

# LENOIR COUNTY NORTH CAROLINA FISCAL YEAR 2014-15 ADOPTED BUDGET



# THE COUNTY GOVERNMENT OF LENOIR COUNTY

## BOARD OF COMMISSIONERS

Craig Hill, Chairman, District 3

Jackie Brown, Vice-Chairman, District 4

Roland Best, District 5

J. Mac Daughety, District 1

Reuben Davis, At-Large

Eric Rouse, District 2

Linda Rouse Sutton, At-Large

## COUNTY MANAGER

Michael W. Jarman

## ASSISTANT COUNTY MANAGER

Thomas L. Hollowell

## FINANCE OFFICER

Martha H. Martin

## COUNTY ATTORNEY

Robert W. Griffin

## COUNTY CLERK

Vickie F. King

## ELECTED DEPARTMENT MANAGERS

Christopher C. Hill, Sheriff

Pam Rich, Register of Deeds

## APPOINTED DEPARTMENT MANAGERS

Martha Martin, Finance Officer

Tom Miller, Solid Waste Director

Joey Bryan, MIS Director

Roger Dail, Emergency Services Director

Tammy Kelly, Cooperative Extension Director

Joey Huff, Health Director

Mark Pope, Economic Development Director

Susan Moore, Social Services Director

Dana King, Board of Elections Supervisor

Gary O'Neal, Director of Planning and Inspections

Darrell Parrish, Tax Administrator

Chris Harper, Transportation Director

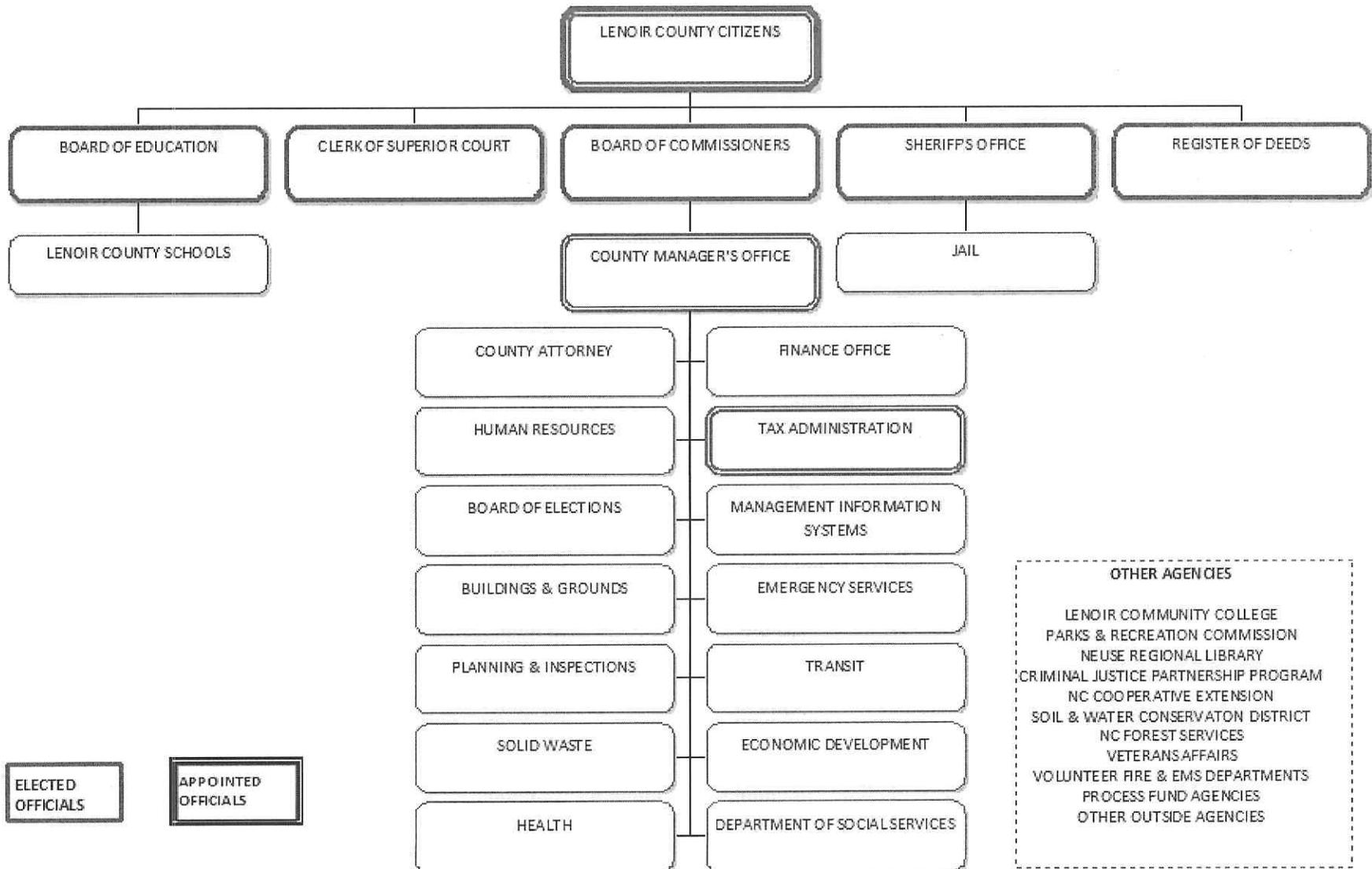
Mike Wiggins, Maintenance Director

Prepared By:

All County Departments  
And Agencies

Submitted Budget: **May 9, 2014**

# COUNTY OF LENOIR



ELECTED OFFICIALS

APPOINTED OFFICIALS

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

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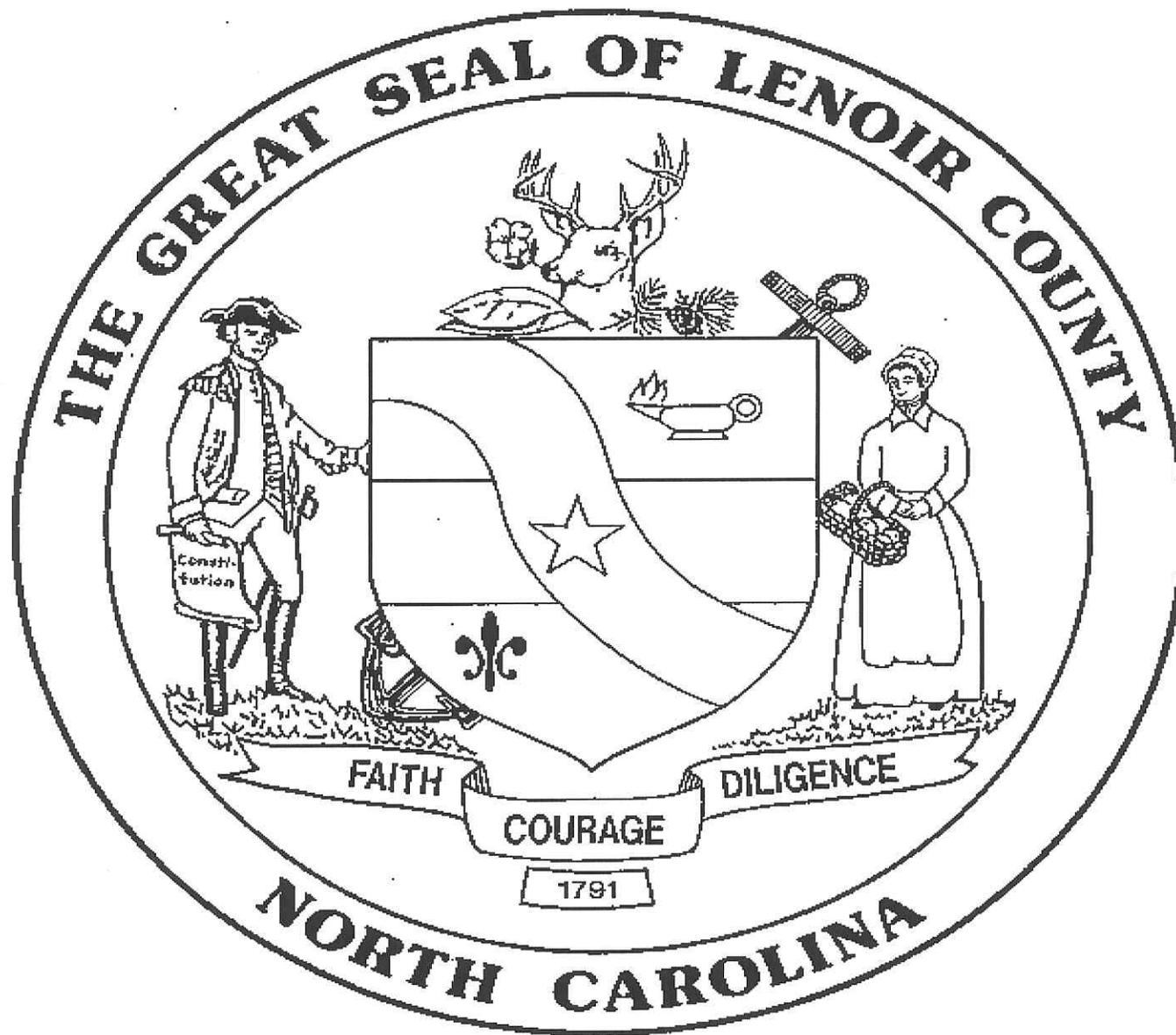
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## BUDGET MESSAGE

Mr. Chairman & Members of the Board:

We respectfully deliver and recommend for adoption the FY 14-15 Lenoir County Budget.

### SUMMARY

The FY 14-15 General Fund Budget of **\$65,454,850** is in balance with a tax rate of **\$.835** per \$100 of assessed valuation. Other funds are also in balance. The **appropriation** from the Fund Balance of the General Fund is \$3,058,652. We again show the appropriation from fund balance to balance the budget as has been our practice. This practice limits the amount of increase to the tax rate and/or prevents unnecessary reduction in services available to our citizens. Each year we have been able to hold expenditures down and not use our savings. We must all be aware that when we actually use the **unassigned appropriations** from the fund balance we will need to take corrective action. Using unassigned savings to balance the budget would not be a sustainable practice.

The FY 14-15 General Fund Budget is \$1,241,192 more than the FY 13-14 adopted budget. This represents a one and nine tenths percent (1.9%) increase. Of this amount \$670,448 is an increase in expenditure of County Funds, the remaining amount represents State and Federal expenditure increases that pass through our budget. Also, \$346,077 of the increase is attributable to a two percent (2%) salary increase for full time County employees.

Referring to the "Summary of Expenditures Table":

- ◆ County General Fund Departments increased by (1.26%) or \$237,881 from FY 13-14 adopted budget to FY 14-15 submitted budget
- ◆ General Fund Public Assistance increased by 3.84% or \$683,299 from FY 13-14 adopted to FY 14-15 submitted budget
- ◆ Other Than County Departments: General Fund increased by .60% or \$147,133 from FY 13-14 adopted budget to FY 14-15 submitted budget

On the **revenue side**, comparing FY 13-14 to FY 14-15, the key points are:

Property Taxes – up \$172,147

Sales Taxes – remained the same

Sales, Services, and Other Revenues – down \$141,883

Inter-Governmental Revenues – up \$158,695

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

Governing Body – up 7.01% due to reinstating the Clerk to the Board Position

Finance – up 13.95 % due to reinstating the Clerk to the Board Position

Human Resources – down 17.69% due to eliminating one position

Tax – down 3.41% due to eliminating one position

Buildings and Grounds – down .12%

Elections – down 10.26% due to no municipal Elections

Register of Deeds – down 8.37% due to eliminating one full time position

MIS – up 3.07% due to increased software cost

Sheriff – up 1.85%

Central Communications – down 3.47% due to elimination of one position

Jail – up 10.21% due to adding 3 positions

Emergency Management – down .03%

Emergency Medical Service – up 5.47% due to purchase of cardiac monitors and increase in vehicle maintenance cost

Non Emergency Transport – service eliminated  
Health – up 6.38% (County appropriation has been reduced)  
DSS – up 3.17% (County appropriation has been reduced)  
Lenoir County Schools – no change  
Lenoir Community College – up 1.12% due to salary/benefit cost  
Recreation – up 7.08% due to salary, benefit, and insurance cost  
Non-Departmental – up 19.33% due mainly to increased insurance cost

It should be noted that nearly all County departments were able to hold their General Fund Operating Expenditures steady while absorbing increased operating cost. Covering these increases at current funding levels restricts our ability to provide extra services. County employees should be commended for “holding the line.”

### **KEY BUDGET MOVERS**

Our local economy is not generating sufficient “**recurring revenues**” (property taxes, sales taxes, fees, etc). Our General Fund revenues indicate a .51% increase in property tax revenues. Sales tax revenues remained unchanged while sales, services, and other Revenues decreased 1.86%.

Hopefully the worst local economic declines are behind us and we can continue to rebound from this recession.

We have been fortunate in FY 02-03, FY 03-04, FY 04-05, FY 05-06, FY 06-07 FY 07-08, FY 08-09 , FY 09-10, FY 10-11, FY 11-12 and FY 12-13 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 this year that we did not have to increase health insurance premiums for employees’ nor the County as employer. Numerous counties and municipalities are currently experiencing 20-30% increases in their health insurance premiums. We will, however, have to look closely at our post employment benefits.

We are self-insured so this situation can change quickly due to:

- Increasing age of our workforce
- Significant claims
- Increasingly high drug cost
- Increasing medical/hospitalization cost
- Mandates of the Affordable Health Care Act

## **BUDGET PROCESS/HISTORY**

This budget is a **plan**, which incorporates policies set by the Board of Commissioners to generate revenue and allocate resources to provide services to the citizens of Lenoir County.

On February 4, 2014, 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 February 3<sup>rd</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;
4. No property tax increase

The Commissioners also agreed on the following "Financial/Budget Philosophy: FY 14-15 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 Unassigned 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 Unassigned Fund Balance to a Twenty Percent (20%) Minimum Level of General Fund Expenditures:**

**Response:** Currently at 14.66%; we will use Assigned 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:** We continue to be behind the market average in salaries.

**POLICY 7: Adequately Fund Education- For Operational and Capital Improvements:**

**Response:** An additional \$5,658,229 over the budgeted operation appropriation of \$9,900,000 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% (FY 12-13 we experienced a 1.0% increase)

**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 2010-2011.

**POLICY 11: Continue to Implement Long-Range Planning:**

## RECOMMENDED VS. REQUESTED LISTS: FY 14-15

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	\$2,260,000	\$2,365,000	\$105,000
Lenoir Community College - Capital	\$100,000	\$200,000	\$100,000
Lenoir County Public Schools	\$9,900,000	\$9,942,000	\$42,000
SPCA Operations	\$130,000	\$173,750	\$43,750
Library	\$740,500	\$759,024	\$18,524
Parks and Recreation Operating	\$855,530	\$900,760	\$45,230
Parks and Recreation Capital	\$75,000	\$75,000	0
Community Council for the Arts	\$7,500	\$10,000	\$2,500
Pride of Kinston	0	\$25,000	\$25,000
Safe	0	\$4,500	\$4,500
Flynn Home	\$7,500	\$10,000	\$2,500

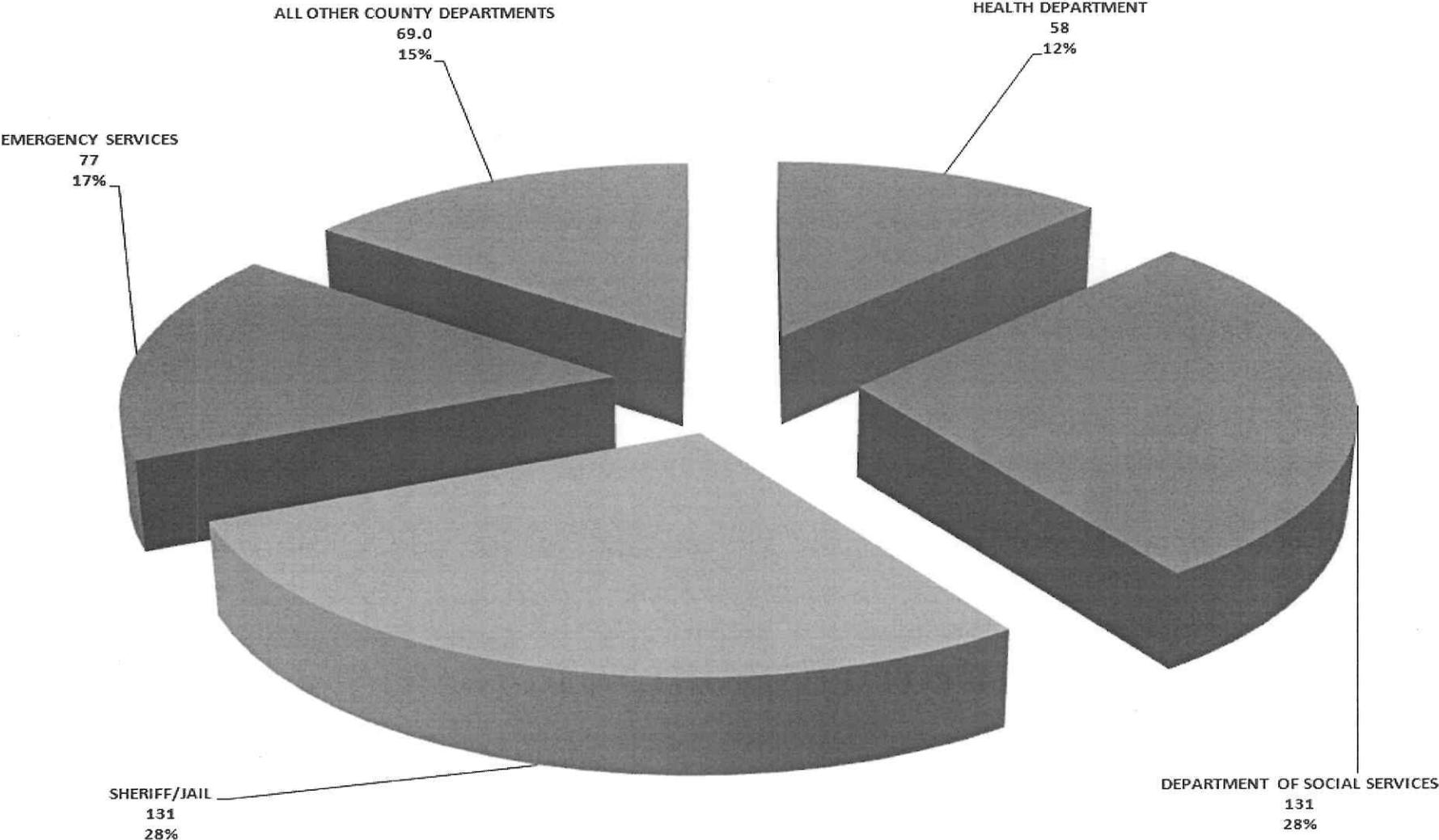
For the most part, the above list includes **recurring** expenditures. This list is not all inclusive. Also, many departments simply do not request more than the budgetary parameters which are established by the Board earlier in the process.

## 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:** Unassigned Fund Balance: Projected **\$8,672,516** (6/30/15) - 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 13.33% of recommended budget expenditures or slightly more than seven (7) weeks working capital.
2. **Employee Insurance Fund:** Projected **\$900,000** (6/30/15)
3. **Vehicle Replacement Fund Balance:** Projected **\$50,000** (6/30/15) - This fund was created in FY 99-00 without a General Fund Transfer. Unspent funds "rollover" from one fiscal year to the next.
4. **Public School Capital Fund:** Projected **\$4,800,000** (6/30/15) - This fund balance can only be used for Schools capital projects/expansions.
5. **Emergency - 911 Fund Balance:** Projected **\$700,000** (6/30/15) – Use of these funds is highly restricted by the state.
6. **Revaluation Fund Balance:** Projected **\$35,000** (6/30/15) – Used for county-wide revaluation of real property.
7. **Automation Preservation Fund:** Projected **\$65,000** (6/30/15) - Register of Deeds will continue to "build up" this fund for major automation projects in the Register's office.
8. **Capital Improvements Program Fund:** Projected **\$1,200,000** (6/30/15) - The **entire fund balance is always carried over in the new year to support existing or future projects; not used as "working capital"**.
9. **Solid Waste Management Fund Balance:** Projected **\$2,400,000** (6/30/15) – This Fund Balance needs to grow to offset the cost of a new MSW cell, to meet future post/closure obligations, and the purchase of new equipment.

# SUMMARY OF AUTHORIZED POSITIONS



**TOTAL - 466**

## SUMMARY OF AUTHORIZED POSITIONS

General Fund Departments	FY 2007-08 Full-time/ Part-time	FY 2008-09 Full-time/ Part-time	FY 2009-10 Full-time/ Part-time	FY 2010-11 Full-time/ Part-time	FY 2011-12 Full-time/ Part-time	FY 2012-13 Full-time/ Part-time	FY 2013-14 Full-time/ Part-time	FY 2014-15 Full-time/ Part-time
Board of Commissioners	1	1	1	1	1	1	0	1
County Manager	1.5	2	2	2	2	2	2	2
Finance	4.5	5/5	5/5	5/1	3	3	3	3
Human Resources					2/2	2/2	2/1	2
Court Facilities/Public Buildings	4	4	4	4	4	4	4	4
Register of Deeds	5/5	5/5	5/5	5	5	5	4/1	4
Tax	16	16	16	16	15/1	15/2	15/2	13/1
Sheriff	61	61	70	70	70	69/6	70/6	70/7
Jail	37	37	37	37	37	58	58/7	61/13
Emergency Management/E-911	3	4	4	5	5	5	6	5
E-911	2	1	1	0	0	0	0	0
Communications	18/1	18/1	18/1	21/1	21/1	21/1	21/2	22/1
Emergency/Medical Services	61/11	56/11	45/11	58/12	58/12	58/13	57/15	50/16
Planning and Building Inspections	5	5	5	5	5	5	3	3
Board of Elections	4	4	4/5	4 / 200	4/189	4/170	3/186	3/186
Health Department	61	59	54/4	58/1	58/1	58/3	58/4	58/4
Social Services Department	130	131	133	135	133	133	131	131
Management Information Systems	8	8	8	8	8	8	8	8
Economic Development Department	4	4	4	4	4	4	4	3
Transportation Department	2	7/10	4/10	4/26	4/30	4/33	4/34	9/26
Veterans Affairs	1	1	1	1	1	1	1	1
Soil Conservation	2	2	2	2	2	2	2	2
Solid Waste	11.5/2	11.5/2	11.5/2	12/35	11/34	11/36	11/36	11/36
Criminal Justice Partnership	2	2	2	2	2	2	0	0
Grand Total - All Funds	444.5/14.5	445.5/29	439.5/34	459/276	455/270	475/261	468/293	466/290

## STAFFING / PERSONNEL

The following are highlights in changes in personnel and staffing during FY 13-14 and proposed for FY 14-15:

1. Jail added three (3) positions
2. Communications abolished one (1) position due to discontinuing the Non-Emergency Transport Service
3. EMS Non Emergency Division abolished seven (7) positions
4. Governing Body added (1) position
5. Human Resources abolished (1) part time position
6. Tax Office abolished two (2) positions
7. Transit added five (5) positions to comply with 1,000 hour rule & Affordable Health Care Act
8. Net changes: added nine (9) positions and abolished eleven (11) positions
9. Total positions funded by the General Fund decreased by seven (7) from FY 13-14
10. As indicated in the Summary of Authorized Regular Positions FY 14-15 pie chart, 85% of all County positions are concentrated in four (4) departments: DSS (28%); Sheriff/Jail (28%); Emergency Services (17%); and Health Department (12%)

## FUTURE PLANNING AND EVALUATION

Here are a few issues which the Board must evaluate. Action may be required on some items.

1. Lenoir County Public Schools; how do we meet future needs?  
Lenoir Community College how do we meet future needs?
2. Future School Bond Debt Service is a major issue
  - Impact of State taking lottery proceeds and ADM Funds.
3. Do Board members have any suggestions for **additions** / **deletions** to recurring expenditures in any cost center which a Board member feels needs further exploration?
4. Will Board members continue to take an active Economic Development role in order to help keep the local economy moving?
5. Current economic growth may stress our infrastructure and ability to provide services.
6. Quarter-cent sales tax could be used for future needs in lieu of property tax.
7. Renting jail space could provide additional revenue
8. Other Budgetary shifts by State and/or Federal Government

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):

- ◆ Build new subtitle D MSW cell or continue to transport MSW to Regional Landfill for disposal
- ◆ 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 to minimize burden on employees
- ◆ Prioritize County Capital Facilities'/Buildings' upgrades
- ❖ Support commercial air service
- ❖ Support all Economic Development initiatives
- ❖ Smithfield Way Extension
- ❖ Work with LGC to refund current bonded debt if market is favorable

### 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

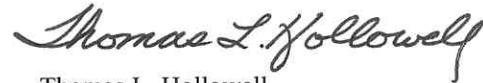
It is a privilege to serve the Lord, the citizens, and the employees of Lenoir County. Lenoir County has truly been blessed and we should continually give thanks in all circumstances.

A special thanks to all of the Department heads and key staff personnel who developed this FY 14-15 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, 2014**

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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Governing Body	216,675
County Manager	285,288
Finance	219,124
Human Resources	163,140
Tax Office	747,255
Legal	62,500
Court Facilities/Public Buildings	1,161,632
Elections	333,075
Register of Deeds	254,774
Non-Departmental	1,466,550
Process Funds	815,571
Outside Agencies	187,500
Management Information Systems	946,052
Sheriff/Civil Proccs/Conceal Weapon/Jail	8,557,384
Emergency Services	5,714,379
Planning and Inspections	223,650
Medical Examiner	40,000
Economic Development	266,703

Veterans Service Office	33,241
N.C. Cooperative Extension Service	372,260
N.C. Coop. Ext-Kate B. Reynolds Grant	87,259
N.C. Coop. Ext-Prevention Grant	48,119
Soil Conservation	123,509
Health Department	4,185,694
Mental Health	245,715
Public Assistance	14,044,680
Lenoir County Schools Current Expense	9,900,000
Community College-Current Expense	2,260,000
Public Library	740,500
Recreation	855,530
Debt Service	7,791,888
Transfer to:	
Capital Improvements Fund	2,715,203
Vehicle Replacement Fund	340,000
Contingency	50,000
Total Expenditures	65,454,850

**Section 1 B.** It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Property Taxes	33,848,567
Sales Tax	6,150,000
Intergovernmental Revenues	14,919,227
Service Fees and Other Revenues	7,478,404
Appropriated Fund Balance	3,058,652
Total Revenues	65,454,850

**Section 1 C.** There is hereby levied a tax at the rate of eighty cents/.835 per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, 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 \$4,052,500,000 and an estimated collection rate of 94.56%.

**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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Claims Paid-Health Insurance	3,360,000
Premiums Paid-Life Insurance	80,000
Administrative Costs	660,000
Total Expenditures	4,100,000

**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, 2014, and ending June 30, 2015:

Payroll Deductions-From General Fund	3,360,000
Deductions –Life Insurance	80,000
Fund Balance Appropriated	559,500
Refunds/Interest on Investments	100,500
Total Revenues	4,100,000

**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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay - Vehicles	340,000
Capital Reserve	50,000
Vehicle Auction Expense	0
Total Expenditures	390,000

**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, 2014, and ending June 30, 2015:

Transfer from General Fund	340,000
Sale of Vehicles	0
Fund Balance Appropriated	50,000
Total Revenues	390,000

**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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Federally Seized Property Program	20,100
Total Expenditures	20,100

**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, 2014, and ending June 30, 2015:

Forfeited Drug Proceeds	10,000
ICE Proceeds	10,000
Interest	100
Fund Balance Appropriated	0
Total Revenues	20,100

**Section 5 A. (Fund 16)** The following amounts are hereby appropriated in the **State Controlled Substance Program Fund** for the operation of the Sheriff's Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Controlled Substance Program	2,100
Total Expenditures	2,100

**Section 5 B.** It is estimated that the following revenues will be available to the **State Controlled Substance Program Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Controlled Substance Tax	2,000
Interest	100
Fund Balance Appropriated	0
Total Revenues	2,100

**Section 6 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Transfer to General Fund – Debt Service	2,700,000
Public School Building Capital	84,550
PSBC-Local Match	28,185
Capital Reserve	72,065
Total Expenditures	2,884,800

**Section 6 B.** It is estimated that the following revenues will be available to the **School Capital Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Sales Tax-Art 40	525,000
Sales Tax-Art 42	1,075,000
Public School Building Capital Funds	84,550
Interest on Investments	250
Fund Balance Appropriated	1,200,000
Total Revenues	2,884,800

**Section 7A. (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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Transportation Program	1,558,358
------------------------	-----------

**Section 7 B.** It is estimated that the following revenues will be available to the **Transportation Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Reimb-State-Vehicles	414,361
Grant-State	275,423
Grant-Rural General Public	41,846
Supplemental RGP	47,585
Rural General Public-Ticket Sales	42,000
Grant-EMP and Supplemental	23,999
Grant-EDTAP and Supplemental	69,377
Loop Fares and Other Trips	631,467
Other Revenue	12,300
Fund Balance Appropriated	0
Total Revenues	1,558,358

**Section 8 A. (Fund 23)** The following amounts are hereby appropriated in the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Tire Disposal	170,000
---------------	---------

**Section 8 B.** It is estimated that the following revenues will be available to the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Tire Disposal - State Fees	70,000
State Grant – Tire Disposal	50,000
Transfer from Solid Waste Fund	50,000
Total Revenue	170,000

**Section 9 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

E911 Appropriation	347,412
--------------------	---------

**Section 9 B.** It is estimated that the following revenues will be available to the **E911 Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

E911 Revenue – State	347,412
Total Revenues	347,412

**Section 10 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Revaluation	55,604
-------------	--------

**Section 10 B.** It is estimated that the following revenues will be available to the **Revaluation Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Property Tax Revenues 2014 Levy	55,604
Total Revenues	55,604

**Section 11 A. (Fund 27)** The following amounts are hereby appropriated in the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Automation-Preservation	21,900
-------------------------	--------

**Section 11 B.** It is estimated that the following revenues will be available to the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

Automation – Preservation Fees	21,800
Interest on Investments	100
Fund Balance Appropriated	0
<b>Total Revenues</b>	<b>21,900</b>

**Section 12 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, 2014 and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

<b>Economic Development</b>	
Smithfield-Deli	100,000
West Company	200,000
Dupont-Sorona-County	125,000
Sanderson Processing	300,000
Sanderson Hatchery	40,000
Sanderson Feed Mill	65,000
Electrolux II	175,000
Spirit Aerosystems - Alpha	398,760
Spirit Aerosystems - Beta	340,943
Spirit Aerosystems – “WK” – Gulfstream	68,000
Smithfield - Norman	490,000
West Pharmaceuticals #3	105,000
Pactiv - Coffee	16,500
Smithfield - Bertram	91,000
Subtotal	2,515,203
<b>Community Development</b>	
Lenoir Community College-Capital	100,000
Parks & Recreation-Capital	75,000
Hwy 70 Corridor Project	25,000
Subtotal	200,000
<b>Buildings &amp; Grounds</b>	
Building Upgrades	0
Re-Roofing HVAC	0
Subtotal	0
<b>Total Expenditures</b>	<b>2,715,203</b>

**Section 12 B.** It is estimated that the following revenues will be available to the **Capital Improvements Program Fund** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Transfer from General Fund	2,715,203
Total Revenues	2,715,203

**Section 13 A. (Funds 50-62)** 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	1,297,550
----------------	-----------

**Section 13 B.** It is estimated that the following revenues will be available to the **Fire District Funds** for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

North Lenoir	369,678
Southwood	134,429
Sandy Bottom	171,536
Deep Run	136,898
Seven Springs	17,664
Hugo	121,048
Sand Hill	65,731
Cherry Tree	87,241
Mosely Hall	92,875
Wyse Fork	21,732
Grifton	16,398
Global Transpark-Kinston	62,320
Total Revenues	1,297,550

**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, 2014, 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 seven cents/.07 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2014, 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, 2014, 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 six cents/.06 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2014, 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, 2014, 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, 2014, 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, 2014, 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, 2014, 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, 2014, 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, 2014 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, 2014, located within the **Grifton Fire District** for the purpose of supplementing the revenues of the **Grifton Fire Department**.

**Fund 62.** There is hereby levied a tax at the rate four and one-half cents /.045 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2014, located within the **Global Transpark Fire District** for the purpose of supplementing the revenues of the **Kinston Fire Department**.

**Section 14 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Management	3,143,686
------------------------	-----------

**Section 14 B.** It is estimated that the following revenues will be available to the **Solid Waste Management Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Landfill Fees	1,500,000
Household User Fees	1,005,000
Recycling and Other Revenues	13,000
White Goods Tax Distribution	18,000
White Goods Grant	15,000
Solid Waste Disposal Tax	23,000
Sale of Scrap Metal	15,000
Miscellaneous	2,700
Interest on Investment	500
Retained Earning Appropriated	551,486
Total Revenues	3,143,686

**Section 15 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

Family Caregiver Program	58,130
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**Section 15 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, 2014, and ending June 30, 2015:

Smart Start Revenues	58,130
----------------------	--------

**Section 16.** 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 17.** 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 \_\_\_\_\_ SECOND \_\_\_\_\_

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

YEA VOTES: Hill \_\_\_\_\_ Brown \_\_\_\_\_ Best \_\_\_\_\_ Daughety \_\_\_\_\_

Davis \_\_\_\_\_ Rouse \_\_\_\_\_ Sutton \_\_\_\_\_

\_\_\_\_\_  
Craig Hill

\_\_\_\_\_  
Date

\_\_\_\_\_  
Attest-Clerk to Board of Comm.      Date

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

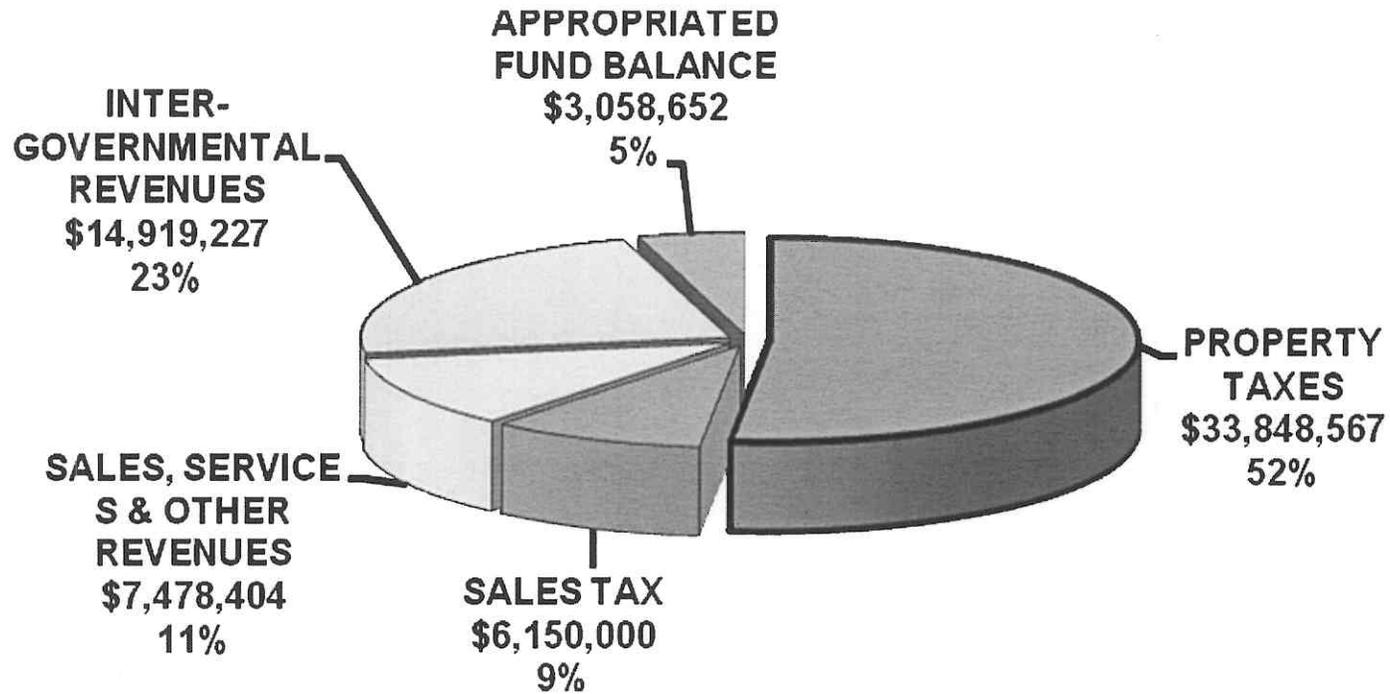


# General Fund Revenues

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 REVENUES**



**TOTAL REVENUES: \$65,454,850**

# SUMMARY REVENUES GENERAL FUND

REVENUE SOURCES	FISCAL YEAR 2012-13 ACTUAL	ORIGINAL FISCAL YEAR 2013-14 BUDGET	REVISED FISCAL YEAR 2013-14 BUDGET (AS OF 12/31/13)	ADOPTED FISCAL YEAR 2014-15 BUDGET
PROPERTY TAXES	\$ 32,217,864	\$ 33,676,420	\$ 33,692,134	\$ 33,848,567
SALES TAX	\$ 6,353,635	\$ 6,150,000	\$ 6,150,000	\$ 6,150,000
SALES, SERVICES & OTHER REVENUES	\$ 7,419,929	\$ 7,620,287	\$ 7,682,101	\$ 7,478,404
INTER- GOVERNMENTAL REVENUES	\$ 14,585,612	\$ 14,760,532	\$ 15,220,603	\$ 14,919,227
APPROPRIATED FUND BALANCE	\$ -	\$ 2,006,419	\$ 2,304,759	\$ 3,058,652
<b>TOTAL REVENUES</b>	<b>\$ 60,577,040</b>	<b>\$ 64,213,658</b>	<b>\$ 65,049,597</b>	<b>\$ 65,454,850</b>

## 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 14-15 is projected to be \$4,052,500,000 or \$34,000,000 more than the budgeted tax base for FY 13-14 of \$4,018,500,000. This is a plus (.85%) growth rate". At the adopted tax rate (\$.835 per \$100 of assessed valuation) and a collection rate of (94.56%), this equates to a **gain** of \$268,455 in current year property tax revenues associated with the county's tax base "growth". This gain is mainly attributable to increases in the tax base from new industry growth.

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

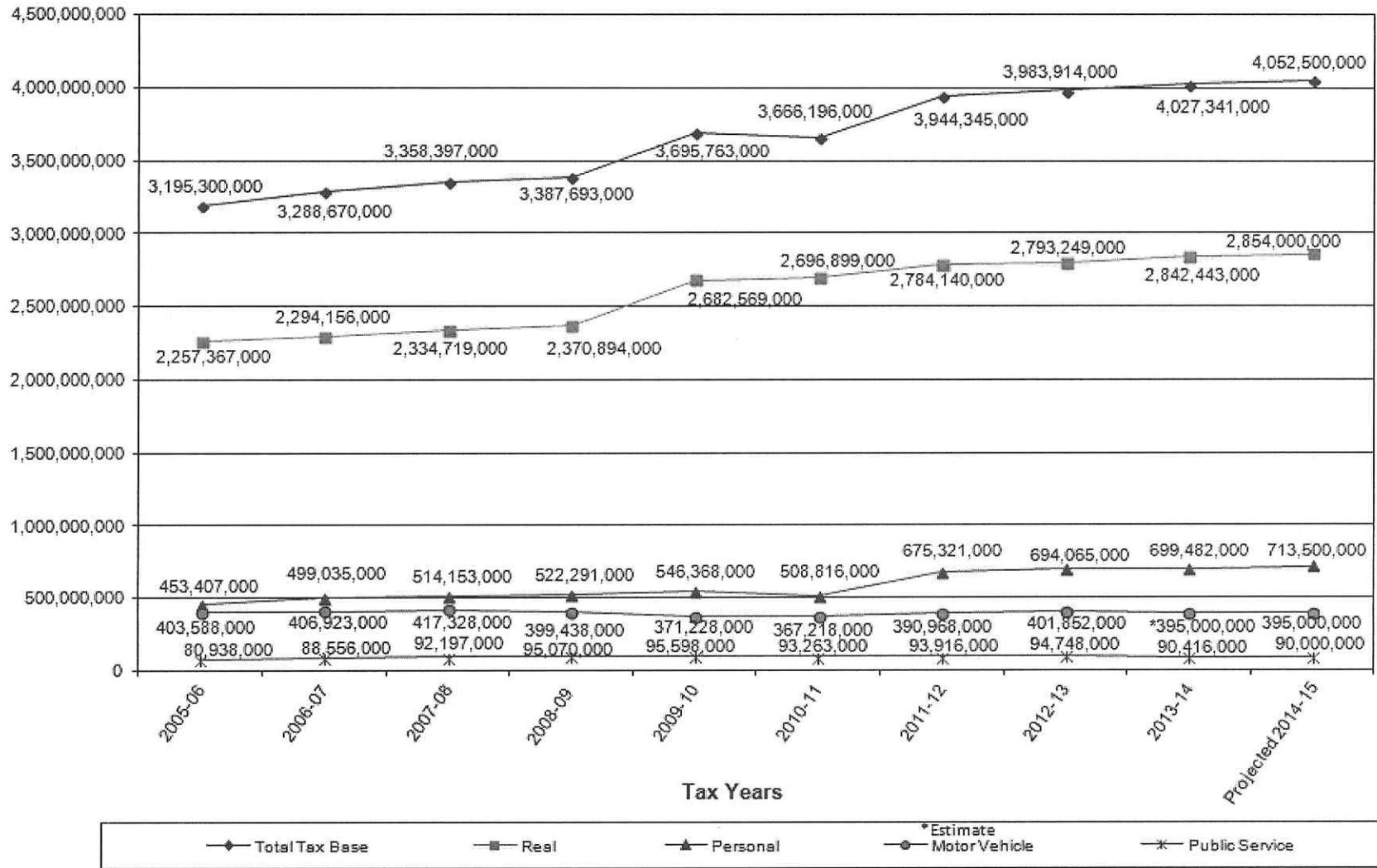
**ASSUMPTIONS:** The estimated net taxable value for FY14-15 is \$4,052,500,000. With a tax rate of \$.835 per \$100 of assessed valuation and a collection rate of 94.56%, the projected current year total property tax revenue, including taxes on motor vehicle rentals and heavy equipment rentals is \$32,043,567. This calculation is achieved using the following formula:

$$\begin{array}{rcccccccl}
 \text{PROPERTY TAX BASE} & \times & \frac{\text{TAX RATE}}{100} & \times & \text{COLLECTION \%} & + & \text{RENTAL TAXES} & = & \text{CURRENT YEAR PROPERTY TAXES} \\
 \$4,052,500,000 & \times & .00835 & \times & .9456 & + & \$46,000 & = & \$32,043,567
 \end{array}$$

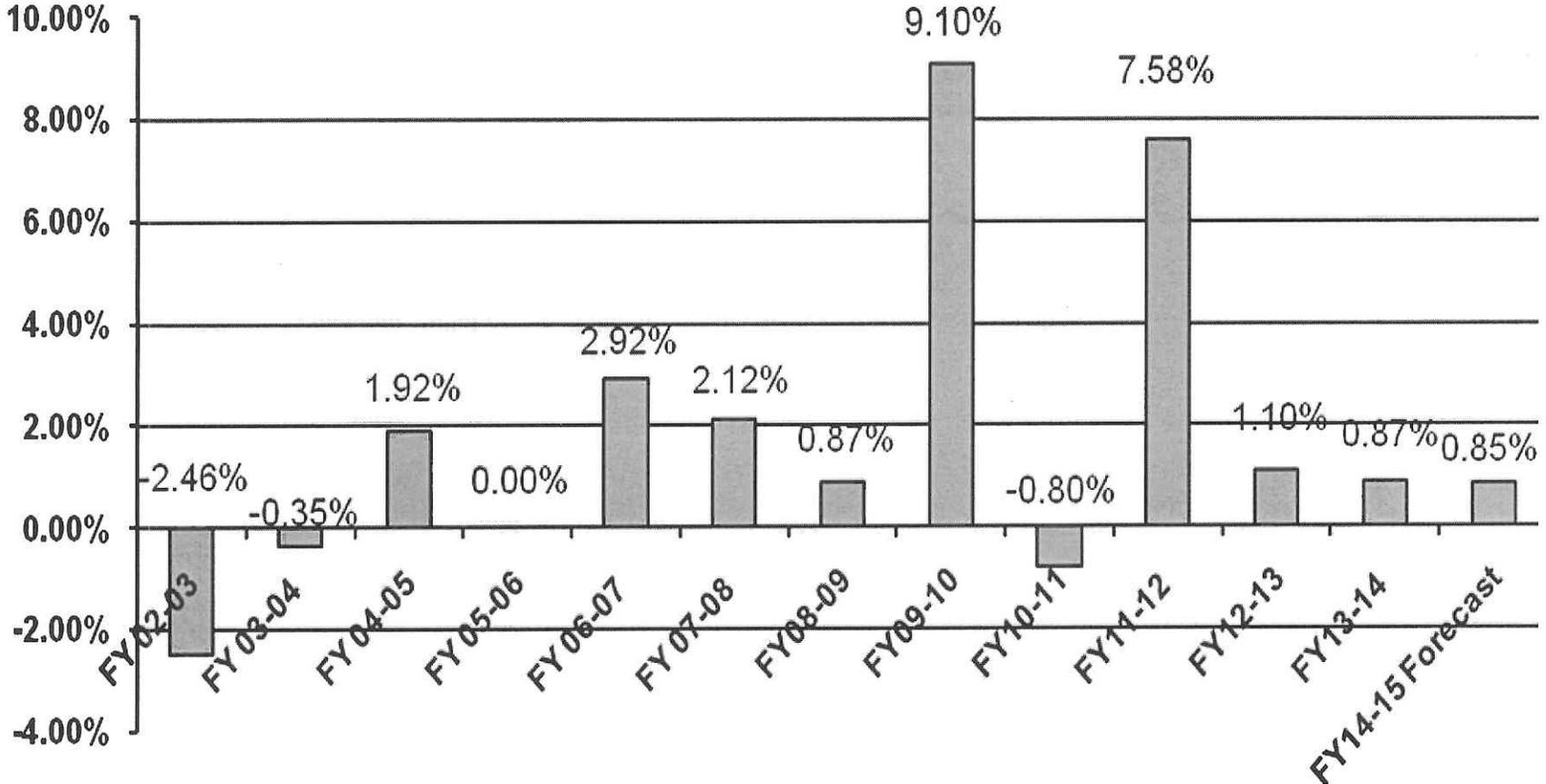
### FUNDING LEVELS:

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
\$30,354,047	\$31,871,420	\$31,881,234	CURRENT YEAR	\$32,043,567
\$1,451,892	\$1,380,000	\$1,385,900	PRIOR YEARS	\$1,380,000
\$411,925	\$425,000	\$425,000	PENALTIES & INTEREST	\$425,000
\$32,217,864	\$33,676,420	\$33,692,134	TOTAL	\$33,848,567

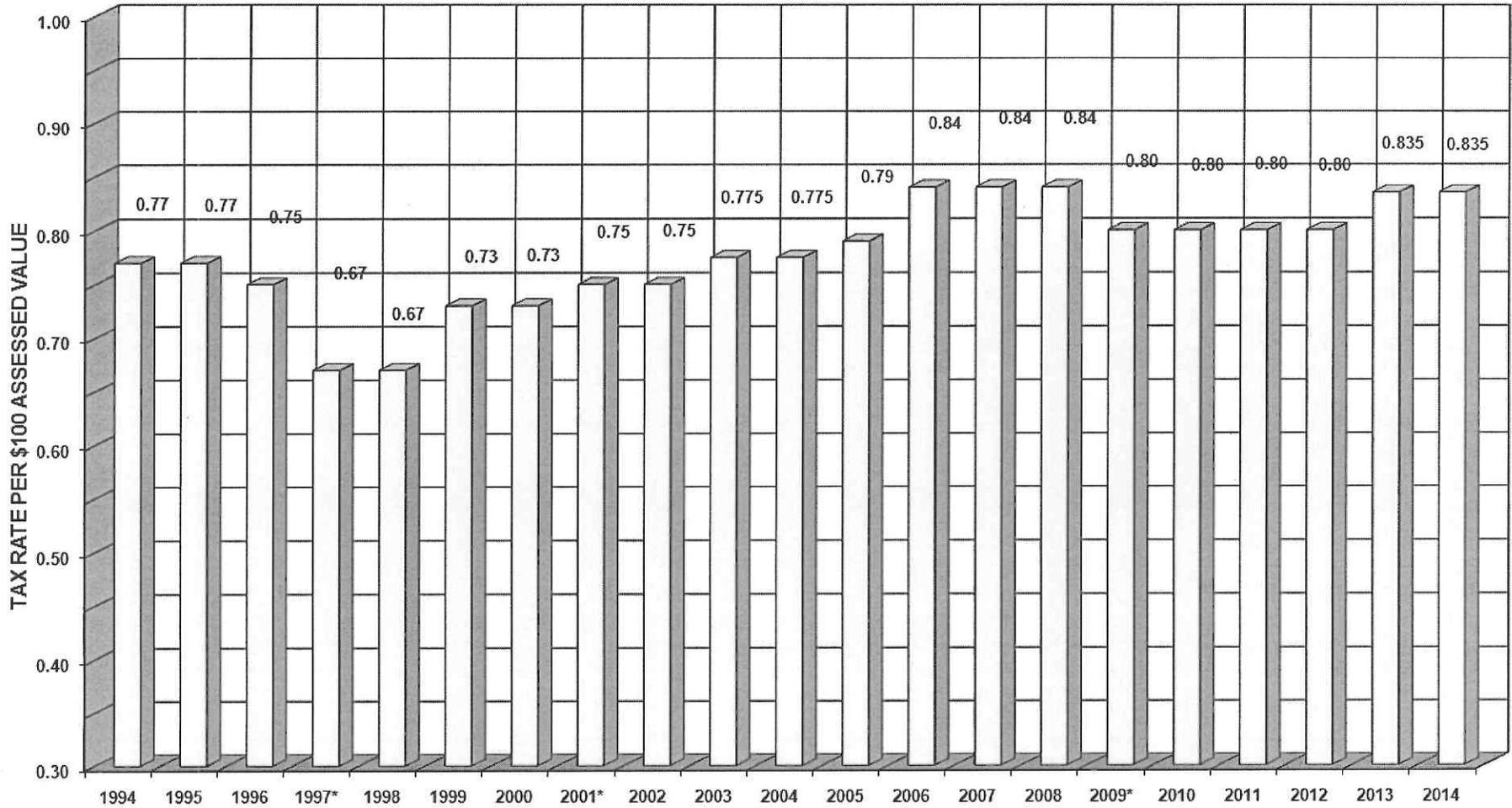
### Tax Information - 10 Years



# PROPERTY TAX BASE ANNUAL RATE OF INCREASE



## COUNTY PROPERTY TAX RATES



□ FISCAL YEAR (\* Denotes Reval Year)

**RECOMMENDED FY 14-15 RATE = \$ .835 / \$100 ASSESSED VALUATION**

## 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 is now retained by the State of North Carolina as part of comprehensive Medicaid reform legislation. Implementation of Article 46, a 1/4 cent local option sales tax which could be used by the County for any lawful purpose was rejected by the citizens of the County in a referendum held in November 2012. Therefore, it is not a revenue option for the County at this time.

The Board of Commissioners, in cooperation with the Board of Education, earmarked a portion of sales tax allocated for school capital purposes to assist in paying Series 2007 and 2008 School Bond debt service. Mandatory requirements for the distribution to the schools of the sales tax for Article 40 and 42 had a 2011 "sunset" provision to eliminate this transfer to the schools, but the NC General Assembly lifted the sunset prior to its taking affect. Capital needs for schools continue to grow with the replacement and repairs of existing facilities.

**ASSUMPTIONS:** 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 was eliminated on July 1, 2009 and the State now retains Article 44 sales tax revenues. Recent legislation has changed the allocation methods of Articles 39, 40 and 42. The long term financial impact of this legislation on Lenoir County's sales tax revenue is undetermined at this time. It now appears that the nation is rebounding slightly from the current recession and consumers are altering their spending habits. FY12-13 sales tax revenues were up \$36,897 (0.58%) from actual FY11-12 figures. Staff took a conservative and cautious approach to budgeting sales tax in the 5-year Revenue Forecast. Sales tax revenues will be monitored closely each month for positive or negative trends.

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:**

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget *		Adopted 2014-15
\$3,716,279	\$3,750,000	\$3,750,000	Article 39 (1% County)	\$3,750,000
1,687,460	1,600,000	1,600,000	Article 40 (70%)	1,600,000
936,486	800,000	800,000	Article 42 (40%)	800,000
13,410	0	0	Article 44 (1/2% County)	0
\$6,353,635	\$6,150,000	\$6,150,000	Total	\$6,150,000

\* Revised as of 12/31/13

## **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 \$7,478,404, a decrease of \$141,883 (-1.86%) from the FY 13-14 adopted budget. Major changes include:

Sheriff-Concealed Weapons Fees – up \$10,000

Reason – Increase in permits and renewals

Jail – Commission on Pay Phones - up \$25,000

Reason – Increase in phones and inmates in new jail facility

Jail – Commission on Inmate Accounting Fund – up \$10,000

Reason – Increase in inmates in new jail

Transfer from School Capital Fund – up \$200,000

Reason – Drawing down \$200,000 more from Article 40 &42 School Sales Tax to assist in School Bond Debt

RZEDB-Rebate on interest for jail bonds- down \$23,415

Reason – Federal Government "Sequestration" took 8.7% away from rebate

Non-Emergency Transport Fees- down \$400,000

Reason – Eliminated the Non-Emergency Convalescent Transport Division for FY14-15

**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 line item was considered separately and forecast from a zero base, although recent three (3) year data was heavily relied upon.

## SALES, SERVICES & OTHER REVENUES

	2012-13	2013-14	2013-14	2014-15
	Actual	Original Budget	Revised Budget as of 12/31/13	Adopted
<b>Sales and Service Fees</b>				
Cablevision Fees	1,050	1,300	1,300	1,200
Privilege License	11,963	12,000	12,000	12,000
Jail Fees/ FICA Benefits	400	0	0	0
Arrest Fees	73,429	70,000	70,000	70,000
Fines-Fire Code Viloations	0	200	200	200
Court Facility Fees	110,146	110,000	110,000	110,000
Register of Deeds Fees	207,480	200,000	200,000	200,000
Real Estate Transfer Fees	70,777	80,000	80,000	80,000
Sheriff Fees	96,587	90,000	90,000	100,000
Sheriff-Vehicle Storage	6,330	3,000	3,000	3,000
Sheriff-Civil Process Fees	69,750	65,000	65,000	66,000
Sheriff-Reimb Food Service	0	30,000	30,000	0
Sher-Concealed Weapon-County	33,750	20,000	20,000	30,000
Sheriff Fees-Tax Executions	2,003	1,000	1,000	1,500
Sheriff-Reimbursement-LaGrange	498,136	456,137	512,409	460,769
Inspections-Permit Fees	166,848	150,000	150,000	150,000
Planning Fees	627	3,000	3,000	2,000
Emergency Med. Services-Fees	2,023,427	2,000,000	2,000,000	2,000,000
Non-Emergency Transport	306,977	400,000	400,000	0
Reimb-Schools-EMS Ballgames	0	0	4,000	5,000
Reimb from Trans-Vehicle Insurance	14,207	23,000	23,000	23,000
Indirect Costs-From Landfill	57,412	60,000	60,000	60,000
Rent-Multi-Purpose Facility	31,200	30,000	30,000	31,200
Rent-Hwy 11/55	400	400	400	400
Rent-Livestock Arena	200	0	0	0
Rent-Farmland	800	800	800	800
Rent-Hannibal-Coastal Horizons	9,345	9,000	9,000	9,000
Rent-Mental Health-Eastpointe	100,000	100,000	100,000	100,000
Rent-Bowen Properties	5,210	3,600	3,600	3,600
Rent-Resource Dev Bldg-Trans	12,948	12,950	12,950	12,950
<b>Continued Next Page</b>				

<b>Sales and Service Fees Continued</b>				
Occupancy Tax-5% Collect Fee	9,586	9,000	9,000	9,000
Collection 1%-LaGrange Tax	9,114	6,400	6,400	8,000
Collection 1%-Pink Hill Veh	2,865	1,700	1,700	2,500
Collection 1%-Kinston Taxes	145,021	95,000	95,000	140,000
Collection 1%-Grifton Veh	64	100	100	100
Miscellaneous	48,314	10,000	10,000	10,000
File Fees-Elections	5	2,000	2,000	0
Tax Dept-Copy Sales	120	200	200	100
Floyd Buyout/ Land Lease	10	100	100	100
Commission-Jail Phone	53,780	75,000	75,000	100,000
Sheriff-Vehicle Useage Fee	206	200	200	200
Commission-Inmate Acct Fund	35,157	20,000	20,000	30,000
Indirect Costs from Trans Fund	12,800	12,800	12,800	12,800
<b>Subtotal</b>	<b>\$4,228,444</b>	<b>\$4,163,887</b>	<b>\$4,224,159</b>	<b>\$3,845,419</b>
<b>Other</b>				
Interest on Investment	23,705	30,000	30,000	30,000
Jail Medical Attention	0	200	200	200
FEMA Reimb-Hurricane Irene	1,218	0	0	0
Donations-EMS	445	0	0	0
Sale of Fixed Assets-Equipment	0	500	500	500
Sale of Land-Industrial Park	0	0	0	0
Sale of Fixed Assets-Land	3,146	0	0	0
Rebate-RZEDB-Jail	486,388	420,700	420,700	397,285
Insurance-Miscellaneous	74,945	5,000	6,542	5,000
Bond Premium-Series 2013 Refund	90,559	0	0	0
Transfer from Cap Improvements	11,079	0	0	0
Hospital Annual Payment	500,000	500,000	500,000	500,000
Transfer from School Cap Fund	2,000,000	2,500,000	2,500,000	2,700,000
<b>Subtotal</b>	<b>3,191,485</b>	<b>3,456,400</b>	<b>3,457,942</b>	<b>3,632,985</b>
<b>Total Sales, Services &amp; Other</b>	<b>7,419,929</b>	<b>7,620,287</b>	<b>7,682,101</b>	<b>7,478,404</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 FY12-13 Social Services intergovernmental revenues totaled \$9,004,924 and Health intergovernmental revenues totaled \$2,310,695. Non-discretionary "process funds" (which are merely a pass-through) also make up a portion of revenues in this category. In FY12-13, Lenoir County received \$976,627 in "process funds".

