costs are results.

<b>Funding Source</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>Total</b>
General Fund	\$420,000	0	0	0	\$420,000

## **RE-ROOFING/HVAC**

**DESCRIPTION:** This project account involves the repair and / or replacement of major roofs or heating ventilating air conditioning (HVAC) systems on county facilities.

**HISTORY:** In FY02-03, as part of pre-budget work sessions, a survey was undertaken and a board committee was formed to evaluate and prioritize projects. Roofs and HVAC systems need to be replaced as they reach the end of their life cycles. In FY 99-00, the roofs of the buildings, which house the Health Department and the Social Services Department, were repaired at an approximate cost of \$30,000. The MIS building's roof was also replaced. In FY 01-02, the DSS roof was completely replaced and a new HVAC system in the Resource Development Building was installed. In FY 04-05 \$68,250 was spent to replace the roof of the Multi-Purpose building which houses the ABC store and Board of Elections. In FY 06-07 the roof of the original courthouse was replaced. In FY 07-08 the 60-ton chiller on the courthouse was replaced. In FY 08-09 the 80-ton chiller was replaced. Roofs on the Gordon Street complex and the fire station museum were repaired and replaced in FY 08-09.

**OUTLOOK:** Management continues to be concerned with the old steam boiler in the basement of the courthouse.

**OPERATIONAL IMPACT** Replacing worn out HVAC units with efficient units, on a preventive maintenance basis, prevents future unplanned major expenditures.

<b>Funding Source</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>Total</b>
General Fund	50,000	\$100,000	\$100,000	100,000	100,000	\$450,000

## UPGRADES OF BUILDINGS

**DESCRIPTION:** This project category includes major facilities' replacement in excess of \$5,000 such as carpet replacement, windows, caulking, major painting, and / or woodwork repair.

**HISTORY:** All facilities/structures are evaluated annually. In FY 08-09 renovations to the Resource Development building were completed; replaced ceiling tile and lighting at Queen Street entrance of the courthouse; completed Deep Run EMS facility; installed new fire alarm system in the Administration (Tax) building; completed renovations to North Lenoir EMS Station; replaced AC unit at LaGrange EMS; and replaced roof and ceiling tiles at EMS Station #1

**OUTLOOK:** Possible renovations may be necessary if different accommodations are required in the courthouse



**OPERATIONAL IMPACT:** Neglect of these “master maintenance” items will only mean customer dissatisfaction and higher costs “down the road.”

Funding Source	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Total
General Fund	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

## SCHOOL CONSTRUCTION FUND

## FUND TYPE: CAPITAL PROJECT

**DESCRIPTION:** The school construction fund was created in FY 07-08 to track all revenues and expenditures related to the general obligation school bond construction projects.

**PREVIOUS YEARS' HIGHLIGHTS:** In May of 2006, the voters of Lenoir County passed a \$69.7 million school bond referendum for the construction of three new elementary schools and renovations to four other elementary schools. In February of 2007, the County sold \$30 million general obligation series 2007 school bonds. In May 2008, the County sold \$39.7 million general obligation series 2008 school bonds to continue the construction projects started in FY 06-07. In FY 07-08 to better track all revenues and expenditures related to the school bond construction projects, the County transferred all revenues and expenditures from the School Capital Fund (Fund 21) to this Capital Project Fund (Fund 41).

**FY 08-09 HIGHLIGHTS:** During fiscal year 2008-2009, Pink Hill School and Contentnea/Savannah were completed and the students moved into the new schools. The renovations/additions at LaGrange were almost completed and the walls have gone up on the new Northeast School (Bynum/Teachers). The projected completion date for Northeast School is June 2009. The contracts for the work at Moss Hill and Banks have been awarded and work has begun on them – hopefully they will be completed by October 2010.

**FY 09-10 GOALS:** To monitor the construction progress and account for the revenues and expenditures for all of the school bond construction projects.

### SUMMARY OF REVENUES

	Original Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
Bond Proceeds-Series 2007/Series 2008	\$ 69,700,000.00	\$ 69,700,000.00	\$ 0.00	\$ 0.00
Bond Premium	\$ 867,929.84	\$ 867,929.84	\$ 0.00	\$ 0.00
Interest	\$ 1,973,191.59	\$ 1,520,697.93	\$ 482,447.47	\$ 29,964
TOTAL	\$ 72,541,121.43	\$ 72,088,627.77	\$ 482,447.47	\$ 29,964

### SUMMARY OF EXPENDITURES

	Original Project Authorization	Prior Years Actual	2008-09 Estimated *	Est. Expenditures FY 2009-10
CONSTRUCT/ARCHITECT/ENGINEER	\$ 71,896,044.42	\$ 32,961,465.14	\$ 19,985,247.77	\$ 18,949,331.51
ISSUANCE COSTS	\$ 145,077.01	\$ 138,023.76	\$ 7,053.25	\$ 0.00
ARBITRAGE REBATE RESERVE	\$ 500,000.00	\$ 0.00	\$ 2,950.00	\$ 497,050.00
TOTAL	\$ 72,541,121.43	\$ 33,099,488.90	\$ 19,995,251.02	\$ 19,446,381.51

\* As of 4/21/09

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**INDUSTRIAL PROJECT SHELL BUILDING FUND**

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**FUND TYPE: CAPITAL PROJECT**

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**DESCRIPTION:** In 2006, the Board of Commissioners authorized County Administration to proceed with the construction of the Industrial Shell Building #3. An industrial shell building is an excellent tool to attract industries to locate in the County.

**PREVIOUS YEARS' HIGHLIGHTS:** In September of 2006, the County applied to the Local Government Commission for authority to borrow funds from North Carolina's Eastern Region Development Authority to finance the construction. The architectural firm, Dunn and Dalton was hired by the County to design and attain necessary permits to begin construction.

**FY 08-09 HIGHLIGHTS:** Bids for construction were received and opened on August 21, 2008. The County received the loan proceeds from the Eastern Region in November 2008 and also received \$100,000 from the Committee of 100 in December 2008. The construction contract was signed with Heaton Construction and construction has begun.

**FY 09-10 GOALS:** To complete the construction of the shell building.

**SUMMARY OF REVENUES**

	Revised Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
TRANSFER FROM GENERAL FUND	\$ 70,000.00	\$ 70,000.00	\$ 0.00	\$ 0.00
INSTALLMENT LOAN PROCEEDS	\$ 1,300,000.00	\$ 0.00	\$ 1,450,100.00	\$ 0.00
COMMITTEE OF 100	\$ 100,000.00	\$ 0.00	\$ 100,000.00	
TOTAL	\$ 1,620,100.00	\$ 0.00	\$ 1,550,100.00	\$ 0.00

**SUMMARY OF EXPENDITURES**

	Revised Project Authorization	Prior Years Actual	2008-09 Estimated *	Est. Expenditures FY 2009-10
ARCHITECT/ENGINEER	\$ 70,000.00	\$ 58,825.61	\$ 14,719.20	\$ (3,544.81)
MISCELLANEOUS	\$ 10,000.00	\$ 0.00	\$ 24.02	\$ 9,975.98
CONSTRUCTION/ARCHITECT	\$ 1,540,100.00	\$ 0.00	\$ 269,103.78	\$ 1,270,996.22
TOTAL	\$ 1,620,100.00	\$ 58,825.61	\$ 283,847.00	\$ 1,277,427.39

\* As of 4/21/09

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**INDUSTRIAL PROJECT JAIL EXPANSION**

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**FUND TYPE: CAPITAL PROJECT**

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**DESCRIPTION:** Lenoir County has discussed the necessity of building a new jail since November of 1994. The issue of overcrowding has been an issue for almost every month since that time. With the increased cost of housing inmates in other facilities and the cost of transporting them to and from the other facilities, the County's expenses in this area have continued to rise dramatically. During a budget work session on March 17, 2008, the Commissioners gave Administration the authorization to begin the design phase of a 200-bed facility. The Commissioners also authorized Administration to determine financing and begin the planning stages. On October 20, 2008, the Commissioners agreed to an "Option to Purchase" on property located adjacent to the Courthouse. Then in November of 2008, a resolution was approved, appropriating \$2,487,450. for the architect/engineering fees, environmental testing and land acquisition.

**FY 08-09 HIGHLIGHTS:** The County entered into a contract with Brennan and Associates on September 29, 2008, for them to design the 200-bed jail facility. The purchase of the land adjacent to the Courthouse was closed on January 7, 2009.

**FY 09-10 GOALS:** To complete the design phase of the jail and bring numbers back to the Commissioners as to what the facility will cost.

**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
TRANSFER FROM GENERAL FUND	\$ 2,487,450.00	\$ 0.00	\$ 2,487,450.00	\$ 0.00
TOTAL	\$ 2,487,450.00	\$ 0.00	\$ 2,487,450.00	\$ 0.00

**SUMMARY OF EXPENDITURES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated *	Est. Expenditures FY 2009-10
ARCHITECT/ENGINEER	\$ 1,082,250.00	\$ 0.00	\$ 360,750.00	\$ 721,500.00
ENVIRONMENTAL TESTING	\$ 5,850.00	\$ 0.00	\$ 5,800.00	\$ 50.00
CONSTRUCTION MANAGEMENT	\$ 632,631.00	\$ 0.00	\$ 120,130.00	\$ 512,501.00
MISCELLANEOUS	\$ 10,000.00	\$ 0.00	\$ 3,878.50	\$ 6,121.50
LAND ACQUISITION	\$ 756,719.00	\$ 0.00	\$ 756,719.00	\$ 0.00
TOTAL	\$ 2,487,450.00	\$ 0.00	\$ 1,247,277.50	\$ 1,240,172.50

\* As of 4/21/09

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**INDUSTRIAL PROJECT MSW LANDFILL CELL #2**

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**FUND TYPE: CAPITAL PROJECT**

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**DESCRIPTION:** Lenoir County opened its second MSW landfill cell on July 1, 2004. At that time, this particular cell had a projected life use of five years, which put it at full capacity around June of 2009. At the last inspection done by NCDENR on June 9, 2008, it was determined the cell had approximately 2 ¼ years left before reaching full capacity. Due to the approximate one year time frame of being able to get all of the environmental permits,, the Board of Commissioners authorized County Administration to proceed with the engineering portion of a new cell on July 21, 2008. These permits are a necessary process for the construction of the third MSW Landfill Cell. This will enable the County to begin construction of the new cell and hopefully complete it before the second cell reaches full capacity.

**FY 08-09 HIGHLIGHTS:** The County entered into a contract with Municipal Engineering to obtain the necessary permits for the construction of the Phase 3 MSW landfill cell.

**FY 09-10 GOALS:** To receive all of the necessary permits for beginning the construction of the new Phase 3 MSW landfill cell, send out RFP's for construction and near completion of the new cell.

**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
TRANSFER FROM SOLID WASTE FUND	\$ 225,000.00	\$ 0.00	\$ 225,000.00	\$ 0.00
TOTAL	\$ 225,000.00	\$ 0.00	\$ 225,000.00	\$ 0.00

**SUMMARY OF EXPENDITURES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated *	Est. Expenditures FY 2009-10
ARCHITECT/ENGINEER	\$ 225,000.00	\$ 0.00	\$ 67,500.00	\$ 157,500.00
TOTAL	\$ 225,000.00	\$ 0.00	\$ 67,500.00	\$ 157,500.00

\* As of 4/21/09

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## LENOIR COUNTY FIRE DISTRICTS

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## FUND TYPE: SPECIAL REVENUE

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**DESCRIPTION:** There are eleven (11) fire districts with individual volunteer fire departments. Each has a separate tax rate and tax base. Rates range from three cents (\$.03) in Grifton to eight cents (\$.08) in Cherry Tree and Sandy Bottom. These volunteers protect approximately 30,000 to 35,000 residents and many businesses and industries who occupy the unincorporated areas of the county.

**OVERVIEW:** The revenue estimates were prepared by the County's Finance Office by reviewing historical and current year revenue data. The total amount predicted for FY 08-09 is \$1,113,035, which is 2.0% more than actual revenues for FY 06-07.

**FUTURE:** It is recommended that the Board continue to conduct a thorough study of the Fire Districts to evaluate their short, mid, and long-term needs and revenue requirements, both for operating and capital. If tax rates need to be modified as a result, then such action could be undertaken by the Board with more and better data. It is proposed this work continue to be undertaken in the upcoming fiscal year.

**LENOIR COUNTY FIRE DISTRICTS****FUND TYPE: SPECIAL REVENUE****SUMMARY OF EXPENDITURES**

	ACTUAL 2006-07	ORIGINAL BUDGET 2007-08	APPROVED 2008-09	ADOPTED BUDGET 2009-10
<b>TOTAL EXPENDITURES</b>	1,091,692	1,104,336	1,113,035	1,226,742

**SUMMARY OF REVENUES**

	ACTUAL 2006-07	ORIGINAL BUDGET 2007-08	APPROVED 2008-09	ADOPTED BUDGET 2009-10	INCREASE/DECREASE	RATE
<b>SERVICE AREA</b>						
NORTH LENOIR	323,855	326,646	335,032	376,688	50,042	.045
SOUTHWOOD	95,872	110,817	111,168	126,334	15,517	.06
SANDY BOTTOM	156,504	156,174	159,631	177,935	21,761	.08
DEEP RUN	85,570	86,340	88,663	99,154	12,814	.04
SEVEN SPRINGS	15,329	15,601	15,783	18,368	2,767	.04
HUGO	155,675	149,118	136,974	133,658	-15,460	.04
SAND HILL	63,173	64,743	65,989	69,056	4,313	.07
CHERRY TREE	75,997	75,721	77,385	88,775	13,054	.08
MOSLEY HALL	87,413	83,958	87,380	96,345	12,387	.04
WYSE FORK	21,654	22,556	22,546	23,258	702	.065
GRIFTON	10,650	12,662	12,484	17,171	4,509	.03
<b>TOTAL REVENUES</b>	<b>1,091,692</b>	<b>1,104,336</b>	<b>1,113,035</b>	<b>1,226,742</b>	<b>122,406</b>	

## **SPECIAL GRANT PROJECT FUNDS**

This section contains budget of project-based, grant funded, primarily capital-outcome driven programs. No General Fund moneys are included in these projects / grants except on a specific “local match” one time basis. These projects / grants are not included in the annual fiscal year budget ordinance because funding carries over from one year to the next until the projects / programs are completed.



**COMMUNITY DEVELOPMENT BLOCK GRANT  
2006 CONCENTRATED NEEDS GRANT**

**FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** The 2006 Concentrated Needs Community Development Block Grant was awarded to the County on July 31, 2006. This grant focuses on the Willie White Road section of Lenoir County. This area was selected on the basis of its severe need for housing, sewer/septic systems, water and drainage. The project will rehabilitate 7 substandard units, demolish 8 dilapidated units and relocate 5 families. The failing septic systems will be repaired/replaced, units with no bathrooms will have septic systems installed and ditching improvements will be made by the Department of Transportation

**PRIOR YEARS HIGHLIGHTS:** On October 16, 2006, the Board of Commissioners voted to hire RSM Harris Associates of Goldsboro as the Project Administrator for this project. The commissioners also voted to hire McDavid Associates as the Project Engineer. There have been several major setbacks in trying to complete this project, but RSM Harris Associates have worked diligently to keep the project going.

**FY 08-09 HIGHLIGHTS:** The actual project area was increased to accommodate more homes in the area, due to some of the original applicants dropping out of the program.

