

**LENOIR COUNTY
NORTH CAROLINA
FISCAL YEAR 2016-17
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

FINANCE OFFICER

Tracy Chestnutt

COUNTY ATTORNEY

Robert W. Griffin

COUNTY CLERK

Vickie F. King

ELECTED DEPARTMENT MANAGERS

Ronnie Ingram, Sheriff

Pam Rich, Register of Deeds

APPOINTED DEPARTMENT MANAGERS

Tracy Chestnutt, Finance Officer

Tom Miller, Solid Waste Director

Joey Bryan, Assistant Manager

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

Angie Greene, Transportation Director

Chris Harper, Special Projects Officer

Prepared By:

All County Departments
And Agencies

Submitted Budget:

COUNTY OF LENOIR

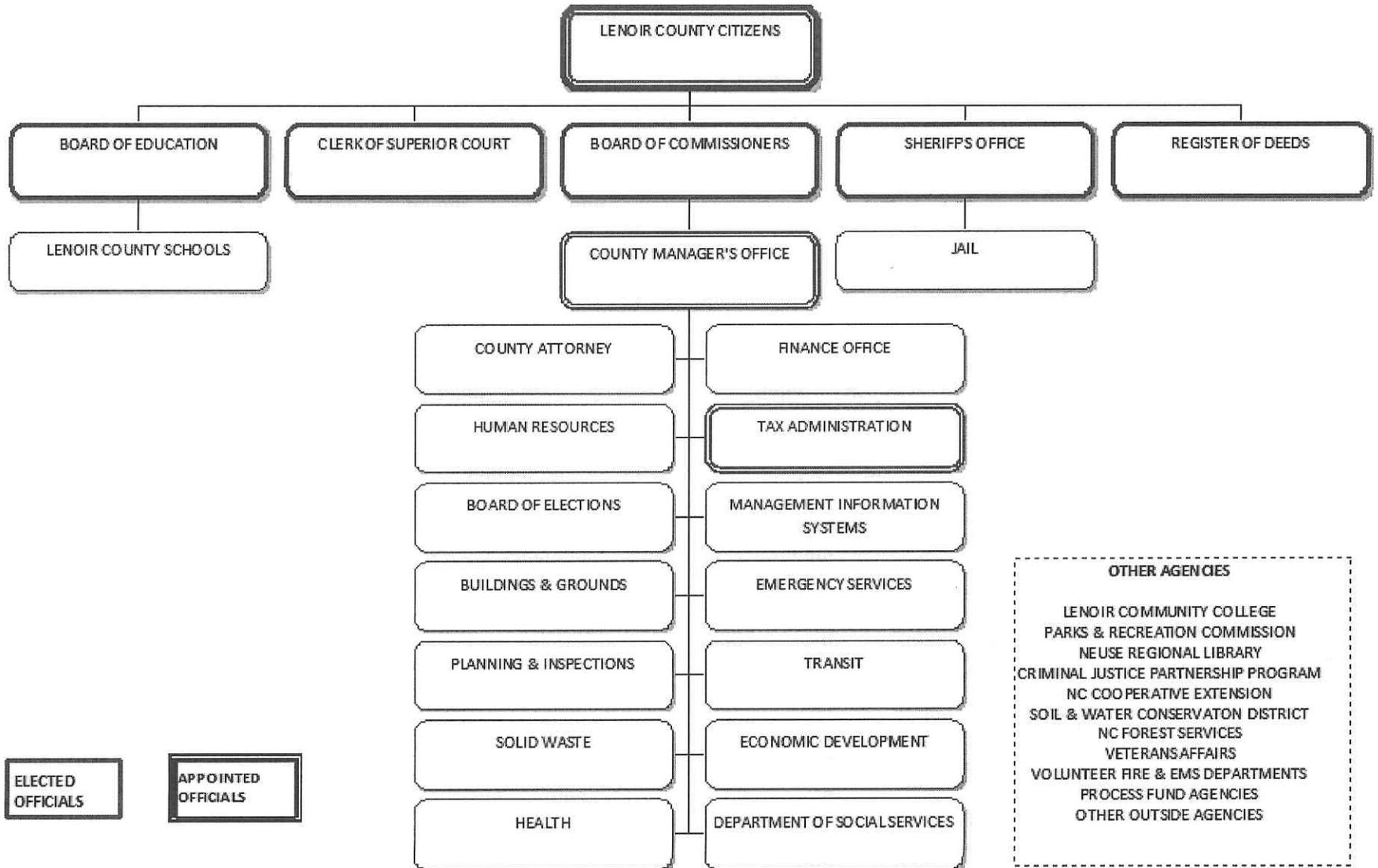


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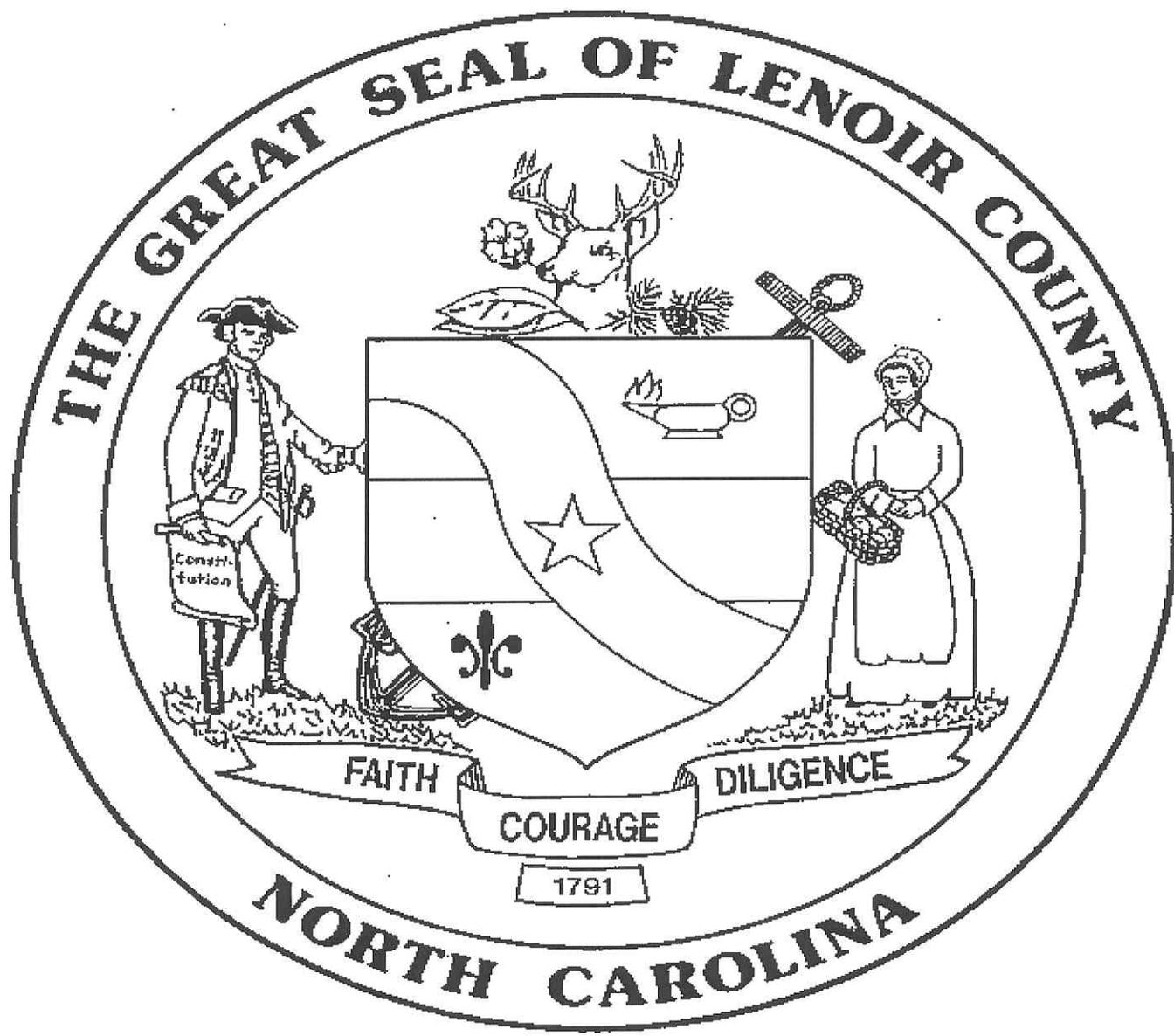
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BUDGET MESSAGE

BUDGET MESSAGE

Mr. Chairman & Members of the Board:

We respectfully deliver and recommend for adoption the FY 16-17 Lenoir County Budget.

SUMMARY

The FY 16-17 General Fund Budget of **\$67,398,451** 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 \$2,353,655. 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 16-17 General Fund Budget is \$703,533 more than the FY 15-16 adopted budget. This represents a one and one tenth percent (1.1%) increase. The majority of this increase is due to a three (3) percent COLA increase for employees (\$569,000), and the cost for maintenance and monitoring of the Jones/Lenoir digital Radio System (\$150,000).

Referring to the "Summary of Expenditures Table":

- ◆ County General Fund Departments increased by (3.4%) or \$684,765 from FY 15-16 adopted budget to FY 16-17 submitted budget
- ◆ General Fund Public Assistance increased by 1.5% or \$286,752 from FY 15-16 adopted to FY 16-17 submitted budget
- ◆ Other Than County Departments: General Fund decreased by .84% or \$209,454 from FY 15-16 adopted budget to FY 16-17 submitted budget

On the **revenue side**, comparing FY 15-16 to FY 16-17, the key points are:

Property Taxes – up \$574,621

Sales Taxes – up \$150,000

Sales, Services, and Other Revenues – up \$28,888

Inter-Governmental Revenues –up \$450,161

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

County Administration – up 9.2% due to funding the Assistant Manager position

Finance – down 11.8% due to last years budget funding two (2) Finance Directors for two (2) months

Human Resources – up 2.32% due to COLA increase

Tax – down 9.1% due to one (1) less position

Buildings and Grounds – up 2.3%

Elections – down due to no municipal elections

Register of Deeds – up 1.8%

MIS – up 2.35%

Sheriff – up 5.8% due mainly to funding for a Certification Program

Central Communications – up 13.3% due to Digital Radio Maintenance and Monitoring

Jail – up 7.17% due to addition of one (1) transport position

Emergency Medical Service – up 1.1%

Health – down 3.3% due mainly to abolishing one position

DSS – up 2.93%

Lenoir County Schools – up 2.0%
Lenoir Community College –no change
Recreation – no change
Non-Departmental – down 8.36%

It should be noted that nearly all County departments in the past were able to hold their General Fund Operating Expenditures steady while absorbing increased operating cost. County employees should be commended for “holding the line wherever possible.

KEY BUDGET MOVERS

Our local economy is not generating sufficient “**recurring revenues**” (property taxes, sales taxes, fees, etc). Our General Fund revenues indicate a 1.65% increase in property tax revenues. Sales tax revenues and sales, services, and other revenues remained relatively flat.

It appears the worst local economic declines are behind us and we continue to rebound from this recession, we must be aware, however, that the impact of the recession may continue to affect our budget in future years due to lower property values that may be reflected in our 2017 Revaluation of real property.

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, FY 12-13 and FY 13-14, and FY 14-15 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 had to increase health insurance premiums in FY 15-16 both for employees’ and the County as employer. We have been fortunate we have avoided increasing premiums for over 10 years while the cost of medicine, medical visits, and hospitalization has increased. We will also have to continue to look closely at our post employment benefits.

We are self-insured so our insurance 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 5, 2016, 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.

The Board agreed on several basic parameters:

1. To provide stable funding for essential government services.
2. Hold operating expenditures (non-payroll) to as close to a zero increase as feasible;
3. No property tax increase

The Commissioners also agreed on the following "Financial/Budget Philosophy: FY 16-17 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 17.73%; 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 \$5,263,373 over the budgeted operation appropriation of \$10,100,000 is appropriated to the Lenoir County Public Schools for Capital (Used for Bond Debt Services)

POLICY 8: Increases, if any, in Funding any Operation, Shall be Tied to Increases in Ad Valorem Growth, i.e., Pay-As-You-Grow:

Response: Increases in Ad Valorem growth fluctuate with the average at 1% to 2%

POLICY 9: Use Fees to Offset Costs of Operations:

Response: Inspections is doing this; Environmental Health, EMS are not.

POLICY 10: Enterprise Funds shall be supported By Fees, Not Taxes:

Response: Solid Waste fees were increased in FY 2010-2011.

POLICY 11: Continue to Implement Long-Range Planning:

RECOMMENDED VS. REQUESTED LISTS: FY 16-17

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	\$2,360,000	\$100,000
Lenoir Community College - Capital	\$100,000	\$100,000	0
Lenoir County Public Schools	\$10,100,000	\$10,100,000	0
SPCA Operations	\$135,000	\$175,000	\$40,000
Library	\$740,500	\$762,720	\$22,220
Parks and Recreation Operating	\$899,000	\$929,136	\$21,136
Parks and Recreation Capital	\$75,000	\$100,000	25,000
Community Council for the Arts	\$7,500	\$10,000	\$2,500
Flynn Home	\$7,500	\$12,000	\$4,500
Forestry Service	92,000	\$103,016	\$11,016

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)

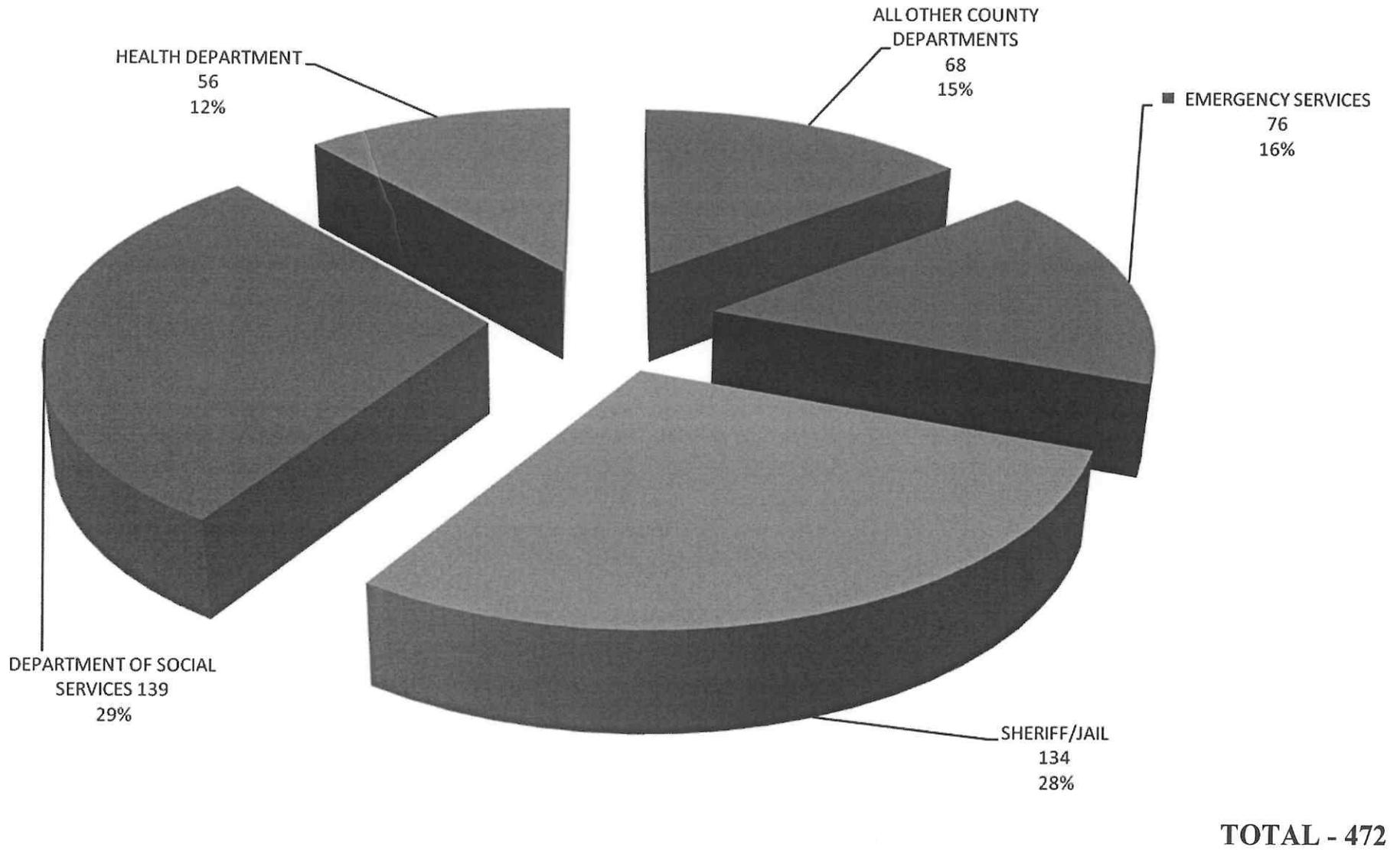
There are "fund balances" in every fund, but it is necessary to understand the "role" or functions for each fund balance.

1. **General Fund:** Unassigned Fund Balance: Projected **\$10,841,089** (6/30/17) - 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 17.73% of recommended budget expenditures or slightly more than eight (8) weeks working capital.
2. **Employee Insurance Fund:** Projected \$300,000 (6/30/17) - The county's self-insured for health care of employees and family members on the plan. Any savings or deficits in the fund are dependent upon claims paid.
3. **Vehicle Replacement Fund Balance:** Projected **\$80,000** (6/30/17) - 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 **\$1,050,000** (6/30/17) - This fund balance can only be used for Schools capital projects/expansions.
5. **Emergency - 911 Fund Balance:** Projected **\$95,000** (6/30/17) – Use of these funds is highly restricted by the state.
6. **Revaluation Fund Balance:** Projected **\$-0-** (6/30/17) – Used for county-wide revaluation of real property.
7. **Automation Preservation Fund:** Projected **\$100,000** (6/30/17) - 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 **\$3,000,000** (6/30/17) - 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 **\$1,900,000** (6/30/17) – This Fund Balance needs to grow to offset the cost of future post/closure obligations and the purchase of new equipment.

SUMMARY OF AUTHORIZED POSITIONS

General Fund Departments	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	FY 2015-16 Full-time/ Part-time	FY 2016-17 Full-time/ Part-time
Board of Commissioners	1	1	1	1	0	1	1	1
County Manager	2	2	2	2	2	2	2	2
Finance	5/5	5/1	3	3	3	3	3	3
Human Resources			2/2	2/2	2/1	2	2	2
Court Facilities/Public Buildings	4	4	4	4	4	4	4	4
Register of Deeds	5/5	5	5	5	5	4	4/1	4/1
Tax	16	16	15/1	15/2	15/2	13/1	13/1	12/1
Sheriff	70	70	70	69/6	70/6	70/7	72/7	72/7
Jail	37	37	37	58	58/7	61/13	61/13	62/13
Emergency Management/E-911	4	5	5	5	5	5	5	5
E-911	1	0	0	0	0	0	0	0
Communications	18/1	21/1	21/1	21/1	22/2	22/1	22/1	22/1
Emergency/Medical Services	45/11	58/12	58/12	58/13	56/15	50/16	50/15	50/15
Planning and Building Inspections	5	5	5	5	3	3	3	3
Board of Elections	4/5	4 / 200	4/189	4/170	4/186	3/186	3/186	3/186
Health Department	54/4	58/1	58/1	58/3	59/3	58/4	56/4	55/3
Social Services Department	133	135	133	133	132	131	134	139
Management Information Systems	8	8	8	8	8	8	8	8
Economic Development Department	4	4	4	4	3	3	2	2
Transportation Department	4/10	4/26	4/30	4/33	4/33	9/26	9/31	9/46
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	12/35	11/34	11/36	11/36	11/36	11/35	11/34
Criminal Justice Partnership	2	2	2	2	0	0	0	0
467/294	439.5/34	459/276	455/270	475/261	469/291	466/290	468/294	472/307

SUMMARY OF AUTHORIZED POSITIONS



STAFFING / PERSONNEL

The following are highlights in changes in personnel and staffing during FY 15-16 and/or proposed for FY 16-17:

1. Department of Social Services added five (5) positions during FY 15-16
2. Tax abolished one (1) position during FY 15-16
3. Health abolished (1) position during FY 15-16
4. Jail will add one (1) position in FY 16-17
5. Net changes: added six (6) positions and abolished two (2) positions
6. As indicated in the Summary of Authorized Regular Positions FY 16-17 pie chart, 86% of all County positions are concentrated in four (4) departments: DSS (30%); Sheriff/Jail (28%); Emergency Services (16%); and Health Department (12%)

Note: There is only one (1) position being added in the FY 16-17 Budget as presented.

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. 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):

- ◆ 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 all Economic Development initiatives
- ❖ Complete revaluation of all real property

Mid term (next five (5) years):

- ◆ Work for completion of Harvey Parkway and other highways in the Transportation Improvements Plan (TIP)
- ◆ 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

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 16-17 budget.

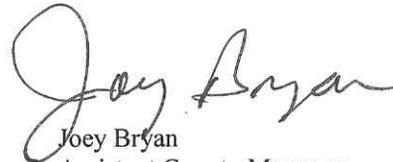
Respectfully,



Michael W. Jarman
County Manager



Tracy Chestnutt
Finance Director



Joey Bryan
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, 2016

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Governing Body	219,782
County Manager	309,580
Finance	262,632
Human Resources	178,963
Tax Office	715,865
Legal	47,500
Court Facilities/Public Buildings	1,183,462
Elections	340,247
Register of Deeds	279,660
Non-Departmental	1,830,961
Process Funds	815,571
Outside Agencies	129,500
Management Information Systems	1,116,729
Sheriff/Civil Procoss/Conceal Weapon/Jail	9,492,353
Emergency Services	6,087,604
Planning and Inspections	231,404
Medical Examiner	55,000
Economic Development	296,404

Veterans Service Office	33,241
N.C. Cooperative Extension Service	377,046
N.C. Coop. Ext-Prevention Grant	32,973
Kate B. Reynolds Grant	61,363
Soil Conservation	120,916
Health Department	4,172,734
Mental Health	245,715
Public Assistance	15,018,581
Lenoir County Schools Current Expense	10,100,000
Community College-Current Expense	2,260,000
Public Library	740,500
Recreation	899,000
Debt Service	7,384,790
Transfer to:	
Capital Improvements Fund	1,863,973
Vehicle Replacement Fund	444,402
Contingency	50,000
Total Expenditures	67,398,451

Section 1 B. It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Property Taxes	35,470,059
Sales Tax	6,400,000
Intergovernmental Revenues	15,604,079
Service Fees and Other Revenues	7,570,658
Appropriated Fund Balance	2,353,655
Total Revenues	67,398,451

Section 1 C. There is hereby levied a tax at the rate of eighty-three and one-half cents/.835 per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, 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 \$4,180,000,000 and an estimated collection rate of 96.33%.

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Claims Paid-Health Insurance	3,972,080
Premiums Paid-Life Insurance	80,000
Administrative Costs	720,000
Costs Associated with Affordable Care	51,700
Total Expenditures	4,823,780

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, 2016, and ending June 30, 2017:

Deductions -Health Insurance	4,643,280
Deductions -Life Insurance	80,000
Fund Balance Appropriated	0
Refunds/Interest on Investments	100,500
Total Revenues	4,823,780

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay - Vehicles	444,402
Capital Reserve	0
Vehicle Auction Expense	0
Total Expenditures	444,402

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, 2016, and ending June 30, 2017:

Transfer from General Fund	444,402
Sale of Vehicles	0
Fund Balance Appropriated	0
Total Revenues	444,402

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Federally Seized Property Program	30,000
Total Expenditures	30,000

Section 4 B. It is estimated that the following revenues will be available to the **Federally Seized Property Fund** for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Forfeited Drug Proceeds	20,000
ICE Proceeds	0
Interest	100
Fund Balance Appropriated	9,900
Total Revenues	30,000

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Controlled Substance Program	15,000
Total Expenditures	15,000

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, 2016, and ending June 30, 2017:

Controlled Substance Tax	5,000
Interest	100
Fund Balance Appropriated	9,900
Total Revenues	15,000

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Transfer to General Fund – Debt Service	2,700,000
Capital Reserve	749,883
Total Expenditures	3,449,883

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, 2016, and ending June 30, 2017:

Sales Tax-Art 40	600,000
Sales Tax-Art 42	1,200,000
Interest on Investments	200
Fund Balance Appropriated	1,649,683
Total Revenues	3,449,883

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Transportation Program	1,181,056
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Section 7 B. It is estimated that the following revenues will be available to the **Transportation Fund** for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Reimb-State-Vehicles	60,350
Grant-State	278,176
Grant-Rural General Public	80,284
Supplemental RGP	0
Rural General Public-Ticket Sales	55,000
Grant-EMP and Supplemental	16,712
Grant-EDTAP and Supplemental	67,934
Grant – JARC - Operations	0
Loop Fares and Other Trips	595,600
Other Revenue	27,000
Fund Balance Appropriated	0
Total Revenues	1,181,056

Section 8 A. (Fund 23) The following amounts are hereby appropriated in the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Tire Disposal	170,000
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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, 2016, and ending June 30, 2017:

Tire Disposal - State Fees	70,000
State Grant – Tire Disposal	50,000
Fund Balance Appropriated	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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

E911 Appropriation	648,545
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Section 9 B. It is estimated that the following revenues will be available to the **E911 Fund** for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

E911 Revenue – State	648,545
Total Revenues	648,545

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Revaluation	142,051
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Section 10 B. It is estimated that the following revenues will be available to the **Revaluation Fund** for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Property Tax Revenues 2015 Levy	142,051
Total Revenues	142,051

Section 11 A. (Fund 27) The following amounts are hereby appropriated in the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Automation-Preservation	19,025
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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, 2016, and ending June 30, 2017:

North Lenoir	484,094
Southwood	172,295
Sandy Bottom	184,111
Deep Run	148,888
Seven Springs	19,726
Hugo	155,775
Sand Hill	75,597
Cherry Tree	94,681
Mosely Hall	103,454
Wyse Fork	24,693
Grifton	30,921
Global Transpark-Kinston	73,084
Total Revenues	1,567,319

Fund 50. There is hereby levied a tax at the rate of five and three-quarter cents/.05 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016, 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 eight and one-half cents/8.5 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016, 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, 2016, 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, 2016, 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, 2016, 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 five cents/.05 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016, 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, 2016, 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, 2016, 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, 2016, 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, 2016 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 five cents/.05 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016, 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, 2016, 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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Management	3,105,590
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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, 2016 and ending June 30, 2017:

Landfill Fees	1,400,000
Household User Fees	1,005,000
Recycling and Other Revenues	5,000
White Goods Tax Distribution	20,000
White Goods Grant	20,000
Solid Waste Disposal Tax	25,000
Sale of Scrap Metal	20,000
Miscellaneous	6,900
Interest on Investment	1,000
Retained Earning Appropriated	602,690
Total Revenues	3,105,590

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County:

Family Caregiver Program	60,888
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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, 2016, and ending June 30, 2017:

Smart Start Revenues	60,888
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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 Brown SECOND Sutton

APPROVED ✓ DENIED _____ UNANIMOUS _____

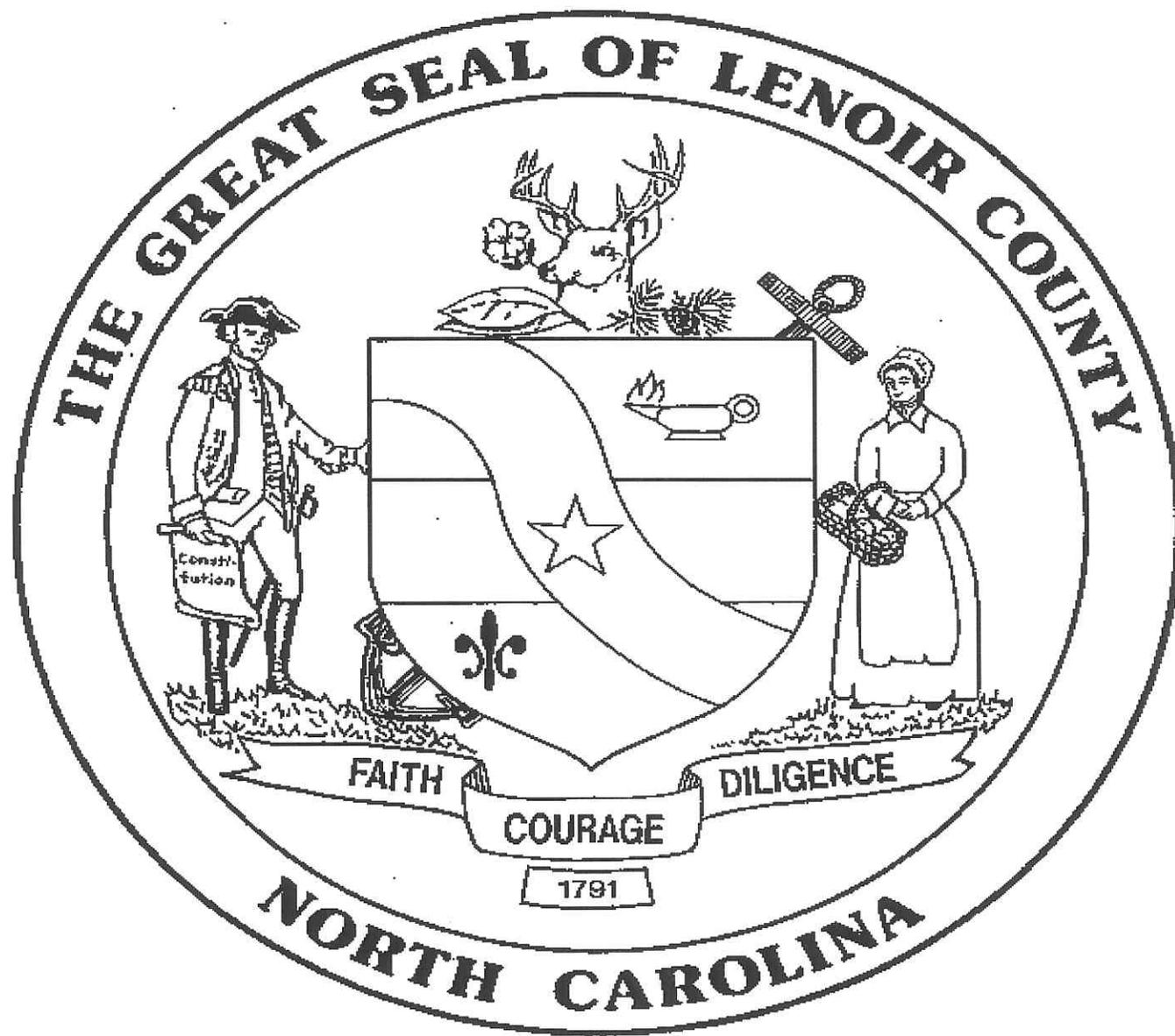
YEA VOTES: Hill ✓ Brown ✓ Best ✓ Daughety ✓