**OUTLOOK:** With the exception of Beer / Wine Taxes, all prior state reimbursement revenues were 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 were phased-out over a 3-year period. All Article 44 Sales Tax revenues were retained by the State in FY10-11. Also in FY10-11, the NC General Assembly proposed a phase-out of Beer / Wine tax distributions to counties. This was not adopted, but remains a concern for future county budgets. Social Services (Federal-State) revenues are up \$378,664 (3.98%) from the adopted FY13-14 budget. Health (Federal-State) revenues are up \$316,209 (17.7%) from FY13-14 adopted levels.

## INTERGOVERNMENTAL REVENUES

	2012-13 Actual	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Adopted
<b>Intergovernmental</b>				
Video Service Tax-State	108,136	105,000	105,000	105,000
ABC Local Bottle Tax	12,852	12,500	12,500	12,500
Beer/Wine Taxes	137,811	140,000	140,000	140,000
Gas Tax Refund	717	1,200	1,200	1,200
Grant-NCEDA Training	0	650	650	650
Safe Roads - DWI	6,478	8,500	8,500	6,500
Grant-Hidta / Ocdef	14,299	0	0	0
Grant-Ice	3,677	5,000	5,000	7,000
Grant-Kate B. Reynolds	0	74,255	152,256	87,259
Grant-Pesticide Trust Fund	0	0	9,568	0
Grant-Coop Ext-Prevention Block	43,321	53,444	48,119	48,119
Grant-Coop Ext- Community Trans	9,415	0	2,240	0
Reimburse-Emergency Mgmt	20,625	18,000	18,000	20,000
Reimburse-Soil Conservation	26,395	26,000	26,000	26,000
Reimburse-Veterans Office	1,452	1,400	1,400	1,400
Reimb-Elections-City of Kinston	0	40,000	40,000	0
Reimb-Elections-Town of LaGrange	0	4,000	4,000	0
Reimb-Elections-Town of Pink Hill	0	1,600	1,600	0
School Resource Officer	160,516	163,000	163,000	163,000
Grant-HAVA 2013	7,828	0	0	0
Housing Authority-City of Kinston	11,688	15,000	15,000	15,000
Grant-Parenting Matters	46,251	0	35,194	0
Sheriff-Concealed Weapons-State	33,480	20,000	20,000	30,000
SCAAP-Sheriff	6,672	0	5,825	0
Sheriff-Misdemeanant Confinement	6,116	257,000	257,000	230,000
Sheriff-Federal Prisoners	270	0	0	0
Sheriff-Other County Prisoners	9,750	456,250	456,250	90,000
EMS-Medicaid Reimbursement	335,307	300,000	300,000	250,000
JLECC-Reimbursement-Jones County	0	208,187	208,187	204,180
Reimb-DENR-UST-107 McLewean	19,800	0	0	0
Lottery Proceeds-School Debt	1,100,000	600,000	600,000	600,000
ABC Profits	157,838	125,000	125,000	65,000
Law Enforcement Reserve	12,672	13,000	13,000	13,000
<b>Intergovernmental-Subtotal</b>	<b>\$2,293,366</b>	<b>\$2,648,986</b>	<b>\$2,774,489</b>	<b>\$2,115,808</b>

## INTERGOVERNMENTAL REVENUES

	2012-13	2013-14	2013-14	2014-15
	Actual	Original Budget	Revised Budget	Adopted
<b>Process Funds-Intergovernmental</b>				
State-Special Vehicle Interest	49,086	0	0	0
Peg-Tacc 9	31,836	33,500	33,500	32,000
Peg-LCBOE	31,836	33,500	33,500	32,000
Fines	332,457	350,000	350,000	350,000
Forfeitures	0	3,000	3,000	3,000
Grant-Coop Ext - Ship	7,523	0	2,923	0
EMPG Supplemental	13,981	0	0	0
JCPC Grant-Advisory	5,000	0	5,000	0
JCPC-Teen Court	33,029	0	33,029	0
JCPC Programs (For Budgeting Only)	0	206,571	0	206,571
Grant-Structured Day / Restitution	157,892	0	133,348	0
Grant-8th Judicial Dist Comm Inter	117,000	0	117,000	0
ROD-Floodplain Mapping Fee	14,844	12,000	12,000	12,000
Occupancy/Tourism-3%	182,143	180,000	180,000	180,000
<b>Process Funds-Subtotal</b>	<b>\$976,627</b>	<b>\$818,571</b>	<b>\$903,300</b>	<b>\$815,571</b>
<b>Health Intergovernmental</b>	<b>\$2,310,695</b>	<b>\$1,786,476</b>	<b>\$1,909,968</b>	<b>\$2,102,685</b>
<b>Social Services Intergovernmental</b>	<b>\$9,004,924</b>	<b>\$9,506,499</b>	<b>\$9,632,846</b>	<b>\$9,885,163</b>
<b>Total Intergovernmental</b>	<b>\$14,585,612</b>	<b>\$14,760,532</b>	<b>\$15,220,603</b>	<b>\$14,919,227</b>

## GENERAL FUND APPROPRIATED FUND BALANCE

**DESCRIPTION:** The adopted FY14-15 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% unassigned 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 \$65.4 million operating budget, the County's existing unassigned fund balance provides approximately seven (7) weeks working capital.

**HISTORY:** The following table shows the unassigned fund balance over the last eleven (11) years and the projected fund balance for the fiscal years which end June 30, 2014 and 2015. Note: This projected fund balance is based on budgetary assumptions being accurate and budgetary recommendations being approved.

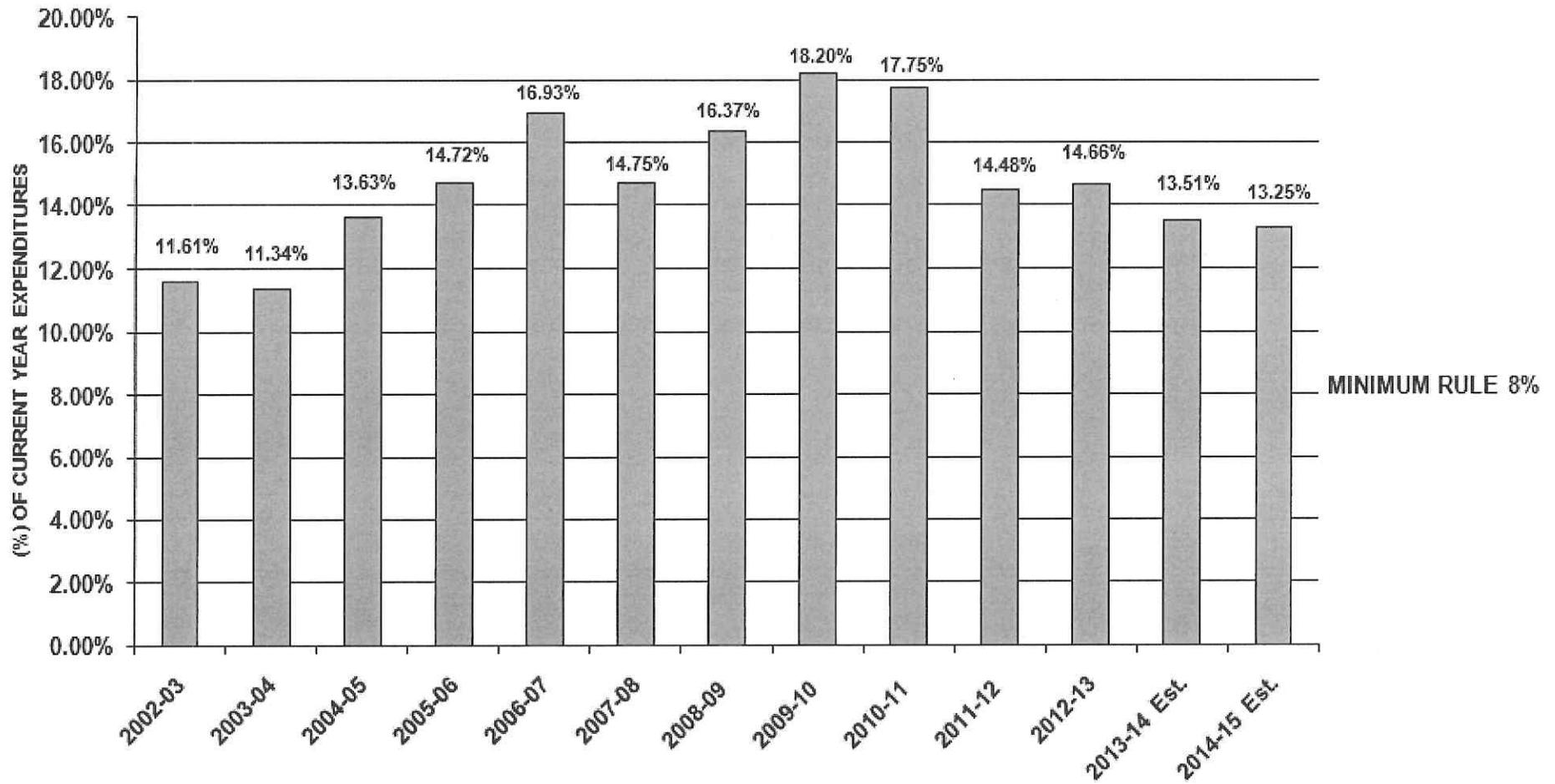
Year Ending	Unassigned Fund Balance	Fund Balance as Percent (%) Of Current Year Expenditures
June 30, 2003	\$4,781,836	11.61%
June 30, 2004	\$4,827,151	11.34%
June 30, 2005	\$6,344,224	13.63%
June 30, 2006	\$6,845,044	14.72%
June 30, 2007	\$8,723,521	16.93%
June 30, 2008	\$8,371,724	14.75%
June 30, 2009	\$9,581,420	16.37%
June 30, 2010	\$9,831,240	18.20%
June 30, 2011	\$9,818,692	17.75%
June 30, 2012	\$8,909,366	14.48%
June 30, 2013	\$8,672,516	14.66%
June 30, 2014 (Est.)	\$8,672,516	13.51 %
June 30, 2015 (Est.)	\$8,672,516	13.25%

**OUTLOOK:** The County estimated the fund balance available for appropriation using the audited financial statements for FY12-13 and predicting the operating results for FY13-14. From FY02-03 through FY09-10, the County was able to preserve and slowly grow its unassigned general fund fund balance toward the goal of 20% established by the Board. In FY09-10 the Board lowered the property tax rate by 4 cents, which eliminated the funding source for school bond debt and resulted in the usage of savings to make the payments. The FY14-15 budget does appropriate \$3,058,652 in "assigned" fund balance to balance the budget. After this action, \$5,875,603 in "assigned" fund balance will remain, over and above, the total \$8,672,516 unassigned fund balance.

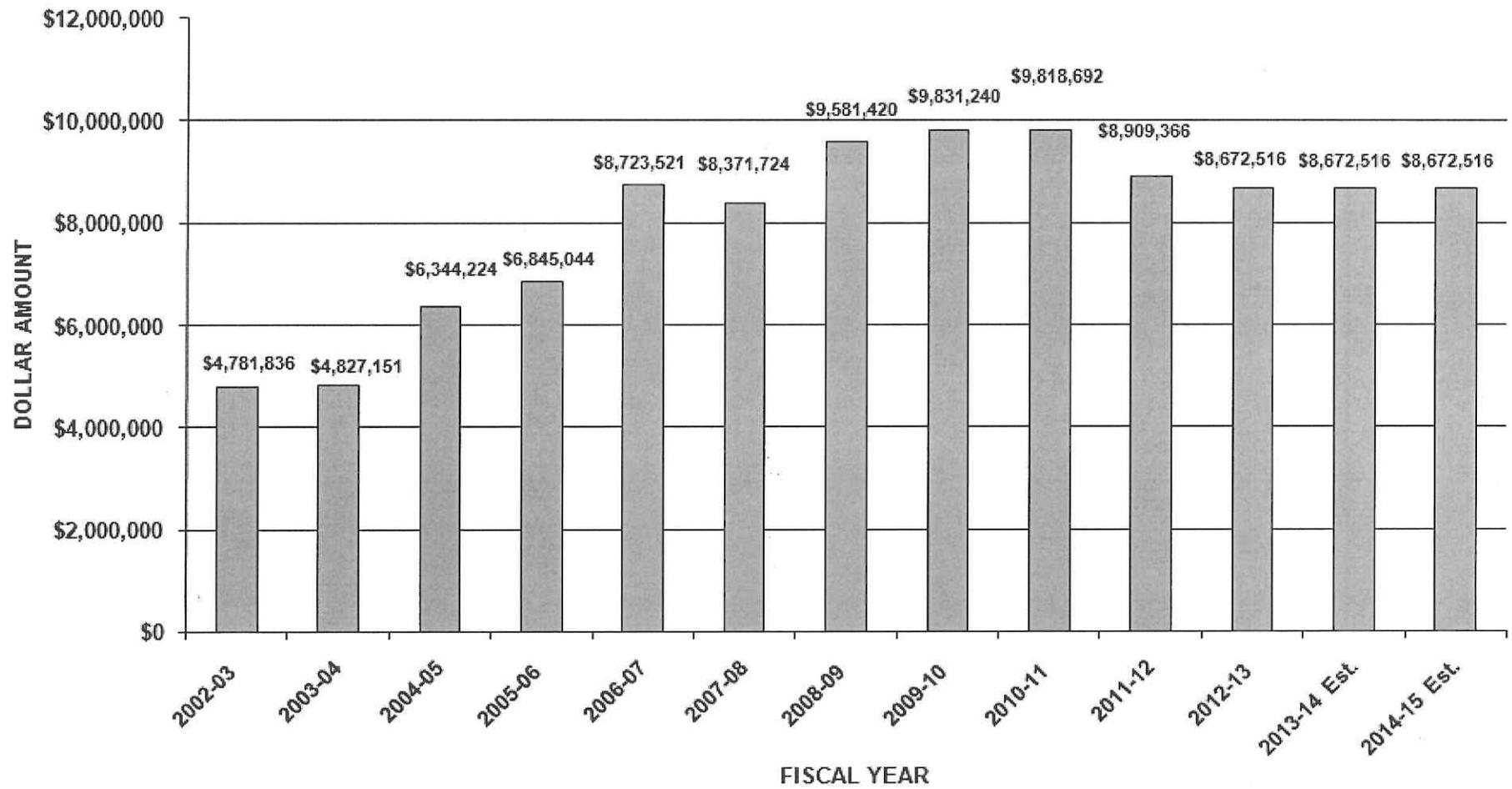
2012-13Actual	Original 2013-14 Budget	Revised 2013-14Budget *	Adopted 2014-15
\$1,696,283	\$2,006,419	\$2,304,759	Appropriated Fund Balance \$3,058,652

\*Revised as of 12/31/13

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

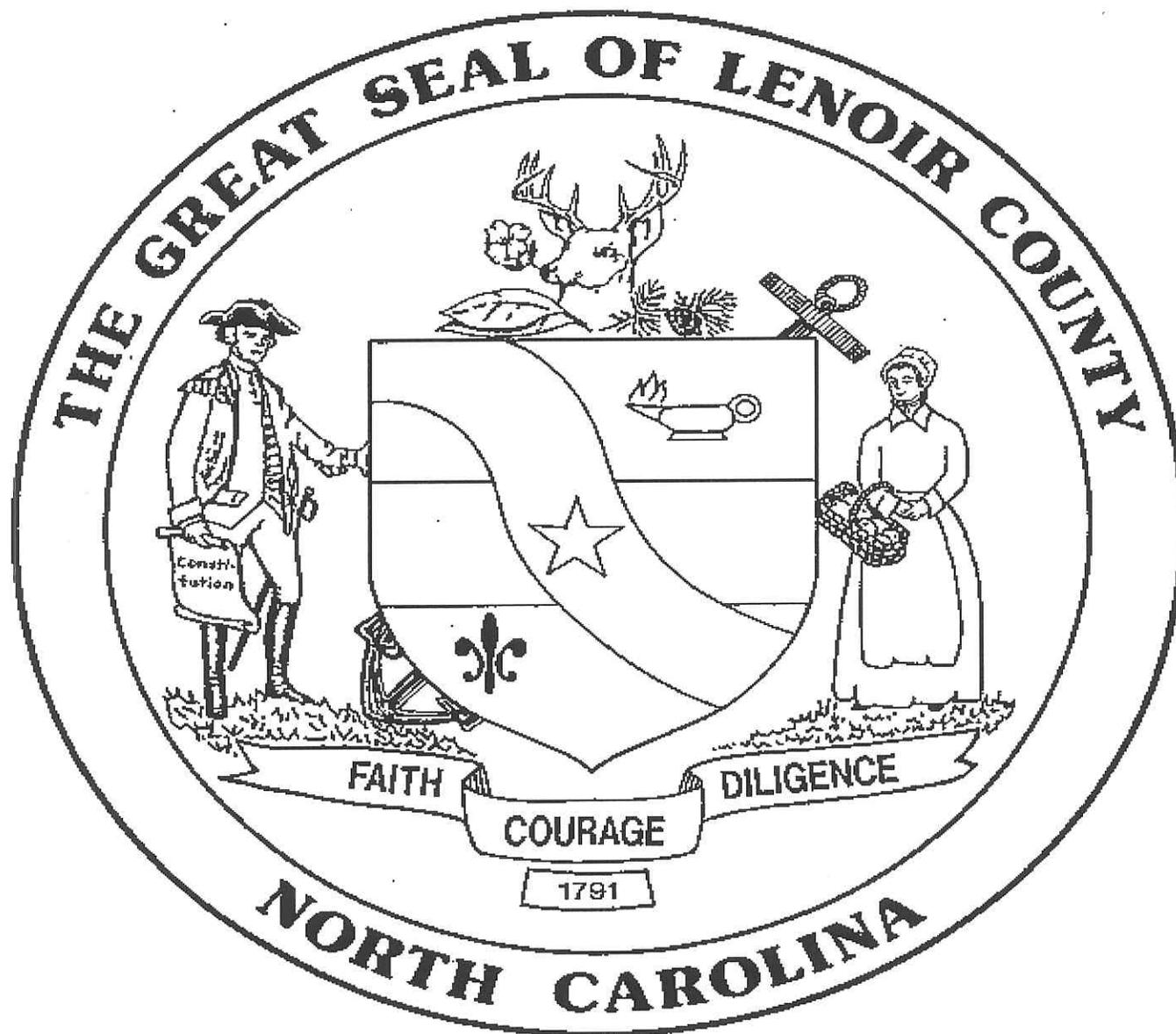


## UNASSIGNED FUND BALANCE (GENERAL FUND)

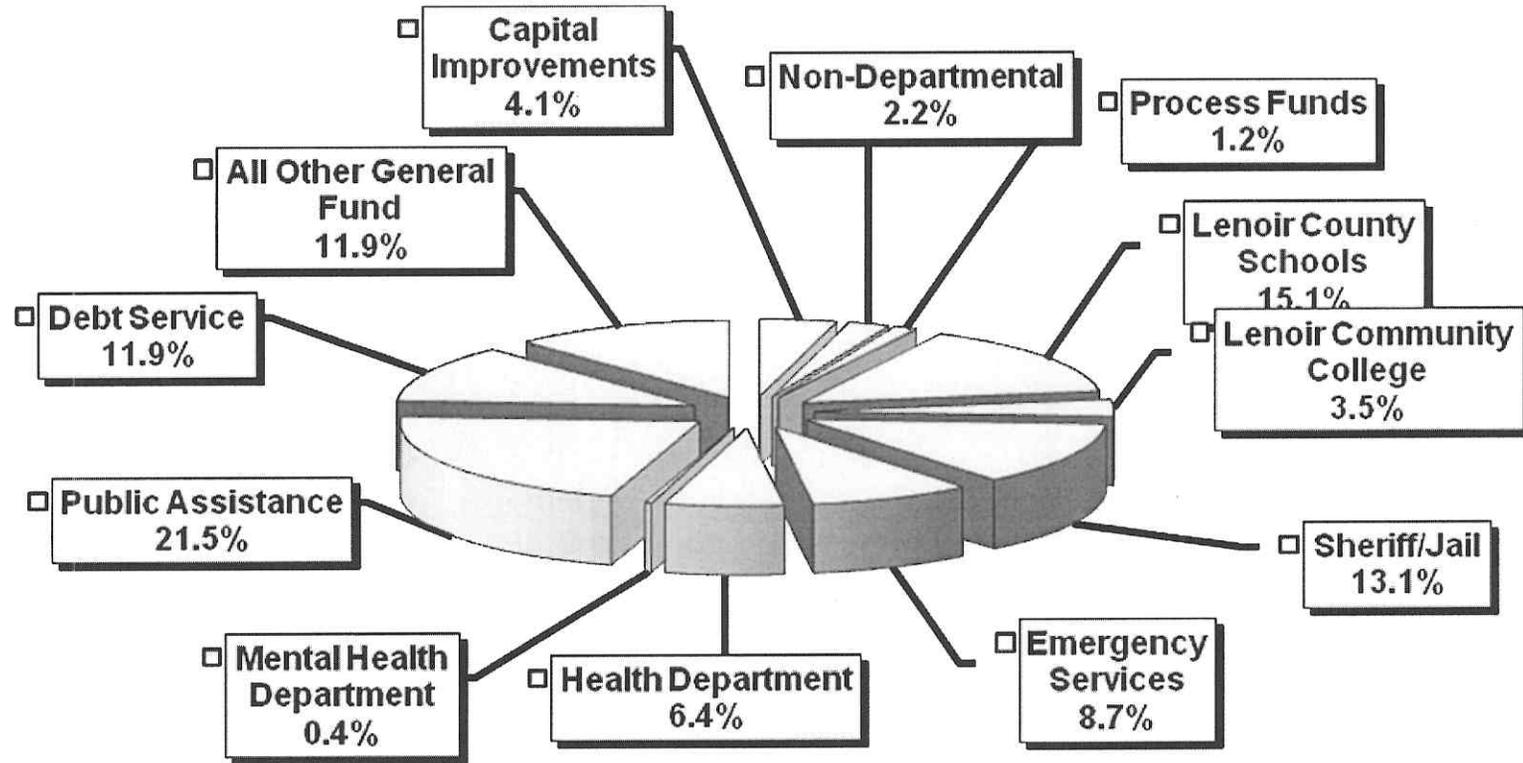


# GENERAL FUND EXPENDITURES

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 14-15 GENERAL FUND APPROPRIATIONS



\$65,454,850

## SUMMARY OF EXPENDITURES

GENERAL FUND	FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2013-14	BUDGET FY 2014-15	FY 13-14 ORIGINAL VS FY 14-15 ADOPTED
COUNTY DEPARTMENTS	ACTUAL	ORIGINAL	REVISED	ADOPTED	
GOVERNING BODY	198,761	201,793	201,793	216,675	7.37%
COUNTY ADMINISTRATION	262,860	277,122	277,122	285,288	2.95%
FINANCE	192,130	192,306	192,306	219,124	13.95%
HUMAN RESOURCES	198,091	196,775	196,775	163,140	-17.09%
TAX	751,291	773,628	773,628	747,255	-3.41%
LEGAL	24,360	62,500	62,500	62,500	0.00%
BUILDING & GROUNDS (CT FAC & PUB BLDGS)	924,495	1,163,013	1,163,013	1,161,632	-0.12%
ELECTIONS	375,939	371,136	371,136	333,075	-10.26%
REGISTER OF DEEDS	260,583	278,053	278,053	254,774	-8.37%
MANAGEMENT INFORMATION SYSTEMS	914,745	917,862	917,862	946,052	3.07%
SHERIFF	4,324,347	4,458,306	4,530,367	4,540,977	1.85%
SHERIFF-CIVIL PROCESS	939	65,000	279,886	86,212	32.63%
SHERIFF-CONCEALED WEAPON	0	0	0	17,813	100.00%
CENTRAL COMMUNICATIONS	1,187,712	1,387,913	1,387,913	1,339,755	-3.47%
JAIL	3,772,375	3,549,940	3,549,940	3,912,382	10.21%
EMERGENCY MANAGEMENT	366,049	427,040	427,040	426,905	-0.03%
EMERGENCY MEDICAL SERVICE	3,666,512	3,743,074	3,747,074	3,947,719	5.47%
NON-EMERGENCY TRANSPORT	290,607	353,271	353,271	0	-100.00%
PLANNING AND INSPECTIONS	210,713	218,793	221,293	223,650	2.22%
MEDICAL EXAMINER	37,420	40,000	40,000	40,000	0.00%
ECONOMIC DEVELOPMENT	241,706	276,225	276,225	266,703	-3.45%
<b>SUB-TOTAL</b>	<b>18,201,635</b>	<b>18,953,750</b>	<b>19,247,197</b>	<b>19,191,631</b>	<b>1.26%</b>

GENERAL FUND	FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2013-14	BUDGET FY 2014-15	FY 13-14 ORIGINAL VS FY 14-15 ADOPTED
PUBLIC ASSISTANCE	ACTUAL	ORIGINAL	REVISED	ADOPTED	
HEALTH DEPARTMENT	3,394,906	3,934,540	4,069,315	4,185,694	6.38%
MENTAL HEALTH	245,715	245,715	245,715	245,715	0.00%
DSS	12,331,025	13,612,535	13,751,896	14,044,680	3.17%
<b>SUB-TOTAL</b>	<b>15,971,646</b>	<b>17,792,790</b>	<b>18,066,926</b>	<b>18,476,089</b>	<b>3.84%</b>

## SUMMARY OF EXPENDITURES

GENERAL FUND	FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2013-14	BUDGET FY 2014-15	FY 13-14 ORIGINAL VS FY 14-15 ADOPTED
OTHER THAN COUNTY DEPARTMENTS	ACTUAL	ORIGINAL	REVISED	ADOPTED	
NON-DEPARTMENTAL	1,165,262	1,228,950	1,244,664	1,466,550	19.33%
PROCESS FUNDS	974,635	818,571	955,435	815,571	-0.37%
OUTSIDE AGENCIES	101,481	129,500	129,500	187,500	44.79%
FIRE PROTECTION	48,340	28,279	28,279	0	-100.00%
VETERANS OFFICE	22,299	33,241	33,241	33,241	0.00%
NC COOPERATIVE EXTENSION SERVICE	480,063	518,683	626,553	507,638	-2.13%
SOIL CONSERVATION	111,962	113,355	121,263	123,509	8.96%
LENOIR COUNTY SCHOOLS	9,900,000	9,900,000	9,900,000	9,900,000	0.00%
LENOIR COMMUNITY COLLEGE	2,235,000	2,235,000	2,235,000	2,260,000	1.12%
PUBLIC LIBRARY (CULTURAL)	751,579	740,500	740,500	740,500	0.00%
RECREATION	799,000	799,000	799,000	855,530	7.08%
DEBT SERVICE	8,306,072	7,989,715	7,989,715	7,791,888	-2.48%
<b>SUB-TOTAL</b>	<b>24,895,693</b>	<b>24,534,794</b>	<b>24,803,150</b>	<b>24,681,927</b>	<b>0.60%</b>
<b>TRANSFERS TO:</b>					
CIP FUND	2,429,599	2,542,324	2,542,324	2,715,203	6.80%
REVALUATION FUND	0	0	0	0	0.00%
INDUSTRIAL DEV PROJECT-SHELL #3	0	0	0	0	0.00%
INSURANCE FUND	0	0	0	0	0.00%
VEHICLE REPLACEMENT FUND	0	340,000	340,000	340,000	0.00%
CAPITAL RESERVE FUND-DEBT SERVICE	0	0	0	0	0.00%
TRANSPORTATION FUND	0	0	0	0	0.00%
CAPITAL PROJECT-SEWER	750,000	0	0		
CAPITAL PROJECTS-JAIL	0	0	0	0	0.00%
CDBG #11-C-2375	25,000	0	0		
<b>SUBTOTAL</b>	<b>3,204,599</b>	<b>2,882,324</b>	<b>2,882,324</b>	<b>3,055,203</b>	<b>6.00%</b>
CONTINGENCY	0	50,000	50,000	50,000	0.00%
<b>TOTAL / GENERAL FUND</b>	<b>62,273,573</b>	<b>64,213,658</b>	<b>65,049,597</b>	<b>65,454,850</b>	<b>1.93%</b>

## SUMMARY OF EXPENDITURES

OTHER FUNDS	FY 2012-13 ACTUAL	BUDGET FY 2013-14 ORIGINAL	BUDGET FY 2012-13 REVISED	BUDGET FY 2014-15 ADOPTED	FY 13-14 ORIGINAL VS FY 14-15 ADOPTED
EMPLOYEE INSURANCE	3,769,665	3,970,000	3,905,000	4,100,000	3.27%
VEHICLE REPLACEMENT	25,610	350,000	0	390,000	11.43%
SHERIFF-FEDERALLY SEIZED PROPERTY	67,928	20,000	93,776	20,100	0.50%
SHERIFF-STATE CONTROLLED SUBSTANCE	12,900	20,000	34,974	2,100	-89.50%
SCHOOL CAPITAL FUND	2,792,308	3,100,800	2,404,067	2,884,800	-6.97%
TRANSPORTATION	1,190,264	1,324,336	1,366,649	1,558,358	17.67%
TIRE DISPOSAL	133,040	135,000	135,000	170,000	25.93%
E-911	310,140	347,412	359,451	347,412	0.00%
REVALUATION	49,264	54,549	54,384	55,604	1.93%
AUTOMATION-PRESERVATION	115,646	21,600	144,000	21,900	1.39%
CAPITAL IMPROVEMENTS	3,601,309	2,542,324	4,908,580	2,715,203	6.80%
SERIES 2007 / 2008 SCHOOL BOND PROJECTS	72,623,867	0	72,623,867	0	0.00%
CAPITAL PROJECTS	2,511,633	0	36,055,617	0	0.00%
CDBG & SFR GRANTS	12,000	0	3,588,688	0	0.00%
FIRE DISTRICTS	1,385,704	1,347,606	1,336,101	1,297,550	-3.71%
SOLID WASTE MANAGEMENT	2,931,611	3,436,974	3,419,089	3,143,686	-8.53%
FAMILY CAREGIVER - SMART START	101,767	101,723	101,723	58,130	-42.85%
<b>SUB-TOTAL</b>	<b>91,634,656</b>	<b>16,772,324</b>	<b>130,530,966</b>	<b>16,764,843</b>	<b>-0.04%</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>153,908,229</b>	<b>80,985,982</b>	<b>195,580,563</b>	<b>82,219,693</b>	<b>1.52%</b>

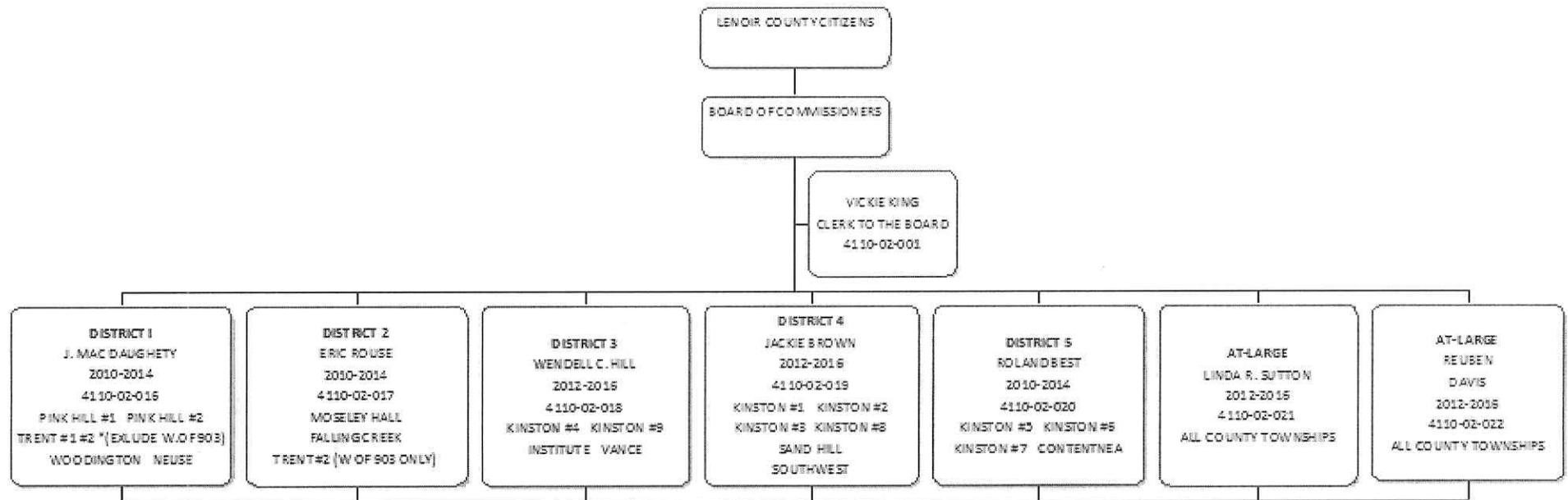


**GENERAL FUND**  
**EXPENDITURES BY DEPARTMENT**

This section contains more detailed information about General Fund Departments/programs, including organizational charts, FY 13-14 highlights, and goals for FY 14-15.



# BOARD OF COMMISSIONERS



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
8	8	8

Effective the first meeting in December, 2013 Mr. Craig Hill and Ms. Jackie Brown 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 2012 elections. In 2014 Districts 1, 2 and 5 are up for election. The Clerk to the Board position was re-instated in FY 13-14.

## BOARD OF COMMISSIONERS/GOVERNING BODY

**DESCRIPTION:** The seven-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. Craig Hill) and Vice-Chairman (Ms. Jackie Brown) were selected by the Board members in December, 2013 and will serve one (1) year terms in these capacities. Five of the Board members reside in five different districts; these Board members are elected by citizens who also reside in the respective district. Two Board members are elected at-large by the registered voters of the County. Partisan elections are held in even-numbered years. Four positions were up for election in 2012 and two positions are up for election in 2014. All official actions by the Board are made at public meetings, 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.

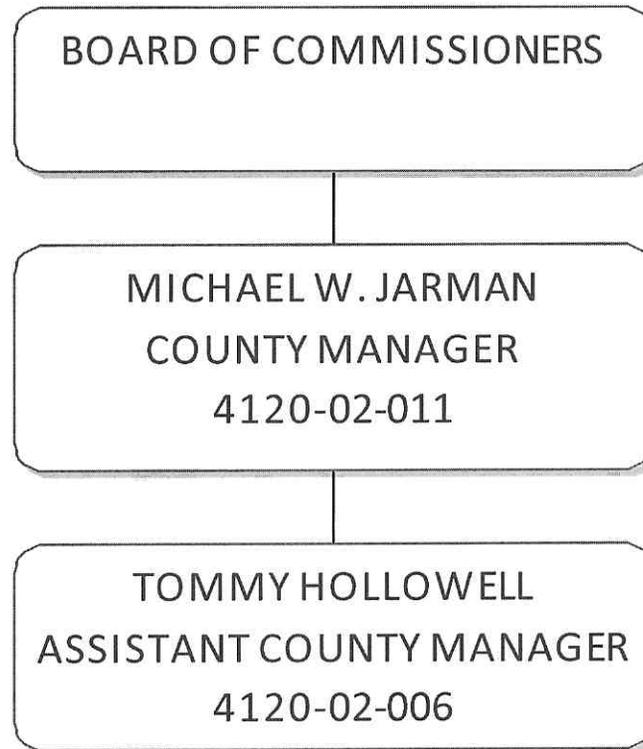
**FY13-14 HIGHLIGHTS:** The Board: 1) Approved several Economic Development projects; 2) Completed construction of a 192 bed detention facility; 3) Implemented 3.5 cent tax increase for assistance in retirement school bond debt, and 4) Continued cooperative efforts with municipalities, state officials, and federal agencies for the benefit of all Lenoir County citizens.

**FY14-15 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 reductions in state & federal funding and increasing recurring costs; 3) Discuss additional revenue sources for school bond debt and build unreserved / unassigned General Fund balance; 4) Continue to evaluate the transportation needs of the County; 5) Continue long-range (five-ten year) strategic, financial and capital improvement planning; and 6) Promote need for Article 46, ¼ cent sales tax.

**FUNDING LEVELS:**

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
\$128,452	\$126,013	\$126,013	<b>SALARIES</b>	\$140,721
\$16,782	\$13,280	\$13,280	<b>BENEFITS</b>	\$21,004
\$53,528	\$62,500	\$62,500	<b>OPERATING</b>	\$54,950
0	0	0	<b>CAPITAL OUTLAY</b>	0
\$198,762	\$201,793	\$201,793	<b>TOTAL</b>	\$216,675

# COUNTY ADMINISTRATION



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
2 FT	2 FT	2 FT
2 TOTAL	2 TOTAL	2 TOTAL

## 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.

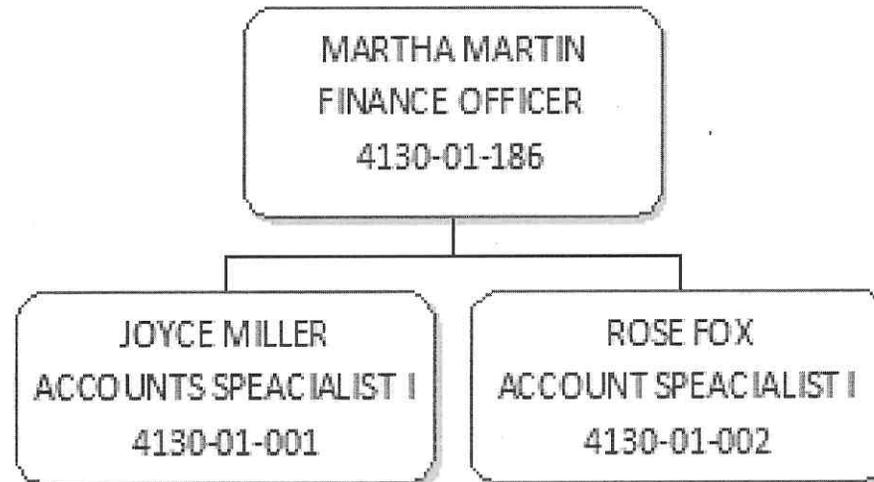
**FY 13-14 HIGHLIGHTS:** County Administration: 1) Prepared FY14-15 budget, five (5) year financial forecast, and other financial documents; 2) Assisted with economic development performance contracts and multiple economic development projects; 3) Managed the completion of construction of the new jail facility; 4) Worked with Emergency Management and Jones County on the merger of Lenoir and Jones Counties' E-911 Centers; and 5) Implemented electronic transfer of monthly agendas to a majority of the board.

**FY 14-15 GOALS:** County Administration will: 1) Manage FY14-15 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) Investigate and explore additional revenue sources for fee based services.

### FUNDING LEVELS:

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15 Budget
\$197,422	\$201,375	\$201,375	Salaries	\$209,004
\$50,808	\$52,627	\$52,627	Benefits	\$54,134
\$14,630	\$23,120	\$23,120	Operating	\$22,150
-0-	-0-	-0-	Capital Outlay	-0-
\$262,860	\$277,122	\$277,122	Total	\$285,288

# FINANCE



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
3 FT	3 FT	3 FT
3 TOTAL	3 TOTAL	3 TOTAL

# 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 2013-2014 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) Assisted in streamlining the budget process and preparing the FY 14-15 budget; (4) Explored other General Ledger and Accounting Software along with HR Department.

**FY 2014-2015 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 FY15-16 budget.

## FUNDING LEVELS

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15 Budget
\$139,043	\$139,755	\$151,289	<b>Salaries</b>	\$154,774
\$45,733	\$46,884	\$49,252	<b>Benefits</b>	\$49,850
\$7,353	\$11,500	\$11,500	<b>Operating</b>	\$13,000
-0-	\$1,500	\$1,500	<b>Capital Outlay</b>	\$1,500
\$192,129	\$199,639	\$213,541	<b>Total</b>	\$219,124

# HUMAN RESOURCES



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
3 FT	3 FT	2 FT
3 TOTAL	3 TOTAL	2 TOTAL

## **DEPARTMENT OF HUMAN RESOURCES**

**DESCRIPTION:** The Lenoir County Department of Human Resources (HR) was established in FY 2011-12 by consolidating and reassigning staff and responsibilities from the Lenoir County Finance Office and the Department of Social Services. In providing personnel services for the County, the new HR Department produces goods and services that promote the recruitment, retention and development of an educated, trained, competent, capable, and talented workforce while reducing and mitigating employer liability. The Department highlights and goals for Human Resources are as follows:

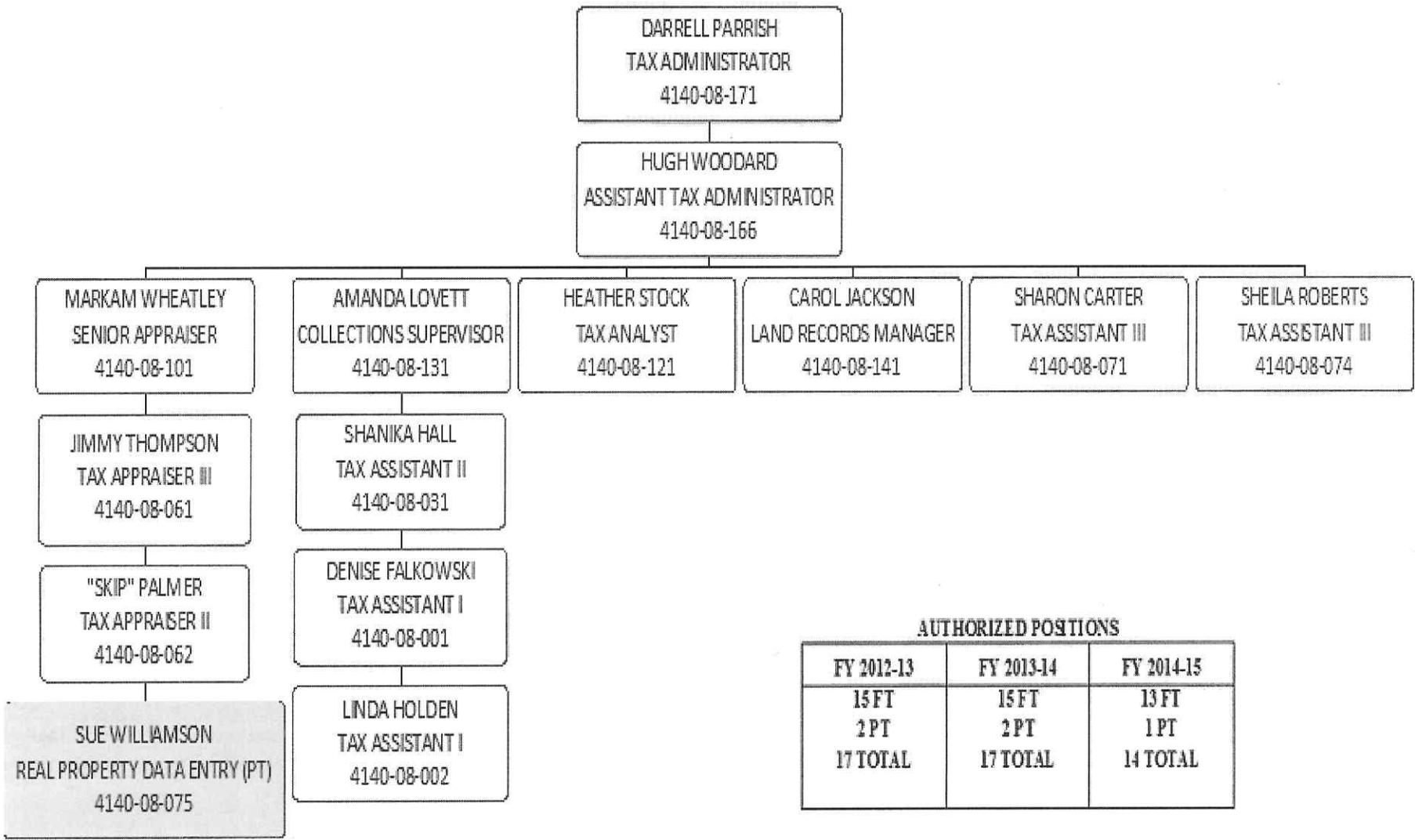
**FY 13-14 WORK PLAN HIGHLIGHTS:** (1) As a result of a RIF effective July 1, 2013, the HR Department assigned the duties and responsibilities of the remaining staff to meet the challenges of processing payroll with less people and an old and cumbersome payroll system; (2) Made substantial progress with the County Pay and Classification Plan by collapsing working titles and creating more uniformity and parity; (3) Assisted Departments with Workers Compensation, EEO, FLSA, FMLA, SPA and ADAAA compliance; (4) Assisted Department Heads with difficult employee relations issues; (5) Continued working towards full County-wide compliance with the Position Management System and timely Personnel and Position Actions; (6) Furthered the development of a centralized County-wide recruitment process; and (7) Continued to review options for Employee Benefits administration and newer, faster and more technologically-advanced HR and Payroll software.

**FY 14-15 GOALS:** (1) To fully comply with all public-purpose employment Laws, Rules and Regulations; (2) To implement the findings of the salary study including a Progression Pay Plan for all County employees; (3) To fully centralize the recruitment process; (4) To improve the employee benefits' package through our third-party providers; (5) To acquire new HR Payroll and Human Resources program software; and (6) To continue moving forward toward a more uniform, consistent and centralized Human Resources System in Lenoir County.

### **FUNDING LEVELS**

<b>12-13 ACTUAL</b>	<b>ORIGINAL 13-14 BUDGET</b>	<b>REVISED 13-14 BUDGET *as of 2/28/14</b>		<b>ADOPTED 14-15</b>
108,706	131,986	131,986	<b>Salaries</b>	82,910
26,893	32,789	32,789	<b>Benefits</b>	29,230
12,998	32,000	32,000	<b>Operating</b>	51,000
0	0	0	<b>Capital Outlay</b>	0
148,597	196,775	196,775	<b>Total</b>	163,140

# TAX OFFICE



### AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
15 FT	15 FT	13 FT
2 PT	2 PT	1 PT
<b>17 TOTAL</b>	<b>17 TOTAL</b>	<b>14 TOTAL</b>

## **TAX OFFICE**

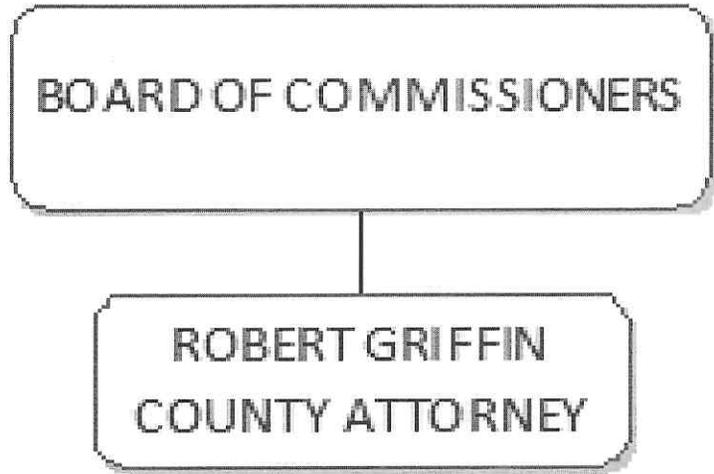
**DESCRIPTION:** The Tax Office is charged with the duty of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. The office maintains records of real estate, personal property, property transfers, property tax exemptions, exclusions, deferrals, 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 2013-2014 HIGHLIGHTS:** 1) Collected \$744,330 through the Lenoir County Taxpayer Search, View, & Pay website; 2) Completed approximately 90% of Business Personal Property Tax audits resulting in net tax collected of nearly \$420,000.; 3) Educated taxpayers about motor vehicle tax law change; 4) Reduced staff as result of tax change for motor vehicles; and 5) Attained collection rate of 94.56%.

**FY 2014-2015 GOALS:** 1) Review and enhance procedures for discovering unlisted businesses; 2) Continue review of single-wide mobile home accounts and develop plan to better educate mobile home park owners on listing procedures; and 3) strive to attain a 95% collection rate.

<b>12-13 ACTUAL</b>	<b>ORIGINAL 13-14 BUDGET</b>	<b>REVISED 13-14 BUDGET *as of 2/28/14</b>		<b>ADOPTED 2014-2015</b>
458,346	483,397	483,397	<b>SALARIES</b>	\$481,404
182,345	192,191	192,191	<b>BENEFITS</b>	\$169,661
105,862	92,100	92,100	<b>OPERATING</b>	\$89,150
4,740	5,940	5,940	<b>CONTRACTED SER</b>	\$7,040
751,293	773,628	773,628	<b>TOTAL</b>	\$747,255

**COUNTY ATTORNEY/LEGAL**



**AUTHORIZED POSITIONS**

<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## COUNTY ATTORNEY/LEGAL

**DESCRIPTION:** The County Attorney provides legal advice and assistance, as it pertains to the conduct and official duties of the Board of Commissioners, County Administration, and County Departments. The County Attorney is appointed by and serves at the pleasure of the Board of Commissioners. Mr. Robert W. Griffin, a private attorney of the law firm Griffin & Griffin, currently serves as the County Attorney. Mr. Griffin is compensated as County Attorney under a retainer of \$22,500 per year. 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. For more complex legal issues or litigation, the County contracts with other attorneys who specialize in the applicable areas of law.

**FY 13-14 HIGHLIGHTS:** Mr. Griffin attended regularly scheduled Board meetings and performed the above-described duties. Mr. Griffin continues to serve the Board on a month to month basis. Mr. Griffin became a full-time County employee on November 12, 2013, and serves as one of the Child Welfare and Adult Services attorneys on the staff of the Department of Social Services.

**FY 14-15 GOALS:** This function will continue to be provided by Mr. Griffin, who will take time away from work to carry out these duties. The above-referenced description continues to be used as a “road map” of tasks for the upcoming year.

**FUNDING LEVELS:**

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget*		Adopted 2014-15
	0	0	<b>SALARIES</b>	0
	0	0	<b>BENEFITS</b>	0
24,360	62,500	62,500	<b>OPERATING</b>	62,500
0	0	0	<b>CAPITAL OUTLAY</b>	0
24,360	62,500	62,500	<b>TOTAL</b>	62,500

## COURT FACILITIES/PUBLIC BUILDINGS



### AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
3 FT	3 FT	4 FT
3 TOTAL	1 PT	4 TOTAL
	4 TOTAL	

## **COURT FACILITY/PUBLIC BUILDINGS**

**DESCRIPTION:** The Building and Maintenance Department supports eighteen County-owned buildings. 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 65% of the total departmental budget.

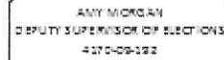
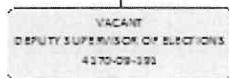
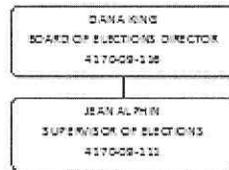
**FY 2013-14 HIGHLIGHTS:** In addition to routine maintenance and custodial services, some of the larger projects completed this fiscal year included the following: 1) Renovated Philson Building on McLewean Street for the relocation of the MIS Department. Renovations included: removal of wallpaper; sheetrock repair; painting; replacement of carpet; relocation of some interior doors; installation of sinks and vanities in bathrooms; repair of roof leaks; and preparation of a climate controlled voting machine storage room, 2) Sealed and re-stripped parking lots at Health Department, Board of Elections and ABC Offices, King Street Courthouse lot, Tax Office, and Hannibal Building, 3) Replaced HVAC unit ductwork and carpet at the Board of Elections, 4) Coordinated cleaning of the large HVAC air handler in the Courthouse, and 5) Coordinated sale of surplus county-owned vehicles on GovDeals.com.

**FY 2014-15 GOALS:** The Department plans to: 1) Make safety and American Disability Act improvements in buildings where necessary, 2) Repair deteriorating granite wall around the perimeter of the Courthouse, pending availability of funding, 3) Complete painting of District Courtrooms, 4) Repair and resurface McLewean Street parking lot, pending availability of funding, 5) Update air handler in Courthouse with variable speed drive and valve to regulate air flow in different areas of the building, 6) update HVAC systems and roofs as funds will allow, and 7) Continue to implement Courthouse security measures as funding allows.