**FY 09-10 GOALS:** To complete the closeout process with the State.

**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
CDBG 06-C-1515	\$ 700,000	\$ 16,509	\$ 683,491	\$ 0
Local Match	\$ 35,000	\$ 35,000	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 735,000</b>	<b>\$ 51,509</b>	<b>\$ 683,491</b>	<b>\$ 0</b>

**SUMMARY OF EXPENDITURES**

	Revised Project Authorization	Prior Years Actual	2008-09 Estimated	Est. Expenditures FY 2009-10
ADMINISTRATION	\$ 69,000	\$ 8,579	\$ 60,421	\$ 60,421
ACQUISITION	\$ 75,000	\$ 4,529	\$ 70,471	\$ 122,471
CLEARANCE	\$ 66,000	\$ 0	\$ 66,000	\$ 82,000
RELOCATION	\$ 320,000	\$ 1,961	\$ 318,039	\$ 370,039
REHABILITATION	\$ 205,000	\$ 1,735	\$ 03,265	\$ 58,265
<b>TOTAL</b>	<b>\$ 735,000</b>	<b>\$ 16,804</b>	<b>\$ 718,196</b>	<b>\$ 718,196</b>

Cumulative Project Expenditures as of 6/30/07 \$ 12,911  
 Cumulative Project Expenditures as of 6/30/08 \$ 16,804  
 Cumulative Project Expenditures as of 6/30/09 \$ 735,000 Est.

**COMMUNITY DEVELOPMENT BLOCK GRANT  
2006 SCATTERED SITE GRANT**

**FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** The 2006 Scattered Site Community Development Block Grant was awarded to the County on July 31, 2006. This grant will focus on residents of Lenoir County with severely deteriorated housing. All applicants will have to meet the low/mod income criteria.

**PREVIOUS YEARS' HIGHLIGHTS:** The County selected RSM Harris Associates to administer the grant. Three (3) beneficiaries were chosen, and those three have had their old housing either demolished or replaced. These three (3) households have received or will receive new septic systems in order to correct the units that have failing systems.

**FY 08-09 HIGHLIGHTS:** Applicants were screened and selected for this project. All of the applicants are now living in their new homes.

**FY 09-10 GOALS:** To complete the closeout procedures with the State.

**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
CDBG 06-C-1532	\$ 400,000	\$ 249,300	\$ 112,169	\$ 0
<b>TOTAL</b>	<b>\$ 400,000</b>	<b>\$ 249,300</b>	<b>\$ 112,169</b>	<b>\$ 0</b>

**SUMMARY OF EXPENDITURES**

	Revised Project Authorization	Prior Years Actual	2008-09 Estimated	Est. Expenditures FY 2009-10
ADMINISTRATION	\$ 40,000	\$ 29,645	\$ 10,337	\$ 0
CLEARANCE	\$ 30,000	\$ 19,267	\$ 10,733	\$ 0
RELOCATION	\$ 290,000	\$ 199,064	\$ 90,936	\$ 0
REHABILITATION	\$ 40,000	\$ 1,487	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 400,000</b>	<b>\$ 249,463</b>	<b>\$ 112,006</b>	<b>\$ 0</b>

Cumulative Project Expenditures as of 6/30/07 \$ 12,341  
 Cumulative Project Expenditures as of 6/30/08 \$ 249,463  
 Cumulative Project Expenditures as of 6/30/09 \$ 361,469 Est.

**NORTH CAROLINA HOUSING FINANCE AGENCY  
SFR 0719 PROJECT**

**FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** The 2007 Single Family Rehabilitation Program was awarded to the County on June 1, 2007. This program does focus on homes in Lenoir County whose owners are below 80% of the area median income, are elderly or disabled and meet certain other criteria. This program benefits approximately eight (8) households. The Wooten Company is the project administrator for this program. This project is required to be completed by April 1, 2009.

**FY 08-09 HIGHLIGHTS:** Five units met all of the eligibility requirements and were bid out for rehabilitation services. Those five units have been completed and now meet the SFR07 Rehabilitation Standards, which mirror HUD's Section 8 Housing Quality Standards.

**FY 09-10 GOALS:** To complete the closeout process with the State.

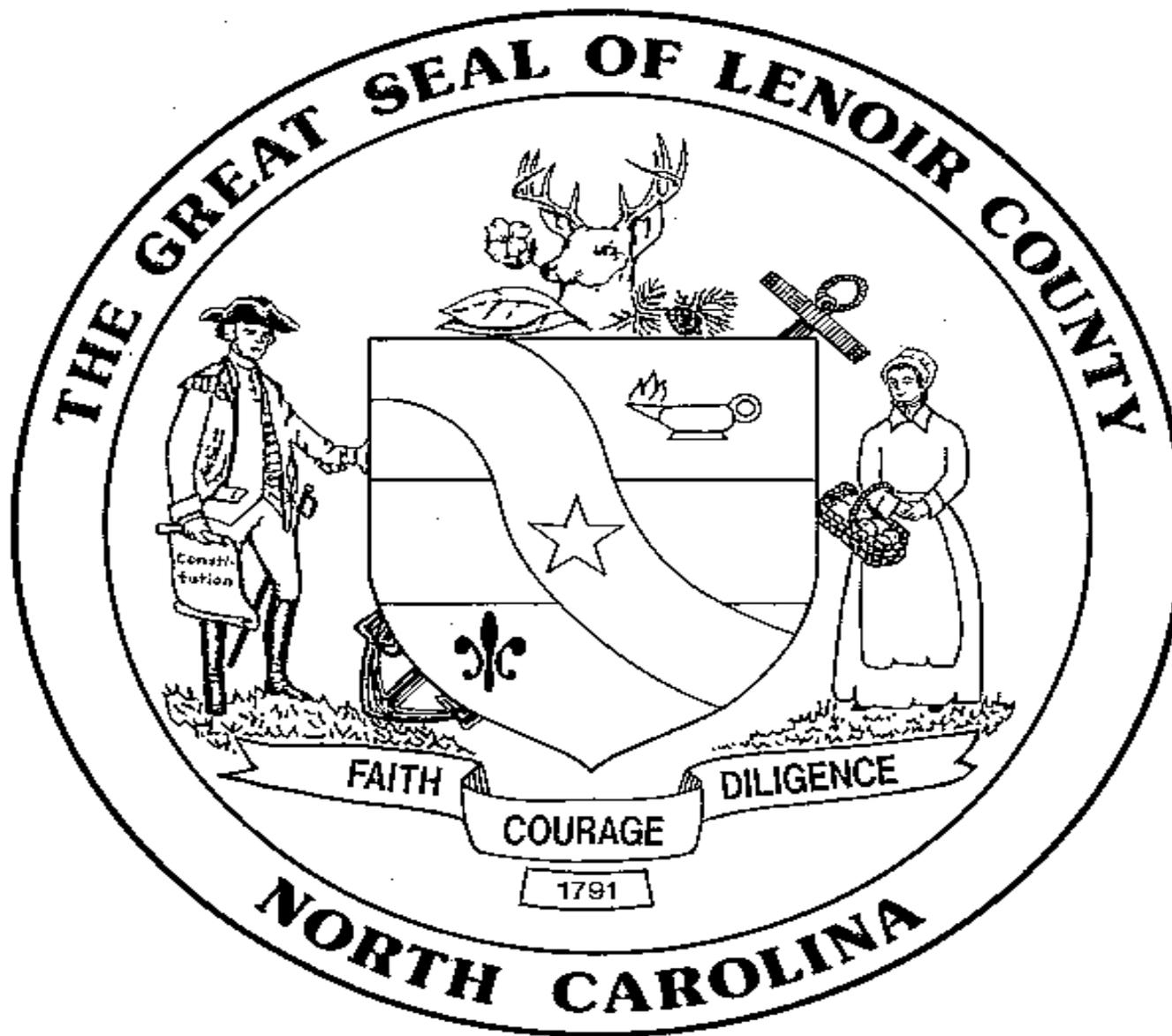
**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2008-09 Estimated	Estimated Revenues FY 2009-10
SFR 0719	\$ 392,000	\$ 27,234	\$ 364,766	\$ 0
<b>TOTAL</b>	<b>\$ 392,000</b>	<b>\$ 27,234</b>	<b>\$ 364,766</b>	<b>\$ 0</b>

**SUMMARY OF EXPENDITURES**

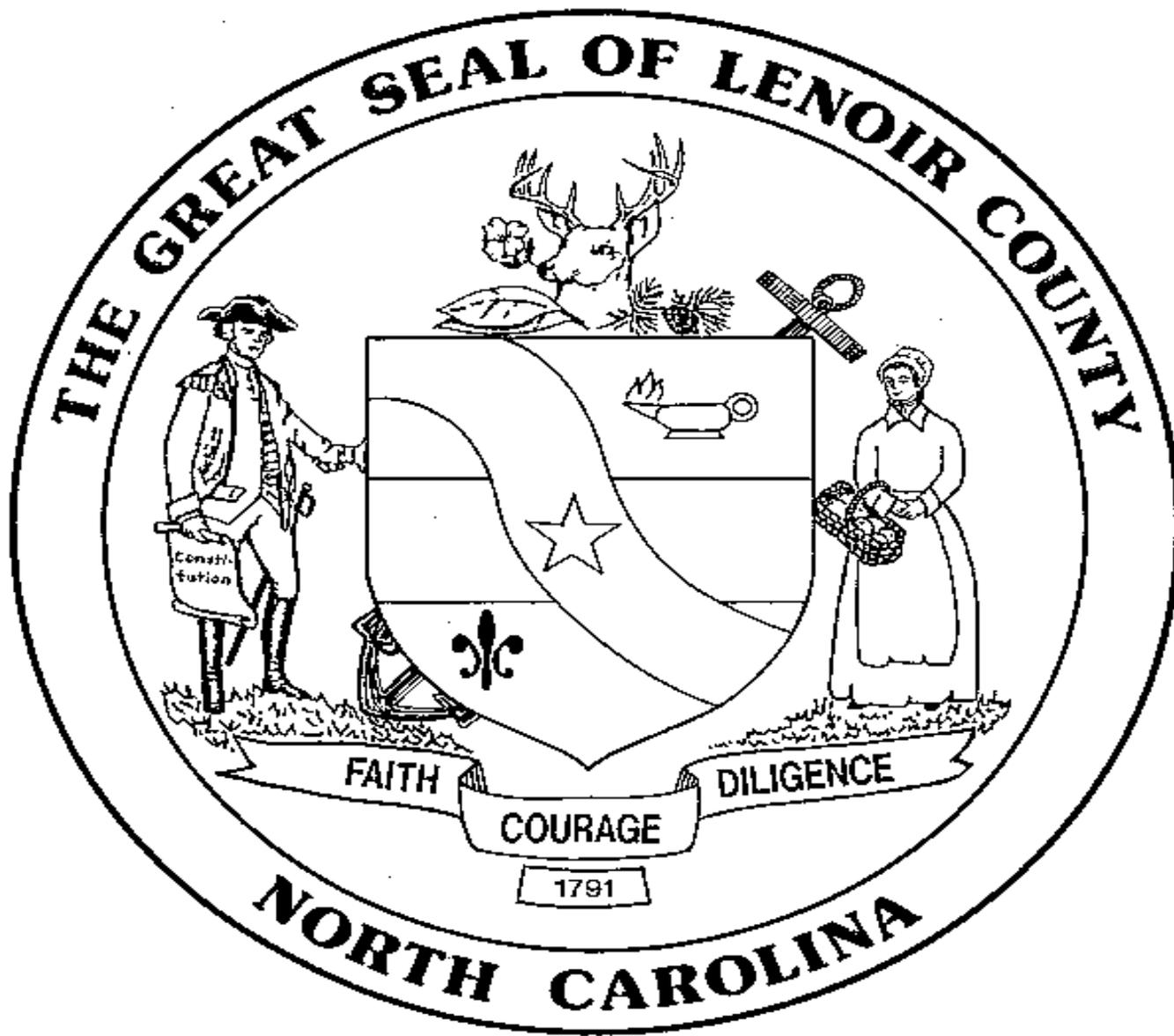
	Revised Project Authorization	Prior Years Actual	2008-09 Estimated	Est. Expenditures FY 2009-10
ADMINISTRATION	\$ 32,000	\$ 28,053	\$ 3,947	\$ 0
REHAB SOFT COSTS	\$ 40,000	\$ 0	\$ 40,000	\$ 0
RELOCATION	\$ 8,000	\$ 0	\$ 8,000	\$ 0
REHABILITATION	\$ 312,000	\$ 2,400	\$ 309,600	\$ 0
<b>TOTAL</b>	<b>\$ 392,000</b>	<b>\$ 0,453</b>	<b>\$ 361,547</b>	<b>\$ 0</b>

Cumulative Project Expenditures as of 6/30/07 \$ 0  
 Cumulative Project Expenditures as of 6/30/08 \$ 30,453  
 Cumulative Project Expenditures as of 6/30/09 \$ 392,000 Est.

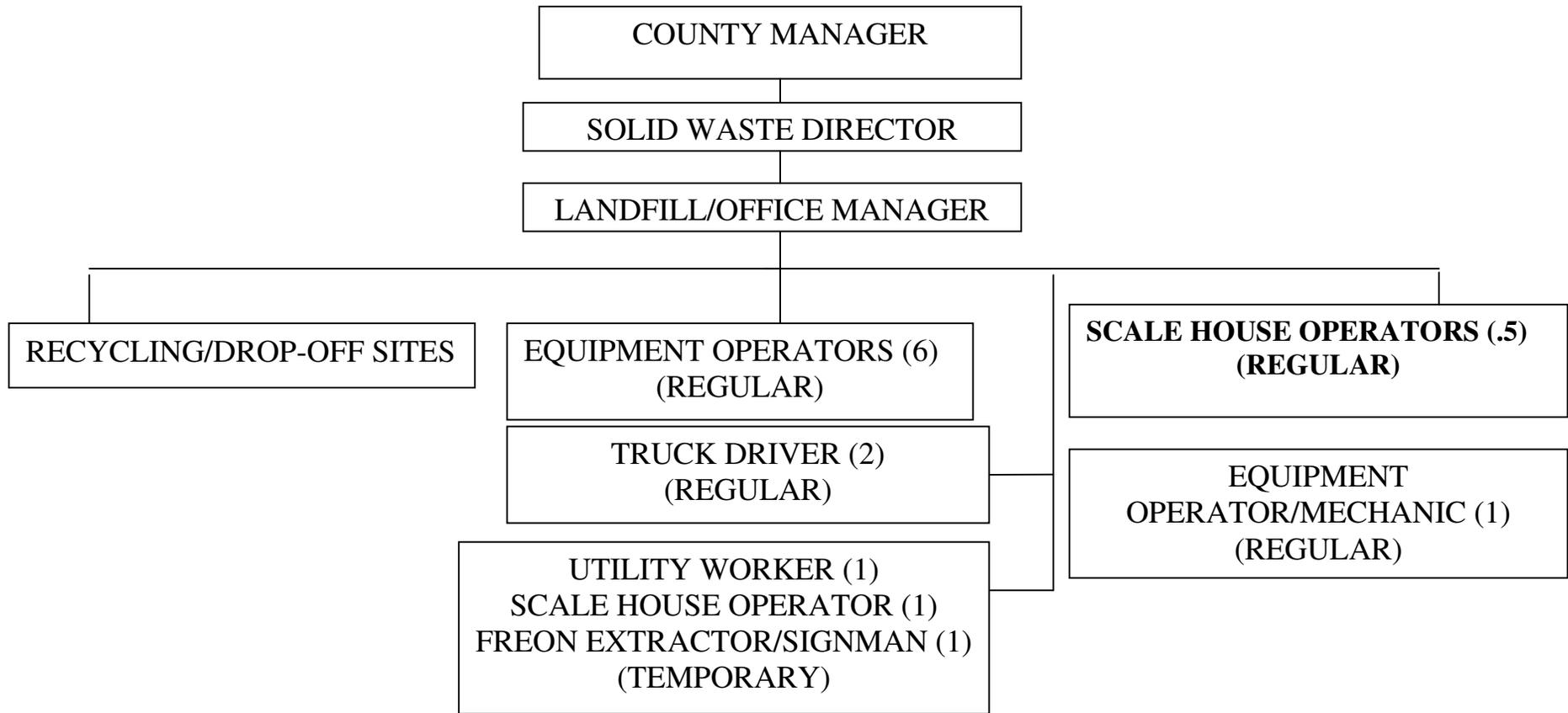




**ENTERPRISE FUND**



# **SOLID WASTE MANAGEMENT**



### **Authorized Positions**

<b>Fiscal Year 2007-08</b>	<b>Fiscal Year 2008-09</b>	<b>Fiscal Year 2009-10</b>
11.3/3	11.3/2	11.3/2

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## **SOLID WASTE MANAGEMENT**

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**DESCRIPTION:** This service area, operates as an enterprise fund (with no general fund subsidy) and is responsible for the collection, hauling, and proper disposal of approximately 36,000 to 46,000 tons per year of solid waste in the county, including recyclable material. The department operates nine (9) recycle/trash drop-off sites (under a contract with a private firm), a Subtitle D Municipal Solid Waste (MSW) Landfill (with County employees and equipment) and separate internal landfills which accept construction/demolition and clearing debris, and asbestos.