Davis ✓ Rouse _____ Sutton ✓

Craig Hill 6/6/16
Craig Hill

Vickie J. King 6/6/16
Attest-Clerk to Board of Comm. Date

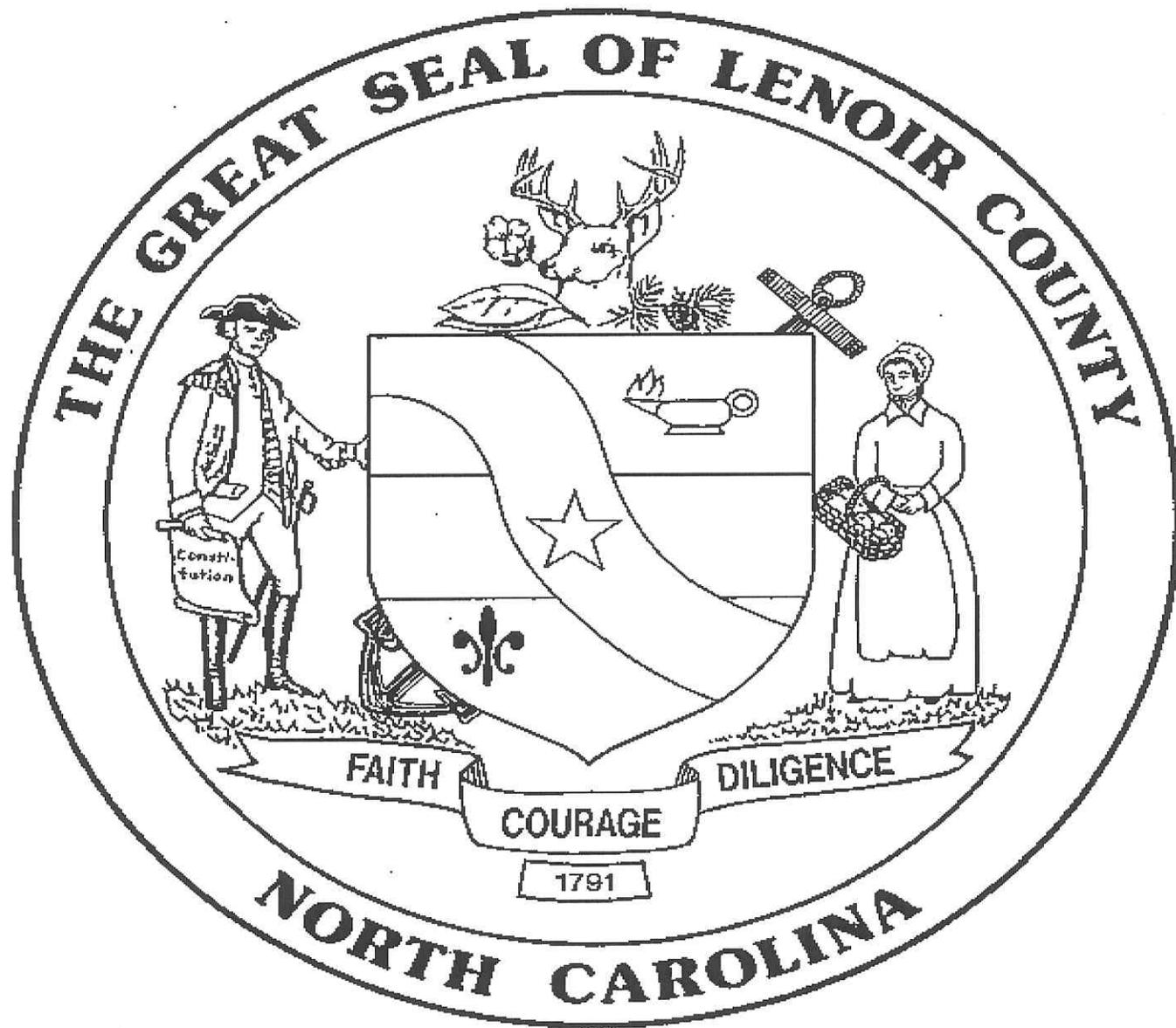
Michael W. Jarman
County Manager



General Fund Revenues

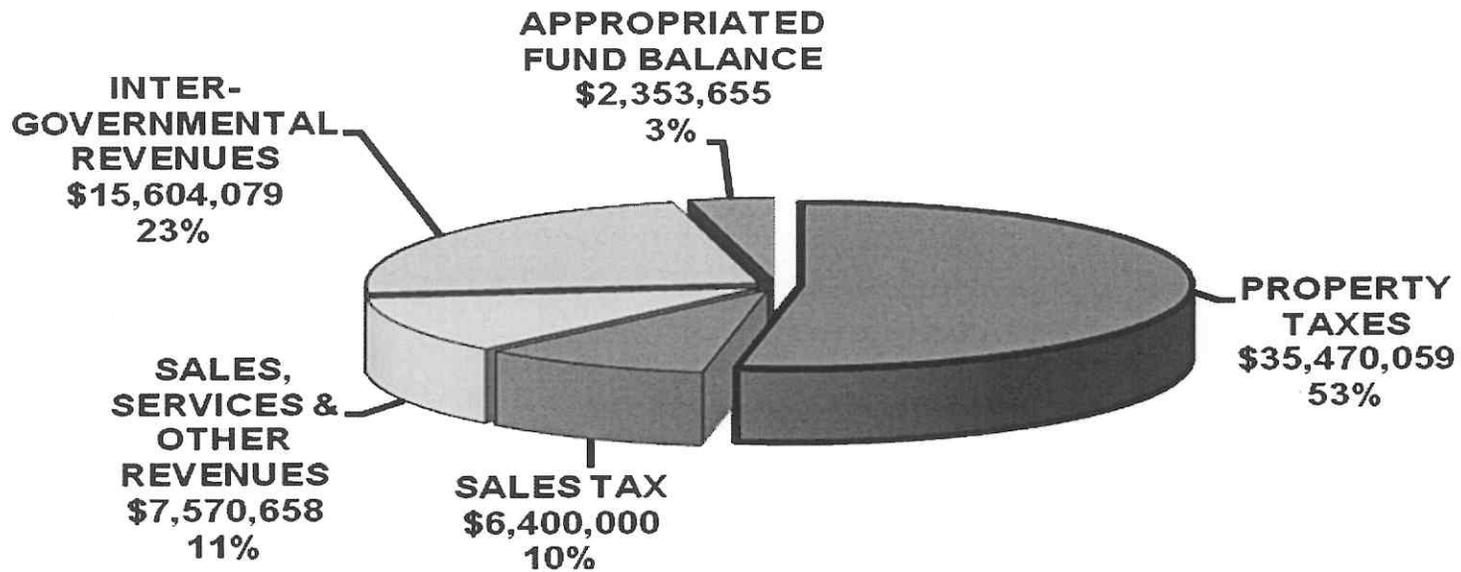
The General Fund is used to account for resources traditionally associated with “general government” which are not required legally or by sound financial management principles, to be accounted for in another fund (special revenues, capital, enterprise).

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

SUMMARY OF REVENUE - GENERAL FUND



SUMMARY OF REVENUES

GENERAL FUND

REVENUE SOURCES	FISCAL YEAR 2014-15 ACTUAL	ORIGINAL FISCAL YEAR 2015-16 BUDGET	REVISED FISCAL YEAR 2015-16 BUDGET (AS OF 12/31/15)	ADOPTED FISCAL YEAR 2016-17 BUDGET
PROPERTY TAXES	\$ 34,995,706	\$ 34,895,438	\$ 34,895,438	\$ 35,470,059
SALES TAX	\$ 6,513,426	\$ 6,250,000	\$ 6,250,000	\$ 6,400,000
SALES, SERVICES & OTHER REVENUES	\$ 8,057,665	\$ 7,541,770	\$ 7,541,770	\$ 7,570,658
INTER- GOVERNMENTAL REVENUES	\$ 14,996,291	\$ 15,153,918	\$ 15,374,530	\$ 15,604,079
APPROPRIATED FUND BALANCE	\$ -	\$ 2,853,792	\$ 3,241,589	\$ 2,353,655
TOTAL REVENUES	\$ 64,563,088	\$ 66,694,918	\$ 67,303,327	\$ 67,398,451

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 16-17 is projected to be \$4,180,000,000 or \$39,099,000 more than the actual tax base for FY 15-16 of \$4,140,901,000. This is a plus (.94%) growth rate". At the adopted tax rate (\$.835 per \$100 of assessed valuation) and a collection rate of 96.33%, this equates to a **gain** of \$314,495 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 and motor vehicle collections.

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.

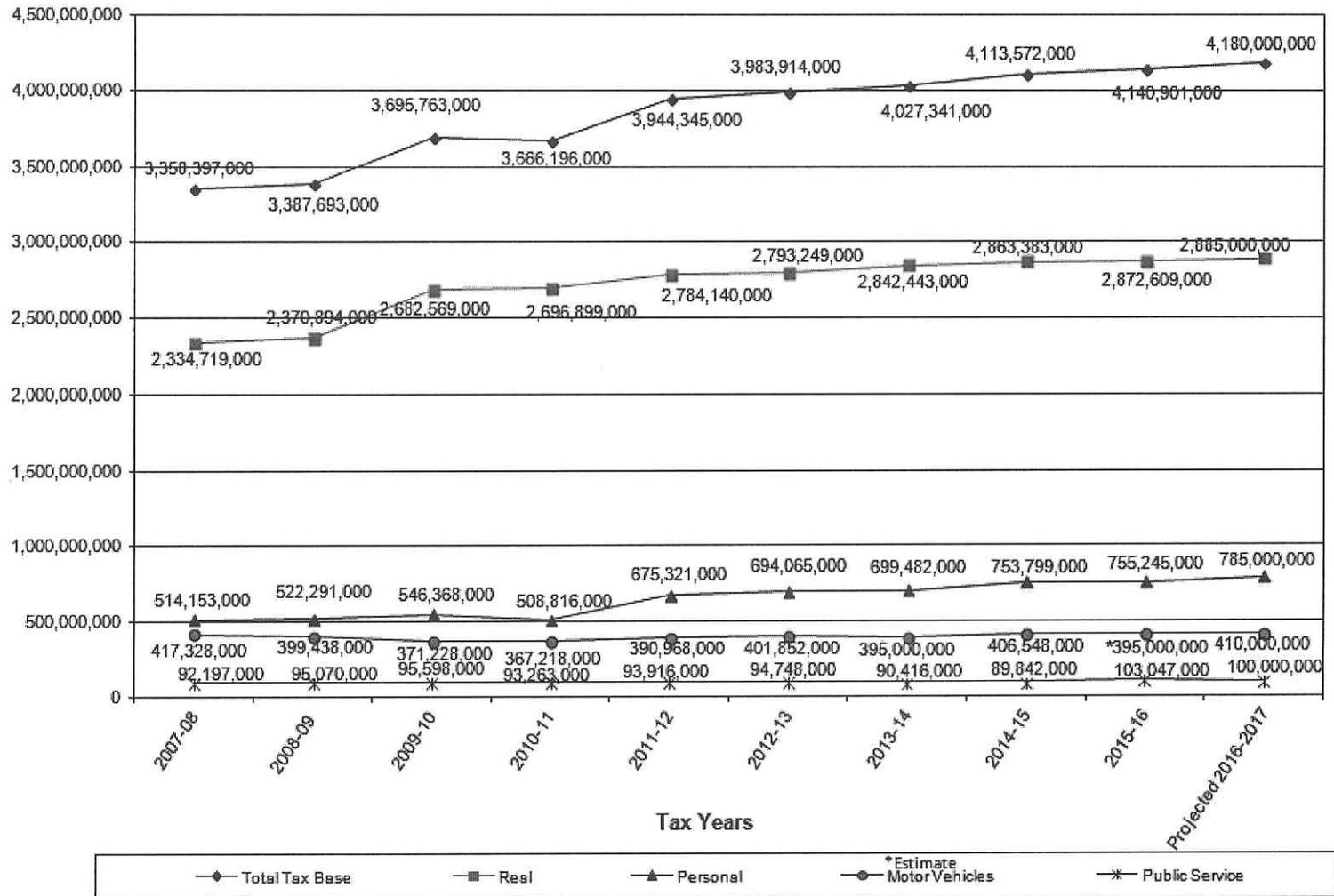
ASSUMPTIONS: The estimated net taxable value for FY16-17 is \$4,180,000,000. With a tax rate of \$.835 per \$100 of assessed valuation and a collection rate of 96.33%, the projected current year total property tax revenue, including taxes on motor vehicle rentals and heavy equipment rentals is \$33,680,059. This calculation is achieved using the following formula:

$$\begin{array}{rcccccccl}
 \text{PROPERTY TAX BASE} & \times & \frac{\text{TAX RATE}}{100} & \times & \text{COLLECTION \%} & + & \text{RENTAL TAXES} & = & \text{CURRENT YEAR PROPERTY TAXES} \\
 \\
 \$4,180,000,000 & \times & .00835 & \times & .9633 & + & \$58,000 & = & \$33,680,059
 \end{array}$$

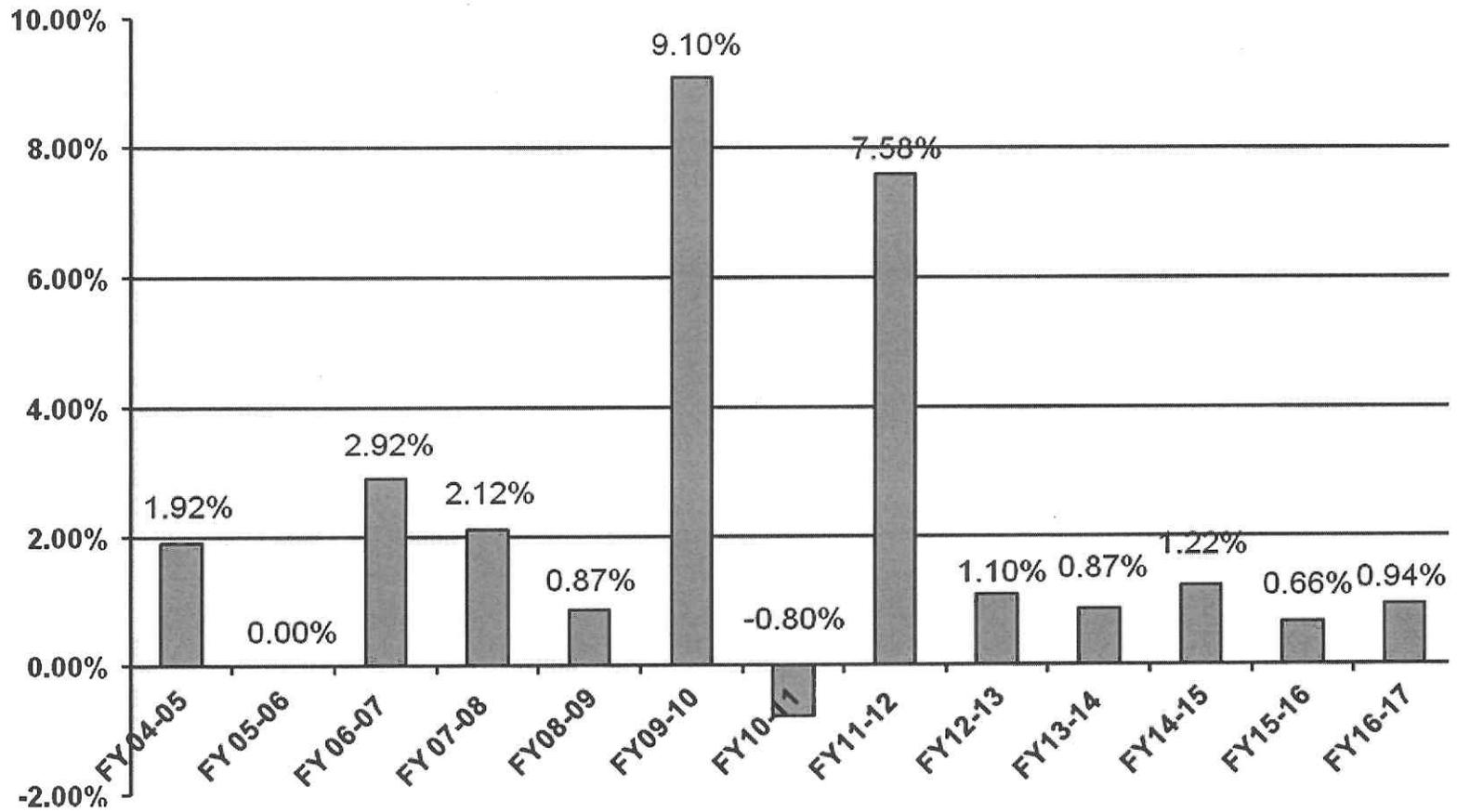
FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
\$33,278,786	\$33,030,438	\$33,030,438	CURRENT YEAR	\$33,680,059
\$1,287,638	\$1,440,000	\$1,440,000	PRIOR YEARS	\$1,440,000
\$429,282	\$425,000	\$425,000	PENALTIES & INTEREST	\$350,000
\$34,995,706	\$34,895,438	\$34,895,438	TOTAL	\$35,470,059

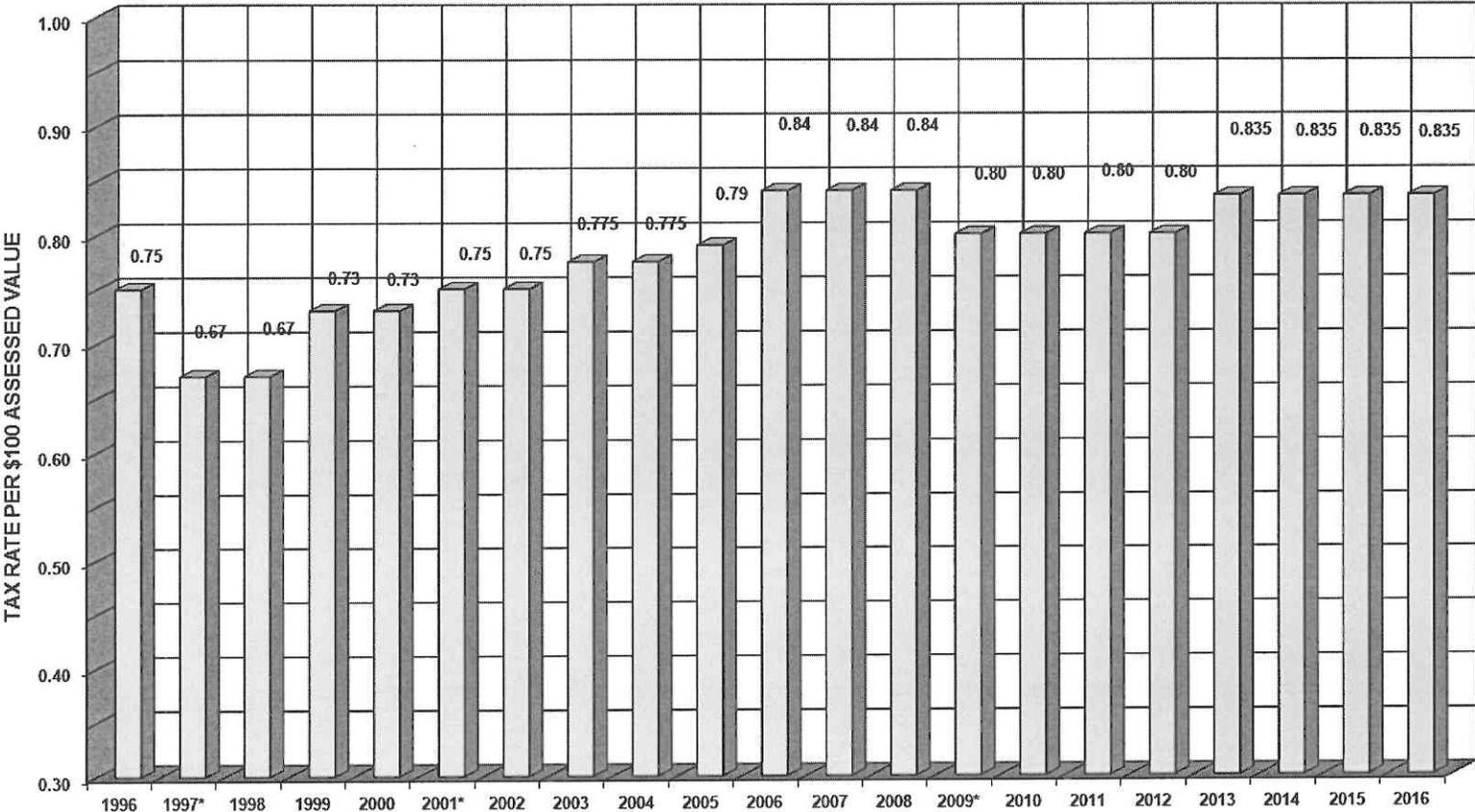
Tax Information - 10 Years



PROPERTY TAX BASE ANNUAL RATE OF INCREASE



COUNTY PROPERTY TAX RATES



□ FISCAL YEAR (* Denotes Reval Year)

RECOMMENDED FY16-17 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. FY14-15 sales tax revenues were up \$175,188, (2.76%) from actual FY13-14 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.

Due to legislative changes, the County is no longer allowed 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:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget *		Adopted 2016-17
\$3,870,054	\$3,750,000	\$3,750,000	Article 39 (1% County)	\$3,800,000
1,835,980	1,700,000	1,700,000	Article 40 (70%)	1,800,000
806,718	800,000	800,000	Article 42 (40%)	800,000
674	0	0	Article 44 (1/2% County)	0
\$6,513,426	\$6,250,000	\$6,250,000	Total	\$6,400,000

* Revised as of 12/31/15

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 \$7,570,658, an increase of \$28,888 (+0.38%) from the FY 15-16 adopted budget. Major changes include:

Sheriff – Arrest Fees – up \$10,000
Reason – Increase in arrests

Register of Deeds- Recording Fees – down \$10,000
Reason – Decrease in real estate sales

Rent – Mental Health-Eastpointe - down \$37,500
Reason – Eastpointe providing more maintenance to building

Jail – FICA Benefits – up \$4,000
Reason – Increase in inmates

Reimbursement for Law Enforcement Coverage - LaGrange – up \$45,057
Reason – Purchase of new replacement patrol vehicles

RZEDB-Rebate on interest for jail bonds- down \$23,369
Reason – Federal Government “Sequestration” took 8.7% away from rebate

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

	2014-15 Actual	2015-16 Original Budget	2015-16 Revised Budget as of 12/31/15	2016-17 Adopted
Sales and Service Fees				
Cablevision Fees	0	1,000	1,000	500
Privilege License	5,657	11,000	11,000	10,000
Jail Fees/ FICA Benefits	13,000	8,000	8,000	12,000
Arrest Fees	93,883	75,000	75,000	100,000
Fines-Fire Code Violations	1,502	500	500	500
Court Facility Fees	119,696	110,000	110,000	110,000
Register of Deeds Fees	178,788	200,000	200,000	190,000
Real Estate Transfer Fees	69,708	80,000	80,000	80,000
Sheriff Fees	91,912	110,000	110,000	110,000
Sheriff-Vehicle Storage	5,010	3,000	3,000	3,000
Sheriff-Civil Process Fees	65,475	66,000	66,000	66,000
Sheriff-Reimb Food Service	26,190	26,000	26,000	27,000
Sher-Concealed Weapon-County	475	1,200	1,200	1,000
Sheriff Fees-Tax Executions	467,391	533,505	533,505	578,562
Sheriff-Reimbursement-LaGrange	167,079	150,000	150,000	150,000
Inspections-Permit Fees	1,150	1,000	1,000	1,000
Planning Fees	1,944,792	2,000,000	2,000,000	2,000,000
Emergency Med. Services-Fees	45,975	0	0	0
Non-Emergency Transport	134,909	0	0	30,000
Reimb-Schools-EMS Ballgames	5,628	5,000	5,000	6,000
Reimb from Trans-Vehicle Insurance	17,570	18,000	18,000	20,000
Indirect Costs-From Landfill	47,050	50,000	50,000	50,000
Rent-Multi-Purpose Facility	31,200	31,200	31,200	31,200
Rent-Hwy 11/55	400	400	400	400
Rent-Livestock Arena	200	0	0	0
Rent-Farmland	0	800	800	800
Rent-Hannibal-Coastal Horizons	9,000	9,000	9,000	9,000
Rent-Mental Health-Eastpointe	100,000	100,000	100,000	62,500
Rent-Bowen Properties	3,530	3,600	3,600	3,600
Rent-Resource Dev Bldg-Trans	12,948	12,950	12,950	12,950
Continued Next Page				

Sales and Service Fees Continued				
Occupancy Tax-5% Collect Fee	9,899	9,000	9,000	9,250
Collection 1%-LaGrange Tax	8,308	8,500	8,500	8,500
Collection 1%-Pink Hill Veh	2,796	3,000	3,000	3,000
Collection 1%-Kinston Taxes	144,362	145,000	145,000	145,000
Collection 1%-Grifton Veh	12	100	100	100
Miscellaneous	13,672	10,000	10,000	10,000
File Fees-Elections	0	2,500	2,500	0
Tax Dept-Copy Sales	0	100	100	100
Floyd Buyout/ Land Lease	80	100	100	100
Commission-Jail Phone	111,844	105,000	105,000	110,000
Sheriff-Vehicle Usage Fee	353	200	200	200
Commission-Inmate Acct Fund	32,247	30,000	30,000	32,000
Indirect Costs from Trans Fund	12,800	12,800	12,800	12,800
Subtotal	\$3,996,491	\$3,933,455	\$3,933,455	\$3,997,062
Other				
Interest on Investment	8,689	20,000	20,000	15,000
Interest om NCVTS Collections	1,114	1,200	1,200	1,200
Jail Medical Attention	0	8,000	8,000	1,000
Snap Proceeds-Farmers Market	641	0	0	650
Donations-EMS	500	0	0	0
Sale of Fixed Assets-Equipment	0	200	200	200
Sale of Fixed Assets-Land	14,213	0	0	0
Reimbursement-LMH	11,698	0	0	0
Rebate-RZEDB-Jail	403,856	373,915	373,915	350,546
Insurance-Miscellaneous	7,852	5,000	5,000	5,000
Trans from Soil Conservation	14,101	0	0	0
Bond Premium-Series 2013 Refund	398,510	0	0	0
Hospital Annual Payment	500,000	500,000	500,000	500,000
Transfer from School Cap Fund	2,700,000	2,700,000	2,700,000	2,700,000
Subtotal	4,061,174	3,608,315	3,608,315	3,573,596
Total Sales, Services & Other	8,057,665	7,541,770	7,541,770	7,570,658

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 FY14-15 Social Services intergovernmental revenues totaled \$9,515,618 and Health intergovernmental revenues totaled \$1,805,862. Non-discretionary "process funds" (which are merely a pass-through) also make up a portion of revenues in this category. In FY14-15, Lenoir County received \$923,519 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 \$273,565 (+2.63%) from the adopted FY15-16 budget. Health (Federal-State) revenues are up \$14,806 (+ 0.87%) from FY15-16 adopted levels.