### **FUNDING LEVELS:**

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
\$88,123	\$94,952	\$94,952	<b>SALARIES</b>	\$94,081
\$33,344	\$39,161	\$39,161	<b>BENEFITS</b>	\$39,351
\$803,028	\$1,026,900	\$1,026,900	<b>OPERATING</b>	\$1,026,200
\$0	\$2,000	\$2,000	<b>CAPITAL OUTLAY</b>	\$2,000
\$924,495	\$1,163,013	\$1,163,013	<b>TOTAL</b>	\$1,161,632

# BOARD OF ELECTIONS



ELECTION WORKERS	
DONN THOMPSON	417-009-001
VACANT	417-009-002
MELVIN CANADY	417-009-003
SHIRLEY NOBLES	417-009-004
TERRY ROBINSON	417-009-005
MARILYN SUTTON	417-009-006
CAROLIN CANADY	417-009-007
PATRICIA BATTLE	417-009-008
ODRISUA BAKER	417-009-009
THELMA FERRY	417-009-010
KIMBERLY NETTLES	417-009-011
VENTURA EDWARDS	417-009-012
VALONIE SOLOMON	417-009-013
WILBERT JOHNSON	417-009-014
VACANT	417-009-015
VENNITATU NWADE	417-009-016
VACANT	417-009-017
VACANT	417-009-018
VACANT	417-009-019
AUCIE COHEN	417-009-020
MABLE GRIFFIN	417-009-021
CHARLES TAYLOR	417-009-022
ROSA LANIER	417-009-023
PAT ROCKENHAUSER	417-009-024
FRANCES ALBISON	417-009-025
CAREY SWANN	417-009-026
JANE LANGRISH	417-009-027
JUSTINE SUZZARD	417-009-028
KATHRYN THUTT	417-009-029
MARVA BROWN	417-009-030
VICTOR KONINSKI	417-009-031
VACANT	417-009-032
VACANT	417-009-033
JAMES MILLS	417-009-034
MARLETTA JENKINS	417-009-035
YVONIA DAUGHERLL	417-009-036
VACANT	417-009-037
GEORGE FIELDS, JR.	417-009-038
GLORIA BRINDON	417-009-039
GABRIEL JACKSON	417-009-040
MARSHALL LEBER	417-009-041
THESSA CHAPMAN	417-009-042
VACANT	417-009-043
REBECCA NOBLES	417-009-044
CARMEN BANKS	417-009-045
SMITH PEARCELL	417-009-046
ASONIA JONES	417-009-047

ELECTION WORKERS	
MARINA STRAYHOLL	417-009-048
THELMA WILLIAMS	417-009-049
ELLA LONG	417-009-050
AUCIE ROUSE	417-009-051
BETTY MOORE	417-009-052
MARGARET SWERT	417-009-053
MALUE STOCKS	417-009-054
ELIJAH GOODING	417-009-055
MARGARET MALLOY	417-009-056
TYONNE JONES	417-009-057
INA MABLETTIN	417-009-058
HEWY DAVIS, JR.	417-009-059
JOAN HARRIS	417-009-060
MARY FRANKS	417-009-061
JEAN MARSHBURN	417-009-062
NANNIE KIRKMAN	417-009-063
CASSANDRA PARKER	417-009-064
JANICE INDEKS	417-009-065
SHIRLEY OVERTON	417-009-066
EDMUND OLLIVER	417-009-067
BETTY CARLUE	417-009-068
ANN HAKDES	417-009-069
SANDRA JACOBS	417-009-070
MARGARET CREECH	417-009-071
MARLYN CARSON-ALL	417-009-072
MARY JOHNSON	417-009-073
KAY MCCOY	417-009-074
BETTY SMITH	417-009-075
VACANT	417-009-076
CONSTANCE FUSSELL	417-009-077
EVERNELL PITTMAN	417-009-078
SONNIE BLER	417-009-079
JOYCE EVERETT	417-009-080
TERESA GREEN	417-009-081
CAROLYN HARRIS	417-009-082
LINDA HOOBES	417-009-083
PHYLLIS WALLACE	417-009-084
STEVEN KEMAN	417-009-085
HENRY GRADY	417-009-086
VACANT	417-009-087
MILDRED HILL	417-009-088
JOYCE FOREST	417-009-089
CAROL CARLUE	417-009-090
JUDY VAND POND	417-009-091
VACANT	417-009-092
SUSAN SHELTON	417-009-093
SANDRA POWELL	417-009-094

ELECTION WORKERS	
TERRY GRAY	417-009-095
ROY LUBANKS	417-009-096
GLENDA S. DAVIS	417-009-097
LAYON DUNN	417-009-098
MARYANNE DAWSON	417-009-099
MYRTLE SUTTON	417-009-100
VACANT	417-009-101
CYNTHIA CORBITT	417-009-102
VACANT	417-009-103
FREDY PELLETIER	417-009-104
VACANT	417-009-105
DOROTHY KING	417-009-106
CHEERY JACKSON	417-009-107
VACANT	417-009-108
GAIL JARMAN	417-009-109
VACANT	417-009-110
GWACE DAVIS	417-009-111
EVA WILLIAMS	417-009-112
ANNIE HEATH	417-009-113
VERONICA MILLER	417-009-114
GLENDA BAKER	417-009-115
JENNIFER STROUD	417-009-116
BETSY TYNDALL	417-009-117
VACANT	417-009-118
AUDREY POWELL	417-009-119
SARA BELEY	417-009-120
ANGELA TAYLOR	417-009-121
FRANCES STROUD	417-009-122
VACANT	417-009-123
SEVERLY BROWN	417-009-124
CHARLENE MITCHELL	417-009-125
TERRY ANNETTE	417-009-126
JOYCE GRADY	417-009-127
VACANT	417-009-128
JOYLA MURPHY	417-009-129
CAROLYN BUTLER	417-009-130
PATSY NELSON	417-009-131
SALLIE DAUGHTY	417-009-132
ANDREW COWARD	417-009-133
CAROL HARRINGTON	417-009-134
VACANT	417-009-135
SARAH DAUGHTY	417-009-136
EDWIN BRADBURY	417-009-137
SUSAN BAKER	417-009-138
VACANT	417-009-139
VACANT	417-009-140
EMMA WOODS	417-009-141
JESSIE ROUSE	417-009-142
BANDY SMITH	417-009-143

ELECTION WORKERS	
VACANT	417-009-144
D BATERMILLS	417-009-145
EDITH S LAMONS	417-009-146
ELIZABETH HARTER	417-009-147
DOROTHY KENNEDY	417-009-148
ELIZABETH ROUSE	417-009-149
SUSAN ROUSE	417-009-150
VACANT	417-009-151
LINDA HOWARD	417-009-152
DIANE FERNITICE	417-009-153
VACANT	417-009-154
TERESA OWENS	417-009-155
VACANT	417-009-156
VACANT	417-009-157
CHARLES JENKINS	417-009-158
JEAN HUSSEY	417-009-159
SARA HAMPTON	417-009-160
DEBORAH BARKWICK	417-009-161
SHIRLEY GRIFFIN	417-009-162
VACANT	417-009-163
VACANT	417-009-164
VACANT	417-009-165
CATHY REESE	417-009-166
VACANT	417-009-167
MYRA HEATH	417-009-168
HERMAN JACOBS, JR.	417-009-169
CANDLYN BIAS	417-009-170
DEBORAH POPE	417-009-171
VACANT	417-009-172
PHYLLIS MCCOY	417-009-173
VACANT	417-009-174
FRANCES KEEL	417-009-175
NANCY SAULS	417-009-176
DOROTHY TUCKER	417-009-177
GLENDA SAULS	417-009-178
GLENDA KENNEDY	417-009-179
VACANT	417-009-180
PATRICIA SMALL	417-009-181
CHARLES S. TAYLOR	417-009-182
LUCINDA MINCES	417-009-183
COURTNEY PATT BRY...	417-009-184
THOMAS PHARO	417-009-185

## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
4 FT	4 FT	3 FT
170 PT	185 PT	185 PT
174 TOTAL	189 TOTAL	188 TOTAL

## **BOARD OF ELECTIONS**

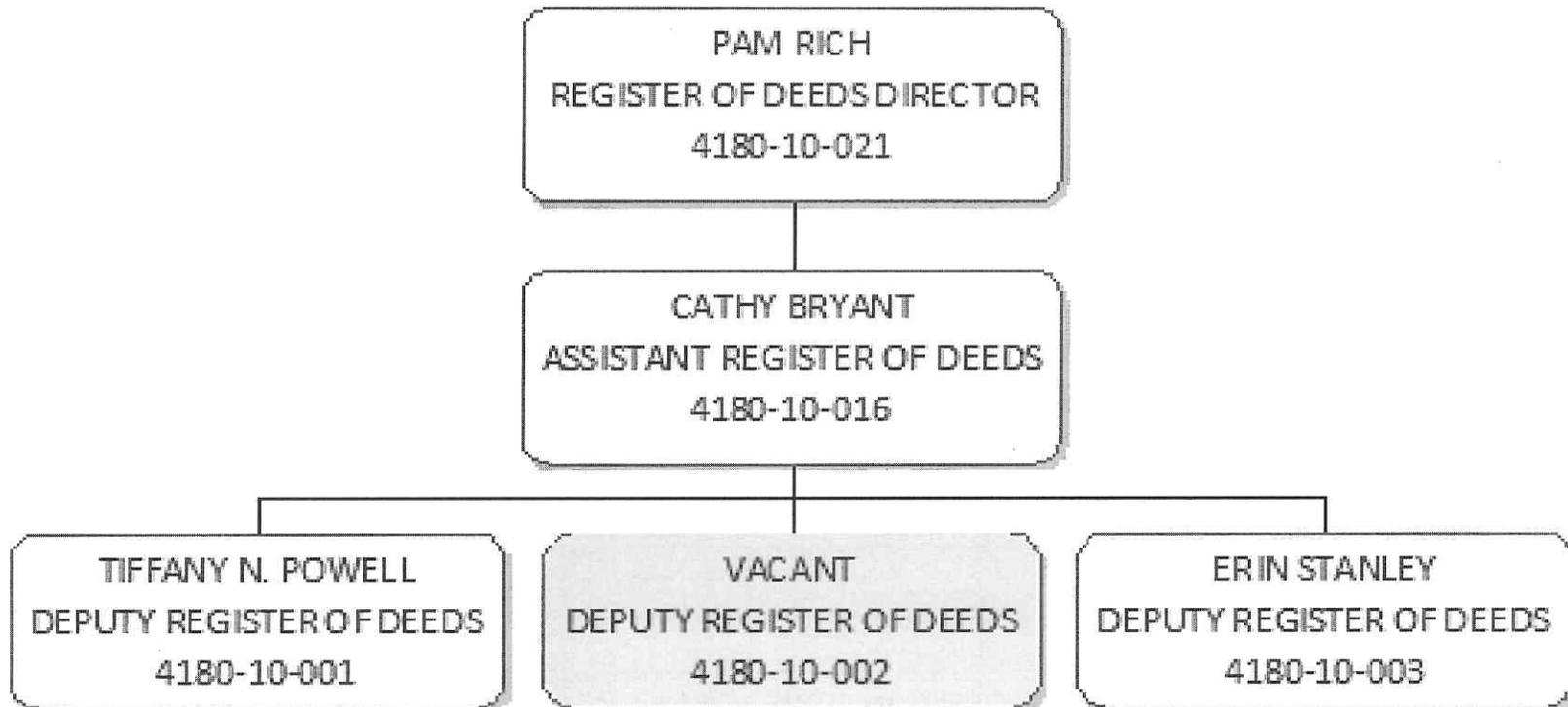
**DESCRIPTION:** The Lenoir County Board of Elections conducts Federal, State, County, Municipal and all special elections. Lenoir County has 22 precincts and employs approximately 200 precinct workers during election time. The North Carolina State Board of Elections is the Governing Authority for all local Boards of Elections.

**FY 2013-2014 HIGHLIGHTS:** The Board achieved the following: 1) Held Municipal General Elections in November 2013 for the City of Kinston, Town of LaGrange, and Town of Pink Hill. 2) Held a county wide primary election in May 2014 for Congressional, State, and County Officials and will conduct a possible second primary in June 2014, if necessary. 3) Utilized the Absentee System M-100 Vote Counter for absentee ballots casts during all elections in the fiscal year. 4) Set-up “No-Excuse-One Stop Voting” stations for the statutorily required ten day cycle for the elections held in the fiscal year. 5) Completed list maintenance to remove inactive voters from the registered voters’ files. 6) Completed national change of address (NCOA) mailings to address changes in voter registrations. NCOA mailings must be completed quarterly. 7) Two employees retired during the fiscal year and a new employee was hired to join our staff.

**FY 2014-2015 GOALS:** The Board of Elections will undertake the following: 1) Hold a county wide second primary election in July 2014, if necessary. 2) Conduct a county wide General Election in November 2014. 3) Continue to work on new applications, changes, and cancellations. 4) Continue list maintenance to remove inactive voters from the registered voters’ files. 5) Continue national change of address (NCOA) mailings to address changes in voter registrations.

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
159,059	136,297	136,297	<b>SALARIES</b>	187,023
56,557	49,939	49,939	<b>BENEFITS</b>	43,552
160,321	184,900	184,900	<b>OPERATING</b>	102,500
	(Capital <5000)	(Capital <5000)	<b>CAPITAL OUTLAY</b>	
375,937	371,136	371,136	<b>TOTAL</b>	333,075

# REGISTER OF DEEDS



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
4 FT	5 FT	5 FT
5 TOTAL	5 TOTAL	5 TOTAL

## 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 2013-14 HIGHLIGHTS:**

1. Recorded and indexed over 6,400 Real Estate documents
2. Issued over 6,995 vital record certificates
3. Vital Records that have been scanned: Births from 1953 to 2013, Marriages from 1956 to present and Deaths from 1941 to present
4. Indexed military records

### **FY 2014-15 GOALS:**

1. Continue scanning back files of Births, Deaths, & Marriage Records
2. Continue indexing and scan military records
3. Investigate upgrading computer system for Register of Deeds

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
\$156,637	\$148,874	\$148,874	<b>SALARIES</b>	\$136,322
\$51,418	\$64,639	\$64,639	<b>BENEFITS</b>	\$51,252
\$52,528	\$61,000	\$61,000	<b>OPERATING</b>	\$65,384
0	0	0	<b>CAPITAL OUTLAY</b>	\$1,816
\$260,583	\$274,513	\$274,513	<b>TOTAL</b>	\$254,774



## **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 Department follows:

Independent Audit: The County contracted with Carr, Ingram, & Riggs (formerly Pittard, Perry & Crone) to perform the annual independent audit, including continuing disclosure requirements, at a total cost of \$44,400. Of this total, DSS, Health, and the Landfill are directly charged their portion of the total audit cost. The remaining unallocated cost of approximately \$22,000 is budgeted here in Non-Departmental.

Group Insurance for Retirees: \$260,000 is budgeted in this category for the employer portion of health coverage for approximately 40 retirees. This line does not include the claims paid for these retirees.

Unemployment Compensation Benefit Cost: \$130,000 is budgeted in this category for FY14-15. This represents a 333% increase over the FY11-12 allocation of \$30,000. This huge increase is the result of a mandate from the NC General Assembly requiring counties to establish an "Unemployment Insurance" (UI) account with the state. Counties are now required to fund this state UI account equal to 1% of the County's net taxable wages. Unemployment benefits will be paid by the state from this account. Counties will be required to maintain their UI account balance at the 1% level in future years.

Property and Casualty Insurance: This category includes general liability, property, vehicles, workers' compensation coverage for catastrophic claims, commercial umbrella, flood, public officials' bonds, and other miscellaneous insurance. The County contracts with local agents for insurance coverage. Recommended budget for Non-Departmental insurance coverage is \$548,500. This represents an increase of approximately 12.1% over the prior fiscal year adopted budget. This increase is due to rate increases for wind reclassification of our area by the insurance commission, annual increase in values of county owned property to maintain appropriate coverage, the addition of the new jail to our building coverage, and estimated rate increases initiated by the insurance underwriters due to the County's claims history.

Other Areas: Workers compensation claims and administration, county taxpayer refunds, State concealed weapons fees, the contracted preparation of the Indirect Cost Allocation Plan, the Actuarial Study of post employment retiree benefits (OPEB), metered postage machine lease, and other miscellaneous expenses have a total budget of \$482,500 within this category.

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15 Budget</b>
\$1,165,262	\$1,228,950	\$1,244,664	Appropriation	\$1,466,550

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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) Fines and Forfeitures for schools (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%) to the Tourism Authority; 3) JCPC Programs; and 4) Special programs receiving specific grants.

For FY 14-15 this category totals \$815,571.

## PROCESS FUNDS

	Program	Actual 2012-13	Original 2013-14 Budget	Revised 2013-14 Budget	Adopted 2014-15 Budget
6010	Schools – Fines	\$332,457	\$350,000	\$350,000	\$350,000
6012	County Schools – Forfeitures	0	3,000	3,000	3,000
6013	Special Vehicle Interest Tax	49,086	0	45,000	0
6014	ROD – Floodplain Mapping	15,236	12,000	11,000	12,000
6031	Pesticide Trust Grant '05	0	0	14	0
6033	Pesticide Trust Grant '06	0	0	1,782	0
6034	Cooperative Extension SHIIP Grant	6,603	0	16,709	0
6038	PEG – TACC9	31,836	33,500	33,500	32,000
6039	PEG - LCBOE	31,836	33,500	33,500	32,000
6040	Tobacco Trust Fund – Farmers' Market	0	0	42,000	0
6042	Grant-Coop Extenssion-community Transformation	3,429	0	8,226	0
6107	Kinston-Lenoir County Tourism Auth: Occupancy & Tourism Tax	177,598	180,000	180,000	180,000
6340	Juvenile Crime Prevention Council (JCPC) Programs	0	206,571	0	206,5710
6344	Structured Day / Restitution	157,892	0	133,348	0
6352	JCPC – Teen Court	33,029	0	33,029	0
6356	JCPC Admin/Advisory Council	4,914	0	5,000	0
6363	8 <sup>th</sup> Judicial Dist Community Intervention	117,000	0	117,000	0
6403	EMPG Supplemental	13,419	0	21,361	0
Total Process Funds: General Fund		\$974,635	\$818,571	\$999,174	\$815,571

\*Note: Partnership for Children is in the General Fund, but in a separate department, all its own, but the County still only “processes” the funds.



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**SCHOOLS – FINES - \$350,000 CO. SCHOOLS – FORFEITURES - \$3,000**

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**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 13-14 HIGHLIGHTS:** These funds, processed by the County, have remained relatively constant over the past several years.

**FY 14-15 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 06-07	\$493,992	\$ 0	Audit
FY 07-08	\$564,810	\$ 11,660	Audit
FY 08-09	\$622,808	\$ 0	Audit
FY 09-10	\$496,433	\$ 12,005	Audit
FY 10-11	\$385,686	\$ 3,654	Audit
FY 11-12	\$361,628	\$ 0	Audit
FY 12-13	\$332,457	\$ 0	Audit
FY 13-14	\$281,967	\$ 0	Estimate

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## KINSTON-LENOIR COUNTY TOURISM DEVELOPMENT AUTHORITY

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**DESCRIPTION:** The purpose of the Kinston-Lenoir County Tourism Development Authority and VisitKinston.com 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 14-15, 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 and projects by the Authority were: Pride of Kinston; African American Music Trail/Kinston Music Park; Ironclad Motor Sports; Lions Water Adventure; CSS Gunboat Assoc.; Lenoir Cty Battlefield Commission, Lenoir Cty Farmers Market; Preservation of Grainger; BBQ Festival; Freedom Classic; Neuse River Music Fest; various Parks and Rec activities; and the Lenoir County Welcome Center.

**FY 13-14 HIGHLIGHTS:** 1) Provided marketing strategies to include billboards, brochures, postcards, table tents, banners, numerous tourist magazine advertisements throughout North Carolina including Our State Magazine; 2) Published Kinston-Lenoir County Visitor's guide and distributed the guide throughout NC and beyond; 3) Ongoing updates to the [www.visitkinston.com](http://www.visitkinston.com) website which includes a brochure library, the hospitality key card program, featured tourist attraction display homepage banner; the visitors guide and tourist packaging options; 4) Participated in the Regional Tourism Conferences; 5) Continued Second Saturdays to include multi day weekend travel events, produced various marketing brochures. 6) Awarded SETRAC grants to assist in tourism projects sponsored by area organizations; 7) Assisted with marketing the Freedom Classic; 8) Participated in Media Mission events in Raleigh, NY City, Charlotte and Washington DC.

**FY 14-15 GOALS:** To promote Kinston and Lenoir County as a North Carolina travel destination by supporting and expanding tourism with continued marketing and promotion through VisitKinston.com: 1) Continue partnering with the African American Heritage Music Trail effort; 2) Expand tourism development packages to recruit regional conferences, symposiums and reunions for multi night stays in Kinston and Lenoir County; 3) Promote local events and destination tourism locations through postcards, tent cards, radio and TV marketing Lenoir County as the regional hub for heritage and cultural tourism. 4) Award SETRAC grants to organizations with tourism development projects focusing on Capital improvement. 5) Continue Hospitality Key Card Program to include additional businesses, restaurants and attractions throughout the county. 6) Continue to promote "Side Trip Ideas" program 7) Way finding program 8) Explore Lenoir 9) Participate in Media Mission pitch events

**TOTAL FY 14-15 PROCESS FUNDS: OCCUPANCY AND TOURISM TAX: \$180,000 (EST.)**

**TOTAL FY 14-15 AGENCY BUDGET: \$360,000**

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## **JUVENILE CRIME PREVENTION COUNCIL: \$206,571**

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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 is reappointed every two years.

**FY 13-14 WORK PLAN HIGHLIGHTS:** Lenoir County's FY 13-14 appropriation was used to target identified needs in the community for 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 \$133,348; Teen Court, \$33,029; Cooperative Extension/Parenting Matters, \$35,194; and JCPC Administrative Expense, \$5,000.

**FY 14-15 GOALS:** The Lenoir County JCPC has recommended funding, subject to the approval of the County Commissioners, as follows: Structured Day/Restitution programs combined, \$133,348; Teen Court, \$33,029; Cooperative Extension/Parenting Matters, \$35,194 and JCPC Administrative Expense, \$5,000. Total state funding for JCPC activities is \$206,571. 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 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” on the following page.

Organizations funded under this budget category are, for the most part, non-recreational. (Recreation agencies are funded in the Recreation Department’s budget or the Parks & Recreation Capital Project Account in the CIP). The agencies operate 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.

2012-13 Actual*	Adopted 2013-14 Budget*	Requested 14-15*	Adopted 2014-15*
\$101,481	\$129,500	\$206,395	\$187,500

\* General Fund appropriations only

## **OUTSIDE AGENCIES**

	<b>Actual FY 12-13</b>	<b>Adopted 2013-14 Budget</b>	<b>Requested 2014-15 Budget</b>	<b>Adopted 2014-15 Budget</b>
Community Council for Arts	\$7,500	\$7,500	\$15,000	\$7,500
Council on Aging - Local	\$17,700	\$17,700	\$25,000	\$17,700
Coastal Community Action	\$4,800	\$4,800	\$5,000	\$4,800
Flynn Home	\$7,500	\$7,500	\$10,000	\$7,500
N.C. Forest Resources	\$63,981	\$92,000	\$93,395	\$92,000
Lenoir County Volunteer Fireman's Assoc	\$0	\$0	\$58,000	\$58,000
<b>Total</b>	<b>\$101,481</b>	<b>\$129,500</b>	<b>\$206,395</b>	<b>\$187,500</b>

## **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. The CCA provides various visual art exhibits & performing arts programs annually & serves as an “umbrella” agency for 7 volunteer community arts organizations in the county. Arts programs are offered throughout the year for the schools and community, featuring professional touring artists and internationally known performers. Over 750 artists are represented through exhibits. All exhibits begin with a gallery opening and are free to the public. The CCA continues to operate the only Public Arts Program east of Raleigh and has grown from a basic enhancement project to include sculptures, murals, benches, mosaics, glass and phenolic panels, bridge and sidewalk enhancement, and the African American Music Trail Project (an 8-County Trail and the only Public Art Trail in North Carolina).

**FY 2013-2014 HIGHLIGHTS:** 1) Offered classes in woodturning, quilting, painting, sculpting, pottery, photography, voice and a variety of musical instruments (70 music lessons are taught weekly); 2) Conducted fourteen (14) summer children’s camps in a variety of subjects from science to pottery for children/youth from ages 1 to 18; 3) Offered community oriented exhibits showcasing community events such as SALUTE, the Civil War, and Kinston High School IB students; 4) Attracted 85,000 visitors to our venue – the majority of whom spent the night in our community or spent dollars at events and with local businesses and restaurants; 5) Secured grants from the NC Arts Council, the Southern Arts Federation, Mid-Atlantic Arts Federation, the National Endowment for the Arts, Golden LEAF Foundation and the NC Department of Transportation; 6) Approximately \$58,000 in grant funded programs were placed in the Lenoir County School system, with an additional \$300,000 placed in the community through programs and special projects; 7) Continued a rotating 6 gallery exhibit schedule, where over 750 artists are represented each year.

**FY 2014-2015 GOALS:** 1) Continue to write grants to fund education and community programs; 2) Continue to identify and work with community partners – combining our resources and ideas for a vision that is not fragmented, but is consistent with a specific project; 3) Continue work on the following projects: the “Riverwalk,” which will connect the Woodmen Community Center with the Mountains to Sea Trail and the African American Trail; the 8-County African American Music Park trail project; and art enhancements for the bridges on S. Queen Street; 4) incorporate art into the interior and exterior designs of existing and developing projects that will enhance neighborhoods and public spaces; 5) assist the schools in designing and implementing education programs that introduce professional artists and cross curriculum barriers in an effort to improve critical and creative thinking skills; 6) involve numerous community partners in a myriad of projects.

**TOTAL FY 14-15 REQUESTED FUNDING: \$15,000**

**TOTAL FY 14-15 COUNTY RECOMMENDED FUNDING: \$7,500**

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

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**DESCRIPTION:** The Lenoir County Council on Aging (LCCOA) provides services that sustain and improve the health and well-being of older adults in Lenoir County. Services currently provided prevent the need for more costly public services, promote a positive attitude towards aging, and foster cooperation among community partners in the interest of the elderly. LCCOA provides education and activities to help seniors maintain cognitive capacity and the ability to manage their affairs. To address the biological health of older adults, services are provided in the areas of nutrition, exercise, disease prevention and health promotion. With isolation and depression as risk factors for premature decline and institutionalization, the socialization that occurs during activities and meal service meets an important need of the 70% of clients who live alone. For those with increasing needs, assistance is provided in navigating the myriad of aging and health services throughout the community. Additional services to support continued community living for homebound or otherwise dependent seniors include home delivered meals, family caregiver relief, senior companions, caller reassurance and light home management. Agency staff also plan and support community efforts to improve quality of living for Lenoir County collectively and to encourage early choices that will have a positive impact on later stages of the lifespan.

**FY 13-14 HIGHLIGHTS:** Services have been enhanced through technology upgrades and additions in the computer lab, internet access and e-reader program. LCCOA has engaged the community through multiple events and added additional programming to its core services. Successful events and services planned or supported by LCCOA included: the Elder Abuse Prevention Walk at the Veteran's Home; chartered bus trips to the NC History Museum in Raleigh, NC Aquarium at Pine Knoll Shores, and Charleston, SC; Medicare Prescription Drug Plan enrollment; the Virtual Dementia Tour, a sensitivity training; a Fall Festival held by senior volunteers for Head Start preschoolers; Chronic Disease Self-Management Classes at Six Churches Apartments; a Talent Show for Seniors with volunteers from the Boys & Girls Club; AARP driver safety classes; and Senior Day at the County Fair. Education and assistance was provided in the areas of tax filing, advance healthcare directives, Medicare enrollment and benefits, financial planning, financial scams, diabetic self-management, community partner services, nutrition, dementia, and a variety of recreational subjects. Partnerships have been the focus of advancing the benefit of LCCOA's work in the community. Programmatic and fiscal monitoring by the regional Area Agency on Aging found LCCOA to be in compliance with all requirements and standards following the transition in leadership. LCCOA has also contributed to advocacy for aging services through representation of Lenoir County on the Boards of the NC Association on Aging, and NC Meals on Wheels Association.

**FY 14-15 GOALS:** Continued development of partnerships to offer expanded and appropriate programming to satisfy the needs and interests of older adults in Lenoir County will remain a priority. In addition to repetition of successful programs, increased health screening, retiree volunteerism, travel within the state and region, and services for working or recently retired seniors are in our plans to develop in the coming program year. LCCOA also aims to improve the accessibility and appeal of facilities to seniors from various socioeconomic statuses to further extend benefits of programming to Lenoir County residents. Making advancements despite additional cuts to its main funding source, the Home and Community Care Block Grant, will require diligent management of financial capital and consideration of changes in the existing scope of service to meet the changing needs and expectations of the Baby Boomers.

**FY 14-15 Budget Request: \$25,000**

**Total FY 14-15 Agency Budget \$487,117**

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## **FLYNN CHRISTIAN FELLOWSHIP HOMES OF KINSTON**

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**DESCRIPTION:** Lenoir County has historically provided funds that support the Flynn Home. The primary function of the Home is to provide room and board for men that are in the process of recovery. Recently we have added services that include referral to community resources, employment, life skills training, education, and most importantly in-house 12 Step Meetings designed to be open door so all individuals seeking recovery are welcome. Currently the home offers three meetings per week that have 18-24 individuals seeking recovery in attendance.

**FY 2013-14 HIGHLIGHTS:** In July of 2013, the Flynn Home faced some critical decisions as to keeping the home open or closing it due to financial constraints. The Board of Directors regrouped with new leadership for both the Home and the Board (you will find a list of our current members attached). With guidance from the part-time Home manager, the board members, and men residing in the home we have been able to paint the inside of the facility, repair/replace rotted areas on the porch and repair plaster that was falling down inside the historic building. We have made improvements to the inside so that we are now able to accommodate up to 18 men. Since July we have provide more than 2800 night of shelter to 31 men and since November of 2013, we have had an average of 15 men per night. We are expecting to serve at least 45 men by June 2013, with 3850 nights of shelter. The Home has also worked on public awareness over the past six months through community presentation, attend addiction related workshops, and making contact with local rehabilitation faculties to promote the Homes recovery model.

**FY 2014-15 GOALS:** The Flynn Home expects to see continued increases in the number of individuals that seek recovery in the residence. We feel that 2014-15 will be one of the biggest years ever for the Home. We also expect to continue our efforts in making necessary repairs to the historic landmark. We will also work on improving our data collection so the Home can better track the success rate of our recovery efforts. The Home will continue to offer in-house 12 step meetings open to the public and seek to add an AI Anon meeting for family members working through addiction issues in the future. The Board wants to get a Web Page developed as soon as possible and hopes that the time and funds will be available for the upcoming year to makes this possible.

**FY 2014-2015 Budget Request: \$10,000**

**FY 2014-2015 Agency Budget: \$63,968**

## **NORTH CAROLINA FOREST SERVICE**

**DESCRIPTION:** The mission of the N.C. Forest Service is to protect, manage, and promote forest resources to the citizens of North Carolina. 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 700 John Deere crawler tractor/plow unit and a 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 13-14 HIGHLIGHTS:** The Division accomplished the following: 1) 64 Forest Management Plans written for Lenoir County landowners at no charge (involving 2,629 acres); 2) 577 acres of forest regeneration; 3) 26 inspections of forestry operations (Forest Best Management Practices) affecting 789 acres. The above amounts are calculated from June 30, 2012, to present and do not cover the entire fiscal year.

**FY 14-15 GOALS:** The Division plans to: 1) write 65 Forest Management Plans in Lenoir County; 2) conduct 777 acres of forest regeneration in Lenoir County; 3) Inspect 77 tracts for Forest Water Quality; and 4) pursue construction of a new, entirely state -funded Lenoir County Forestry Headquarters.

**FY 14-15 COUNTY RECOMMENDED BUDGET: \$92,000**

**FY 14-15 AGENCY BUDGET: TOTAL = \$233,488.00**

**COUNTY FUNDING LEVELS:**

<b>2010-2011 Budget</b>	<b>2011-2012 Budget</b>	<b>2012-2013 Budget</b>	<b>2013-2014 Budget</b>	<b>2014-2015 ADOPTED BUDGET</b>
\$92,000	\$92,000	\$92,000	\$92,000	\$92,000

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## **COSTAL COMMUNITY ACTION, INC.**

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**DESCRIPTION:** Coastal Community Action, Inc. is a pivotal community partner that provides support services to more than 3,000 low income, disabled, and/or elderly residents in nine (9) counties in Eastern North Carolina annually. Coastal Community Action works in partnership with over 120 community based organizations and institutions, providing resources, coordinating referrals, and actively participating in our community dialogue to reach all our low-income residents. Coastal Community Action works to better focus available local, state, private, and federal resources to assist low-income individuals and families to acquire useful skills and knowledge, gain access to new opportunities, and achieve economic self-sufficiency.

**FY 13-14 HIGHLIGHTS:** 1) Provided Foster Grandparents Program with over 80 participants; 2) Provided Senior Companion Program with over 80 participants; 3) Provided approximately 10,000 hours of service to frail elderly homebound residents in Lenoir County; and 4) Coordinated the Retired and Senior Volunteer Program;

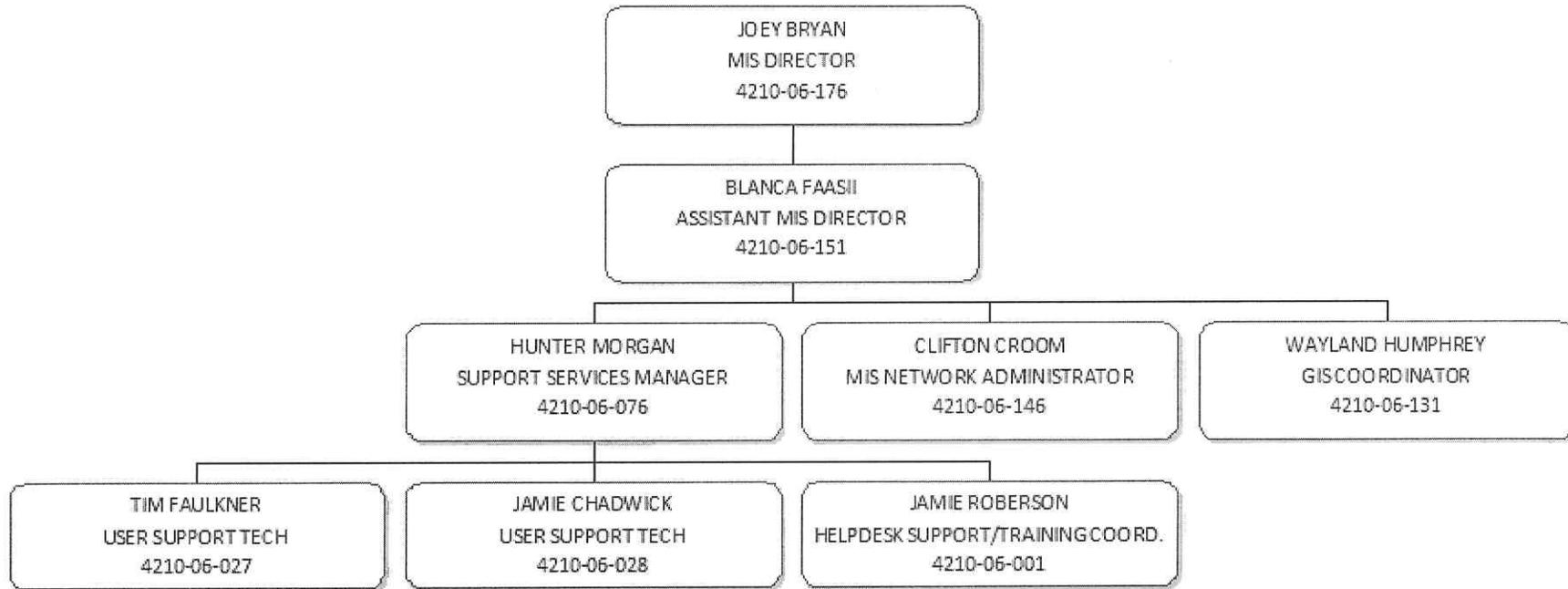
**FY 14-15 GOALS:** 1) Continue to provide services to the frail elderly homebound residents in Lenoir County; 2) Continue to play an active role in inter-agency programs within the County; 3) Continue our mission to respectfully and responsibly help people help themselves; and 4) Recruit well-trained, compassionate volunteers to assist in providing services to our population.

### **FUNDING LEVELS:**

FY 14-15	\$4,800
FY 13-14	\$4,800
FY 12-13	\$4,800
FY 11-12	\$4,800



# MANAGEMENT INFORMATION SYSTEMS- MIS



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
8 FT	8 FT	8 FT
8 TOTAL	8 TOTAL	8 TOTAL

## 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 2013-2014 HIGHLIGHTS:** The year presented some major projects that the MIS/GIS implemented including:

1. Installed the new Business Phone system at 911 center including new switches and connected it to County System.
2. Replaced the Microwave link to 911 Center.
3. Installed new Camera Link for Sheriff Office between Courthouse and LaGrange.
4. Did 2 major software upgrades to the CAD/911, RMS/Sheriff and FBR/Sheriff servers and desktops.
5. Implemented new VTS system into our Tax Software allowing for state billing of Vehicles..

**FY 2014-2015 GOALS:** Goals for upcoming year will include completing Jones County 911 Consolidation Project, Fiber Connection to 911 Center. Install new UPS and Generator for MIS equipment Room. We will be researching the feasibility of doing a tech refresh on our virtual server farm as well. We plan to virtualize our ROD and Sheriff Office servers. As always we will be working extensively with DSS implementing NCFAST.

2012-2013 ACTUAL	ADOPTED 2013-2014 BUDGET	AMENDED 2013-2014 BUDGET *		ADOPTED 2014-2015
363,945	371,227	371,227	<b>SALARIES</b>	\$385,941
138,481	143,617	143,617	<b>BENEFITS</b>	\$127,640
202,145	250,440	250,440	<b>OPERATING</b>	\$299,093
210,175	152,578	152,578	<b>CAPITAL OUTLAY</b>	\$133,378
914,746	910,580	910,580	<b>TOTAL</b>	\$946,052

\*REVISED as of 2/17/2014



## **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 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 Sheriff's primary responsibility is insuring the safety and well being of all citizens within Lenoir County. This office is community oriented and embraces the belief that excellence is a result of education, training, skill, professionalism, and community interaction.

**FY 2013-2014 HIGHLIGHTS:** The Justice Assistance Grant (JAG) provided funding to purchase (4) L3 in-car cameras. The Sheriff relieved the taxpayers by utilizing approximately \$100,000.00 of Seized State and Federal Drug Funds to acquire needed equipment. This equipment included two full service patrol canines, tasers for detention staff and deputies, digital cameras for detectives and patrol deputies, digital recorders, forensic cell phone equipment, etc. The Sheriff's Office worked to now be a proactive enforcement office. This strategy resulted in the reduction in crime to include 17% reduction in larcenies, 14% reduction in burglaries, 8% reduction in armed robberies, 7% reduction in assaults and a 35% increase in drug arrests. The sheriff created the Process Services Division and created a new deputy position funded from civil process funds. The CCRT continued its relationship with community by fostering watch programs and medicine take back program along with child passenger seat safety events.

**FY 2014-2015 GOALS:** Seek additional funds from the JAG and continue to purchase L3 in-car cameras. The goal is to have a camera in every patrol car. The Sheriff will continue proactive enforcement and use advanced technology to continue the reduction of crime in Lenoir County. The Sheriff will continue to step up the enforcement of narcotics violations. The Sheriff intends to continue with advanced training and work with outside agencies that increase the amount of seized drug funds, arrests, and thereby promote reducing the occurrence of crime.

<b>2012-2013 ACTUAL</b>	<b>ORIGINAL 2013-2014 BUDGET</b>	<b>REVISED 2013-2014 BUDGET</b>		<b>ADOPTED 2014-2015</b>
2,745,439	2,672,607	2,673,737	<b>SALARIES</b>	2,851,566
963,692	1,151,073	1,161,556	<b>BENEFITS</b>	987,366
684,797	618,898	678,959	<b>OPERATING</b>	664,395
43,860	16,115	16,115	<b>CAPITAL OUTLAY</b>	37,650
4,437,788	4,458,693	4,530,367	<b>TOTAL</b>	4,540,977



## **LENOIR COUNTY JAIL**

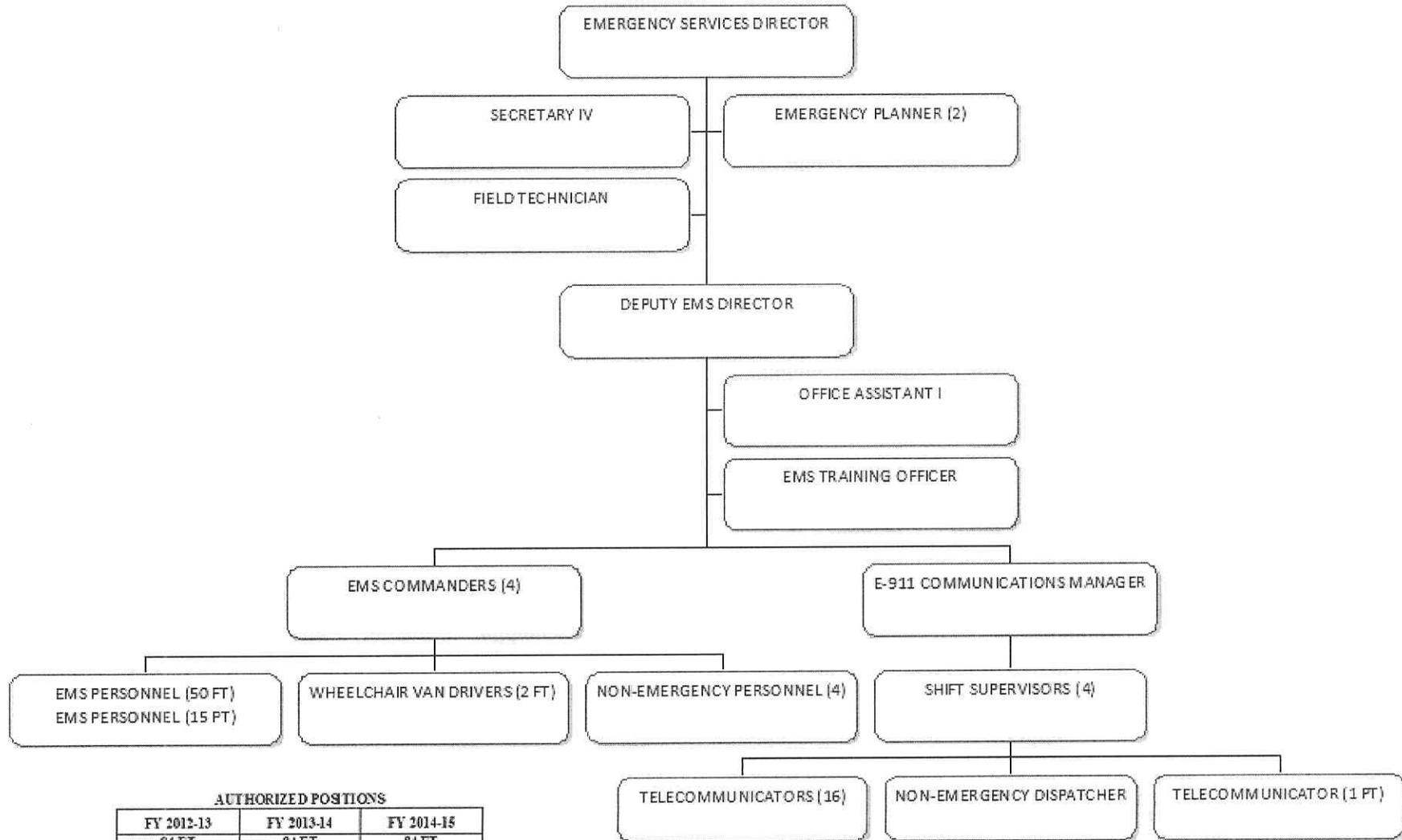
**DESCRIPTION:** The Lenoir County Jail serves a four-fold purpose: 1) to hold persons for pretrial appearances who cannot afford to post bond; 2) to hold those persons sentenced to less than 60 days confinement in a local facility; 3) to hold State Misdemeanant Confinement Inmates serving 60-180 sentence; and 4) to house prisoners from other counties. While holding these inmates, the jail is responsible for their health, safety, and protection. All inmates are supplied with meals, toilet facilities, hygiene items, uniforms, and bathing supplies. Additionally, this facility contracts with Southern Health Partners to provide health care for the inmates.

**FY 2013-2014 HIGHLIGHTS:** The new W.E. “Billy” Smith Detention Center was opened in April 2013. This increased our bed count from 121 beds to 285 beds. In addition, the “old” jail located on top of the original courthouse has been maintained in a reserve status with 47 beds if the current population grows. The new jail features state of the art security technology, video visitation systems, continuation of outsourced meal management by ABL, Centurylink telephone systems for inmates and Keefe Commissary. Currently the jail averages the following revenue’s per month: \$7321.39 from Centurylink for phone use; \$2,085.03 for Keefe Commissary; \$15,000 for out of county inmates; and \$20,720 for state misdemeanor confinement program. The new jail has created a revenue source by renting out excess beds to off-set the debt of the new jail, alleviated overcrowding, increased safety of the jail staff, and stopped the flow of funds to other agencies that have been holding Lenoir County jail inmates. If the averages of current revenues continue, the detention center should have expected revenue of \$541,517.24.

**FY 2014-2015 GOALS:** It is the Sheriff’s goal to continue to create substantial revenue by filling excess beds with outside county inmates, thereby offsetting the debt on the new jail. An ongoing goal is recruiting and retaining detention staff. In order to meet jail inspection requirements, the downstairs jail must be repainted and undergo minor construction to improve natural lighting conditions in two cell blocks; both of which have been addressed in operating costs.

<b>2012-2013 ACTUAL</b>	<b>ORIGINAL 2013-2014 BUDGET</b>	<b>REVISED 2013-2014 BUDGET</b>		<b>ADOPTED 2014-2015</b>
1,717,130	1,813,720	1,937,864	<b>SALARIES</b>	1,991,369
710,182	723,101	788,265	<b>BENEFITS</b>	786,910
952,964	1,011,940	1,011,940	<b>OPERATING</b>	1,134,103
0	0	0	<b>CAPITAL OUTLAY</b>	0
3,380,276	3,548,761	3,738,069	<b>TOTAL</b>	3,912,382

# EMERGENCY SERVICES



**AUTHORIZED POSITIONS**

FY 2012-13	FY 2013-14	FY 2014-15
84 FT	84 FT	84 FT
16 PT	16 PT	16 PT
100 TOTAL	100 TOTAL	100 TOTAL

## **EMERGENCY SERVICES DEPARTMENT**

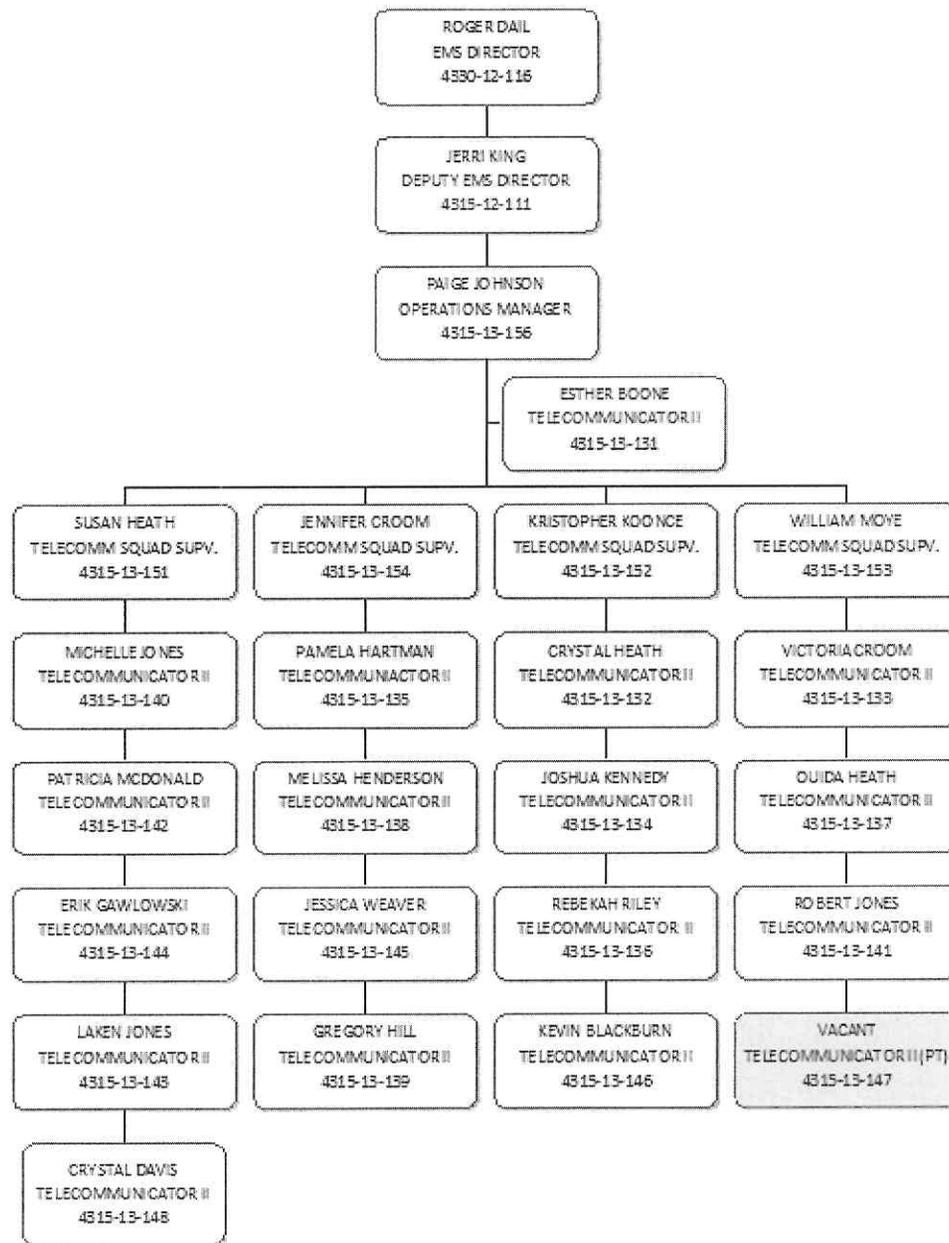
**DESCRIPTION:** The Lenoir County Department of Emergency Services is comprised of three (3) Divisions: Emergency Management, Emergency Medical Services, and Central Communications (E-911). The Department also houses the Fire Marshal, who is responsible for fire inspections, investigations, public safety talks, exercise training, and coordination with volunteer fire departments operating in the County. For fiscal year 2014-15, the Non-Emergency Convalescent Transport Division, of the Emergency Services Department, was eliminated. The Emergency Management Division is responsible for emergency preparedness, mitigation, response, and recovery from 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 private ambulance providers operating in the County. The Central Communications Division dispatches all emergency responders in Lenoir and Jones Counties. As a centralized center, all law enforcement, fire and EMS calls are dispatched out of the E-911 Communications Center.

**FY 2013-14 WORK PLAN HIGHLIGHTS:** 1) Eliminated the Non-Emergency Convalescent Transport Division; 2) Purchased a used ambulance and remounted an ambulance “box” on a new chassis for the EMS Division; 3) Researched an Advanced Placement Paramedic (APP) Community-based Paramedic Program; 4) The Communications Division began receiving 911 calls and dispatching first responders in Jones County in July 2013; 5) Began construction on a backup E-911 Communications Center in Jones County and the remodel of the primary E-911 Center in Lenoir County; 6) Began acquisition and construction of the radio infrastructure necessary for the merger of the Jones/Lenoir County E-911 Communications Centers; 7) Developed a departmental Continuity of Operations Plan (COOP) and continued assisting other agencies with the development of similar plans; 8) Worked with NC Emergency Management (NCEM) to develop a regional hazard mitigation plan; 9) Developed a more functional Local Emergency Planning Committee (LEPC) to increase the safety and security of citizens; and 10) Provided National Incident Management System (NIMS) training opportunities to County personnel and response partners.

**FY 2014-15 GOALS:** 1) Purchase a new ambulance or remount two ambulances boxes for the EMS Division; 2) Implement a Community-Based Paramedicine Program that allows a Paramedic to do welfare checks on citizens, as well as assist EMS on calls for service, if needed; 3) Continue collection of past due EMS bills through wage garnishments, as outlined in G.S. 44-51, Article 9a and 9b; 4) Complete the project for combining the Jones and Lenoir County E-911 Communications Centers; 5) Continue specialized training for employees in their distinct disciplines.

<b>2012-2013 ACTUAL</b>	<b>ORIGINAL 2013-2014 BUDGET</b>	<b>REVISED 2013-2014 BUDGET</b>		<b>ADOPTED 2014-2015</b>
3,293,203	3,485,674	3,489,015	<b>SALARIES</b>	3,365,191
1,112,195	1,220,276	1,220,935	<b>BENEFITS</b>	1,154,155
1,014,638	1,200,868	1,200,868	<b>OPERATING</b>	1,195,033
90,847	4,480	4,480	<b>CAPITAL OUTLAY</b>	
5,510,883	5,911,298	5,915,298	<b>TOTAL</b>	5,714,379

# EMS – COMMUNICATIONS DIVISION



AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
21 FT	24 FT	23 FT
2 PT	1 PT	1 PT
<b>23 TOTAL</b>	<b>25 TOTAL</b>	<b>24 TOTAL</b>

## **COMMUNICATIONS DIVISION**

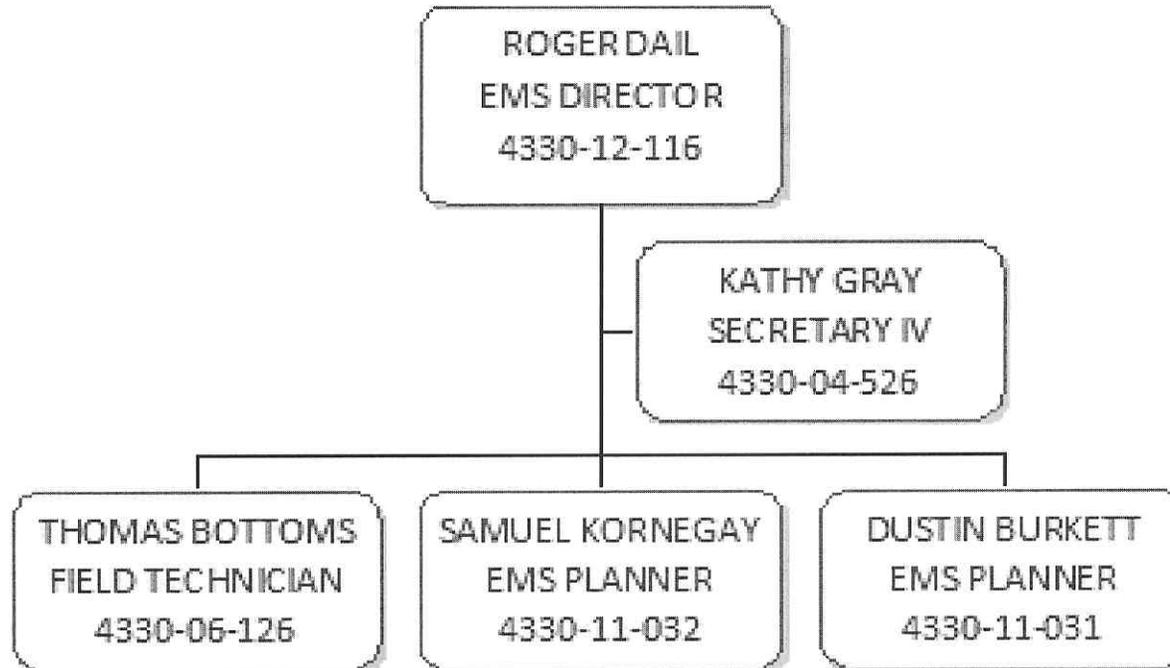
**DESCRIPTION:** The Communications Division answers calls for service from citizens of Lenoir and Jones Counties and dispatches the appropriate emergency response agency. The Communications Division operates 24 hours a day, 7 days a week. All salaries, benefits and operating expenses of this division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

**FY 2013-14 HIGHLIGHTS:** 1) Began receiving and dispatching 911 call for Jones County July 1, 2013; 2) Hired two additional personnel in Communications to assist with the increased workload of dispatching for both Lenoir and Jones Counties; 3) Began construction of a back-up E-911 Communications Center in Jones County and the remodel of the primary E-911 Center in Lenoir County; 4) Began acquisition and construction of the radio infrastructure for the merger of the Jones/Lenoir County E-911 Communications Centers; 5) Added two additional dispatch consoles in the primary Lenoir County E-911 Center; 6) Continued improvement of the QA/QI process; and 7) Continued training to meet requirements for EMD, EPD, EFD, ETC, and DCI certifications for all Tele-communicators.

**FY 2014-15 GOALS:** 1) Implement SMS (Short Messaging) text to 911 center; 2) Complete construction at backup 911 Center in Jones County; 3) Complete the remodeling project of the existing PSAP (public safety answering point) at Kinston location; 4) Install new equipment and furniture at both locations; 5) Continuing training to meet requirements for certifications for EMD, EFD, EPD, ETC, and DCI for all Telecommunicators; and 6) Continue improvement of the QA/QI process

Actual FY 2012-13 Budget	Original FY 2013-14 Budget	Revised FY 2013-14 Budget		Adopted FY 2014-15
761,255	869,525	869,525	<b>SALARIES</b>	\$844,589
278,748	319,065	319,065	<b>BENEFITS</b>	\$307,714
59,202	199,323	199,323	<b>OPERATING</b>	\$167,434
88,508			<b>CAPITAL OUTLAY</b>	
1,187,713	1,387,913	1,387,913	<b>TOTAL</b>	\$1,319,737

# EMERGENCY MANAGEMENT



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
5 FT	5 FT	5 FT
5 PT	5 PT	5 PT
5 TOTAL	5 TOTAL	5 TOTAL

## **EMERGENCY MANAGEMENT DIVISION**

**DESCRIPTION:** The Emergency Management Division is responsible for all coordinated responses to natural and man-made disasters, hazardous materials response, public safety/community education, fire inspections/investigations/reporting, and the Department of Homeland Security Grant Program, which includes quarterly reports, equipment purchases and conducting exercises. 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, Deputy Director, and two Emergency Planners are on call 24/7, 365 days per year and work on a rotational basis.

**FY 2013-14 HIGHLIGHTS:** 1) Developed a departmental "Continuity of Operations Plan" and assisted other county agencies with the development of similar plans; 2) Worked with NC Division of Emergency Management and developed a regional Hazard Mitigation Plan; 3) Developed a functional Local Emergency Planning Committee (LEPC) which increases the safety and security of our citizens; 4) Provided National Incident Management Systems training opportunities to county personnel and response partners that will continue to increase emergency response quality, efficiency & effectiveness; 5) Continued training and certifications for this division.

**FY 2014-15 GOALS:** 1) Award new contract for Storm Debris Management; 2) Meet Emergency Management grant requirements; 3) Continue to develop Emergency Management plans with private industries; 4) Conduct exercises for first responders and private industries; 5) Certify Emergency Planners as Level II Fire Inspectors; 6) Continue working on an Associates in Emergency Management at the international level for Emergency Planners; and 7) Continue National Incident Management System (NIMS) Incident Command Training for all local governments in Lenoir County.

<b>Actual FY 2012-13 Budget</b>	<b>Original FY 2013-14 Budget</b>	<b>Revised FY 2013-14 Budget</b>		<b>Adopted FY 2014-15</b>
201,310	213,670	213,670	<b>SALARIES</b>	213,503
68,090	74,336	74,336	<b>BENEFITS</b>	74,302
96,649	139,034	139,034	<b>OPERATING</b>	139,100
			<b>CAPITAL OUTLAY</b>	
366,049	427,040	427,040	<b>TOTAL</b>	426,905

# EMERGENCY MEDICAL SERVICES DIVISION



### AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
56 FT	56 FT	56 FT
15 PT	15 PT	15 PT
<b>71 TOTAL</b>	<b>71 TOTAL</b>	<b>71 TOTAL</b>

## **EMERGENCY MEDICAL SERVICES DIVISION**

**DESCRIPTION:** The Lenoir County EMS Division was formed July 1, 2001, to provide professional Emergency Medical Care to all citizens of Lenoir County. The EMS division also provides mutual aid to surrounding counties when requested. The EMS division is comprised of 50 personnel; 48 field staff and 2 support staff. This division operates twenty-four hours a day, seven days a week, with five paramedic-level ambulances operating out of five stations located throughout County.

**FY 2013-14 HIGHLIGHTS:** 1) Certified staff in Emergency Medical Patients: Assessment, Care and Transport (EMPACT); 2) Received S-MAT III team designation from the Eastern Regional Advisory Council (ERAC); 3) Placed iPads on EMS response units for mapping, mobile charts, access to on-line protocols/drug information, and other pertinent on-line forms. These iPads have the capability of receiving “Active911” calls from the Communications Center, allowing EMS to receive address and directional information to calls for service; 4) Researched an Advanced Placement Paramedic (APP) service that allows a Paramedic to do welfare checks on citizens with severe medical conditions, as well as assist EMS on calls for service; 5) Purchased a used ambulance and remounted an ambulance “box” on a new chassis; 6) Recertified staff in CPR and Advanced Cardiac Life Support (ACLS); 7) Began collection of past due EMS bills through wage garnishments, as outlined by G.S. Statute 44-51, Article 9a and 9b.