**FY 2008-2009 HIGHLIGHTS:** Solid Waste Management planned and achieved: 1) Operation of proper and legal Subtitle D MSW Landfill; 2) Competitively bid out and grind LCID waste (limbs, trees, etc.); 3) Continue to fight against illegal dump sites and use prison labor when available for clean ups; 4) Reconstructed unusable compactor boxes to be used as roll-off containers on recycling sites; 5) One employee received MOLO certification; 6) Remained fire-free; 7) purchased used 615 Cat pan for replacement parts and; 8) Replaced air compressor on service truck.

**FY 2009-2010 Goals:** Solid Waste Management plans to: 1) Properly and legally operate the new Subtitle D MSW Landfill; 2) Competitively bid out and grind LCID waste (limbs, trees, etc.); 3) Continue to fight against illegal dump sites; 4) use prison labor when available for clean ups; 5) Continue selling Metal/White Goods to benefit County; 6) Purchase two roll-off trucks to replace presently used trucks and 7) Emphasize safety and accident prevention to all Solid Waste employees (Safety meeting every 4-6 weeks)

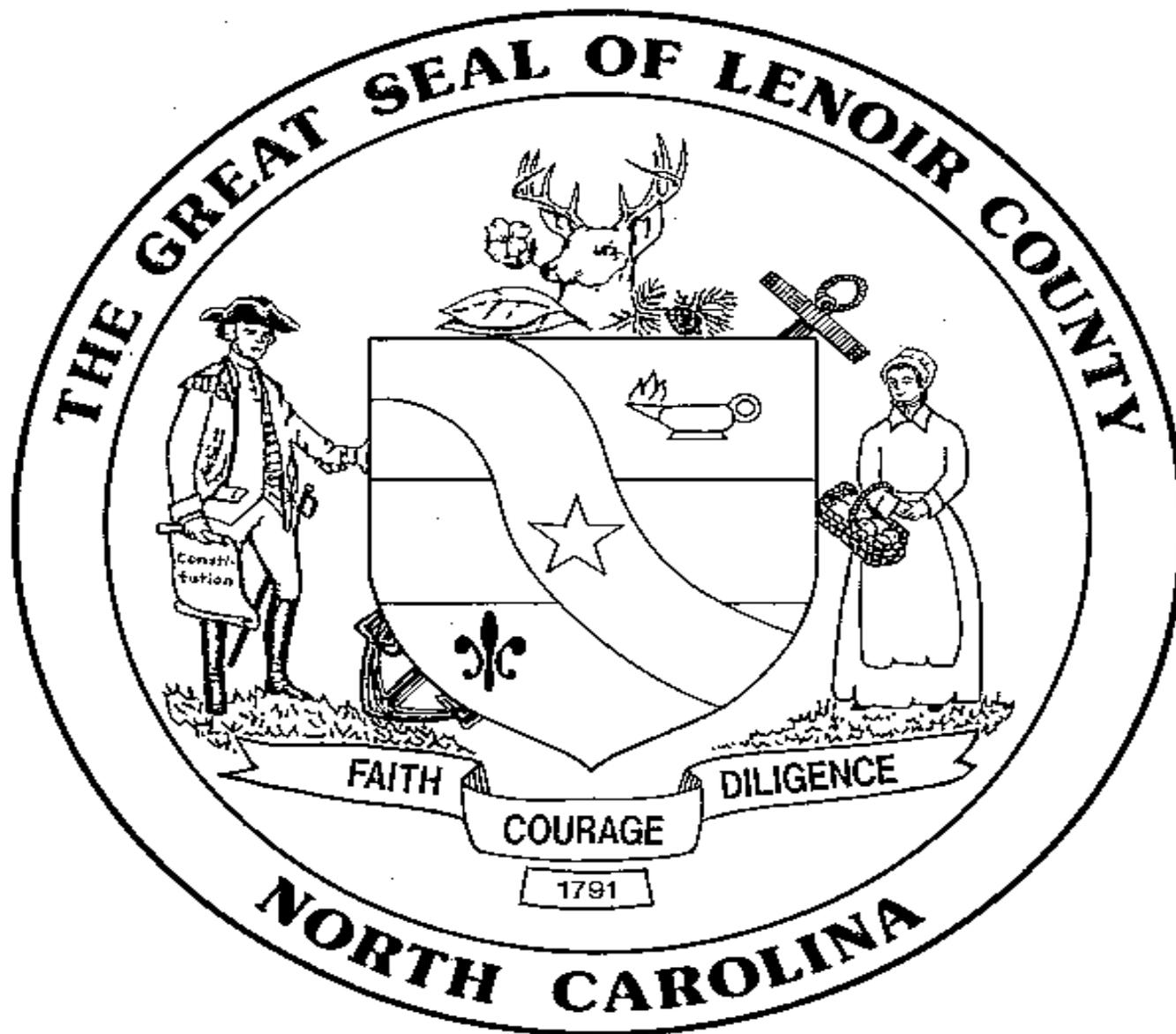
## **SOLID WASTE MANAGEMENT**

### **SUMMARY OF REVENUES**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		<b>Adopted 2009-10</b>
\$1,790,400	\$1,935,527	\$2,061,527	Landfill Fees	\$1,950,000
\$14,483	\$10,000	\$10,000	Recycling	\$10,000
\$35,588	\$40,000	\$40,000	State (White Goods)	\$30,000
\$135,227	\$2,000	\$18,500	Miscellaneous	\$12,200
\$137,978	\$20,000	\$20,000	Interest	\$20,000
\$698,213	\$760,000	\$760,000	User Fees (Households)	\$710,000
0	0	\$225,000	Retained Earning Approp.	0
28,391	\$60,000	\$60,000	Sale of Scrap Metal	\$20,000
\$2,866,748	\$2,827,527	\$3,195,027	Total	\$2,752,200

### **SUMMARY OF EXPENDITURES**

2007-08 Actual	Original 2008-09 Budget	Revised 2008-09 Budget		<b>Adopted 2009-10</b>
\$342,347	\$425,309	\$426,509	Salaries	\$428,699
\$122,063	\$151,745	\$151,745	Benefits	\$152,843
\$1,338,188	\$1,963,065	\$2,104,365	Operating	\$2,107,602
0	\$130,000	\$130,000	Capital Outlay	\$63,056
\$629,628	\$157,408	\$157,408	Debt Service	0
0	0	\$225,000	Trnsf to Cap Project Fund	0
\$2,439,732	\$2,827,527	\$3,195,027	Total	\$2,752,200



**SPECIAL PROJECT FUNDS**



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## LENOIR/GREENE PARTNERSHIP FOR CHILDREN - SMART START

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**DESCRIPTION:** Funding is provided to help children begin school healthy and ready to succeed. Funds have been used as follows:

Children served	252
Latino Families Enrolled	45
Home Visits	984
Families	126
Screenings	128
Information Packets	3,000 (Newsletters – Head Start and brochures)
Referrals	20 (Community Resources, Pre-K Services, Mental Health, Family Literacy CCR&R and DSS-Day Care Vouchers)
Workshops Offered	20 (Play Groups, Group Meetings and Workshops)

**FY 08-09 HIGHLIGHTS:** The Parents As Teachers Program for 2008-2009 resulted in the following impacts: 1) 85% of children whose families participate in Parents As Teachers will have parents who put into practice new skills knowledge or behaviors learned through services to meet the needs of the members of their household; 2) 85% of children whose families participate in PAT will have parents who report satisfaction with the services received; 3) the developmental progress will be greater than normal development for 85% of all participating children, as measured by the Ages & Stages Developmental screening. (I.e., if a child is re-screened after 12 months, he/she will have developed an equivalent of 13 or more months). Any child needing a referral will be referred; 4) 60% of all families referred for health services will receive additional services beyond PAT services as determined through follow-up by PAT Staff. Example of Health Services include: DEC Evaluation, Early Childhood Intervention Services, Developmental Delay Preschool Services, and Vision, Hearing and/or Dental Screening Services.

**FY 09-10 PROGRAM GOALS:** (1) every child has access to a high quality early childhood program; 2) early childhood programs are affordable for all families who want and need them to support the emotional, intellectual and physical development of their children.



## **WORKLOAD STATISTICS**



## WORKLOAD STATISTICS

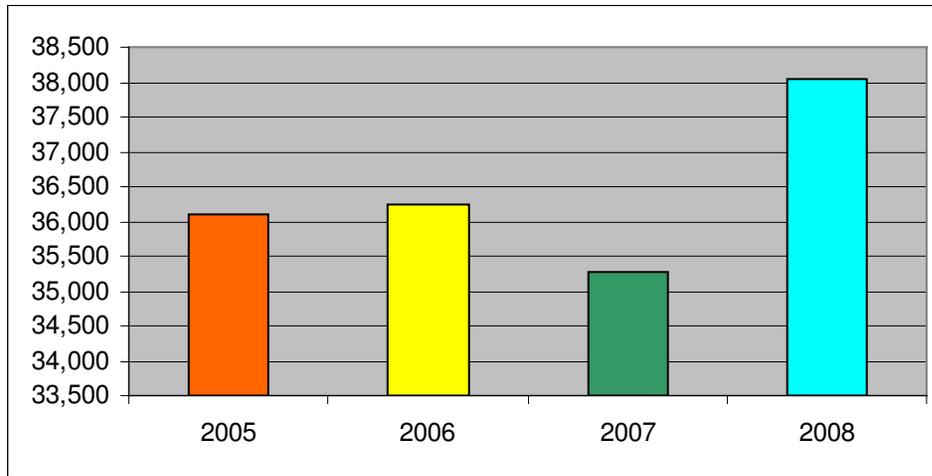
### FINANCE

	<b>FY 00-01</b>	<b>FY 01-02</b>	<b>FY 02-03</b>	<b>FY 03-04</b>	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>
<b>Number of Computer Checks Written</b>	13,830	13,663	12,783	12,117	12,111	12,675	13,356	12,843
<b>Number of Accounting Transactions</b>	75,042	70,850	67,750	65,479	66,880	64,785	65,198	67,108

### TAX OFFICE

	<b><u>FY 03-04</u></b>	<b><u>FY 04-05</u></b>	<b><u>FY 05-06</u></b>	<b><u>FY 06-07</u></b>	<b><u>FY 07-08</u></b>
Number of Mobile Homes (SW)	4,350	4,232	4,264	4,002	4,091
Number of Bills ( Motor Vehicles)	57,011	58,018	59,953	59,919	59,045
Number of Bills	36,259	36,369	36,124	36,551	36,428
Number of Parcels	33,329	34,180	34,528	34,599	34,708
Number of Senior Citizens Exemption	1,146	1,099	1,137	1,124	1,021
<b>Number of Business Accounts</b>	<b>3,050</b>	<b>2,817</b>	<b>2,747</b>	<b>2,623</b>	<b>2,565</b>
Number of Deeds Processed	1,590	1,573	1,725	1,464	1,690
Number of Building Permits	4,146	3,210	3,250	3,479	3,623
Date Tax Bills Run	7-21-03	7-27-04	8-9-05	8-11-06	8-13-07

DEPARTMENT / AGENCY BOARD OF ELECTIONS	Workload Statistics Calendar Year			
	2005	2006	2007	2008
Total Registered Voters	36,108	36,255	35,277	38,050
Voters Added	1,461	1,261	1,697	5,065
Voters' Name, Address, Party Change	1,866	1,182	1,411	4,787
Voters Removed: Legal Reasons	1,088	1,107	2,658	2,229
Duplicate Applications	66	78	90	333
Declination Applications	1	357	5,051	3,289
Total Registered Voters	36,108	36,255	35,277	35,277