INTERGOVERNMENTAL REVENUES

	2014-15 Actual	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Adopted
Intergovernmental				
Video Service Tax-State	105,247	105,000	105,000	105,100
ABC Local Bottle Tax	13,979	12,500	12,500	13,000
Beer/Wine Taxes	162,736	145,000	145,000	150,000
Gas Tax Refund	0	1,200	1,200	0
Safe Roads - DWI	6,083	6,500	6,500	6,500
Grant-Hidta / Ocdef	7,304	4,000	4,000	7,000
Grant-Ice	7,670	4,000	4,000	8,000
Grant-Kate B. Reynolds	77,270	0	0	0
Grant-Coop Ext-Prevention Block	37,788	32,973	32,973	32,973
Grant-Tobacco Trust Fund-LCFM	10,910	0	0	0
Grant-Coop Ext- Community Trans	903	0	0	0
Reimburse-Emergency Mgmt	21,052	20,000	20,000	20,000
Reimburse-Soil Conservation	12,749	25,500	25,500	25,000
Reimburse-Veterans Office	0	1,400	1,400	1,400
Reimb-Elections-City of Kinston	0	15,000	15,000	0
Reimb-Elections-Town of LaGrange	0	4,000	4,000	0
Reimb-Elections-Town of Pink Hill	0	4,000	4,000	0
School Resource Officer	333,705	250,585	250,585	258,359
Housing Authority-City of Kinston	3,494	10,000	10,000	5,000
Grant-Parenting Matters	28,194	0	28,194	0
Sheriff-Concealed Weapons-State	32,215	30,000	30,000	30,000
SCAAP-Sheriff	12,483	0	0	0
Sheriff-Misdemeanant Confinement	341,875	230,000	230,000	325,000
Sheriff-Federal Prisoners	180	0	0	0
Sheriff-Other County Prisoners	51,750	100,000	100,000	50,000
EMS-Medicaid Reimbursement	515,620	350,000	350,000	400,000
JLECC-Reimbursement-Jones County	170,150	211,115	211,115	264,174
Reimb-Grant-ABPP#PSAP10476 Taylor	101,481	0	0	0
Lottery Proceeds-School Debt	600,000	600,000	600,000	600,000
ABC Profits	90,909	50,000	50,000	70,000
Law Enforcement Reserve	5,545	13,000	0	6,000

INTERGOVERNMENTAL REVENUES

Intergovernmental-Subtotal	\$2,751,292	\$2,225,773	\$2,240,967	\$2,377,506
Process Funds-Intergovernmental				
Peg-Tacc 9	29,226	32,000	32,000	32,000
Peg-LCBOE	29,226	32,000	32,000	32,000
Fines	344,937	350,000	350,000	350,000
Forfeitures	0	3,000	3,000	3,000
Grant-Coop Ext - Ship	5,057	0	3,522	5,057
EMPG Supplemental	15,827	0	0	0
JCPC Grant-Advisory	5,000	0	5,000	0
JCPC-Structured Day	0	0	173,377	0
JCPC-Teen Court	33,029	0	0	0
JCPC Programs (For Budgeting Only)	0	206,571	0	206,571
Grant-Structured Day / Restitution	140,348	0	0	0
Grant-Gang Positive Behavior	0	0	0	0
Grant-8th Judicial Dist Comm Inter	120,000	0	120,000	0
ROD-Floodplain Mapping Fee	12,789	13,000	13,000	13,000
Occupancy/Tourism-3%	188,080	180,000	180,000	185,000
Process Funds-Subtotal	\$923,519	\$816,571	\$911,899	\$826,628
Health Intergovernmental	\$1,805,862	\$1,699,613	\$1,809,703	\$1,714,419
Social Services Intergovernmental	\$9,515,618	\$10,411,961	\$10,411,961	\$10,685,526

GENERAL FUND APPROPRIATED FUND BALANCE

DESCRIPTION: The adopted FY16-17 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 \$67.4 million operating budget, the County's existing unassigned fund balance provides approximately eight (8) 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, 2016 and 2017. Note: This projected fund balance is based on budgetary assumptions being accurate and budgetary recommendations being approved.

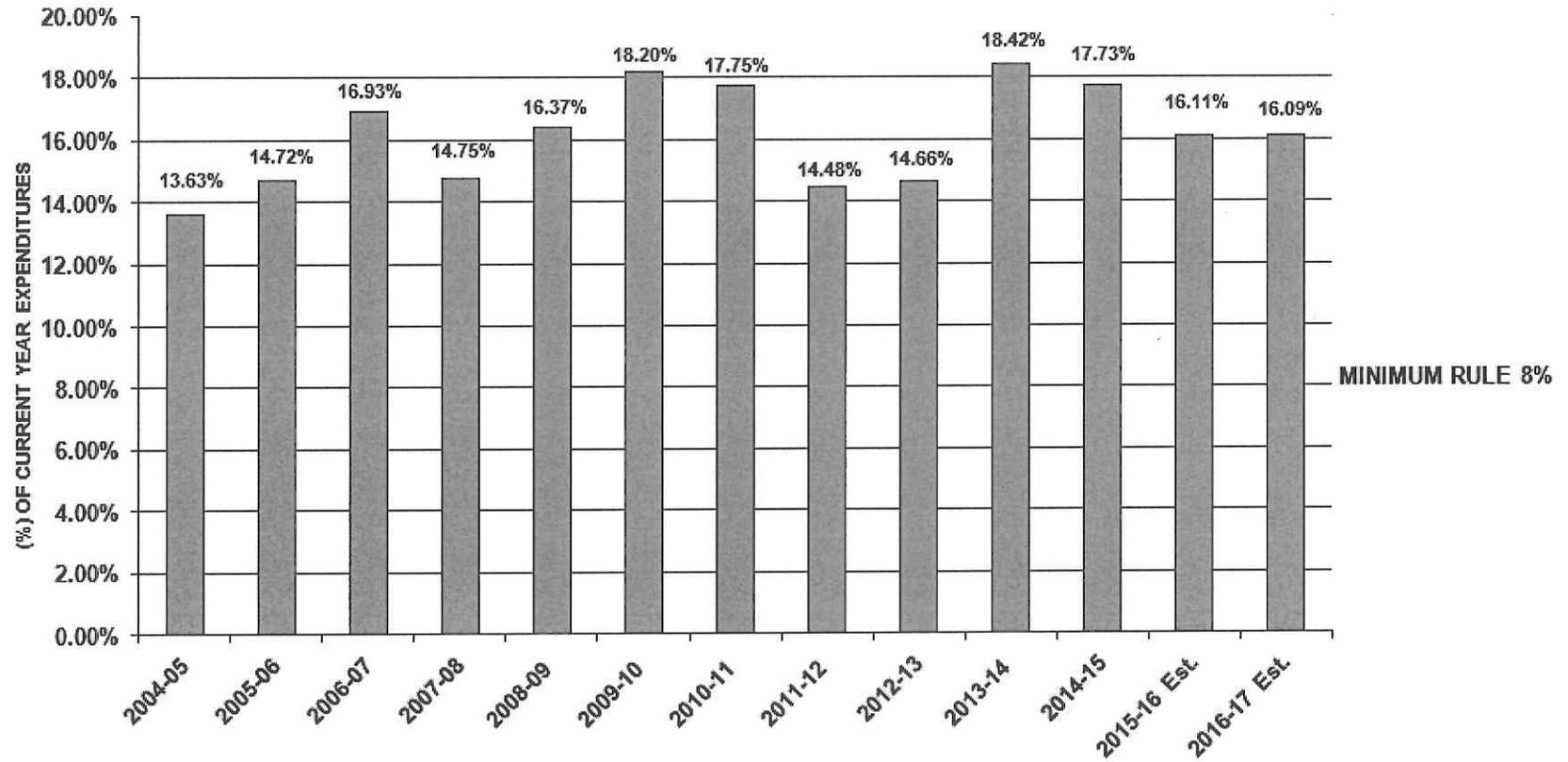
Year Ending	Unassigned Fund Balance	Fund Balance as Percent (%) Of Current Year Expenditures
June 30, 2005	\$6,344,224	13.63%
June 30, 2006	\$6,845,044	14.72%
June 30, 2007	\$8,723,521	16.93%
June 30, 2008	\$8,371,724	14.75%
June 30, 2009	\$9,581,420	16.37%
June 30, 2010	\$9,831,240	18.20%
June 30, 2011	\$9,818,692	17.75%
June 30, 2012	\$8,909,366	14.48%
June 30, 2013	\$8,672,516	14.66%
June 30, 2014	\$10,828,590	18.42%
June 30, 2015	\$10,841,089	17.73%
June 30, 2016 (Est.)	\$10,841,089	16.11 %
June 30, 2017 (Est.)	\$10,841,089	16.09%

OUTLOOK: The County estimated the fund balance available for appropriation using the audited financial statements for FY14-15 and predicting the operating results for FY15-16. 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. In FY13-14 the Board raised the property tax rate 3.5cents to reinstate that source of funding. The FY16-17 budget does appropriate \$2,353,655 in "assigned" fund balance to balance the budget. After this action, \$5,186,641 in "assigned" fund balance will remain, over and above, the total \$10,841,089 unassigned fund balance.

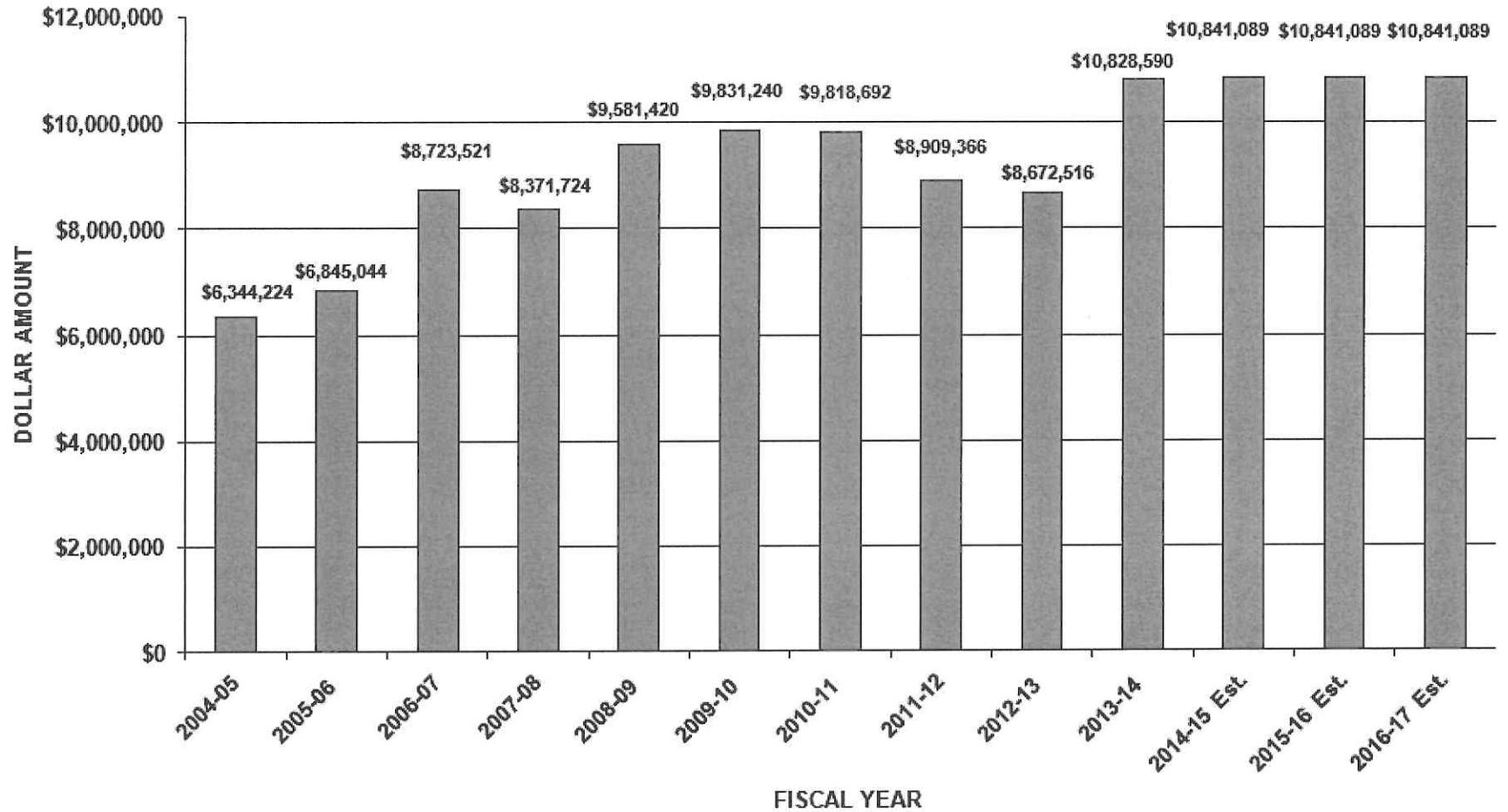
2013-14 Actual	Original 2015-16 Budget	Revised 2015-16 Budget *		Adopted 2016-17
\$0	\$2,853,792	\$3,241,589	Appropriated Fund Balance	\$2,353,655

*Revised as of 12/31/15

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



UNASSIGNED FUND BALANCE (GENERAL FUND)



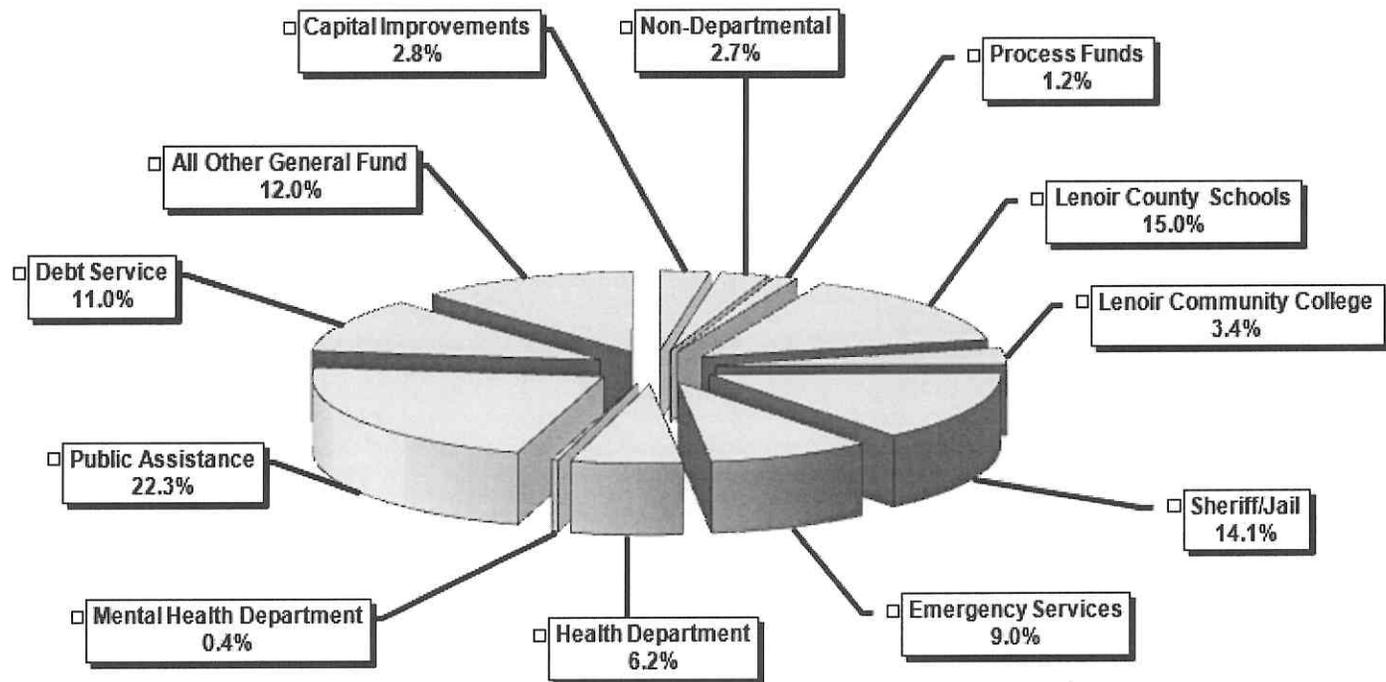
GENERAL FUND EXPENDITURES

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

FY 16-17 General Fund Appropriations



TOTAL \$67,398,451

SUMMARY OF EXPENDITURES

GENERAL FUND	FY 2014-15	BUDGET		BUDGET		BUDGET		FY 15-16 ORIGINAL VS FY 16-17 ADOPTED
		ACTUAL	FY 2015-16 ORIGINAL	FY 2015-16 REVISED	FY 2016-17 ADOPTED	FY 2016-17 ADOPTED		
COUNTY DEPARTMENTS								
GOVERNING BODY	210,354	218,700	218,700	219,782			0.49%	
COUNTY ADMINISTRATION	297,701	283,476	283,476	309,580			9.21%	
FINANCE	221,208	297,817	297,817	262,632			-11.81%	
HUMAN RESOURCES	123,285	174,913	174,913	178,963			2.32%	
TAX	720,285	787,865	787,865	715,865			-9.14%	
LEGAL	33,294	62,500	62,500	47,500			-24.00%	
BUILDING & GROUNDS (CT FAC & PUB BLDGS)	965,665	1,156,931	1,156,931	1,183,462			2.29%	
ELECTIONS	259,793	465,327	465,327	340,247			-26.88%	
REGISTER OF DEEDS	236,253	274,855	274,855	279,660			-1.8%	
MANAGEMENT INFORMATION SYSTEMS	872,157	1,091,125	1,091,125	1,116,729			2.35%	
SHERIFF	4,378,095	4,755,802	4,772,221	5,031,987			5.81%	
SHERIFF-CIVIL PROCESS	83,972	77,024	275,246	78,388			1.77%	
SHERIFF-CONCEALED WEAPON	23,083	19,317	21,590	20,075			3.92%	
CENTRAL COMMUNICATIONS	1,284,605	1,407,428	1,415,156	1,595,148			13.34%	
JAIL	3,981,904	4,071,693	4,071,693	4,361,903			7.13%	
EMERGENCY MANAGEMENT	384,325	373,913	373,913	374,894			0.26%	
EMERGENCY MEDICAL SERVICE	4,256,018	4,070,568	4,070,568	4,117,562			1.15%	
NON-EMERGENCY TRANSPORT	1,230	0	0	0			0.00%	
PLANNING AND INSPECTIONS	217,851	225,707	225,707	231,404			2.52%	
MEDICAL EXAMINER	34,100	40,000	40,000	55,000			37.50%	
ECONOMIC DEVELOPMENT	251,792	277,459	277,459	296,404			6.83%	
SUB-TOTAL	18,836,970	20,132,420	20,357,062	20,799,646			3.31%	

GENERAL FUND	FY 2014-15	BUDGET		BUDGET		BUDGET		FY 15-16 ORIGINAL VS FY 16-17 ADOPTED
		ACTUAL	FY 2015-16 ORIGINAL	FY 2015-16 REVISED	FY 2016-17 ADOPTED	FY 2016-17 ADOPTED		
PUBLIC ASSISTANCE								
HEALTH DEPARTMENT	3,714,718	4,314,132	4,412,940	4,172,734			-3.28%	
MENTAL HEALTH	245,715	245,715	245,715	245,715			0.00%	
DSS	13,205,455	14,590,431	14,589,482	15,018,581			2.93%	
SUB -TOTAL	17,165,888	19,150,278	19,248,137	19,437,030			1.50%	

SUMMARY OF EXPENDITURES

GENERAL FUND	FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2015-16	BUDGET FY 2016-17	FY 15-16 ORIGINAL VS FY 16-17 ADOPTED
OTHER THAN COUNTY DEPARTMENTS	ACTUAL	ORIGINAL	REVISED	ADOPTED	
NON-DEPARTMENTAL	1,621,473	1,995,850	2,010,850	1,830,961	-8.26%
PROCESS FUNDS	1,038,658	816,571	948,683	815,571	-0.12%
OUTSIDE AGENCIES	113,209	129,500	129,500	129,500	0.00%
DISASTER EXPENSES-IRENE 2011	0	0	0	0	0.00%
FIRE PROTECTION	56,000	0	0	0	-100.00%
VETERANS OFFICE	21,244	33,241	33,241	33,241	0.00%
NC COOPERATIVE EXTENSION SERVICE	451,120	412,331	551,127	471,382	14.32%
SOIL CONSERVATION	119,293	121,076	121,076	120,916	-0.13%
LENOIR COUNTY SCHOOLS	9,900,000	9,900,000	9,900,000	10,100,000	2.02%
LENOIR COMMUNITY COLLEGE	2,335,000	2,260,000	2,260,000	2,260,000	0.00%
PUBLIC LIBRARY (CULTURAL)	740,500	740,500	740,500	740,500	0.00%
RECREATION	855,530	899,000	899,000	899,000	0.00%
DEBT SERVICE	7,907,272	7,704,785	7,704,785	7,384,790	-4.15%
SUB-TOTAL	25,159,299	25,012,854	25,298,762	24,803,400	-0.84%

TRANSFERS TO:					
CIP FUND	2,715,203	1,949,366	1,949,366	1,863,973	-4.38%
REVALUATION FUND	0	0	0	0	0.00%
INDUSTRIAL DEV PROJECT-SHELL #3	0	0	0	0	0.00%
INSURANCE FUND	299,700	0	0	0	0.00%
VEHICLE REPLACEMENT FUND	385,570	400,000	400,000	444,402	11.10%
CAPITAL RESERVE FUND-DEBT SERVICE	0	0	0	0	0.00%
TRANSPORTATION FUND	0	0	0	0	0.00%
CAPITAL PROJECT-SEWER	0	0	0	0	0.00%
CAPITAL PROJECTS-JAIL	0	0	0	0	0.00%
CDBG #11-C-2375	0	0	0	0	0.00%
SUBTOTAL	3,400,473	2,349,366	2,349,366	2,308,375	-1.74%
CONTINGENCY	0	50,000	50,000	50,000	0.00%
TOTAL / GENERAL FUND	64,562,630	66,694,918	67,303,327	67,398,451	1.05%

SUMMARY OF EXPENDITURES

OTHER FUNDS	FY 2014-15 ACTUAL	BUDGET FY 2015-16 ORIGINAL	BUDGET FY 2015-16 REVISED	BUDGET FY 2016-17 ADOPTED	FY 15-16 ORIGINAL VS FY 16-17 ADOPTED
EMPLOYEE INSURANCE	4,770,689	4,754,360	4,754,360	4,823,780	1.46%
VEHICLE REPLACEMENT	494,278	450,000	450,000	444,402	-1.24%
SHERIFF-FEDERALLY SEIZED PROPERTY	77,299	70,000	70,000	30,000	-57.14%
SHERIFF-STATE CONTROLLED SUBSTANCE	43,585	25,000	25,000	15,000	-40.00%
SCHOOL CAPITAL FUND	3,468,406	4,300,000	3,217,343	3,449,883	-19.77%
TRANSPORTATION	1,210,693	1,246,692	1,250,173	1,181,056	-5.26%
TIRE DISPOSAL	114,008	170,000	170,000	170,000	0.00%
E-911	977,752	536,172	534,124	648,545	20.96%
REVALUATION	55,007	74,144	74,144	142,051	91.59%
AUTOMATION-PRESERVATION	0	19,025	19,025	19,025	0.00%
CAPITAL IMPROVEMENTS	3,976,406	1,949,366	4,546,215	3,974,114	103.87%
CAPITAL PROJECTS	3,039,183	0	29,399,574	0	0.00%
CDBG & SFR GRANTS	37,875	0	755,000	0	0.00%
FIRE DISTRICTS	1,421,891	1,457,424	1,457,424	1,567,319	7.54%
SOLID WASTE MANAGEMENT	2,477,402	3,112,839	3,112,839	3,105,590	-0.23%
FAMILY CAREGIVER - SMART START	52,100	52,100	61,153	60,888	16.87%
SUB-TOTAL	22,216,574	18,217,122	49,896,374	19,631,653	7.76%
GRAND TOTAL - ALL FUNDS	86,779,204	84,912,040	117,199,701	87,030,104	2.49%

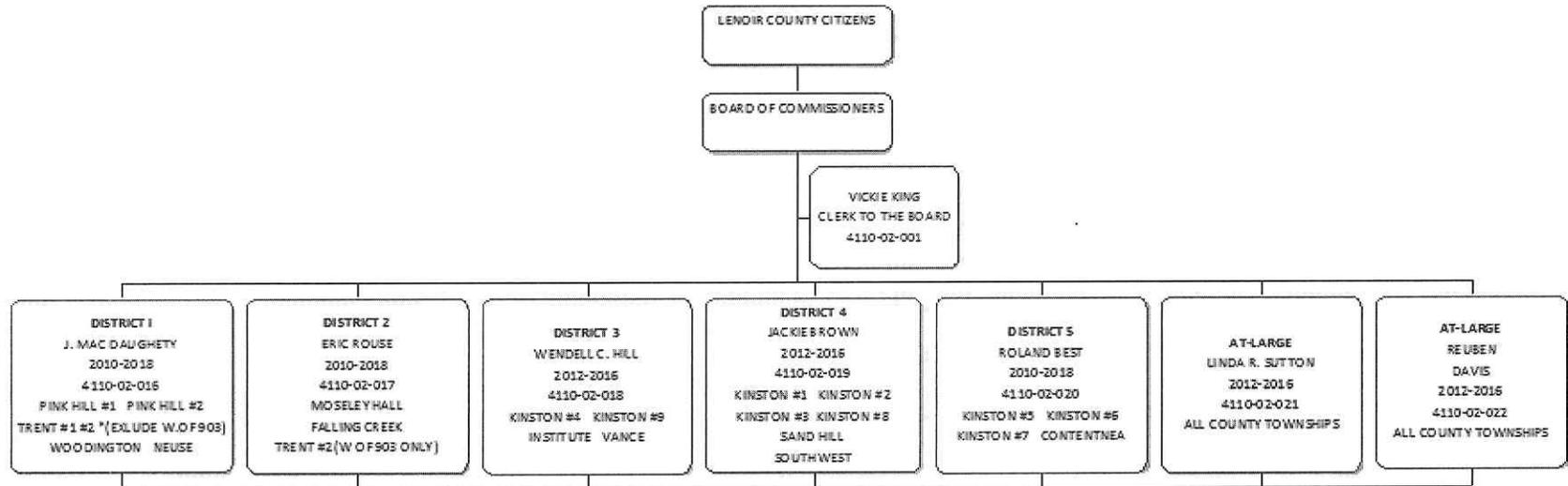


GENERAL FUND
EXPENDITURES BY DEPARTMENT

This section contains more detailed information about General Fund Departments/programs, including organizational charts, FY 15-16 highlights, and goals for FY 16-17.



LENOIR COUNTY BOARD OF COMMISSIONERS



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
8	8	8

Effective the first meeting in December, 2015 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 2016 Districts 3, 4 and both At-Large seats are up for election.

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 2015 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. Three (3) positions were up for election in 2014 and four (4) positions are up for election in 2016. 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.

FY15-16 HIGHLIGHTS: The Board: 1) Approved several Economic Development projects; 2) Participated in the National Association of Counties (NACO) Legislative Conference; 3) Continued cooperative efforts with municipalities, state officials, and federal agencies for the benefit of all Lenoir County citizens.

FY16-17 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 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 the need for Article 46, ¼ cent sales tax.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
\$142,873	\$142,875	\$142,875	SALARIES	\$143,816
\$21,241	\$20,561	\$22,125	BENEFITS	\$22,466
\$46,240	\$55,264	\$53,700	OPERATING	\$53,500
0	0	0	CAPITAL OUTLAY	0
\$210,354	\$218,700	\$218,700	TOTAL	\$219,782

COUNTY ADMINISTRATION

BOARD OF COMMISSIONERS

**MICHAEL W. JARMAN
COUNTY MANAGER
4120-02-011**

**JOEY BRYAN
ASSISTANT COUNTY MANAGER
4120-02-006**

AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
2 FT	3 FT	2 FT
2 TOTAL	3 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.

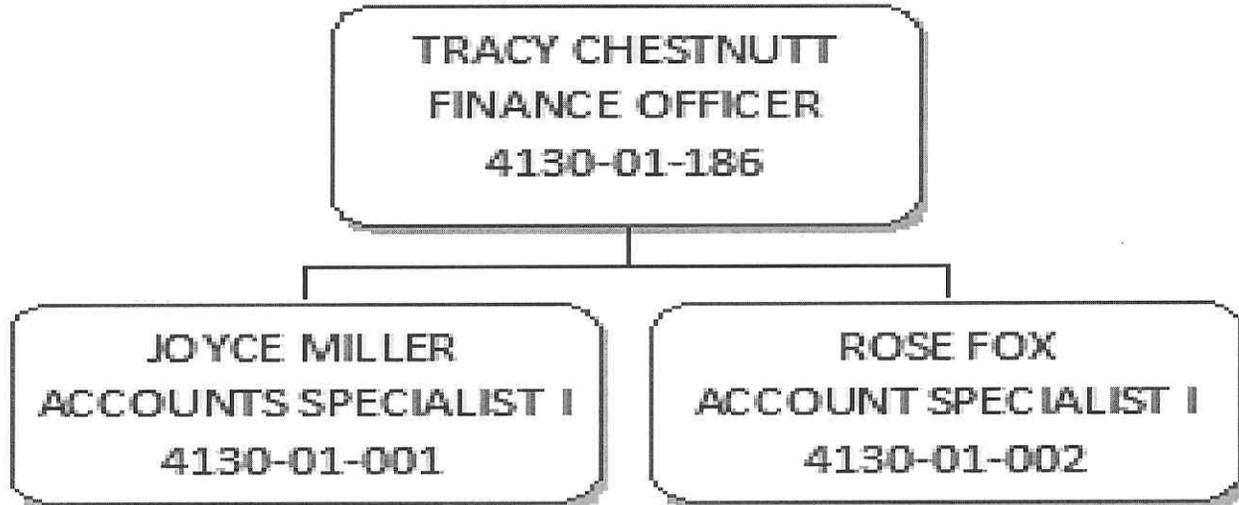
FY 15-16 HIGHLIGHTS: County Administration: 1) Prepared FY16-17 budget, five (5) year financial forecast, and other financial documents; 2) Assisted with economic development performance contracts and multiple economic development projects; and 3) Continued coordination of major software upgrades in the Finance Department, Tax Department, and the Department of Social Services.