**FY 2014-15 GOALS:** 1) Recertify staff in Pre-hospital Trauma Life Support (PHTLS); 2) Recertify staff in Pediatric Advanced Life Support (PALS); 3) Purchase one new ambulance or remount two ambulance boxes on new chassis; 4) Implement a Community-Based Paramedicine Program (CBPP) that allows a Paramedic to do welfare checks on citizens, as well as assist EMS for service as needed; 5) Purchase new cardiac monitors to provide advanced technology not currently provided with existing monitors; 6) Continue to increase the number of Paramedics on staff by encouraging existing staff to further their education and credentials; 7) Continue training personnel in S-MAT team; and 8) Continue collection of past due EMS bills through wage garnishments, as outlined by G.S. 44-51, Article 9a and 9b.

<b>Actual FY 2012-13 Budget</b>	<b>Original FY 2013-14 Budget</b>	<b>Revised FY 2013-14 Budget</b>		<b>Adopted FY 2014-15</b>
2,166,427	2,199,678	2,203,019	<b>SALARIES</b>	2,290,382
702,008	751,405	752,064	<b>BENEFITS</b>	768,838
795,740	787,511	787,511	<b>OPERATING</b>	888,499
2,339	4,480	4,480	<b>CAPITAL OUTLAY</b>	0
3,666,514	3,743,074	3,747,074	<b>TOTAL</b>	3,947,719

## **EMS NON-EMERGENCY DIVISION**

**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 operated one ambulance eight hours a day, five days a week, one ambulance ten hours a day, four days a week, and three wheelchair vans. The services provided by this Division have been eliminated for fiscal year 2014-15.

**FY 2013-14 HIGHLIGHTS:** 1) Continued in-service training for personnel through Lenoir Community College; 2) Began using iPads for purposes of completing charts of patient care in a timely manner and for paperless documentation. These iPads also have the capability of receiving calls via “Active911”, which provides address and directional information; 3) Continued the use of “Geo-Coding” (mapping) and EMS Charts mobile (patient care documentation); and 4) Began collection of past due EMS bills through wage garnishments, as outlined by G.S. 44-51, Article 9a and 9b.

**FY 2014-15 GOALS:** 1) Will continue to collect funds owed on delinquent EMS bills from prior years utilizing all available methods including wage garnishments, as outlined by G.S. 44-51, Article 9a and 9b.

<b>Actual FY 2012-13 Budget</b>	<b>Original FY 2013-14 Budget</b>	<b>Revised FY 2013-14 Budget</b>		<b>Adopted FY 2014-15</b>
164,211	202,801	202,801	<b>SALARIES</b>	0
63,349	75,470	75,470	<b>BENEFITS</b>	0
63,047	75,000	75,000	<b>OPERATING</b>	0
			<b>CAPITAL OUTLAY</b>	0
290,607	353,271	353,271	<b>TOTAL</b>	0

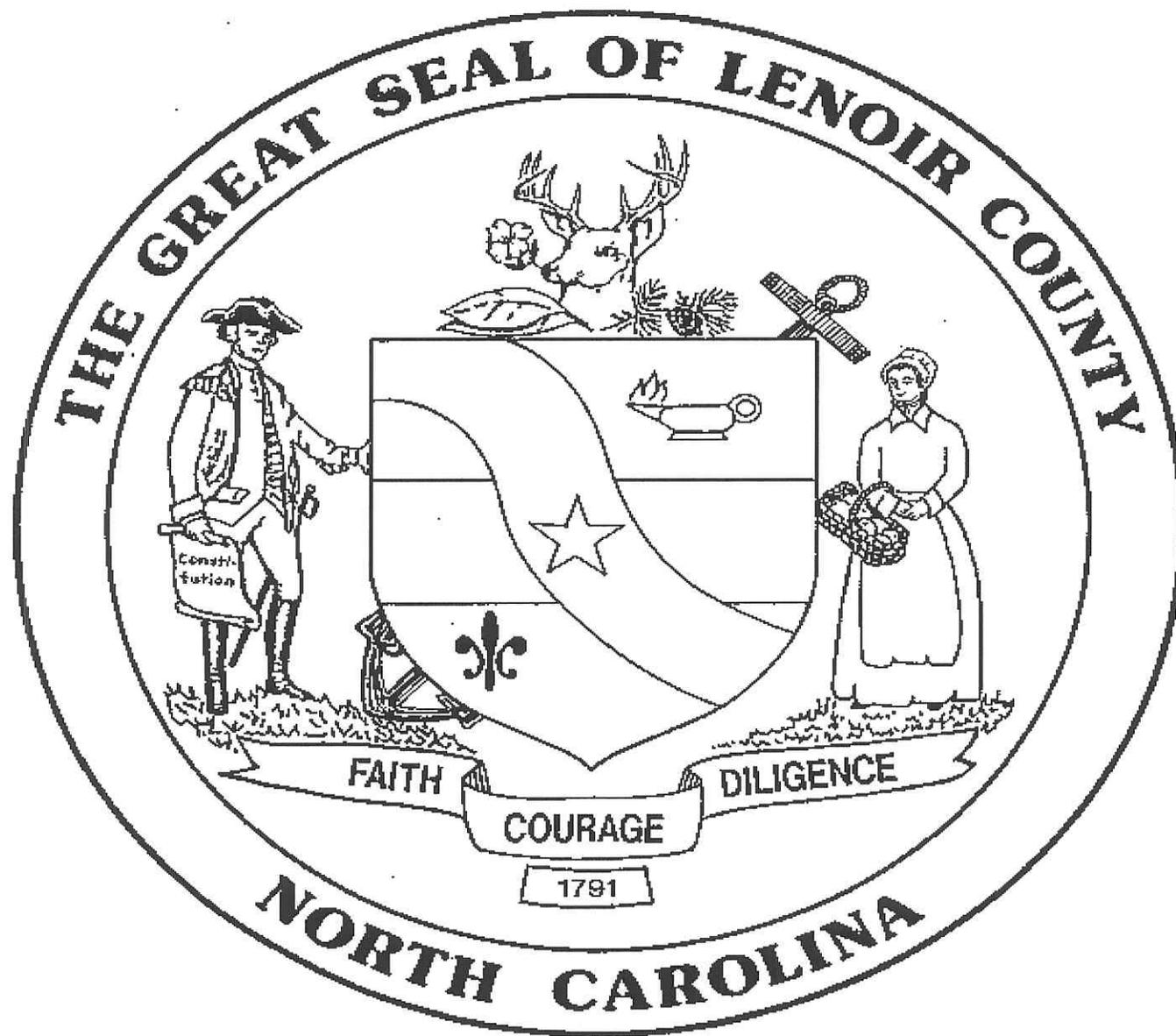
## FIRE PROTECTION

**DESCRIPTION:** This Department was created to provide additional funding from General Fund tax dollars (outside of each Fire District’s tax base / rates) to the volunteer fire departments which serve the unincorporated areas of the County. For years it was known as the “Pumper Fund”. Volunteer Fire Departments submitted requests for the purchase of new trucks to the Board of Commissioners and the Commissioners would award all of the funding to one Department. Available funding for this category declined over the years and was divided among all of the Departments each year based on a percentage of the ad valorem tax values of the Districts.

**FY 13-14 HIGHLIGHTS:** County Commissioners continued support to volunteer fire departments by allocating additional funding from General Fund tax dollars (outside of each Fire District’s tax base / rates) to aid the volunteer fire departments in the County. Departments were notified that this funding would no longer be available after FY13-14. This would allow adequate time for each Departments to modify their individual tax rates in order to adequately fund operating and capital needs.

**FY 14-15 GOALS:** Resolve any lingering problems with the six (6) mile districts. Continue communications with the Fire Departments through the Commissioner appointed liaison and inform the Departments of any actions that might affect their budgets. Due to budget constraints, this funding was eliminated for FY14-15.

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
\$48340	\$28,279	\$28,279	Operating	\$0
\$0	\$0	\$0	Capital	\$0
\$48,340	\$28,279	\$28,279	Total	\$0



**PLANNING AND INSPECTIONS DEPARTMENT**



**AUTHORIZED POSITIONS**

<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<b>3 FT</b>	<b>3 FT</b>	<b>3 FT</b>
<b>3 TOTAL</b>	<b>3 TOTAL</b>	<b>3 TOTAL</b>

## **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 2013 - 2014 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 and Planner maintained certification by The State of North Carolina as Certified Floodplain Managers 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.

### **FY 2014-2015 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 Town of Pink Hill zoning administration and enforcement.

<b>2012-2013 ACTUAL</b>	<b>ORIGINAL 2013-2014 BUDGET</b>	<b>REVISED 2013-2014 BUDGET</b>		<b>ADOPTED 2014-2015 BUDGET</b>
143,279	146,146	146,146	<b>SALARIES</b>	\$149,786
46,572	48,147	48,147	<b>BENEFITS</b>	\$48,864
20,862	27,000	27,000	<b>OPERATING</b>	\$25,000
0	0	0	<b>CAPITAL OUTLAY</b>	\$0
210,713	221,293	221,293	<b>TOTAL</b>	\$223,650



## 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 cost of this service remains at \$1,000 per autopsy and \$100 to \$300 for an investigation. Due to budget reductions at the State level, which take effect July 1, 2013, Lenoir County autopsies must be performed in Raleigh. In past years, these autopsies were performed at the Brody School of Medicine in Greenville, NC. This change in venue may increase the turn-around time for local law enforcement to receive the results of the autopsy. This is an unpredictable cost center and is monitored closely during the fiscal year.

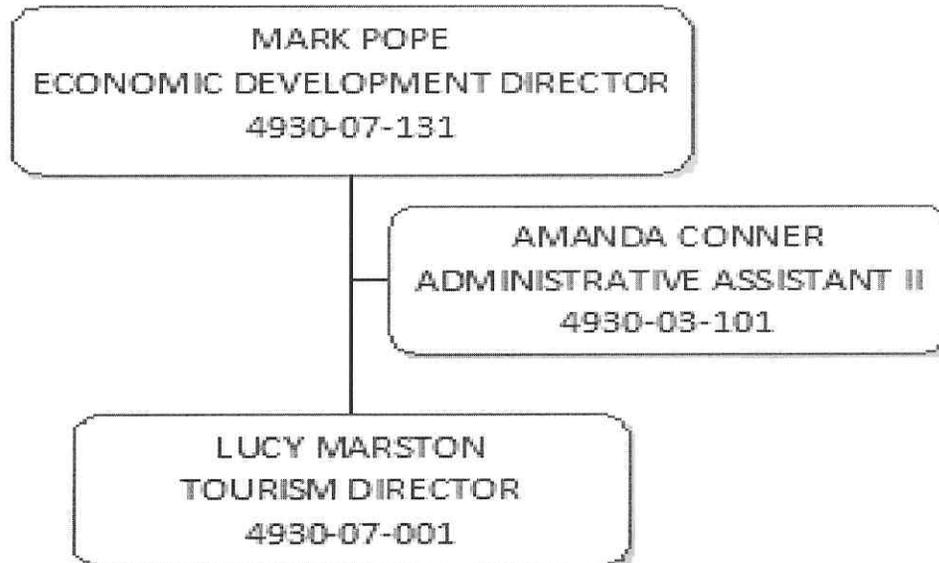
### **FUNDING LEVELS:**

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
\$30,700	\$40,000	\$40,000	Appropriation	\$40,000

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## ECONOMIC DEVELOPMENT

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### AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
3 FT	3 FT	3 FT
3 TOTAL	3 TOTAL	3 TOTAL

## ECONOMIC DEVELOPMENT DEPARTMENT

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

**FY 13-14 HIGHLIGHTS:** 1) On July 16, 2013, Pactiv, formally Dopaco, announced an expansion with a capital investment of at least \$3,250,000 and the creation of 26 new jobs by December 31, 2013; 2) On July 23, 2013, Strata Solar Farms held a ribbon cutting for two new solar farm sites in Lenoir County; Site #1 on Wheat Swamp Road, and Site #2 on Odham Road. Each site represents a \$20 million investment and the creation of 100 jobs. These solar farms will provide more than \$250,000 in direct expenditures for wages, lodging and supplies. These two sites will generate approximately a \$12 million increase in the property tax base without requiring any services from the County; 3) In June 2013, Spirit Aerosystems conducted the first flight of the Airbus A350 XWB with composite components manufactured right here in Lenoir County; 4) Sanderson Farms, now the largest employer in Lenoir County with 1,656 employees, was instrumental in bringing the first ever Poultry Summit to Eastern NC. Over 30 food editors and journalists from Tennessee, New York, Chicago, Miami and other regions of the country visited Kinston and eastern NC. All of the attendees were impressed with Sanderson Farms’ state-of-the-art poultry processing complex located here in Kinston; 5) On September 26, 2013, Shuanghu International and Smithfield Foods announced the completion of their strategic merger, creating a leading global pork enterprise; 6) West Pharmaceuticals celebrated its 90th Anniversary in 2013. The completion of a 30,000 sf. clean room addition in the first quarter of 2014 will designate the West Pharmaceuticals’ facility located in Kinston/Lenoir County as a “world class facility”; 7) In July 2013, the CSS Neuse Interpretive Center (Museum), located in downtown Kinston, opened to the public. Not only locals, but history buffs from other states will be drawn to the site; 8) The African American Music Trail Park, located at the corner of South Queen Street and Springhill Street in Kinston, was dedicated and serves as the hub of an eight-county African American Music Trail; 9) The Lions’ Water Adventure Park officially opened in the spring of 2013 and was featured in the July 2013 issue of World Water Park Magazine; and 9) “A Chef’s Life”, a new half-hour character-driven documentary and cooking series that takes viewers inside the life of Chef Vivian Howard, who, with her husband Ben Knight, left New York City to open a fine dining restaurant (Chef and the Farmer) in small-town Eastern North Carolina, premiered on PBS in September 2013.

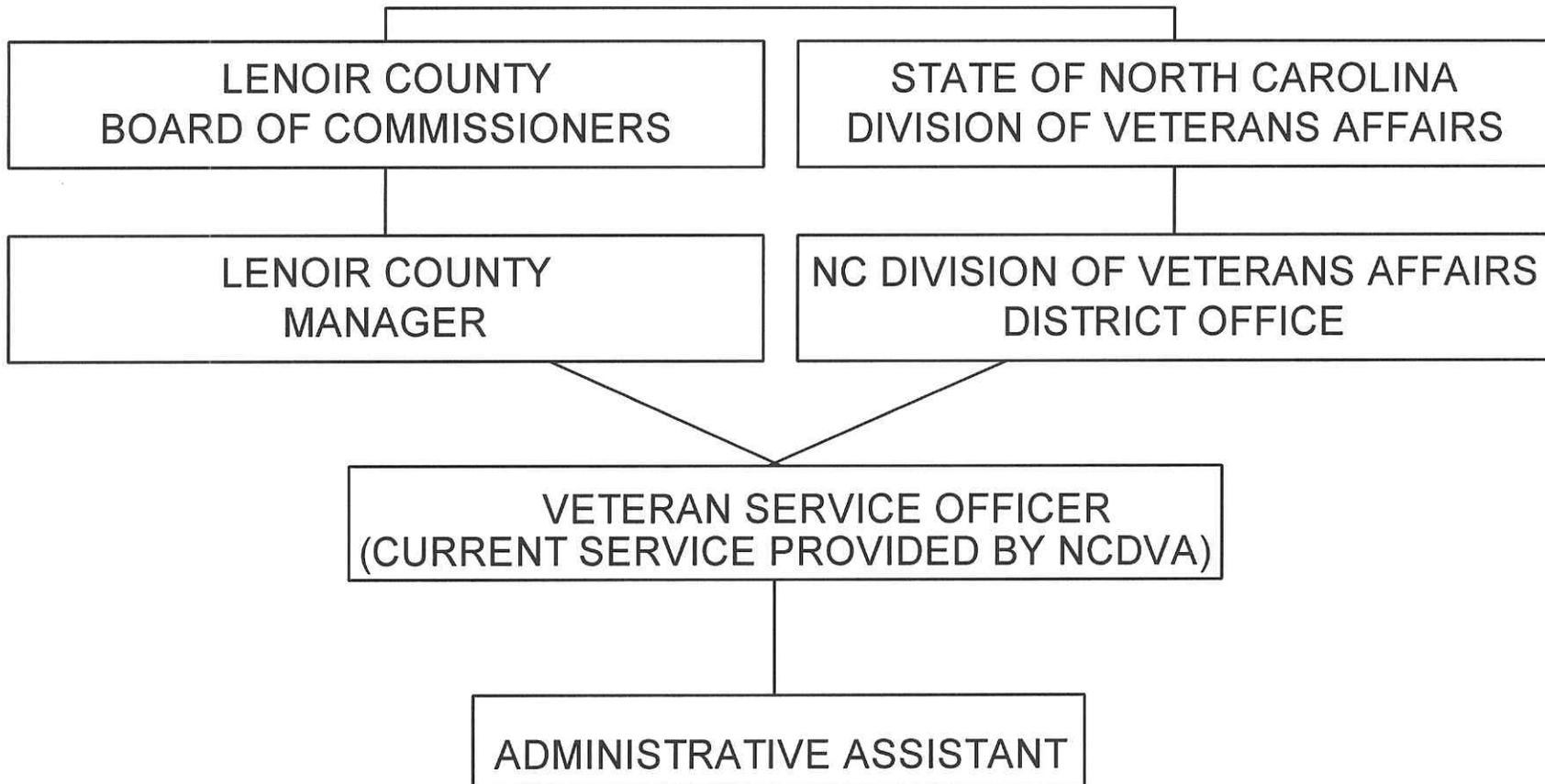
**FY 14-15 GOALS:** 1) Recruit one or more manufacturing prospects for Lenoir County that will generate at least \$50 million in capital investment and add 100 new jobs; 2) Work with existing industries to build/maintain relationships and encourage retention and expansion in Lenoir County generating at least \$25 million in capital investment and 100 new jobs; 3) Work with the NC Global TransPark to help locate industries; 4) Prepare Lenoir County and its municipalities to effectively compete for economic development projects; 5) Promote Lenoir County’s strategic assets to economic development prospects; 6) Market Industrial Shell Building No. 3 located in the 70 West Industrial Park; 7) Assist the Tourism Director in the development of tourism in Lenoir County; 8) Update the Department’s social networking mediums through Facebook and Twitter; 9) Continue to update the Department’s website; 10) Continue distribution of weekly economic development newsletter to the community; and 11) Nurture relationships with leaders in Raleigh and local communities to improve the quality of life for all residents in the east.

### FUNDING LEVELS

Actual 2012-13	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15 Budget
155,385	171,392	171,392	<b>SALARIES</b>	160,184
49,351	53,133	53,133	<b>BENEFITS</b>	50,919
36,970	51,700	51,700	<b>OPERATING</b>	55,600
-0-	-0-	-0-	<b>CAPITAL OUTLAY</b>	-0-
241,706	276,225	276,225	<b>TOTAL</b>	266,703

**NC DIVISION OF VETERANS AFFAIRS**

**LENOIR COUNTY - NC DIVISION OF VETERANS AFFAIRS  
ORGANIZATIONAL CHART**



## VETERANS AFFAIRS

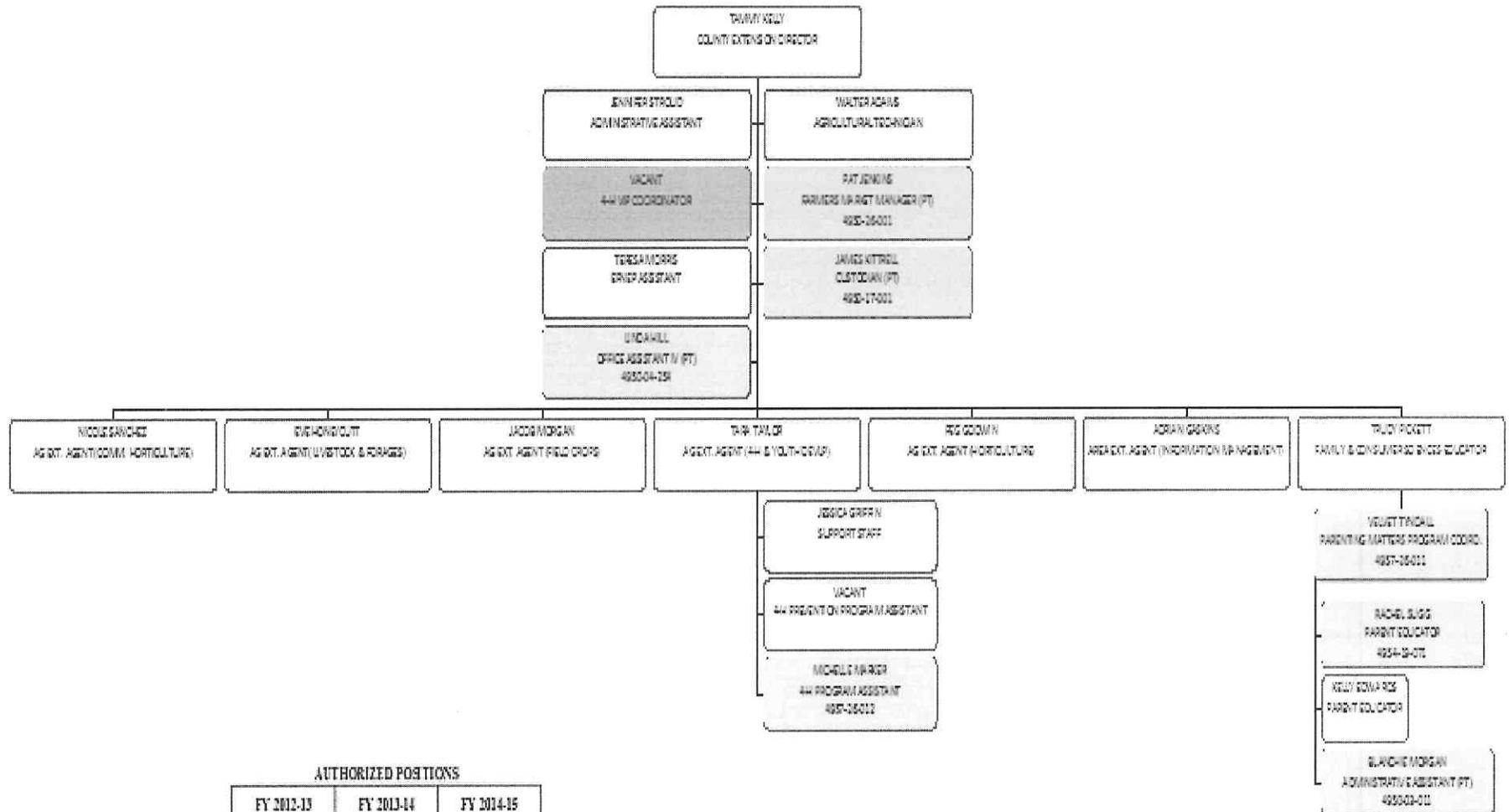
**DESCRIPTION:** The North Carolina Division of Veterans Affairs (NCDVA). assists Lenoir County Veterans in the presentation, processing, proof, and establishment of claims, privileges, rights, and benefits to which they may be entitled under Federal, State, and Local laws. The VA estimates the population of veterans in Lenoir County who have utilized VA benefits to be excess of 6,044 (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 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, and County Department of Social Services) in seeking to serve veterans and their families. The work is complex and exacting because of the numerous Federal and State laws that apply. These laws cover various benefits such as: compensation, pension, insurance, medical (inpatient / outpatient), home loans, education and certification of benefits. 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.

**FY13-14 HIGHLIGHTS:** The NCDVA came under new leadership. The Governor appointed Ilario Pantano to the position of Secretary of Veterans Affairs. The agency is going in a different direction, one that is more Veteran oriented. Our goal is to make NC the most friendly state for veterans. In order to reach this goal, the NCDVA is taking giant steps to reorganize the organization. Ongoing programs include scholarships, claims for pensions, compensation matters, healthcare including registering vets for the Affordable Healthcare Act, and burial benefits.

**FY14-15 GOALS:** This office plans to have complete reorganization to include: (1.) Staffing a call center for NC Veterans; (2) Increase circulation newsletters; (3) Have the 1<sup>st</sup> Women Vet Forum/Conference in NC; (4) Put VSOs where the vets are (ie: Hospitals, Nursing Homes); (5) Increase the awareness of our organization; (6) Save money; Create a positive working relationship with the Veterans of Lenoir, Carteret, Craven, Pamlico, Greene, Duplin, And Jones County Units.

2012-2013 Actual	Original 2013-2014 Budget	Revised 2013-2014 Budget*		Adopted 2014-2015
\$11,020	\$19,000	\$7,000	<b>SALARIES</b>	\$0
843	\$1,454	\$1,454	<b>BENEFITS</b>	
12,797	\$12,787	\$24,787	<b>OPERATING</b>	\$33,241
\$24,660	\$33,241	\$33,241	<b>TOTAL</b>	\$33,241

# Lenoir County Cooperative Extension



**AUTHORIZED POSITIONS**

FY 2012-13	FY 2013-14	FY 2014-15
18.45 FTE	18.45 FTE	17.45 FTE
20 TOTAL	20 TOTAL	19 TOTAL

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

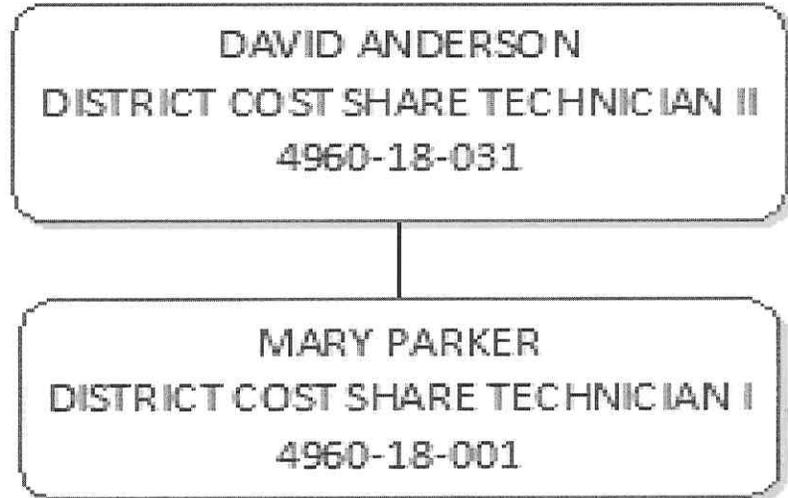
**DESCRIPTION:** North Carolina Cooperative Extension is an educational organization whose support base is a partnership between North Carolina State University, the State of North Carolina and Lenoir County Government. Lenoir County Cooperative Extension Staff, with the support of university-based subject-matter 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 2013-2014 HIGHLIGHTS:** Cooperative Extension secured over \$426,296 in grant dollars to support programming efforts. 303 children were impacted by Extension livestock programming efforts in Lenoir County and over \$22,000 dollars were raised for Livestock educational efforts. Animal waste operators saved \$67,000, and 355 operators were certified or recertified. In Lenoir County 4-H, 5,659 youth increased knowledge in science, math, language, and communication skills through participation in educational programs, workshops and demonstrations. Three hundred and sixty-two 4-H Adult Volunteers and 115 youth volunteer leaders engaged in program implementation, all trained by Cooperative Extension staff. 170 area producers participated in workshops related to improved production practices, meat quality assurance, and forage production. Corn producers have adopted new planting systems increasing plant populations generating over \$50,000 increased income. Over 73,000 plastic pesticide containers have been recycled saving Lenoir County an estimated \$220,000 in landfill space. Of the 3015 youth and adults participating in the Expanded Foods and Nutrition Education Program (EFNEP), 100% 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, 60 families and 95 children have been reached by 493 home visits, 90 % of the parents reported gained knowledge of parenting skills. Lenoir County Master Gardeners have contributed 1,427 volunteer hours and an additional 69 hours of training; including in-kind \$1,068 this is valued at \$32,129. Over 58 Senior citizens have increased their knowledge of nutrition and health practices through instruction at county congregate nutrition sites. During Medicare open enrollment, 425 Medicare recipients were assisted in selecting the best prescription drug plan for their needs. Sixty-three parents participated in parent education while their 77 children participated in 4-H youth programs. 100% of parents reported having increased their knowledge of effective discipline, and their overall parenting knowledge. JCPC funded at \$35,194.

**FY 2014-2015 GOALS:** Strategic priorities for 2014-2015 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. Focus will be placed on supporting the Local Foods initiative.

<b>12-13 ACTUAL</b>	<b>ORIGINAL 13-14 BUDGET</b>	<b>REVISED 13-14 BUDGET</b>		<b>Adopted 2014-2015</b>
\$ 224,499	\$222,344	\$222,344	<b>SALARIES</b>	\$204,202
\$ 70,831	\$71,769	\$71,769	<b>BENEFITS</b>	\$63,013
\$ 96,619	\$96,871	\$96,871	<b>OPERATING</b>	\$101,985
0	0	0	<b>CAPITAL OUTLAY</b>	\$3,060
\$ 391,949	\$390,984	\$390,984	<b>TOTAL</b>	\$372,260

**Lenoir Soil and Water Conservation District**



**AUTHORIZED POSITIONS**

<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
<b>2 FT</b>	<b>2 FT</b>	<b>2 FT</b>
<b>2 TOTAL</b>	<b>2 TOTAL</b>	<b>2 TOTAL</b>

## 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 provides conservation education to the Lenoir County School System where the County's future leaders are being shaped and influenced. The County is reimbursed approximately 24% (\$25,500.00 dollars) of the salaries and benefits cost of one (1) Agricultural Cost Share Program Technician; the State Cost Share Program provides an additional \$1,083.00 dollars for office/field supplies and equipment and the NC. Dept. of Agriculture provides \$3,600.00 for office/field supplies and equipment; the County provides 100% of all other District operating costs.

**FY 2013-2014 HIGHLIGHTS:** The District: 1) Developed cost share contracts totaling \$186,829 dollars for the implementation of Best Management Practices through Federal and State Programs; 2) Provided technical and /or Financial assistance on more than 1,200 acres; ) 3) Provided Technical and/or Financial assistance for the installation of: a) 75 acres of Cropland Conversion b) 1 Bio-Solid Removal, c) 1 waste storage facilities, d) Conservation Crop Rotation e) 1 Dry Stack f) 1 Waste Litter Storage f) irrigation Reel g) CRP/CREP Replant trees h) 1 Cistern thru CCAP program, i) Ensures the compliance on 193 Ag. Cost Share contracts (10 year maintenance period) j) Ensures the compliance/guidelines on 59 CREP contracts, k) Writes and maintains waste management plans for hog, turkey and chicken operations; l) Provided Environmental Education to the Schools of Lenoir County through our Poster, Essay, Speech, Computer Slide show, and Computer generated poster contests as well as our Envirothon Competition. The District wrote 101 applications for the Market Based Conservation Initiative (MBCI).

**FY 2014-2015 GOALS:** The District plans to : 1) Administer the North Carolina Agricultural Cost Share Program; 2) Administer the CCAP Program, 3) Administer the AgWRAP Program; 4) Administer the Market Based Conservation Initiative (MBCI) program as well as any other state program 5) Assist in administering the 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); 6) Provide technical assistance to Livestock Farmers in order to keep their waste utilization plans current and in compliance with State and Federal regulations; and write waste utilizations plans for new operations. 7) Expansion of Environmental Education program with emphasis on improving participation in the essay, speech, computer slide presentation and computer generated poster contest 8) Expand conservation program outreach and educational efforts to include minority landowners; 9) Continue to ensure compliance/guidelines on all Ag. Cost-Share, CCAP, AgWRAP & CREP contracts.

Actual 12-13 Budget	Original 13-14 Budget	Revised 13-14 Budget		Adopted 2014-2015
79,892	81,482	81,482	<b>SALARIES</b>	83,331
28,554	28,948	28,948	<b>BENEFITS</b>	29,313
12,601	2,925	10,833	<b>OPERATING</b>	10,865
0	0	0	<b>CAPITAL OUTLAY</b>	0
121,047	113,355	121,263	<b>TOTAL</b>	123,509



## **LENOIR COUNTY HEALTH DEPARTMENT**

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 after a major capital improvement renovation was completed. The agency has 58 staff positions, the majority possessing a degree and/or a professional license or registration.

### **FY13-14 WORK PLAN HIGHLIGHTS:**

- Maintained operational costs within approved budget.
- Reaccredited Dec 2013-Dec 2017.
- Hired full-time Public Health Physician

### **FY14-15 GOALS:**

- Conduct 2014 Community Health Assessment.
- 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.
- Assess and attest to meaningful use compliance and preview/select electronic health record format.

### **FUNDING LEVELS:**

<b>Actual 2012-2013</b>	<b>Original 2013-2014 Budget</b>	<b>Revised 2013-2014 Budget</b>		<b>Adopted 2014-15 Budget</b>
2,363,869	2,082,794	2,118,885	<b>SALARIES</b>	2,192,858
733,555	830,873	804,106	<b>BENEFITS</b>	791,101
663,152	960,599	1,238,979	<b>OPERATING</b>	1,194,235
21,332	7,500	7,500	<b>CAPITAL OUTLAY</b>	7,500
3,781,908	3,881,766	4,169,470	<b>TOTAL</b>	4,185,694

LENOIR COUNTY HEALTH DEPARTMENT  
2014-2015 REVENUES

ACCT #	DESCRIPTION	DHHS	CO APPRO	MEDICAID	FEEES	TOTALS
5110	GENERAL	371,143 *	1,078,341	100,155 ***	-	1,549,639
5114	IMMUNIZATIONS	18,200		13,600	17,000	48,800
5150	ADULT HEALTH	465,534 ****	332,689	193,727	42,300	1,034,250
5160	LEAD PROGRAM	-	-	-	-	-
5162	CHILD HEALTH	48,915	12,390	50,000	1,000	112,305
5167	WIC	382,092	-	-	-	382,092
5170	PREGNANCY CARE MANAGEMENT	-	-	160,046	-	160,046
5171	CHILD CARE COORD FOR CHILDREN	2,300	-	141,009	-	143,309
5180	ENVIRONMENTAL HEALTH	12,000 **	362,564	-	50,000	424,564
5182	ANIMAL CONTROL	-	233,184	-	-	233,184
5190	BIOTERRORISM	33,664	-	-	-	33,664
<b>GRAND TOTALS:</b>		<b>1,333,848</b>	<b>2,019,168</b>	<b>658,537</b>	<b>110,300</b>	<b>4,121,853</b>

	<u>FY 13 - 14</u>	<u>FY 14 - 15</u>	<u>INCREASE</u>	<u>PERCENTAGE</u>
TOTAL BUDGET:	3,881,766	4,121,853	240,087.00	6.00%
CO. APPROP	2,095,290	2,019,168	(76,122.00)	-4.00%

\* \$221,143.00 TRIPLE P GRANT

\* \$150,000.00 SCHOOL NURSE GRANT

\*\*\*\* \$134,540.00 ESSENTIAL SERVICES

\*\*\*100,155.00 PAYBACK -MEDICAID

\*\* 4,498.00 STATE AID FOR MOSQUITO

## GENERAL ADMINISTRATION

**DESCRIPTION:** General Administration is comprised of the offices of the health director; director of nursing; business/personnel/vital records staff; medical records/front reception/eligibility/billing staff; and housekeeping. 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.

### FY13-14 WORK PLAN HIGHLIGHTS:

- Maintained expenditures within approved budget for office supplies through comparative pricing and seeking competitive pricing from vendors.
- Reviewed and updated all contracts.
- Revised employee performance evaluation tool and reviewed evaluation process.
- Contracted with local cleaning company 3x/week, eliminated purchases and storage of cleaning supplies.

### FY14-15 GOALS:

- Evaluate operational improvements on an ongoing basis to reduce expenditures and enhance revenues.
- Continue agency assessment to maintain accreditation status and prepare for re-accreditation in 2017.
- Prepare for Meaningful Use Compliance to qualify for incentives payments for conversion to EMR.
- Plan and conduct 2014 Community Health Assessment.

### FUNDING LEVELS:

2012-2013 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-2015 Budget
303,681	278,379	292,047	<b>SALARIES</b>	637,782
108,332	109,625	102,780	<b>BENEFITS</b>	253,537
330,117	455,625	692,363	<b>OPERATING</b>	672,762
0	0	0	<b>CAPITAL OUTLAY</b>	0
742,130	843,629	1,087,190	<b>TOTAL</b>	1,564,081

## **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 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.

### **FY13-14 WORK PLAN HIGHLIGHTS:**

- Continued recruiting efforts and filled vacant public health nurse positions.
- Hired full-time Public Health Physician.

### **FY14-15 GOALS:**

- Implement EHR for meaningful use compliance and eligibility for incentive funding.
- Develop and implement practice management efficiency procedures.
- Reduce waiting times for appointments and increase patient caseload in clinic programs.

### **FUNDING LEVELS:**

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15 Budget</b>
632,582	731,430	715,520	<b>SALARIES</b>	625,102
234,280	283,138	269,700	<b>BENEFITS</b>	205,723
136,211	251,046	224,109	<b>OPERATING</b>	222,091
0	0	0	<b>CAPITAL OUTLAY</b>	0
994,073	1,265,614	1,209,329	<b>TOTAL</b>	1,052,916

## **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. Our focus is on children who are Medicaid eligible or are uninsured. Children receive periodic well-child physicals which include a medical history, complete physical examination, age-appropriate developmental screening, and administering state mandated immunizations according to schedule. 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.

### **FY13-14 WORK PLAN HIGHLIGHTS:**

- The health dept achieved 95% immunization rate for 0-2yr olds in CY 2013 compared to 86% statewide; 93% in CY 2012; 93% in CY 2011; 93% in CY 2010; 93 % in CY 09; 93% in CY 08, 92% in CY 07.
- Local health care providers achieved 76% immunization rate for CY13 compared to 68% statewide.
- Suspended 'Bright Futures' well-child physical assessments due to resignations of Enhanced Role Nurses.

### **FY14-15 GOALS:**

- Achieve immunization rate of at least 95% for 0-2 year olds.
- Reinstigate 'Bright Futures' well-child physical assessments with Public Health Physician as provider.

### **FUNDING LEVELS:**

<b>2012-13 Actual Budget</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-2015 Budget</b>
301,609	312,866	310,776	<b>SALARIES</b>	113,320
117,979	134,515	125,647	<b>BENEFITS</b>	36,846
10,979	20,015	38,583	<b>OPERATING</b>	13,515
0	0	0	<b>CAPITAL OUTLAY</b>	0
430,567	467,396	475,006	<b>TOTAL</b>	163,681

## **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 Dietitians.

### **FY13-14 WORK PLAN HIGHLIGHTS:**

- Average caseload for CY13 was 1989 clients with minimum participation of 97%.
- Sequestration of federal funds and federal 'shutdown' in October severely impacted ability to provide WIC services.

### **FY14-15 GOALS:**

- WIC director to review efficient operation of program.
- Continue action plan to increase caseload to level prior to federal shutdown, 10/13.

### **FUNDING LEVELS:**

<b>2012-13 Actual Budget</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15 Budget</b>
227,533	212,120	232,212	<b>SALARIES</b>	232,414
86,185	90,525	88,260	<b>BENEFITS</b>	88,301
15,968	65,095	61,620	<b>OPERATING</b>	66,398
9,051	0	-0	<b>CAPITAL OUTLAY</b>	0
338,737	367,740	382,092	<b>TOTAL</b>	387,113

## **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.

### **FY 13-14 WORK PLAN HIGHLIGHTS.**

- Food and Lodging staff conducted 521 mandated inspections, maintaining 100% compliance with required quarterly inspections of food establishments and other facilities.
- Applications for new lot evaluations for CY13 were 118 and staff conducted 816 site visits for evaluations.
- An Environmental Health Specialist was authorized in Food/Lodging/Institution Inspections.
- Implemented FDA national Food Code.

### **FY14-15 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 2012-13</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15 Budget</b>
286,362	279,609	292,092	<b>SALARIES</b>	298,132
100,138	108,336	102,677	<b>BENEFITS</b>	103,870
20,112	17,325	17,325	<b>OPERATING</b>	21,823
7,500	7,500	7,500	<b>CAPITAL OUTLAY</b>	7,500
414,112	412,770	419,594	<b>TOTAL</b>	431,325

## **ANIMAL CONTROL**

**DESCRIPTION:** 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. Included in the FY 14-15 budget is a \$120,000 allocation to the SPCA for operation of the animal shelter.

### **FY13-14 WORK PLAN HIGHLIGHTS:**

- The number of lab confirmed cases of animal rabies in CY13 was 14, CY12 was 8, CY11 was 12, CY10 was 16, CY09 was 8, CY08 was 2, CY07 was 0, CY06 was 4.
- 256 animal bites were reported in CY 13; 118 in CY12, 92 in CY 11, 84 in CY 10; 78 reported in CY 09, 54 reported in CY 08, 54 reported in CY 07.
- Responded to 2586 requests for service in CY13, 2258 in CY12, 2184 in CY11, 1376 in CY10, 1248 in CY 09, 941 in CY 08, 974 in CY 07; 1,242 in CY 06.
- The number of cats and dogs picked up and impounded at the SPCA shelter for CY13 is 3129, CY12 was 3622, CY11 was 3571, for CY10 was 3422, for CY09 was 3616, for CY08 was 3490. Animals euthanized increased CY13 to 1489 compared to 1143 in CY12, 1065 in CY11, and 1174 in CY 10. Almost 50% of dogs and cats impounded were reclaimed/adopted/rescued.

### **FY 14-15 GOALS:**

- Continue collaborating with local chapter of SPCA regarding animal policies and plans for a puppy room addition.
- Continue maintenance and upkeep of facility to maintain compliance with state animal shelter regulations.

### **FUNDING LEVELS:**

<b>2012-13 Actual Budget</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2012-13 Budget</b>		<b>Adopted 2014-15 Budget</b>
57,502	56,536	58,629	<b>SALARIES</b>	59,771
23,222	24,572	23,829	<b>BENEFITS</b>	24,054
137,582	147,589	176,192	<b>OPERATING</b>	160,598
808	0	0	<b>CAPITAL OUTLAY</b>	0
219,114	228,797	258,650	<b>TOTAL</b>	244,423

## **CASE MANAGEMENT**

**DESCRIPTION:** CC4C (formerly CSC)/Pregnancy Case Management (formerly MCC) Division of Medical Assistance (Medicaid) restructured the case management programs provided by local health departments, Child Care Case Coordination and Maternity Care Coordination. These programs are now identified as CC4C and Pregnancy Case Management. The same eligibility criteria apply but how services are provided and paid for have changed. Low-income children who are identified as being “ at-risk of a developmental delay”, qualify for CC4C, a case management program that involves regular home visitations by a public health nurse. 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. 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 Pregnancy Case Management program.

### **FY13-14 WORK PLAN HIGHLIGHTS:**

- Completed transition from CSC and MCC to CC4C and PCM.

### **FY14-15 GOALS:**

- Evaluate program performance and determine level of resources to meet provider obligation based on client need.

### **FUNDING LEVELS:**

<b>2012-13 Actual Budget</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15 Budget</b>
149,759	188,170	193,046	<b>SALARIES</b>	204,626
123,450	70,083	81,540	<b>BENEFITS</b>	70,302
9,309	3,903	28,786	<b>OPERATING</b>	33,070
768	0	0	<b>CAPITAL OUTLAY</b>	0
213,359	262,156	303,372	<b>TOTAL</b>	307,998

## **PREPAREDNESS/RESPONSE**

**DESCRIPTION:** The Health Department receives Homeland Security federal funding to develop, review, test, and implement response plans to prepare for an event that could be a natural disaster such as a communicable disease pandemic or an intentional act of terrorism involving a biological substance. Plans include Strategic National Stockpile (SNS), Point of Dispensing/Mass Vaccination, Communication, and Surveillance

### **FY13-14 WORK PLAN HIGHLIGHTS:**

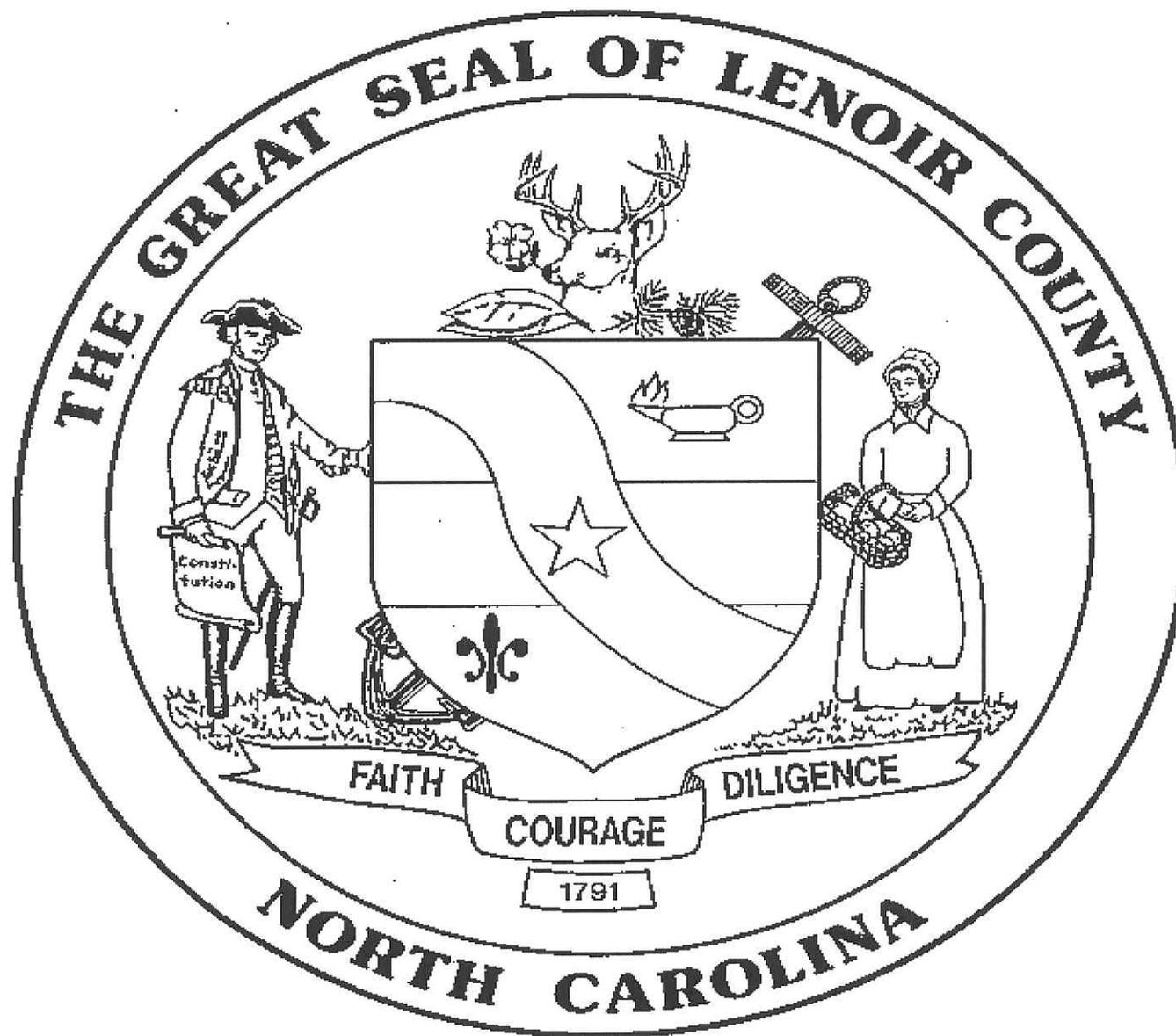
- Updated preparedness plans.
- Received score of 90 on the TAR.

### **FY14-15 GOALS:**

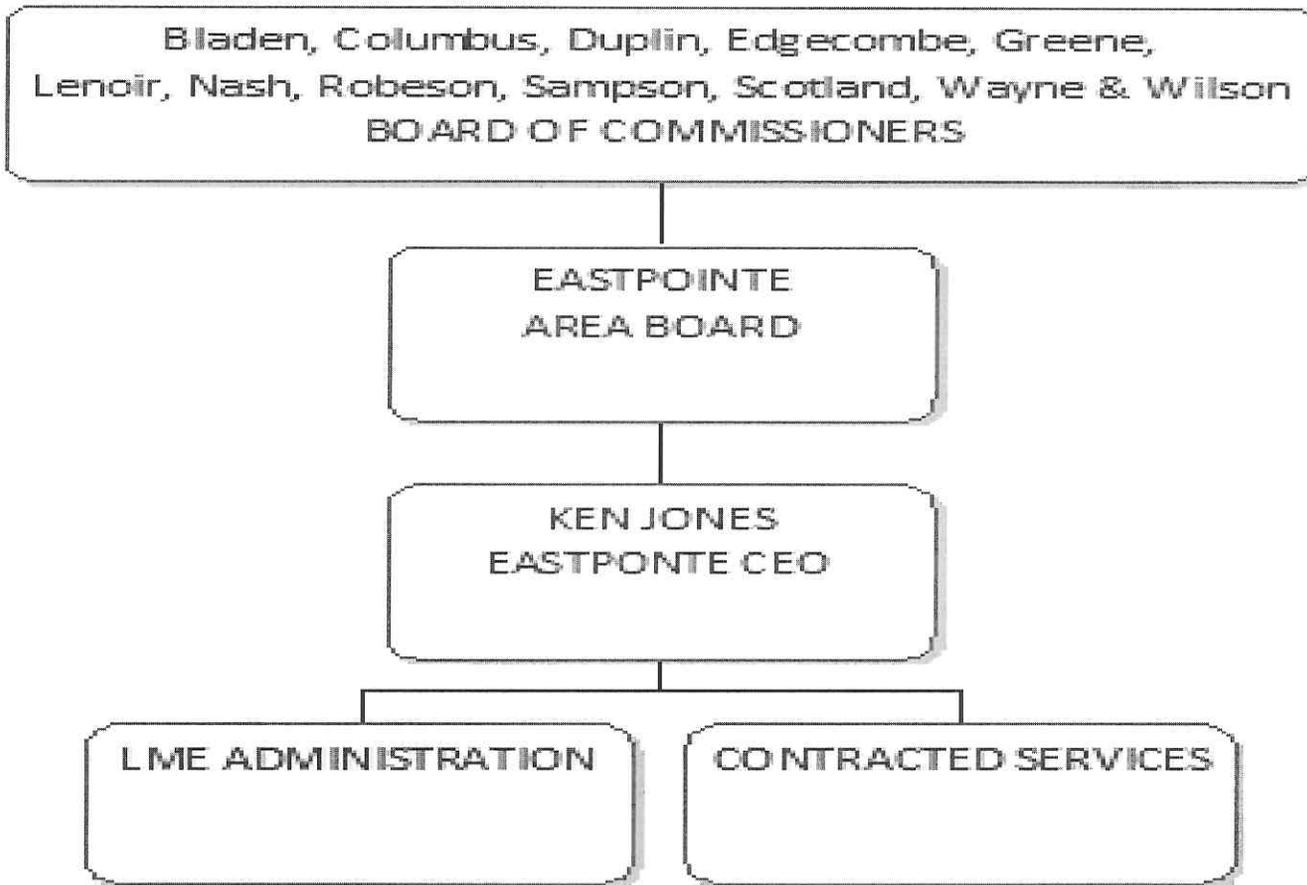
- Conduct at least one exercise to test and evaluate plans.
- Continue to update and plans.

### **FUNDING LEVELS:**

<b>2012-13 Actual Budget</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15 Budget</b>
26,841	23,684	24,563	<b>SALARIES</b>	21,711
10,664	9,979	9,673	<b>BENEFITS</b>	8,468
2,874	1	1	<b>OPERATING</b>	3,978
2,437	0	0	<b>CAPITAL OUTLAY</b>	0
40,583	33,664	34,237	<b>TOTAL</b>	34,157



# EASTPOINTE MENTAL HEALTH



## AUTHORIZED POSTIONS

FY 2012-13	FY 2013-14	FY 2014-15
249 TOTAL	303 TOTAL	303 TOTAL

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

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**DESCRIPTION:** The Lenoir County Mental Health Center exists, under the direction of the Eastpointe Area Board. Eastpointe is a Managed Care Organization (MCO) that manages, coordinates, and monitors the mental health, intellectual / developmental disabilities, and substance abuse / addiction services of its clients in the Eastpointe region. Eastpointe serves the citizens of Bladen, Columbus, Duplin, Edgecombe, Greene, Lenoir, Nash, Robeson, Sampson, Scotland, Wayne, and Wilson Counties.

**FY 13-14 HIGHLIGHTS:** 1) Maintained a walk-in clinic on N. Herritage Street; 2) Provided medication to individuals who do not have the means to purchase the medications; 3) Provided transportation to and from services; and 4) provided care to individuals without reimbursement from other local, state, or federal programs.

**FY 14-15 GOALS:** 1) The Lenoir County Mental Health Center will continue to ensure that quality services are delivered to the county's consumers and that a vast array of behavioral healthcare services is provided; 2) As an MCO, Eastpointe will authorize and pay for all Medicaid Behavioral Health services within the catchment area; 3) Continue support of the walk-in clinic on N. Herritage Street; 4) Support any cost to drug court in Lenoir County; and 5) Continue support to consumers who do not have the ability to pay for tests, medications, and transportation to services.

### FUNDING LEVELS

#### County Share

FY14-15	\$245,715
FY13-14	\$245,715
FY12-13	\$245,715





## **DEPARTMENT OF SOCIAL SERVICES**

**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 Agency's primary mission and purpose 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 13-14 WORK PLAN HIGHLIGHTS:**

- 1) The Child Support Program continues to surpass the state goal of 84.45% for cases under order. Lenoir County is currently at 89.77%.
- 2) Child Welfare is working towards permanency for children; and,
- 3) Implemented NCFAST in Food and Nutrition Services & Medicaid;

### **FY 14-15 GOALS:**

- 1) To automate work flow to reduce paper and increase productivity
- 2) To continue implementation of a digital document management system
- 3) To improve recruitment and retention of knowledgeable, Skilled and Talented Staff;
- 4) To meet Federal and State Program Standards with funding reductions;
- 5) To assist the County in coping with its many economic problems;
- 6) To continue implementation of NCFAST and prepare for implementation of SEEK

## **SUMMARY OF EXPENDITURES/REVENUES**

<b>PROGRAM AREA</b>	<b>FY 12-13</b>		<b>FY 13-14</b>		<b>FY 14-15 REQUESTED</b>
<b>MEDICAID</b>	<b>\$2,861,555</b>		<b>\$2,894,736</b>		<b>\$2,923,488</b>
<b>SPECIAL ASSISTANCE</b>	<b>\$1,000,739</b>		<b>\$805,564</b>		<b>\$842,991</b>
<b>FOOD &amp; NUTRITION</b>	<b>\$1,543,345</b>		<b>\$1,540,877</b>		<b>\$1,597,363</b>
<b>CHILD SUPPORT</b>	<b>\$1,436,391</b>		<b>\$1,403,265</b>		<b>\$1,369,121</b>
<b>WORK FIRST FAMILY ASISTANCE</b>	<b>\$912,950</b>		<b>\$913,334</b>		<b>\$922,926</b>
<b>WORK FIRST EMPLOYEMENT</b>	<b>\$219,692</b>		<b>\$195,059</b>		<b>\$232,145</b>
<b>CHILD DAY CARE</b>	<b>\$2,833,014</b>		<b>\$2,609,685</b>		<b>\$2,820,916</b>
<b>ADULT SOCIAL WORK</b>	<b>\$1,950,172</b>		<b>\$1,994,855</b>		<b>\$2,084,466</b>
<b>CHILD WELFARE SOCIAL WORK</b>	<b>\$2,046,003</b>		<b>\$2,298,973</b>		<b>\$2,421,176</b>
<b>SUBTOTAL - ALL DSS RELATED COSTS</b>	<b>\$14,803,862</b>		<b>\$14,656,348</b>		<b>\$15,214,592</b>
<b>LESS INDIRECT COST</b>	<b>\$1,208,048</b>		<b>\$1,010,486</b>		<b>\$1,169,912</b>
<b>NET BUDGET EXPENDITURES</b>	<b>\$13,595,814</b>		<b>\$13,645,862</b>		<b>\$14,044,680</b>
<b>STATE/FEDERAL REVENUES</b>	<b>\$9,405,243</b>		<b>\$9,528,547</b>		<b>\$9,885,163</b>
<b>COUNTY SHARE (LOCAL ONLY)</b>	<b>\$4,190,571</b>		<b>\$4,117,315</b>		<b>\$4,159,517</b>

## **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 13-14 HIGHLIGHTS:** The Lenoir County Medicaid Unit experienced changes during the current FY13-14. (1) We began the process of taking applications for Medicaid in the new NC FAST system. (2) In January 2014, we began using new budgeting procedures called MAGI budgeting (Modified Adjusted Gross Income) for Family and Children’s Medicaid Programs. (3) We began the Universal Worker process.

**FY 14-15 GOALS:** Medicaid will strive to (1) Give low-income Lenoir County citizens access to health care services; (2) Continue to exceed the 75% compliance threshold for processing denials, inquiries, withdrawals, and discouragement at application; (3) Continue to process applications timely; (4) 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; (5) Continue the transition to NC FAST and continue to cross train our universal workers. (6) Begin to process Medicaid recertifications in NC FAST.