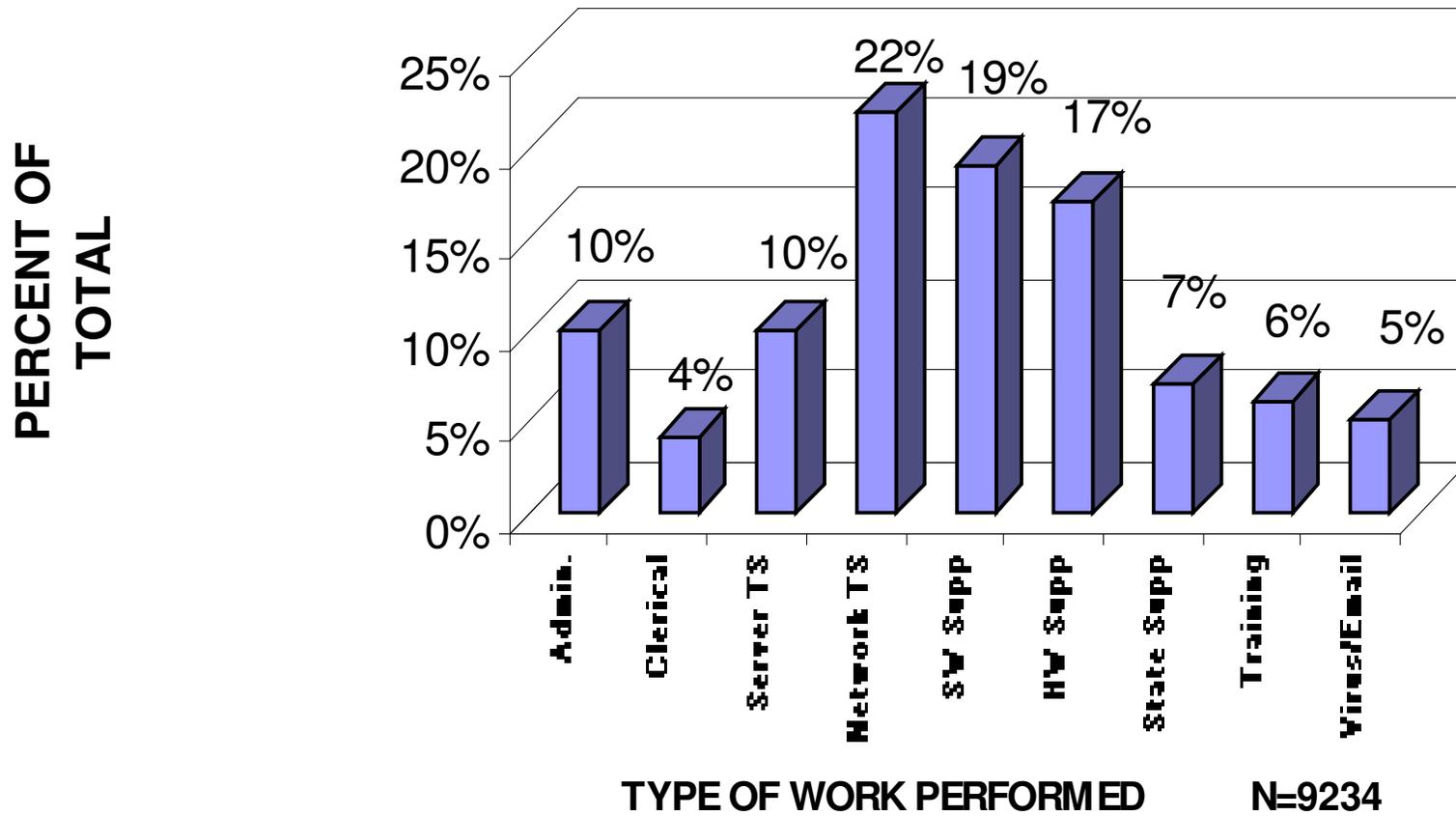


## REGISTER OF DEEDS

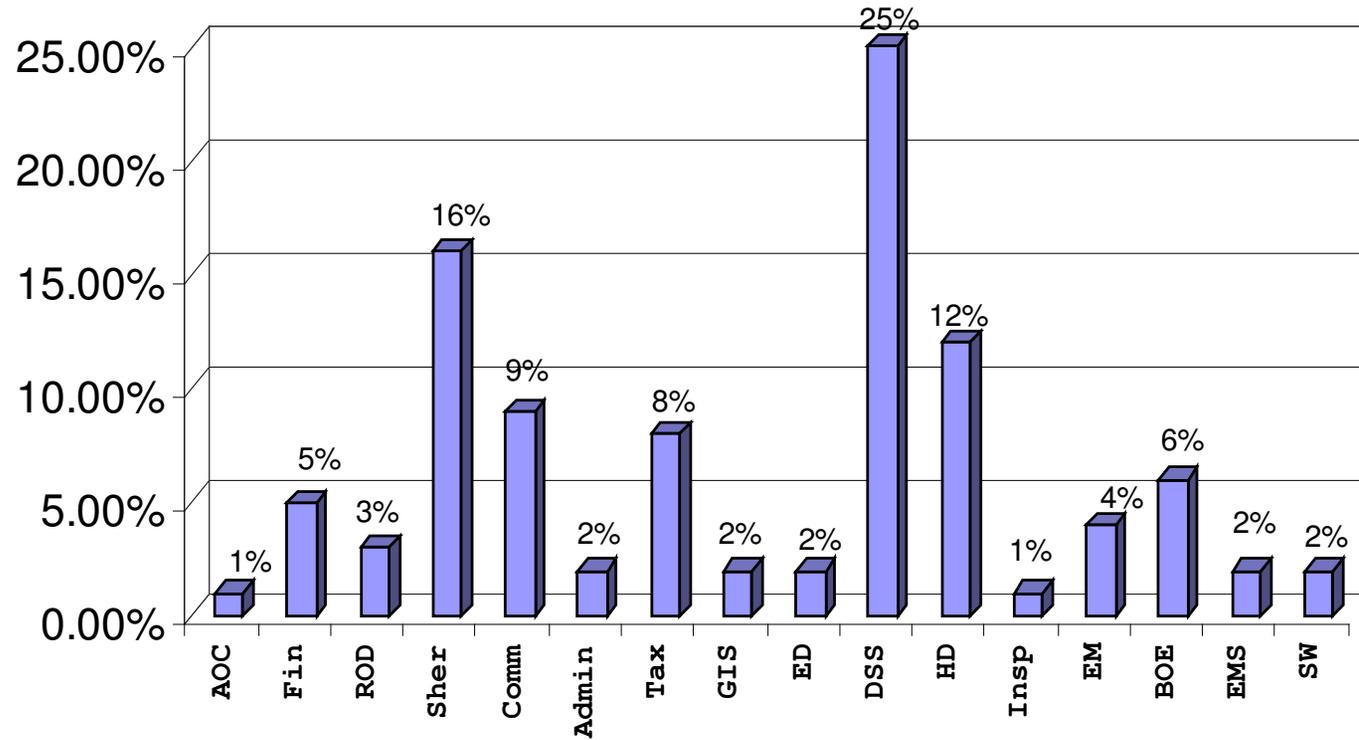
	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Approx. Documents Recorded/Processed/Reviewed	9,072	9,198	9,950	8,200	7,813
Maps	244	194	164	154	213
Marriage Licenses Issued	457	421	372	337	342
Notaries Sworn In	224	233	197	211	181
Miscellaneous Copies Made For/By Public	97,187	97,950	103,000	98,129	93,718
Certified Vital Records Certificates	8,295	8,260	9,013	9,350	8,808
					216

# MANAGEMENT INFORMATION SYSTEMS MIS

## 2008/2009 LENOIR COUNTY MIS WORKLOAD STATISTICS



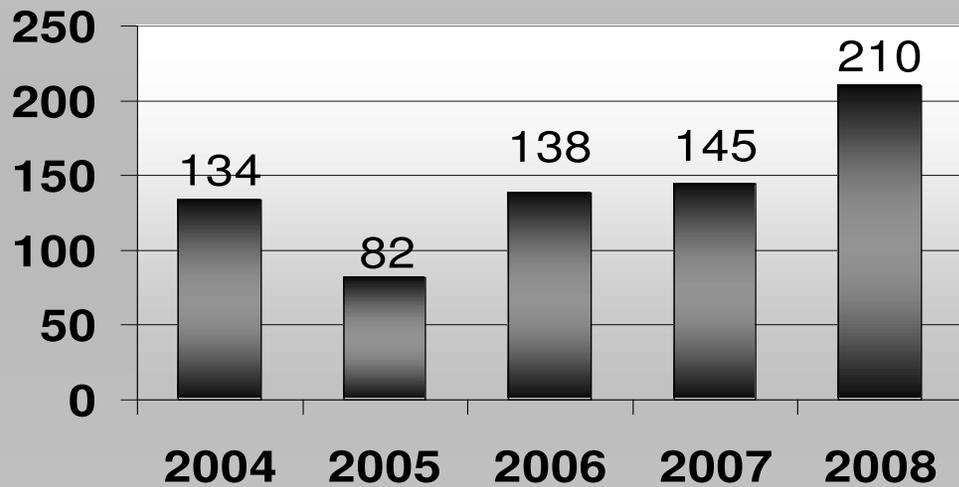
# 2008/2009 LENOIR COUNTY MIS WORKLOAD STATISTICS



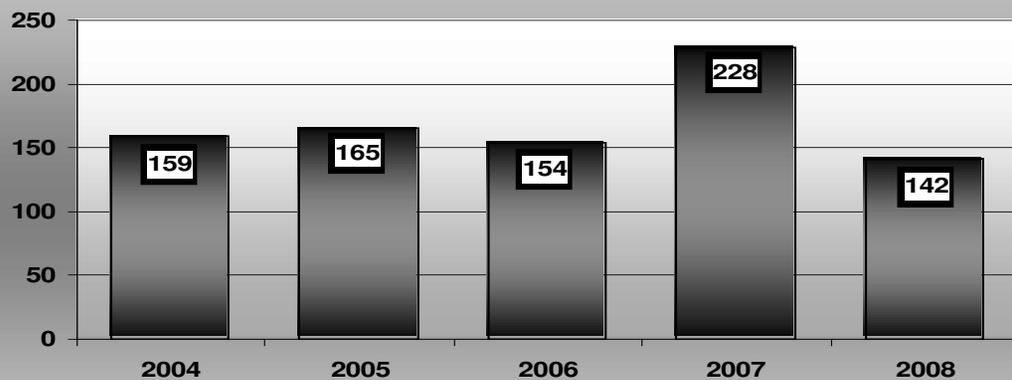
Department

N = 9234

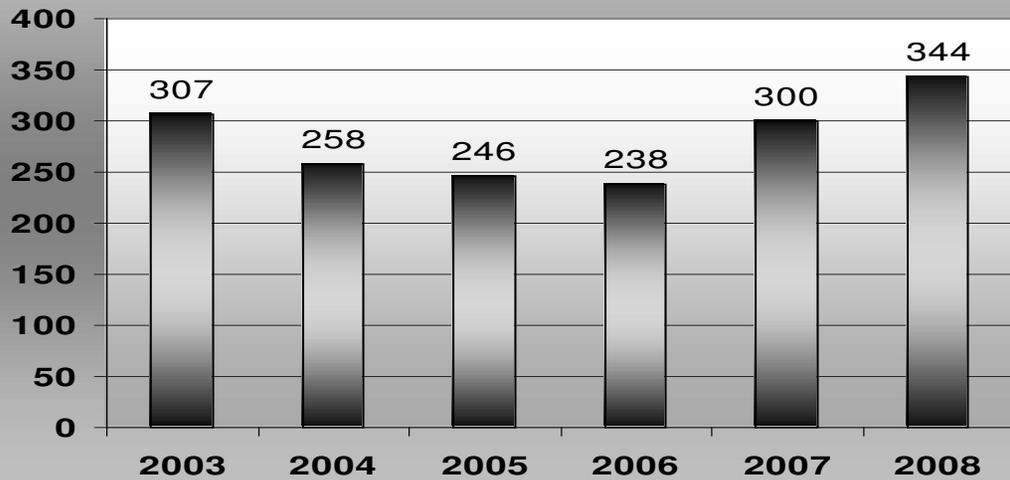
**Carry Concealed Weapon Permits  
Issued and Renewed  
By Year in Lenoir County**



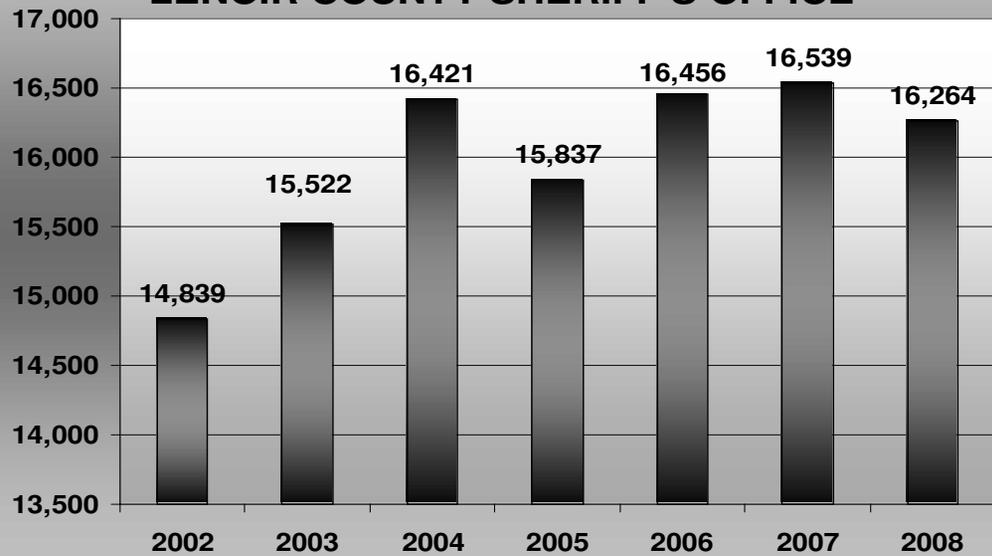
**DNA Blood Samples of Convicted Felons**



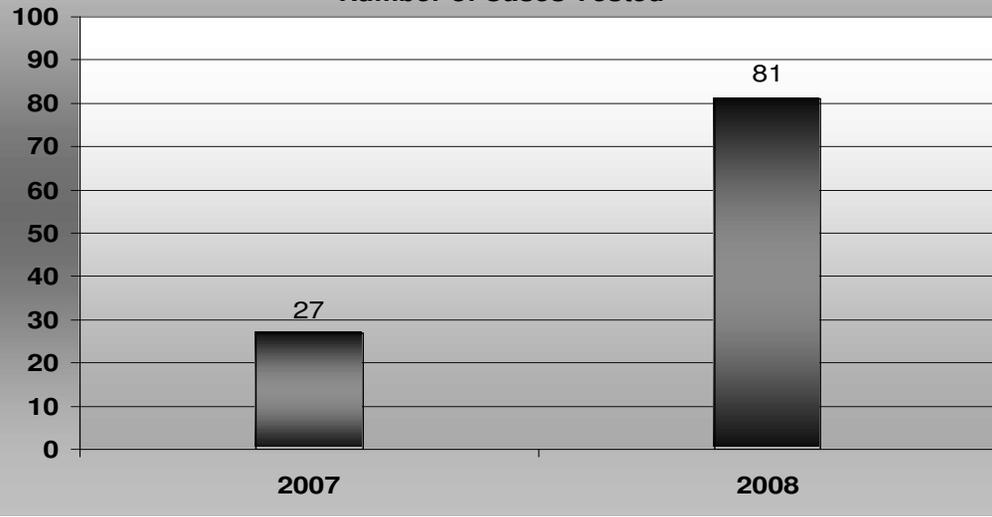
### Felony Arrests by the Sheriffs Office



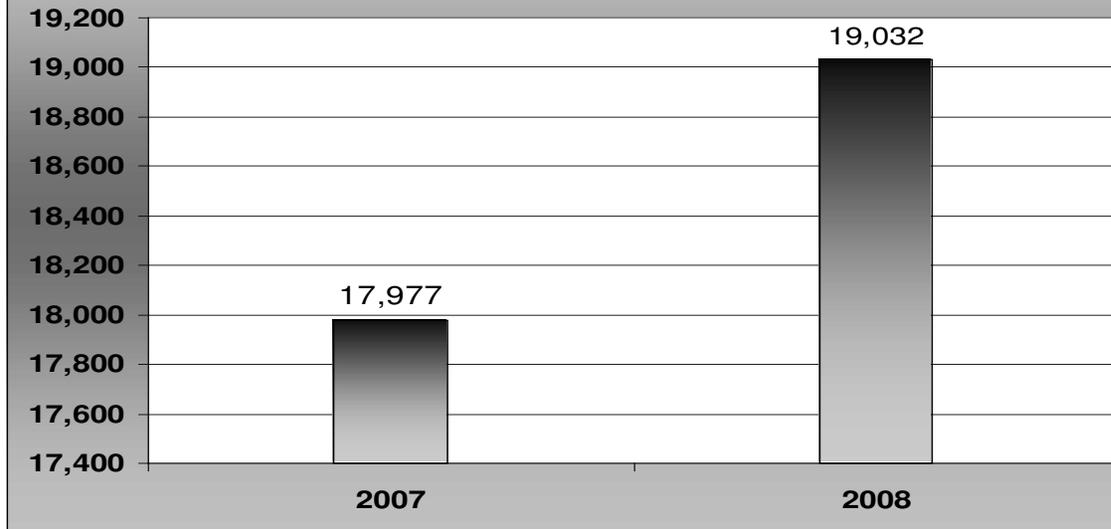
### CALLS FOR SERVICE ASSIGNED TO LENOIR COUNTY SHERIFF'S OFFICE