FY 16-17 GOALS: County Administration will: 1) Manage FY16-17 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:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17 Budget
\$233,622	\$200,758	\$200,758	Salaries	\$236,223
\$57,282	\$54,018	\$54,018	Benefits	\$60,957
\$6,797	\$28,700	\$28,700	Operating	\$12,400
-0-	-0-	-0-	Capital Outlay	-0-
\$297,701	\$283,476	\$283,476	Total	\$309,580

FINANCE



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
2 FT	3 FT	3 FT
2 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.

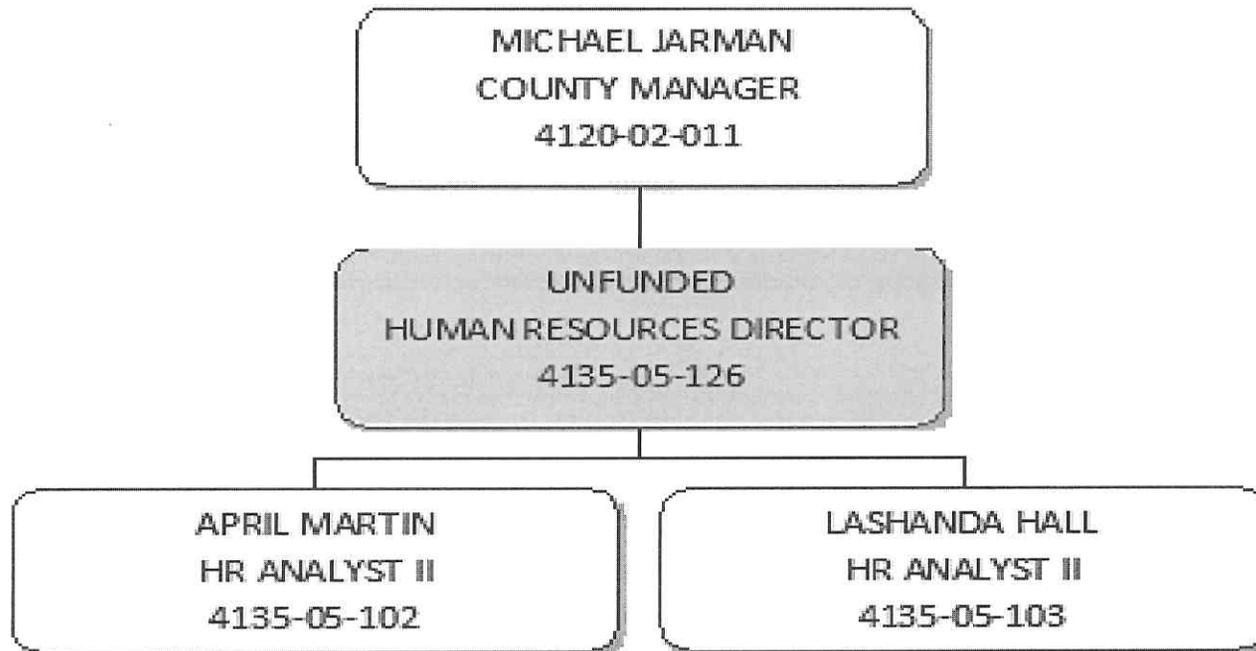
FY 2015-2016 HIGHLIGHTS: (1) Worked with all departments to computerize financial reporting forms; (2) Assisted in streamlining the budget process and preparing the FY 16-17 budget; (3) Began implementation of Financial Software.

FY 2016-2017 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 FY17-18 budget. (6) Complete implementation of Financial and Payroll Software.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
\$162,692	\$197,116	\$197,116	Salaries	\$177,156
51,158	62,009	62,009	Benefits	57,676
7357	37,192	37,192	Operating	26,300
	1,500	1,500	Capital Outlay	1,500
\$221,207	\$297,817	\$297,817	Total	\$262,632

HUMAN RESOURCES



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
2 FT	2 FT	2 FT
2 TOTAL	2 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:

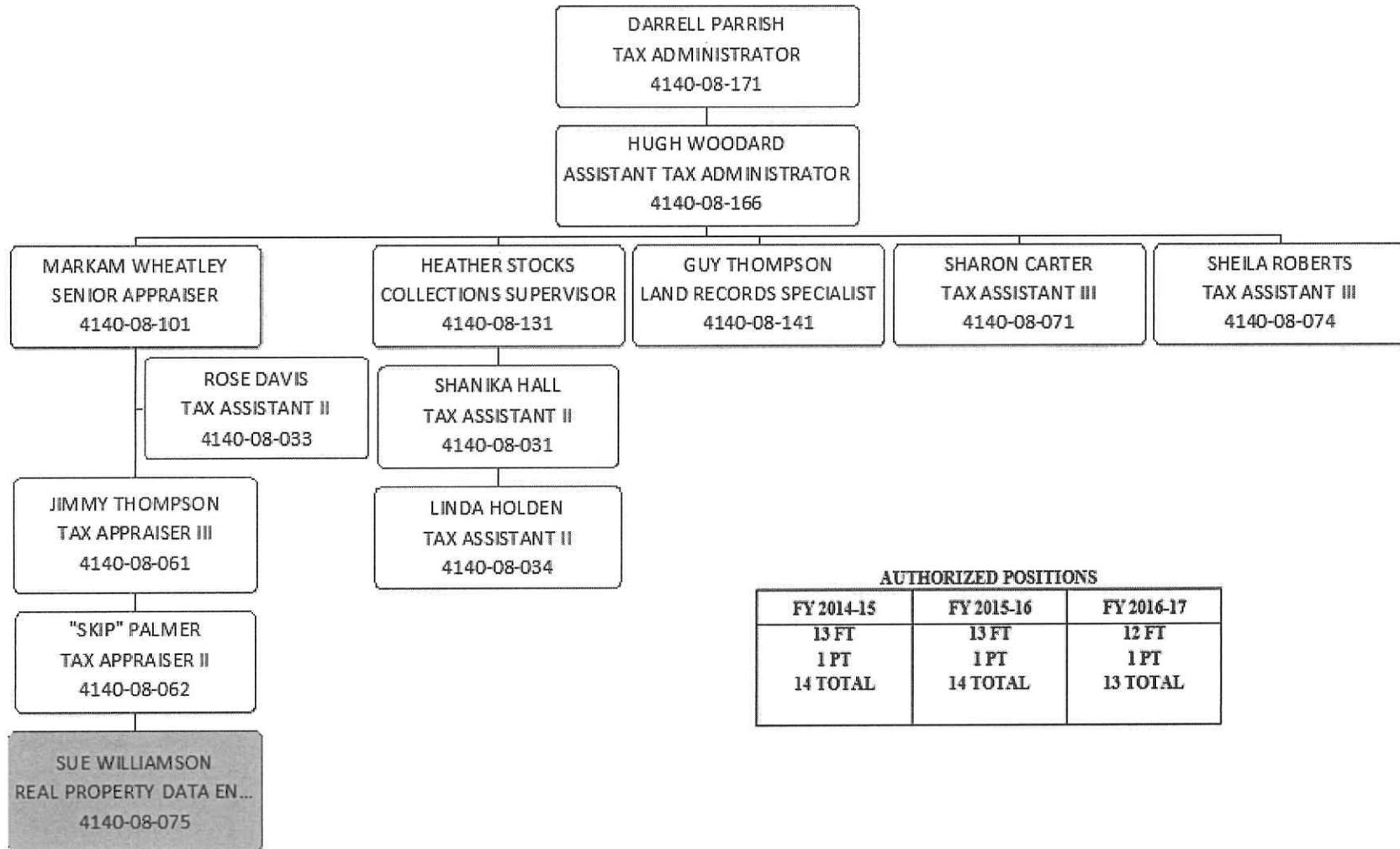
FY 15-16 WORK PLAN HIGHLIGHTS: (1) The HR Department's duties and responsibilities were fulfilled by two full-time staff members to meet the challenges of keeping consistent and compliant personnel policies and practices; (2) Assisted Departments with Workers Compensation, EEO, FLSA, FMLA, SHRA and ADAAA compliance; (3) Assisted Department Heads with difficult employee relations issues; (4) Continued working towards full County-wide compliance with the Position Management System and timely Personnel and Position Actions; (5) Completed the update of the Lenoir County Personnel Policies and Procedures Manual; (6) Furthered the development of a centralized County-wide recruitment process; and (7) Purchased a newer, faster and more technologically-advanced HR and Payroll software from Tyler Technologies (Munis).

FY 16-17 GOALS: (1) To fully comply with all public-purpose employment Laws, Rules and Regulations; (2) To keep the Lenoir County Personnel Policies and Procedures Manual updated annually; (3) To develop and implement a Progression Pay Plan for all County employees; (4) To implement and train employees on new HR and Payroll software; and (5) To continue moving forward toward a more uniform, consistent and centralized Human Resources System in Lenoir County.

FUNDING LEVELS

Actual 2014-15	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
86,767	100,420	100,420	Salaries	103,432
29,775	34,493	34,493	Benefits	35,531
6,745	40,000	40,000	Operating	40,000
0	0	0	Capital Outlay	0
123,287	174,913	174,913	Total	178,963

TAX OFFICE



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
13 FT	13 FT	12 FT
1 PT	1 PT	1 PT
14 TOTAL	14 TOTAL	13 TOTAL

TAX OFFICE

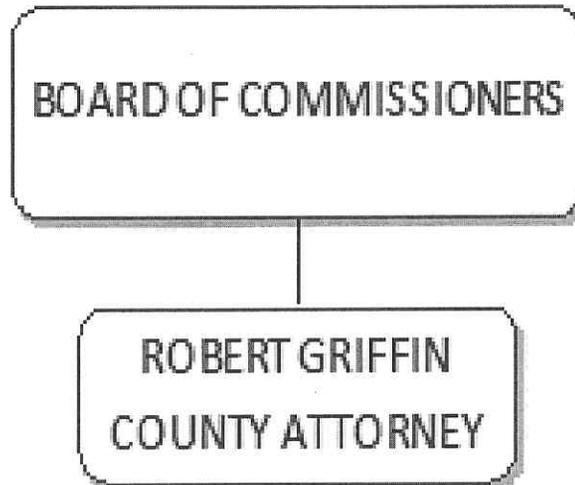
DESCRIPTION: The Tax Office is charged with the duty of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. The office maintains records of real estate, personal property, property transfers, property tax exemptions, exclusions, deferrals, and 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 2015-2016 HIGHLIGHTS: Tax 1) Converted to new software system (ONETax) 2) completed Business Personal Property Tax audits resulting in total net tax collected of more than \$1,125,000. over the past three years 3) educated taxpayers about motor vehicle tax law change 4) reduced staff as result of tax change for motor vehicles 5) attained collection rate of 96.33% 6) collected \$637,211 through the Lenoir County Taxpayer Search, View, & Pay website.

FY 2016-2017 GOALS: Tax will 1) continue to learn and use enhanced collection features of new software (ONETax) 2) gather and input additional taxpayer data in personal property side of new ONETax software 3) strive to attain a 97% collection rate 4) complete County Wide Tax Revaluation effective January 2017.

14-15 ACTUAL	ORIGINAL 15-16 BUDGET	REVISED 15-16 BUDGET		RECOMMENDED 2016-2017
464,480	478,130	453,130	SALARIES	450,578
165,558	180,495	180,495	BENEFITS	161,997
90,245	129,240	154,240	OPERATING	103,290
0	0	0	CAPITAL OUTLAY	0
720,283	787,865	787,865	TOTAL	715,865

COUNTY ATTORNEY/LEGAL

**AUTHORIZED POSITIONS**

FY 2014-15	FY 2015-16	FY 2016-17
N/A	N/A	N/A

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.

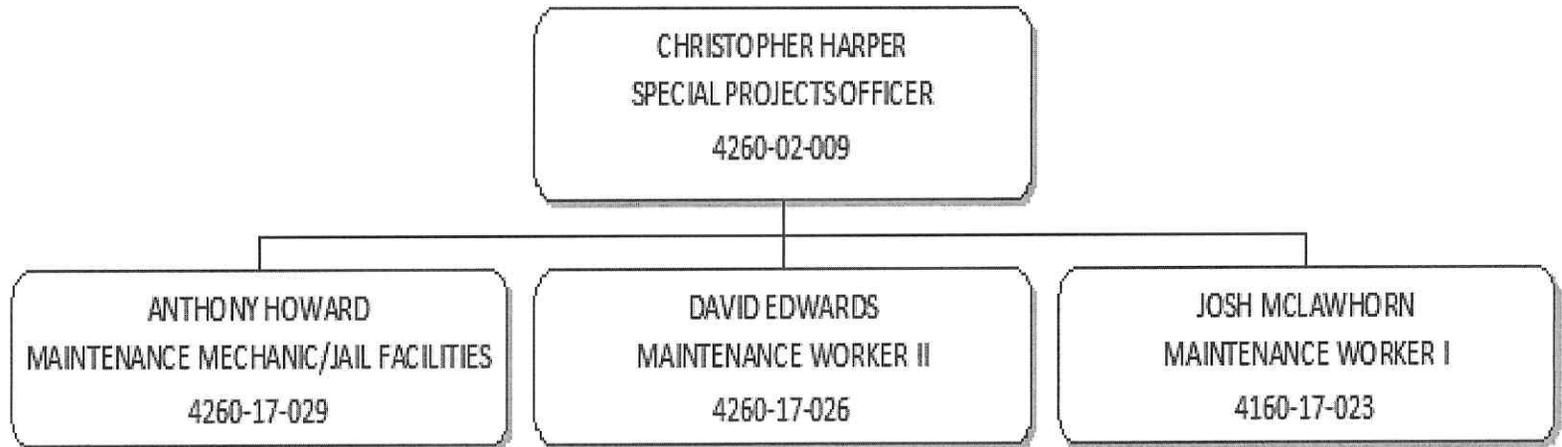
FY 15-16 HIGHLIGHTS: Mr. Griffin attended regularly scheduled Board meetings and performed the above-described duties. Mr. Griffin continues to serve the Board on a month to month basis. Mr. Griffin as a full-time County employee serves as one of the Child Welfare and Adult Services attorneys on the staff of the Department of Social Services.

FY 16-17 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:

2015-16 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
	0	0	SALARIES	0
	0	0	BENEFITS	0
33,294	62,500	62,500	OPERATING	47,500
0	0	0	CAPITAL OUTLAY	0
33,294	62,500	62,500	TOTAL	47,500

COURT FACILITIES/PUBLIC BUILDINGS



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
3 FT	4 FT	4 FT
1 PT	4 TOTAL	4 TOTAL
4 TOTAL		

COURT FACILITY/PUBLIC BUILDINGS

DESCRIPTION: The Buildings 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 2015-16 HIGHLIGHTS: In addition to routine maintenance and custodial services, some of the larger accomplishments included the following: 1) Replacement of the HVAC unit at the Board of Elections, 2) Demolished the old house at DSS and created a new gravel parking lot, 3) Sealed the main parking lot at DSS, 4) Created a sump system to alleviate flooding in the lower areas of the Courthouse, and 5) Updated and repaired lighting at the Cooperative Extension Livestock Arena.

FY 2016-17 GOALS: The Department plans to: 1) Implement training opportunities for Maintenance staff by accessing training with DSS staff, 2) Implement the use of a smart phone application to assign and monitor work order progress, 3) Use smart phone applications to better track workload data 4) Repair and resurface the parking lot on McLewean St. near the Detention Center, 4) Relocate all Maintenance staff to the Courthouse Square facility, 5) Acquire additional training for the Maintenance Mechanic to acquire certifications with the Detention Center systems and 7) Work to cross-train new employees to create redundancies in case of vacancies, attrition, retirement, etc.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-17
92,928	97,139	97,139	SALARIES	112,793
37,772	43,082	43,082	BENEFITS	52,144
834,964	1,015,710	1,015,710	OPERATING	1,015,050
0	1,000	1,000	CAPITAL OUTLAY	3,475
965,664	1,156,931	1,156,931	TOTAL	1,183,462

BOARD OF ELECTIONS

DANA KING
BOARD OF ELECTIONS DIRECTOR
4370-09-116

JEN ALPHIN
SUPERVISOR OF ELECTIONS
4370-09-111

UNFUNDED
DEPUTY SUPERVISOR OF ELECTIONS
437009-192

AMY MORGAN
DEPUTY SUPERVISOR OF ELECTIONS
437009-192

ELECTION WORKERS

DONS THOMPSON	4370-09-001
ALICE GRAY	4370-09-002
PATRICIA WORLEY	4370-09-003
SHIRLEY NOBLES	4370-09-004
CHARLOTTE WIGGILL	4370-09-005
MARILYN SUTTON	4370-09-006
CAROL CANADY	4370-09-007
PATRICIA BATTLE	4370-09-008
CORDIA BAKER	4370-09-009
THELMA PERRY	4370-09-010
KIMBERLY NETTLES	4370-09-011
YVONNA EDWARDS	4370-09-012
CHANDRA COBB	4370-09-013
WILBERT JOHNSON	4370-09-014
DIANE MEDLIN	4370-09-015
YVONNE TUMMAGE	4370-09-016
BRENDA SMITH	4370-09-017
NOEL BUCK	4370-09-018
DOONNA MILLS	4370-09-019
ANNE KORNEGAY	4370-09-020
MABLE GRIFFIN	4370-09-021
CHARLES TAYLOR	4370-09-022
ROLLY JENNIGAN	4370-09-023
PAT ROCKENHAUSER	4370-09-024
SUSAN BAKER	4370-09-025
CAREY SWANN	4370-09-026
JANE LANDRY	4370-09-027
VACANT	4370-09-028
KATHRYN THUTT	4370-09-029
MARVA BROWN	4370-09-030
VICTOR KONINSKI	4370-09-031
ROBERT GARRETT, J.	4370-09-032
LINDA SUMMERS	4370-09-033
JAMES MILLS	4370-09-034
MARLETTA JENKINS	4370-09-035
VIRGINIA DAUGHER...	4370-09-036
MARGIE GOODING	4370-09-037
GEORGE FIELDS, JR.	4370-09-038
GLORIA BRINSON	4370-09-039
CARRIE JACKSON	4370-09-040
BETTY POTTER	4370-09-041
ANITA TURNER	4370-09-042
CHELSEA ZEBIBER	4370-09-043
REBECCA NOBLES	4370-09-044
CARMEN BARKS	4370-09-045
SMITHIE PEARCILL	4370-09-046
ASONIA JONES	4370-09-047

ELECTION WORKERS

MARtha STRAIN...	4370-09-048
THELMA WILLIAMS	4370-09-049
EULA LONG	4370-09-050
AUCETINE ROUSE	4370-09-051
BETTY MOORE	4370-09-052
MARGARET SWEAT	4370-09-053
KIMBERLY MCCOY	4370-09-054
ELUAH GOODING	4370-09-055
VACANT	4370-09-056
MICHELLE DAVIS	4370-09-057
INA MAE LOFTIN	4370-09-058
HENRY DOVE, JR.	4370-09-059
JOAN HARRIS	4370-09-060
VACANT	4370-09-061
JEAN MARSH BURN	4370-09-062
NANNIE KIRKMAN	4370-09-063
CASSANDRA PARKER	4370-09-064
VACANT	4370-09-065
SHIRLEY OVERTON	4370-09-066
EDNA TOLLIVER	4370-09-067
BETTY CARLISLE	4370-09-068
ANN HARDEE	4370-09-069
SANDRA JACOBSS	4370-09-070
ZAKYYAH SALLEMI	4370-09-071
MARILYN DAVIS	4370-09-072
MARY JOHNSON	4370-09-073
KAY MCCOY	4370-09-074
BETTY SMITH	4370-09-075
VACANT	4370-09-076
CONSTANCE FUZZELL	4370-09-077
EVERNELL PITTMAN	4370-09-078
SONNIE ISLER	4370-09-079
JOYCE EVERETT	4370-09-080
TERESA GREEN	4370-09-081
CAROLYN HARPER	4370-09-082
LINDA HOOBES	4370-09-083
PHYLLIS WALLACE	4370-09-084
STEVEN ROMAN	4370-09-085
HENRY GRADY	4370-09-086
VACANT	4370-09-087
GEORGE GAVICK	4370-09-088
JOYCE KORBEST	4370-09-089
CAROL CARLISLE	4370-09-090
JUDY VANDERHOOD	4370-09-091
MANDA HERRING	4370-09-092
SUSAN NELTON	4370-09-093
SANDRA POWELL	4370-09-094

ELECTION WORKERS

ROMONA DURANT	4370-09-095
ROY BUSARIS	4370-09-096
GLENDA S. DAVIS	4370-09-097
LAVON DUNN	4370-09-098
MARYANNE DAWSON	4370-09-099
MYRTLE SUTTON	4370-09-100
VACANT	4370-09-101
CYNTHIA CORRETT	4370-09-102
MARZELL THOMPSON	4370-09-103
PEODY FELLETER	4370-09-104
VACANT	4370-09-105
DOROTHY KING	4370-09-106
CHERRY JACKSON	4370-09-107
VACANT	4370-09-108
GAIL JARMAN	4370-09-109
BRENDA ALPHIN	4370-09-110
GRACE DAVIS	4370-09-111
EVA WILLIAMS	4370-09-112
BRACY HARRELL	4370-09-113
VERONICA MILLER	4370-09-114
GLENDA BAKER	4370-09-115
JENNIFER STROUD	4370-09-116
BETSY TYNDALL	4370-09-117
DOUGLAS HAMPTON	4370-09-118
SUE ROUSE	4370-09-119
EARL SIBLEY	4370-09-120
ANGELA TAYLOR	4370-09-121
FRANCES STROUD	4370-09-122
PAULA ROBBINS	4370-09-123
BEVERLY BROWN	4370-09-124
CHARLENE MITCHELL	4370-09-125
VACANT	4370-09-126
JOYCE GRADY	4370-09-127
VACANT	4370-09-128
WILLARD HARDY	4370-09-129
CAROLYN BUTLER	4370-09-130
PAULY NELSON	4370-09-131
SALLIE DAUGHERTY	4370-09-132
ANDREW EDWARD	4370-09-133
CAROL ANNINGTON	4370-09-134
VACANT	4370-09-135
SARASIA DAUGHERTY	4370-09-136
VACANT	4370-09-137
KIMBERLY WINTER	4370-09-138
VACANT	4370-09-139
MARY SUSAN GRADY	4370-09-140
EMMA MOORE	4370-09-141
JESSIE ROUSE	4370-09-142
SANDY SMITH	4370-09-143

ELECTION WORKERS

VACANT	437009-144
DEXTER MILLS	437009-145
EDITH ELMORE	437009-146
ELIZABETH HARPER	437009-147
VACANT	437009-148
ELIZABETH ROUSE	437009-149
JUDY JARMAN	437009-150
CHARITY TYNDALL	437009-151
LINDA HOWARD	437009-152
DIANE PERMICE	437009-153
VACANT	437009-154
TERESA OWENS	437009-155
VACANT	437009-156
MELBA HOSBROOD	437009-157
CHARLES JENKINS	437009-158
JEAN HUSSEY	437009-159
VACANT	437009-160
DEBORAH SAWYICK	437009-161
SHIRLEY GRIFFIN	437009-162
SYLVIA BRYANT	437009-163
VACANT	437009-164
HEATHER KANTWINE	437009-165
VACANT	437009-166
VACANT	437009-167
MYRA HEATH	437009-168
NORITA YANCEY	437009-169
CAROLYN BAS	437009-170
DEBORAH POPE	437009-171
VACANT	437009-172
PHYLLIS MCCOY	437009-173
GWENDOLYN SHAC...	437009-174
JAMES STROUD	437009-175
NANCY SAULS	437009-176
DOROTHY TUCKER	437009-177
GLENDA SAULS	437009-178
GLENDA KORNEGAY	437009-179
MELISSA BSCOTT	437009-180
PATRICIA SMALL	437009-181
CHARLES S. TAYLOR	437009-182
LUCINDA MINGES	437009-234
COURTNEY PATTERSON	437009-235
THOMAS PHARO	437009-236

AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
3 FT	3 FT	3 FT
185 PT	185 PT	185 PT
185 TOTAL	185 TOTAL	185 TOTAL

BOARD OF ELECTIONS

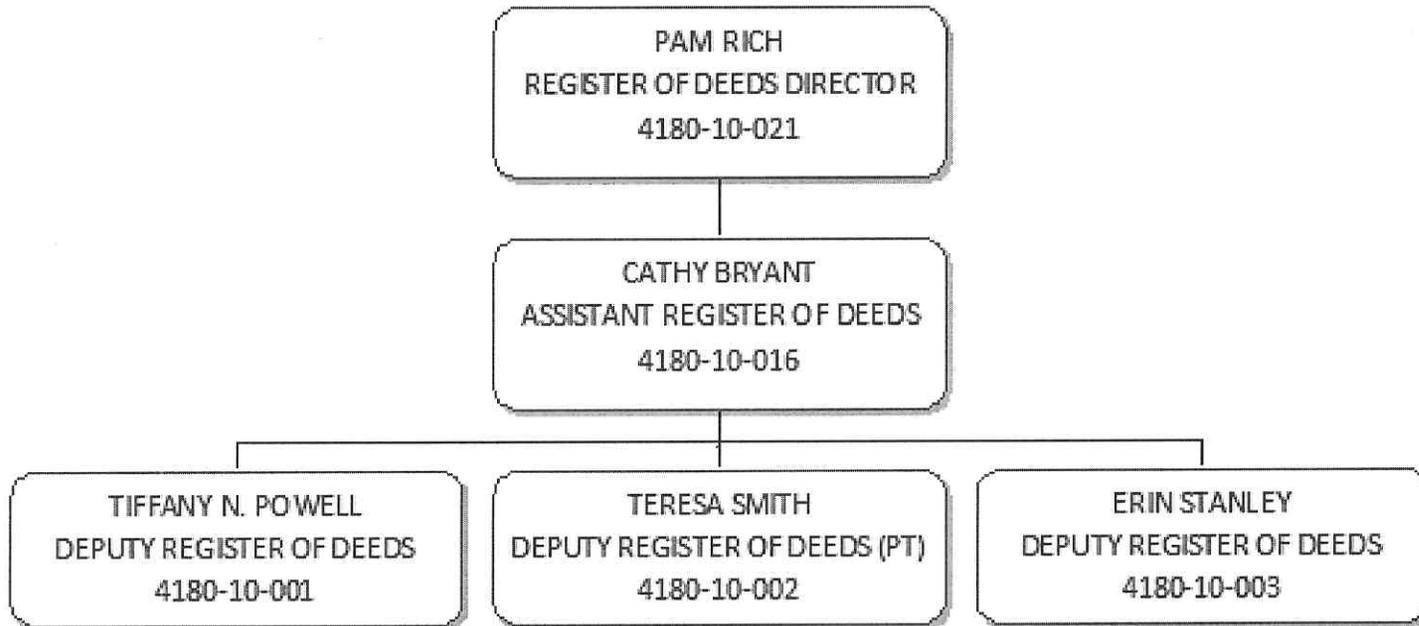
DESCRIPTION: The Lenoir County Board of Elections conducts Federal, State, County, Municipal and all special elections. Lenoir County has 22 precincts and employs approximately 200 precinct workers during election time. The North Carolina State Board of Elections is the Governing Authority for all local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

FY 2015-2016 HIGHLIGHTS: The Board achieved the following: 1) Held Municipal Elections for City of Kinston, Town of LaGrange and Town of Pink Hill in November, 2015. 2) Set up one “No-Excuse-One-Stop Voting” site for the City of Kinston for the statutorily required ten day cycle and one site for the Town of LaGrange for three and half days for the General Election in November 2015. 3) Conducted county wide Presidential Preference Primary in March, 2016. 4) Conducted a county/state wide Congressional Primary Election in June 2016. 5) Utilized the Absentee System M-100 Vote Counter for absentee ballots casts during the election in the fiscal year. 6) Set-up six “No-Excuse-One Stop Voting” sites for the statutorily required ten day cycle for the Primary Election held in March 2016. 7) Set up “No-Excuse-One-Stop Voting” site(s) for the statutorily required ten day cycle for June 2016 Congressional Primary. 8) Completed national change of address (NCOA) mailings to address changes in voter registrations.

FY 2016-2017 GOALS: The Board of Elections will undertake the following: 1) We will hold a county wide Presidential General Election in November 2016 for all of Lenoir County. 2) Continue to work on new applications, changes, and cancellations. 3) Complete list maintenance to remove inactive voters from the registered voters’ files. List maintenance is run every two years after every federal election. 4) Continue national change of address (NCOA) mailings to address changes in voter registrations. NCOA mailings are completed semi-annually every year.

ACTUAL FY 14-15 BUDGET	ADOPTED 15-16 BUDGET	REVISED 15-16 BUDGET		ADOPTED 16-17 BUDGET
146,618	269,296	269,296	SALARIES	183,838
33,900	46,031	46,031	BENEFITS	49,778
168,500	150,000	150,000	OPERATING	106,601
	0	0	CAPITAL OUTLAY	
385,125	465,327	465,327	TOTAL	340,247

REGISTER OF DEEDS



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
4 FT	4 FT	4 FT
1 PT	1 PT	1 PT
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 2015-16 HIGHLIGHTS:

1. Recorded and indexed over 5,400 Real Estate documents
2. Issued over 6,750 vital record certificates
3. Vital Records that have been scanned: Births from 1959 to 2015, Marriages from 1942 to present and Deaths from 1931 to present
4. Indexed & scanned military records

FY 2016-17 GOALS:

1. Continue scanning back files of Births, Deaths, & Marriage Records
2. Continue scanning back military records
3. Investigate obtaining “Get Certificate Now” so customers can get Certificates online using debit or credit cards
4. Investigate doing Notary oaths by E-Notary

2014-15 ACTUAL	ORIGINAL 2015-16 BUDGET	REVISED 2015-16 BUDGET		RECOMMENDED 2016-17 BUDGET
140,138	151,589	151,589	SALARIES	155,836
48,459	61,722	61,722	BENEFITS	55,482
47,655	61,544	61,544	OPERATING	68,342
0	0	0	CAPITAL OUTLAY	0
236,252	274,855	274,855	TOTAL	279,660



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 \$46,100. 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: \$330,000 is budgeted in this category for the employer portion of health coverage for approximately 45 retirees. This line does not include the claims paid for these retirees.