### **FUNDING LEVELS:**

<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Recommended FY 14-15</b>
\$ 2,861,555	\$ 2,894,736	\$ 2,923,488

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## FOOD & NUTRITION SERVICES

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**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 and providing benefits to all Food Stamp eligible households. The Department also conducts performance reviews, including tracking; spending and issuing the EBT benefits. Lenoir County no longer gives out commodities as the Board of Social Services opted to give the commodities directly to our food banks.

**FY 13-14 HIGHLIGHTS:** This fiscal year brought major changes to the Food and Nutrition program.. We are working very diligently to get ahead. This new program will enable workers to spend less time on administrative tasks and more time with assisting families. We began taking all Food and Nutrition applications in the new system effective July 2012. We began completing our re-certifications in the NCFAST system in 2013.

**FY14-15 GOALS:** Our goals for the next fiscal year are to issue benefits to our clients in a more timely manner and have less cases to close for no review. We are expecting our churning rate (cases which close and then reapply the next month) to become much less with the new NCFAST system due to the design of aligning eligibility requirements across the programs an. We are optimistic with the NCFAST system.

### FUNDING LEVELS:

FY 12-13	FY 13-14	Recommended FY 14-15
\$1,543,345	\$ 1,540,877	\$ 1,597,363

## **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 (Alzheimer's patients). The current maintenance amount for Basic Care is (\$1,228 + \$46) and (\$1,561 + 46) for Special Care. This program is 50% State funded and 50% County funded.

**FY 13-14 HIGHLIGHTS:** The Special Assistance Program had little changes during the current fiscal year. The In-Home program continues to grow. The SA rate remained the same for this year due to no poverty level increase. We began preparing for Special Assistance to transition to NC FAST by entering all direct deposit information into NC FAST.

**FY 14-15 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 population. (3) Begin to process Special Assistance Application in the NC FAST system.

### **FUNDING LEVELS:**

<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Recommended FY 14-15</b>
\$ 1,000,739	\$ 805,564	\$ 842,991

## **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". We have now transitioned from "Electing County" status to the State plan due to the implementation of NC FAST. This program still provides a time-limited subsidy payment however, Medicaid benefits to families is determined separately now. 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 12-13 HIGHLIGHTS:** The Work First Family Assistance unit continues to process cases within 10 days of application. There have not been any major changes in WFFA Policy. The applications continued to fluctuate with a slight increase in applications taken at the end of the fiscal year. We began to process WF/Cash Assistance cases in the new NC FAST system.

**FY 13-14 GOALS:** The Work First Family Assistance Program plans to: (1) 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. Continue to utilize funding from subsidized employment where available. (7) Continue to transition all aspects of Work First into NC FAST.

### **FUNDING LEVELS:**

<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Recommended FY 14-15</b>
\$ 912,950	\$ 913,334	\$ 922,926

## **WORK FIRST EMPLOYMENT SERVICES**

**DESCRIPTION:** As a component of the Work First Program, The Work First Employment Services Unit (WFE) provides employment services to Work First Family Assistance (WFFA) parents. The WFE social workers aid the participants to realize self-sufficiency by obtaining employment. To accomplish this, the social worker completes an in-depth assessment to identify barriers to employment. The social worker and the parent develop a Mutual Responsibility Agreement that specifies the activities the parent agrees to participate in and the services DSS will provide to support participation.

**FY 13-14 HIGHLIGHTS:** Work First in Lenoir County has maintained a 55% participation rate average through January 2014.

**FY 14-15 GOALS:** The WFE unit plans to:

1. Continue surpassing the state goal of 50% All Families Participation Rate
2. Complete assessment and Mutual Responsibility Agreement Plan within 5 days of applying for Work First
3. Release all WF checks for those under MRA's within 5 days of receipt of their time sheet verification.

**FUNDING LEVELS:**

FY 12-13	FY 13-14	Recommended FY 14-15
\$219,692	\$195,059	\$232,145

## **ADULT SOCIAL WORK SERVICES**

**DESCRIPTION:** In-Home Aide and State In-Home Services provide assistance to adults enabling them to remain in their home settings. Guardianship Services are provided to individuals who are alleged to be incompetent and to individuals who are adjudicated incompetent by the court and need a guardian. Adult Protective Services includes the evaluation of the need for protective services of disabled adults that have been alleged to be abused neglected or exploited and provides the appropriate intervention. Adult Placement Services help aging or disabled adults find appropriate living and healthcare arrangements when their health, safety, and well-being can no longer be maintained at home. Family Care Homes and Adult Care Homes are evaluated and monitored to assure that the homes operate within the rules, regulations and laws. Payee Services provides case management to individuals whom DSS has been appointed the representative payee to manage their finances. Adult Day Care is monitored by DSS for compliance with state regulations and case management is provide to individuals that DSS is providing financial payment for day care services. At-Risk Case Management is provided to individuals to assist with coordinating and monitoring appropriate services.

**FY 13-14 HIGHLIGHTS:** Adult Services had 1 staff turnover in FY13-14. We have seen an increase in the reporting of abuse, neglect or exploitation cases. There has been a 7% increase this year in substantiating the need for Protective Services. We continue to provide services to individuals who are at risk of having to move into an assisted living facility. These services enable an adult to live at home safely with additional support or income. The Adult Home Specialist continues to monitor and investigate complaints in 13 Adult and Family Care Homes.

**FY 14-15 GOALS:** Adult Services will (1) continue to support older and disabled adults and their families through a community-based system of opportunities, services, benefits, and protection; (2) Maintain its compassionate, caring, confidential and professional approach in serving the adults of Lenoir County; (3) Utilize all training opportunities for workers; and (4) Strive to inform the community about the services available through Adult Services.

<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Recommended FY 14-15</b>
\$1,950,172	\$1,994,855	\$2,084,466

## **CHILD SUPPORT ENFORCEMENT**

**DESCRIPTION:** The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and G.S. 110-128-141. These laws set forth the federal and state requirements for the program. The purpose of the CSS program is to ensure that noncustodial parents (NCPs) support their children. If the children are receiving Work First Family Assistance (WFFA), the debt of child support is owed to the State by virtue of the Assignment of Rights to Support (G.S. 110-137), rather than to the caretaker of the children. Child support that is collected for WFFA children is retained by the State and treated as a reimbursement for WFFA funds. The State distributes this money to county, state, and federal governments in a percentage amount equal to their participation in the financing of WFFA. For children who are not receiving WFFA, the child support is paid to the client (the custodial parent or caretaker). The CSE program offers a wide range of services that include Location of Non-Custodial Parents, Establishment of Paternity for the purpose of establishment of a Child Support Obligation, 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. For cases that have never received public assistance, an annual \$25.00 fee may be charged when at least \$500.00 is disbursed to the family during the Federal Fiscal Year (October 1st - September 30th). More than six thousand families (6072) depend upon the Lenoir Child Support Unit for these services.

**FY 13-14 HIGHLIGHTS:** The Lenoir County CSE Division has established paternity for 94.13 percent of children born out of wedlock from July 2013 through February 2014. There are child support obligations on 89.77 percent of the total caseload as of 2/28/2014. Collection rate averages at 61.90 percent and the cumulative percentage of cases with payments towards arrears due families is 53.78 percent. The total child support collection for children in need of support as of the end of February 2014 is \$5,076,278.09.

**FY 14-15 GOALS:** The Child Support Division will strive to: (1) Maintain prior year collections; (2) Establish paternity for 95.00% of children born out of wedlock in open CSS cases; (3) Establish a support order for 90.00% of CSS cases; (4) Collect 65.00% of current support due; (5) Collect 65.00% of arrears due; and (5) Meet timeframes of 75% and 90% on Self Assessment scoring.

### **FUNDING LEVELS:**

<b>FY 12-13</b>	<b>FY-13-14</b>	<b>Recommended for FY 2014-2015</b>
\$ 1,436,391	\$ 1,403,265	\$ 1,369,121

## **CHILD DAY CARE SERVICES**

**DESCRIPTION:** Using the funds from the Division of Child Development, DSS provides subsidized child care services to eligible families. Based on parental choice, subsidized care is provided in approved child care 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 child care. Parents pay a portion of the child care 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. Child Care Services are funded by 35% state dollars and 65% federal dollars.

**FY 13-14 HIGHLIGHTS** The unit worked hard in preparation of transitioning to the state SEEK day care program. The unit continues to ensure ongoing compliance with policies and standards.

**FY 14-15 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; (7) Enable parents to maintain employment in order to support their family and achieve economic independence; and (8) Aid with the implementation of the SEEK initiative to streamline the payment functions to providers enrolled in the Child Care subsidy program.

**FUNDING LEVELS:**

FY 12-13	FY 13-14	Recommended FY 14-15
\$2,833,014	\$2,609,685	\$2,820,916

## **CHILD WELFARE SERVICES**

**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 assessments, treatment, foster care, and adoptions. 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 13-2014 HIGHLIGHTS:** In August 2013 the Child Welfare Division hosted the Strengthening Families Summit that was held at the LCC Waller Auditorium. The Foster Care Unit was in compliance with the North Carolina Foster Care Case Worker Visit Standards for the entire year of 2013 by making at least 90% of the family foster care contacts in the residence where the foster child resides. Our annual IV-E Foster Care Review was outstanding, were we in 100% compliance. Staff in the Child Welfare Division received Car Seat Safety Training. 75 % of child welfare staff was assigned Micro Soft Tablets. The agency recruited an in- house attorney to provide legal services for the Child Welfare Division.

**FY 2014-15 GOALS:** (1) Continue to ensure safety and permanency for all children in Lenoir County (2) Continue to prepare for NC FAST (3) Continue to become more efficient and cost effective by going paperless (5) Ensure Child Welfare Staff receive Defensive Driving Training (6) Continue to recruit and retain fully qualified social workers (7) Purchase and assign all child welfare staff a work cell phone (8) Recruit, license and retain 6new foster family homes (9) Cross train the Child Welfare Attorney to assist with Adult Protective Services and Child Support.

**FUNDING LEVELS:**

FY 2012-13	FY 2013-14	Recommended FY 2014-15
\$2,046.003	\$2,298.973	\$ 2,421,176



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## LENOIR COUNTY PUBLIC SCHOOLS

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**DESCRIPTION:** The Lenoir County Public School System is comprised of eight elementary, one K-8, three middle, three high, one early college, and one alternative school. 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 local 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 school board (which includes maintenance of boilers and roofs).

**FY 13-14 HIGHLIGHTS:** Spending for the 2013-14 school year was guided by the following programs: International Baccalaureate, Advanced Placement, SuccessMaker, Waterford, Letter Land, Imagine Learning, NC Pre-K, DIBELS/3D, Early College High School, Project Lead the Way, Distance Learning (Cyber Campus), ECU Second Life College Classes, Career and College Promise in Partnership with LCC, Parent Involvement, ClassScape, SRA Reading, Reading and Math Foundation, Positive Behavior Support, Responsiveness to Instruction (Problem Solving Model), NovaNet, Building Thinking Skills, SIOP, 21<sup>st</sup> Century Instructional Technology Initiative, Kagan Cooperative Learning, Classworks, Project Tomorrow, A+ Model for Arts Integration and numerous staff development opportunities to effectively incorporate these programs and Professional Development for Core Curriculum State Standards/NC Essential Standards. Also, many of these programs are aligned to and support the principles of the Lenoir County STEM initiative.

**FY 14-15 GOALS:** The motto for the Lenoir County public school system is "Connecting Your Child to a Prosperous Future." Its vision is that Lenoir County Public Schools aspires to be the school system of choice by introducing, exploring, and specializing in a variety of educational and career opportunities. The mission of Lenoir County Board of Education and Lenoir County Public Schools is "in partnership with families and the community, educates all students to be successful in an ever-changing world." To achieve this mission, the funds appropriated locally will assist in accomplishing the following goals: (1) LCPS students will graduate from high school prepared to begin a career in the workforce or with a plan to complete their preparation for a career in an institution of higher education or the military (2) LCPS students will all have the opportunity to complete two years of college work while in high school, (3) LCPS students will enter into the ninth grade ready to complete their core high school classes within the first five semesters of high school, (4) LCPS students will complete Integrated Math I while in either seventh or eighth grade, (5) LCPS students will transition from the first to the sixth grade without a dip in their academic and behavior performance, (6) LCPS students will be proficient in reading by the end of the second grade, and (7) LCPS students will enter kindergarten ready to complete the standard course of study work required for the kindergarten year.

**SCHOOLS' PERFORMANCE:** For the most recent results provided by the State Accountability Program in 2012-2013, ten (10) schools met expected or high growth. Three (3) schools also met all of their federal Annual Measurable Objectives (AMOs) target goals.

## LENOIR COUNTY SCHOOLS

Revenue Source	2011-12 Actual	Original 2012-13 Budget	Revised 2013-13 Budget	Adopted 2013-14
Current Expense	\$9,900,000	\$9,900,000	\$9,900,000	\$9,900,000



## **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 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.

**FY13-14 HIGHLIGHTS:** The College 1) Accommodated an enrollment of approximately 20,482 students (unduplicated headcount); 2) Awarded 301 degrees, 105 certificates, 233 GEDs, 15 AHS diplomas, 37 diplomas, 39 skills certificates; 3) Managed a total budget of \$40,213,482, which is comprised of \$35,753,365 in current funds and \$4,460,117 in capital funds; 4) 1,962 students received \$6,723,098 in Federal Pell Grant funds; 5) 251 participants attended 22 small business center workshops; 6) 102 employers participated in the annual Job Fair with approximately 1,300 job seekers attending; 7) Reached the \$4 million mark in assets through the LCC Foundation; 8) Took Career Expo to the individual schools, which attracted approximately 800 students from five high schools; 9) Hosted the Region 10 North Carolina Science Olympiad, which was attended by approximately 650 middle and high school students, coaches, parents, and volunteers from 12 counties competing in science and construction events; 10) The LCC Foundation presented the Neuse River Music Festival with 1,148 people attending; 11) Organized and hosted "Skills USA" regionals, which attracted approximately 350 high school students from 10 counties.

**FY14-15 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 Aerostructure Manufacturing and Repair Technology 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 14-15 ADOPTED OPERATIONS FUNDING – \$2,260,000**

**TOTAL FY 14-15 REQUESTED OPERATIONS FUNDING - \$2,365,000**

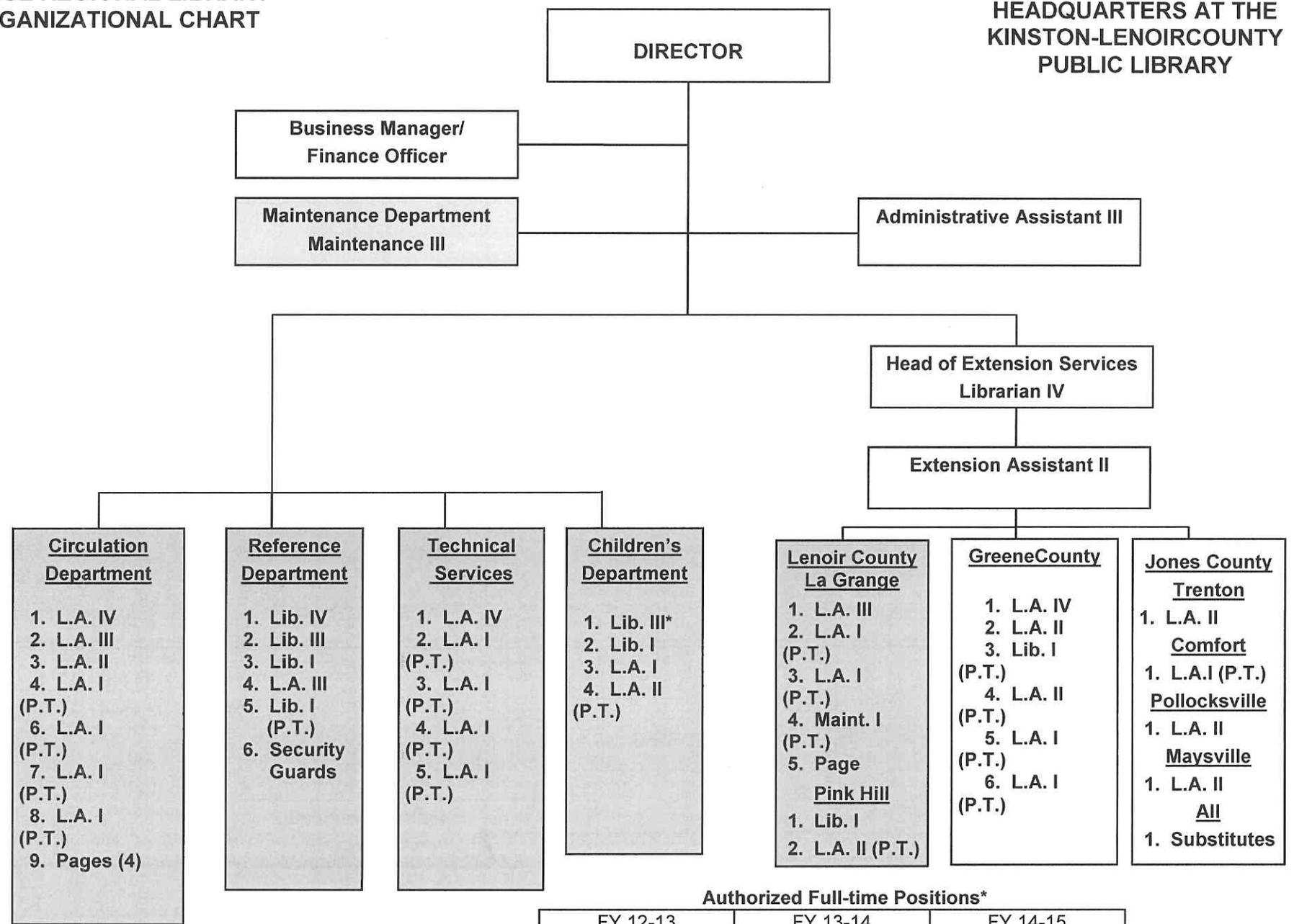
**TOTAL FY 14-15 AGENCY BUDGET - \$35,000,000 PLUS (Estimated)**

**TOTAL FY 14-15 ADOPTED COUNTY CAPITAL FUNDING – \$100,000**

**TOTAL FY 14-15 REQUESTED COUNTY CAPITAL FUNDING - \$200,000**

**NEUSE REGIONAL LIBRARY  
ORGANIZATIONAL CHART**

**HEADQUARTERS AT THE  
KINSTON-LENOIRCOUNTY  
PUBLIC LIBRARY**



- Circulation Department**
1. L.A. IV
  2. L.A. III
  3. L.A. II
  4. 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 (4)

- Reference Department**
1. Lib. IV
  2. Lib. III
  3. Lib. I
  4. L.A. III
  5. Lib. I (P.T.)
  6. Security Guards

- Technical Services**
1. L.A. IV
  2. L.A. I (P.T.)
  3. L.A. I (P.T.)
  4. L.A. I (P.T.)
  5. L.A. I (P.T.)

- Children's Department**
1. Lib. III\*
  2. Lib. I
  3. L.A. I
  4. L.A. II (P.T.)

- Lenoir County  
La Grange**
1. L.A. III
  2. L.A. I (P.T.)
  3. L.A. I (P.T.)
  4. Maint. I (P.T.)
  5. Page
- Pink Hill**
1. Lib. I
  2. L.A. II (P.T.)

- Greene County**
1. L.A. IV
  2. L.A. II (P.T.)
  3. Lib. I (P.T.)
  4. L.A. II (P.T.)
  5. L.A. I (P.T.)
  6. L.A. I (P.T.)

- Jones County**
- Trenton**
1. L.A. II
- Comfort**
1. L.A. I (P.T.)
- Pollocksville**
1. L.A. II
- Maysville**
1. L.A. II
- All**
1. Substitutes

**Authorized Full-time Positions\***

FY 12-13	FY 13-14	FY 14-15
15	14	14
15	14	14

**Funded by Kinston-Lenoir County**

\*Both positions filled by one employee. \*\*Both positions filled by one employee. \*\*\*Plus part-time positions to equal 6.65 FTE

# LIBRARY

**DESCRIPTION:** The Neuse Regional Library, headquartered at the Kinston-Lenoir County Public Library, is a public library system serving Lenoir, Greene, and Jones Counties. The Library acquires, organizes, and distributes a select collection of materials and services for the informational, educational, recreational, and cultural needs of local residents. Our ongoing development of staff and services, combined with the integration of new technologies into all phases of operation, empowers the Library to continue achieving its goal of excellence.



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

**FY 13-14 HIGHLIGHTS:** The Library accomplished the following: (1) implemented a federal LSTA grant to hire a consultant to develop a new long-range plan for the Library; (2) applied for a federal LSTA Innovation grant to procure professional video equipment for marketing purposes; (3) continued to expand new digital services such as 3M Cloud Library e-books, Zinio e-magazines, and OneClick e-audiobooks; (4) implemented a new acquisitions module to increase efficiency in procuring new materials; (5) collaborated with the Kinston-Lenoir County Friends of the Library to plan and present a successful programming schedule for 2013-2014.

**FY 14-15 GOALS:** The Library plans to: (1) continue seeking funding from federal sources and various grants to enhance the Library’s collection and services and to explore the possibility of enhancing branch facilities, while pursuing local funding for the re-paving of the Headquarters facility parking lot to ensure the safety of the Library’s patrons; (2) implement the federal LSTA Innovation grant and begin a marketing campaign to the community featuring high-quality video content; (3) continue pursuing new ways to integrate e-book, Internet, and social media technologies into the Library’s services to ensure that patrons’ evolving informational needs are being met; (4) continue investigating new ways to upgrade the Library’s current network infrastructure; and (5) continue working with the Kinston-Lenoir County Friends of the Library to support their endeavors to raise funds for programming and special projects for 2014-2015.

**FUNDING LEVELS:**

2012-13 Actual Budget	2013-14 Current Budget		Requested 2014-15
610,088	625,372	SALARIES	634,250
202,600	207,500	BENEFITS	228,891
231,663	226,576	OPERATING	222,346
67,056	68,270	LIBRARY MATERIALS	65,276
9,500	15,500	CAPITAL OUTLAY	12,500
1,120,907	1,143,218	TOTAL	1,163,263

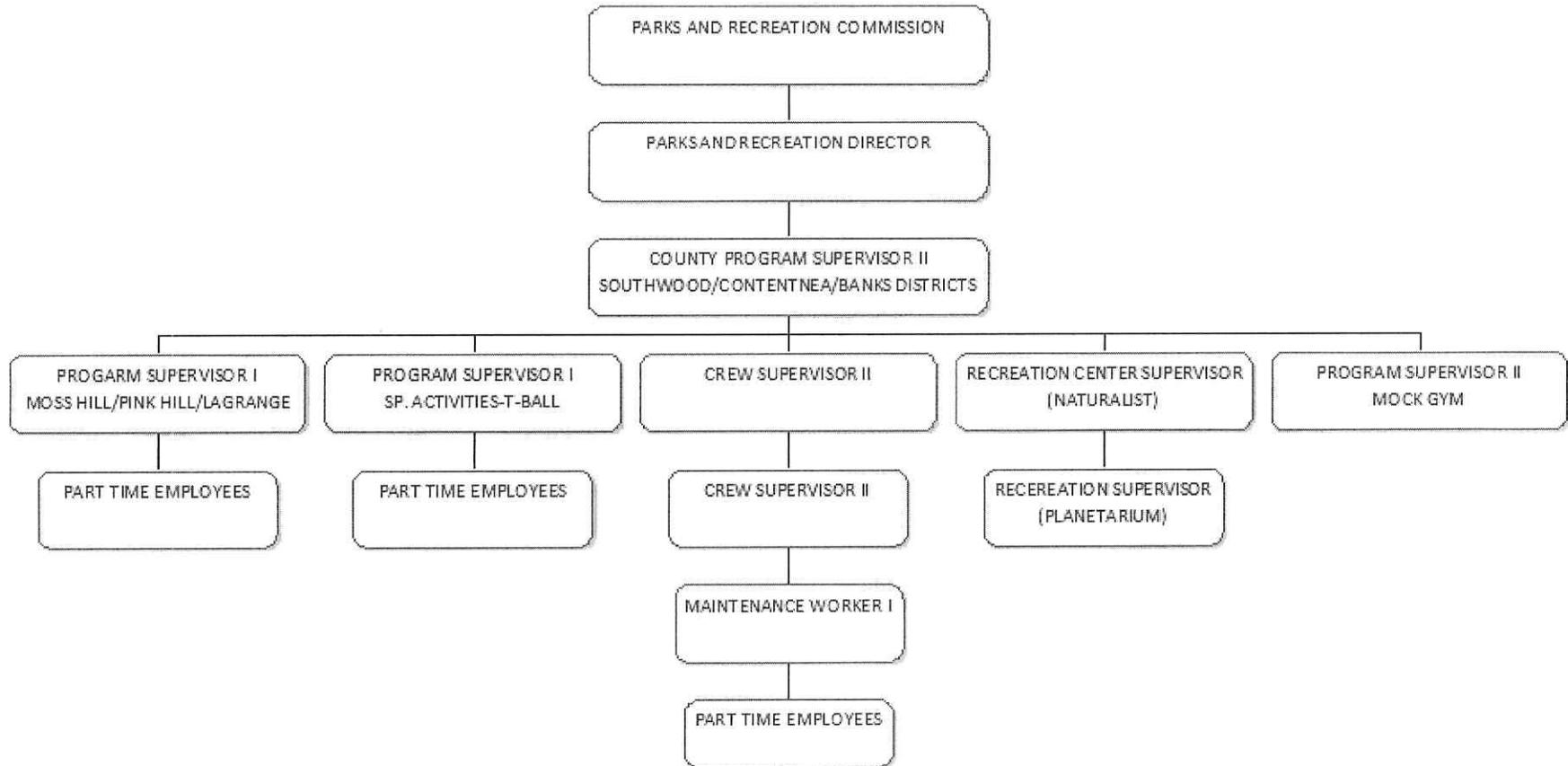
*Actual Funding*

2012-13	\$740,500	County	\$190,000	City
2013-14	\$740,500	County	\$190,000	City
2014-15	\$740,500	County		

*Requested Funding*

2014-15	\$759,024	County	\$194,760	City
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# PARKS AND RECREATION COMMISSION



## AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
8 FT	8 FT	8 FT
8 TOTAL	8 TOTAL	8 TOTAL

## 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 five (5) county elementary schools, Pink Hill Athletic Park and the old Pink Hill Gym. Also funded is the Neuseway Nature Park, which includes a Nature Center, a meeting room, a Planetarium, Health & Science museum and a full service campground with 23 full hook ups. The Rotary Dog Park, Southwood Ballfields and Bill Fay Park utilities are also funded through the county budget. County funds are allocated to several cost centers: salaries and benefits for eight (8) full time employees and approximately (64) seasonal/temporary employees, including four (4) lifeguards for the WOW Water Park. It also includes utilities/fleet maintenance/fuel expenses; athletic program supplies; maintenance/repair supplies and officials and booking fees.

### **FY 2013-14 Work Plan Highlights:**

- (1) Added a picnic area to the playground at the Neuseway Nature Park.
- (2) Hosted all-star baseball, softball, basketball tournaments as well as the Freedom Classic baseball series.
- (3) Improved the playing surfaces at two (2) county ballfields.
- (4) Completed construction on the birthday hut and the Bojangles Picnic Pavillion at the Lions Water Adventure.

### **FY 2014-15 GOALS:**

- (5) Begin construction on the Lenoir County Soccer Complex.
- (6) Expand the Neuseway Nature Park by six (6) acres.
- (7) Upgrade the playing surfaces at six (6) county ballfields.
- (8) Improve exhibits at the Neuseway Nature Park.
- (9) Improve the condition of the Pink Hill Gymnasium.

### **Funding Levels:**

2013-14 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	Requested 2014-15 Budget	Adopted 2014-15 Budget
\$799,000	\$799,000	\$799,000	\$900,760	\$855,530

## **CONTINGENCY**

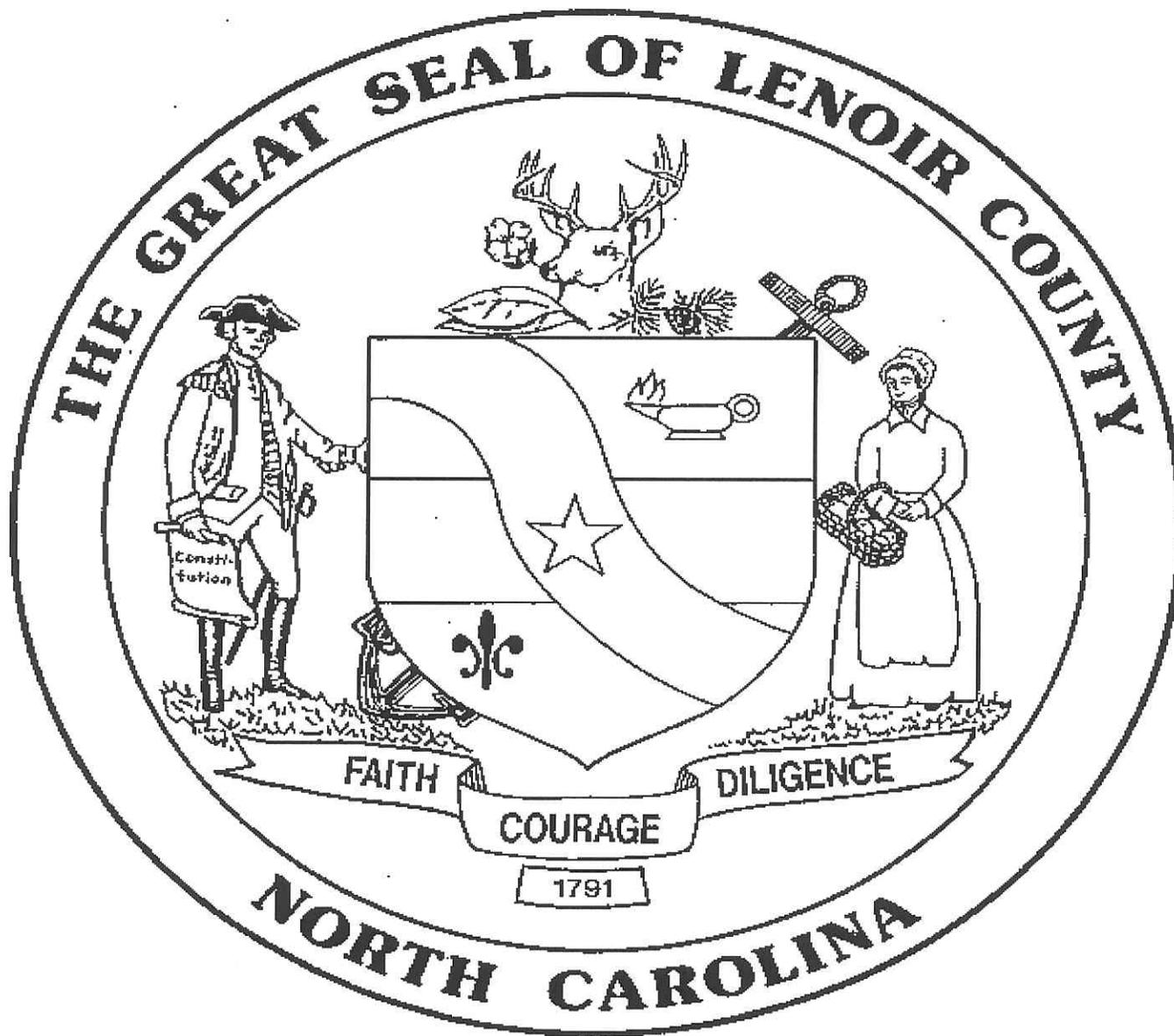
**DISCRIPTION:** The “Contingency” General Fund appropriation is used in the budget ordinance to allow for unanticipated modifications to be made to departmental, functional, or program budgets. The movement of funds to a department or program requires a board-approved budget ordinance amendment. North 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 \$3,252,076 based on an estimated FY 14-15 General Fund budget of \$65,041,518. The FY 14-15 appropriation is below the limit, but sufficient to provide for very minor shortfalls.

**HISTORY:** During the current fiscal year, as of 4/29/14, the contingency account has been modified once. In this fiscal year, the Manager transferred \$14,715 to the Commissioners and the Finance Departments to fund the cost of reinstating the position and hiring of a full-time Clerk to the Board. The balance of this appropriation, \$35,285. could “roll into” Fund Balance on June 30, 2014.

### **FUNDING LEVELS:**

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
\$20,847	\$50,000	\$35,285	Contingency	\$50,000

**FIVE YEAR FINANCIAL FORECAST**



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## **FIVE YEAR FINANCIAL FORECAST**

### **LENOIR COUNTY GENERAL FUND**

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Administration takes a conservative approach to budgeting and forecasting future trends. This forecast uses a one percent (1%) annual growth rate for future property tax revenues, the largest source of income for the County, accounting for 52% of all General Fund revenues. Recent economic development activity in the county, even during the current recession, shows a very positive trend.

In FY 13-14 a 3.5¢ property tax rate increase was approved to enable the county to make its' annual debt service payments on School Bonds issued in 2007 and 2008. A decision to lower the tax rate by 4¢ in 2009 took away the recommended funding to meet this financial obligation. The decision to increase the property tax rate in FY 13-14 demonstrated a Board dedicated to maintain the financial soundness of the County during difficult economic times, and preparing the County for the future.

**REVENUE FORECAST  
FISCAL YEAR 2014-15**

	DESCRIPTION	ACTUAL 12-13	ADOPTED BUDGET 13-14	REVISED BUDGET 13-14	ADOPTED BUDGET 14-15	PLANNING BUDGET 15-16	PLANNING BUDGET 16-17	PLANNING BUDGET 17-18	PLANNING BUDGET 18-19
10 3100 1100	INSOLVENT TAXES	194,560	180,000	180,000	180,000	185,000	190,000	195,000	200,000
10 3260 1100	TAX-MOTOR VEHICLE RENTALS	23,877	21,000	21,000	22,000	22,000	23,000	23,000	24,000
10 3260 1101	HEAVY EQUIPMENT RENTAL TAX	31,823	24,000	24,000	24,000	24,000	24,000	24,000	24,000
10 3100 1700	TAX / PENALTIES	411,925	425,000	425,000	425,000	425,000	425,000	430,000	435,000
10 3211 1100	2ND PRIOR YEAR-2010 LEVY	195,531	200,000	200,000	200,000	200,000	205,000	205,000	210,000
10 3212 1100	1ST PRIOR YEAR-2011 LEVY	1,061,801	1,000,000	1,005,900	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
10 3213 1100	CURRENT YEAR LEVY	30,298,347	31,826,420	31,836,234	31,997,567	32,317,500	32,640,700	32,967,100	33,296,800
	<b>PROPERTY TAXES - TOTAL</b>	<b>32,217,864</b>	<b>33,676,420</b>	<b>33,692,134</b>	<b>33,848,567</b>	<b>34,173,500</b>	<b>34,507,700</b>	<b>34,844,100</b>	<b>35,189,800</b>
10 3231 1100	LOCAL OPTION SALES TAX - 1%	3,716,279	3,750,000	3,750,000	3,750,000	3,775,000	3,800,000	3,825,000	3,850,000
10 3232 1101	LOCAL OPTION SALES TAX -1/2% AR40	1,687,460	1,600,000	1,600,000	1,600,000	1,602,500	1,605,000	1,607,500	1,610,000
10 3232 1102	LOCAL OPTION SALES TAX -1/2% AR42	936,486	800,000	800,000	800,000	805,000	810,000	815,000	820,000
10 3232 1103	LOCAL OPTION SALES TAX -1/2% AR44	13,410	0	0	0	0	0	0	0
	<b>SALES TAX - TOTAL</b>	<b>6,353,635</b>	<b>6,150,000</b>	<b>6,150,000</b>	<b>6,150,000</b>	<b>6,182,500</b>	<b>6,215,000</b>	<b>6,247,500</b>	<b>6,280,000</b>
10 3221 1005	VIDEO SERVICE TAX-STATE	108,136	105,000	105,000	105,000	106,000	107,000	108,000	110,000
10 3250 1000	ABC LOCAL BOTTLE TAX	12,852	12,500	12,500	12,500	12,600	12,700	12,800	12,900
10 3322 3100	BEER/WINE TAXES	137,811	140,000	140,000	140,000	141,000	142,000	143,000	144,000
10 3325 3520	GAS TAX REFUND	717	1,200	1,200	1,200	1,200	1,200	1,200	1,200
10 3328 2998	GRANT-NCEDA TRAINING	0	650	650	650	650	0	0	0
10 3328 3100	SAFE ROADS ACT-DWI-STATE	6,478	8,500	8,500	6,500	6,500	6,500	6,500	6,500
10 3328 3125	GRANT-HIDTA / OCDEF	14,299	0	0	0	0	0	0	0
10 3328 3126	GRANT-ICE	3,677	5,000	5,000	7,000	7,000	7,500	7,500	8,000
10 3329 3617	GRANT-KATE B. REYNOLDS	0	74,255	152,256	87,259	0	0	0	0
10 3329 3622	GRANT-PESTICIDE TRUST FUND	0	0	9,568	0	0	0	0	0
10 3329 3625	GRANT-COOP EXT-PREVENTION BLOCK	43,321	53,444	48,119	48,119	0	0	0	0
10 3329 3633	GRANT-COOP EXT-COMM TRANS	9,415	0	2,240	0	0	0	0	0
10 3329 8901	GRANT-REIMB-EMERGENCY MGT	20,625	18,000	18,000	20,000	20,000	20,000	20,000	20,000
10 3329 8902	GRANT-REIMB-SOIL CONSERVATION	26,395	26,000	26,000	26,000	26,500	27,000	27,500	28,000
10 3329 8903	GRANT-REIMB-VETERANS OFFICE	1,452	1,400	1,400	1,400	1,400	1,400	1,400	1,400
10 3329 8905	REIMB-ELECTIONS-CITY OF KINSTON	0	40,000	40,000	0	40,000	0	40,000	0
10 3329 8906	REIMB-ELECTIONS-TOWN OF LAGRAN	0	4,000	4,000	0	4,000	0	4,000	0
10 3329 8907	REIMB-ELECTIONS-TOWN OF P HILL	0	1,600	1,600	0	1,600	0	1,600	0

**REVENUE FORECAST  
FISCAL YEAR 2014-15**

10 3329 8910	SCH RESOURCE OFFICER-BD OF ED	160,516	163,000	163,000	163,000	163,000	164,000	164,000	165,000
10 3329 8923	GRANT-HAVA 2013	7,828	0	0	0	0	0	0	0
10 3331 3100	HOUSING AUTHORITY-CITY OF KINS	11,688	15,000	15,000	15,000	15,000	15,500	15550	15,575
10 3402 3633	GRANT-PARENTING MATTERS	46,251	0	35,194	0	0	0	0	0
10 3431 4110	SHERIFF-CONCEAL WEAPONS-STATE	33,480	20,000	20,000	30,000	30,000	31,000	32,000	33,000
10 3432 2100	SCAPP-SHERIFF	6,672	0	5,825	0	0	0	0	0
10 3432 2101	SHERIFF-MISDEMEANANT CONFINEMENT	6,116	257,000	257,000	230,000	230,000	230,000	230,000	230,000
10 3432 2103	SHERIFF-FEDERAL PRISONERS	270	0	0	0	0	0	0	0
10 3432 2104	SHERIFF-OTHER COUNTY PRISONERS	9,750	456,250	456,250	90,000	100,000	105,000	110,000	115,000
10 3437 3100	EMS-MEDICAID REIMBURSEMENT	335,307	300,000	300,000	250,000	250,000	250,000	250,000	250,000
10 3437 3105	JLECC-REIMBURSEMENT-JONES COUNTY	0	208,187	208,187	204,180	206,000	207,000	209,000	211,000
10 3473-8900	REIMB-DENR-UST-107 MCLEWEAN	19,800	0	0	0	0	0	0	0
10 3590 3300	LOTTERY PROCEEDS-SCHOOL DEBT	1,100,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
10 3837 3100	ABC PROFITS	157,838	125,000	125,000	65,000	65,000	65,000	65,000	65,000
10 3838 3300	LAW ENFORCEMENT RESERVE	12,672	13,000	13,000	13,000	13,000	13,500	13,500	14,000
	<b>INTER-GOVERNMENTAL - TOTAL</b>	<b>2,293,366</b>	<b>2,648,986</b>	<b>2,774,489</b>	<b>2,115,808</b>	<b>2,040,450</b>	<b>2,006,300</b>	<b>2,062,550</b>	<b>2,030,575</b>
10 3100 1800	STATE-SPECIAL VEHICLE INTEREST	49,086	0	0	0	0	0	0	0
10-3221-1006	PEG-TACC 9	31,836	33,500	33,500	32,000	32,000	32,000	32,000	32,000
10-3221-1007	PEG-LCBOE	31,836	33,500	33,500	32,000	32,000	32,000	32,000	32,000
10 3320 3300	FINES	332,457	350,000	350,000	350,000	355,000	355,000	360,000	360,000
10 3320 3302	FORFEITURES	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10 3329 3624	GRANT-COOP EXT-SHIP	7,523	0	2,923	0	0	0	0	0
10 3329 8920	EMPG SUPPLEMENTAL	13,981	0	0	0	0	0	0	0
10 3402 3609	GRANT-JCPC-ADVISORY COUNCIL	5,000	0	5,000	0	0	0	0	0
10 3402 3611	GRANT-JCPC-TEEN COURT	33,029	0	33,029	0	0	0	0	0
10 3402 3619	JCPC PROGRAMS (FOR BUDGETING ONLY)	0	206,571	0	206,571	207,000	207,000	208,000	208,000
10 3402 3632	GRANT-STRUCTURED DAY / RESTITUTION	157,892	0	133,348	0	0	0	0	0
10 3402 3636	GRANT-GANG POSITIVE BEHAVIOR	0	0	0	0	0	0	0	0
10 3402 3637	GRANT-8TH JUDICIAL DIST COMM INTER	117,000	0	117,000	0	0	0	0	0
10 3418 4102	ROD-FLOODPLAIN MAPPING FEE	14,844	12,000	12,000	12,000	12,000	12,000	12,000	12,000
10 3840 4011	OCCUPANCY & TOURISM	182,143	180,000	180,000	180,000	185,000	190,000	190,000	195,000
	<b>PROCESS FUNDS IN/OUT - TOTAL</b>	<b>976,627</b>	<b>818,571</b>	<b>903,300</b>	<b>815,571</b>	<b>826,000</b>	<b>831,000</b>	<b>837,000</b>	<b>842,000</b>

**REVENUE FORECAST  
FISCAL YEAR 2014-15**

10 3221 1000	CABLEVISION FEES	1,050	1,300	1,300	1,200	1,200	1,200	1,200	1,200
10 3260 1090	PRIVILEGE LICENSE	11,963	12,000	12,000	12,000	12,000	12,000	12,000	12,000
10 3320 3100	JAIL FEES/FICA BENEFITS	400	0	0	0	0	0	0	0
10 3320 3101	ARREST FEES	73,429	70,000	70,000	70,000	71,000	72,000	73,000	74,000
10 3320 3301	FINES-FIRE CODE VIOLATIONS	0	200	200	200	200	200	200	200
10 3323 3300	COURT FACILITY FEES	110,146	110,000	110,000	110,000	110,500	110,500	111,000	111,000
10 3418 4100	REGISTER OF DEEDS FEES	207,480	200,000	200,000	200,000	201,000	202,000	203,000	204,000
10 3418 4101	REAL ESTATE TRANSFER FEES	70,777	80,000	80,000	80,000	81,000	82,000	83,000	84,000
10 3431 4100	SHERIFF FEES	96,587	90,000	90,000	100,000	100,000	105,000	105,000	110,000
10 3431 4101	SHERIFF-VEHICLE STORAGE FEE	6,330	3,000	3,000	3,000	3,100	3,200	3,300	3,400
10 3431 4102	SHERIFF-CIVIL PROCESS FEE	69,750	65,000	65,000	66,000	66,000	67,000	68,000	69,000
10 3431 4106	SHERIFF-REIMB FOOD SERVICE	0	30,000	30,000	0	0	0	0	0
10 3431 4111	SHERIFF-CONCEAL WEAPONS-COUNTY	33,750	20,000	20,000	30,000	30,000	31,000	32,000	33,000
10 3431 4112	SHERIFF FEES-TAX EXECUTIONS	2,003	1,000	1,000	1,500	1,500	1,600	1,600	1,700
10 3431 4113	SHERIFF-REIMB-LAGRANGE	498,136	456,137	512,409	460,769	465,300	469,900	474,600	479,300
10 3433 4110	INSPECTIONS-PERMIT FEES	166,848	150,000	150,000	150,000	151,000	152,000	153,000	154,000
10 3433 4130	PLANNING FEES	627	3,000	3,000	2,000	2,100	2,200	2,300	2,400
10 3437 4100	EMERGENCY MED SERVICES - FEES	2,023,427	2,000,000	2,000,000	2,000,000	2,025,000	2,050,000	2,100,000	2,150,000
10 3437 4101	EMS NON-EMERGENCY TRANSPORT	306,977	400,000	400,000	0	0	0	0	0
10 3437 4105	REIMB SCHOOLS-EMS BALLGAMES	0	0	4,000	5,000	5,000	5,000	5,000	5,000
10 3452 4100	REIMB FROM TRANS-VEHICLE INSURANCE	14,207	23,000	23,000	23,000	23,500	24,000	24,500	25,000
10 3471 4300	INDIRECT COSTS-FR LANDFILL	57,412	60,000	60,000	60,000	61,000	62,000	63,000	64,000
10 3834 8601	RENT-MULTI PURPOSE FACILITY	31,200	30,000	30,000	31,200	31,200	31,200	31,200	31,200
10 3834 8605	RENT-HIGHWAY 11 & 55 - SIGN	400	400	400	400	400	400	400	400
10 3834 8611	RENT-LIVESTOCK ARENA	200	0	0	0	0	0	0	0
10 3834 8612	RENT-FARMLAND	800	800	800	800	800	800	800	800
10 3834 8613	RENT-HANNIBAL-COASTAL HORIZONS	9,345	9,000	9,000	9,000	9,000	9,000	9,000	9,000
10 3834 8615	RENT-MENTAL HEALTH-EASTPOINTE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
10 3834 8616	RENT-BOWEN PROPERTIES	5,210	3,600	3,600	3,600	3,600	3,600	3,600	3,600
10 3834 8617	RENT-RES DEV BLDG-TRANSPORTATION	12,948	12,950	12,950	12,950	12,950	12,950	12,950	12,950
10 3840 4012	OCCUPANCY TAX - 5% COLLECT FEE	9,586	9,000	9,000	9,000	9,250	9,500	9,500	9,750
10 3840 4013	COLLECT FEE-1.5%-LAGRANGE TAX	9,114	6,400	6,400	8,000	8,050	8,100	8,150	8,200
10 3840 4014	COLLECT FEE-1.5%-P HILL VEH TAX	2,865	1,700	1,700	2,500	2,550	2,600	2,650	2,700
10 3840 4015	COLLECT FEE-1.5%-CITY OF KINSTON	145,021	95,000	95,000	140,000	141,000	142,000	143,000	144,000
10 3840 4016	COLLECT FEE-1.5%-GRIFTON VEH TAX	64	100	100	100	100	100	100	100
10 3842 8900	MISCELLANEOUS	48,314	10,000	10,000	10,000	10,000	10,000	10,000	10,000

**REVENUE FORECAST  
FISCAL YEAR 2014-15**

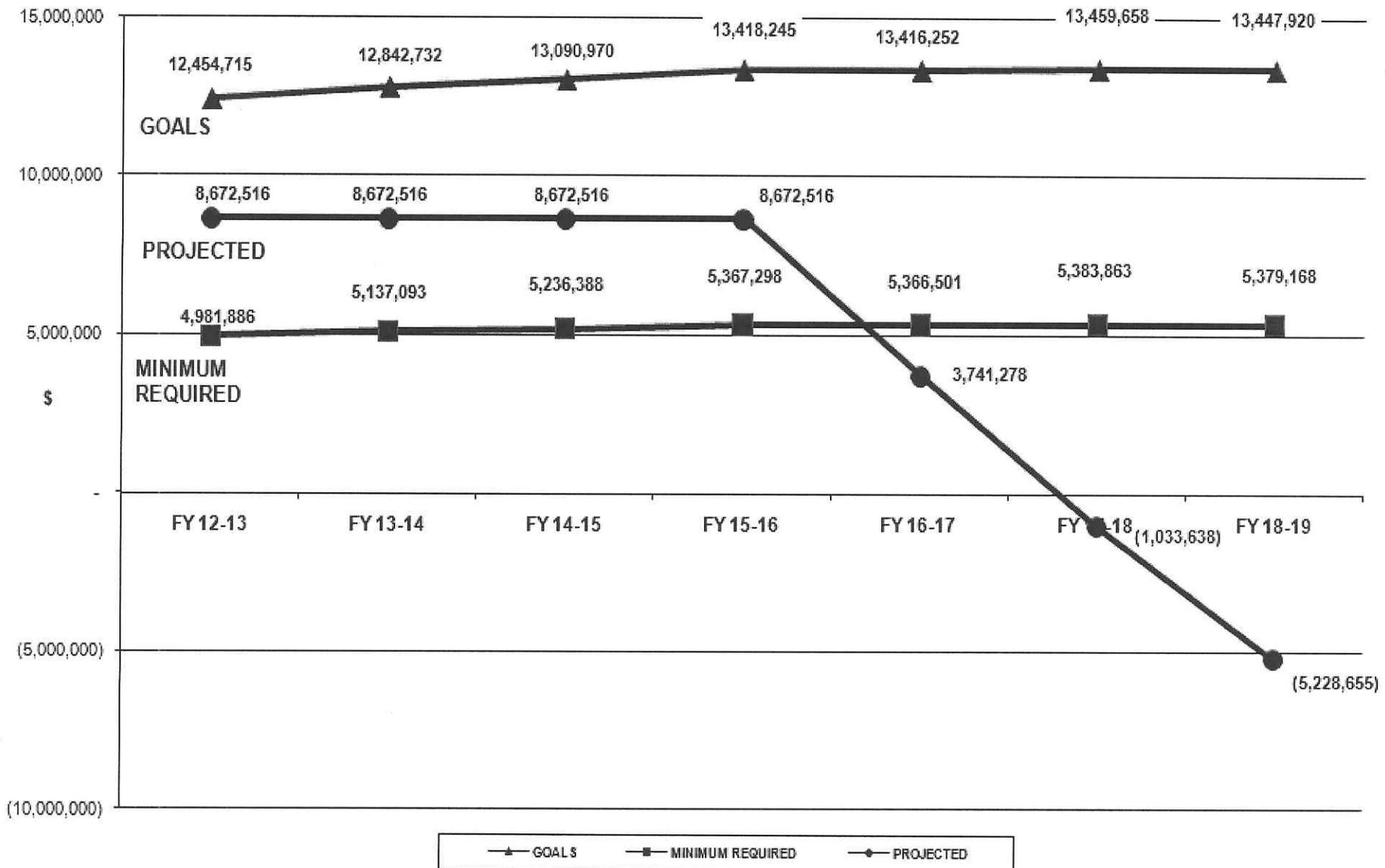
10 3842 8903	FILE FEES-ELECTIONS	5	2,000	2,000	0	2,000	0	2,000	0
10 3842 8905	TAX DEPT-COPY SALES	120	200	200	100	100	100	100	100
10 3842 8906	FLOYD BUYOUT/LAND LEASE	10	100	100	100	100	100	100	100
10 3842 8910	COMMISSION-JAIL PHONE	53,780	75,000	75,000	100,000	100,500	100,500	101,000	102,000
10 3842 8913	SHERIFF-VEHICLE USAGE FEE	206	200	200	200	200	200	200	200
10 3842 8914	COMMISSION-INMATE ACCT FUND	35,157	20,000	20,000	30,000	30,000	30,500	31,000	31,500
10 3982 9800	INDIRECT COSTS FROM TRANS FUND	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800
	<b>SERVICE FEES - TOTAL</b>	<b>4,228,444</b>	<b>4,163,887</b>	<b>4,224,159</b>	<b>3,845,419</b>	<b>3,885,000</b>	<b>3,927,250</b>	<b>3,994,250</b>	<b>4,062,600</b>
	<b>SOCIAL SERVICES (1%)</b>	<b>9,004,924</b>	<b>9,506,499</b>	<b>9,632,846</b>	<b>9,885,163</b>	<b>9,800,000</b>	<b>9,900,000</b>	<b>10,000,000</b>	<b>10,100,000</b>
	<b>HEALTH</b>	<b>2,310,695</b>	<b>1,786,476</b>	<b>1,909,968</b>	<b>2,102,685</b>	<b>2,120,000</b>	<b>2,140,000</b>	<b>2,160,000</b>	<b>2,180,000</b>
10 3329 2111	REBATE-RZEDB-JAIL	486,388	420,700	420,700	397,285	373,915	350,546	327,176	303,806
10 3920 8201	HOSPITAL ANNUAL PAYMENT (10 of 20 PMTS)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
10 3981 9800	TRANSFER FROM SCHOOL CAP RESERVE	2,000,000	2,500,000	2,500,000	2,700,000	1,500,000	1,500,000	1,500,000	1,500,000
10 3831 4910	INTEREST ON INVEST	23,705	30,000	30,000	30,000	35,000	40,000	45,000	50,000
10 3320 3103	JAIL MEDICAL ATTENTION	0	200	200	200	200	300	300	300
10 3330 1013	FEMA REIMB-HURRICANE IRENE	1,218	0	0	0	0	0	0	0
10 3833 8400	DONATIONS-EMS	445	0	0	0	0	0	0	0
10 3835 8201	SALE OF FIXED ASSETS-EQUIPMENT	0	500	500	500	500	500	500	500
10 3836 8200	SALE OF LAND-INDUSTRIAL PARK	0	0	0	0	0	0	0	0
10 3835 8202	SALE OF FIXED ASSETS-LAND	3,146	0	0	0	0	0	0	0
10 3842 8500	INSURANCE-MISCELLANEOUS	74,945	5,000	6,542	5,000	5,000	5,000	5,000	5,000
10 3910 9100	BOND PREMIUM-SERIES 2013 REFUNDING	90,559	0	0	0	0	0	0	0
10-3930-9104	TRANSFER FROM CAP IMPROVEMENTS	11,079	0	0	0	0	0	0	0
	<b>OTHER - TOTAL</b>	<b>181,392</b>	<b>5,700</b>	<b>7,242</b>	<b>5,700</b>	<b>5,700</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>
	<b>TOTALS</b>	<b>60,577,040</b>	<b>62,207,239</b>	<b>62,744,838</b>	<b>62,396,198</b>	<b>61,442,065</b>	<b>61,923,596</b>	<b>62,523,376</b>	<b>63,044,581</b>
10 3991 9910	Fund Balance Appropriated	0	2,006,419	2,304,759	3,058,652	5,649,158	5,157,663	4,774,916	4,195,017
	<b>TOTAL REVENUE</b>	<b>60,577,040</b>	<b>64,213,658</b>	<b>65,049,597</b>	<b>65,454,850</b>	<b>67,091,223</b>	<b>67,081,259</b>	<b>67,298,292</b>	<b>67,239,598</b>

**REVENUE/EXPENDITURE GENERAL FUND/FUND BALANCE FORECAST  
FISCAL YEAR 2014-2015**

**PLANNING YEARS**

	ACTUAL	ADOPTED	REVISED	ADOPTED	PLANNING	PLANNING	PLANNING	PLANNING
	BUDGET							
	12-13	13-14	13-14	14-15	15-16	16-17	17-18	18-19
GENERAL FUND AGENCIES	34,173,281	36,746,540	37,314,123	37,667,720	38,044,397	38,424,841	38,809,090	39,197,180
OUTSIDE AGENCIES	764,145	823,058	938,836	851,888	860,407	869,011	877,701	886,478
PROCESS FUNDS - (Pass Through)	974,635	818,571	955,435	815,571	823,727	831,964	840,284	848,686
NON-DEPARTMENTAL	1,165,262	1,228,950	1,244,664	1,466,550	1,481,216	1,496,028	1,510,988	1,526,098
SCHOOLS-OPER & CAP	9,900,000	9,900,000	9,900,000	9,900,000	9,999,000	10,098,990	10,199,980	10,301,980
COMMUNITY COLLEGE	2,235,000	2,235,000	2,235,000	2,260,000	2,282,600	2,305,426	2,328,480	2,351,765
CULTURAL	751,579	740,500	740,500	740,500	747,905	755,384	762,938	770,567
RECREATION	799,000	799,000	799,000	855,530	864,085	872,726	881,453	890,268
DEBT SERVICE	8,306,072	7,989,715	7,989,715	7,791,888	7,589,400	7,369,113	7,149,076	6,906,038
CONTINGENCY	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TRANSFERS TO:								
INSURANCE FUND	0	0	0	0	100,000	200,000	300,000	400,000
REVALUATION FUND	0	0	0	0	0	0	0	0
CAPITAL IMPROVEMENTS FUND	2,429,599	2,542,324	2,542,324	2,715,203	2,888,486	2,369,551	2,067,323	1,501,556
VEHICLE REPLACEMENT FUND	0	340,000	340,000	340,000	360,000	380,000	400,000	420,000
CDBG #11-C-2375	25,000	0	0	0	0	0	0	0
CAPITAL PROJECTS	750,000	0	0	0	0	0	0	0
TRANSPORTATION FUND	0	0	0	0	0	0	0	0
CAPITAL PROJECTS-JAIL	0	0	0	0	0	0	0	0
E-911 REIMBURSEMENT	0	0	0					
DSS - INCREASES-LOCAL					165,000	171,600	178,464	185,603
EMPLOYEE HEALTH & BENEFIT INCREASES					410,000	451,000	496,000	545,700
SALARY INCREASES					425,000	435,625	446,515	457,679
<b>TOTAL CURRENT YEAR EXPENDITURES</b>	<b>62,273,573</b>	<b>64,213,658</b>	<b>65,049,597</b>	<b>65,454,850</b>	<b>67,091,223</b>	<b>67,081,259</b>	<b>67,298,292</b>	<b>67,239,598</b>
ASSIGNED FUND BALANCE APPROPRIATED	1,696,533	2,006,419	2,304,759	3,058,652	5,649,158	226,425	0	0
UNASSIGNED FUND BALANCE APPROPRIATED	0	0	0	0	0	4,931,238	4,774,916	4,195,017
<b>TOTAL CURRENT REVENUE</b>	<b>60,577,040</b>	<b>62,207,239</b>	<b>62,744,838</b>	<b>62,396,198</b>	<b>61,442,065</b>	<b>61,923,596</b>	<b>62,523,376</b>	<b>63,044,581</b>
<b>PROJECTED UNASSIGNED FUND BALANCE</b>	<b>8,672,516</b>	<b>8,672,516</b>	<b>8,672,516</b>	<b>8,672,516</b>	<b>8,672,516</b>	<b>3,741,278</b>	<b>-1,033,638</b>	<b>-5,228,655</b>
	6/30/2013		6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019

## FY 14-15 GENERAL FUND UNASSIGNED FUND BALANCE - 20% GOAL



## **DEBT SERVICE**



## DEBT SERVICE

**DESCRIPTION:** 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 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. On March 19, 2013, the County issued Series 2013 General Obligation Refunding Bonds in the amount of \$18,970,000. These bonds were issued to take advantage of a favorable Bond Market and pay off a portion of the higher interest rate, Series 2007 Public Improvement Bonds. These Series 2013 Refunding Bonds will be paid in full in 2028.