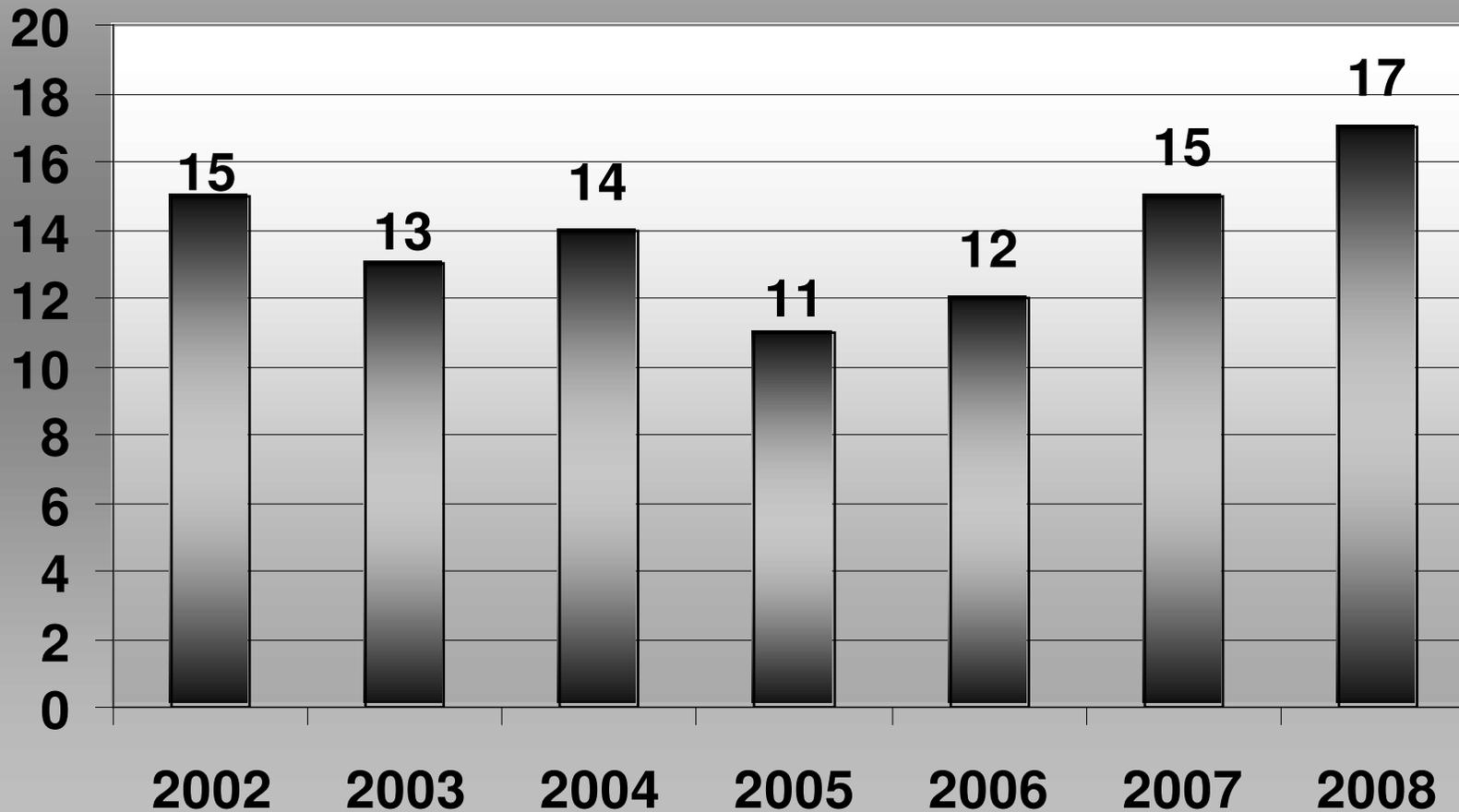
**Narcotics Testing (Nartest)**  
**(Testing Began on August 30, 2007)**  
**Number of Cases Tested**



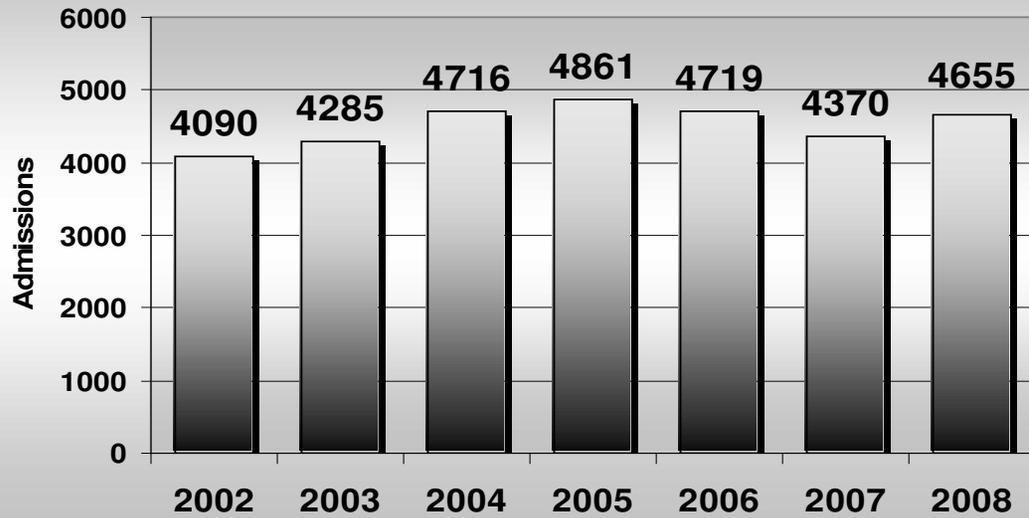
**TOTAL NUMBER OF CIVIL/CRIMINAL**  
**DOCUMENTS PROCESSED BY THE SHERIFF'S OFFICE**



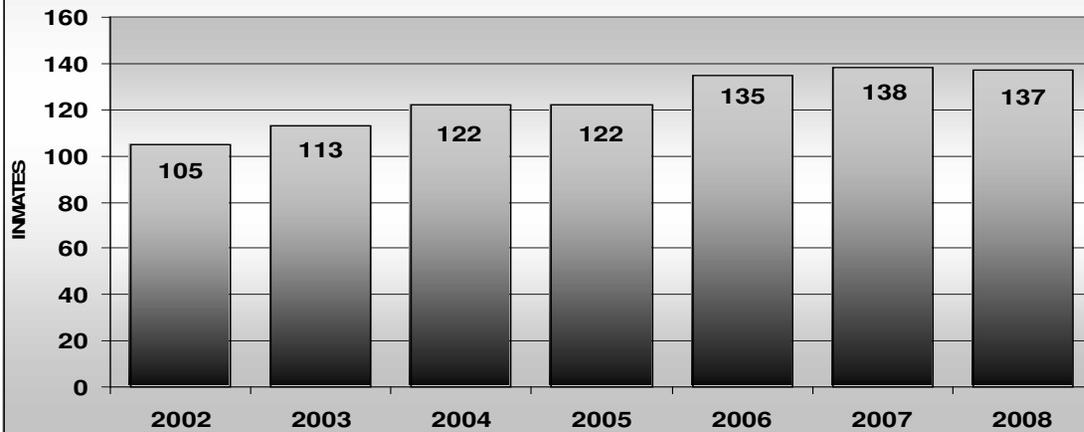
**Sex Offenders Registering in  
Lenoir County by Year  
Total Registered Sex Offenders:  
180 Offenders**



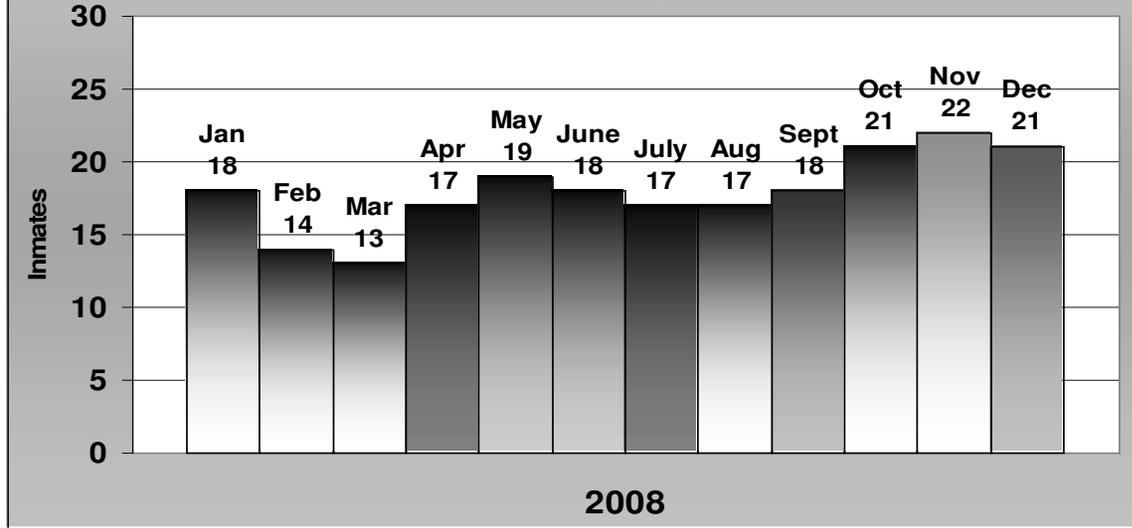
### Jail Admission Totals by Year



### AVERAGE DAILY POPULATION (ADP) BY YEAR \*After Population Control Measures (MAXIMUM CAPACITY- 121 BEDS) 2008 ADP Before Population Control Measures: 172 Inmates

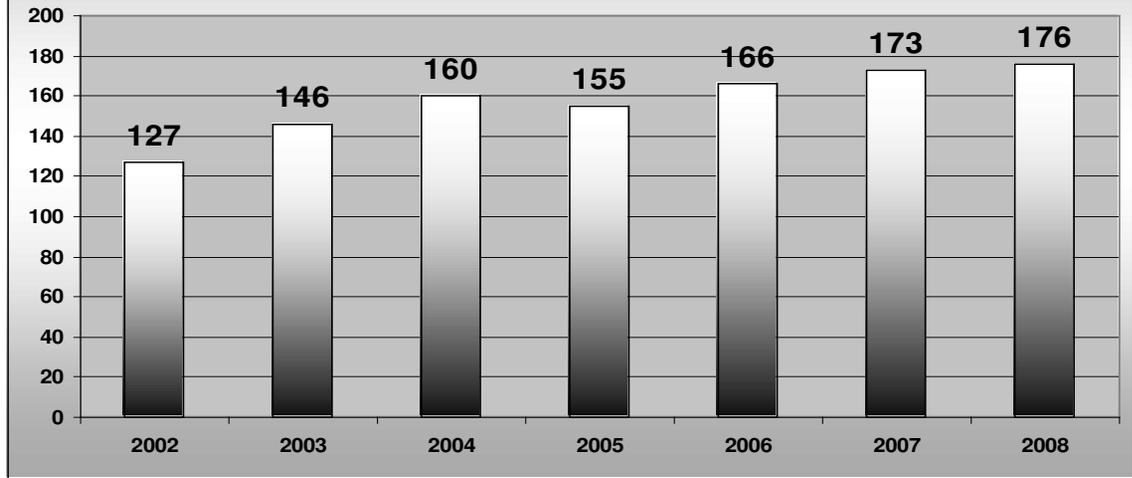


### Average Number of Inmates Placed on Electronic Monitoring by Month

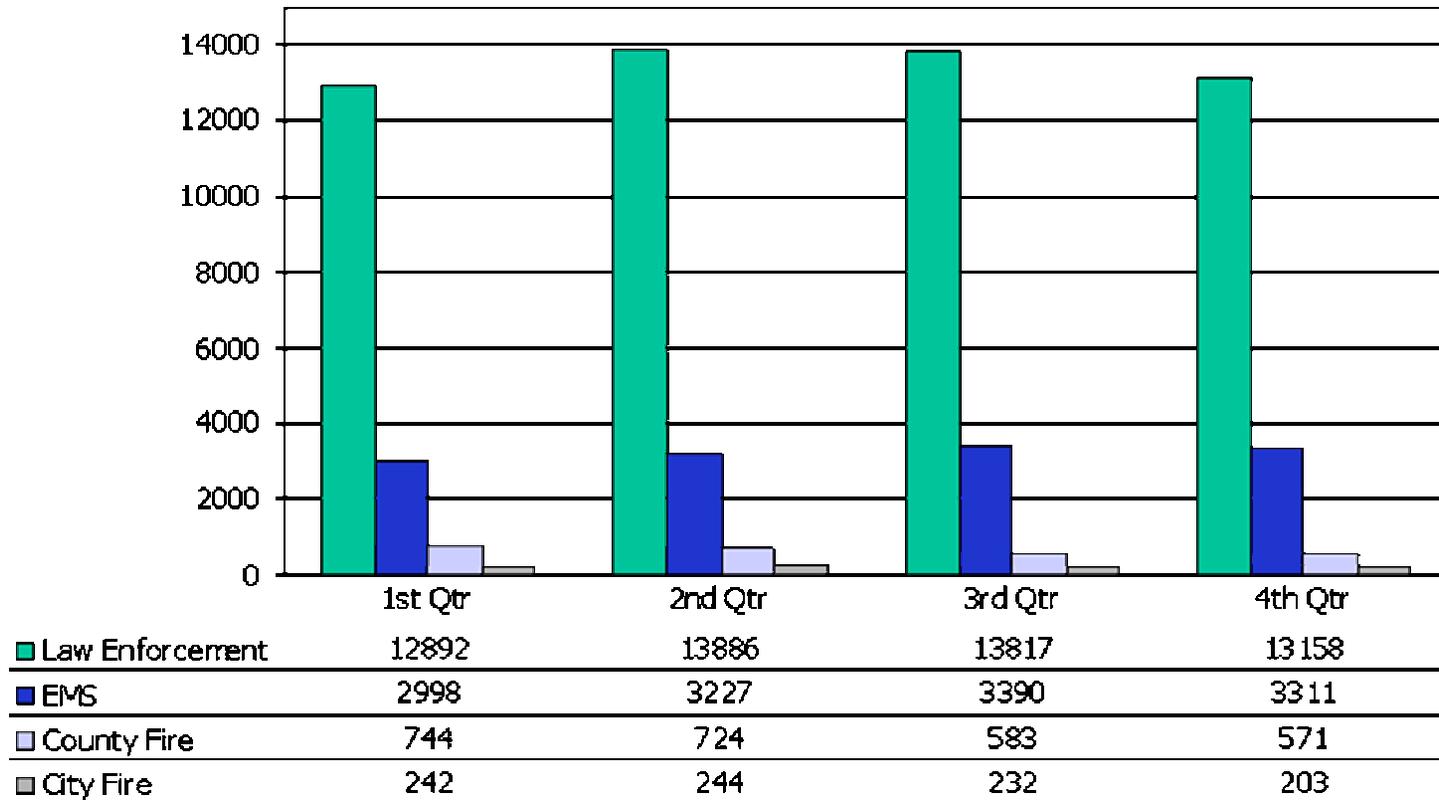


### Peak Population After Inmate Reduction Measures

\*Highest Peak Population in 2008 Before Population Reduction Measures - 222 Inmates  
 (Maximum Capacity is 121 Beds)