Unemployment Compensation Benefit Cost: \$100,000 is budgeted in this category for FY16-17. 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 \$550,061. This represents an increase of approximately 7% 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, 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 \$685,900 within this category. Also included for this upcoming fiscal year is the final phase of the purchase of new software for Payroll and Human Resources \$165,000.

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17 Budget
1,621,473	1,995,850	2,010,850	Appropriation	1,830,961

PROCESS FUNDS

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.

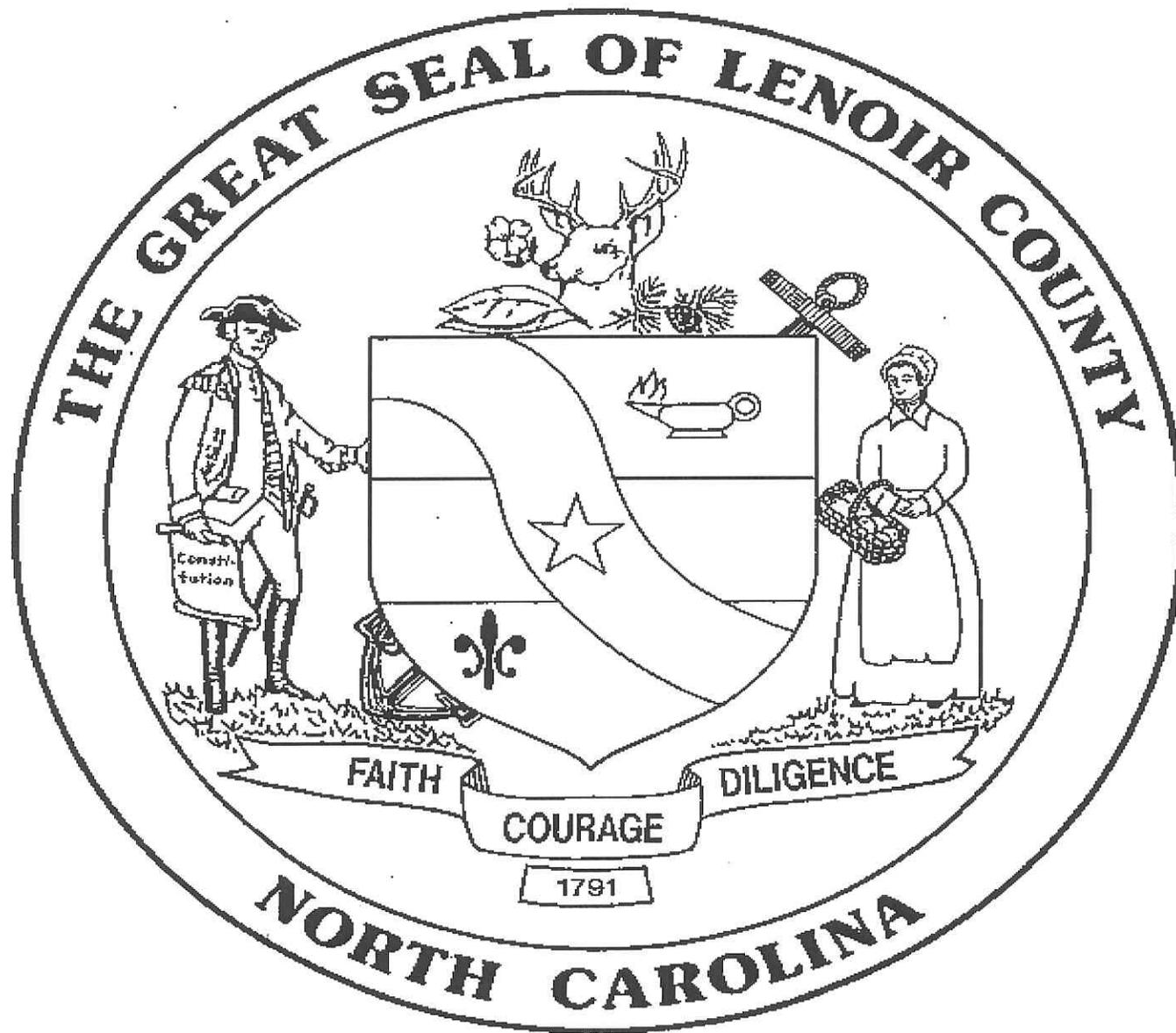
This category, in the General Fund, includes the following accounts: 1) Fines and Forfeitures for schools (in some county budgets, these funds do not even process through the General Fund, but go directly to the schools); 2) Occupancy and Tourism Tax (3%) to the Tourism Authority; 3) JCPC Programs; and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

For FY 16-17 this category totals \$815,571.

PROCESS FUNDS

	Program	Actual 2014-15	Original 2015-16 Budget	Revised 2015-16 Budget	Adopted 2016-17 Budget
6010	Schools – Fines	\$344,937	\$350,000	\$350,000	\$350,000
6012	County Schools – Forfeitures	0	3,000	3,000	3,000
6014	ROD – Floodplain Mapping	13,978	13,000	13,000	12,000
6031	Pesticide Trust Grants	399	0	1,072	0
6034	Cooperative Extension SHIIP Grant	5,291	0	14,391	0
6038	PEG – TACC9	29,226	32,000	32,000	32,000
6039	PEG - LCBOE	29,226	32,000	32,000	32,000
6040	Tobacco Trust Fund-Farmers’ Market	10,910	0	0	0
6042	Grant – Coop Extension – Community Transformation	3,302	0	966	0
6107	Kinston-Lenoir Tourism Auth: Occup & Tourism Tax	188,080	180,000	180,000	180,000
6340	Juvenile Crime Prevention Council (JCPC) Programs	0	206,571	0	206,571
6343	ABPP Grant #9	0	0	0	0
6344	Structured Day / Restitution	140,348	0	173,377	0
6352	JCPC – Teen Court	33,029	0	0	0
6356	JCPC Admin/Advisory Council	5,000	0	5,000	0
6363	8 th Judicial Dist Community Intervention	120,000	0	120,000	0
6403	EMPG Supplemental	13,451	0	23,878	0
Total Process Funds: General Fund		\$937,177	\$816,571	\$948,684	\$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.



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

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

FY 15-16 HIGHLIGHTS: These funds, processed by the County, have remained relatively constant over the past several years.

FY 16-17 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	\$ 2,500	Audit
FY 14-15	\$344,937	\$ 0	Audit
FY 15-16	\$320,622		Estimate

KINSTON-LENOIR COUNTY CONVENTION AND VISITORS BUREAU

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 16-17, 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 supported by the Authority were: Community Council for the Arts; Mother Earth Ironclad Half Marathon; Woodmen Holly Days; BBQ Festival; Freedom Classic; Lenoir County Historical Association; Pink Hill Rose Fest; CSS Neuse Interpretative Center; Neuse River Music Fest; various Parks and Rec activities; and the Lenoir County Welcome Center.

FY 15-16 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) Hosted numerous writers and journalists on tours 3) Ongoing updates to the 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) Awarded SETRAC grants to assist in tourism projects sponsored by area organizations; 6) Assisted with marketing the Freedom Classic; 7) Participated in Media Mission events; ran several Explore Lenoir Tours; prepared itinerary's for visiting groups and worked with regional conferences and 8) Fireworks

FY 16-17 GOALS: 1) 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: 2) Continue partnering with the African American Heritage Music Trail effort; 3) Expand tourism development packages to recruit regional conferences, symposiums and reunions for multi night stays in Kinston and Lenoir County; 4) 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. 5) Award SETRAC grants to organizations with tourism development projects focusing on Capital improvement. 6) Continue Hospitality Key Card Program to include additional businesses, restaurants and attractions throughout the county and print an updated visitor's guide. 7) Continue to promote "Side Trip Ideas" program 8) Participate in Media Mission pitch events and provide tours to journalists and writers.

TOTAL FY 16-17 PROCESS FUNDS: OCCUPANCY AND TOURISM TAX: \$185,000 (EST.)

TOTAL FY 16-17 AGENCY BUDGET: \$370,000

JUVENILE CRIME PREVENTION COUNCIL: \$206,571

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 15-16 WORK PLAN HIGHLIGHTS: Lenoir County's FY 15-16 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 \$173,377; Cooperative Extension/Parenting Matters, \$29,915; and JCPC Administrative Expense, \$5,000.

FY 16-17 GOALS: The Lenoir County JCPC has recommended funding, subject to the approval of the County Commissioners, as follows: Structured Day/Restitution programs combined \$173,377; Cooperative Extension/Parenting Matters, \$28,194 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.

	Actual FY 14-15	Adopted 2015-16 Budget	Requested 2016-17 Budget	Adopted 2016-17 Budget
Community Council for Arts	\$7,500	\$7,500	\$10,000	\$7,500
Council on Aging - Local	\$17,700	\$17,700	\$20,000	\$17,700
Coastal Community Action	\$4,800	\$4,800	\$4,800	\$4,800
Flynn Home	\$7,500	\$7,500	\$12,000	\$7,500
N.C. Forest Resources	\$75,709	\$92,000	\$103,016	\$92,000
Total	\$113,209	\$129,500	\$149,816	\$129,500

* General Fund appropriations only

COMMUNITY COUNCIL FOR THE ARTS

DESCRIPTION: The Community Council for the Arts (CCA) serves as a conduit for the arts & cultural events, programs, special projects, education and arts-driven economic development for the citizens of Lenoir County. This is accomplished through a variety of methods and the development of community partnerships. The CCA provides various visual art exhibits & performing arts programs annually and serves as an “umbrella” agency for 8 volunteer community arts organizations assisting these groups in a variety of ways from accounting services to meeting space and marketing. Additionally, the CCA works closely with the Lenoir Co. Public Schools to provide arts education enrichment programs that correlate to the Essential Standards curriculum and integrate the arts across the core curriculum, which is the mission of the A+ schools program (Rochelle Middle School is Lenoir Co.’s A+ school). Annually, the CCA provides Lenoir Co. Schools with \$50,000 of grant funded programming with enrichment programs presented by touring visiting artists/educators. These are opportunities that the students would have no access to otherwise. The CCA always assumes the administration fees and matches for the grants. It is well documented that students who participate in the arts in some form during their middle and high school years tend to stay in school, engage in the school community and score 100 points higher on SAT /ACT exams. The arts not only develop creative but critical thinking skills that are essential to success in school but also in adulthood in decision making, interpersonal relationships and workplace success. Rochelle Middle School, designated an A+ School 4 years ago has already seen success from the integration of the arts with lowered dropout rates, increased student engagement and increases in test scores. The arts are also known to help with gang prevention in that they provide a variety of self-expression outlets and tend to unite those engaged in arts related activities that are alternatives to gangs. Yet many of our neighboring counties have arts organizations doing less in their respective communities that are supported through local government ownership of their property, large annual contributions to annual budgets and in some cases, support for employees. We are not requesting additional funding dollars for any of these items but are simply requesting a \$2,500 increase to a total annual allocation of \$10,000. This increase is requested to help support the programs we are providing to the Lenoir Co. Public Schools to help us off set the administration and facilitation costs of programs provided to the schools annually. These are costs that we are currently incurring and have an eighteen (18) year history of incurring in either match dollars in grant applications or with operating monies to assist with the support of visiting teaching artists.

FY 2015-16 HIGHLIGHTS. 1) 95,000 visitors from every state and eighteen (18) nations are recorded as visiting the Arts Center - many as overnight visitors; 2) the African American Music Trail hub with completion of the Music Park – a foremost NC tourism project; 3) providing lengthy ten (10) day visiting artist residencies in the schools, sub grant monies for programs in the schools and underwriting dollars for special projects in the schools totaling \$50,000; 4) developing and maintaining two (2) major projects community oriented projects that are associated with heritage, enhancement and education – more specifically, the hub of the African American Heritage Music Trails of Eastern North Carolina with development of the Kinston Music Park and the stage canopy at Pearson Park (on County land) and the Public Art Trail (87 pieces of artwork in the community currently the largest collection in NC) which is wayfinding, place making, enhancement, a celebration of local heritage and educational; 5) providing cultural opportunities for all of the same quality offered in larger communities such as Asheville, Wilmington, and Greensboro; 6) working in association with a myriad of community partners to promote the community through the variety of cultural offerings from lodging to residence to tourism; 6) actively involved in tourism development and arts driven economic development; and 7) approximately \$100,000 in grants were secured for programs/projects in the community with 50% of those allocated to Lenoir Co. Public School programs (minimal administrative fees if any accompany these grants).

FY 2016-17 GOALS: We will: 1) continue to write grants and facilitate programs for the Lenoir Co. Public Schools (already filed are \$30,000 in grant dollars for FY 2016-17 which the school system does not match nor contribute to); 2) continue to work with community partners on projects such as the “Riverwalk”, Kinston Music Park/African American Heritage Music Trail; 3) work in partnership with the steering committee for the NC Arts Council’s smARTcities initiative for which the Arts Council is the fiduciary agent and partner with smARTkinston – this project will provide a streetscape and connectivity plan for the span of the Riverwalk; 4) continue to expand the public art trail into the county as a means for enhancement, education, heritage celebration and wayfinding for citizens and visitors; 5) continue to fundraise for organization operating support; 6) continue to work with local government and community organizations in partnership ventures particularly concerning the areas of arts driven economic development and education; 7) facilitate a 50th anniversary capital campaign of \$1.5 million to fully fund our endowment and provide capital equipment improvements (the CCA has lived in its current facility for 25 years – the phones and other equipment date to that time, the HVAC system is even older (11 of 13 air handlers are old and located on the roof – replacement costs are approx. \$7,500 per unit – to date 5 have been replaced) – age of the boiler is unknown but at least 35+ years – roof is 16 years old – gallery lighting is 25+ years old - to date \$110,000 has been raised which includes carpet replacement of \$53,000; and lastly, but certainly not least provide quality arts and cultural events and programs for our community.

Total FY 16-17 REQUESTED FUNDING: \$10,000

LENOIR COUNTY COUNCIL ON AGING, INC.

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 62% 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 15-16 HIGHLIGHTS: LCCOA has been successful in continuing to serve a more diverse population of seniors with respect to socioeconomic status, age and race. Services introduced in July at the LaGrange Community Center have extended the benefit of our active living programs to 280 seniors in addition to the 354 seniors served at the Skinner Senior Center in Kinston. Other social services offered by the agency continue to show attention to the elderly with the greatest needs, with a poverty rate of 72% among nutrition clients, 30% among home management clients and 77% among transportation clients. Improvement in our home delivered meals program includes an increase in hot meals delivered to over half of our clients compared to all frozen meals provided just a few years ago. Our local Elder Abuse Awareness community campaign in May and June to raise awareness of abuse and exploitation and to empower citizens to intervene and avoid such criminal acts was hugely successful. The third annual elder abuse walk was the largest of its kind in the region and received print and television coverage. Agency staff has also been a key partner in other community service efforts such as the Alzheimer's Walk, Senior Health Insurance Information Program, NC Senior Games and the Chamber of Commerce for local economic development. The agency continues to serve as the focal point of aging resources in the county and to advocate for aging services at the state and national level through the NC Association on Aging Board, and Meals on Wheels America.

FY 16-17 GOALS: The agency continues to work towards service goals identified in the strategic plan for 2015-2018 including: average daily attendance at the Skinner Center of 80 seniors; nutrition site attendance between 20 and 25 per day; delivery of hot meals to all homebound nutrition clients; to serve 24,000 meals at nutrition sites, to provide 30,000 hours of home management; to provide 12,000 rides for general transportation needs; to fill 1,000 information inquiries; to deliver evidence based health promotion programming to 90 seniors; and to provide respite care to 30 families. In April of 2017 the Senior Center will apply for recertification as a Senior Center of Excellence on the 5 year anniversary of its original certification. To enable the agency to meet these goals we are also seeking to increase our volunteer workforce to enhance our programs through 4,000 hours of volunteer work hours. The agency will continue to apply strategies begun to strengthen the stability of the agency through workforce development, public and government relations, and financial management and planning. The staff and board continue to work towards advancing the presence of LCCOA in the community through various forms of contributions.

FY 16-17 Budget Request: \$20,000

Total FY 16-17 Agency Budget \$500,355

FLYNN CHRISTIAN FELLOWSHIP HOMES OF KINSTON

DESCRIPTION: Lenoir County has historically provided funds that support the Flynn Christian Fellowship Home. The primary function of the Home is to provide room and board for men that are in the process of recovery. In 2015 we 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 18-20 individuals seeking recovery in attendance.

FY 2015 HIGHLIGHTS: In 2015, the Flynn Christian Fellowship Home provided over 5,500 nights of shelter for men in various stages of recovery. We now average eight men per week that are working and have the ability to pay weekly rent to reside in the Home. Not only is the facility providing a residential home for the men but also they have food for breakfast and lunch as well as a hot meals prepared for them five nights per week. During 2015 we served more than 11,000 meals. We have a residential manager that lives in the facility, coordinates and prepares most of the meals. Also during 2015 the Home again made substantial repair to the facility at a cost of approximately \$8,000. These improvements included repairing plaster, painting the inside of the home, plumbing repairs, and replaced all 20 beds in the facility.

FY 2016-2017 GOALS: The Flynn Home expects to see continued increases in the number of individuals that seek recovery in the residence. We feel that 2016-17 we will exceed the 49 men served in 2015. We also expect to continue our efforts in making necessary repairs to the historic landmark. We will continue work on improving our data collection so the Home can track the success of our recovery efforts. We will continue to offer in-house 12 step meetings open to the public and seek to add an Al Anon meeting for family members working through addiction issues in the future. There is still much to be done but with funds that only assist with a part-time staff the board is doing everything possible to keep the Home in good working order and the men focused on recovery.

FY 2016-17 Budget Request: \$12,000

FY 2015-16 Agency Budget: \$64,706

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 a nominal charge, with recommendations for timber sales, tree planting, thinning, 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 at the Kelly’s Pond Headquarters for fire control. The County Ranger and Assistant County Ranger have 1 ton, 4 wheel-drive pickup trucks equipped with 150 gallon water/foam tanks, reels and 200’ of hose each for fire control.

FY 16-17 HIGHLIGHTS: The Division accomplished the following: 1) 17 Forest Management Plans written for Lenoir County landowners at a nominal charge (involving 1,157 acres); 2) 288 acres of forest regeneration; 3) 53 inspections of forestry operations (Forest Best Management Practices) affecting 1311 acres. The above amounts are calculated from July 1, 2015, to present and do not cover the entire fiscal year.

FY 16-17 GOALS: The Division plans to: 1) write 35 Forest Management Plans in Lenoir County; 2) conduct 600 acres of forest regeneration in Lenoir County; 3) Inspect 69 tracts for Forest Water Quality; and 4) pursue construction of a new, entirely state -funded Lenoir County Forestry Headquarters.

FY 16-17 COUNTY RECOMMENDED BUDGET: N/A (N.C. Forest Service requests \$92,000)

FY 16-17 AGENCY BUDGET: TOTAL = \$257,541.00

COUNTY FUNDING LEVELS:

2014-2015 Budget	2015-2016 Budget	2016-2017 Budget
\$92,000	\$92,000	\$92,000

COASTAL COMMUNITY ACTION, INC.

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 15-16 HIGHLIGHTS: (1) Provided 80 participants with companions through the Senior Companion Program; (2) Provided approximately 8, 352 hours of service to frail elderly homebound residents in Lenoir County.

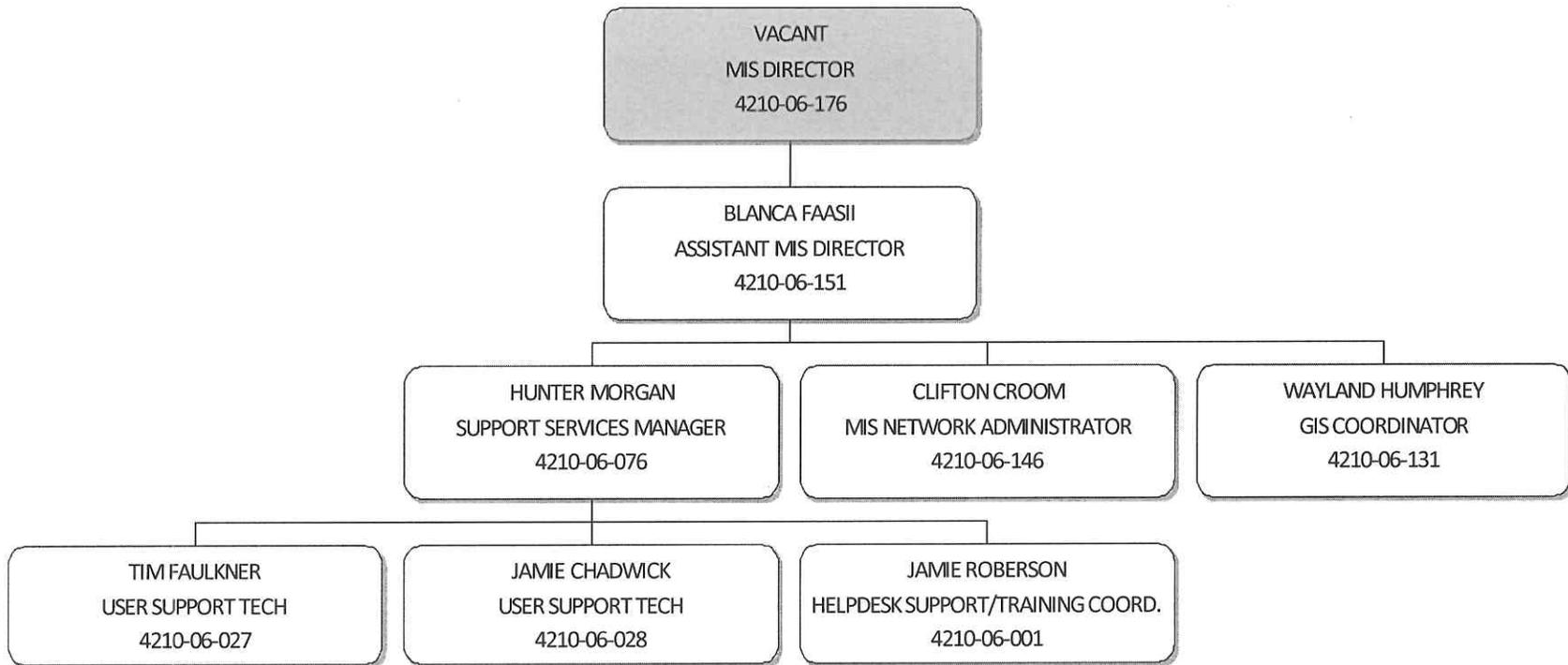
FY 16-17 GOALS: (1) Continue to provide services to the frail elderly homebound residents in Lenoir County; (2) Continue to play an active role in inter-agency programs within the county; (3) Continue our mission to respectfully and responsibly help people help themselves; and (4) Recruit well-trained, compassionate volunteers to assist in providing services to a much needed population.

FUNDING LEVELS:

FY 16-17	\$4,800
FY 15-16	\$4,800
FY 14-15	\$4,800



MANAGEMENT INFORMATION SYSTEMS- MIS



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
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 2015-2016 HIGHLIGHTS: The year presented some major projects that the MIS/GIS implemented including:

1. Converted our Tax Data from Bormuth Systems to ONETax.
2. Converted our entire Financial and Fixed Asset systems to the MUNIS Software Platform
3. Replaced our entire server Farm and backup systems.
4. Installed a Disaster Recovery Site at the 911 center for the County server Farm and data replication sets
5. Installed Fiber connection to our 911 center from courthouse.
6. Installed a new training center at MIS Building

FY 2017-2017 GOALS:

1. Do a feasibility study to look at moving core MIS equipment room from courthouse to current MIS building.
2. Install/Upgrade the Servers for the RMS and FBR in the Sheriff's Office.
3. Continue installing and working with DSS on the NCFAST and also the Northwood's Project.
4. Start converting from logics payroll and moving onto the MUNIS Software Platform with their Payroll and HR packages.
5. Become a backup site for Greene County PSAP/911 center.

2014-2015 ACTUAL	ADOPTED 2015-2016 BUDGET	AMENDED 2015-2016 BUDGET *		SUBMITTED 2016-2017
397,610	397,643	397,643	SALARIES	392,013
128,372	137,178	137,178	BENEFITS	134,576
345,065	555,304	555,304	OPERATING	588,140
1,111	1,000	1,000	CAPITAL OUTLAY	2,000
872,158	1,091,125	1,091,125	TOTAL	1,116,729

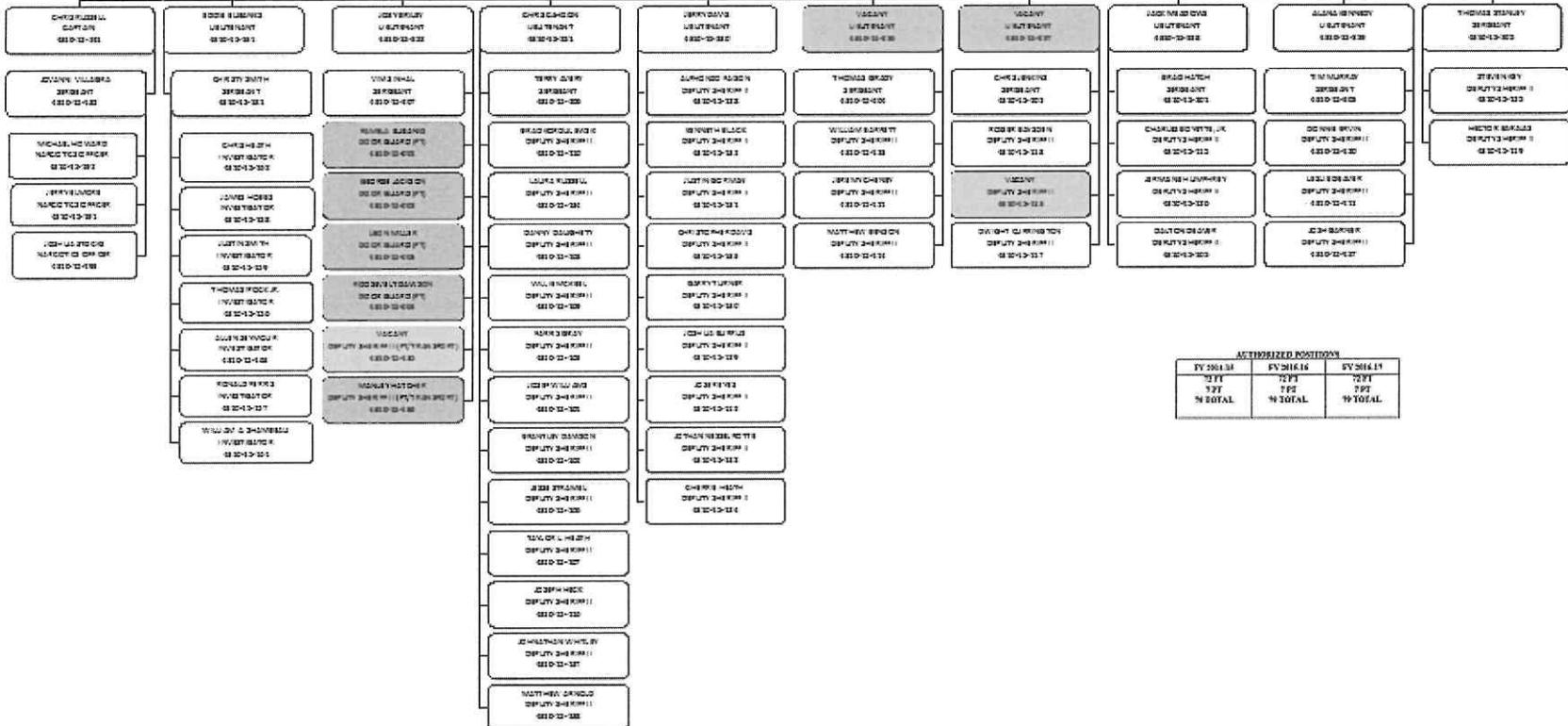
*Revised as of 2/4/16

OFFICE OF SHERIFF



SHERIFFS DEPUTY LISTINGS

DEEVEE BUCKLEY
 GREGORY DAVIS
 DONALD GILES
 MICHAEL HATCHER
 DANIEL McLAVERSON
 DONALD HARRIS
 JERRY BARNETT
 DEBRAE BOWEN
 DAVID FULTON
 MICHAEL F. WELLSHAFF
 DANIEL BATHWAY



AUTHORIZED POSITIONS

FY 2013	FY 2014	FY 2015
777	777	777
777	777	777
% TOTAL	% TOTAL	% TOTAL

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, 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 2015-2016 HIGHLIGHTS: The Sheriff's Office saw a slight increase in numerous workload areas including calls, reports taken, gun permits, CCW permits, etc. Lenoir County had one murder in the town Of LaGrange in 2015 where the suspects were arrested. The Justice Assistance Grant (JAG) continued to provide funding to purchase (4) L3 in-car cameras leaving four vehicles that do not have in car cameras. The Sheriff has continued to use civil process revenues to fund one deputy to assist in civil process service. The Sheriff has worked to continue to fill vacant positions with the hiring of five new deputies and retain current employees that either left for another agency or retired. Even with those hires, the Sheriff still has five deputy positions open at this time.