Other General Fund Debt includes an installment payment for a Recovery Zone Economic Development Bond (RZEDB) loan for jail construction; which originated in October 2010 and will be paid in full in 2030.

**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 6/30/13 was \$321,480,000 and the existing debt was \$75,970,100, well within the statutory limit. The projected statutory limit for June 30, 2014, based on estimates, is \$321,920,000 with existing debt of \$69,790,000, also well within the statutory limit. This calculation is shown below:

Assessed Value of taxable property (real and personal)	\$4,024,000,000
	<u>          x 0.08</u>
Debt limit (8% of assessed value)	\$321,920,000
Gross Debt:	
Total General Obligation	\$54,065,000
Installment Purchases	<u>15,725,000</u>
Total amount of debt applicable to debt limit (net debt)	\$69,790,000
Legal debt margin (debt limit "minus" total debt)	\$252,130,000

## DEBT SERVICES

FISCAL YEAR	ANNUAL PRINCIPAL PAYMENT	ANNUAL INTEREST PAYMENT	* TOTAL ANNUAL GENERAL FUND DEBT SERVICE
FY 14-15	\$ 4,605,000.00	\$ 3,186,887.50	\$ 7,791,887.50
FY 15-16	\$ 4,605,000.00	\$ 2,984,400.00	\$ 7,589,400.00
FY 16-17	\$ 4,605,000.00	\$ 2,764,112.50	\$ 7,369,112.50
FY 17-18	\$ 4,610,000.00	\$ 2,539,075.00	\$ 7,149,075.00
FY 18-19	\$ 4,595,000.00	\$ 2,311,037.50	\$ 6,906,037.50
FY 19-20	\$ 4,595,000.00	\$ 2,107,350.00	\$ 6,702,350.00
FY 20-21	\$ 4,595,000.00	\$ 1,903,662.50	\$ 6,498,662.50
FY 21-22	\$ 4,585,000.00	\$ 1,699,975.00	\$ 6,284,975.00
FY 22-23	\$ 4,570,000.00	\$ 1,496,687.50	\$ 6,066,687.50
FY 23-24	\$ 4,555,000.00	\$ 1,294,000.00	\$ 5,849,000.00
FY 24-25	\$ 4,600,000.00	\$ 1,089,537.50	\$ 5,689,537.50
FY 25-26	\$ 4,585,000.00	\$ 883,275.00	\$ 5,468,275.00
FY 26-27	\$ 4,570,000.00	\$ 677,487.50	\$ 5,247,487.50
FY 27-28	\$ 4,540,000.00	\$ 486,250.00	\$ 5,026,250.00
FY 28-29	\$ 3,725,000.00	\$ 289,662.50	\$ 4,014,662.50
FY29-30	\$ 925,000.00	\$ 113,775.00	\$ 1,038,775.00
FY30-31	\$ 925,000.00	\$ 56,887.50	\$ 981,887.50
TOTALS	\$ 69,790,000.00	\$ 25,884,062.50	\$ 95,674,062.50

\*Note: includes -

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.

Jail Construction, RZEDB, Loan originated in 2010 and will be paid in full in 2030.

Series 2013 G.O. Advance Refunding Bonds sold in 2013 and will be paid in full in 2028.

**FUNDS OUTSIDE GENERAL FUND**



## **INSURANCE FUND**

**DESCRIPTION:** The insurance fund operates as an “Internal Service” Fund for Health and Life Insurance for employees, their dependents and families, and retirees. The county is self-insured. MedCost Benefit Services, 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 aging work force; 2) some significant medical claims; 3) increasing 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**

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
0	0	0	Transfer From General Fund	0
76,903	80,000	80,000	Life Ins. Premiums	80,000
3,403,319	3,360,000	3,360,000	Health Ins. Deductions	3,360,000
101,749	102,000	102,000	Refunds / Interest	100,500
187,694	428,000	428,000	Fund Balance Appropriated	559,500
3,769,665	3,970,000	3,970,000	Total	4,100,000

### **SUMMARY OF EXPENDITURES**

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
78,093	80,000	80,000	Life Insurance Premiums	80,000
3,691,572	3,890,000	3,890,000	Claims Paid – Health Ins. & Administrative Costs	4,020,000
3,769,665	3,970,000	3,970,000	Total	4,100,000

## INSURANCE RATES FOR FY 14/15

	<b>PPO SELECT CO-PAY 16</b>			
	EMPLOYEE	EMP/1 CHILD	EMP/SPOUSE	FAMILY
	(298)	(73)	(25)	(71)
<b>Total FY 13-14</b>	553.75	663.75	833.75	883.75
Employee Contribution (FY 13-14)	20.00	130.00	300.00	350.00
Employer Contribution	533.75	533.75	533.75	533.75
<b>Total FY 14-15</b>	553.75	663.75	833.75	883.75
Employer Contribution	533.75	533.75	533.75	533.75
Employee Contribution (FY 14-15)	20.00	130.00	300.00	350.00
Increase for Employees (FY 14-15)	0.00	0.00	0.00	0.00
Increase for Employer (FY 14-15)	0.00	0.00	0.00	0.00
<b>BENEFIT CHANGES</b>		<b>PLAN 16</b>		
Deductible - In-Network/Out-of-Network		\$800/\$1400		
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		\$75/80%		
Prescription Drug		\$10/\$25/\$40		
	** Please refer to plan booklet for more detail			

## **VEHICLE REPLACEMENT PROGRAM**

## **FUND TYPE: CAPITAL FUND**

**DESCRIPTION:** The Vehicle Replacement Program Fund serves to pay for the scheduled replacement of vehicles. Funds are appropriated in the General Fund on an annual basis for vehicle replacement and transferred to this fund for their encumbrance and purchase of vehicles as applicable for various County departments. Appropriations to and expenditures from the fund are recommended by the County Manager and approved by the Board of Commissioners.

**HISTORY:** In 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 and 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 replaced. In FY 08-09 eight (8) Sheriff's vehicles were replaced and one (1) ambulance was purchased. In FY 09-10, two (2) ambulances and eight (8) sheriff's vehicles were replaced. Eight (8) sheriff's vehicles were replaced in FY 10-11. In FY11-12, eight (8) Sheriff's vehicles were replaced and three (3) Emergency Services vehicles were replaced. In an effort to reduce expenditures, no vehicles were scheduled for replacement in FY12-13. A total of nine (9) vehicles were purchased for the Sheriff's Department in FY 13-14. Six (6) of the vehicles were Dodge Charges and the others were one (1) Ford Explorer, one (1) Chevrolet Tahoe and one (1) Chevrolet Impala. The Chevrolet Impala was purchased for the Town of LaGrange using the insurance proceeds from two wrecked vehicles. The Ford Explorer and Chevrolet Tahoe were partially funded with Federally Seized Property funds. Emergency Services purchased one (1) used 2003 Ford Ambulance and remounted the box from an older unit onto a new chassis.

**GOALS:** For FY14-15, \$390,000 is appropriated for the replacement of eight (8) patrol vehicles within the Sheriff's Department and one (1) ambulance for Emergency Services. The possibility of "re-boxing," onto a new cab and chassis, two (2) ambulances within the current fleet exists. This would result in essentially replacing two (2) ambulances for the price of one (1) new unit. The Emergency Services Director is exploring this possibility. The Sheriff and County Manager agree that patrol vehicles will be **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:**

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
34,320	0	0	Insurance Reimbursements	0
0	0	0	Trnsf from Controlled Substance	0
0	0	0	Interest on Investments	0
0	340,000	340,000	General Fund Transfer	340,000
0	10,000	16,935	Sale of Vehicles	0
0	0	0	Fund Balance Appropriated	50,000
34,320	350,000	356,935	Total	390,000

**SUMMARY EXPENDITURES:**

<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
22,854	200,000	205,475	Capital Outlay / Vehicles	200,000
0	140,000	140,000	Capital Outlay / Ambulances	140,000
2,756	10,000	11,460	Miscellaneous Expenditures	50,000
25,610	350,000	356,935	Total	390,000

## 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. These funds must be used to enhance the Sheriff's Office budget and must not be used to supplant it.

**FY 13-14 HIGHLIGHTS:** The Sheriff used federal forfeiture funds to purchase one full service sheriff canine, digital recorders for investigators, door unlocking tools for all patrol deputies, additional funding for the purchase of unexpected vehicles, tasers, and numerous pieces of Special Response Team equipment that was aged or new to aid when the SRT is deployed.

**FY14-15 GOALS:** The Sheriff intends to continue to use these funds to extend the contract with the CODERed Emergency Alert System. In addition, the Sheriff will use these funds to purchase equipment as needed that was not budgeted in the General Fund, to aid in the investigation of crimes, relieving the taxpayers of this expense. At the current time, there are no planned purchases.

### REVENUES

2012-2013 ACTUAL	ORIGINAL 2013-2014 BUDGET	REVISED 2013-2014 BUDGET		ADOPTED 2014-2015
83,580	10,000	90,000	FORF. DRUG PROC.	10,000
8,655	0	0	ICE PROCEEDS	10,000
18	125	125	INTEREST	100
0	9,875	71,075	FUND BALANCE APP.	0
92,253	20,000	161,200	TOTAL	20,100

### EXPENDITURES

2012-2013 ACTUAL	ORIGINAL 2013-2014 BUDGET	REVISED 2013-2014 BUDGET		ADOPTED 2014-2015
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
8,867	5,000	15,000	OPERATING	10,100
59,061	15,000	146,200	CAPITAL OUTLAY	10,000
67,928	20,000	161,200	TOTAL	20,100

## 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 enhance the agency by purchasing equipment and other items which was not originally budgeted. These funds must be used to enhance the Sheriff's Office budget and must not be used to supplant it.

**FY 13-14 HIGHLIGHTS:** The Sheriff used State Controlled Substance funds to purchase one full service sheriff canine, a cellphone phone downloading system for investigations, digital cameras for investigations, a GPS tracking system for investigations and firearms for training.

**FY 14-15 GOALS:** At this time the Sheriff has no immediate plans to make expenditures from this line during the 2014-2015 fiscal year.

### REVENUES

2012-2013 ACTUAL	ORIGINAL 2013-2014 BUDGET	REVISED 2013-2014 BUDGET		ADOPTED 2014-2015
4,818	2,000	9,000	CONT. SUBS. TAX	2,000
8	75	75	INTEREST	100
8,074	17,925	21,925	FUND BALANCE APP.	0
12,900	20,000	31,000	TOTAL	2,100

### EXPENDITURES

2012-2013 ACTUAL	ORIGINAL 2013-2014 BUDGET	REVISED 2013-2014 BUDGET		ADOPTED 2014-2015
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
1,926	5,000	5,000	OPERATING	2,100
10,974	15,000	26,000	CAPITAL OUTLAY	0
12,900	20,000	31,000	TOTAL	2,100



## **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 approved by 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 14-15:**

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). Based on FY 12-13 actual collections, 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.

<b>REVENUE SOURCES</b>	<b>Actual FY 2012-13</b>	<b>Original Budget FY 2013-14</b>	<b>Revised Budget FY 2013-14</b>	<b>Adopted FY 2014-15</b>
30% Article 40 Sales Tax	557,087	525,000	525,000	525,000
60% Article 42 Sales Tax	1,117,224	1,075,000	1,075,000	1,075,000
Interest on Investments	622	0	0	250
Fund Balance Appropriated	707,154	1,162,700	1,271,726	1,200,000
State School Building Capital Fund	410,221	338,100	338,100	84,550
<b>TOTAL</b>	<b>2,792,308</b>	<b>3,100,800</b>	<b>3,209,826</b>	<b>2,884,800</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 14-15 AND BEYOND:**

On May 2, 2006, a referendum was passed by the citizens of Lenoir County for a \$69,700,000 School Bond 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 2012-13</b>	<b>Original Budget 2013-14</b>	<b>Revised FY 2013-14</b>	<b>Adopted FY 2014-15</b>
Public School Bldg Capital Funds	410,221	338,100	338,100	84,550
School Bldg Cap Funds-Local Match	131,785	112,700	112,700	28,185
Capital Reserve	250,302	150,000	259,026	72,065
Miscellaneous	0	0	0	0
Transfer to General Fund – Debt Service	2,000,000	2,500,000	2,500,000	2,700,000
<b>TOTAL</b>	<b>2,792,308</b>	<b>3,100,800</b>	<b>3,209,826</b>	<b>2,884,800</b>

# TRANSPORTATION DEPARTMENT



AUTHORIZED POSITIONS

FY 2012-13	FY 2013-14	FY 2014-15
4 FT	4 FT	9 FT
33 PT	33 PT	26 PT
37 TOTAL	37 TOTAL	35 TOTAL

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## TRANSPORTATION DEPARTMENT FUND

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## FUND TYPE: SPECIAL REVENUE

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**DESCRIPTION:** Lenoir County Transit (LCT) is responsible for the on-going operations of Lenoir County's grant funded transit system. LCT continually strives to provide safe, efficient and reliable transportation options to all passengers using the system. 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. Services are also provided to the general public under the Rural General Public Transportation program and the Elderly and Disabled Transportation Assistance program.

**FY 2013-2014 HIGHLIGHTS:** The year presented some major accomplishments with the LCT implementing the following:

1. The Lenoir County Transit realized efficiencies in maintenance/repairs to vehicles utilizing a dual vendor model with projected savings of approximately \$37,000.
2. A local washing vendor was obtained to decrease expenditures \$40 per vehicle, with overall savings in excess of \$15,000
3. The transportation software was upgraded and tablet computers were purchased to increase efficiency and to generate better passenger data.
4. Part-time staff who accumulated more than 999 hours per year received retirement benefits and all part-time staff received a \$.75 per hour raise.
5. Applications were made with the Community Transportation Program (Capital) grant to receive (6) replacement vehicles and to acquire security fencing for the parking lot across from the Lenoir County Courthouse.
6. The driver handbook and passenger policies were updated and approved by the Lenoir County Board of Commissioners.

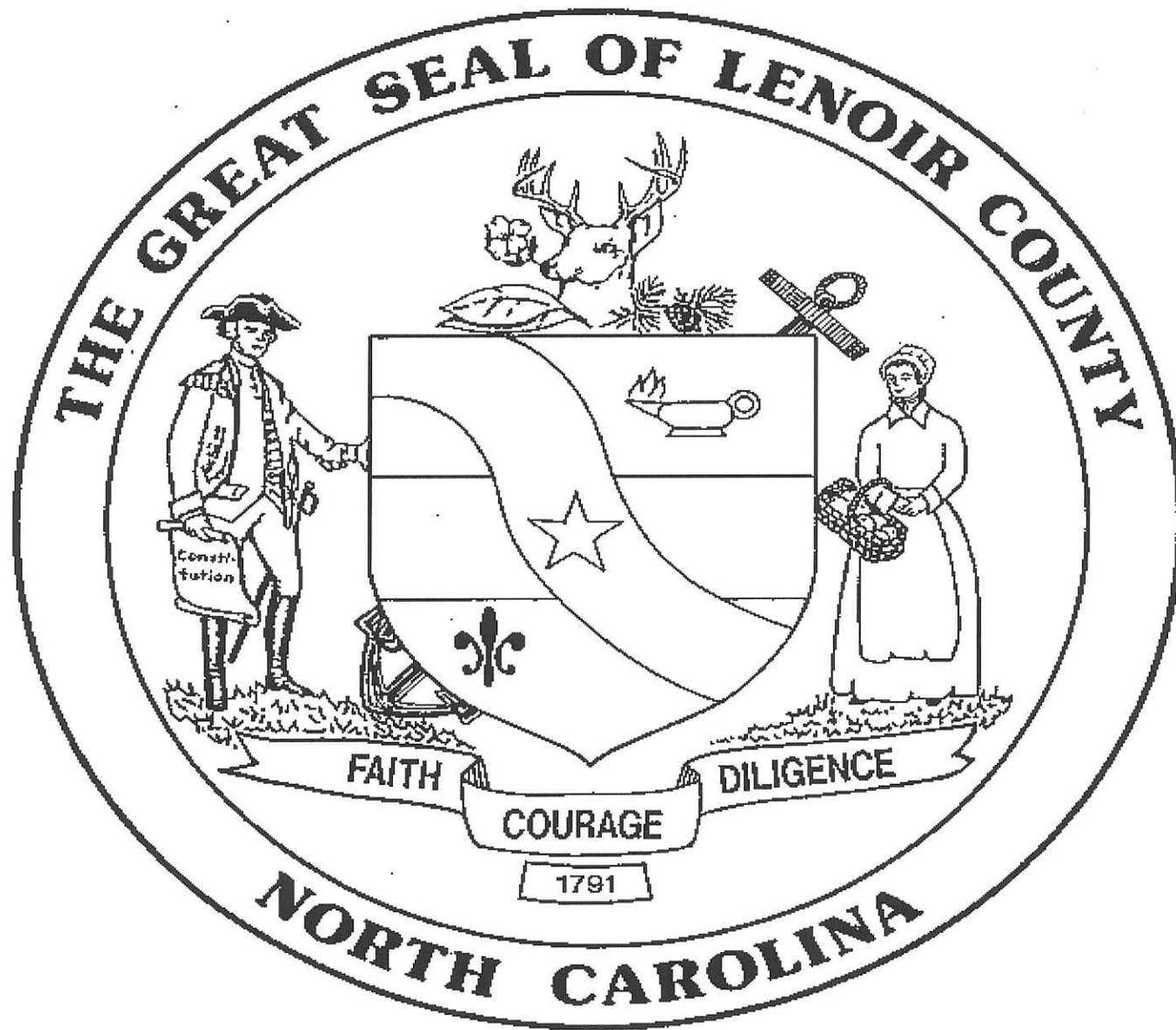
**FY 2014-2015 GOALS:** Goals for upcoming year will include: 1) LCT to continue to operate as a County Agency; 2) Continue to address the feasibility of existing rates for passengers; 3) Utilize data collected by new transportation software/technology to address the feasibility/sustainability of the deviated fixed route (loop); 4) Upgrade the existing fleet and experiment with smaller ADA compliant, fuel efficient vehicles; 5) Upgrade current recruitment efforts to acquire sustainable advertising revenues; 6) Reclassify the current Administrative Assistant I position to an Administrative Assistant III; 7) Reclassify 1 (one) dispatcher position to a full-time dispatcher position and reclassify 4 (four) permanent part-time positions to permanent full-time positions; 8) Reduce all current permanent part-time positions to 999 hours per fiscal year; (9) Abolish the part-time scheduler/dispatcher position.

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

<b>Actual 2012-2013</b>	<b>Original 2013-2014 Budget</b>	<b>Revised 2013-14 Budget*</b>		<b>Adopted 2014-15</b>
18,406	46,014	47,180	EDTAP	47,180
7,083	17,707	22,197	EDTAP Supp	22,197
27,608	0	27,608	EDTAP-Council on Aging	0
10,624	0	10,624	EDTAP Supp-Council on Aging	0
148,855	275,423	285,908	NCDOT State Grant (CTP Admin)	275,423
46,689	46,689	41,846	Grant Rural General Public	41,846
30,093	30,093	47,585	Grant - RGP Discretionary (RGP Supplemental	47,585
46,135	40,000	40,000	Rural General Public Ticket Sales	42,000
102,185	119,684	102,375	Loop Fares (Trip Fares Cash)	100,000
81,1810	0	0	Grant – ARRA Federal Stimulus	0
23,830	23,830	23,999	Employment Transportation	23,999
0	0	0	Employment Supplemental	0
591,065	508,921	508,921	Agency Sponsored Trips + EDTAP Add.	531,467
11,857	7,800	8,370	Other Revenue	4,300
180,210	196,175	237,974	Reimb - State – Vehicles (CTP Capital)	414,361
8,800	12,000	12,000	Sale of Vehicles - Auction	8,000
0	0	0	Fund Balance Appropriated	0
1,253,440	1,324,336	1,416,587	Total	1,558,358

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

<b>Actual 2012-13</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget*</b>		<b>Adopted 2014-15</b>
546,744	602,912	573,935	Salaries	605,408
76,062	123,252	87,449	Benefits	137,909
374,119	401,997	411,354	Operating	400,680
193,339	196,175	296,896	Capital Outlay	414,361
1,190,264	1,324,336	1,369,634	Total	1,558,358



## SCRAP TIRE DISPOSAL FUND

## FUND TYPE: SPECIAL REVENUE

**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 13-14 HIGHLIGHTS:** Lenoir County maintains a designated portion of its landfill as a scrap tire disposal site. Tires delivered to the landfill are held for later shipment (under contract with a state licensed hauler) to a processing facility. For the six month period ending March, 2013, the Lenoir County landfill disposed of 685.83 tons of scrap tires.

**FY 14-15 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:

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
\$71,606	\$60,000	\$60,000	<b>Tire Disposal - State</b>	\$70,000
\$13	0	0	<b>Interest on Investments</b>	0
\$66,489	\$25,000	\$25,000	<b>Tire Grants</b>	\$50,000
\$50,000	\$50,000	\$50,000	<b>Transfer from Landfill</b>	\$50,000
\$188,108	\$135,000	\$135,000	<b>Total</b>	\$170,000

### SUMMARY EXPENDITURES:

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
\$133,040	\$135,000	\$135,000	<b>Operating</b>	\$170,000

## **E-911 SPECIAL EMERGENCY FUND**

## **FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** To make available enhanced 911 services to all residents in Lenoir and Jones Counties. 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 put 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 to each County based on several factors. The monthly collection for both Wireless and Wireline carriers is \$0.60. 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 2013-14 HIGHLIGHTS:** The Communications Division continued the certification/re-certification of all employees in CPR, EMD-Emergency Medical Dispatch, EFD-Emergency Fire Dispatch, EPD-Emergency Police Dispatch, ETC – Emergency Telecommunicator Certification, etc. as needed. This Division began the on-going JLECC merger project, to include: renovations of the existing PSAP (Public Safety Answering Point) located in Lenoir County, the construction of the back-up PSAP located in Jones County and the purchase of CAD, telephone and radio hardware/software for both locations.

**FY 2014-15 GOALS:** The primary goal for the fiscal year will be to complete the JLECC merger project. Additionally, this Division will research NG911 technology for purposes of receipt of text and picture messaging through 911.

<b>Actual 2012-13 Budget</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>		<b>Adopted 2014-15</b>
0	0	0	<b>SALARIES</b>	
0	0	0	<b>BENEFITS</b>	
216,569	347,412	261,950	<b>OPERATING</b>	261,846
93,571	0	1,391,337	<b>CAPITAL OUTLAY</b>	85,566
310,140	347,412	1,653,287	<b>TOTAL</b>	347,412

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

<b>ACTUAL 2012-2013</b>	<b>ORIGINAL 2013-2014 BUDGET</b>	<b>REVISED 2013-2014 BUDGET</b>		<b>ADOPTED 2014-2015 BUDGET</b>
359,451	347,412	347,412	E-911 REVENUE - STATE	347,412
0	0	0	REIMBURSE FROM JONES COUNTY	
0	0	0	MISCELLANEOUS	
147	0	0	INTEREST	
0	0	1,305,875	FUND BALANCE APPROPRIATED	
359,598	347,412	1,653,287	TOTAL	347,412

**SUMMARY OF EXPENDITURES**

<b>ACTUAL 2012-2013</b>	<b>ORIGINAL 2013-2014 BUDGET</b>	<b>REVISED 2013-2014 BUDGET</b>		<b>ADOPTED 2014-2015 BUDGET</b>
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
216,569	347,412	261,950	OPERATING	261,846
93,571	0	1,391,337	CAPITAL OUTLAY	85,566
310,140	347,412	1,653,287	TOTAL	347,412

## REVALUATION FUND

## FUND TYPE: SPECIAL REVENUE

**DESCRIPTION:** This fund is designed to pay for the costs of revaluating all real property, on an eight (8) year cycle. The next revaluation is scheduled for 2017. This fund is totally supported by an appropriation from current year taxes from the General Fund.

**FY 2013-2014 WORK PLAN HIGHLIGHTS:** Processed more land reconciliation discrepancies, correcting differences between tax records and GIS information. Corrected some land records that cross over county lines (Jones and Duplin).

**FY 2014-2015 GOALS:** Begin planning for county-wide revaluation that will take effect January 1<sup>st</sup> 2017. Continue to record real property splits in order to decrease confusion in researching land records and billing issues. Review exempt parcels for compliance and mapping deficiencies.

FY 12-13 ACTUAL	ORIGINAL FY 13-14 BUDGET	REVISED FY 13-14 BUDGET		ADOPTED FY 2014-2015
34,004	34,686	34,686	SALARIES	36,305
13,833	14,163	14,163	BENEFITS	13,599
1,428	5,700	5,700	OPERATING	5,700.
0	0	0	CAPITAL OUTLAY	0
49,265	54,549	54,549	TOTAL	55,604

FUND BALANCE \$43,645 as of 06/30/09 Audit

FUND BALANCE \$48,536 as of 06/30/10 Audit

FUND BALANCE \$23,729 as of 06/30/11 Audit

FUND BALANCE \$27,528 as of 06/30/12 Audit

FUND BALANCE \$32,648 as of 06/30/13 Audit

## **AUTOMATION PRESERVATION FUND**

## **FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** The Automation Enhancement and Preservation Fund is a fund that was created in January 2002 pursuant to General Statute 161-11.3 for the Office of Register of Deeds. Ten percent of certain fees collected by the Register of Deeds Office are to be set aside in this fund annually. These funds are to be 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 of 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. Nothing in this section shall be construed to effect the duty of the Board of Commissioners to furnish supplies and equipment to the Office of the Register of Deeds.

**FY 2013-14 HIGHLIGHTS:** The Automation Preservation Fund was not used this year. All unused revenues generated under this fund “rolls” into the fund’s fund balance to be used in future years.

**FY 2014-15 GOALS:** The Automation Enhancement and Preservation Fund will be used to fund future upgrades on computer system for the Register of Deeds office due to loss of support of Windows XP.

### **REVENUES**

<b>2012-13 ACTUAL</b>	<b>ORIGINAL 13-14 BUDGET</b>	<b>REVISED 13-14 BUDGET</b>		<b>ADOPTED 2014-15</b>
\$23,053	\$21,500	\$21,500	Fees Collected	\$21,800
10	100	100	Interest on Investments	100
92,583	0	0	Fund Balance App.	0
\$115,646	\$21,600	\$21,600	Total	\$21,900

### **EXPENDITURES**

<b>2012-13 ACTUAL</b>	<b>ORIGINAL 13-14 BUDGET</b>	<b>REVISED 13-14 BUDGET</b>		<b>ADOPTED 2014-15</b>
\$0	\$0	\$0	Other Supplies	\$0
\$115,646	0	0	Contract Svcs-Indexing	0
0	0	0	Capital Outlay-Equipment	0
0	21,600	21,600	Capital Reserve	21,900
\$115,646	\$21,600	\$21,600	Total	\$21,900

Fund Balance as of 6/30/12 \$ 157,491

Fund Balance as of 6/30/13 \$ 64,908

Fund Balance as of 6/30/14 \$ 86,800 Estimated

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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, and also provides monies for the purpose of increasing economic development through industrial recruitment of new industries, retention of existing manufacturing companies, 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:** Over the next five- (5) years, including this fiscal year, \$12,077,119 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-		2013-14	Revised 2013+14	2014-15	2015-16	2016-17	2017-18	2018-19	5-Year Totals
3500	Industrial Park Imps.	- (1)	76,375 (1)	- (1)	25,000 (1)	25,000 (1)	25,000 (1)	25,000 (1)	100,000
5821	Water/Sewer Infrastructure	- (1)	100,000 (1)	- (1)	100,000 (1)	100,000 (1)	100,000 (1)	100,000 (1)	400,000
5824	MasterBrand Cab-Cnty		700 (1)						-
5830	Hangar Agreement	- (1)	132,000 (1)	- (1)	40,000 (1)	40,000 (1)	40,000 (1)	40,000 (1)	160,000
5845	Neuse Sport Shop #2				21,000 (1)				21,000
5846	Smithfield - Deli	100,000 (1)	221,000 (1)	100,000 (1)	100,000 (1)				200,000
5847	West	200,000 (1)	200,000 (1)	200,000 (1)	200,000 (1)				400,000
5850	Existing Industries Program	-	10,000 (1)	-					-
5862	DuPont Sorona	125,000 (1)	201,250 (1)	125,000 (1)	125,000 (1)	125,000 (1)			375,000
5872	Sanderson Processing	300,000 (1)	306,000 (1)	300,000 (1)	300,000 (1)	300,000 (1)	300,000 (1)	300,000 (1)	1,500,000
5873	Sanderson Hatchery	40,000 (1)	44,800 (1)	40,000 (1)	40,000 (1)	40,000 (1)	40,000 (1)	40,000 (1)	200,000
5874	Sanderson Feed Mill	65,000 (1)	81,250 (1)	65,000 (1)	65,000 (1)	65,000 (1)	65,000 (1)	65,000 (1)	325,000
5886	Dopaco II	113,000 (1)	150,450 (1)						-
5888	Electrolux II-Moonlight	134,000 (1)	149,680 (1)	175,000 (1)					175,000
5889	Spirit - Alpha	424,304 (1)	424,304 (1)	398,760 (1)	384,866 (1)	360,373 (1)	298,299 (1)	261,599 (1)	1,703,897
5890	Spirit - Beta	354,651 (1)	521,936 (1)	340,943 (1)	327,120 (1)	300,678 (1)	248,524 (1)	218,957 (1)	1,436,222
5891	Spirit - WK	77,000 (1)	77,000 (1)	68,000 (1)	60,000 (1)	47,000 (1)	35,000 (1)	25,000 (1)	235,000
5894	* DuPont (Project POI)	-		-	-				-
5895	* MasterBrand Cabinets	18,600 (1)	19,344 (1)	-	-				-
5896	* West Pharmaceu #3	56,000 (1)	56,000 (1)	105,000 (1)	128,000 (1)	143,000 (1)	-		376,000
5899	* Sewer Project-Smithfield Foods		766,000 (1)						-
5900	Industrial Dev: Engineer Design	- (1)	75,000 (1)	- (1)	5,000 (1)	5,000 (1)	5,000 (1)	5,000 (1)	20,000
5903	GTP Sewer Ext.	- (1)	100,000 (1)	- (1)					-
5904	* Smithfield - Norman	180,000 (1)	180,000 (1)	490,000 (1)	470,000 (1)	450,000 (1)	430,000 (1)	350,000 (1)	2,190,000
5905	Spirit-State One NC Grant	-	180,000 (5)	-	-	-	-	-	-
5906	Pactiv - Coffee			16,500 (1)	15,500 (1)	14,500 (1)	12,500 (1)	11,000 (1)	70,000
5907	Smithfield-Bertram			91,000 (1)	82,000 (1)	79,000 (1)	73,000 (1)	65,000 (1)	390,000
7103	Shell Bldg #3								
7203	Principal & Interest	154,769 (1)	1,475,753 (1)	-	- (1)	-	-	-	-
	<b>Totals</b>	<b>2,342,324</b>	<b>5,548,842</b>	<b>2,515,203</b>	<b>2,488,486</b>	<b>2,094,551</b>	<b>\$ 1,672,323</b>	<b>1,506,556</b>	<b>10,277,119</b>

*Last Payment*

\* New

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

**LENOIR COUNTY CAPITAL IMPROVEMENTS PROGRAM**

**APPROPRIATIONS IN FUTURE FISCAL YEARS**

Community Development 40-4930		2013-14		Revised 2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		5-Year Totals
5100	Lenoir Community College : Capital	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	500,000
5101	Parks & Recreation / Capital	75,000	(1)	119,480	(1)	75,000	(1)	75,000	(1)	75,000	(1)	75,000	(1)	75,000	(1)	375,000
5110	Hwy 70 Corridor	25,000	(1)	25,000	(1)	25,000	(1)									25,000
5115	Soccer Complex			245,280	(1)	-										-
5116	Community Revitalization			20,000	(1)	-										-
5120	Adopt A Trail-Grant			1,196	(1)	-										-
5122	Defense Logistics Study															-
5123	Military Growth Task Force															-
5124	Woodmen Center-Waterpark															-
5127	Golden Leaf Foundation - Woodmen of World															-
7100	Lenoir Community College - Debt Service	-														-
7200																-
7101	Battlefield Visitors Center Debt Service	-														-
7202																-
	<b>Total Community Development</b>	<b>200,000</b>		<b>510,956</b>		<b>200,000</b>		<b>175,000</b>		<b>175,000</b>		<b>175,000</b>		<b>175,000</b>		<b>900,000</b>

*Last Payment*

Buildings & Grounds 40-4935		2013-14		Revised 2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		5-Year Totals
1990	Prov Svcs-Asbestos/Lead-Based															-
5800	Re-roofing / HVAC	-	(1)	113,888		-	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	400,000
5801	Building Upgrades	-	(1)	144,925		-	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	400,000
5804	EMS Station Project	-														-
5807	Mgr/Fin/MIS/COC	-	(1)	50,000		-	(1)	25,000	(1)	25,000	(1)	25,000	(1)	25,000	(1)	100,000
5810	OSHA Compliance Expenditures			15,000												-
5815	Library Roof Replacement															-
5850	Acquisition-Bldgs			170,785												-
5851	Acquisition-Land															-
9800	Trnsf to General Fund	-														-
	<b>Total Bldgs &amp; Grounds</b>	<b>-</b>		<b>494,598</b>		<b>-</b>		<b>225,000</b>		<b>225,000</b>		<b>225,000</b>		<b>225,000</b>		<b>900,000</b>
	<b>Total - All Projects</b>	<b>2,542,324</b>		<b>6,554,396</b>		<b>2,715,203</b>		<b>2,888,486</b>		<b>2,494,551</b>		<b>2,072,323</b>		<b>1,906,556</b>		<b>12,077,119</b>

*Last Payment*

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

## Smithfield-Kinston LLC



**DESCRIPTION:** On October 13, 2004, Smithfield Packing Company, Inc. announced plans to construct a new food processing facility to be located in the Hwy 70 West Industrial Park. This new facility represented a total-non depreciated investment of over \$80,000,000 in real and personal property and created over 206 new jobs in Lenoir County.

**HISTORY:** Smithfield Packing Company has been a vital part of Lenoir County's manufacturing community for more than 20 years. Smithfield Packing Company formerly operated a ham processing facility at 2602 West Vernon Avenue in Kinston.

**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.

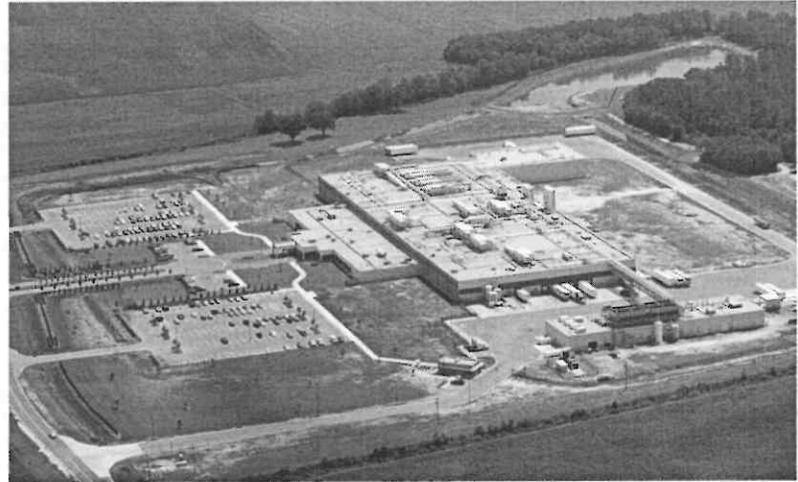
**OPERATIONAL IMPACT:** Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$1,688,000	\$100,000	\$100,000	\$100,000	-0-	-0-	\$1,988,000

## SMITHFIELD #2 – Kinston LLC

**DESCRIPTION:** In November 2011, Smithfield-Kinston, LLC, announced plans to expand its current facility located in the Hwy 70 West Industrial Park. This expanded facility represented a total-non depreciated investment of over \$85,500,000 in real and personal property and created over 330 new jobs in Lenoir County.

**HISTORY:** Smithfield Packing Company has been a vital part of Lenoir County's manufacturing community for more than 20 years. Smithfield Packing Company formerly operated a ham processing facility at 2602 West Vernon Avenue in Kinston.



**OUTLOOK:** Based on a projected investment of \$85.5 million, the County will recover its \$3,300,000 investment in six years. This grant is based on a Performance Agreement that will expire December 31, 2022.

**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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$178,200	\$490,000	\$470,000	\$450,000	\$430,000	\$350,000	\$2,368,200

## WEST PHARMACEUTICALS—NO. 1

**DESCRIPTION:** After an explosion in January 2003 destroyed their original manufacturing facility in Lenoir County, West Pharmaceuticals Services, Inc. elected to stay and rebuild its manufacturing operations in the Hwy 70 West Industrial Park.



**HISTORY:** In 1975, West Pharmaceutical Services, Inc. opened an 80,000 SF manufacturing facility in Lenoir County to produce molded rubber products for the pharmaceutical industry. In 1985, a 55,000 SF addition was constructed at the initial facility. In January 2003, an explosion destroyed this manufacturing facility, which at the time, employed over 200 people and had a property tax value of \$16 million. Realizing the value of West Pharmaceutical Services to our community, Lenoir County provided to them a \$2,200,000 Economic Development Grant to re-invest and grow in Lenoir County. West Pharmaceuticals purchased an industrial shell building and 23 acres of land from Lenoir County for \$2,000,000 and rebuilt their manufacturing facility.

**OUTLOOK:** Based on a projected re-investment of \$16 million, the County will recover its \$2,200,000 investment in approximately 10 years. 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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$1,800,000	\$200,000	-0-	-0-	-0-	\$-0-	\$2,000,000.00

## WEST PHARMACEUTICAL EXPANSION – No. 3

**DESCRIPTION:** West Pharmaceuticals announced plans to upgrade its current facility in Lenoir County to a “*world-class facility*”, investing \$29 million over a five-year period. The custom site will be the 4<sup>th</sup> “*world-class facility*” within the company internationally and the 2<sup>nd</sup> in the US. This expansion will be the company’s second expansion in Lenoir County since 2003.

**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 Pharmaceutical Services purchased Lenoir County’s Shell Building No. 2 and reopened its Lenoir County operation in early 2004. This agreement will not interfere/contradict any portion of Agreements No. 1 executed on June 19, 2003 or Agreement No. 2 executed October 26, 2007.



**OUTLOOK:** Based on West Pharmaceutical Services’ projected non-depreciated investment of \$29 million over a five-year period; the County will recover its five-year \$500,000 investment in five 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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$46,560	\$105,000	\$128,000	\$143,000	-0-	-0-	\$422,560

## E. I. DUPONT COMPANY

**DESCRIPTION:** In November 2005, E. I. DuPont de Nemours and Company announced plans to expand its production capabilities at its Kinston manufacturing facility to produce a new polymer product made from corn named “Sorona”. The company installed industrial machinery, equipment and made improvements to manufacture “Sorona” polymer at its facility on NC 11 North, representing a total-non depreciated investment in excess of \$55,000,000. Over a four year period, this expansion created 66 new high-paying jobs in Lenoir County. The Lenoir Committee of 100, Inc. invested \$50,000 in this project in 2006. Other grants applied for on behalf of this project were: 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. Prior to the “Sorona” polymer project expansion, the company had down-sized its employment from 3,500+ to 33. 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. DuPont Sorona has the potential for strengthening Lenoir County’s long-term economy and is an especially exciting opportunity for a tobacco-dependent community to grow into 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.

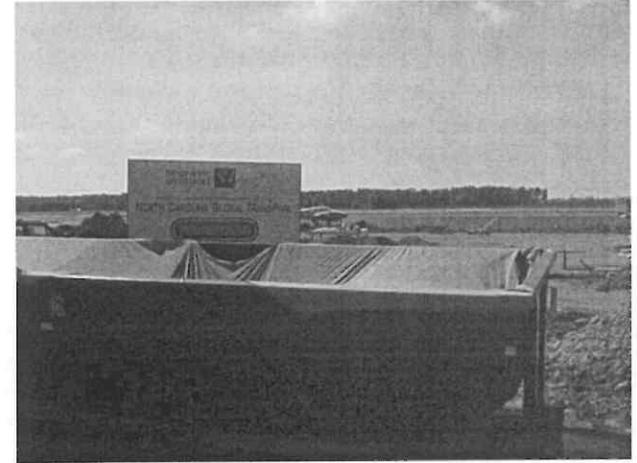
**OPERATIONAL IMPACT:** Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$783,750	\$125,000	\$125,000	\$125,000	-0-	-0-	\$1,158,750

## INDUSTRIAL DEVELOPMENT: ENGINEERING DESIGN

**DESCRIPTION:** A Lenoir County project created to fund key engineering/technical aspects of potential projects in order to facilitate their success.

**HISTORY:** In past years, this effort was funded from the budget of the Lenoir County Economic Development Department. In recent years funding has been transferred from the County's General Fund to the Capital Improvements Fund. Unexpended funds in any one fiscal year are rolled forward into the next fiscal year to be utilized on future projects.



**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 is \$5,000 per year.

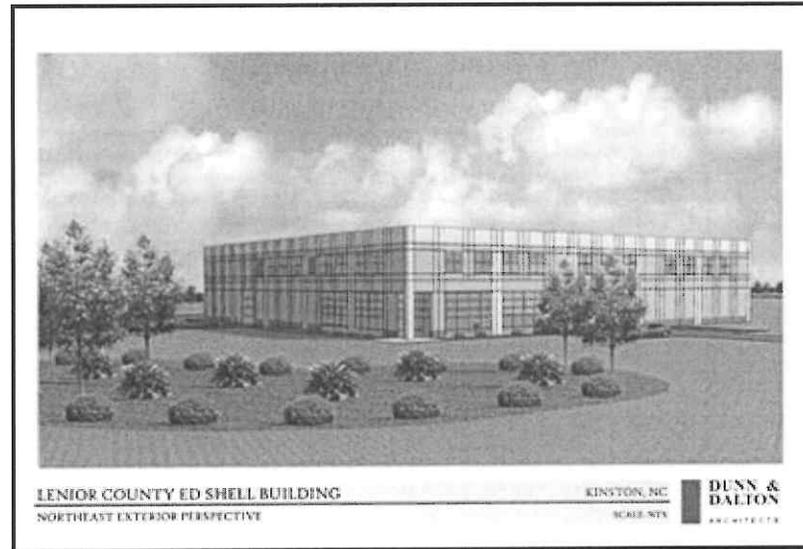
**OPERATIONAL IMPACT:** Not applicable

Funding Source	Prior Years' Funding	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$90,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$115,000

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

**DESCRIPTION:** Lenoir County completed construction of Industrial Shell Building No.3 during FY09-10. A total of \$1,324,000 in cash and borrowed funds from the North Carolina's Eastern Region (previously called the Global TransPark Commission) were utilized to construct the 40,000 square foot shell building located in the Hwy. 70 West Industrial Park.

**HISTORY:** An estimated 85% of companies relocating or expanding to a community go into an existing building. Lenoir County was successful with Shell Building No. 1, now owned/occupied by Lenox China; and Shell Building No. 2, now owned/occupied by West Pharmaceuticals. Other partners assisting Lenoir County on this project were the Lenoir Committee of 100 and the City of Kinston.

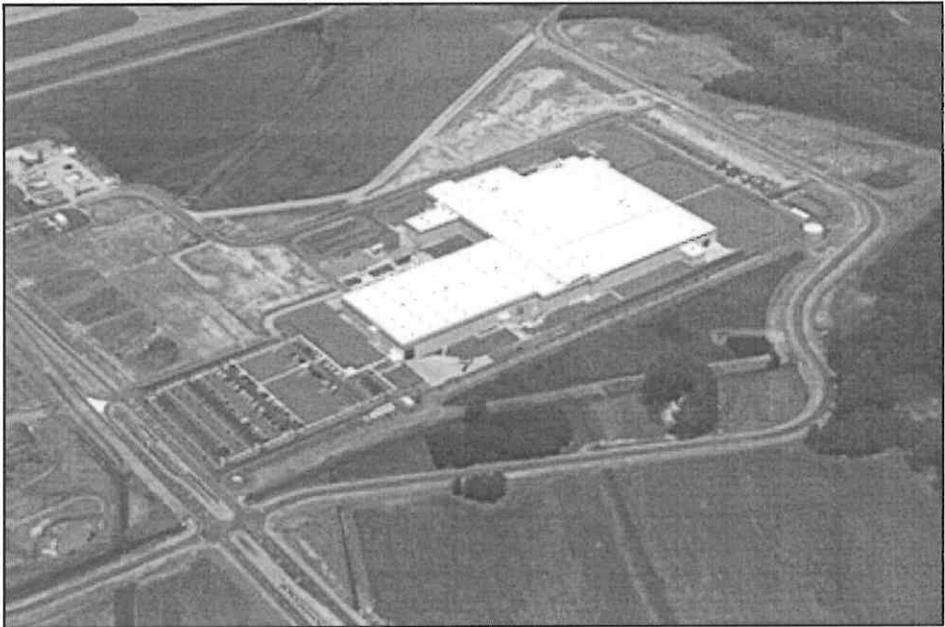


**OUTLOOK:** The availability of an existing shell building is an essential tool to attract new and expanding industries to Lenoir County.

**OPERATIONAL IMPACT:** None direct.

Funding Source	Prior Years' Funding	FY12-13	FY13-14	FY14-15	FY 15-16	FY 16-17	Total
General Fund	\$181,530.74	\$50,753.52	\$142,056.75	\$172,491.16	\$172,491.16	\$172,491.16	\$1,737,599.79

**SPIRIT AEROSYSTEMS, INC.**  
**PROJECT “ALPHA”**  
**(Section 15-Fuselage {Airbus})**



**DESCRIPTION:** Spirit AeroSystems, Inc the world’s largest independent supplier of commercial airplane assemblies and components, constructed a 600,000 SF manufacturing facility at the NC Global TransPark, Kinston, NC. The facility, which opened July 1, 2010, represents an investment of more than \$570.5 million and will create 1,031 new jobs over the next six years.

**HISTORY:** Spirit AeroSystems, Inc. employs 14,000 workers in five locations in the United States and Europe, including approximately 10,000 at the company’s headquarters in Wichita. Spirit AeroSystems customers include Airbus, Boeing, Gulfstream, Cessna and Hawker Beechcraft. Spirit specializes in manufacturing composites; fuselages; pylons (which hold the engine to the wing), nacelles (which are engine components) and wing structures. Spirit’s long-term plans call for the Global TransPark facility to serve as a composite manufacturing Center of Excellence.

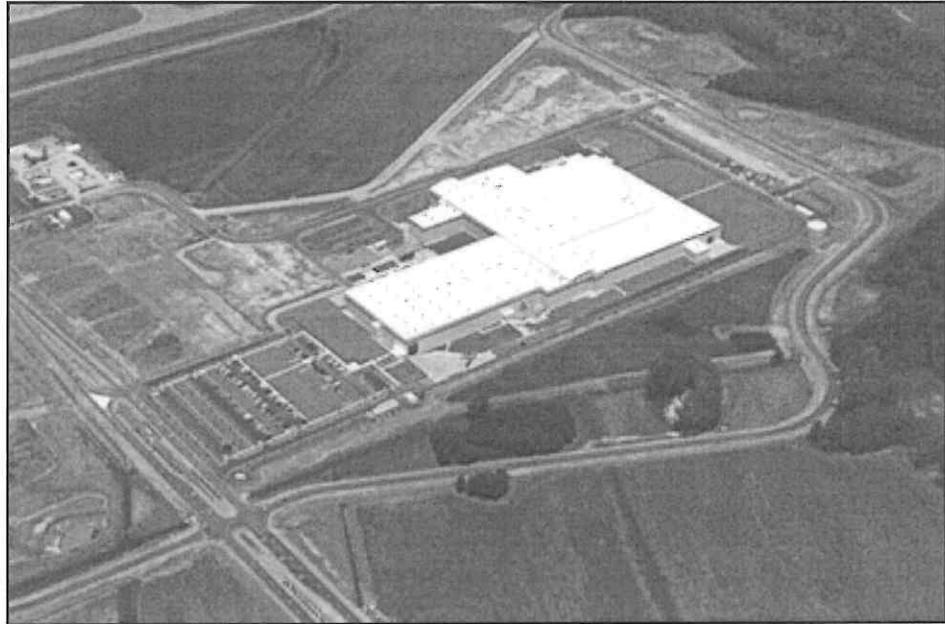
**OUTLOOK:** Based on Project Alpha’s projected investment of \$234,000,000 over a 7-year period; the County will recover its 26-year \$5,766,240 investment in 10 (ten) years. This grant is based on a Performance Agreement that will expire December 31, 2036.

**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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$1,107,813	\$398,760	\$384,866	\$360,373	\$298,299	\$261,599	\$2,811,710

## SPIRIT AEROSYSTEMS, INC. (BETA-wing spar/Airbus)

**DESCRIPTION:** Spirit AeroSystems, Inc the world's largest independent supplier of commercial airplane assemblies and components, constructed a 600,000 SF manufacturing facility at the NC Global TransPark, Kinston, NC. The facility, which opened July 1, 2010, represents an investment of more than \$570.5 million and will create 1,031 new jobs over the next six years.



**HISTORY:** Spirit AeroSystems, Inc. employs 14,000 workers in five locations in the United States and Europe, including approximately 10,000 at the company's headquarters in Wichita. Spirit AeroSystems customers include Airbus, Boeing, Gulfstream, Cessna and Hawker Beechcraft. Spirit specializes in manufacturing composites; fuselages; pylons (which hold the engine to the wing), nacelles (which are engine components) and wing structures. Spirit's long-term plans call for the Global TransPark facility to serve as a composite manufacturing Center of Excellence.

**OUTLOOK:** Based on a "Beta's" projected investment of \$193,000,000 over a 7-year period, the County will recover its 26-year \$4,867,024 investment in ten (10) years. This grant is based on a Performance Agreement that will expire December 31, 2037.

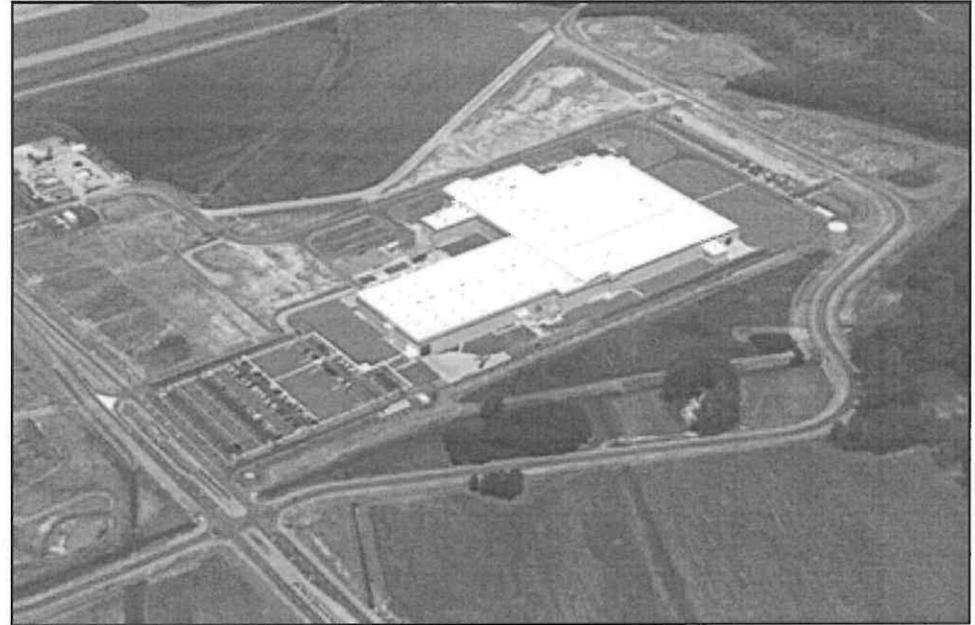
**OPERATIONAL IMPACT:** Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Prior Years' Funding	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$582,025.56	\$340,943	\$327,120	\$300,678	\$248,524	\$218,957	\$2,018,247.56

**SPIRIT AEROSYSTEMS, INC.**  
**PROJECT :WK” –( Gulfstream)**

**DESCRIPTION:** Spirit AeroSystems, Inc. based in Wichita, Kansas, world’s largest independent supplier of commercial airplane assemblies and components, has constructed a 600,000 SF manufacturing facility at the NC Global TransPark, Kinston, NC. Project Wk will include leasing another facility at the GTP (1) and create \$22 million in capital investment and 150-200 jobs.

**HISTORY:** Spirit AeroSystems, whose customers include Airbus, Boeing, Gulfstream, Cessna and Hawker Beechcraft among others, specializes in manufacturing composites; fuselages; pylons (which hold the engine to the wing), nacelles (which are engine components) and wing structures. Spirit’s long-term plans call for the Global TransPark facility to serve as a composite manufacturing Center of Excellence, using advanced technology in its production processes. Spirit employs 14,000 workers in five locations in the United States and Europe, including approximately 10,000 at the company’s headquarters in Wichita.



**OUTLOOK:** Based on Project WK’s projected investment of \$22,000,000 over a 5-year period; the County will recover its 20-year \$620,000 investment in 5 (five) years. This grant is based on a Performance Agreement that will expire December 31, 2032.

**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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$47,740	\$68,000	\$60,000	\$47,000	\$35,000	\$25,000	\$282,740

## SANDERSON FARMS, INC. PROCESSING PLANT

**DESCRIPTION:** As part of its new state-of-the-art poultry complex in Lenoir County, Sanderson Farms, Inc. completed construction of a new 210,000 SF Processing Plant located on a 164-acre site in the 70 West Industrial Park, Kinston, NC. The facility will add \$86,600,000 to Lenoir County's tax base and create 1,490 new full time jobs.

**HISTORY:** Sanderson Farms has been in existence since 1947, when it began as a family feed & seed store. Sanderson Farms, Inc. is publically traded and is one of the top four poultry companies in the nation. The company announced plans in April 2008 to invest \$126.5 million for construction of a new feed mill, poultry processing plant and hatchery on separate sites in Kinston/ Lenoir County. The project was delayed in June 2008. On July 23, 2009 Sanderson's Board of Directors approved plans to proceed with the start-up of the Kinston/Lenoir County poultry complex. The adjusted budget for the total project was estimated to be approximately \$121.4 million. Sanderson will create 1650 jobs.



**OUTLOOK:** Based on projected investment of \$86,600,000 in capital investment beginning in the 2010 tax year; the County will recover its 10-year investment in six (6) years. This grant is based on a Performance Agreement that will expire December 31, 2020.

**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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$900,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,400,000

## SANDERSON FARMS, INC. HATCHERY

**DESCRIPTION:** As part of its new state-of-the-art poultry complex in Lenoir County, Sanderson Farms, Inc. completed construction of a new hatchery located on a 12-acre site on the corner of Smithfield Way/Hill Farm Road in the 70 West Industrial Park. The facility will add \$13,000,000 to Lenoir County's tax base and create 115 new full time jobs.