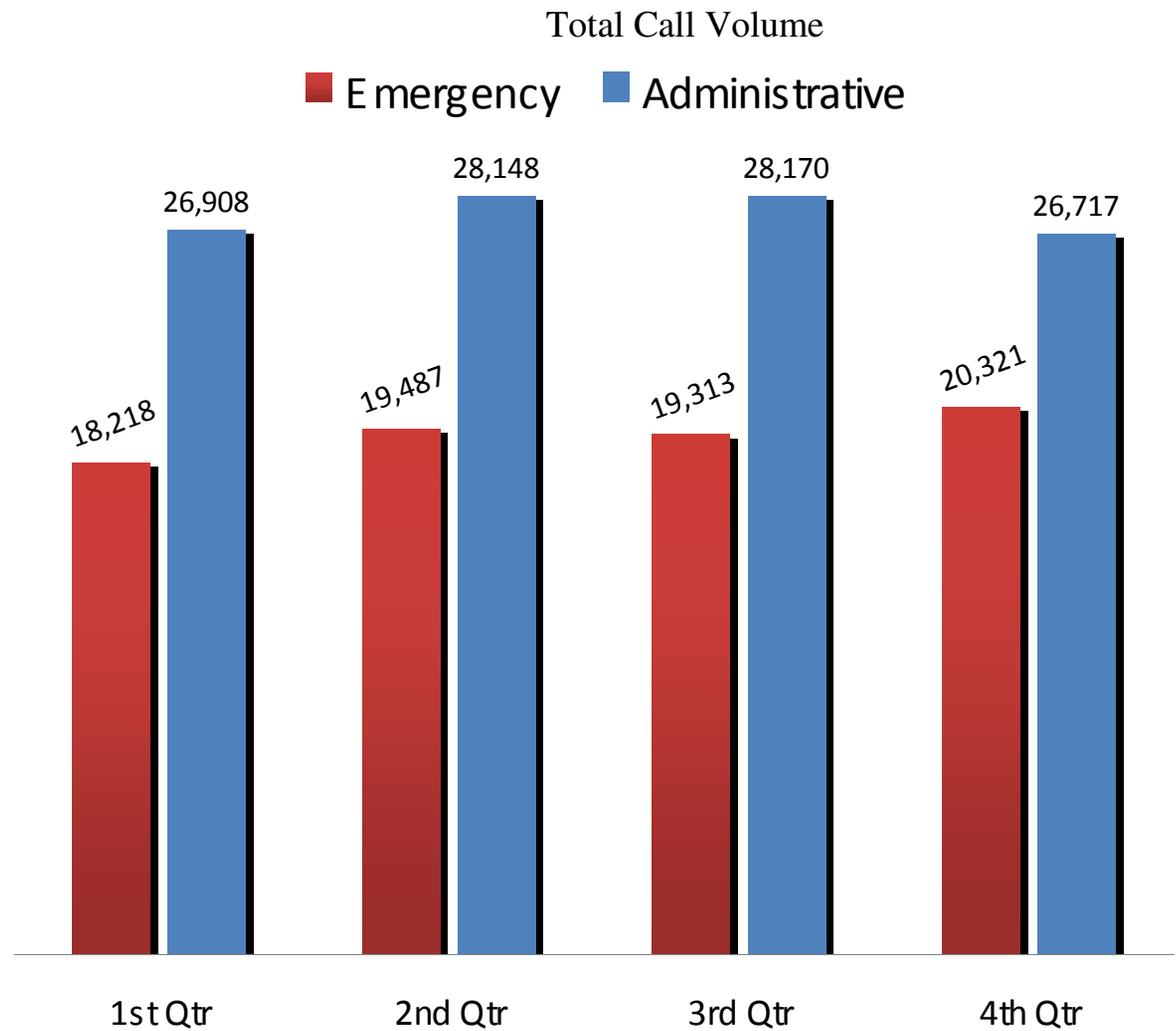


# Lenoir County Emergency Services Department E-911 Communications Division

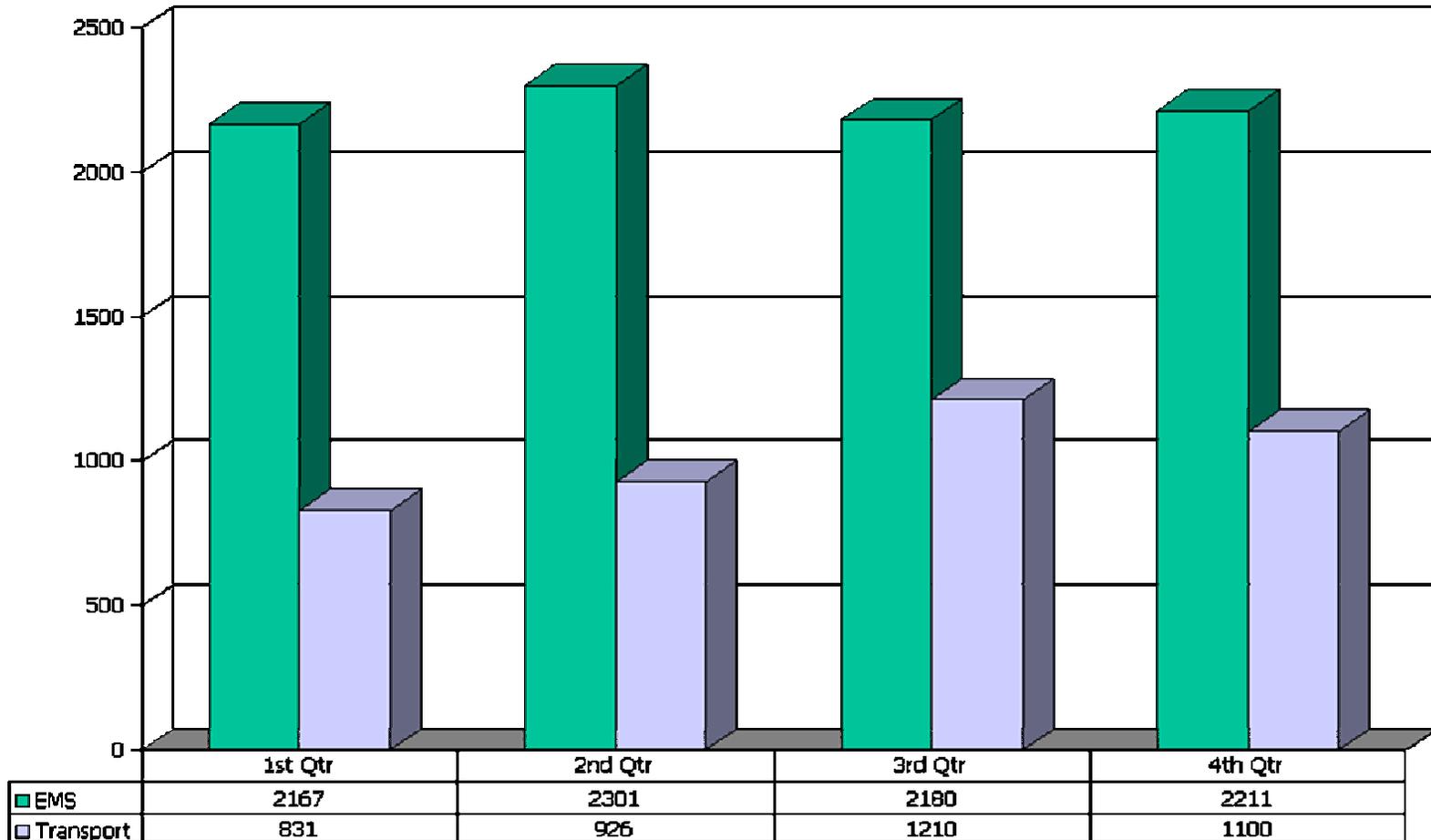


**\*\*\*Graph displays number of dispatches per type of agency.**

Lenoir County Emergency Services Department  
E-911 Communications Division



Lenoir County Emergency Services Department  
 Emergency Medical Services Division



# LENOIR COUNTY PLANNING & INSPECTIONS

## WORKLOAD STATISTICS (CALENDAR YEAR)

ACTIVITIES	2004	2005	2006	2007	2008
RESIDENTIAL BLDG PERMITS	171	156	138	169	128
COMMERCIAL BLDG PERMITS	37	32	30	74	18
ELECTRICAL PERMITS	565	594	604	661	489
PLUMBING PERMITS	206	249	241	242	149
MECHANICAL PERMITS	340	377	371	409	357
INSULATION PERMITS	85	72	75	90	75
OTHER PERMITS	286	192	252	233	233
SINGLEWIDE M/H PERMITS	169	137	124	140	109
DOUBLEWIDE M/H PERMITS	56	69	79	78	52
ZONING COMPLIANCE CERTIFICATES	229	220	293	238	200
SPECIAL USE PERMITS	15	4	10	7	1
VARIANCE CASES	1	1	0	1	0
APPEAL CASES	0	0	0	0	0
REZONING CASES	1	0	1	0	2
FLOOD DEVELOPMENT PERMITS	14	9	10	5	7
MAJOR SUBDIVISION REVIEWS	2	1	3	2	0
MINOR SUBDIVISION REVIEWS	175	195	188	148	28
MANUFACTURED HOUSING PARKS REVIEWS	1	0	0	1	0
LAND USE ORDINANCES ENFORCEMENTS	7	5	7	11	5
TOTALS:	3081	2360	2313	2426	1853

## NC Cooperative Extension – Lenoir County Center Workload Statistics

<u>4-H PROGRAM</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
(1) Total hours of instruction received by youth enrolled in educational programs	2400	2300	2375	3855
Youth participating in educational events (county fair, projects, presentations, Youth livestock show)	5455	6706	6509	5521
Hours contributed to the 4-H program by volunteers	4100	4250	2000	3292
<u>(2) FAMILY &amp; CONSUMER EDUCATION</u>				
(3) Citizens receiving assistance from the SHIIP (Senior Health Insurance Information Program)			350	810
Citizens learned skills to assist in water and energy conservation			200	12,500
Citizens learned skills to assist in stress management			120	321
Business participants who completed ServeSafe			20	75
(4) Citizens learned skills to decrease the risk of disease related to diet & lifestyle	1235	1351	729	1319
Citizens learned skills for effectively managing family resources	93	88	50	103
Youth received education to reduce their risk of chronic disease related to diet and inactivity through school enrichment and special interest programs	810	550	623	698
Hours contributed by Extension and Community Association	2700	3600	168,435	9646
Parents participating in Parent Training				30
<u>(5) AGRICULTURE</u>				
Tobacco producers improved production practices	35	45	11	16
Farmers certified or re-certified to use restricted-use pesticides	182	400	237	234
Farmers implementing no-till practices (acreage)	10,000	13,500	6000	5000
Increased Gross Farm Income	\$530,000.00	\$475,000	\$477,000	\$840,000
Small Farmers receiving free computers by participating in FACT			35	11
Animal Waste Operators, certified or recertified			205	235
Dollars saved by animal waste operators			\$ 35,000	\$75,000
Livestock School Enrichment		315	150	390
Improved Pasture (acreage)			1750	
Forage Marketed for Drought Relief			\$13,550	
Master Gardeners trained	0	11	8	0
Hours contributed by Master Gardener volunteers	2133	2431	3,105	2720
Dollar value of Master Gardener Service	\$28,862.00	\$48,990	\$57,300	\$53,047
Dollars saved through improved livestock practices				\$25,000
<u>TOTAL STAFF EDUCATIONAL CONTACTS</u>				
News articles or releases written	322	256	312	330
Program area newsletters distributed	15,832	14,480	15,380	15,300
Workshops conducted	284	246	241	110
Hours of instruction	1439	2458	2,100	2947
Workshop attendance	5530	5519	4,888	2964
Face-to-Face contacts	25,122	33,867	29,188	22,139
Television appearances	58	54	68	65
Parents-As-Teachers referrals	36	6	14	18

## Lenoir Soil and water Conservation

The Lenoir SWCD partnered with the Natural Resources Conservation Service handles a diverse conservation program workload. The following programs represented the actual number of contracts being funded with practices being implemented.

Program Contracts by Program Spent	4-05	05-06	06-07	07-08	8-09	Approx. \$
North Carolina Ag. Cost Share Program	65	69	48	13	14	\$ 543,809.00
Environmental Quality Incentive Program	5	25	20	12	7	\$ 690,852.00
Conservation Reserve Enhancement Program	40	40	25	2		\$ 143,919.00
Conservation Reserve Program	10	3	3	0		\$ 45,000.00

With all of the current changes in agriculture, participation in cost share, incentive and annual payment programs has decreased as well as some increases. New Best Management Practices are being introduced in the above programs to encourage farmers to participate in these programs to continue good conservation.

<b>LIBRARY</b>	<b><u>FY 06-07</u></b>	<b><u>FY 07-08</u></b>	<b><u>FY 08-09*</u></b>
Circulation:			
Kinston-Lenoir County Public Library	306,580	292,221	320,617
La Grange Library	53,292	52,264	48,958
Pink Hill Library	29,070	29,593	28,062
Total (Lenoir County)	388,942	374,078	397,637
Attendance:			
Kinston-Lenoir County Public Library	261,859	225,254	257,269
La Grange Library	61,574	59,264	60,153
Pink Hill Library	37,527	36,443	35,487
Total (Lenoir County)	360,960	320,961	352,909
Reference Questions:			
Kinston-Lenoir County Public Library	164,956	176,748	214,281
La Grange Library	25,378	26,345	26,178
Pink Hill Library	21,119	24,734	25,563
Total (Lenoir County)	211,453	227,827	266,022
Attendance for Adult Programs	3,361	4,333	7,029
Attendance for Children's Programs	13,932	17,133	17,600
Volumes Added (system total)	33,663	28,358	31,395
Volumes Withdrawn (system total)	33,316	40,290	38,833
Total Volumes (system total)	261,990	250,058	242,620

\*Projected through June 30, 2009 based on 8 months performance.

**LENOIR COUNTY HEALTH DEPARTMENT  
CALENDER YEAR ACTIVITY REPORT**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Adult Health</b>							
Physicals (BCCCP)	22	25	19	25	12	40	154
BCCCP (mammograms)	23	32	39	25	18	23	15
Modified	24	17	15	19			
<b>Animal/Rabies Control</b>							
Request for service	941	974	1242	1218	1019	1133	1128
Cases of rabies	2	0	4	4	6	8	5
Bites investigated	54	54	38	85	88	110	87
Rabies vaccinations	8143	8193	7943	7567	7,645	6,843	7,667
Animals impounded	3490	3361	3553	3917	3,240	2,610	3,142
Animals euthanized	1943	1895	2135	2578	2,228	1,751	2,140
<b>Child Health</b>							
Well-child visits	738	684	685	632	628	673	1,025
Patients, unduplicated	588	562	537	527	462	476	703
Immunizations, clinic doses	4667				3,032	3,285	2,760
Immuniz, 6 <sup>th</sup> grade doses	390			84	787	1,328	2,128
Lead follow-up	16	16	17	17	18	48	21
Child Serv. Coord, enrollees	38	43	15	0	0	86	142
CSC, active months/units	805	230	120	0	0	541	408/378
Newborn Assessment	19	12	5				
<b>Communicable Disease</b>							
PPD, TB skin tests	1041	1296	1018	905	968	877	933
STD Screenings	992	1003	910	930	792	724	743
HIV tests	1580	1369	1570	990	1,074	862	1,257
HIV, posttest counseling	74	851	457	628	425	578	853
HIV, pretest counseling	1582	2099	1312	1618	1,316	1,690	
Flu vaccine, doses	950		1108	2610	2,738	830	1,017
Pneumonia vaccine, doses	50			136	6	84	83
Tetanus vaccine, doses	959			312	141	184	211

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Communicable Disease (Cont.)</b>							
Hepatitis B vaccine, doses	219			377	285	271	380
Other vaccines				103	118	296	
Syphilis, reported cases	14	17	13	17	6	7	12
Gonorrhea, reported cases	163	196	173	2	203	146	134
HIV, reported positives	23	21	21	26	15	33	17
AIDS, reported cases	11	15	13	17	6	6	7
Tuberculosis, reported cases	4	5	7	2	3	6	7
Chlamydia, reported cases	296	317	296	353	361	300	
<b>Environmental Health</b>							
On-site Wastewater							
Applications, new lot evals	157	286	344	259	247	320	453
Site visits	1057	1363	1310	1248	1,197	1,563	1,956
Site evals conducted	205	304	376	288	306	364	538
Improvement permits, new	124	200	254	189	206	245	335
Improvement permits, repair	5	28	27	35	37	42	33
Improvement permits, denied	0	0	4	0	1	4	4
Operations permits	156	211	212	226	249	303	326
Complaints investigated	6	7	13	14	19	30	23
Food and Lodging							
Inspections quarterly	634	844	1145	1139	1,167	1,111	1,082
Permits issued	96	115	110	107	107	98	105
Site visits	349	408	383	405	257	272	302
Complaints investigated	46	38	30	40	32	30	40
Lead investigations	4	2	1	1	5	2	11
Other visits				22	110	111	
<b>Family Planning</b>							
New patients	148	212	247	415	219	190	292
Continuation patients	822	803	793	625	837	1,044	1,165
Visits	1798	1937	1966	1872	2,091	2,308	3,112