FY 2016-2017 GOALS: The Sheriff will continue to recruit for vacant positions and retain current employees by attending BLET classes which has not been done before by this agency. The sheriff, will offer certification pay for NC Sheriff's Education, Training and Standards Commission Intermediate and Advanced Certification. These will allow the deputies to obtain financial increases for certifications that require more training and years of service as an incentive to remain with the county. The Sheriff will reorganize the Chain of Command to assure better functionality for future rotations and better trained personnel.

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		2016-2017
2,792,669	2,980,426	2,980,426	SALARIES	3,206,266
945,667	1,091,379	1,091,379	BENEFITS	1,146,500
627,723	659,483	677,822	OPERATING	654,221
12,036	24,514	24,514	CAPITAL OUTLAY	25,000
4,378,095	4,755,802	4,774,141	TOTAL	5,031,987

LENOIR COUNTY DETENTION CENTER

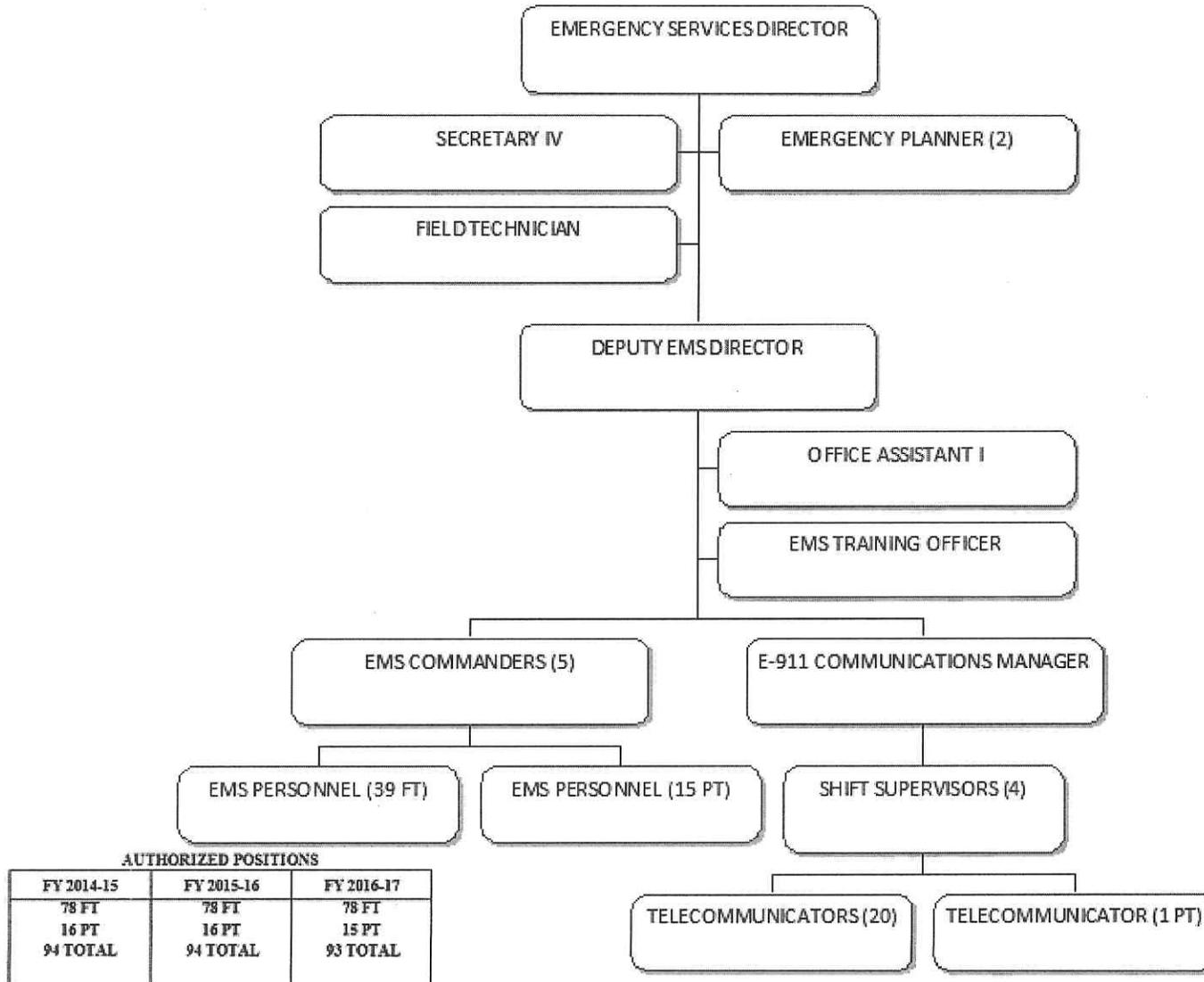
DESCRIPTION: The Lenoir County Detention Center serves a four-fold purpose: 1) to hold persons for pretrial appearances who cannot afford to post bond; 2) to hold those persons sentenced to less than 60 days confinement in a local facility; 3) to hold State Misdemeanant Confinement Inmates serving 60-180 sentence; and 4) to house prisoners from other counties. While holding these inmates, the detention center is responsible for their health, safety, and protection.

FY 2015-2016 HIGHLIGHTS: The W.E. “Billy” Smith Detention Center was opened in April 2013 and continues to serve as an appropriate facility for the Sheriff. Our bed capacity has remained at 285 beds which continue to allow the Sheriff to use excess beds to house state misdemeanor confinement inmates which has increased revenues for the County. The Sheriff used SCAAP funds that we are given for housing foreign born inmates to purchase emergency equipment including handcuffs, shackles for evacuation emergencies. The Sheriff is attempting to retain employees and hire new employees for vacant positions which is proving to be continuously difficult as we have hired 5 new employees this year and still have 7 vacant positions. Other counties are paying more for the same service, such as Pitt County whose starting pay is approx. \$37,000 as compared to our \$26,000.

FY 2016-2017 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. As recruitment and retention continue to prove difficult, the Sheriff will work to fill vacancies through advertisement, recruitment at local job fairs and participation in community events to introduce the Sheriff’s Office as a viable employer. In order to help with officer recruitment and officer retention, the Sheriff will provide adjustment for detention officers whose pay is not competitive with surrounding areas.

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017
1,985,676	1,989,384	1,989,384	SALARIES	2,206,006
740,322	841,333	841,333	BENEFITS	898,824
1,134,103	1,240,876	1,240,876	OPERATING	1,257,073
0	0	0	CAPITAL OUTLAY	0
3,981,905	4,071,693	4,071,693	TOTAL	4,361,903

EMERGENCY SERVICES



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
78 FT	78 FT	78 FT
16 PT	16 PT	15 PT
94 TOTAL	94 TOTAL	93 TOTAL

EMERGENCY SERVICES DEPARTMENT

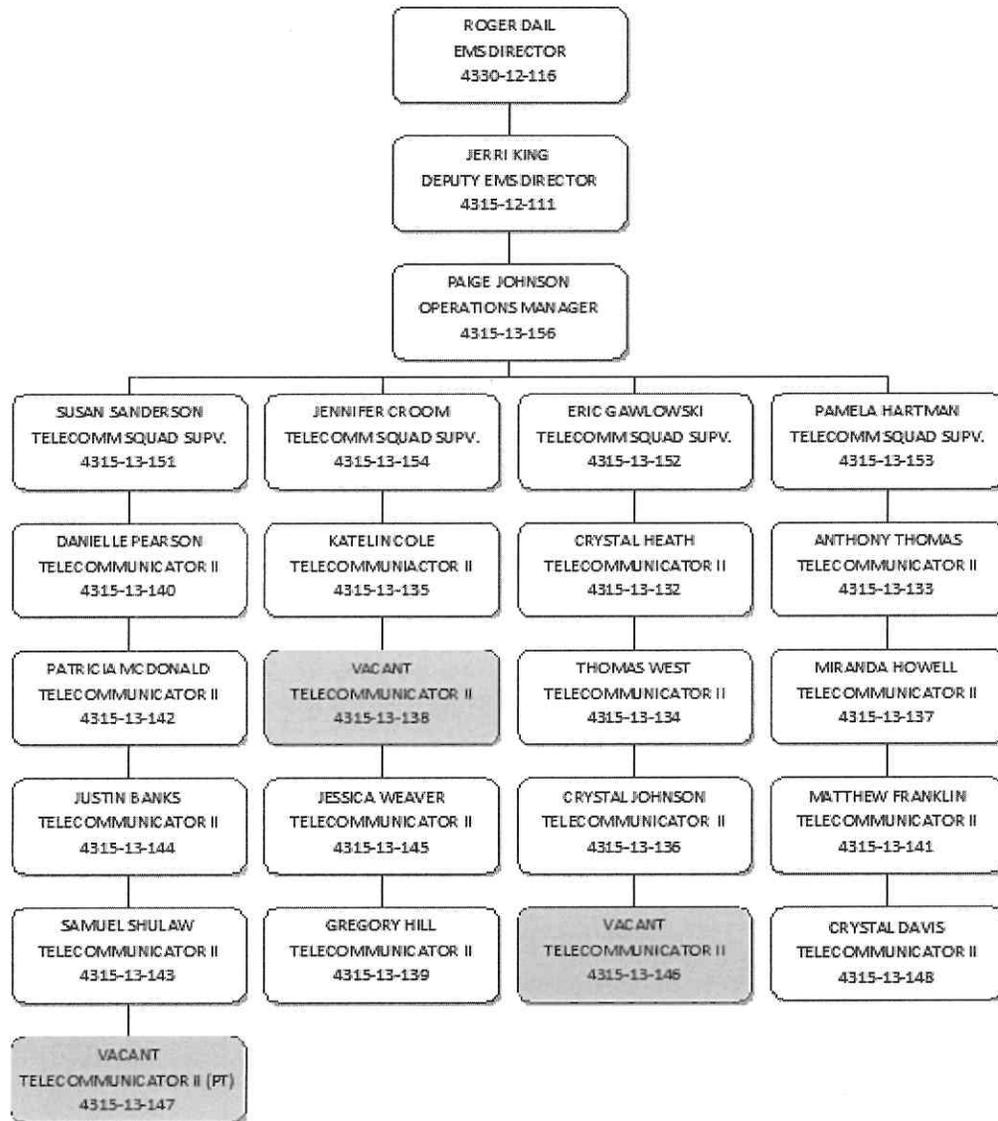
DESCRIPTION: The Lenoir County Department of Emergency Services is comprised of three (3) Divisions: Emergency Management, Emergency Medical Services, and Central Communications (E-911). The Department also houses the Fire Marshal, who is responsible for fire inspections, investigations, public safety 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 2015-16 HIGHLIGHTS: 1) Conducted various training exercises according to EMPG guidelines; 2) Certified EMS staff in Advanced Stroke Life Support; 3) SMAT III became a state-recognized resource; 4) Continuation of a productive Community Paramedic Program; 5) Continuation of the EMS debt-set off program with billing company; 6) Ongoing fire inspections and investigations; 7) Continued improvement of the Communications QA/QI process; 8) Extensive E-911 training for the telecommunicators; 9) Completed the upgrade for the 800 MHz radio system to a P25 digital system to allow for coverage for both Lenoir and Jones counties; 10) Implemented Crime Stoppers again; and 11) gained State approval for the County's EMS System Plan from NC OEMS.

FY 2016-17 GOALS: 1) Submit Emergency Management Performance Grant (EMPG) criterion and update the county's emergency operations procedures; 2) Attend Emergency Management and Fire Inspections/Investigative training; 3) To work on EMS Division becoming a Continuing Educational Institution with NC OEMS; 4) Continuation of Paramedic certification levels; 5) Increase the SMAT III members and training; 6) Continue oversight of four private non-emergency companies operating in our county; 7) Continuation of the debt-set off program with billing company; 8) Continue extensive training requirements for emergency dispatch certifications for telecommunicators; and 9) Continue the implementation of the NG911 technology through the statewide IP network.

Actual FY 2014-15 Budget	Original FY 2015-16 Budget	Revised FY 2015-16 Budget		Adopted FY 2016-17
3,277,546	3,379,883	3,379,883	SALARIES	3,477,382
1,100,353	1,228,936	1,227,936	BENEFITS	1,265,367
1,460,889	1,244,090	1,251,818	OPERATING	1,540,171
86,162	0	0	CAPITAL OUTLAY	1,569
5,924,950	5,852,909	5,859,637	TOTAL	6,087,604

EMS – COMMUNICATIONS DIVISION



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
22 FT	22 FT	22 FT
1 PT	1 PT	1 PT
23 TOTAL	23 TOTAL	23 TOTAL

COMMUNICATIONS DIVISION

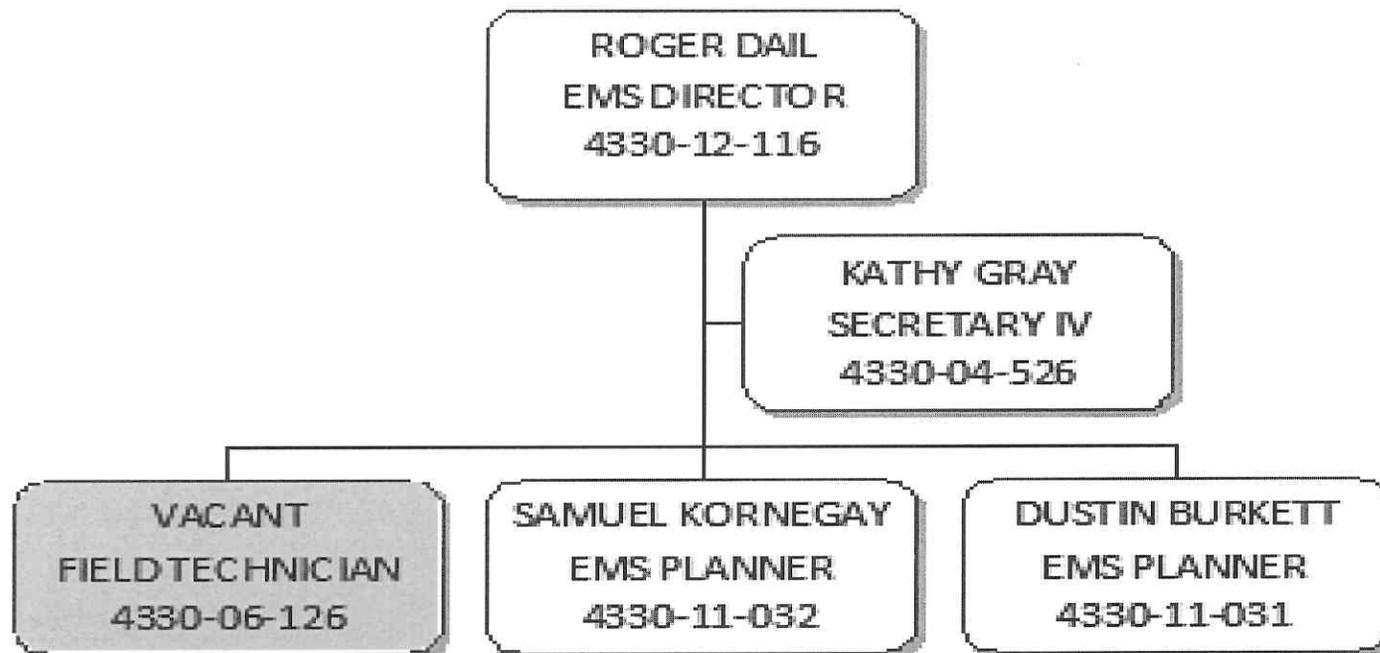
DESCRIPTION: The Communications Division answers calls for service from citizens of Lenoir and Jones Counties and dispatches the appropriate emergency response agency. The Communications Division operates 24 hours a day, 7 days a week. All salaries, benefits and operating expenses of this division are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

FY 2015-16 HIGHLIGHTS: 1) Continued improvement of the QA/QI (quality assurance) process, including outsource of our QA; 2) Continued training to meet requirements for EMD, EPD, EFD, ETC, and DCI certifications for all telecommunicators; 3) Completed upgrade on 800MHz radio system to a P25 digital system to allow for coverage for both Lenoir and Jones counties; and 4) Implemented answering Crime Stoppers.

FY 2016-17 GOALS: 1) Continue training to meet requirements for certifications for EMD, EPD, EFD, ETC & DCI certifications for all telecommunicators; 2) Continue improvement of the QA/QI process; 3) Install new console furniture at the backup PSAP in Jones County PSAP; 4) Continue research of implementation of NG911 technology through a statewide IP network; and 5) Continue research of additional NG911 technologies.

Actual FY 2014-15 Budget	Original FY 2015-16 Budget	Revised FY 2015-16 Budget		Adopted FY 2016-17
826,852	863,569	863,569	SALARIES	889,903
297,428	332,018	332,018	BENEFITS	341,018
160,325	211,841	219,569	OPERATING	559,543
0	0	0	CAPITAL OUTLAY	1,569
1,284,605	1,407,428	1,415,156	TOTAL	1,595,148

EMERGENCY MANAGEMENT



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
5 FT	5 FT	5 FT
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.

FY 2015-16 HIGHLIGHTS: 1) Purchased two new F250 vehicles for Fire Marshal and EM Planner; 2) Fire Marshal and EM Planner attended NC Eastern Branch training week in Greenville NC; 3) Assisted County fire departments in receiving air packs through a Federal grant; 4) Conducted multiple exercises with first responders and private industries this budget year with one being an active shooter exercise at South Lenoir High School; 5) Provided training for all staff in the National Incident Management System (NIMS) Incident Command Training; 6) Received new equipment for fire investigations; and 7) Submitted grant through FEMA's Hazard Mitigation Assistance Program for a generator at Lenoir County EMS station six.

FY 2016-17 GOALS: 1) Submit Emergency Management Performance Grant; 2) Update Lenoir County's Emergency Operating Procedures; 3) Continue to assist Army Corps of Engineers in conducting Hurricane Evacuation Study; 4) EM Planner and Fire Marshal to attend both Emergency Management training and Fire Investigation & Inspections training for state certifications; 5) Continue National Incident Management System (NIMS) Incident Command training for all local governments in Lenoir County; 6) Secure two deployable Logix shelters from NC Emergency Management through DPR (Disaster Preparedness Regions) funding; and 7) Submit grant for additional air packs for County fire departments.

Actual FY 2014-15 Budget	Original FY 2015-16 Budget	Revised FY 2015-16 Budget		Adopted FY 2016-17
204,961	178,772	178,772	SALARIES	189,887
70,357	64,689	64,689	BENEFITS	67,622
109,007	130,452	130,452	OPERATING	117,385
0	0	0	CAPITAL OUTLAY	0
384,325	373,913	373,913	TOTAL	374,894

EMERGENCY MEDICAL SERVICES DIVISION



RESERVE EMT LISTING
JACK THOMPSON, III
JENNIFER GRANT
SIOCOLLE CORBETT

AUTHORIZED POSITIONS		
FY 2014-15	FY 2015-16	FY 2016-17
80 FT	80 FT	80 FT
16 FT	15 FT	15 FT
66 TOTAL	65 TOTAL	65 TOTAL

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 3 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 2015-16 HIGHLIGHTS: 1) EMS Staff certified in Advanced Stroke Life Support to better assess stroke patient; 2) EMS System plan has been submitted and approved by the North Carolina Office of Emergency Medical Services; 3) SMAT III team became a state recognized resource; 4) Two EMS units have been remounted onto new chassis; 5) Continued collections of past due EMS bills through a debt-set off plan; 6) Changed over to ESO Solutions for charting to increase system performance; 7) Provided oversight to four private non-emergency companies; 8) Community Paramedic Program continues; 9) Cardiac Arrest survival rate is at 10 % (national average is at 8.6%); and 10) Purchased a new administrative vehicle for the Community Paramedic.

FY 2016-17 GOALS: 1) Working on EMS Division becoming a Continuing Education Institution with the North Carolina Office of Emergency Medical Services; 2) Continue to increase the number of Paramedics on staff by encouraging personnel to increase certification level; 3) Continue to increase the number of SMAT III members on local team; 4) Provide better education and training to first responders and EMS crews in the care of cardiac arrest patients to increase the survivability of patients; 5) Remount 2 units on new chassis; 6) Continue to provide oversight to four private non-emergency companies; 7) Continue collections of past due EMS bills through a debt-set off program; and 8) Purchase a new administrative vehicle for the EMS Training Officer.

Actual FY 2014-15 Budget	Original FY 2015-16 Budget	Revised FY 2015-16 Budget		Adopted FY 2016-17
2,245,733	2,337,542	2,337,542	SALARIES	2,397,592
732,568	832,229	831,229	BENEFITS	856,727
1,191,557	901,797	901,797	OPERATING	863,243
86,162	0	0	CAPITAL OUTLAY	0
4,256,020	4,071,568	4,071,568	TOTAL	4,117,562



PLANNING AND INSPECTIONS DEPARTMENT



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
3 FT	3 FT	3 FT
3 TOTAL	3 TOTAL	3 TOTAL

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 2015- 2016 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 a Certified Floodplain Manager through required continuing education conferences and seminars.
4. Maintained high level of Inspector Certification through required code refresher courses / seminars / conferences.
5. Successfully enforced, developed and/or revised the Lenoir County Planning and Zoning Ordinances.
6. Gary O'Neal and Wayland Humphrey successfully performed the responsibilities of Planning Specialist.
7. Permit Technician successfully maintained records and minutes for the Planning Board and the Development Review Boards, while maintaining daily secretarial operations for the Lenoir County Planning & Inspection Department.

FY 2016-2017 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 cost of gasoline.
6. Work to reduce the County's Community rating System (CRS) Classification to a 6.
7. Work to provide public health and safety, while ensuring adequate opportunity for economic development growth, by developing regulatory ordinances.
8. Maintain responsibility for the Pink Hill zoning administration and enforcement.

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		RECOMMENDED 2016-2017 BUDGET
149,784	149,785	149,785	SALARIES	154,279
48,569	51,572	51,572	BENEFITS	53,125
19,500	24,350	24,350	OPERATING	24,000
0	0	0	CAPITAL OUTLAY	0
217,853	225,707	225,707	TOTAL	231,404



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 were warranted.

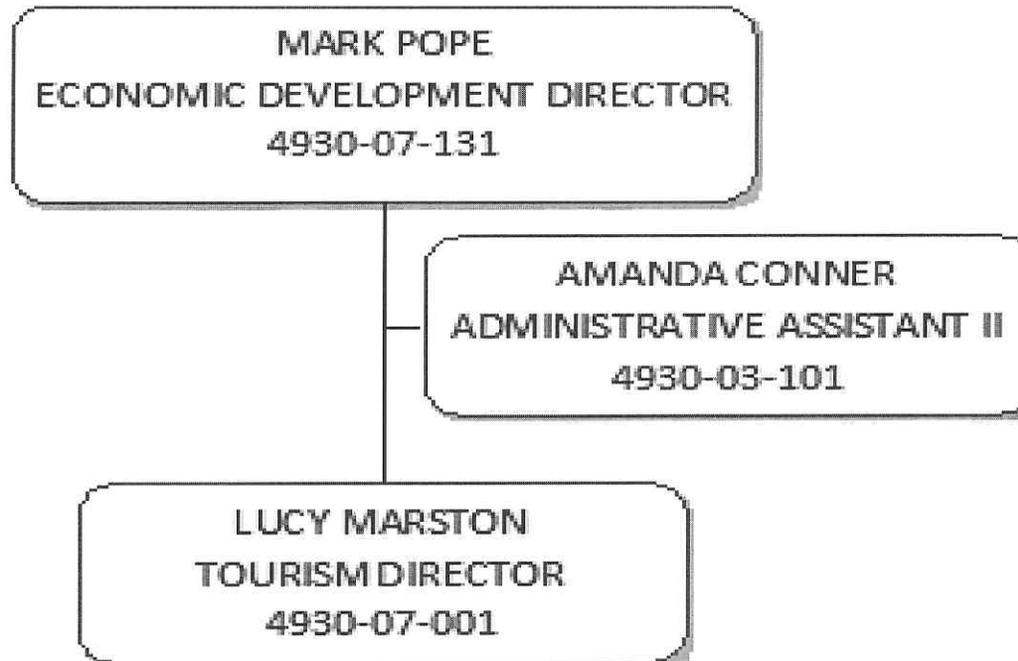
With the possible exceptions of including this cost center in the Sheriff's, Health Department's, or Emergency Service's budgets, there is no logical "home" for it to be budgeted; therefore, it is provided a separate budget page and account number.

HISTORY: The average cost for this service is either \$200 or \$1,250 per autopsy, depending on whether or not the deceased is sent to a pathology lab. This is a cost center which is difficult to control. This is an unpredictable cost center, based upon a review of "original" vs. "final" appropriations over recent years. The FY 16-17 request is a 37.5% increase compared to the previous fiscal year due the increase in fees and the volume of charges.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
\$34,100	\$40,000	\$40,000	Appropriation	\$55,000

ECONOMIC DEVELOPMENT



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
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 in the development of the North Carolina Global TransPark.

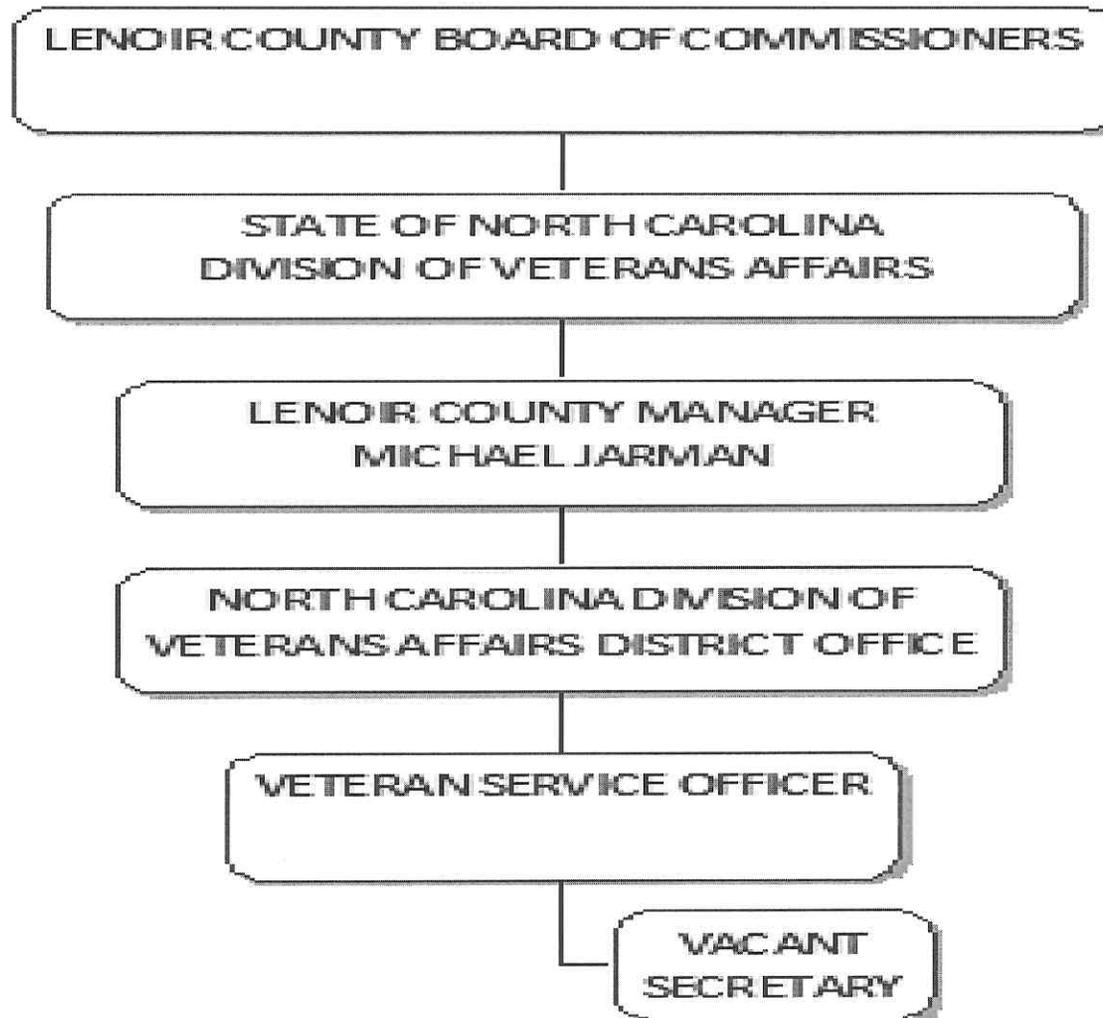
FY 15-16 HIGHLIGHTS: Lenoir County announced 6 industrial expansions, the creation of 303 jobs, and \$67.8 million in investments for the 2014-15 FY. **DuPont** initiated a \$30 million expansion of its current facility and create 18 jobs. This expansion will continue over the next 2 years. DuPont has been in Lenoir County since 1951. Construction of the C. F. Harvey Parkway – Section C will take place over the next three years. The Lenoir County Transportation Committee submitted C. F. Harvey Parkway – Section C as the top priority project to the Rural Planning Organization in July 2014 and this project received funding in the latest TIP. Smithfield Way extension in the Highway 70 Industrial Park is complete. Local and thru traffic coming to and from the Highway 70 West Industrial Park have been utilizing the extension. **ColorCoat, Inc.** expanded to North Carolina in 2015. ColorCoat, Inc. announced 45 new jobs and \$300,000 in investment. **Pactiv** announced an expansion at its facility in Kinston in 2015. This expansion will create 59 new jobs and \$27 million in investment. Pactiv has also completed the purchase/lease of an additional building in Lenoir County for warehouse and distribution space. **Associated Materials** announced an expansion at its facility in Kinston in 2015. This expansion will create 72 new jobs and \$4.5 million in investments. **Sanderson Farms** announced an expansion at its feed mill in Kinston in 2015. This expansion included \$5 million in investments. Neuse Sport Shop, Inc. announced an expansion of their facility in Kinston in 2014. This expansion creates 15 new jobs and \$1.5 million in investment. **Neuse Sport Shop** has completed the construction on their warehousing space and shooting range. The Lenoir County Manufacturers Association has created a partnership with Lenoir County Public Schools to connect education to industry. The LCMA expanded on National Manufacturing Day in 2015 to serve over 300 participants, including students and educators. Students and educators across Lenoir County visited Barnet, Spirit AeroSystems, DuPont, Eaton, Electrolux, Mother Earth Brewing, Moen, Best Diamond Packaging, Field Controls, West Pharmaceuticals, Domestic Fabrics and Blankets, and Horseware. Participants then received a presentation highlighting the importance of manufacturing in Lenoir County and the various STEM related careers. The Kinston Riverwalk, Phase I, is near completion. NC DOT, the City of Kinston, and other partners have come together to fund this project. Queen Street bridge construction has started with a completion date in 2016. The Kinston-Lenoir County Parks and Recreation Department received Outstanding Parks and Recreation Department of the Year by the USTA NC, on October 3, 2015. Our partner in economic development, Lenoir Committee of 100, celebrated its 30th Anniversary. The support of the C-100 remains a vital tool in our ever evolving economic development world.