**HISTORY:** Sanderson Farms has been in existence since 1947, when it began as a family feed & seed store. Sanderson Farms, Inc. is publically traded and is one of the top four poultry companies in the nation. The company announced plans in April 2008 to invest \$126.5 million for construction of a new feed mill, poultry processing plant and hatchery on separate sites in Kinston/ Lenoir County. The project was delayed in June 2008. On July 23, 2009 Sanderson's Board of Directors approved plans to proceed with the start-up of the Kinston/Lenoir County poultry complex. The adjusted budget for the total project was estimated to be approximately \$121.4 million. Sanderson will create 1650 jobs.



**OUTLOOK:** Based on the projected capital investment of \$13,000,000 beginning in the 2010 tax year; the County will recover its 10-year investment in five (5) years. This grant is based on a Performance Agreement that will expire December 31, 2020.

**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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$112,800	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$312,800

## SANDERSON FARMS, INC.

### FEED MILL SITE

**DESCRIPTION:** As part of its new state-of-the-art poultry complex in Lenoir County, Sanderson Farms, Inc. completed construction of a new feed mill facility located on a 96.08 acre site in the 70 West Industrial Park, Kinston, NC. The facility will add \$21,800,000 to Lenoir County's tax base and create 45 new full time jobs.



**HISTORY:** Sanderson Farms has been in existence since 1947, when it began as a family feed & seed store. Sanderson Farms, Inc. is publically traded and is one of the top four poultry companies in the nation. The company announced plans in April 2008 to invest \$126.5 million for construction of a new feed mill, poultry processing plant and hatchery on separate sites in Kinston/ Lenoir County. The project was delayed in June 2008. On July 23, 2009 Sanderson's Board of Directors approved plans to proceed with the start-up of the Kinston/Lenoir County poultry complex. The adjusted budget for the total project was estimated to be approximately \$121.4 million. Sanderson will create 1650 jobs.

**OUTLOOK:** Based on the projected capital investment of \$21,800,000 beginning in the 2010 tax year, the County will recover its 10-year investment in four (4) years. This grant is based on a Performance Agreement that will expire December 31, 2020.

**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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
General Fund	\$170,300	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$495,300

## 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 2013-2014, the following work was accomplished using county funds: the purchase of a 2014 Ford F-150 truck, an outdoor vacuum for grounds upkeep, four new radios and other various small purchases and building upgrades.

**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 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Total</b>
General Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

## **PARKS AND RECREATION: CAPITAL**

**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 five (5) county elementary schools, Pink Hill Athletic Park and the old Pink Hill Gym. Also funded is the Neuseway Nature Park, which includes a Nature Center, a meeting room, a Planetarium, Health & Science museum and a full service campground with 23 full hook ups. The Rotary Dog Park, Southwood Ballfields and Bill Fay Park utilities are also funded through the county budget. County funds are allocated to several cost centers: salaries and benefits for eight (8) full time employees and approximately (64) seasonal/temporary employees, including four (4) lifeguards for the WOW Water Park. It also includes utilities/fleet maintenance/fuel expenses; athletic program supplies; maintenance/repair supplies and officials and booking fees.

### **FY 2013-14 WORK PLAN HIGHLIGHTS:**

- Added a picnic area to the playground at the Neuseway Nature Park.
- Hosted all-star baseball, softball, basketball tournaments as well as the Freedom Classic baseball series.
- Improved the playing surfaces at two (2) county ballfields.
- Completed construction on the birthday hut and the Bojangles Picnic Pavillion at the Lions Water Adventure.

### **FY 2014-15 GOALS:**

- Begin construction on the Lenoir County Soccer Complex.
- Expand the Neuseway Nature Park by six (6) acres.
- Upgrade the playing surfaces at six (6) county ballfields.
- Improve exhibits at the Neuseway Nature Park.
- Improve the condition of the Pink Hill Gymnasium.

### **FUNDING LEVELS:**

<b>Funding Source</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>5 Year Total</b>
General Fund	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

## **RE-ROOFING/HVAC**

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

**HISTORY:** 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. In FY 09-10 the heat pumps in the livestock arena were replaced. The main chiller at the Administration Building was repaired in FY 10-11. In FY 11-12 the roof on the Health Department was replaced. In FY 12-13 the roof on the Kinston-Lenoir County Public Library was replaced with a standing seam metal roof. The HVAC unit and all duct work were replaced at Board of Elections in FY 13-14 and the big HVAC air handler at the Courthouse was cleaned.

**OUTLOOK:** Management continues to be concerned with the old steam boiler in the basement of the courthouse. For the past several years, management has not budgeted any new General Fund monies for this cost center, but have rolled forward each year any unexpended funds from prior years.

**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 12-13 Actual Expenditures</b>	<b>FY 13-14 Estimated Expenditures</b>	<b>FY 14-15 Budget Amount</b>	<b>FY 15-16 Budget Amount</b>	<b>FY 16-17 Budget Amount</b>	<b>FY 17-18 Budget Amount</b>	<b>FY 18-19 Budget Amount</b>
General Fund	9,016	16,050	0	100,000	100,000	100,000	100,000

## UPGRADES OF BUILDINGS

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

**HISTORY:** All facilities/structures are evaluated annually. In FY09-10 the broken and damaged insulated glass in the courthouse curtainwall was replaced; renovations to jail doors in the downstairs jail were completed; numerous deteriorated window sills in the old section of the Courthouse were repaired and painted; repaired water damage in the old section of the Courthouse; and repaired the fire alarm system in the Courthouse. In FY 10-11, the County Administration Offices were up-fitted for the newly created Human Resources Department. The Economic Development Department was relocated to up-fitted office space in the Administration Building. In

FY 11-12 and FY 12-13 repairs were made to the Tax Administration Building, Hannibal Building, and the Old Fire Station Museum. Major renovations for FY 13-14 were the following: 1) Renovated and moved MIS into the Philson Building at S. McLewean Street; 2) Resealed the parking lots at the Administration Building, King Street parking lot for the Courthouse and the Board of Elections Building; 3) Replaced all carpet in the Board of Elections offices and meeting rooms; and, 4) Removed peeling wallpaper at Cooperative Extension and painted the walls.

**OUTLOOK:** Unexpended funds from prior years will be rolled forward for FY14-15. 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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
	0	100,000	100,000	100,000	100,000	\$400,000

**INDUSTRIAL PROJECT JAIL EXPANSION PROJECT****FUND TYPE: CAPITAL PROJECT**

**DESCRIPTION:** Since 1994, the Lenoir County Board of Commissioners has debated the necessity of building a new jail. With the average daily inmate population far exceeding the 121 bed capacity of the existing Lenoir County jail, the Board of Commissioners approved in March 2008, a proposal from the Brennan Group to design a new 192 bed facility to be constructed on the east side of the Lenoir County Courthouse. With a new total capacity of 313 inmates, the overcrowding and safety concerns of the old jail should be addressed for the next 35-50 years.

**PRIOR YEARS' HIGHLIGHTS:** On September 29, 2008, the County contracted with the Brennan Group to design the 192 bed facility. On January 7, 2009, the County purchased properties on the north side of the Courthouse to replace and expand the number of Courthouse parking spaces lost due to construction of the new jail facility. The County borrowed \$18.5 million in Recovery Zone Economic Development Bonds to assist the County in financing the construction of the new jail facility on October 14, 2010. Construction of the facility began in November 2010.

**FY 13-14 HIGHLIGHTS:** Although the jail was to be completed by June 2012, actual completion date was March 2013. However, due to negotiations with two contractors, the financial portion of the project has not been completed.

**FY 14-15 GOALS:** To closeout contracts with two contractors to finalize the project.

**SUMMARY OF REVENUES**

	Original Project Authorization	Revised Project Budget	Prior Years Actual	2013-14 Estimated	Estimated Revenues FY 2014-15
TRANSFER FROM GENERAL FUND	2,487,450	3,446,863	3,446,863	0	0
RENT-BOWEN BUIDLING	0	2,325	2,325	0	0
LOAN PROCEEDS – BB&T	0	18,500,000	18,500,000	0	0
INSURANCE REIMB-JAIL PROJ.	0	19,386	19,386	0	0
INTEREST ON LOAN PROCEEDS	0	31,000	30,652	383	0
TOTAL	\$ 2,487,450	\$ 21,999,574	\$ 21,999,226	\$ 383	\$ 0

**SUMMARY OF EXPENDITURES**

	Original Project Authorization	Revised Project Budget	Prior Years Actual	2013-14 Estimated *	Est. Expenditures FY 2014-15
ARCHITECT/ENGINEER	1,082,250	1,319,303	1,319,303	0	0
ENVIRONMENTAL TESTING	5,850	11,975	11,975	0	0
CONSTRUCTION MANAGEMENT	632,631	791,592	791,592	0	0
GENERAL CONDITIONS	0	1,057,085	1,057,085	0	0
TRANSACTION/ACTIVATION	0	69,400	69,400	0	0
MISCELLANEOUS	10,000	396,784	369,176	886	26,722
CONTINGENCY	0	57,784	0	0	57,784
MATERIAL TESTING	0	86,424	86,424	0	0
FURNITURE/EQUIPMENT	0	43,311	43,311	0	0
CONSTRUCTION	0	16,990,944	16,452,220	389,589	149,135
LAND ACQUISITION	756,719	756,719	756,719	0	0
ISSUANCE COSTS	0	12,700	12,700	0	0
TRANSFER TO GENERAL FUND	0	405,553	0	405,553	0
TOTAL	\$ 2,487,450	\$ 21,999,574	\$ 20,969,905	\$ 796,028	\$ 233,641

**COMMUNITY DEVELOPMENT BLOCK GRANT  
2011 CATALYST GRANT**

**FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** The 2011 NC Catalyst (NCCAT) Community Development Block Grant (CDBG) was awarded to the County on October 12, 2012. This grant focuses on the Spring Drive 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 2 substandard units, demolish 4 dilapidated units and relocate 2 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.

**FY 13-14 HIGHLIGHTS:** On December 2, 2013, the Board of Commissioners awarded contracts for Asbestos Abatement, Demolition Services and the Provision and Installation Services for Modular Homes for this project.

**FY 14-15 GOALS:** To complete and close out the 2011 Catalyst Grant Project.

**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2013 - 2014 Actual	Projected Revenues FY 2014-15
CDBG 11-C-2375	\$ 500,000	\$ 12,000	\$ 13,350	\$ 474,650
Lenoir County Contribution	\$ 25,000	\$ 25,000	\$ 0	\$ 0
Town of LaGrange Contribution	\$ 5,000	\$ 0	\$ 0	\$ 5,000
<b>TOTAL</b>	<b>\$ 530,000</b>	<b>\$ 37,000</b>	<b>\$ 13,350</b>	<b>\$ 479,650</b>

**SUMMARY OF EXPENDITURES**

	Original Project Authorization	Prior Years Actual	2013 - 2014 Actual	Projected Expenditures FY 2014-15
ADMINISTRATION	\$ 55,000	\$ 12,000	\$ 0	\$ 43,000
ACQUISITION	\$ 10,000	\$ 0	\$ 0	\$ 10,000
CLEARANCE	\$ 10,000	\$ 0	\$ 0	\$ 10,000
RECONSTRUCTION	\$ 186,000	\$ 0	\$ 14,047	\$ 171,953
REHABILITATION	\$ 60,000	\$ 0	\$ 0	\$ 60,000
STREET IMPROVEMENTS	\$ 102,000	\$ 0	\$ 0	\$ 102,000
DRAINAGE IMPROVEMENTS	\$ 25,800	\$ 0	\$ 0	\$ 25,800
SIDEWALK IMPROVEMENTS	\$ 11,000	\$ 0	\$ 0	\$ 11,000
SEWER IMPROVEMENTS	\$ 45,200	\$ 0	\$ 0	\$ 45,200
WATER IMPROVEMENTS	\$ 25,000	\$ 0	\$ 0	\$ 25,000
<b>TOTAL</b>	<b>\$ 530,000</b>	<b>\$ 12,000</b>	<b>\$ 14,047</b>	<b>\$ 503,953</b>

Cumulative Project Expenditures as of 6/30/13 \$ 12,000  
 Cumulative Project Expenditures as of 6/30/14 \$ 26,047

**COMMUNITY DEVELOPMENT BLOCK GRANT  
2012 SCATTERED SITE GRANT**

**FUND TYPE: SPECIAL REVENUE**

**DESCRIPTION:** The 2012 Scattered Site Community Development Block Grant was awarded to the County on March 26, 2013. This grant will focus on homes in Lenoir County with severely deteriorated housing. All applicants will have to meet the low/mod income criteria.

**FY 13-14 HIGHLIGHTS:** Applicants were screened and a total of two (2) beneficiaries and two (2) alternates were chosen. Requests for Proposals for Administrative services were sent out to various firms believed to be interested in administering the project. Only three (3) firms responded, and from those three (3) firms, RSM Harris Associates was awarded the Administrative services contract.

**FY 2014-15 GOALS:** To begin the process of providing and installing replacement homes for the beneficiaries.

**SUMMARY OF REVENUES**

	Original Project Authorization	Prior Years Actual	2013-14 Actual	Estimated Revenues FY 2014-15
CDBG 09-C-1997	\$ 225,000.00	\$ 0	\$ 22,683	\$ 201,317
<b>TOTAL</b>	<b>\$ 225,000.00</b>	<b>\$ 0</b>	<b>\$ 22,683</b>	<b>\$ 201,317</b>

**SUMMARY OF EXPENDITURES**

	Original Project Authorization	Prior Years Actual	2013-14 Actual	Est. Expenditures FY 2014-15
ADMINISTRATION	\$ 22,500	\$ 0	\$ 7,000	\$ 15,500
REHABILITATION	\$ 202,500	\$ 0	\$ 16,683	\$ 185,817
<b>TOTAL</b>	<b>\$ 225,000</b>	<b>\$ 0</b>	<b>\$ 23,683</b>	<b>\$ 201,317</b>

Cumulative Project Expenditures as of 6/30/14 \$ 23,683

**JONES LENOIR EMERGENCY COMMUNICATIONS CENTER****FUND TYPE: CAPITAL PROJECT**

**DESCRIPTION:** The purpose of this project is to consolidate Jones and Lenoir Counties' E-911 Communications Centers into one unit, to be known as the Jones Lenoir Emergency Communications Center (JLECC). Lenoir County will receive and dispatch all 911 traffic for both counties. The project involves building modifications to the Lenoir County E-911 center and construction of a new center in Jones County. The Lenoir County center will be the Primary Safety Answering Point (PSAP), and the Jones County center will be the back-up PSAP. New legislation requires all PSAPs to have a back-up, and currently neither Jones or Lenoir County has a back-up. The project also involves an upgrade of equipment and mobile radios in both counties. A grant in the amount of \$7.4 million from the State E-911 Board was awarded in 2012 to Lenoir County for construction of the centers and to upgrade equipment. Additional grant funding is being sought for radio upgrades.

**FY 13-14 HIGHLIGHTS:** This division began the implementation of the Lenoir and Jones counties consolidation including: 1) began dispatching for Jones County responders effective July 1, 2013; 2) hired one (1) additional person in Communications to assist in the increased workload of dispatching both Lenoir and Jones Counties; 3) began construction of the backup center in Jones County and the remodel of the primary center in Lenoir County; 4) began implementation of the radio infrastructure; and 5) the addition of two (2) dispatch console positions for the addition of Jones County

**FY 14-15 GOALS:** This division plans to complete the construction of the backup center in Jones County and the remodeling of the primary center in Lenoir County.

**SUMMARY OF REVENUES**

	Original Project Authorization	Revised Project Budget	Prior Years Actual	2013-14 Estimated	Estimated Revenues FY 2014-15
GRANT – E 911 BOARD	\$ 7,400,000	\$ 7,400,000	\$ 160,002	\$ 1,414,314	\$ 5,825,684
<b>TOTAL</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>\$ 160,002</b>	<b>\$ 1,414,314</b>	<b>\$ 5,825,684</b>

**SUMMARY OF EXPENDITURES**

	Original Project Authorization	Revised Project Budget	Prior Years Actual	2013-14 Estimated *	Est. Expenditures FY 2014-15
STRUCTURE – CONSULTANT	\$ 272,100	\$ 272,100	\$ 166,744	\$ 56,468	\$ 48,888
STRUCTURE – ARCHITECT	\$ 0	\$ 233,801	\$ 102,515	\$ 126,373	\$ 4,913
STRUCTURE - CONTINGENCY	\$ 0	\$ 353,443	\$ 0	\$ 9,560	\$ 343,883
STRUCTURE-CONSTR-LENOIR	\$ 7,110,400	\$ 677,371	\$ 0	\$ 21,192	\$ 656,179
STRUCTURE-CONSTR-JONES	\$ 0	\$ 1,882,883	\$ 15,520	\$ 331,802	\$ 1,535,561
RADIO – PORTABLE/MOBILE	\$ 0	\$ 634,000	\$ 0	\$ 0	\$ 634,000
RADIO - CONSTRUCTION	\$ 15,000	\$ 3,343,902	\$ 18,894	\$ 2,168,752	\$ 1,156,256
RADIO – CONTRACTED SVCS	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>\$ 306,173</b>	<b>\$ 2,714,147</b>	<b>\$ 4,379,680</b>

\* As of 3/24/14

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## LENOIR COUNTY FIRE DISTRICTS

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## FUND TYPE: SPECIAL REVENUE

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**DESCRIPTION:** For many years there have been 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 the Grifton District to eight cents (\$.08) in the Cherry Tree and Sandy Bottom Districts. These volunteers protect approximately 30,000 to 35,000 residents and many businesses and industries who occupy the unincorporated areas of the county. For FY10-11 two (2) major changes occurred within the Lenoir County Fire Districts. First, a new Global TransPark (GTP) Fire District was created to provide fire protection within the boundaries of the GTP. The City of Kinston will provide this coverage and the property boundaries of the GTP will be treated as a twelfth (12th) Fire District within Lenoir County. Secondly, the Hugo Fire Department will provide fire protection to all areas of the Grifton Fire District located within the boundaries of Lenoir County and outside of the corporate limits of the Town of Grifton. The area will still be called the Grifton Fire District, but all revenues previously generated from property taxes and sales taxes in this district will now go to the Hugo Fire Department.

**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 FY14-15 is \$1,297,550, which is 2.867% less than actual revenues for FY 12-13.

**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 BUDGET 2011-12	ACTUAL BUDGET 2012-13	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2014-15
<b>TOTAL EXPENDITURES</b>	\$1,338,936	\$1,338,936	\$1,347,606	\$1,297,550

## SUMMARY OF REVENUES

SERVICE AREA	ACTUAL BUDGET 2011-12	ACTUAL BUDGET 2012-13	ADOPTED BUDGET 2013-14	ADOPTED BUDGET 2014-15	INCREASE/ DECREASE 12-13ACTUAL VS 14-15 ADOPTED	RATE
	NORTH LENOIR	\$395,301	\$395,301	\$388,107	\$369,678	-\$25,623
SOUTHWOOD	140,343	140,343	138,901	134,429	-\$5,914	.07
SANDY BOTTOM	183,518	183,518	178,102	171,536	-\$11,982	.08
DEEP RUN	101,090	101,090	141,632	136,898	\$35,808	.06
SEVEN SPRINGS	18,392	18,392	17,631	17,664	-\$728	.04
HUGO	127,344	127,344	121,102	121,048	-\$6,296	.04
SAND HILL	68,527	68,527	68,299	65,731	-\$2,796	.07
CHERRY TREE	90,262	90,262	88,351	87,241	-\$3,021	.08
MOSLEY HALL	99,575	99,575	96,233	92,875	-\$6,700	.04
WYSE FORK	23,592	23,592	23,415	21,732	-\$1,860	.065
GRIFTON *	16,285	16,285	16,357	16,398	\$113	.03
GTP-KINSTON	71,956	71,956	69,476	62,320	-\$9,636	.045
<b>TOTAL REVENUES</b>	<b>\$1,336,185</b>	<b>\$1,336,185</b>	<b>\$1,347,606</b>	<b>\$1,297,550</b>	<b>-\$38,635</b>	

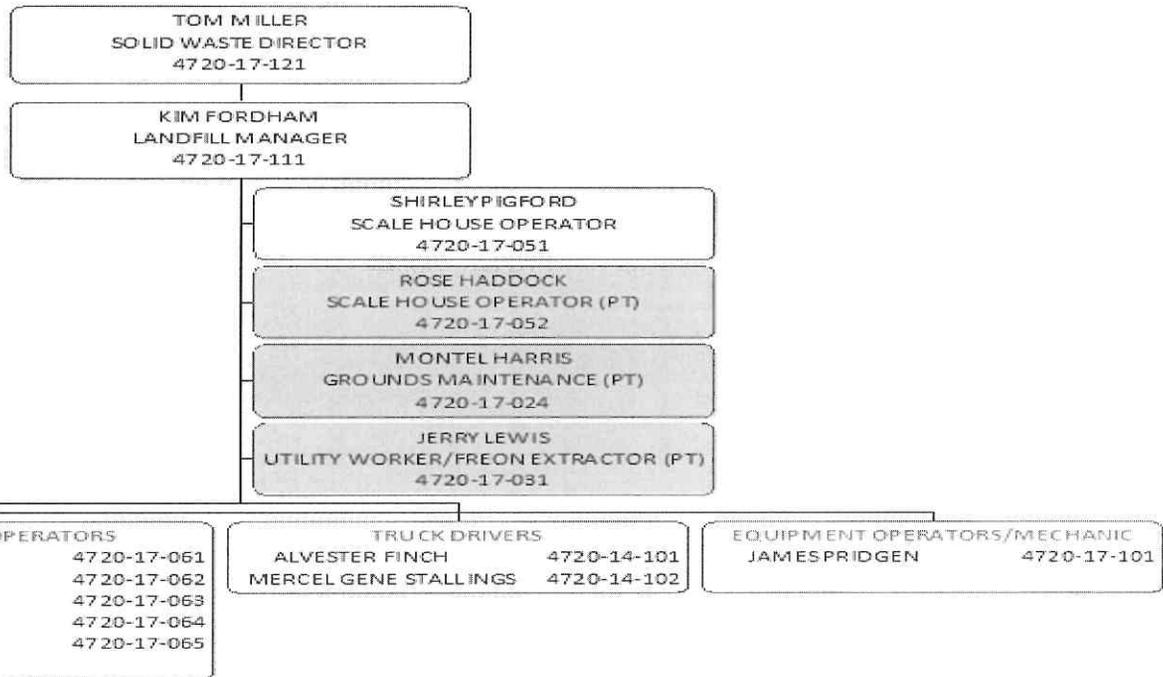
\* Effective July 1, 2011, Grifton District will be served by Hugo. Funds allotted to Grifton will be sent to Hugo.



**ENTERPRISE FUND**



# SOLID WASTE MANAGEMENT



RECYCLING ATTENDANTS (PT)	
JOSEPH BRAXTON	4720-17-126
BILLY BROWN	4720-17-127
WILLIAM STROUD	4720-17-128
DANNIE DAUGHERTY	4720-17-129
WAYNE DAWSON	4720-17-130
GARLAND DEEVER	4720-17-131
WILLIAM FAULKNER	4720-17-132
JAMES FUTRELLE	4720-17-133
WILLIAM A DAY	4720-17-134
LIVESTON HERRING	4720-17-135
CHARLES HILL	4720-17-136
WILLIAM HOWARD	4720-17-137
HOWARD JARMAN	4720-17-138
TERRY KOONCE	4720-17-139
BILLY JONES	4720-17-140
LYNWOOD DAIL	4720-17-141
LEVY MASSEY	4720-17-142
ROBERT PITTMAN	4720-17-143
WILDON PRICE	4720-17-144
DAVID PRIDGEN	4720-17-145
DONNIE SPARROW	4720-17-146
BILLY STEPPS	4720-17-147
GRAHAM STROUD	4720-17-148
HAYWOOD STROUD	4720-17-149
LEONARD HINSON	4720-17-150
JOSEPH S. TURNAGE, JR.	4720-17-151
EDWARD WHITLEY	4720-17-152
ROY PERRY (FILL-IN)	4720-17-153
ROGER WORLEY (FILL-IN)	4720-17-154
VACANT (FILL-IN)	4720-17-155
WILLIAM CRUSE (FILL-IN)	4720-17-156
VACANT (FILL-IN)	4720-17-157

EQUIPMENT OPERATORS	
BENNY CANADY	4720-17-061
MICHAEL TURNAGE	4720-17-062
JAMES LANGSTON	4720-17-063
EDWARD SMITH	4720-17-064
LARRY BARFIELD	4720-17-065

TRUCK DRIVERS	
ALVESTER FINCH	4720-14-101
MERCEL GENE STALLINGS	4720-14-102

EQUIPMENT OPERATORS/MECHANIC	
JAMES PRIDGEN	4720-17-101

**AUTHORIZED POSITIONS**

FY 2012-13	FY 2013-14	FY 2014-15
11 FT	11 FT	10 FT
36 PT	36 PT	36 PT
<b>47 TOTAL</b>	<b>47 TOTAL</b>	<b>46 TOTAL</b>

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## SOLID WASTE MANAGEMENT

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**DESCRIPTION:** The Lenoir County Solid Waste Department operates as an Enterprise Fund (with no general fund subsidy) and is responsible for the collection, hauling, and proper disposal of 36,000 to 46,000 tons per year of solid waste generated within the County. The Department operates a municipal solid waste transfer station, nine (9) recycle/trash drop-off sites, separate internal landfills, which accept construction/demolition debris, vegetative debris, and asbestos. The Landfill also accepts and properly disposes of electronics and scrap tires with licensed recyclers.

**FY 2013-2014 HIGHLIGHTS:** 1) Contracted with American Greenz, a certified electronics recycler, to properly dispose of electrical appliances; 2) Applied for and received an Electronics Recycling Grant from the State of North Carolina to assist in the cost of handling and disposing of electronic appliances; 3) The Department was awarded a White Goods Grant from the State of North Carolina to assist in the cost of handling and properly disposing of white goods; 4) Entered into a sixty (60) month lease with Caterpillar Leasing for a new Caterpillar 826H Compactor to replace an aging compactor and reduce maintenance costs; 5) Purchased a 2001 Ottawa Yard Dog to assist an aging unit in the movement of trailers to and from the transfer station and ready them for hauling to a regional landfill; 6) Purchased a used 2005 Volvo VHD Roll-Off truck to serve as a back-up when other roll-off trucks are down for maintenance or repair; and 7) Requested bids from local contractors to construct a new garage / maintenance shop.

**FY 2014-2015 GOALS:** Solid Waste Management plans to: 1) Construct a new garage / maintenance shop; 2) Grind LCID waste (limbs, trees, etc.) bi-annually; 3) Continue to investigate and take legal action against illegal dump sites and road side trash disposal; 4) Continue the sale of scrap metals and white goods; 5) Continue in-house hauling and sale of recyclables for the benefit of the County; and 6) Emphasize importance of safety and accident preventative measures to all Solid Waste employees by conducting monthly Safety Meetings.

## SOLID WASTE MANAGEMENT

### SUMMARY OF REVENUES

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
1,572,700	1,900,000	1,900,000	Landfill Fees	1,500,000
2,879	10,000	13,925	Recycling	10,000
42,350	32,500	32,500	State (White Goods)	33,000
78,698	3,200	6,800	Miscellaneous	5,700
436	5,000	5,000	Interest	500
1,002,012	1,008,000	1,008,000	User Fees (Households)	1,005,000
25,918	26,000	26,000	Solid Waste Disposal Tax Dist	23,000
184,807	427,274	426,674	Retained Earning Approp.	551,486
21,811	25,000	25,000	Sale of Scrap Metal	15,000
2,931,611	3,436,974	3,443,899	Total	3,143,686

### SUMMARY OF EXPENDITURES

2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget		Adopted 2014-15
606,590	649,349	649,349	Salaries	651,060
165,177	176,475	176,475	Benefits	159,964
2,109,844	2,477,505	2,484,430	Operating	2,230,662
0	83,645	83,645	Capital Outlay	52,000
0	0	0	Debt Service	0
50,000	50,000	50,000	Trnsf to Scrap Tire Disp Fund	50,000
2,931,611	3,436,974	3,443,899	Total	3,143,686

**SPECIAL PROJECT FUNDS**





## LENOIR/GREENE PARTNERSHIP FOR CHILDREN - SMART START

**DESCRIPTION:** Funding is provided to help children begin school healthy and ready to succeed. Parents As Teachers funds have been used as follows:

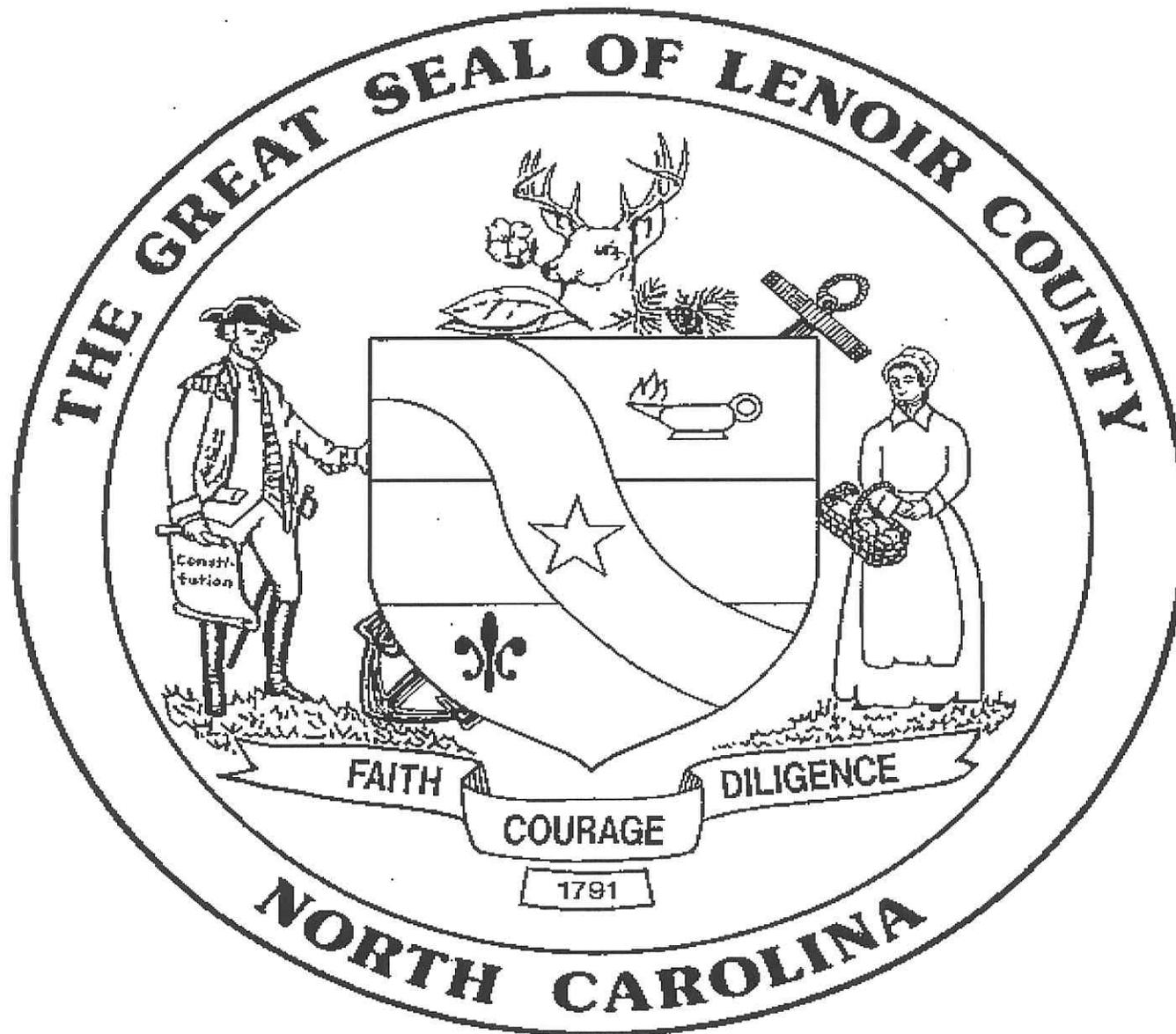
Children served	54
Latino Families Enrolled	3
Home Visits	517
Families	48
Screenings	54
Information Packets	800 Newsletters and brochures
Referrals	14 (Community Resources, Pre-K Services, Mental Health, CCR&R, DSS, Kinston Community Health, LMH, school system, other counties)
Workshops Offered	15 (Play Groups, Group Meetings and Workshops)

**FY 13-14 HIGHLIGHTS:** The Parents As Teachers Program for 2013-2014 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 14-15 PROGRAM GOALS:** (1) every child has access to a high quality early childhood program; 2) early childhood education is available to every child who needs it; 3) 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**

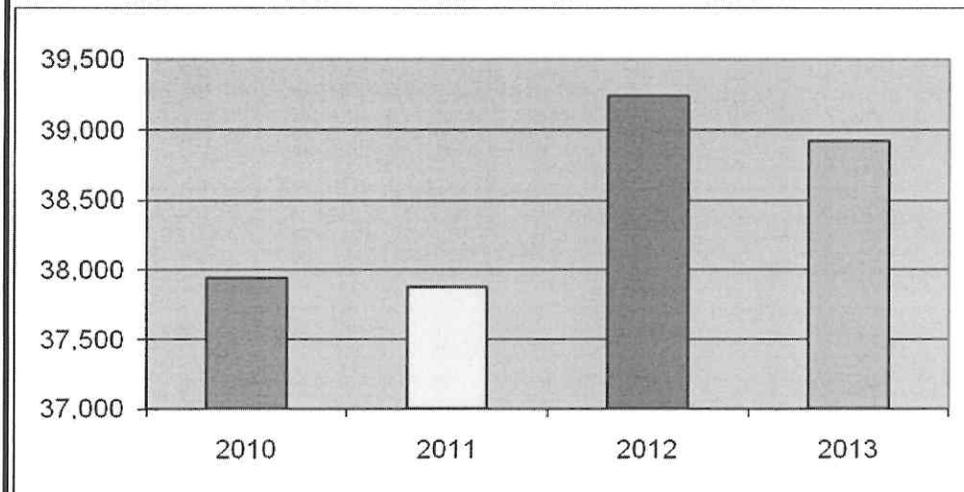
### **FINANCE**

	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>
<b>Number of Computer Checks Written</b>	11,708	10,651	9,860	9,225	9,500
<b>Number of Accounting Transactions</b>	68,698	67,420	65,455	66,265	64,544

### **TAX OFFICE**

	<u><b>FY 09-10</b></u>	<u><b>FY 10 – 11</b></u>	<u><b>FY 11 -12</b></u>	<u><b>FY 12 – 13</b></u>	<u><b>FY 13 - 14</b></u>
Number of Mobile Homes (SW)	3,923	3,988	3,790	3,796	3,770
Number of Bills ( Motor Vehicles)	56,566	54,689	54,899	53,782	53,905
Number of Bills	36,440	36,946	37,086	37,360	36,843
Number of Parcels	35,257	35,079	35,224	35,049	35,337
Number of Senior Citizens Exemption	1,166	1,320	1,289	1,305	1,320
<b>Number of Business Accounts</b>	<b>2,501</b>	<b>2,504</b>	<b>2,452</b>	<b>2,387</b>	<b>2,297</b>
Number of Deeds Processed	1,354	1,138	1,013	983	1,169
Number of Building Permits	2,649	3,291	3,445	2,791	2,851
Date Tax Bills Run	9-8-09	8-4-10	8-11-11	8-7-12	8-8-13

DEPARTMENT / AGENCY BOARD OF ELECTIONS	Workload Statistics Calendar Year			
	2010	2011	2012	2013
Total Registered Voters	37,939	37,877	39,241	38,924
Voters Added	1,495	1,627	4,408	1,073
Voters' Name, Address, Party Change	2,121	1,515	4,105	1,002
Voters Removed: Legal Reasons	1,104	1,697	3,174	1,594
Duplicate Applications	171	198	932	298
Declination Applications	3,783	3,238	1,823	2,053
Total Registered Voters	37,939	37,877	39,241	38,924

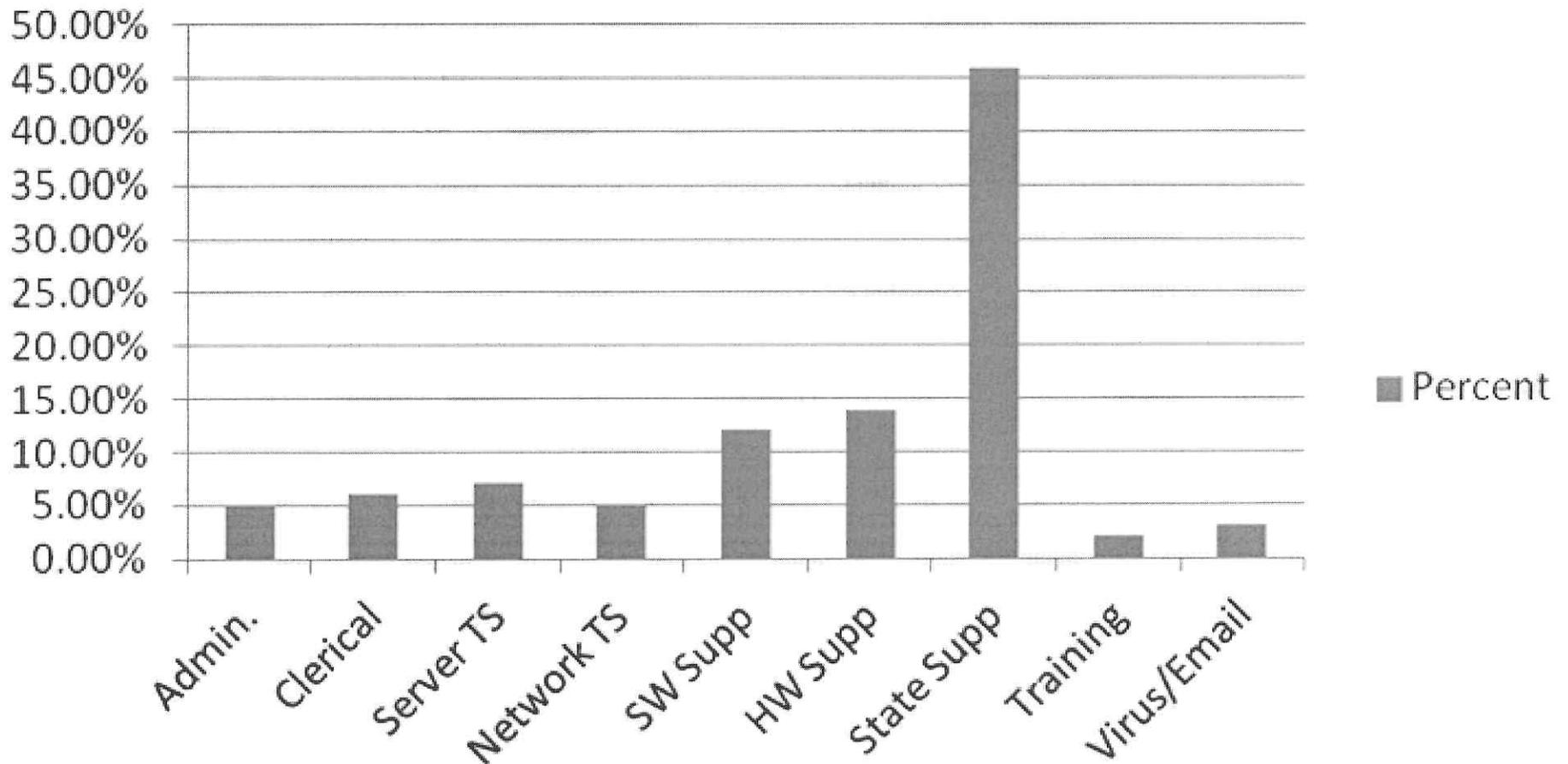


### REGISTER OF DEEDS

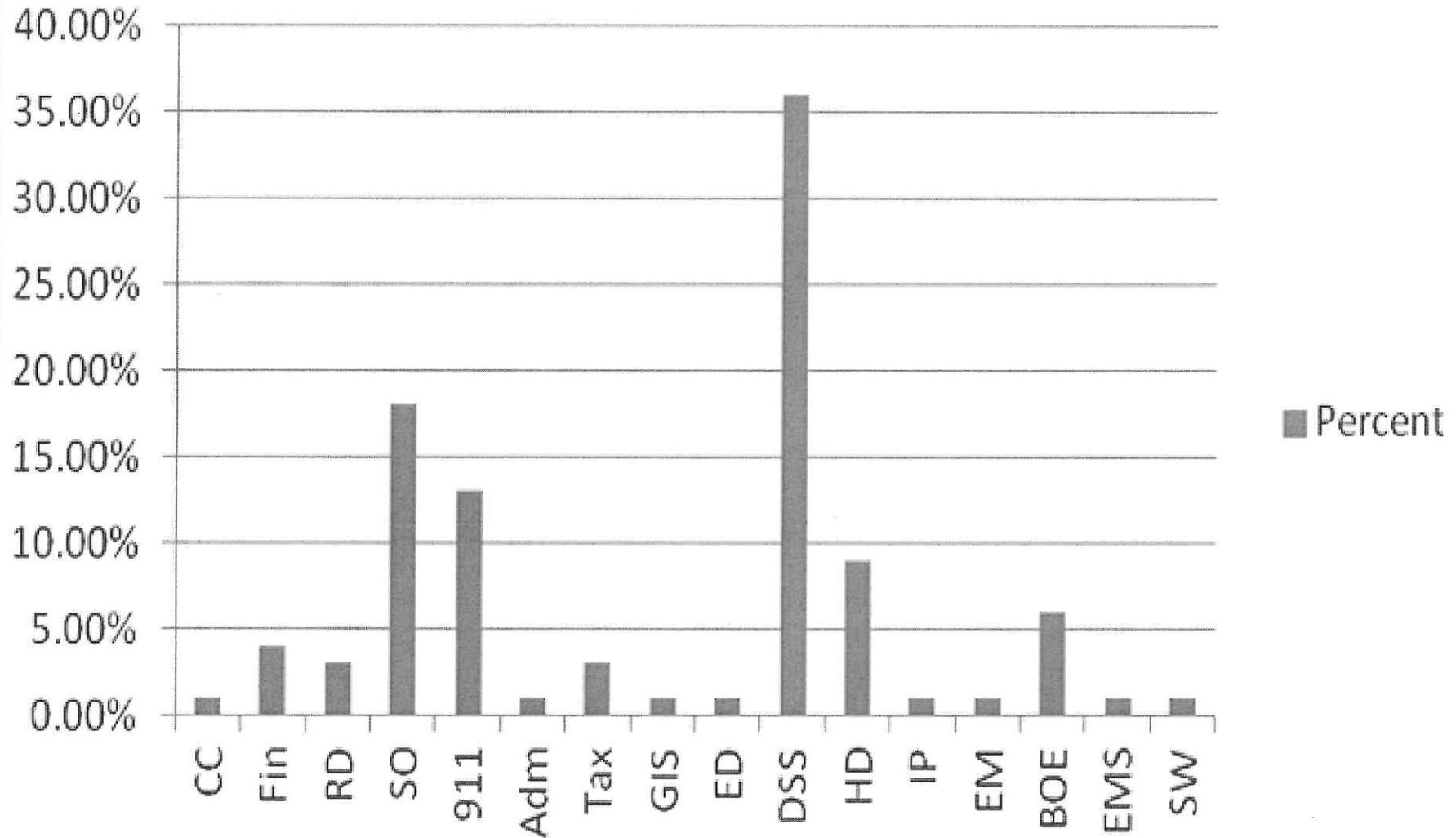
	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Approx. Documents Recorded/Processed/Reviewed	6,062	5,900	5,568	5,800	6,400
Maps	163	171	143	161	177
Marriage Licenses Issued	316	276	308	208	304
Notaries Sworn In	182	172	171	184	160
Miscellaneous Copies Made For/By Public	84,684	78,288	66,910	71,867	54,626
Certified Vital Records Certificates	7,955	7,780	7,265	6,985	6,995

## MANAGEMENT INFORMATION SYSTEMS MIS

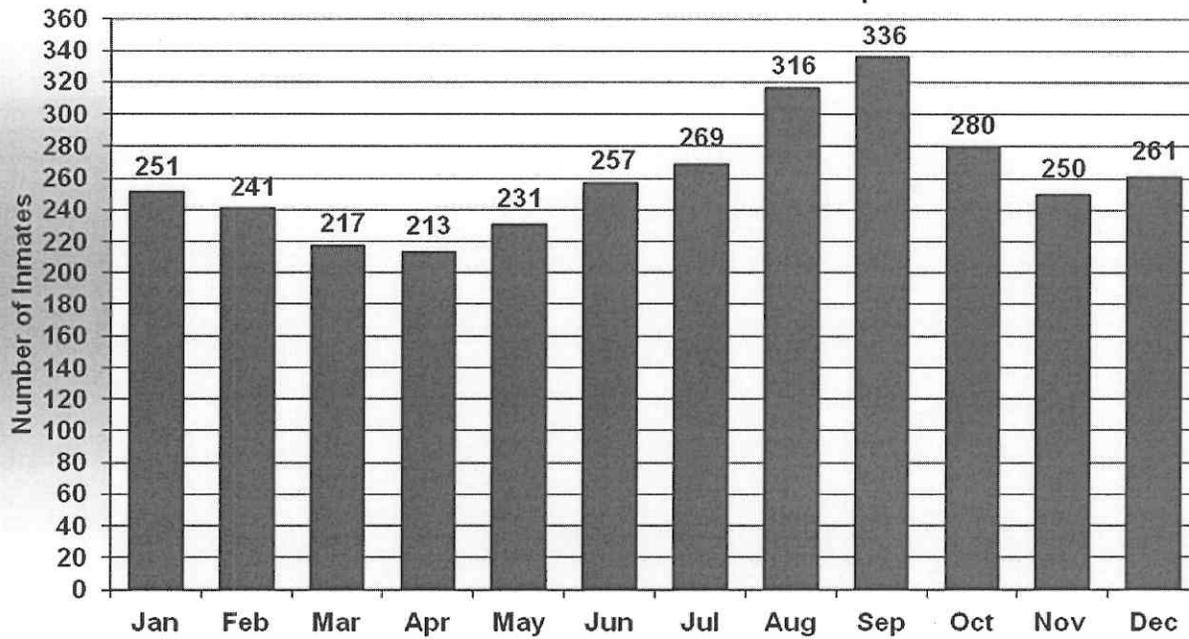
### 2012/2013 MIS Workload by type



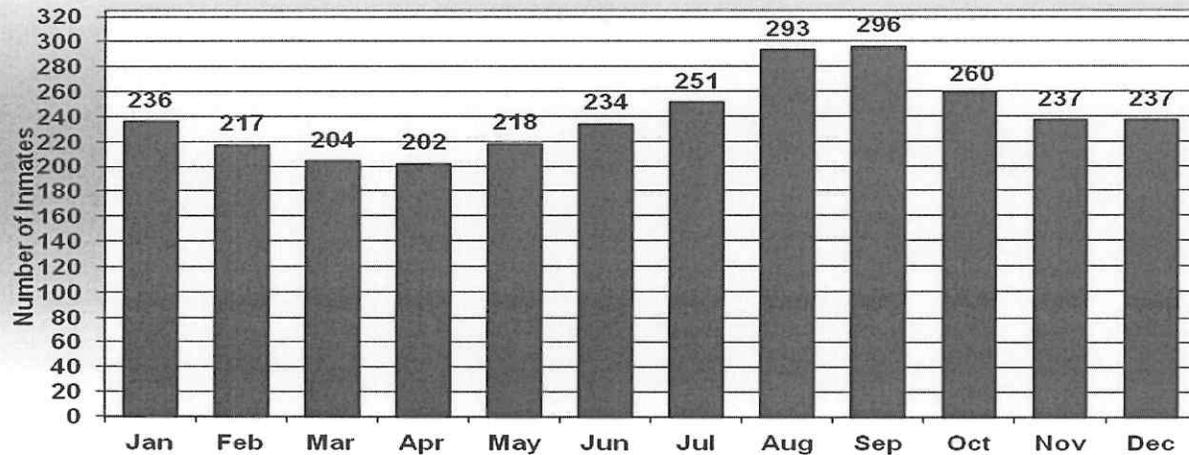
## 2012/2013 MIS Workload by Dept



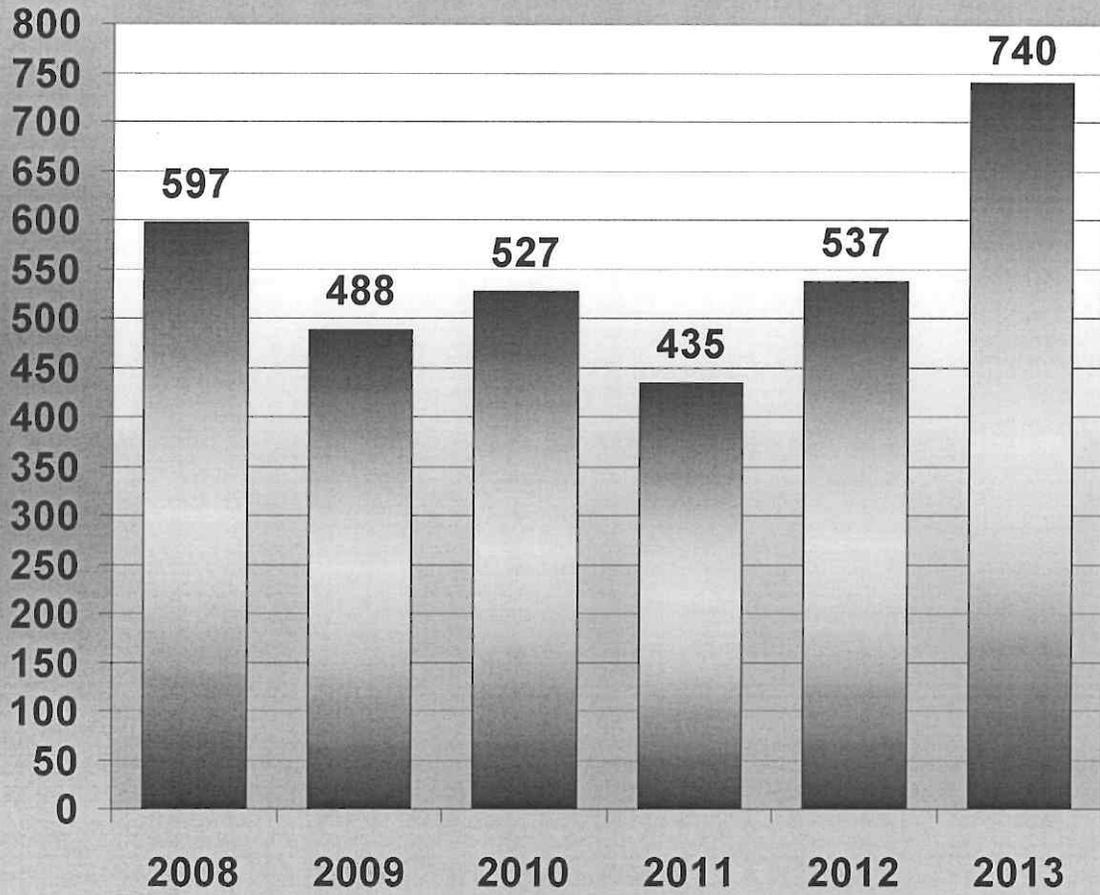
**2013 Peak Population (PP) by Month**  
Includes House Arrest and Safekeepers



**2013 Average Daily Population (ADP) by Month**  
Includes House Arrest and Safekeepers  
2013 ADP is 241 Inmates

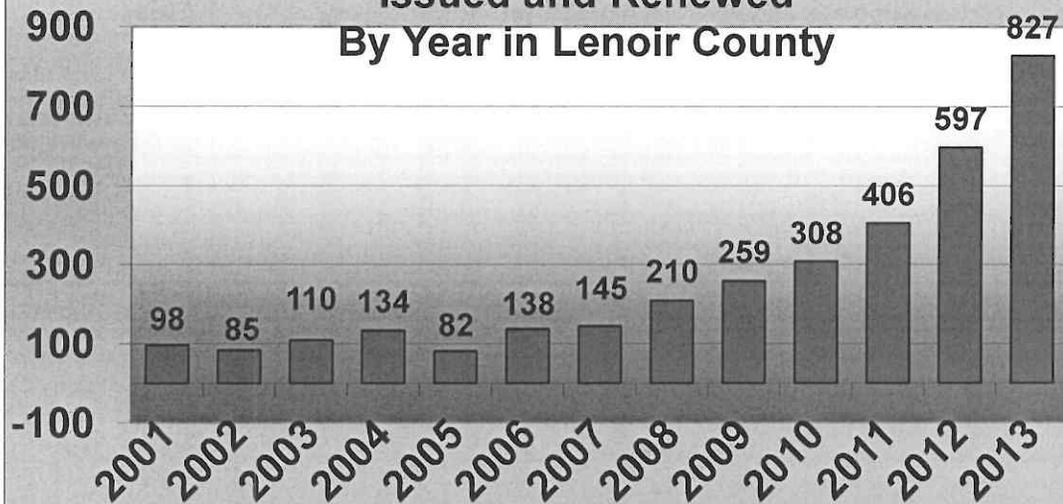


### Felony Arrests by Year Lenoir County Sheriffs Office



### Carry Concealed Weapon Permits Issued and Renewed

#### By Year in Lenoir County

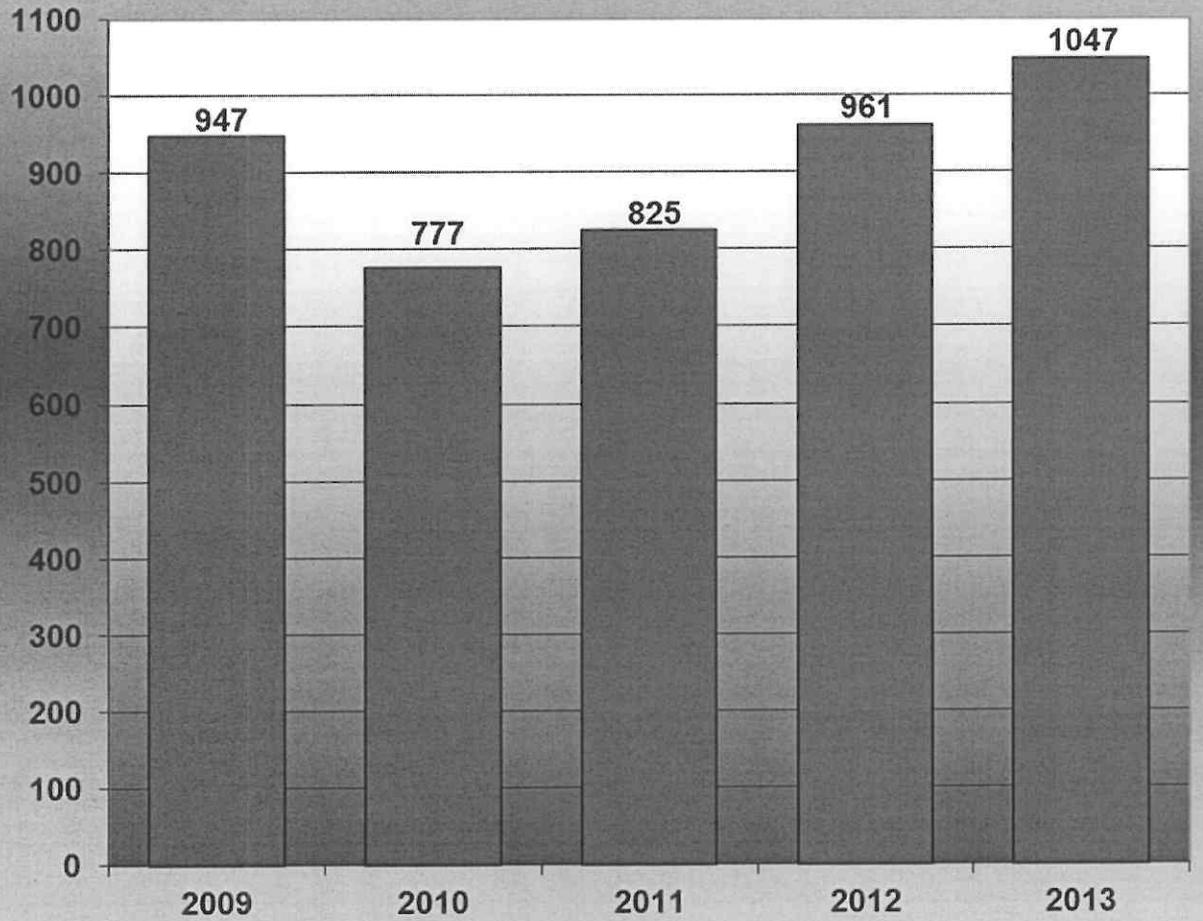


### Sex Offenders Registering in Lenoir County by Year

Total Registered Sex Offenders:



### APPLICATIONS FOR GUN PERMITS in Lenoir County



**LENOIR COUNTY EMERGENCY SERVICES DEPARTMENT WORKLOAD STATISTICS  
COMMUNICATIONS DIVISION  
2013/2014**

**Call Volume:**

1. Total 911 Wireline call volume for:
  - a. 2011                    16,337
  - b. 2012                    15,176
  - c. 2013                    16,905
  
2. Total 911 Wireless call volume for:
  - a. 2011                    40,312
  - b. 2012                    43,426
  - c. 2013                    40,949
  
3. Total Non-Emergency and seven (7) digit emergency call volume for?
  - a. 2011                    112,729
  - b. 2012                    113,504
  - c. 2013                    113,286

**LENOIR COUNTY EMERGENCY SERVICES DEPARTMENT WORKLOAD STATISTICS  
COMMUNICATIONS DIVISION  
2013/2014**

**Number of Dispatches:**

Volunteer Fire Departments	<u>2013</u>	<u>2012</u>	<u>2011</u>
Deep Run	71	66	94
Hugo	120	113	150
North Lenoir	177	198	187
Pink Hill	116	130	121
Sandy Bottom	90	83	130
Sand Hill	23	29	42
Seven Springs	10	15	6
Southwood	80	115	122
Wyse Fork	21	19	17
LaGrange	<u>149</u>	<u>119</u>	<u>196</u>
<b>Totals</b>	<b>857</b>	<b>887</b>	<b>1,065</b>
Kinston Fire	625	651	703
Kinston Police Dept.	49,415	48,676	47,830
Pink Hill Police Dept	607	464	744
Lenoir County Sheriff Office	18,003	17,468	17,540
Emergency Services	15,258	13,907	15,347

# LENOIR COUNTY PLANNING & INSPECTIONS

## WORKLOAD STATISTICS (CALENDAR YEAR)

ACTIVITIES	2009	2010	2011	2012	2013
RESIDENTIAL BLDG PERMITS	131	94	105	99	119
COMMERCIAL BLDG PERMITS	22	39	24	47	33
ELECTRICAL PERMITS	467	619	676	581	577
PLUMBING PERMITS	150	184	213	187	192
MECHANICAL PERMITS	311	439	403	340	372
INSULATION PERMITS	64	52	45	58	59
OTHER PERMITS	176	164	158	142	137
SINGLEWIDE M/H PERMITS	74	78	98	84	75
DOUBLEWIDE M/H PERMITS	43	35	37	38	30
ZONING COMPLIANCE CERTIFICATES	150	129	117	111	87
SPECIAL USE PERMITS	0	3	2	2	0
VARIANCE CASES	0	1	0	0	0
APPEAL CASES	0	0	0	0	0
REZONING CASES	0	0	1	0	2
FLOOD DEVELOPMENT PERMITS	4	4	2	8	3
MAJOR SUBDIVISION REVIEWS	0	0	1	0	0
MINOR SUBDIVISION REVIEWS	31	35	54	67	58
MANUFACTURED HOUSING PARKS REVIEWS	0	1	1	1	0
LAND USE ORDINANCES ENFORCEMENTS	2	3	5	4	14
<b>TOTALS PERMITS:</b>	<b>1625</b>	<b>1880</b>	<b>1942</b>	<b>1769</b>	<b>1758</b>
Total Inspections performed:	3221	2838	2743	2609	2860

## NC Cooperative Extension – Lenoir County Center Workload Statistics

<u>4-H PROGRAM</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total hours of instruction received by youth enrolled in educational programs	4040	4034	7,800	6200	5200
Youth participating in educational events (county fair, projects, presentations, Youth livestock show)	3775	1672	6,466	4246	5659
Hours contributed to the 4-H program by volunteers	1500	4425	4,500	4800	3700
 <u>FAMILY &amp; CONSUMER EDUCATION</u>					
Citizens receiving assistance from the SHIIP	840	950	750	750	825
Citizens learned skills to assist in water and energy conservation	14,200	14,200	14,200	14,200	14,200
Business participants who completed Food Safety Curricula	55	22	61		16
Citizens learned skills to decrease the risk of disease related to diet & lifestyle	2217	1,781	1,798	1,566	620
Citizens learned skills for effectively managing family resources	88	110	398	398	425
Youth received education to reduce their risk of chronic disease related to diet and inactivity through school enrichment and special interest programs	2188	2,400	1,604	398	425
Hours contributed by Extension and Community Association	7945	4,985	1,600	7,403	8,221
Parents participating in Parent Training	42	74	65	42	623
 <u>AGRICULTURE</u>					
Tobacco producers improved production practices	11	16	12	4	10
Farmers certified or re-certified to use restricted-use pesticides	257	211	118	152	162
Farmers implementing no-till practices (acreage)	3000	7,500	2,500	3,200	4,000
Gross Farm Income	\$550,000	\$501,000	\$420,000	\$567,340	\$540,000
Small Farmers participating in FACT	12	9	8		4
Animal Waste Operators, certified or recertified	310	265	275	490	355
Dollars saved by animal waste operators	\$85,000	\$425,000	\$270,000	\$75,000	\$67,000
Youth/Adults certified in meat Quality Assurance		46	17	22	27
Master Gardeners trained	11	8	0	8	8
Hours contributed by Master Gardener volunteers	3000	1890	1,715	1,444	1,427
Dollar value of Master Gardener Service	\$55,200	\$39,000	\$36,015	\$37,398	\$32,129
 <u>TOTAL STAFF EDUCATIONAL CONTACTS</u>					
News articles or releases written, blogs and social media	322	290	294	227	189
Program area newsletters distributed, including eNews	15,000	15,000	15,000	15,000	24,500
Workshops conducted	120	210	188	172	159
Hours of instruction	2,200	2,300	2,100	1,925	1,554
Workshop attendance	3,660	3,420	3,222	2,955	1,954
Face-to-Face contacts	33,225	51,598	72,414	50,235	40,571
Television appearances	71	56	66	46	64
Grant Dollars received				\$430,333	\$426,296

## 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.

<b>Program Contracts by Program Spent</b>	<b>8-09</b>	<b>09-10</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>Approx. \$</b>
North Carolina Ag. Cost Share Program	14	11	6	7	10	5	\$ 880,001.00
NC Ag. Cost Share Drought Program	0	0	0	1	0	0	\$ 3,555.00
Community Conservation Assistant Program	0	1	1	1	1	1	\$ 9,589.00
AG Wrap	0	0	0	0	1	0	\$ 15,000.00
Environmental Quality Incentive Program	3	9	7	2	14	5	\$ 1,622,938.00
Conservation Reserve Enhancement Program	3	0	1	6	0	1	\$ 151,099.00
Conservation Reserve Program	0	0	0	6	5	1	\$ 60,240.00
Agriculture Water Enhancement Program	0	0	0	1	0	0	\$ 6,303.00

With all of the current changes in agriculture, participation in cost share, incentive and annual payment programs has decreased as well as some have increased. New Best Management Practices are being introduced in the above programs to encourage farmers to participate in these programs to continue good conservation.