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Health Education/Promotion/Outreach</b>							
Tobacco				3			
Physical Fitness				5			
Nutrition/Overweight/Obesity			1	7			
Chronic disease presentations				0	7	5	60
STD/HIV/AIDS presentations			5	11	30	61	55
<b>Laboratory</b>							
Pregnancy test	1210	1058	943	1019	1,017	1,040	1,075
Gonorrhea cultures	1294	961	815	831	1,263	2,204	2,500
Cholesterol tests	67	153	137	123	112	146	139
Glucose tests	307	450	440	546	538	509	869
Hemoglobin tests	3610	3762	3882	3839	3,768	3,669	3,927
Urinalysis/micro	1928	2347	2318	2705	1,986	1,713	3,304
Patients, unduplicated	7759	8729	8188	7819	8,609	8,452	10,779
Reference lab	6517	7083	6543	6770	5,780	5,694	6,541
Total tests/Specimens <b>Collected</b>	<b>24,766</b>	<b>21,496</b>	<b>20,640</b>	<b>21,283</b>	<b>21,519</b>	<b>21,312</b>	<b>25,195</b>
<b>Maternity</b>							
Low risk, patients	138	182	185	251	207	148	240
High risk, patients	57	75	80	91	175	150	194
Patients, unduplicated	151	204	227	248	265	218	311
Total visits	869	1140	1235	1970	1,409	1,326	2,157
MCC, new patients	49	52	56	76	78	104	136
MCC, subsequent patients			417	276	389	291	624
MCC, units	635	588	850	960	954	996	
MCC, encounters	403	306	473	470	504	599	
Pregnancy counseling	291	301	265	305	594	247	331
<b>WIC</b>							
Caseload, unduplicated	5399	5170	4554	4220	4,264	3,908	4,069

## PARKS & RECREATION

	(Ages)	2005	2006	2007	2008
Tee Ball	5-6	430	400	415	390
Rookie Baseball	7-8	280	265	230	210
Bambino Baseball	9-12	380	438	393	328
Babe Ruth Baseball	13-15	175	170	162	44
Midget Girls Softball	9-12	210	220	260	285
Jr. Girls Softball	13-15	90	95	80	75
Termite Basketball	7-9	280	265	240	275
Midget Basketball	10-12	220	200	195	190
Prep Basketball	13-14	120	100	88	72
Jr. Basketball	15-16	75	75	68	66
Flag Football	7-9	120	110	122	118
Midget Football	10-12	145	125	155	149
Cheerleading	9-12	105	90	126	65
Summer Day Camp	9-12	220	280	375	435
Pink Hill Soccer	5-12	280	250	190	170
Moss Hill Soccer	5-12	200	180	140	132
Southwood Soccer	5-12	100	120	105	118
Barnet Soccer (Fall/Spring)	4-16	380	370	870	775
Sr. Basketball	17-18	<u>50</u>	<u>40</u>	<u>29</u>	<u>31</u>
<b>TOTAL:</b>		<b>3860</b>	<b>3793</b>	<b>4243</b>	<b>3928</b>

## TRANSPORTATION DEPARTMENT

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>MILES</b>	277,806	304,608	325,000	237,396	246,748	288,744	324,173	454,658
<b>TRIPS</b>	45,840	56,496	58,000	44,560	41,287	42,625	47,168	53,836
<b>COST/MILE</b>	\$1.20	\$1.22	\$1.34	\$1.41	\$1.43	\$1.39	\$1.39	\$1.70*

\*Increase in Cost/Mile due to increase in Gas Prices for FY 2007-08.

## DIVISION OF VETERAN AFFAIRS

Contacts in Person            3661  
Contacts by Phone            5520

Federal dollars brought into Lenoir County:

- Approximately \$18,345,000 (compensation & pension)
- Approximately \$ 5,646,000 (medical expenditures)
- Approximately \$ 820,000 (education & vocational rehabilitation)
- A TOTAL OF 42 NCDVA SCHOLARSHIP APPLICATIONS FOR THIS DISTRICT five scholarships were awarded to Lenoir County students

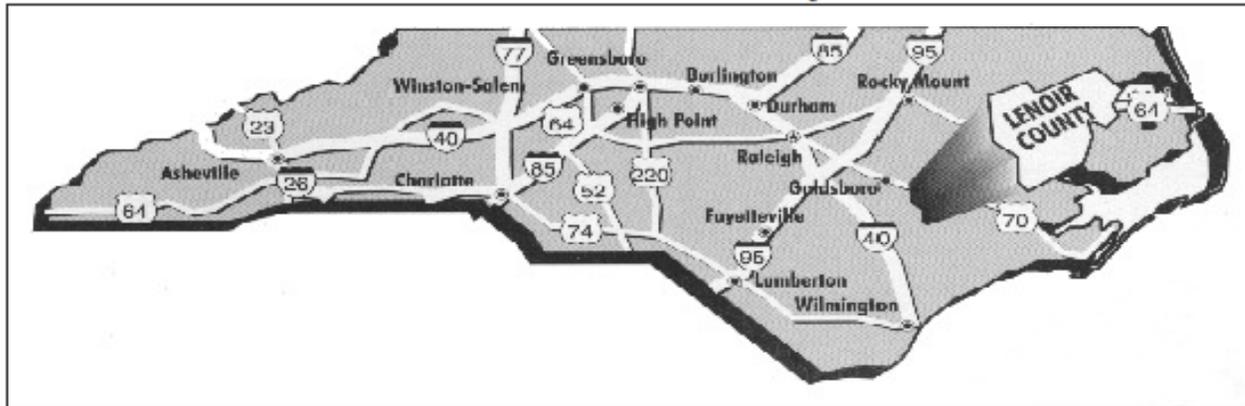
This District Office of the North Carolina Division of Veterans Affairs covers seven counties and serves a total veteran population of approximately 35,000 based on the latest figures available from the Office of the Actuary of the US Department of Veterans Affairs. Lenoir County Veterans number approximately 5,145 (this figure does not include spouses, widows, and dependents who are also served in this office). We processed out approximately 18,730, original letters with over 36,020 attachments. The major portion of correspondence includes compensation and pension claims for veterans, widow and dependents of veterans with a smaller but significant amount of correspondence concerning medical benefits, educational benefits, insurance, burial benefits and Department of Defense records and benefits.

In addition to correspondence sent out of this office, we also receive into our office in excess of 42,700 pieces of correspondence with attachments sent annually by the VA Regional Office in Winston Salem and the six other counties in our district. These applications for benefits letters with attachments, decision letters, request for information, duty to assist letters and numerous other types of correspondence have to be processed, copied, sorted and distributed to the six other Counties in this District. This requires numerous files be pulled and refiled daily to deal with this correspondence in addition to the in-office appointments by local veterans and/or their families for assistance.

## **APPENDICES**

# Lenoir County, North Carolina

## Community Profile 2009



### FAST FACTS

#### Location

Driving time to metropolitan city (min/miles)	
Raleigh	90/75
Wilmington	120/100

#### Population (Census)

	1990	2000
Lenoir Co.	57,274	59,648
Male	26,648	28,312
Female	30,626	31,336
White	34,288	33,685
Black	22,595	24,115
Other	391	1,848

#### 2007 Certified Population Estimates

Source: NC State Data Center	57,642
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#### 2006 Per Capita Income

\$ 28,212

Source: US Dept. of Commerce, Bureau of Economic Analysis 3/13/09

#### 2006 Farm Income

Total Cash Receipts from marketings (\$'000)	
	\$ 139,329

Source: US Dept. of Commerce, Bureau of Economic Analysis 3/13/09

#### Recruitable Labor

Lenoir County ESC Job Applicants, January 2009	3,859
High School Graduates (2006)**	507
# Entering Labor Force	26
# Continuing Education	450
# Entering Military	22

Source: \* NC ESC Website Active Job Applicants by County 3/13/2009  
 \*\* NC Dept of Public Instruction, 2007 Co. Profile 3/13/2009

Work Force Mix (3rd. Qtr. 2008)	Number	%
Private Industry	20,998	77.59%
Government	6,065	22.41%
<b>Total All Industry</b>	<b>27,063</b>	<b>100.00%</b>
Manufacturing	3,991	14.75%
Agriculture, Forestry, Fishing & Hunting	475	1.76%
All Other Industry	22,597	83.50%
<b>TOTAL</b>	<b>27,063</b>	<b>100.00%</b>

(Source: ESC Website 4/7/09)

#### Labor Force

	2006	2007	*2008
Labor Force	27,576	28,651	28,641
Employment	26,003	27,173	26,575
Unemployment	1,573	1,478	2,066
Rate %	5.7	5.2	7.2

Source: \*ESC Website 3/13/09, EDC Staff Annual Calculations

#### Median Age

	1990	2000	2007
	34.56	38.19	40.08

Source: NC State Demographics (<http://demographics.nc.us/>)

#### Taxable Sales ( New reporting methodology as of July 05 )

FY 07-08	\$ 484,845,748
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Source: NC Dept. of Revenue, Sales & Use Tax Division 3/13/09

**LENOIR COUNTY GOVERNMENT  
BUDGET CALENDAR: FY 09-10**

	TASK	DATE
1	Budget Request Instruction Book Provided to Departments	February 16, 2009
2	Outside Agencies Advised By Letter & Form of Budgetary Time Frame	February 11, 2009
3	Commissioner Budget Planning Work Session	March 2, 2009
4	Financial / Budget Philosophy Reviewed	March 2, 2009
5	Outside Agencies' Budget Requests Returned to County Manager	March 20, 2009
6	Departmental Budget Requests Returned to County Manager	March 20, 2009
7	Meet With Department/Agencies, as Necessary	March 30, 2009 to April 10, 2009
8	Tax Revenues & Other Revenue Estimates Finalized	April 10, 2009
9	Finalize Budget Requests	April 11, 2009
10	Distribute FY 09-10 Submitted Budget to Board of Commissioners	May 4, 2009
11	Hold Work Session(s) on FY 09-10 Submitted Budget (Need to Schedule)	May 11 – 15, 2009
12	Advertise Public Hearing on FY 09-10 Budget	May 22, 2009
13	Hold Public Hearing (4:00 p.m.)	June 1, 2009
14	Adopt Budget	June 15, 2009

## LENOIR COUNTY FISCAL POLICY

The overall goal of the County's fiscal policy is to improve upon and maintain effective and efficient management of the public's resources. The policy statements which follow provide the "building blocks" for achieving this goal. There are four categories: budgeting, expenditure control, investment of idle funds, and preservation of general fund balance.

### Budgeting

A comprehensive budget will be prepared annually for all funds to be expended by the County in accordance with North Carolina General Statute 159-8-13. The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials. In addition to required public hearings, the Commissioners will hold work sessions on the budget which will be open to the public. Copies of the proposed budget will be available to citizens and elected officials prior to the work sessions. Budgetary emphasis will focus on providing the maximum level of basic services, to the most citizens, in the most cost-effective manner, with due consideration being given to all costs – economic, fiscal, and social. The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement. The county will avoid budgetary capital financing (one-time revenues for one-time funding of capital assets), special studies, or other non-recurring expenditures. Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly and available to the public. Revenue estimates will be incorporated into the annual budget document and will be conservative. The County will not balance the budget on unrealistic revenue projections.

### Expenditure Control

County management will employ tools designed to control expenditures to keep the tax rate at its lowest possible level, while maintaining sufficient resources to operate effectively. These tools include formal approval (by resolution) from the Board for all "non-routine" expenditures exceeding \$2,500. This approval will be obtained in addition to the normal budget process. Examples of non-routine expenditures include capital purchases, unplanned large purchases that require shifting of funds between line items, and purchase in which the Board may have special interest. Routine expenditures over \$2,500 include utilities, postage, fuel, etc. County management will also require a purchase order for any purchases over \$100, allowing management to scrutinize the expenditure prior to commitment of County funds. In essence, the benefit of close review offsets the additional paperwork and cost of processing the required documents. Other controls include departmental approval and review by the Finance Officer for all travel, and further approval by the county manager for travel out-of-state.

### Investment of Idle Funds

The County will invest its idle funds, in accordance to G. S. 159-30, into: (a) CDs issued by banks using method of collateralization, (b) U.S. Treasury bills, notes, & bonds, and (c) in the North Carolina Capital Management Trust – Cash Account. As CDs mature, the finance office will call for quotes to ensure a competitive rate of return. The finance officer will manage these investments and determine the appropriate terms, percentage distributions, and rates. Board approval will be sought prior to committing to new investment options. The County uses a central depository system to manage it's funds. This allows the finance officer to maintain only the amount necessary to cover expenses in the demand account and to invest the remaining funds to achieve greater return.

### Preservation of General Fund Balance

The financial strength of the County is measured largely by its available general fund balance. The goal of the County is to maintain a fund balance in the 20% range for the following reasons:

- to ensure that sufficient operating funds are available in light of the County's erratic revenue cycle;
- to provide for adequate funds for immediate relief in case of natural disaster (ie. hurricanes, floods, etc.);
- to provide interest income through the wise investment of these funds to help stabilize the tax rate; and to reduce the cost of debt issuance by establishing a strong financial history.

According to the North Carolina Local Government Commission staff, a local government entering fiscal year with less than 8% undesignated, unreserved fund balance will not have sufficient resources to meet its obligations until it begins receiving property taxes.

### Annual Independent Audit

The County will, in accordance to G.S. 159-34, have its financial accounts audited as soon as possible after the close of each fiscal year by a certified accountant or by an accountant certified by the Commission as qualified to audit local government accounts.

## **Fund Structure and Basis of Budgeting**

The County Budget is organized on the basis of funds, each of which is considered a separate accounting and reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, as appropriate. The types of funds include: the General Fund, Special Revenue Funds, Capital Funds and Enterprise Funds.

The General, Special Revenue, and Capital Funds are accounted for using the modified accrual basis of accounting, in accordance with G.S. 159-26. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures, under the modified accrual basis of accounting, are generally recognized when the related fund liability is incurred. The County uses the full accrual basis of accounting for the Enterprise (Solid Waste) Fund. Under the full accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred.

### **Governmental Fund Types**

**General Fund:** This is the primary operating fund of the County and is used for the majority of current operating expenditures of the County Government. This fund provides **inter-fund transfers** for the operations of other funds, which include the Insurance Fund, Capital Improvements Fund, Revaluation Fund, Vehicle Replacement, and E-911.

**Special Revenue Funds:** These funds are used to account for the proceeds of specific revenues that are legally restricted to expenditure for particular purposes. The Revaluation Fund, County-wide Fire Service District Fund, E-911 Fund, Insurance Fund, Fund, and E-911 are included in these funds. The revenue sources of these funds include federal grants and special ad valorem taxes and fees.

**Capital Funds:** These funds account for the acquisition and/or construction of major capital assets by the County, except those financed by enterprise funds. Financing is primarily funded by bond issues, State and Federal grants, and transfers from the General Fund. The Vehicle Replacement Fund, Capital Improvements Fund, School Capital Fund are included in these funds.

## LENOIR COUNTY – GENERAL DESCRIPTION

Lenoir County is located in the Coastal Plains region of Eastern North Carolina approximately midway between South Carolina and Virginia. Encompassing an area of 399 square miles, the County is an irregular pentagon in shape and is bound on the north by Greene County, on the east by part of Jones, Pitt and Craven Counties, on the south by Jones County and on the west by Wayne and Duplin Counties.