FY 16-17 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 2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17 Budget
170,590	171,396	171,396	SALARIES	183,053
52,512	55,811	55,811	BENEFITS	56,699
28,692	50,252	50,252	OPERATING	56,652
-0-	-0-	-0-	CAPITAL OUTLAY	-0-
251,794	277,459	277,459	TOTAL	296,404

NC DIVISION OF VETERANS AFFAIRS



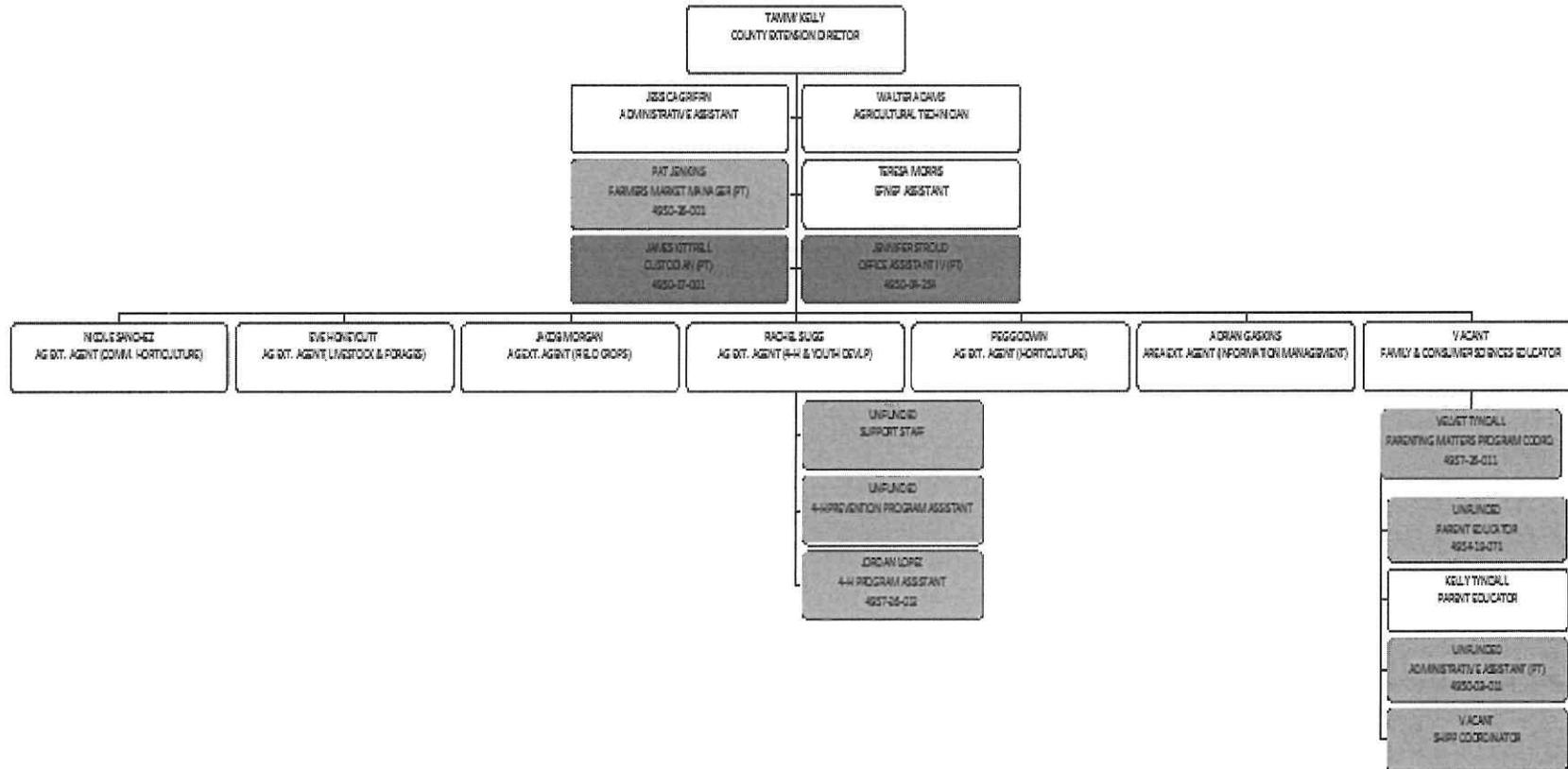
VETERANS AFFAIRS

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 in 2013 to be in excess of 4,600 with a total expenditure of Federal VA dollars of \$40.8 million directly into the economy of Lenoir County (this figure does not include spouses, widows, and children). This population and expenditure estimate 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 the veteran population is expected to rise in the years to come due to a number of factors and forthcoming decisions within the Federal Government and the Department of Defense. Our Agency 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. Their laws cover various benefits such as: compensation, pension, insurance, medical (inpatient/ outpatient), home loans, education and certification of Federal and State benefits. The Veterans Service Office in Kinston focuses on participation in and support of the veterans' organizations of the county, with the goal of open and free lines of communications and a better informed veterans' population.

FY15-16 HIGHLIGHTS: The North Carolina Division of Veterans Affairs (NCDVA) began the important work of making veterans services more effective, more efficient and more transparent by benchmarking performance. Comparing the 2013 and 2014 metrics, the results for our veterans have dramatically improved. It should be noteworthy that the North Carolina's advocacy agency and its County partners have increased their productivity by over 100% (11,405 claims in 2013 compared to 24,256 claims in 2014). Please refer to the North Carolina Division of Veterans Affairs Annual Report – 2014 for additional good news.

FY16-17 GOALS: With the North Carolina Division of Veterans Affairs reorganization plan well into Phase II, this Agency grew from 13 District Offices to 19 Veteran Service Centers around the State by adding Veterans Service Offices in VAMC Asheville, VAMC Salisbury, HCC Wilmington, and HCC Greenville, NCDVA Resource Service Center in Raleigh, and the Veterans Service Center at our State Service Office in Winston-Salem. In FY 15-16 the Agency will grow to 25 Veteran Service Centers statewide to include VAMC Fayetteville, VAMC Durham, SSC Fort Bragg, Camp Lejeune, HCC Kernersville, and HCC Charlotte. Additionally, there are 92 County Veteran Service Offices throughout the State employing over 172 Veteran Service Officers either full or part time.

Lenoir County Cooperative Extension



AUTHORIZED POSITIONS¶

→ FY 2014-15¶	→ FY 2015-16¶	→ FY 2016-17¶
17.45 FTE¶	13.6 FTE¶	14.5 FTE¶
19-TOTAL¶	18-TOTAL¶	18-TOTAL¶
¶	¶	¶

N. C. Cooperative Extension – Lenoir County Center

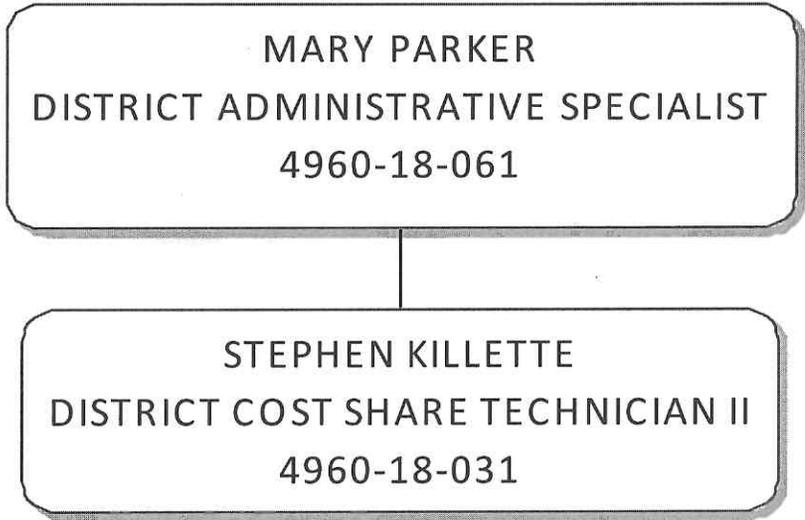
DESCRIPTION: North Carolina Cooperative Extension is an educational organization whose support base is a partnership between North Carolina State University, A&T State University, the State of North Carolina and Lenoir County Government. Lenoir County Cooperative Extension Staff, with the support of 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 2015-2016 HIGHLIGHTS: Cooperative Extension secured over \$240,343 in grant dollars to support programming efforts. 625 children were impacted by Extension livestock programming efforts in Lenoir County and over \$23,500 dollars were raised for Livestock educational efforts. Animal waste operators saved \$85,000, and 345 operators were certified or recertified. In Lenoir County 4-H, 6,566 youth increased knowledge in science, math, language, and communication skills through participation in educational programs, workshops and demonstrations. One hundred and fifty-five 4-H Adult Volunteers and 70 youth volunteer leaders engaged in program implementation, all trained by Cooperative Extension staff. Over 350 farmers attended production meetings and agronomic updates held in Lenoir County. These meetings covered cotton production, tobacco production, fertilization, and pest control. Of the 3844 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, 100% showed improved food safety practices and 100% youth increased their knowledge of nutrition. Through Parents As Teachers program, 21 families and 31 children have been reached by 504 home visits, 95 % of the parents reported gained knowledge of parenting skills. Lenoir County Master Gardeners have contributed 1,144 volunteer hours and an additional 99 hours of training; this is valued at \$30,768. Over 40 Senior citizens per month have increased their knowledge of nutrition and health practices through instruction at county congregate nutrition sites. During Medicare open enrollment, 400 Medicare recipients were assisted in selecting the best prescription drug plan for their needs. Sixty parents participated in parent education while their 20 children participated in 4-H youth programs. 88% of parents reported having increased their knowledge of effective discipline, and overall parenting knowledge. JCPC funded at \$28,194.

FY 2016-2017 GOALS: Strategic priorities for 2016-2017 will focus on the following priority issues; Developing life skills in youth, adults and families; Increasing profitable and sustainable agriculture; Conservation of natural resources and energy; Improving the nutritional and economical health of youth and families; and Developing local food systems.

14-15 ACTUAL	ORIGINAL 15-16 BUDGET	REVISED 15-16 BUDGET		RECOMMENDED 2016-2017
175,365	207,199	207,199	SALARIES	200,587
57,160	67,979	67,979	BENEFITS	66,159
96,167	104,180	104,180	OPERATING	110,300
2,484	0	0	CAPITAL OUTLAY	0
331,176	379,358	379,358	TOTAL	377,046

Lenoir Soil and Water Conservation District



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
2 FT	2 FT	2 FT
2 TOTAL	2 TOTAL	2 TOTAL

LENOIR SOIL AND WATER CONVERSATION 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 50% (\$24,869.00 dollars) of the cost for the salary and benefits of one (1) Agricultural Cost Share Program Technician; the State Cost Share Program provides an additional \$1,129.00 dollars for office/field supplies and equipment and the NC Department of Agriculture provides \$3,600.00 for office/field supplies and equipment; the County provides 100% of all other District operating cost.

FY 2015-2016 HIGHLIGHTS: The District: 1) Developed cost share contracts totaling \$380,852.00 dollars for the implementation of Best Management Practices through Federal and State Programs; 2) Provided technical and /or Financial assistance on more than 1,066 acres; 3) Provided Technical and/or Financial assistance for the installation of: a) 108 acres of Cropland Conversion b) 1 Energy Cap c) 1 Composter d) 2 Waste Storage Facilities e) 1 Heavy use area, livestock pipeline, prescribe grazing, watering facilities & fencing f) ensures the compliance on 160 Ag. Cost Share Contracts (10 yr. maintenance period) g) Ensures the compliance/guidelines on 62 CREP contracts, h) Writes and maintains waste management plans for 1,084,252 hogs and 2,022,200 chickens within Lenoir County j) Provided Environmental Education to the Schools of Lenoir County through the Poster, Essay, Speech, Computer Slide show, and computer generated poster contests, Envirothon Competition and the annual resource conservation workshop held at NC State University (one week workshop for high school 11th & 12th grade students).

FY 2016-2017 GOALS: The District plans to: 1) Administer the North Carolina Agricultural Cost Share Program; 2) the CAPP Program, 3) the AgWRAP Program; 4) and any other state programs deemed necessary 5) Assist in administering the Federal Cost Share Programs (Environmental Quality Incentives Program (EQIP), Conservation Reserve Enhancement Program (CREP), Conservation Security Program (CSP); 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 utilization plans for new operations and update old plans as necessary. 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 education efforts to include minority landowners; 9) Continue to ensure compliance/guidelines for all Ag. Cost Share, CCAP, AgWRAP & CREP contracts are met; 10) assists homeowners/citizens with drainage issues and other land issues as needed; 11) continue to provide courteous and professional assistance to the farmers and citizens of Lenoir County.

Actual 14 - 15 Budget	Original 15 - 16 Budget	Revised 15 - 16 Budget		Recommended 2016- 2017
88,788	76,803	76,803	SALARIES	75,551
27,301	29,896	29,896	BENEFITS	29,983
10,865	14,377	14,377	OPERATING	15,382
0	0	0	CAPITAL OUTLAY	0
119,293	121,076	121,076	TOTAL	120,916

LENOIR COUNTY HEALTH DEPARTMENT

DESCRIPTION: The Lenoir County Health Department provides local public health services and programs to county residents. Services and programs include Adult Health/Breast and Cervical Cancer Prevention/Health Promotion, Animal/Rabies Control, Child Health, Child and Maternal Care Coordination, Childhood Lead Prevention, Environmental Health, Family Planning, Immunizations, Laboratory Services, Prenatal Care, Public Health Social Work, Vital Records, and WIC. The department was relocated to the current two-story, 19,000 sq. ft facility at 201 N. McLewean Street in December 1984 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. The proposed FY 16-17 budget is over \$4.3 million.

FY15-16 WORK PLAN HIGHLIGHTS:

- Maintained operational costs within approved budget.
- Reinstated Well Child Services

FY16-17 GOALS:

- 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:

Actual 2014-2015	Original 2015-2016 Budget	Revised 2015-2016 Budget		Proposed 2016-2017 Budget
2,068,807	2,252,068	2,252,068	SALARIES	2,242,614
731,991	850,242	850,242	BENEFITS	827,349
909,222	1,211,822	1,432,598	OPERATING	1,098,571
4,700	0	2,000	CAPITAL OUTLAY	4,200
3,714,720	4,314,132	4,536,908	TOTAL	4,172,734

**LENOIR COUNTY HEALTH DEPARTMENT
2016 - 2017 REVENUES**

ACCT #	DESCRIPTION	DHHS	CO APPRO	MEDICAID	FEES	TOTALS
5110	GENERAL	284,540 *	1,133,986	-	-	1,418,526
5114	IMMUNIZATIONS	22,918	-	17,500	17,500	57,918
5150	ADULT HEALTH	383,408 **	426,522	117,620	37,625	965,175
5160	LEAD PROGRAM	-	-	-	-	-
5162	CHILD HEALTH	48,915	193,509	20,000	700	263,124
5167	WIC	342,210	8,560	-	-	350,770
5170	PREGNANCY CARE MANAGEMENT	-	-	194,422	-	194,422
5171	CHILD CARE COORD FOR CHILDREN	2,300	-	144,297	-	146,597
5180	ENVIRONMENTAL HEALTH	8,000	419,902	-	38,800	466,702
5182	ANIMAL CONTROL	-	275,836	-	-	275,836
5190	BIOTERRORISM	33,664	-	-	-	33,664
GRAND TOTALS:		1,125,955	\$ 2,458,315	493,839	94,625	\$4,172,734

	FY 15 - 16	FY 16 - 17	INCREASE	PERCENTAGE
TOTAL BUDGET:	4,215,274	\$ 4,172,734	(42,540.00)	-1%
CO. APPROP	2,344,421	\$ 2,458,315	113,894.00	4.9%

GENERAL:

*\$134,540.00 110
* \$150,000.00 803

AID TO CO.
SCHOOL NURSE GRANT

ADULT HEALTH:

**14,643.00 101
**173,060.00 151
**60,000.00 165
**8,670.00 452
**1,500.00 472
**7,270.00 510

MATERNAL HEALTH
FAMILY PLANNING
INFANT MORTALITY
BCCCP
PRESCRIPTION DRUG
COMMUNICABLE DISEASE

**500.00 536
**83,998.00 551
**3,643.00 554
**579.00 610
**26,708.00 886
**2,837.00 894

HIV/STD
TB
TB MEDICA
STD
HEALTH PROMOTIC
340B-STD/FI

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. 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.

FY15-16 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.
- Eliminated remaining housekeeping staff position due to retirement.

FY16-17 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.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-17 Budget
595,676	657,684	657,684	SALARIES	658,030
229,526	266,251	266,251	BENEFITS	239,165
502,804	723,629	773,456	OPERATING	521,331
0	0	0	CAPITAL OUTLAY	0
1,328,006	1,647,564	1,697,391	TOTAL	1,418,526

ADULT HEALTH SERVICES

DESCRIPTION: Adult Health Services consists of Women's Health Programs including Family Planning, Low-Moderate Risk Maternity; Breast and Cervical Cancer Control and Prevention; Health Promotion (community); and Communicable Diseases Control (Tb/STDs/HIV/AIDS). Staffing includes a physician, a nurse practitioner, a supervisor, five public health nurse positions, one licensed practical nurse position, one nurse assistant position, two laboratory technicians, one social worker, an interpreter, health educator, 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. We offer a modified/limited gynecological exam to post-menopausal women that include 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. 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.

FY15-16 WORK PLAN HIGHLIGHTS:

- Continued recruiting efforts and filled vacant public health nurse positions.
- Reassigned one public health nurse and one nurse assistant to the Child Health program.

FY16-17 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.
- Eliminate part-time position due to retirement.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-17 Budget
608,766	666,231	666,231	SALARIES	529,086
190,701	231,663	231,663	BENEFITS	188,857
149,712	241,583	300,556	OPERATING	247,232
0	0	0	CAPITAL OUTLAY	0
949,179	1,139,477	1,198,450	TOTAL	965,175

CHILD HEALTH/IMMUNIZATIONS

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.

FY15-16 WORK PLAN HIGHLIGHTS:

- The health dept achieved 95% immunization rate for 0-2yr olds in CY 2015 compared to 79% statewide.
- Local health care providers achieved 75% immunization rate for CY2015 compared to 68% statewide.
- Reinstated 'Bright Futures' well-child physical assessments performed by Public Health Physician and Enhanced Role Nurse.
- Contracted with DSS to perform 72 hr assessments and 30 day assessments for foster children taken into custody.

FY16-17 GOALS:

- Achieve immunization rate of at least 95% for 0-2 year olds.
- Continue 'Bright Futures' well-child physical assessments.
- Assess performance of contract with DSS to perform assessments of foster children taken into custody.

FUNDING LEVELS:

2014-15 Actual Budget	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-2017 Budget
73,259	102,050	102,050	SALARIES	191,365
23,302	34,812	34,812	BENEFITS	69,852
38,890	11,300	21,300	OPERATING	59,825
4,700	0	0	CAPITAL OUTLAY	0
140,151	148,162	158,162	TOTAL	321,042

WIC

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.

FY15-16 WORK PLAN HIGHLIGHTS:

- Caseload for CY15 of 2043 clients reduced to 1787 due to low client participation rate of 88% (1808 clients), a decrease of 6% from CY14.
- Caseload revised to 1866 due to improved client participation rate of 104%.
- Value of vouchers redeemed at local stores (revenue) was \$927,245.05.
- Increased percentage of postpartum women recertified for WIC by 6 weeks postpartum from 80.2% to 85.9%.

FY16-17 GOALS:

- WIC director to review efficient operation of program.
- Maintain 97% participation of assigned caseload.
-

FUNDING LEVELS:

2014-15 Actual Budget	Original 2015-16 Budget	Revised 2014516 Budget		Proposed 2016-17 Budget
226,491	233,943	233,943	SALARIES	245,580
88,012	96,354	96,354	BENEFITS	99,317
11,170	10,802	14,943	OPERATING	5,873
0	0	0	CAPITAL OUTLAY	0
325,673	341,099	345,240	TOTAL	\$350,770

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 15-16 WORK PLAN HIGHLIGHTS:

- Food and Lodging staff conducted 400 mandated inspections, maintaining 100% compliance with required quarterly inspections of food establishments and other facilities.
- Applications for new lot evaluations for CY15 were 113 and staff conducted 873 site visits for evaluations/inspections.
- Filled vacant position of 20 year specialist in Food and Lodging section.

FY 16-17 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:

Actual 2014-15	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17 Budget
286,707	303,959	303,959	SALARIES	321,757
99,832	111,474	111,474	BENEFITS	116,345
26,272	31,500	31,500	OPERATING	28,600
0	0	0	CAPITAL OUTLAY	0
412,811	446,933	446,933	TOTAL	466,702

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 15-16 budget is a \$120,000 allocation to the SPCA for operation of the animal shelter and \$10,000 base allocation for capital improvements.

FY15-16 WORK PLAN HIGHLIGHTS:

- The number of lab confirmed cases of animal rabies in CY15 is 1, CY14 was 4, CY13 was 14, CY12 was 8, CY11 was 12, CY10 was 16, CY09 was 8.
- 278 animal bites were reported CY15, 315 in CY14, 256 in CY13; 118 in CY12, 92 in CY 11, 84 in CY 10; 78 in CY 09, .
- Responded to 1526 requests for service in CY15, 2856 in CY14, 2586 in CY13, 2258 in CY12, 2184 in CY11, 1376 in CY10, 1248 in CY 09.
- The number of cats and dogs picked up and impounded at the SPCA shelter for CY15 is 1526, CY 14 was 2340, CY13 was 3129, CY12 was 3622, CY11 was 3571, for CY10 was 3422, for CY09 was 3616. Animals euthanized decreased 15% to 790 in CY15 compared to 933 in CY14, a decrease of 61% from CY13 to CY15, 1143 in CY12, 1065 in CY11, and 1174 in CY 10. Almost 50% of dogs and cats impounded were reclaimed/adopted/rescued.
- Puppy room addition was constructed with joint effort of county and SPCA.
- Replaced 2008 Chevy truck with excess of 200k miles.

FY 16-17 GOALS:

- Continue collaborating with local chapter of SPCA regarding animal policies and plans for a new shelter.
- Continue maintenance and upkeep of facility to maintain compliance with state animal shelter regulations.
- Replace 2006 F150 pick-up that has excess of 200,000 miles.

FUNDING LEVELS:

2014-15 Actual Budget	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-17 Budget
57,411	65,445	65,445	SALARIES	66,771
23,817	27,095	27,095	BENEFITS	27,675
167,602	176,390	188,825	OPERATING	181,390
0	0	0	CAPITAL OUTLAY	0
248,830	268,930	281,365	TOTAL	275,836

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.

FY15-16 WORK PLAN HIGHLIGHTS:

- Completed transition from CSC and MCC to CC4C and PCM.
- 423 unique patients were provided CC4C services.

FY16-17 GOALS:

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

FUNDING LEVELS:

2014-15 Actual Budget	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-17 Budget
203,781	206,221	206,221	SALARIES	212,460
70,665	75,636	75,636	BENEFITS	77,783
9,930	6,446	73,846	OPERATING	50,776
0	0	0	CAPITAL OUTLAY	0
284,376	288,303	355,703	TOTAL	341,019

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

FY15-16 WORK PLAN HIGHLIGHTS:

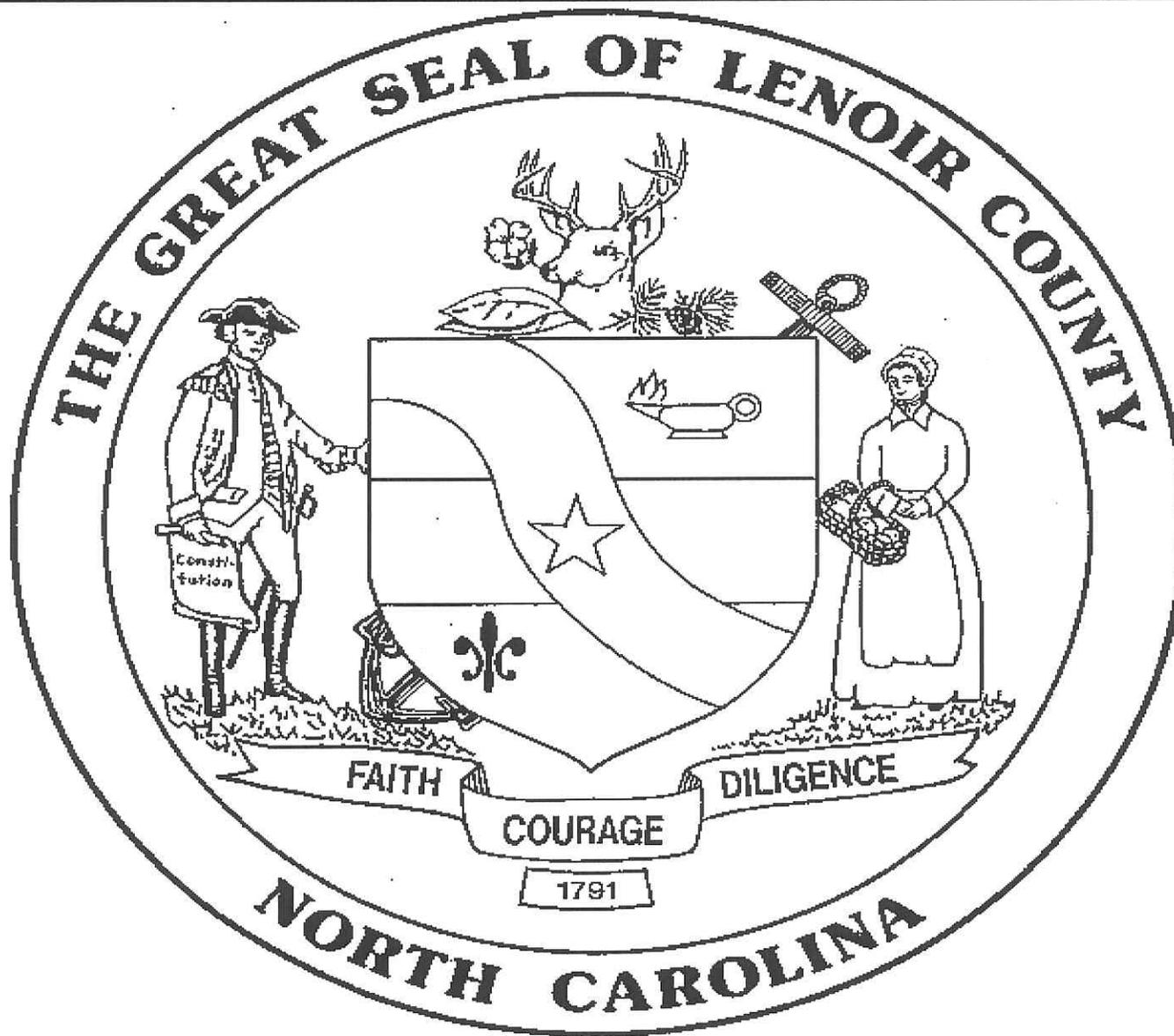
- Reviewed and updated preparedness plans.
- Conducted joint full-scale exercise in April, 2015 with EM, LMH, and Airport Authority.