**LIBRARY****FY 11-12****FY 12-13****FY 13-14\***

## Attendance:

Kinston-Lenoir County Public Library	244,478	237,036	252,000
La Grange Library	75,267	69,834	67,000
Pink Hill Library	34,525	29,752	30,000
Total (Lenoir County)	354,270	336,622	349,000

## Reference Questions:

Kinston-Lenoir County Public Library	76,761	90,123	111,000
La Grange Library	28,414	25,236	21,000
Pink Hill Library	29,472	19,920	18,000
Total (Lenoir County)	134,647	135,279	150,000

## Circulation:

Kinston-Lenoir County Public Library	195,567	165,634	170,000
La Grange Library	44,118	39,426	40,000
Pink Hill Library	25,006	24,283	26,000
Total (Lenoir County)	264,961	229,343	236,000

Attendance for Adult Programs	8,296	9,107	10,000
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Attendance for Children's Programs	15,563	16,035	17,000
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Volumes Added (system total)	26,960	26,872	30,000
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Volumes Withdrawn (system total)	34,651	29,727	28,000
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Total Volumes (system total)	220,545	217,690	219,690
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\*Projected through June 30, 2014 based on available data.

**LENOIR COUNTY HEALTH DEPARTMENT  
CALENDER YEAR ACTIVITY REPORT**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Adult Health</b>							
<b>Physicals (BCCCP)</b>	25	22	25	34	26	39	49
<b>BCCCP (mammograms)</b>	32	23	24	42	19	35	52
Modified	17	24	33	30	31	29	29
<b>Animal/Rabies Control</b>							
<b>Request for service</b>	974	941	1248	1376	2184	2258	2586
Cases of rabies		2	8	16	12	8	14
Bites investigated	54	54	78	84	92	118	256
Rabies vaccinations	8193	8143	8847	8923	9236	9147	10,212
Animals impounded	3361	3490	3616	3422	3571	3622	3129
Animals euthanized	1895	1943	2141	1174	1065	1143	1489
<b>Child Health</b>							
<b>Well-child visits</b>	684	738	680	601	508	330	90
Patients, unduplicated	562	588	592	506	394	235	78
Immunizations, clinic doses		4667	4676	4994	3302	3000	2317
Immuniz, 6 <sup>th</sup> grade doses	----	390	745	421	291	175	160
Lead follow-up	16	16	34	14	5	6	6
Child Serv. Coord, enrollees	43	38	42	70	n/a	n/a	n/a
CSC, active months/units	230	805	724	1062	n/a	n/a	n/a
Newborn Assessment	12	19	7	3	15	16	0
CC4C enrollees					122	147	240
<b>Communicable Disease</b>							
PPD, TB skin tests	1296	1041	977	1019	837	635	375
STD Screenings	1003	992	975	809	836	691	702
HIV tests	1369	1580	1665	1375	1531	1317	1301
HIV, posttest counseling	851	74	7	3	5	1	5
HIV, pretest counseling	2099	1582	1476	1379	1586	1301	1301
Flu vaccine, doses		950	3340	3333	471	894	751

**LENOIR COUNTY HEALTH DEPARTMENT  
CALENDER YEAR ACTIVITY REPORT (CONT.)**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Communicable Disease Cont.</b>							
Pneumonia vaccine, doses		50	50	50	14	20	10
Tetanus vaccine, doses		959	799	306	237	177	17
Hepatitis B vaccine, doses		219	176	235	340	476	417
Other vaccines				(Twin Rix) 328	(Twin Rix) 302	133	358
Syphilis, reported cases	17	14	11	0	5	9	16
Gonorrhea, reported cases	196	163	114	159	121	97	112
HIV, reported positives	21	23	12	16	8	4	12
AIDS, reported cases	15	11	11	19	4	7	2
Tuberculosis, reported cases	5	4	2	6	2	8	3
Chlamydia, reported cases	317	296	324	351	320	324	388
<b>Environmental Health</b>							
<b>On-site Wastewater</b>							
Applications, new lot evals	286	157	157	151	130	114	118
Site visits	1363	1057	1040	1022	911	816	816
Site evals conducted	304	205	203	187	187	162	202
Improvement permits, new	200	124	116	107	86	79	96
Improvement permits, repair	28	5	4	1	2	1	3
Improvement permits, denied				0	0	0	1
Operations permits	211	156	164	123	155	120	138
Complaints investigated	7	6	26	21	20	13	19
<b>Food and Lodging</b>							
Inspections quarterly	844	634	776	886	795	624	521
Permits issued	115	96	85	84	94	94	105
Site visits	408	349	262	225	301	286	411
Complaints investigated	38	46	31	57	74	71	70
Lead investigations	2	4	4	2	0	0	0
Methamphetamine Labs			2	9	0	2	8
<b>Family Planning</b>							
New patients	212	148	151	102	108	107	85
Continuation patients	803	822	810	841	820	817	621
Visits	1937	1798	2056	2157	1749	1745	1445

**LENOIR COUNTY HEALTH DEPARTMENT  
CALENDER YEAR ACTIVITY REPORT (CONT.)**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Health Education/Promotion/Outreach</b>							
Tobacco			26	0	30	100	0
Physical Fitness			15	78	0	100	43
Nutrition/Overweight/Obesity			41	0	65	150	1
Chronic disease presentations			396	369	240	200	100
STD/HIV/AIDS presentations			146	153	336	795	0
<b>Laboratory</b>							
<b>Pregnancy test</b>	1058	1210	1060	899	808	624	582
Gonorrhea cultures	961	1294	958	1013	955	804	899
Cholesterol tests	153	67	n/a	n/a	n/a	n/a	n/a
Glucose tests	450	307	362	207	215	246	218
Hemoglobin tests	3762	3610	3729	3393	3158	3024	3011
Urinalysis/micro	2347	1928	2085	1112	1663	1334	1136
Patients, unduplicated	8729	7759	7794	6835	6844	6122	5851
Reference lab	7083	6517	6266	5127	5605	4615	4454
Total tests/Specimens Collected	21,496	24,766	21,056	18,450	18,494	16,012	15,570
<b>Maternity</b>							
Low risk, patients	182	138	109	35	46	20	21
High risk, patients	75	57	59	50	68	55 (Jan-Sept.)	48
Moderate risk, patients						(Aug- Dec.)	15
Patients, unduplicated	204	151	155	188	110	83	84
Total visits	1140	869	958	500	881	799	684
MCC, new patients	52	49	51	25	n/a	n/a	n/a
MCC, subsequent patients	----	----	----	---	n/a	n/a	n/a
MCC, units	588	635	719	422	n/a	n/a	n/a
MCC, encounters	306	403	418	215	n/a	n/a	n/a
Pregnancy counseling	301	291	209	235	238	167	170
PCM CCNC Screening					236	504	414
PCM Services					80	509	685
Currently Enrolled					45	113	265
Pending Enrollment					77	15	20
<b>WIC</b>							
Caseload, unduplicated	5170	5399	5688	5327	5401	5349	5037

## PARKS & RECREATION

	<u>Ages</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Tee Ball	5-6	390	387	405	420	365
Rookie Baseball	7-8	210	208	186	210	200
Bambino Baseball	9-12	328	222	245	270	230
Babe Ruth Baseball	13-15	44	52	60	61	59
Midget Girls Softball	9-12	285	296	302	306	291
Jr. Girls Softball	13-15	75	85	80	78	66
Termite Basketball	7-9	275	252	240	255	190
Midget Basketball	10-12	190	230	200	235	215
Prep Basketball	13-15	72	166	145	125	90
Sr. Basketball	16-18	66	85	80	45	40
Girls Basketball	9-12	----	----	52	96	76
Flag Football	7-9	118	111	95	90	90
Midget Football	10-12	149	170	165	140	165
Cheerleading	9-12	65	80	100	75	100
Summer Day Camp	5-12	435	886	560	450	515
Pink Hill Soccer	5-12	170	139	135	155	135
Moss Hill Soccer	5-12	132	130	144	130	125
Southwood Soccer	5-12	118	125	110	115	110
Barnet Soccer (Fall/Spring)	4-13	775	790	750	795	600
Adult Basketball (SW)	Adult	105	130	150	----	75
Volleyball	9-12	----	155	160	170	230
Adult Flag Football	18-up	----	----	110	103	76
Summer Basketball	9-12					75
Moss Hill Soccer	5-12	132	130	144	130	125
Southwood Soccer	5-12	118	125	110	115	110
Barnet Soccer (Fall/Spring)	4-13	775	790	750	795	600
Adult Basketball (SW)	Adult	105	130	150	----	75
Volleyball	9-12	----	155	160	170	230
Adult Flag Football	18-up	----	----	110	103	76
Summer Basketball	9-12					75

## PARKS & RECREATION (Cont.)

	Ages	2009	2010	2011	2012	2013
Indoor Soccer (new)	5-13	----	----	----	----	130
Summer Baseball (new)	7-12	----	----	----	----	190
Football Weight Lifting (new)	9-12	----	----	----	----	30
Baseball Camp (new)	5-12	----	----	----	----	65
Volley Camp (new)	9-18	----	----	----	----	45
Basketball Camp (new)	7-12	----	----	----	----	40
TOTAL:		4002	4699	4474	4324	4618

## TRANSPORTATION DEPARTMENT

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
MILES	304,608	325,000	237,396	246,748	288,744	324,173	454,658	686,437
TRIPS	56,496	58,000	44,560	41,287	42,625	47,168	53,836	71,823
COST/MILE	\$1.22	\$1.34	\$1.41	\$1.43	\$1.39	\$1.39	\$1.70*	\$1.60

	2009-10	2010-11	2011-2012	2012-2013
MILES	675,426	786,901	706,249	623,019
TRIPS	85,855	97,215	74,571	68,347
COST/MILE	\$1.31	\$1.46*	\$1.76*	\$1.86

\*Increase in cost per mile due to gas increases

## DIVISION OF VETERAN AFFAIRS

### 2011-2012 WORKLOAD STATISTICS:

Contacts in Person 5620

Contacts by Phone 7920

Federal dollars brought into Lenoir County:

- Approximately \$23,105,000 (compensation & pension)
- Approximately \$ 8,289,000 (medical expenditures)
- Approximately \$ 1,335,000 (education & vocational rehabilitation)
- Approximately \$33,271,000 ( total expenditures)
- A TOTAL OF 64 NCDVA SCHOLARSHIP APPLICATIONS FOR THIS DISTRICT six 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 34,327 based on the latest figures available from the Office of the Actuary of the US Department of Veterans Affairs. Lenoir County Veterans number approximately 4,875 (this figure does not include spouses, widows, and dependents who are also served in this office). We processed out approximately 21,800, original letters with over 38,780 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.

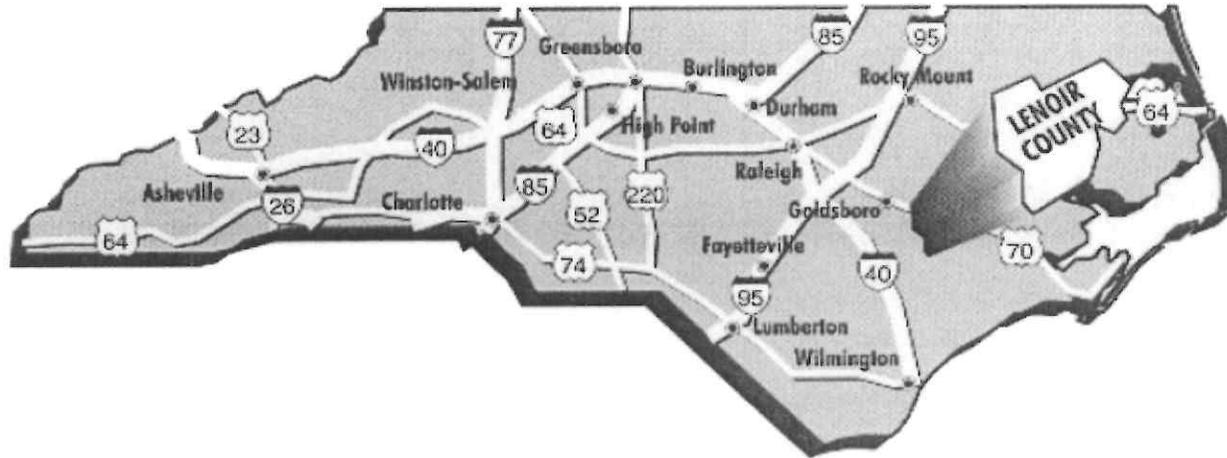
In addition to correspondence sent out of this office, we also receive into our office in excess of 46,000 pieces of correspondence with attachments sent annually by the VA Regional Office in Winston Salem and the six other counties in our district. These applications for benefits letters with attachments, 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 re-filed 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

## FAST FACTS

### Community Profile 2013-2014



#### Location

Driving time to metropolitan city (min/miles)	
Raleigh	90/75
Wilmington	120/100

	Population (Census)	USCB Est.
	2010	2013
Lenoir Co.	59,495	59,302
Male	28,463	28,344
Female	31,173	30,958
White	33,691	31,198
Black	24,436	23,797
Other	1,368	4,307

#### 2012 Median Household Income

\$ 30,779

Source: US Census Bureau 5/13/2014

#### 2012 Farm Income

Total Cash Receipts from marketings (\$000)	\$ 232,117
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Source: ncagr.gov - Statistics 5/13/2014

#### Recruitable Labor

Lenoir County ESC Civilian Labor Force 2014 Annual*	2,901
High School Graduates 2012	602
# Entering Labor Force	53
# Continuing Education	487
# Entering Military	59

\* ESC Website 5/2014 / Source: Lenoir Public School Report 2012-13

Work Force Mix (3rd. Qtr. 2012)	Number	%
Private Industry	22,075	79.16%
Government	5,810	20.84%
Total All Industries	27,885	100.00%
Manufacturing	6,251	22.42%
Agriculture, Foestry, Fishing & Hunting	240	0.86%
All Other Industry	21,394	76.72%
<b>(Source: ESC E&amp;W 5/13/2014)</b>	<b>TOTAL</b>	<b>27,885 100.00%</b>

#### Labor Force

	2011	2012	2013
Labor Force	28,050	28,350	28,489
Employment	24,924	25,435	26,398
Unemployment	3,126	2,916	2,091
Rate %	11.1	10.3	7.3

Source: \*ESC Website 5/13/2014, EDC Staff Annual Calculations

#### Median Age

	2011	2012	2013
	43	42	41

Source: BEA 2/12/2013

#### Taxable Sales

FY 2011-12	\$ 475,900,000
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Source: NC Dept. of Revenue, Sales & Use Tax Division 5/13/2014

**LENOIR COUNTY GOVERNMENT  
BUDGET CALENDAR: FY 14-15**

	<b>TASK</b>	<b>DATE</b>
1	Commissioner Budget Planning Work Session	February 3, 2014
2	Financial / Budget Philosophy Reviewed	February 3, 2014
3	Budget Request Instruction Book Provided to Departments	February 4, 2014
4	Outside Agencies Advised By Letter & Form of Budgetary Time Frame	February 4, 2014
5	Departmental Budget Requests Returned to County Manager	March 14, 2014
6	Outside Agencies' Budget Requests Returned to County Manager	March 28, 2014
7	Meet With Department/Agencies, as Necessary	March 17, 2014 to April 7, 2014
8	Tax Revenues & Other Revenue Estimates Finalized	April 7, 2014
9	Finalize Budget Requests	April 11, 2014
10	Distribute FY 14-15 Submitted Budget to Board of Commissioners	May 5, 2014
11	Hold Work Session(s) on FY 14-15 Submitted Budget	May 19, 2014
12	Advertise Public Hearing on FY 14-15 Budget	May 22, 2014
13	Hold Public Hearing	June 2, 2014
14	Adopt Budget	June 16, 2014

## 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 understand 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  
February 3, 2014

The Lenoir County Board of Commissioners began their scheduled retreat on Monday, February 3, 2014, at 10:45 a.m., at the Administration Building Conference Room, 101 North Queen St., Kinston, NC.

Members present included: Chairman Craig Hill, Vice-Chairman Jackie Brown and Commissioners, Roland Best, J. Mac Daughety, Reuben Davis, Eric Rouse and Linda Rouse Sutton.

Members absent: None

Also present were: Michael W. Jarman, County Manager, Tommy Hollowell, Assistant County Manager, Martha Martin, Finance Officer, Joey Huff, Health Department and Darrell Parrish, Tax Department. Martha Bishop from TACC9 was also in attendance.

Mr. Hill welcomed the Board members to the Budget Work Session.

Mr. Jarman stated the purpose of the work session was to obtain Board input for the upcoming FY 2014-15 budget, this input will be very important in determining funding for the new budget year. Mr. Jarman reviewed the information as follows:

Budget Calendar – Mr. Jarman said he would review the philosophy today, and with any instructions from the Board, he will finalize the instructions before forwarding to the Department Managers. He stated all counties strive to have their budgets adopted prior to July 1, so the attached calendar is set up in order to meet that deadline. Mr. Jarman also said there was time within this calendar to hold meetings as requested or needed. He also said information may be later coming back from the outside agencies due to their waiting on information about funding from the State or Federal Government.

Budget Philosophy – The Board agreed to keep the goal for the Unrestricted/Unreserved General Fund Fund Balance at twenty percent (20%). Currently the county stands at 14.7% Unassigned General Fund Fund Balance, which equates to six (6) weeks of working capital. Mr. Jarman said although the goal for Unassigned General Fund Fund Balance is 20%, the Board has backed away from that goal in previous years due to the tough economic times. Mr. Jarman stressed the importance of keeping a multi-year perspective whenever reviewing the Budget Philosophy – decisions made in this budget may affect things either positively or adversely in the future. He said the meetings held with the School Board, LCC and the other towns will also help implement their long range planning. Mr. Jarman said there would be a stronger effort to facilitate meetings with all of those entities this year.

Mr. Jarman said although the Budget Philosophy for employee pay is listed as being paid based on Market Conditions, Job Standards, Workload and Merit, for the past several years, their pay has been determined solely by economic conditions.

Goals/Priority Areas/Future Plans & Needs – Mr. Jarman stressed the importance of the Board’s input today, as this affects the direction the Department Managers take in compiling their budgets. He said Administration needs to know where the Board wants to go in efficiently serving the citizens and what their main goals and priorities are. Mr. Jarman gave an example of what those priorities might be, and said those priorities can change – he then asked are there any areas they want to concentrate on now?

Chairman Hill said his top priority is education and schools. He said he thinks the County needs to stop looking at adequately funding the schools and go to transformational funding. Mr. Hill stressed that with all of the things going on in our County, there will be a lot of emphasis placed on the schools. He said there needs to be discussion with the schools to see where they have deficiencies. Mr. Hill then said his second priority was safety.

Mr. Daughety said the third priority should be infrastructure. He stated with the new bypass coming and opening a portion of the Harvey Parkway in the spring, there may be a need for new schools and infrastructure in those areas. Mr. Daughety said this could be discussed whenever meeting with the School Board. He also said there needed to be a meeting with the GTP to make sure any growth doesn’t encroach on the GTP being able to expand in the future. Mr. Daughety said with the building of the shallow bypass, there may be growth in areas where there is currently no sewer, so that might hamper economic development. Ms. Brown said her main priority was education, and with Lenoir County being a low wealth county, our students are lacking access to digital learning. She said the State’s book fund is so low, some teachers don’t have enough books for the students so they have to copy worksheets.

Mr. Daughety said whenever he and others were visiting schools in choosing the Teacher of the Year, he saw a broad range of teaching tools from one school to the next. He said we have one school that is in the 21<sup>st</sup> Century with teaching tools, and most of the others are back in the 1980’s. Mr. Daughety said we have to improve education. He said there is only one school in the County offering the STEM program and that is Contentnea/Savannah. Mr. Daughety said it wasn’t fair to deprive other students of those resources. Chairman Hill said whenever the commissioners meet with the School Board, hopefully they will be able to receive some direction from them by listening to what they are trying to do.

Mr. Rouse said the schools have their own School Board, but we provide some of their funding. Mr. Daughety said the Commissioners need to work in partnership with the Schools, but the School Board also needs to be made aware of the Commissioners’ concerns. Ms. Sutton said she wanted to add some type of plan to get the employees’ pay back on track. She said this needs to be included in that five year plan. Ms. Brown agreed – she said too many times the County is used as a training ground for employees that move on to better paying counties. Mr. Best also agreed – he said employees are on the bottom of the list on the power point presentation, but the Board needs to look at moving the employees’ up on the scale. He said no one had received much of an increase in the past several years due to the economy.

Mr. Jarman reiterated he may interject things from the other side of the spectrum to bring up discussion, such as the schools. He said if the only priority of the Board is to spend as little as possible, then they would not be able to do the necessary things to move the County forward. Ms. Brown said the State is now offering \$4,200.00 vouchers to students to attend private schools and she said this would put the County in a totally different bracket if students migrated to the private schools. Mr. Jarman said education comprises 25%-30% of the County’s budget.

Mr. Jarman said another goal of the County is ensuring infrastructure exists for both current and future needs. Mr. Rouse said in looking at just Soil Conservation, they have a Federal Agent in addition to County employees and he thinks it would be a good idea to reach out to our sister counties to see if some of the services could be combined. He said transportation was another possibility. Chairman Hill said counties could share resources and buying power.

Mr. Daughety said in his conversations with folks from Duplin, Greene and Jones County, they would love to share resources. He said another thing that could possibly be shared with adjoining counties is the Council on Aging – it could become a regional program, rather than be administered by the ECCOG. Mr. Daughety said he thought other counties were eager to find regional solutions in order to deter costs. Chairman Hill said we need to move cautiously in order to prevent the creation of another money commission. Mr. Jarman said as we move forward we need to be open and informative, since you may view things at a different angle with accompanying information. He gave an example of Cooperative Extension and the sharing of an agent with Jones County. He said currently Lenoir County funds 50% of an agent's salary, while Jones County funds only 35% of an agent's salary. Mr. Jarman said we want to work together, but the arrangement needs to be fair. Ms. Sutton said she has just been appointed to a task force to talk about why there are different funding levels within Cooperative Extension. Mr. Jarman said Administration would be cautious about the cost shifting mainly to the County, and there would have to be a lot of homework in order to protect the citizens. Ms. Sutton said as we move forward, we need to be cautious so there would not be another situation like the regionalization of Mental Health – it did save money, but the long term cost is greater.

Mr. Jarman showed a slide with the possible prioritization of funding. He said he did not want the priorities to be just about cuts – he wants to protect the safety of the citizens, and then look at what are State and Federal mandates. Mr. Jarman said the County needs to keep the service level the same, and at the same time, try to make efficiency improvements. He asked the Board if they wanted Administration to look at the priorities from a different angle, since it will be easier to work in that direction from the start. Ms. Sutton said with last year's tax increase the County needs to keep services the same. Mr. Davis said he thought the Board needed to address the ¼ cent sales tax, but he said there was no need to place it on the ballot without all of them agreeing on it. He said he thought all of the Board member's friends would go along with it if they knew whenever a surplus is reached, the property tax would go down. Ms. Sutton said she didn't think it would pass if the proceeds weren't earmarked for something specific. She cited the situation in the schools where there is so much difference in the technology available in the different schools. Chairman Hill said the ¼ cent sales tax would not be enough to do transformational education in the schools without additional dollars, which we currently do not have. He said there would have to be some type of revenue increase, and even if the ¼ cent sales tax is not implemented, the schools will be asking for additional funding. Chairman Hill said the sales tax could be put in the hand of the schools/college as a target, but so far as the budget, the Board could not promise what they do not have. He said the Board could say what they might be able to do in the future, especially with the strong movement to do transformational education, but the schools would need to present the Board their plan. Chairman Hill said although the ¼ cent would target a specific area, the County would need to benefit from the revenue as well. He said with the issue of decreasing property tax down the road, that would depend upon what happens in the County over the next several years. Mr. Davis said he didn't think the ¼ cent sales tax should be earmarked for one specific thing, but just say it may defer another tax increase – said if you earmark, it may turn some of the public off.

Mr. Jarman said he would like to remind them even if it is put on the ballot, there is a 60 day waiting period after the referendum passes, and then the revenue is received a month and a half after that – it would have very little effect on the FY 14-15 revenues, but will impact the future years. Mr. Daughety said this is a good opportunity to discuss issues, such as asking the question can the County afford to do nothing in education or infrastructure. He said do we wake up five years from now with the impact of doing nothing? Mr. Daughety said the County needs to be proactive, and if we are regressive, the County will be left to deal with those issues five to ten years from now. Chairman Hill said the County is in a different place now, that difficult decisions were made last year, and the County could either circle the wagons and be restrictive in what is done, or be proactive, but still use restraint, but not to the point of not prospering and moving forward. Mr. Jarman said he and staff welcome this discussion.

Financial Performance Summary (as of 12/31/13) – Mr. Jarman said this is the same as was in the Commissioners’ packet in January, so this is just for review. Fund Balance Projection – Mr. Jarman said the State recommends each county keep at least 8% unassigned fund balance in order to meet any unanticipated expenditures. He said the County receives the bulk of its revenues from property taxes in the months of December and January and if we have an unexpected storm or a hurricane, this fund balance is our working capital. Mr. Jarman gave an example of during either Hurricane Fran or Hurricane Floyd, both of which occurred in the month of September, the County was close to spending all of its reserves. He said the County is currently financially sound, but the unassigned fund balance has continued to go down over the past three years, due to the decision of the Board to use those funds. Mr. Jarman said at some point, the County has to work at building back up those reserves, and Administration will be looking for opportunities to do so. Mr. Davis said it wasn’t so many years ago the County would earn up to one half million dollars in just interest alone, but now that amount is closer to \$30,000. Chairman Hill also mentioned to keep in mind, the thing going on with the hospital, may impact the County’s budget long term. He said this could have either a positive or negative effect, depending upon the outcome. Mr. Jarman said to look at how the Eastern Region situation affected the County. The County asked for its funds back, but only received the actual amount of the license tags, the interest was not included in the refund. Mr. Davis mentioned Greene County loaning its Eastern Region funds to Goldsboro, but questioned where the Eastern Region funds should actually be housed. Chairman Hill said it comes down to the question of whether or not we have what they say we have. Concerns – Mr. Hollowell said there are several things which have adversely affected the County’s budget. He said the first item was the unemployment cost of the County – the State decided last year to create an Unemployment Insurance account and hold the funds of all the counties, and then pay the unemployment costs from those funds. This amounts to 1% of the gross salaries of the County. Mr. Hollowell said in the past, each county received its own bill for the unemployment cost of the previous year, and each year we paid that bill. For the last several years, those bills have been less than \$30,000. With this mandate from the State, we will be required to send quarterly payments to the State, based on what the State bills the County. He said the first two years, this amount could reach as much as \$172,000. – then each year the State will bill the County the difference in the amount to be kept in reserve minus the actual cost. Mr. Hollowell said the State did this in order to pay back its own unemployment insurance debt to the Federal government. He said so far in the first half of this fiscal year, the County has paid over \$85,000. more than it normally does.

Mr. Hollowell then brought up the Affordable Care Act and how it was affecting the County. He said there are several taxes, the first being the \$63 per person businesses are required to pay up front. He said this will cost the County about \$44,000. the first year. Mr. Hollowell said our health care administrator Medcost will pay this bill for the County and then bill us. He said the counties were told this amount would go down after two years, but he is not convinced. Mr. Hollowell went on to say there are fines if an employee who works for the County files for insurance through the healthcare exchange and receives a subsidy. He said the fine would be \$2,000. and that amount would be applied to the number of employees less the number thirty – that alone could be around \$840,000. Mr. Hollowell said the second fine is \$3,000. and is tied to the employee who obtains insurance outside of the County’s plan. He mentioned there are other costs the State and Federal government have shifted to the counties, such as changing the funding formula of the lottery funds, taking away over half of what the counties had anticipated. Another area he mentioned was the how the Federal sequestration had negatively impacted the amount of interest rebate the County receives each year for the jail debt service payment. Mr. Jarman said he has spoken with Department Managers, and they are trying to limit the part-time employees to less than thirty hours per week. He said there may be things presented in the budget to curtail any possible fines down the road. Mr. Daughety said this was a concern of businesses as well, and they were adjusting.

Debt Service – Mr. Jarman referenced a power point slide of the school bond debt service over the years including prior years. He pointed out how the additional 3-1/2 cents in property tax affected the County’s ability to make the debt service payment by increasing the available revenue to a little over \$3.2 million dollars. He said there is a slight overage until you reach the 2016-2017 fiscal year, and then the County will be short. Mr. Jarman then pointed out that in the 2017-2018 fiscal year and forward, there would be ample revenue to make the school debt service payment. He then pointed to the Article 40 and Article 42 sales tax revenues. He said the County has kept those funds in reserve in the past to use as its 25% match with the Corporate ADM Funds (75%) for school capital purchases or repairs. He said since the State had discontinued the Corporate ADM funds for the schools, the County will have to guard those funds, since the County will have to use those funds for capital purchases, repairs or construction of the schools. Mr. Jarman also told the Board whenever the last of the ADM funds are depleted, the School Board will have to send a representative to the the Board of Commissioners; meetings to request funding for those capital expenditures. Mr. Hollowell said the 40% of lottery funds the State has kept so they could send additional funding to the schools, should have come to the counties. He said at the time the County borrowed the money to build and renovate the elementary schools, the LGC allowed us to borrow those funds based upon the County receiving the 100% promised, but that amount has been cut to one half or slightly less.

Mr. Jarman then referenced the slide depicting the new jail debt service. He said the County currently has the funds to pay the jail debt service, but it needs to bank additional funds for future years. Mr. Jarman again mentioned the Federal sequestration and how it was costing the County 8.71% of its interest rebate. Mr. Jarman presented a slide showing total debt service and pointed out the debt service for the shell building was no longer part of the County’s debt service. He said this reduced the County’s debt payment by about \$213,000., but the County’s debt service is still 12% of the General Fund budget. Mr. Jarman said anytime you exceed 10% of your budget with debt, you limit the things you can do. He said you strap yourself with debt and therefore you don’t have any flexibility to do other things.

Discussion Items – Mr. Jarman then asked for any input or discussion from the commissioners. He stated that this year there would be no general fund monies going to the fire districts. Mr. Jarman said the fire districts had the ability to increase the fire district tax in their area in order to generate additional revenue if it were needed. Mr. Jarman then asked if there was any specific department they would like to hear from? He said he was planning on having Ms. Moore, DSS Director, and Roger Dail, EMS Director, come before them and discuss some of the changes they know are coming, and would like to know if there were other departments the commissioners wanted to hear from. Mr. Jarman asked were there any areas the commissioners would like to see either an increase or a decrease in service. Mr. Jarman said one thing he knew he would be bringing to the commissioners for the upcoming budget, if he didn’t bring in this fiscal year, was the purchase of new financial/HR/payroll software. He said the current software is working, but is very time intensive whenever trying to extract various required reports.

Mr. Jarman then mentioned the County’s facilities. He mentioned he had received a request from Ms. Ho with the Library, asking for the County’s financial assistance in paving their parking lot. Mr. Jarman responded to Ms. Ho he would bring the request to the commissioners in one of the budget retreats. He said he knew the Library’s parking lot needed repaving, but the County has some that are in much worse shape. Mr. Davis said he would like to proceed with the premise there would be no tax increase, and then work on building the County’s reserves up to a safe level. He said he wanted this to happen within the framework of funds we have. Mr. Davis said to also bring them options of what could be done for the employees or any other areas the other commissioners may want. He said it was hard to discuss what could be done without a dollar amount, and he was looking to Administration for guidance.

Mr. Daughety asked if the commissioners could get a PDF version of today's slide presentation. He then said he would like to see the County restore the \$40,000. to the fire departments. Mr. Daughety said he understood the principal behind the fire tax, but in the grand scheme of things, the volunteer fire departments give a lot more than \$40,000. He asked the rest of the group to reconsider. Mr. Jarman said he doesn't think the fire departments see the \$40,000. as a return for what they do, and he said he has strong feelings about the actual recipients paying for the service. He said he strongly urges each fire district to budget within their capabilities. Mr. Davis said it wasn't fair to the citizens of the City of Kinston, who don't receive any extra funds for fire protection, since that money is coming out of the General Fund, but he does agree with Mr. Daughety the service they provide is immeasurable.

Chairman Hill said if the volunteer fire departments had a need that involved the entire county, that would be different, and if this money prohibited them from providing a county-wide service, he could see putting the money back. However, he said it would have to be something that benefited the entire county. Ms. Sutton said this same issue had been discussed in depth last year, and whenever the County Fire Chief had said the \$29,000. being divided equally among the departments was fair, it was made plainly clear to him, that this was the last time they would receive that particular pay out. She said it doesn't need to be stirred up again. Ms. Sutton went on to say whenever she had talked to various members of the fire departments, they were not aware of where the money actually came from, and although they might not like it, she had explained the County was trying to be fair. She said out of respect to the other Board members, it should be left alone and not made a political issue. Mr. Daughety said just because someone is concerned about something, it doesn't make it a political issue. Ms. Sutton asked Mr. Daughety to understand the rest of the Board and leave it alone. Chairman Hill said the Board was in a public session whenever the discussion to cut this funding took place, but he said he doesn't doubt the fire departments will be back before them again, asking the funding to be reinstated. He said the tough decisions are tough, and he has a high regard for what the volunteer firemen do, but they do have the ability to raise their fire district taxes and/or have fund raisers. Chairman Hill said it is a taxing forum of how they fund their district.

### ADJOURNMENT

Chairman Hill thanked everyone for their candid remarks and declared the meeting adjourned at 12:35 p.m.

Respectfully submitted,

Reviewed By



Martha H. Martin  
Clerk to the Board



Michael W. Jarman  
County Manager

MINUTES  
LENOIR COUNTY BOARD OF COMMISSIONERS  
BUDGET PLANNING WORK SESSION  
ADMINISTRATION BUILDING CONFERENCE ROOM  
APRIL 22, 2014

The Lenoir County Board of Commissioners began their scheduled Budget Work Session on Tuesday, April 22, 2014 at 2:12p.m., at the Administration Building Conference Room, 101 North Queen Street, Kinston, NC.

Members present included: Chairman Craig Hill; Vice Chairman; Jackie Brown and Commissioners; Roland Best, J. Mac Daughety, Reuben Davis and Eric Rouse

Members Absent: Linda Rouse-Sutton

A motion was made by Mr. Hill and second by Ms. Brown to excuse Commissioner Linda Rouse Sutton.

Also present were: Michael W. Jarman, County Manager; Tommy Hollowell, Assistant County Manager; Martha Martin, Finance Officer; Vickie F. King, Clerk to the Board; Department Managers, Bill Ellis, Susan Moore, Dr. Brantley Briley, Debra Sutton, Jenny Miller, Roger Dail, Mike Wiggins; Dr. Brantley Briley and Debra Sutton from Lenoir Community College; Jenny Miller from Department of Social Services and media.

Dr. Brantley Briley, President of Lenoir Community College stated Lenoir Community College has presented statistics in the past, for the purpose of comparing community colleges within our region. Dr. Briley stated, funding per FTE and footage has increased from \$574,000 to \$1.6 Million. Dr. Briley stated he appreciates the Board's past budget allocations; however, things beyond their control require a larger budget. Dr. Briley stated that Series 2000 bond funds are depleted. Dr. Briley stated Lenoir Community College is dependent on the Lenoir County allocation. Dr. Briley stated that leaks from skylights, an asbestos situation, and mold problems had to be rectified. Dr. Briley stated his goal is to budget correctly, and not come back to Lenoir County to request additional funding during the year. Dr. Briley stated Lenoir Community College is requesting a slight increase, to cover the unexpected events, because they don't have bond money to fall back on. Dr. Briley stated it is LCC's desire to continue to increase, the number of students who matriculate, to four year institutions. Dr. Briley stated they are continuing to seek additional funding, through grant opportunities and the LCC Foundation, to enhance the programs of the College. Dr. Briley stated Lenoir Community College is Lenoir County's best hope. Mr. Hill thanked Dr. Briley for the presentation.

Ms. Susan Moore, Director of the Department of Social Services stated the Department of Social Services budget, will remain the same throughout the fiscal year, without any anticipated increases. Ms. Moore shared the Department of Social Services Mission Statement, federal mandates and, non mandated services. Ms. Moore stated, only a portion of the expenditures, and revenues, for Social Services flow through Lenoir County's Finance Office. Ms. Moore stated, since 2001 DSS has reverted over \$10 million to the County. Ms. Moore shared major DSS program areas, and the percentages that each of the department's budget: along with local expenditures: Medicaid 19%, Special Assistance 6%, Food & Nutrition Services 11%, Work First Family Assistance 6%, Work First Employment 1%, Child Day Care Services 18%, Adult Social Work Services 14%, Child Welfare Social Work Services 16% and Child Support Services 9%. Ms. Moore stated, how monies generated from DSS stay in Lenoir County, at grocery stores, doctor's offices, group homes, drug stores, medical transportation, etc. Ms. Moore stated, DSS has been a good steward of Lenoir County monies. Mr. Hill thanked Ms. Moore for the presentation.

Mr. Jarman stated, Sheriff Hill's original request was for four more deputies. Mr. Jarman stated, his concern was that the County's population has not grown, crime statistics are down, and he could not see the justification. Mr. Jarman stated, as of late yesterday afternoon, Sheriff Hill decided not to move forward with his request for new officers at this time. Mr. Jarman opened the floor for review and questions.

Mr. Bill Ellis, Director of Parks and Recreation, stated last year Parks and Recreation did not receive an increase. Mr. Ellis stated health insurance costs, the State rate for retirement, and unemployment insurance has gone up. Mr. Ellis stated, it took \$80,000 - \$1000,000 for one full-time person, and two part-time employees to take care of total grounds maintenance. The department will see a big difference of the level of maintenance this year. Mr. Ellis stated Parks and Recreation had to eliminate programs, and activities to stay within budget. Mr. Ellis stated Parks and Recreation will host a Division One College Conference Baseball Tournament, and next year will host the World Series. Mr. Ellis stated this type of activity will generate monies and recognition for Lenoir County. Mr. Hill thanked Mr. Ellis for the presentation.

Mr. Jarman stated he is recommending \$855,529 of the requested \$900,760 for Parks and Recreation. Mr. Jarman stated changes will be made to properly compensate the employees that work for the County in Parks and Recreation. Mr. Jarman stated, he would like the Board to weigh in on this situation and offer their opinions. Mr. Jarman stated, new projects like the Water Park, River Walk, and Soccer Complex are great ideas but we cannot keep up with the maintenance of these new projects. Mr. Jarman stated, at this time his recommendation is to not move forward with the construction of a new Soccer Complex.

Mr. Hill stated a soccer complex would be great for the community, but the up keep is too expensive, especially with the use of reel mowers for turf. Mr. Hill asked, with our current capacity of soccer games/fields, is there space to play the soccer games? Mr. Hill stated he thinks all of us would like to see this done, but a lot of questions remain at this time. Mr. Ellis stated for a full-time person to properly maintain turf grass, approximately \$15,000-20,000 in chemicals are needed to spray, and maintain, so it would probably take about \$100,000 a year for up keep of the soccer complex. Mr. Ellis stated he has taken this project to the Parks and Recreation Department, and they agreed this project might bring a ton of folks to our area, but it would require a great deal of maintenance.

Mr. Jarman asked for the Board's recommendation regarding membership in the Eastern Carolina Council. Should the County only participate in the Rural Planning Organization and Aging, or pay the membership fee of \$2,428 to join the ECC. Mr. Hill asked, what did the County get for \$2,400. Mr. Rouse stated with the dues, we are allowed to become a voting member. Mr. Daughety stated, he suggested we maintain status quo for another year. Mr. Hill stated he thought we should maintain where we are. Upon a motion by Mr. Rouse and second by Mr. Daughety, the Board voted unanimously to not pay regular membership dues to the Eastern Carolina Council at this time.

Mr. Jarman stated as far as the non profit agencies, his recommendation would be to continue to fund the ones we are currently funding. Mr. Jarman stated another option would be for the agencies to make requests to the Board. Mr. Hill stated although The Pride of Kinston and SAFE have done a great job within the community, it's not feasible to add new agencies at this time. Mr. Hill stated if we begin to open our doors to agencies like that, we will become overwhelmed with requests. Mr. Jarman asked for a decision on funding or not funding all the agencies at this time. Upon a motion made by Mr. Daughety and second by Mr. Best, the Board voted unanimously not to fund The Pride of Kinston and SAFE at this time.

Mr. Dail stated, the Volunteer Fire Departments have tried hard to get grants to fund a radio upgrade. Mr. Rouse stated, we should not be expected to fund the Kinston Public Service portion. Mr. Rouse stated, he would prefer to see a break down prior to making any decisions. Upon a motion made by Mr. Daughety and second by Mr. Davis the Board voted unanimously to include a one time request in the amount of \$58,000 to fund radio upgrades for members of the Volunteer Fire Fighters Association in the Lenoir County Budget Planning if possible.

Mr. Jarman shared an email from Sheriff Hill regarding the use of Lenoir County School Resource Officers during the summer months. Sheriff Hill's email stated he was looking at plans to create an inmate work crew to be supervised by Resource Officers during summer months. Upon a motion by Mr. Rouse and second by Ms. Brown the Board voted unanimously not to fund the request for funds for Resource Officers. The meeting recessed at 3:54 P.M.

Respectfully submitted,

Reviewed By



Vickie F. King  
Clerk to the Board



Michael W. Jarman  
County Manager

MINUTES  
LENOIR COUNTY BOARD OF COMMISSIONERS  
BUDGET PLANNING WORK SESSION  
ADMINISTRATION BUILDING CONFERENCE ROOM  
MAY 05, 2014

The Lenoir County Board of Commissioners began their scheduled Budget Work Session on Monday May 05, 2014, at 11:25a.m. at the Administration Building Conference Room, 101 North Queen Street, Kinston, NC.

Members present included: Chairman Craig Hill; Vice Chairman; Jackie Brown and Commissioners; Roland Best, J. Mac Daughety, Reuben Davis and Eric Rouse, Linda Rouse-Sutton

Also present were: Michael W. Jarman, County Manager; Tommy Hollowell, Assistant County Manager; Martha Martin, Finance Officer; Vickie F. King, Clerk to the Board; Department Managers, and media.

Mr. Jarman stated he will forward the FY14-15 Submitted Budget for the Board's review within a few days.

Mr. Jarman compared the projected FY14-15 General Fund Budget to the FY13-14 Adopted Budget. Mr. Jarman stated the increase in the General Fund Budget for FY14-15 is \$827,860 or 1.29% with the following breakdown: General Departments \$6,306; Public Assistance (Health & DSS) \$503,489; Other County Departments \$145,186; and Transfers \$172,879. Even though Public Assistance shows a large increase in spending, actual County dollars expended in these programs is reduced for FY14-15.

Mr. Jarman explained the Summary of Expenditures by Department. Mr. Jarman stated the increase in the expenditures for General Fund County Departments is only 0.03% and County Departments should be commended for holding-the-line. Mr. Jarman stated the Non-Departmental increase of 19.33% is mainly due to the escalated cost for property and liability insurance. The additional allocation to Lenoir Community College is to help offset salary increases for maintenance workers at the college (the County pays the salaries of these workers). Mr. Jarman stated the County is recommending no changes to the Health Insurance Plan at this time. We have been very fortunate to not have huge increases in our Health Insurance costs. Mr. Jarman explained that the funding for the Lenoir County Public Schools represents 15.2% of the County's General Fund Budget; however, this is misleading, because of the debt service on school bonds paid each year by the County. When debt service payments are included, the percentage grows to 24% of the County's General Fund Budget.

Mr. Jarman summarized the projected General Fund revenues for FY14-15. The breakdown of those revenues is: Property Taxes \$33,623,538; Sales Tax \$6,150,000; Sales, Services & Other \$7,478,404; Intergovernmental \$14,861,972; Appropriated Fund Balance \$2,927,604; Total \$65,041,518. Mr. Jarman informed the Board that a County may only budget expected property tax revenues at a rate no larger than the prior year's property tax collection rate percentage. For the FY14-15 Budget, that rate is 94.56%.

Mr. Jarman reviewed the summary of positions for FY14-15. The Jail added three positions. Lenoir County Transit added five positions. These five fulltime positions were created from part-time positions to reconfigure driver scheduling. By creating these five new positions, Transit will be able to keep part-time drivers' hours below 30 hours to comply with the definition of part-time employees as defined in the Affordable Healthcare Act (Obama Care). This will also keep part-time drivers' hours below 1,000 per month, which will comply with the definition of part-time employees as defined by State law. The Board of Commissioners added one position. This addition reinstated the Clerk to the Board as a fulltime position. In the prior year the Clerk's duties were divided among several employees. Mr. Jarman stated Non-Emergency Transport abolished seven positions. Communications abolished one position and the Tax Department abolished two positions. The net effect of all of these changes is an overall reduction of two fulltime positions from the County's Pay and Classification Plan for FY14-15.

Mr. Jarman reviewed the salary and benefits for FY14-15. He stated that he had not included a salary increase in the Budget at this time. If the Board chooses to include a salary increase, the cost would be as follows: 1% increase in salaries and benefits equals \$177,000; 2% increase equals \$354,000; 2.5% increase equals \$442,500; and a 3% increase equals \$531,000. Mr. Jarman recommended that the Board take a serious look at a salary increase, because a recent in-house pay study showed the salaries of County employees to be woefully behind other counties of similar size and tax bases. Mr. Jarman stated Lenoir County has a good benefit package, which is similar to plans of other Local Government Units, and no changes are recommended at this time.

Mr. Jarman stated local governments and private employers are experiencing a geometric increase in health insurance cost. This situation could occur in Lenoir County. We are fortunate this year the major cost increases in health insurance were not impacted on us, and we did not have to increase premiums for employees nor the County as employer. We will monitor our health costs closely and it is not sure if we can hold-the-line on health costs increases another fiscal year.

Mr. Jarman stated Lenoir County has lost \$3.7 million in lottery funds since the N.C. General Assembly enacted legislation that redirected lottery funds from the counties and kept them to pay the salaries of teachers. The NCACC has made the reinstatement of lottery funds to counties, as originally enacted by legislation, its major goal for the upcoming legislative session. Mr. Jarman shared a history of county funding for the Lenoir County Public Schools. In FY05-05, the combined capital and current expense provided by the County to the schools was \$9,155,724. In FY14-15 that amount will be \$16,036,664.

Mr. Jarman briefly reviewed outside agencies, requested vs. recommended funding, for FY14-15. The recommended funding for outside agencies is \$347,000 less than the requested funding. The Lenoir County Public Schools have not yet submitted their request.

Mr. Jarman shared the projected General Fund expenditures and revenues for FY14-15. General Fund expenditures totaled \$65,041,518 and revenues totaled \$62,113,914. Fund balance appropriated equaled \$2,927,604. The revenues budgeted include an additional \$1,200,000 from sales taxes housed in the School Capital Fund. This will be used for School Bond debt service payments. Mr. Jarman shared the projected fund balance usage for the next five years, but stated this is a worst case scenario, and Administration will do everything possible to keep expenses down and increase recurring revenues. He also shared projected fund balance usage with a historical adjustment. Historically we expend approximately 98.5% of budgeted expenditures and collect 101% of budgeted revenues. Administration always budgets conservatively, but with the recent recession, budgeted revenues have been closer to being accurate.

Mr. Jarman reviewed some of the major changes in expenditures in some departments. In Emergency Services, Cardiac Monitors have a suggested life of five years and ours are now seven years old, so they are being replaced. Mr. Jarman stated Health and DSS show a 2.83% increase. New legislation enacted by the General Assembly requires County Health Departments to budget local funds in an amount no less than there FY09-10 Budgets. The Lenoir County Health Department's appropriation of local funding for FY14-15 is less than that amount, but the Health Director is corresponding with the State and justifying the appropriation, so as not to be in violation of the new State law. Even though Health and DSS expenditures are up 2.83%, actual County dollars budgeted are less than FY13-14.

Mr. Jarman stated Mr. Peedin, with Veterans Affairs, is currently requesting office space from the County, and we do not have adequate space at this time. Mr. Jarman stated we have buildings but we will have to spend monies to make them ready for occupancy. Mr. Davis stated it looked like they would have space at the new Veterans home until it is 100% occupied.

Mr. Jarman stated Cooperative Extension shows a decrease in their budget. This decrease resulted because the department went from a full time agent to sharing an agent with another County. Mr. Jarman stated we do not have the school budget as of yet, and they officially have until May 15<sup>th</sup> to submit. Mr. Jarman stated the Public Library had requested funding to pave parking lot areas that are in bad condition, Mr. Jarman stated the City is paying a third and the Library is asking the County to contribute a third as well. Parks & Recreation shows an increase of \$56,000. This results from a 32% increase in health insurance costs for City employees. The County must increase its contribution to Parks and Recreation because a portion of their employees work exclusively at County recreation facilities outside the city limits of Kinston. Mr. Jarman stated the City pays an outside provider \$8,700 per year/ per employee for health insurance and the County is currently at \$6,453. Except for employee benefits and salaries increases, the Parks and Recreation budget is being held at the same level.

Mr. Jarman stated property taxes are slightly down, 15%. Mr. Jarman stated the law requires counties to budget property tax revenues at no more than their property tax collection rate from the prior year. Even though our total tax valuation has increased, the collection rate of 94.56% was slightly down from the prior year rate of 94.83%. This resulted in the slight decrease in the property tax levy for FY14-15. Mr. Jarman stated that approximately 52% of our revenue comes from property taxes. Mr. Jarman stated sales taxes are budgeted at the same amount as in the prior year.

Mr. Jarman stressed the need to keep an adequate fund balance for emergencies and Administration will continue to strive to attain the Board recommended fund balance goal of 20%.

#### Comments/Discussions

Chairman Hill stated in regards to employee insurance, the County is on borrowed time. Mr. Hill encouraged everyone to look at the public school's formula to see if they agree with our funding contribution. Mr. Hill stated we need to keep pushing our legislators for the lottery funding

Mr. Davis stated he would like to see the ¼% sales tax pass. Mr. Davis stated it is extremely important for the Commissioners to do what they were elected for and to do the right thing to move the County forward.

Chairman Hill stated one reason for putting the sales tax on the ballots now is that it would fall in line with long term planning. The hospital currently makes a \$500,000 annual payment to the County from the sale several years ago, and that money might go away at some point in time if the hospital merges or sells to another entity. If we are going to move forward with putting the ¼% sales tax on the ballot, we have to come together and work to get it passed.

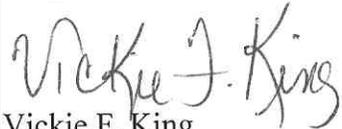
Mr. Davis stated some of the people who opposed this in the past must be educated to understand what it is and that it is the fairest tax. We need to explain what it will be used for how a portion of the tax will be paid by persons passing through the County.

Mr., Jarman stated he would like to see employees get a salary increase because we are still 9-10% behind comparable counties.

Mr. Davis suggested a 2% increase for employees and Mr. Best agreed. Mr. Rouse asked where the money would come from? Mr. Rouse asked to wait until he can review the entire budget.

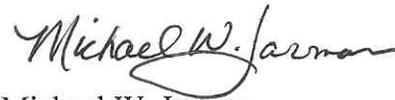
The meeting recessed at 1:25pm

Respectfully submitted,



Vickie F. King  
Clerk to the Board

Reviewed By



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).