The land is a good land...an eastward-sloping plain crossed by shallow valleys and interrupted by a few gently rolling hills. From an elevation of 125 feet above sea level near the Dawson community in the western section of the county, the land drops to 44 feet at the headwaters of the Trent Rivers in the southeast section. Along the river and a few of the larger creeks are broad lowland areas carved in the distant past as the streams changed course or as water rushed downstream in time of heavy rain or storm. The normally placid Neuse River snakes its way for 75 miles through the center of the county, dividing it into almost two equal parts. The river depth fluctuates with the seasons from a low of two feet to a high water mark of 25 feet. Its width average 50-300 feet. Other streams include Southwest, Contentnea, Break Creek, Falling Creek and Briery Run.

## BIRTH OF LENOIR COUNTY

The period following the Revolution was one of corruption and lawlessness in Dobbs County, especially in the far reaches of the area where Greene County is now located. Lack of honest qualified leaders and difficulties in administering justice in the remote sections of the county resulted in an emergency of many individuals who sought riches and power by any means, without regard to law. Government, in some areas, was non-existent, tax collections scant and law and order a farce. In efforts to remedy the situation, a bill was introduced in the General Assembly in December, 1791 to divide Dobbs County into two new counties with courts, prisons and stock in each. An opponent of the bill, General William Graham, declared it was the first time he had ever heard of destroying a government to establish law and order. The new counties were to be named Lenoir and Glasgow. A strong effort was made to name one of the counties for Stephen Cabarrus, then president of the State Senate. The name of Lenoir was stricken from the bill and Cabarrus substituted. Then, following arguments by Lenoir partisans, Cabarrus was stricken and Lenoir re-inserted. Thus, Lenoir County came very close to be Cabarrus County. The act of abolishing Dobbs County and creating Lenoir County was ratified on January 21, 1792 and Kinston was named the County Seat.

Lenoir County's name honors General William Lenoir, described by his contemporaries as a "venerable patriot and soldier," and who played a major role in the affairs of the state of North Carolina.

Source: *Lenoir County – 200 Years of Progress – 1776-1976*  
Published by the Lenoir County Board of Commissioners  
and the Kinston-Lenoir County Bicentennial Commission

MINUTES  
**LENOIR COUNTY BOARD OF COMMISSIONERS**  
BUDGET PLANNING WORK SESSION  
Administration Building Conference Room  
March 2, 2009

The Lenoir County Board of Commissioners began their scheduled retreat on Monday, March 2, 2009 at 9:55 a.m., at the Administration Building Conference Room, 101 North Queen St., Kinston, NC.

Members present included: Chairman George Graham, Vice-Chairman Claude Stroud and Commissioners, Jackie Brown, Reuben Davis, Chris Humphrey, Tommy Pharo and Linda Rouse Sutton.

Members absent: None

Also present were: Michael W. Jarman, County Manager, Tommy Hollowell, Assistant County Manager, Martha Martin, Finance Officer, Roger Dail, Emergency Services Director, Jerry King, Emergency Services and Lashanda Aytch, Clerk to the Board

Mr. Graham welcomed the new Board members to their first Budget Work Session.

Mr. Roger Dail and Jerry King of Emergency Services addressed the Board regarding the Emergency Services Department. Mr. Dail stated the Emergency Management Division provides many services to the county such as Emergency Operation Planning, Hazard Mitigation, Debris Management, Special Needs, Storm Preparedness, and National Incident Management System. There are four (4) divisions within the Emergency Management Department:

E-911 Communications Division – The County’s E-911 Division is a Centralized Communication Center, which means all calls are dispatched in-house. In 2008, E-911 dispatched a total of 70,222 calls: 76% LEO, 18% EMS, and 6% Fire. E-911 will be completing an 800 MHz Re-banding Project in September 2009. E-911 has been experiencing sporadic radio coverage in the Grifton area. The main complaint comes from law enforcement for safety reasons; at times there is no coverage in the Grifton area. Options to fix this problem are: 1) place a repeater in Grifton at an estimated cost of \$85,000; 2) purchase and upgrade to simulcast system at an estimated cost of \$12 million.

Emergency Medical Services – In 2008, 15,417 calls were dispatched for EMS - 58% Emergency and 42% Non-Emergency. In 2008 the cost to citizens was \$745,417 compared to 2002 when the cost was \$1,291,580. EMS is operated with 54 full time employees. EMS is operating at paramedic level to all parts of the county.

Non-Emergency Transport Options – Mr. Dail stated the Board has three (3) options in regards to non-emergency transport: make no changes, separate the services or discontinue the service. In the past three (3) fiscal years the county has generated \$356,521 in profits; discontinuing the services will result in an annual lose of \$250,000.

Fire Services – Hugo wants to re-contract with Lenoir County to provide fire service for the Grifton area. Mr. Dail stated that this would increase the fire tax rate for Grifton from \$0.03 to \$0.04, but would provide a more efficient coverage. After a brief discussion the Board agreed by common consent to re-contract with Hugo to provide services for Grifton.

Mr. Jarman began by thanking everyone for attending the Budget Work Session. He asked that each Commissioner give input regarding their goals and request for the upcoming budget.

### **COMMISSIONERS GOALS/REQUESTS**

Mr. Davis – A lean budget is his major goal for FY 09-10; “people can not afford to pay an increased tax rate.”

Mr. Humphrey – Does not want county employees to loose their jobs.

Mr. Graham – Eliminate any “fluff” the county may have; hold the Fund Balance or increase it.

Ms. Sutton – Concerned about employees’ as well, does not want any county employees’ unemployed.

### **BUDGET PHILOSOPHY**

Mr. Jarman reviewed the philosophy for the FY 09-10 Budget. Mr. Graham stated the Board should Adequately Fund Education since the Board funds Lenoir Community College as well. This changes the philosophy from Adequately Fund Schools.

Mr. Jarman reviewed the Budget Calendar and timeline with the Board. Mr. Graham stated the County may not be able to adopt a budget if the state has not adopted one; the board may have to adopt a continuation budget until the state approves one. Mr. Jarman stated all counties are mandated to have an approved adopted budget on or before July 1<sup>st</sup> of the fiscal year. Mr. Jarman stated county Administration is hopeful that the revaluation this year will take some pressure off in looking at the budget numbers. Mr. Jarman reminded the Board that they must look at a multiple-year picture.

Current Year Revenues vs. Expenditures as of January 31, 2009

Revenues Forecast Projected Under-run -\$165,250

Expenditures Forecast Projected Over-Run - \$128,500

Total Projected Under-Run to “The Bad” - \$293,750

Projected Fund Balance Appropriated - \$4,092,527 (\$2 million appropriated to jail design)

General Fund Fund Balance Projection for the Remainder of FY 08-09

At current \$63,926,941 Amended General Fund Budget (1/31/09); the County has 6.8 weeks or working capital.

**FUTURE TAX BASE AND REVENUE CALCULATIONS**

FY 08-09 Actual Tax Base = \$3,398,902,000

FY 09-10 Projected Tax Base = \$3,767,000,000

10.83% Increase in real property taxes

Current tax rate - \$.84 per \$100 assessed value

Total Debt Service and Debt Service on School Bonds

**HEALTH INSURANCE FUND CALCULATIONS**

Revenues Over Claims - \$113,362; Possible 5% increase in Premiums

Upon a motion by Mr. Graham the meeting adjourned at 12:55 p.m.

**ADJOURNMENT**

Respectfully submitted,

Reviewed By

Lashanda Aytch  
Clerk to the Board

Michael W. Jarman  
County Manager

MINUTES  
**LENOIR COUNTY BOARD OF COMMISSIONERS**  
BUDGET PLANNING WORK SESSION  
Administration Building Conference Room  
May 18, 2009

The Lenoir County Board of Commissioners began their scheduled budget work session on Monday, May 18, 2009 at 2:00 p.m., at the Administration Building Conference Room, 101 North Queen St., Kinston, NC.

Members present included: Chairman George Graham, Vice-Chairman Claude Stroud and Commissioners, Jackie Brown, Reuben Davis, Chris Humphrey, Tommy Pharo and Linda Rouse Sutton.

Members absent: None

Also present were: Michael W. Jarman, County Manager, Tommy Hollowell, Assistant County Manager, Martha Martin, Finance Officer, Lashanda Aytch, Clerk to the Board, County Department Managers and members of the news media.

Mr. Graham welcomed the Board members to their second Budget Work Session.

Mr. Jarman introduced the recommendation for the FY 2009-10 Budget as follows:

- FY 09-10 General Fund Budget of \$60,993,669 is in balance with a tax rate of \$.81 per \$100 of assessed valuation
- Other Funds are in balance
- Appropriation from Fund Balance is \$0
- We have shown appropriations from our Fund Balance in previous years but have not actually used funds. We stated “the year we actually use the appropriation from Fund Balance we will need to take corrective action.” It appears we will use fund balance in 2008-2009
- The FY 09-10 Budget is \$267,125 more than the FY 08-09 Original Budget. This is a 4/10 of one- percent (.4%) increase over what was budgeted last year!
- General Fund Expenditures increased by only ½ percent (.5%) over 2007-08 Actual Expenditures
- Most of our increase is debt service for school bonds
- There are no furloughs or layoffs of current employees
- There are no salary increases shown for employees (with double digit unemployment and many of our citizens facing unusual hardships county employees have a great attitude in working to keep the tax burden for our citizens as low as possible)

Mr. Jarman stated Lenoir County’s employees total 452.

The following charts and topics were discussed:

- Summary of Expenditures
- Summary of Revenues
- Revenues versus Expenditure Trends
- Revenues with a historical adjustment
- Revenue/Expenditure General Fund/Fund Balance Forecast
- Summary of Authorized Positions

Mr. Jarman stated Lenoir County Public School requested the following:

- Lenoir County Public School is Requesting the Following Funds:
  
- Additional Revenue for Current Operations = \$1,182,500.00
- Additional Revenue to Cover State Positions = \$1,013,000.00
  
- **Total Local Increase = \$2,195,500.00**
- Plus Current Allocation From County = \$9,500,000.00
  
- **Total Allocation Requested from County = \$11,695,500.00**

The request is \$2,195,500 different from last years' request at 23.1%. The county will appropriate \$9,800,000 in operational expenses and \$1,775,000 in debt service; this will make an increase of 3.16%.

Mr. Jarman reviewed the funding history of the SPCA as follows:

Previous Year Actual	Year	Funded Amount	Percent Increase	Requested Amount	Difference	Percentage
60,580	07-08	62,094	2.5%	97,488	35,394	58.4%
62,094	08-09	95,000	52.3%	105,363	10,363	69.7%
95,000	09-10	95,000	0%	150,000	55,000	57.9%

\*Note: \$20,000 for Capital Improvements in Health Department Budget

As noted above in the chart, the SPCA has requested \$150,000 for FY 09-10, an increase of 57.9%. It is noted that the County increased funding to the SPCA in FY 08-09 by 52.3% totaling \$95,000. County Administration recommends no increase for FY 09-10.

In regards to the Regional Law Enforcement Center, Mr. Jarman stated the following:

Sheriff's Office and EMS Staff have not been involved in planning meetings to date

- BLET
  - Utilizes one (1) classroom and an outdoor physical training course
  - Two (2) classes per year 10-15 students
- EMS
  - Curriculum program is new (started January 2009); less than 10 students
  - Several night and weekend classes offered may have 20-50 students
  - Additional lab space is needed

**Potential uses for facility**

- House BLET Program
- House EMS Program
- Offer State Law Enforcement Program
- Offer Fire Training (Municipal and Volunteer)
- House Municipal Training Staff (7 Staff members)

Mr. Jarman stated more information must be obtained before a decision can be determined.

Mr. Jarman stated there are worthwhile projects that could benefit our community; however, with the current state of our economy we should not increase our property tax burden. The \$.25 cent sales tax was then discussed to help ease the property tax burden. All Commissioners agreed that better education has to be provided to the citizens of Lenoir County in regards to the \$.25 cent sales tax.

The Board thanked Mr. Jarman and all county departments for the hard work in keeping the budget in balance. Mr. Jarman stated all county departments' managers and employees were willing to make sacrifices through these tough economic times.

Upon a motion by Mr. Graham and a second by Ms. Brown the Board recessed at 3:43 p.m. until 4:00 p.m. to hold their regular scheduled meeting.

**RECESSED**

Respectfully submitted,

Reviewed By

Lashanda Aytch  
Clerk to the Board

Michael W. Jarman  
County Manager

## GLOSSARY

**Accrual Accounting:** A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

**Ad Valorem Taxes:** Please see Property Taxes.

**Appropriation:** An authorization granted by the Board of Commissioners to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

**Assessed Valuation:** A value established by the Lenoir County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.

**Balanced Budget:** When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the Board of Commissioners, be balanced.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

**Budget:** A plan of financial operation for the County, which includes estimated revenues and expenditures for a specific fiscal year.

**Budget Amendment:** A procedure used by the County and Board of Commissioners to revise a budget appropriation.

**Budget Calendar:** A schedule, which outlines the process of budget preparation, adoption, and administration.

**Budget Document:** The official document, representing a comprehensive financial program for a specific fiscal year, which is prepared by the County staff and approved by the Board of Commissioners. The document presents policies and various budgetary information which reflects decisions made by the Board of Commissioners.

**Budget Message:** A general discussion of the budget which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the County Manager.

**Budget Ordinance:** A document adopted by the Board of Commissioners which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

**Capital Outlay:** Items (such as vehicles, equipment, and furniture) purchases by the County, which have an expected life, which exceeds one year and a unit cost, exceeding \$500.

**Cash Accounting:** Basis of accounting which recognizes revenues when a government receives cash and costs when its disburses cash.

**Cash Management:** Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

**Contingency:** Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the Board of Commissioners before they can be appropriated.

**Debt Service:** An obligation by the County to pay the principal and interest of all bonds according to a pre-determined payment schedule.

**Department:** A unit of the County government, which is responsible for performing a primary governmental function.

**Delinquent Taxes:** Taxes that remain unpaid on and after the due date on which a penalty for non-payment is attached.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

**Enterprise Fund:** A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer, and solid waste.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners in the Budget Ordinance.

**Expenditure:** The cost of goods or services received by the County.

**Fiscal Year:** The time period, which indicates the start and finish for recording financial transactions. The Fiscal Year for the County starts on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**Fixed Assets:** Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

**Fund:** A fund is a separate fiscal and accounting entity with a separate set of accounting records that governments segregate to carry on a specific activity.

**Fund Balance:** The cash and investments which remain at the end of the fiscal year which can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

**GAAP:** Generally Accepted Accounting Principals (GAAP) relates to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP-basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

**General Fund:** A Fund established to account for the resources used for the general operation of the County.

**General Obligation Bonds:** Debt instruments issued by the County which are backed by the full faith and credit of the issuing government.

**Intergovernmental Revenue:** Revenue received from another government for a specified purpose.

**LGBFCA:** The Local Government Budget and Fiscal Control Act governs all financial activities of local governments within the State of North Carolina.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Modified Accrual Accounting:** A basis of accounting in which expenditures are accrued by revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.”

**Property Taxes (Ad Valorem):** Taxes are paid by property owners in the County. These taxes are levied on both real and personal property according to the property’s valuation and the tax rate.

**Property Tax Rate:** The rate at which real and personal property in the County is taxed in order to produce the necessary revenues to conduct vital governmental activities.

**Revenue:** Income received from a variety of sources and used to finance government or enterprise operations.

**Submitted Budget:** The budget document made by the County Manager and presented to the Board of Commissioners.

**Tax Levy:** The total amount of revenue to be raised by property (ad valorem taxes).