FY16-17 GOALS:

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

FUNDING LEVELS:

2014-15 Actual Budget	Original 2015-16 Budget	Revised 2015-16 Budget		Proposed 2016-17 Budget
16,716	16,535	16,535	SALARIES	17,565
6,136	6,957	6,957	BENEFITS	8,355
2,842	10,172	28,172	OPERATING	7,744
0	0	2,000	CAPITAL OUTLAY	0
25,694	33,664	53,664	TOTAL	33,664



EASTPOINTE MENTAL HEALTH

Bladen, Columbus, Duplin, Edgecombe, Greene,
Lenoir, Nash, Robeson, Sampson, Scotland, Wayne & Wilson
BOARD OF COMMISSIONERS

EASTPOINTE
AREA BOARD

SARAH STROUD
EASTPONTE CEO

LME ADMINISTRATION

CONTRACTED SERVICES

AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
303 TOTAL	320 TOTAL	309 TOTAL

EASTPOINTE MENTAL HEALTH

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 15-16 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 16-17 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.

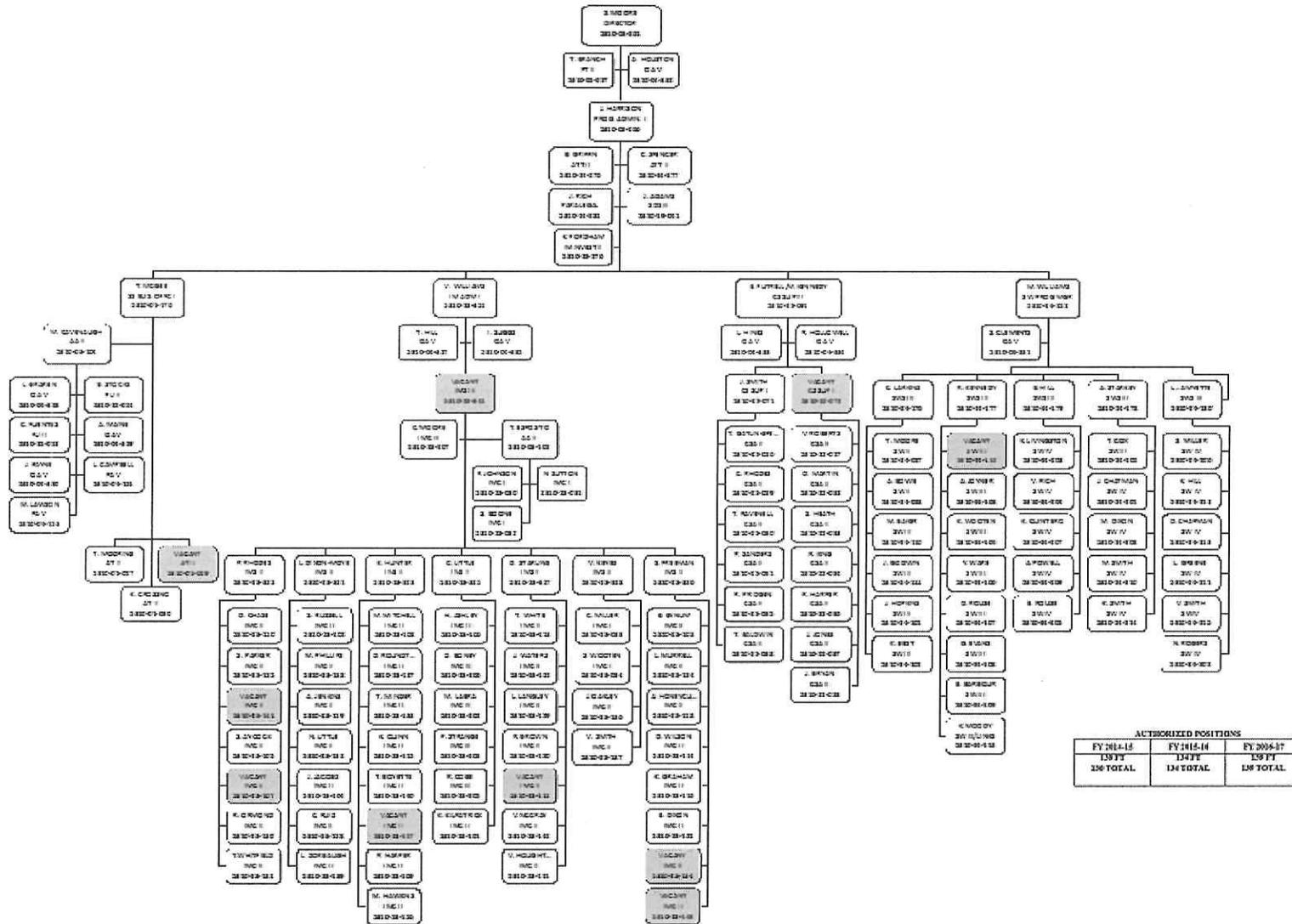
FUNDING LEVELS

County Share

FY16-17	\$245,715
FY15-16	\$245,715
FY14-15	\$245,715
FY13-14	\$245,715



DEPARTMENT OF SOCIAL SERVICES



DEPARTMENT OF SOCIAL SERVICES

DESCRIPTION: The Lenoir County DSS 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.

The Lenoir County DSS operates over seventy programs authorized by Chapter 108A of the North Carolina General Statutes and/or the Lenoir County Board of Social Services. These programs can be grouped into the following nine major categories: Medicaid, Special Assistance, Food & Nutrition (formerly Food Stamps), Child Support, Work First Cash Assistance, Work First Employment, Child Day Care, 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 15-16 WORK PLAN HIGHLIGHTS:

- 1) The Child Support Program collections are at 63.43%, surpassing our goal of 63.29% for collections.
- 2) Child Welfare is working towards permanency for children and has completed 8 adoptions with two more pending; and,
- 3) Implemented Northwoods Compass Software in the Adult Services, Child Support, and Child Welfare divisions.
- 4) The total number of individuals receiving Medicaid (16,350) has increased by 36.32% and the number of individuals receiving Food and Nutrition Services has increased by 32% since 2009, the height of the recent economic downturn.

FY 16-17 GOALS:

- 1) To expand automation of the agency's work flow to reduce paper and increase productivity;
- 2) To improve recruitment and retention of Knowledgeable, Skilled and Talented Staff;
- 3) To meet Federal and State Program Standards with funding reductions;
- 4) To assist the County in coping with its many economic problems; and
- 5) To continue implementation of NC FAST in the Medicaid Transportation Program, Energy Assistance programs, and Child Day Care Subsidy services.

SUMMARY OF EXPENDITURES/REVENUES

PROGRAM AREA	FY 14-15		FY 15-16		FY 16-17 REQUESTED
MEDICAID	\$2,923,488		\$3,385,060		\$3,995,627
SPECIAL ASSISTANCE	\$842,991		\$779,136		\$802,991
FOOD & NUTRITION	\$1,597,363		\$1,557,097		\$1,719,908
CHILD SUPPORT	\$1,369,121		\$1,579,546		\$1,836,759
WORK FIRST FAMILY ASISTANCE	\$922,926		\$1,139,413		\$1,133,396
WORK FIRST EMPLOYMENT	\$232,145		\$196,054		\$315,762
CHILD DAY CARE	\$2,820,916		\$2,820,405		\$2,302,537
ADULT SOCIAL WORK	\$2,084,466		\$1,907,515		\$1,850,282
CHILD WELFARE SOCIAL WORK	\$2,421,176		\$2,452,687		\$2,594,031
SUBTOTAL - ALL DSS RELATED COSTS	\$15,214,592		\$15,816,913		\$16,551,293
LESS INDIRECT COST	\$1,169,912		\$1,226,482		\$1,206,376
NET BUDGET EXPENDITURES	\$14,044,680		\$14,590,431		\$15,034,917
STATE/FEDERAL REVENUES	\$9,885,163		\$10,411,961		\$10,701,865
COUNTY SHARE (LOCAL ONLY)	\$4,159,517		\$4,178,470		\$4,333,106

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 Services 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 15-16 HIGHLIGHTS: The Lenoir County Medicaid Unit experienced changes during the current FY15-16. (1) We began using the AUDIT/DAST drug screening policy tool which allows us to sanction individuals who fail the drug screening process. (2) All Medicaid cases (including Long-Term Care) now have 1 year certification periods with the exception of deductible cases. (3) We are continuing the Universal Worker process.

FY 16-17 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 to cross train our universal workers.

FUNDING LEVELS:

FY 14-15	FY 15-16	Recommended FY 16-17
2,923,488	3,385,060	3,995,627

FOOD & NUTRITION SERVICES

DESCRIPTION: The USDA Food and Nutrition Services Program is designed to promote the general welfare and safeguard the health and well being of the County's population by raising the levels of nutrition among the County's low-income individuals. The agency 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 15-16 HIGHLIGHTS: This fiscal year did not bring many policy changes to the Food and Nutrition Services program. We are working very diligently to stay as caught up as NC Fast allows. This new program has had its up and downs with changing but, we are determined to make it work. We began taking all Food and Nutrition Services applications in the NC Fast system effective July 2012. We began completing our re-certifications in the NC FAST system in 2013. We now have universal workers who take Food and Nutrition and Medicaid applications. We are also doing all re-certifications in NCFast, and the majority of our FNS re-certifications are completed by a group of outpost workers. We have begun training and planning to implement ABAWDs (Able Bodied Adults Without Dependents) effective July 2016.

FY16-17 GOALS: Our goals for the next fiscal year are to continue to issue benefits to our clients in a timely manner. We are continuing to work on improving our churn rate (cases which close and then reapply the next month), and to become more knowledgeable about the NCFast system. We are going to continue with cross training our workers to be sufficient in all programs. Our goal is to process all FNS applications on the same day taken but no later than on the 20th day for regular applications and the 4th day for expedited applications. We will implement ABAWD policy effective July 2016 which means imposing sanctions on those who fail to comply with the work requirements.

FUNDING LEVELS:

FY 14-15	FY 15-16	Recommended FY 16-17
1,597,363	1,557,097	1,719,908

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 15-16 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. The Special Assistance program has transitioned into NC FAST.

FY 16-17 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) Continue to process Special Assistance Application in the NC FAST system.

FUNDING LEVELS:

FY 14-15	FY 15-16	Recommended FY 16-17
842,991	779,136	802,991

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 not 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 are 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 15-16 HIGHLIGHTS: The Work First Family Assistance unit continues to process cases within 10 days of application. The Work First Program, in collaboration with the Substance Use/Mental Health Initiative, began substance use testing for the following individuals: Those who scored 3 or above on Drug Abuse Screening Test; and individuals with a criminal conviction relating to an illegal controlled substance within the past 3 years. The applications continued to fluctuate with a slight increase in applications taken at the end of the fiscal year. All WF/Cash Assistance cases are now in the NC FAST system.

FY 16-17 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.

FUNDING LEVELS:

FY 14-15	FY 15-16	Recommended FY 16-17
922,926	1,139,413	1,133,396

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. Services are based on a family-centered approach through needs assessment, resource identification and service delivery. With the appropriate supportive services, short term training and other services the participants can realize that self-sufficiency is an obtainable goal. The social worker and the parent develop a Mutual Responsibility Agreement (MRA) that specifies the activities the parent agrees to participate in and the services DSS will provide to support participation.

FY15-16 HIGHLIGHTS: The Work First Employment Program provided employment services to an average of 68 Work First Family Assistance parents each month. Each month an average of 17 participants became employed. Participants continued to engage in training opportunities at Lenoir Community College and gain work experience with placement sites.

FY 16-17 GOALS: The WFE unit plans to:

1. Complete assessment and Mutual Responsibility Agreement Plan within 5 days of applying for Work First
2. Release all WF checks for those under MRA's within 5 days of receipt of their time sheet verification.
3. Expand Work Experience placement sites to provide participants more opportunities to develop work history, training and good work habits necessary to obtain employment.
4. Develop an Internet Work Station at DSS for participants to complete Job Search Activities.

FUNDING LEVELS:

FY 14-15	FY 15-16	Recommended FY 16-17
232,145	196,054	315,762

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 provided 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 15-16 HIGHLIGHTS: Adult Services had no staff turnover in FY15-16. We have seen an increase in the reporting of abuse, neglect or exploitation cases and an increase in the confirmation rate that abuse, neglect or exploitation occurred. 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 14 Adult and Family Care Homes. There was an increase in complaints in the Adult Care Homes. Staff received intensive training and began utilizing Northwood.

FY 16-17 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 a compassionate, caring, confidential and professional approach in serving the adults of Lenoir County; (3) Utilize all training opportunities for workers; (4) Strive to inform the community about the services available through Adult Services. (5) Adult Care Home monitoring responsibilities will be divided between 2 Social Workers.

FY14-15	FY 15-16	Recommended FY 16-17
2,084,466	1,907,515	1,850,282

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 CSS 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. CSS 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 (5954) depend upon the Lenoir County Child Support Unit for these services.

FY 15-16 HIGHLIGHTS: The Lenoir County CSS Division has established paternity for 94.25 percent of children born out of wedlock during the preceding year. There are child support obligations on 88.88 percent of the total caseload. Collection rate averages 62.79 percent and the cumulative percentage of cases with payments towards arrears due families is 61.18 percent. The total child support collection for children in need of support was \$7,956,608.

FY 16-17 GOALS: The Child Support Division will strive to: (1) Maintain prior year collections; (2) Establish paternity for 95.25% of children born out of wedlock in open CSS cases; (3) Establish a support order for 88.88% of CSS cases; (4) Collect 63.29% of current support due; (5) Collect 62.18% of arrears due; and (5) Meet timeframes of 75% and 90% on Self Assessment scoring.

FUNDING LEVELS:

FY 14-15	FY 15-16	Recommended for FY 16-17
1,369,121	1,579,546	1,836,759

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 10% of their income as a parent fee. Enrolled providers submit attendance reports to DSS for reimbursement of child care services.

FY 15-16 HIGHLIGHTS: The unit had one staff turnover during FY 15-16 and that was the supervisor position. There were several policy changes to the Subsidized Child Care Program. Staff implemented these new policies that affected new income eligibility limits, parent fees and defining the income unit. Information regarding policy changes was shared with parents and child care providers. The unit continues to ensure ongoing compliance with policies and standards. We implemented a new county Child Care system in place of Success Net. In preparation for Child Care Subsidy going into NC FAST, the child care workers have attended NC FAST Phase I and Phase II training at Lenoir Community College. This will help prepare them for the transition into NC FAST effective October 2016.

FY 16-17 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; (8) Aid with the implementation of Child Care Subsidy into the NC FAST system; and (9) Assist Providers with enrollment into the Provider Portal for NC FAST.

FUNDING LEVELS:

FY 2014-15	FY 2015-16	Recommended FY 2016-17
2,820,916	2,820,405	2,302,537

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 15-16 HIGHLIGHTS: The Foster Care Unit exceeded the North Carolina Foster Care Case Worker Visit Standards of 75% by making at least 97% of the family foster care contacts in the residence where the foster child resides. The Child Welfare Division Expansion by adding a new position, Links Coordinator. The Division has expanded to 30 staff which includes 24 Social Workers, 4 Supervisors, 1 Program Director and 1 Administrative Assistant. All social workers were assigned iPads. We started utilizing an Employment Evaluation Tool. Hiring of fully qualified social workers has increased by 60%.

FY 16-17 GOALS: (1) Continue to ensure safety and permanency for all children in Lenoir County; (2) Implement NC FAST utilizing NorthWoods; (3) Ensure all staff continue to receive coaching for utilizing the NorthWoods and Laserfiche Technology; (4) Continue to recruit and retain fully qualified social workers; (5) Recruit, license and retain new foster family homes (6) Add two new Intake Social Work III positions to free up social worker's time for more time in the field. Revise the Employment Evaluation Tool.

FUNDING LEVELS:

FY 2014-15	FY 2015-16	Recommended FY 2016-17
2,421,176	2,452,687	2,594,031



LENOIR COUNTY PUBLIC SCHOOLS

DESCRIPTION: Lenoir County Public Schools 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 15-16 HIGHLIGHTS: Spending for the 2015-16 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), Career and College Promise in Partnership with LCC, Parent Involvement, ClassScape, SRA Reading, Reading and Math Foundation, Positive Behavior Interventions and Support, Responsiveness to Instruction (Problem Solving Model), Building Thinking Skills, SIOP, 21st Century Instructional Technology Initiative, Kagan Cooperative Learning, Project Tomorrow, A+ Model for Arts Integration, iLCPS initiative, NC Virtual Public High School, Gradpoint 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 16-17 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 2014-2015, eight (8) schools met or exceeded the growth standard. In addition, one (1) school met all of its federal Annual Measurable Objectives (AMOs) target goals.

Revenue Source	2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget	Adopted 2016-17
Current Expense	\$9,900,000	\$9,900,000	\$9,900,000	\$10,100,000



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.

FY 15-16 HIGHLIGHTS: The College 1) Accommodated an enrollment of approximately 14,336 students (unduplicated headcount); 2) Awarded 306 degrees, 170 certificates, 39 HSEs, 14 AHS diplomas, 56 diplomas, and 66 skills certificates; 3) Managed a total budget of \$38,566,904 which is comprised of \$36,268,667 in current funds and \$2,298,237 in capital funds; 4) 1908 students received \$6,486,885 in Federal Pell Grant funds; 5) 349 participants attended 29 small business center workshops; 6) 88 employers participated in the annual Job Fair with approximately 1,000 job seekers attending; 7) Reached the \$4.7 million mark in assets through the LCC Foundation; 8) Organized an annual Career Expo which attracted approximately 400 high school students from 3 high schools; 9) Hosted the Region 10 North Carolina Science Olympiad which was attended by approximately 500 middle and high school students, parents, and teachers from 15 counties competing in science and construction events; 10) The LCC Foundation presented the Neuse River Music Festival with 816 people attending; 11) Organized and hosted Skills USA Regional's which attracted approximately 390 high school students from 14 counties.

FY 16-17 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) Meet the educational demands of the growing health care industry; 4) Increase the number of students who matriculate to four year institutions; and 5) Seek additional funding through grant opportunities and the LCC Foundation to enhance the programs of the College.

TOTAL FY 16-17 ADOPTED OPERATIONS FUNDING - \$2,260,000

TOTAL FY 16-17 REQUESTED OPERATIONS FUNDING - \$2,360,000

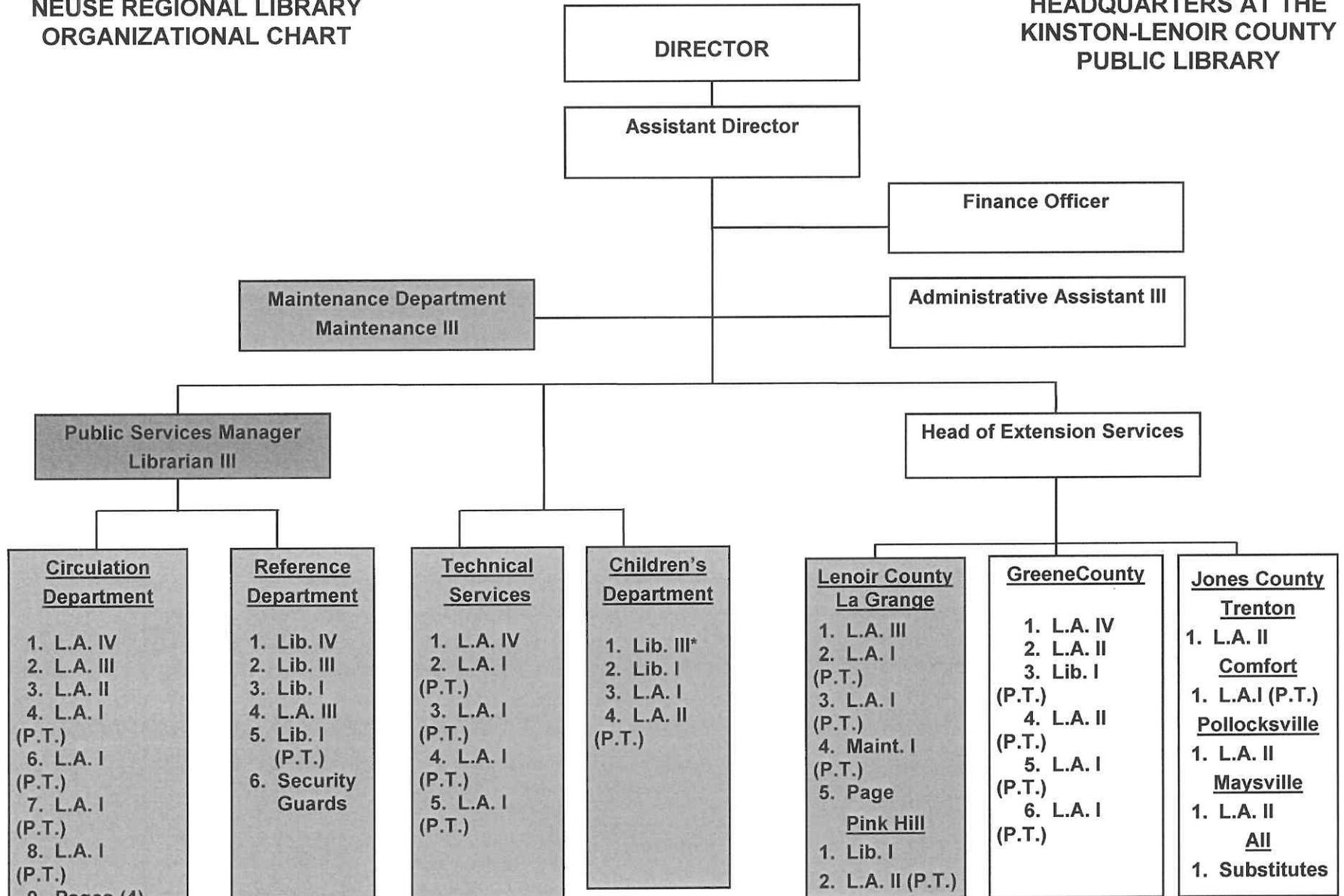
TOTAL FY 16-17 AGENCY BUDGET - \$35,000,000 plus (estimated)

TOTAL FY 16-17 ADOPTED COUNTY CAPITAL FUNDING - 100,000

TOTAL FY 16-17 REQUESTED COUNTY CAPITAL FUNDING - \$100,000

**NEUSE REGIONAL LIBRARY
ORGANIZATIONAL CHART**

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



 Funded by Kinston-Lenoir County

Authorized Full-time Positions**

FY 14-15	FY 15-16	FY 16-17
14	15	15
14	15	15

*Plus part-time positions to equal 6.65 FTE

LIBRARY

DESCRIPTION: The Neuse Regional Library System supports, strengthens, and enriches the diverse residents and communities of Lenoir, Greene, and Jones Counties by systematically distributing a select collection of print and digital materials, providing traditional and emerging technologies, and expanding services to meet informational, educational, economic, recreational, and cultural needs.



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

FY 15-16 HIGHLIGHTS: The Library accomplished the following: (1) completed migration to NC Cardinal in September 2015. By joining this consortium, the Library has made over 5 million titles from libraries in 27 counties and counting across the state available to its patrons; (2) implemented major upgrades to the Library’s network infrastructure with federal E-Rate funding, including its firewall, switches, and wireless access points, improving wireless services for all patrons, including local students with school-assigned iPads; (3) expanded the number of early literacy computing stations and software at each location and installed a Smart Board in the Children’s Theater of the Headquarters Library through a federal LSTA EZ Literacy and Lifelong Learning Grant administered by the State Library of North Carolina; (4) repaved the parking lot of the Headquarters Library to ensure that patrons can continue to visit the facility safely; and (5) collaborated with the Kinston-Lenoir County Friends of the Library to plan and present a successful programming schedule for 2015-2016, including a community read centered on the works of Maya Angelou.

FY 16-17 GOALS: The Library plans to: (1) implement increased patron usage of iPads and provide wireless hotspots for patrons, allowing them to bring the Internet home from the Library through a federal EZ Literacy and Lifelong Learning Grant; (2) seek funding from federal sources and various grants to update the Library’s strategic plan, enhance the Library’s collection and services, and to explore the possibility of enhancing branch facilities; (3) continue pursuing new ways to integrate eBook, Internet, and social media technologies into the Library’s services to ensure that patrons’ evolving informational needs are being met; (4) prioritize collection development and participation in the NC Cardinal consortium to provide patrons with access to a diverse and high-quality collection; 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 2016-2017.

FUNDING LEVELS:

2014-15 Actual Budget	2015-16 Current Budget		Requested 2016-17
\$626,954	\$642,140	SALARIES	\$657,112
\$205,000	\$189,906	BENEFITS	\$201,562
\$235,969	\$226,036	OPERATING	\$224,076
\$69,276	\$86,876	LIBRARY MATERIALS	\$73,276
\$12,500	\$10,500	CAPITAL OUTLAY	\$10,500
\$1,149,699	\$1,155,458	TOTAL	\$1,166,526

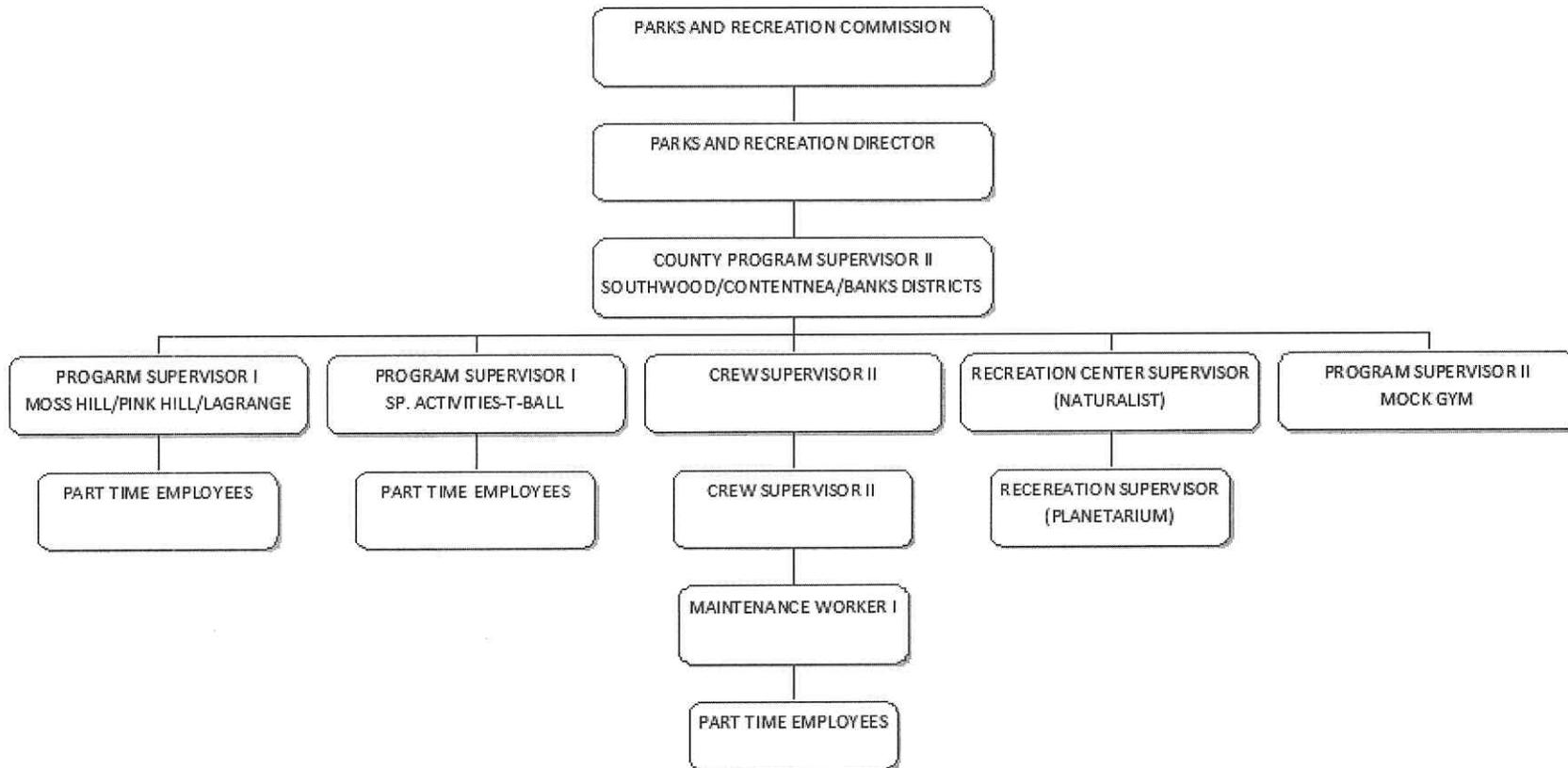
Actual Funding

2014-15	\$740,500	county	\$194,760	city
2015-16	\$740,500	county	\$194,760	city

Requested Funding

2016-17	\$762,720	county	\$200,604	city
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PARKS AND RECREATION COMMISSION



AUTHORIZED POSITIONS

FY 2014-15	FY 2015-16	FY 2016-17
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 (60) 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 2015-16 Work Plan Highlights: The Kinston/Lenoir County Parks & Recreation Commission completed the following:

- Improved the lights at six (6) county ball fields.
- Added playground equipment at Pink Hill and Contentnea/Savannah.
- Hosted the Junior College World Series at Grainger Stadium and numerous other tournaments.
- Improved the playing surfaces at six county ball fields.
- Purchased a concrete themed playground for the Riverwalk located in Pearson Park.

FY 2016-17 GOALS: The Kinston/Lenoir County Parks & Recreation Commission plans to:

- Begin construction on the themed playground and Riverwalk through Pearson Park to the old power plant.
- Begin renovations to the old Pink Hill gym.
- Begin construction on the Riverwalk.

2015-16 Actual	Original 2015-16 Budget	Revised 2015-16 Budget	Requested 2016-17 Budget	Submitted 2016-17 Budget
\$899,000	\$899,000	\$899,000	\$920,136	\$920,136

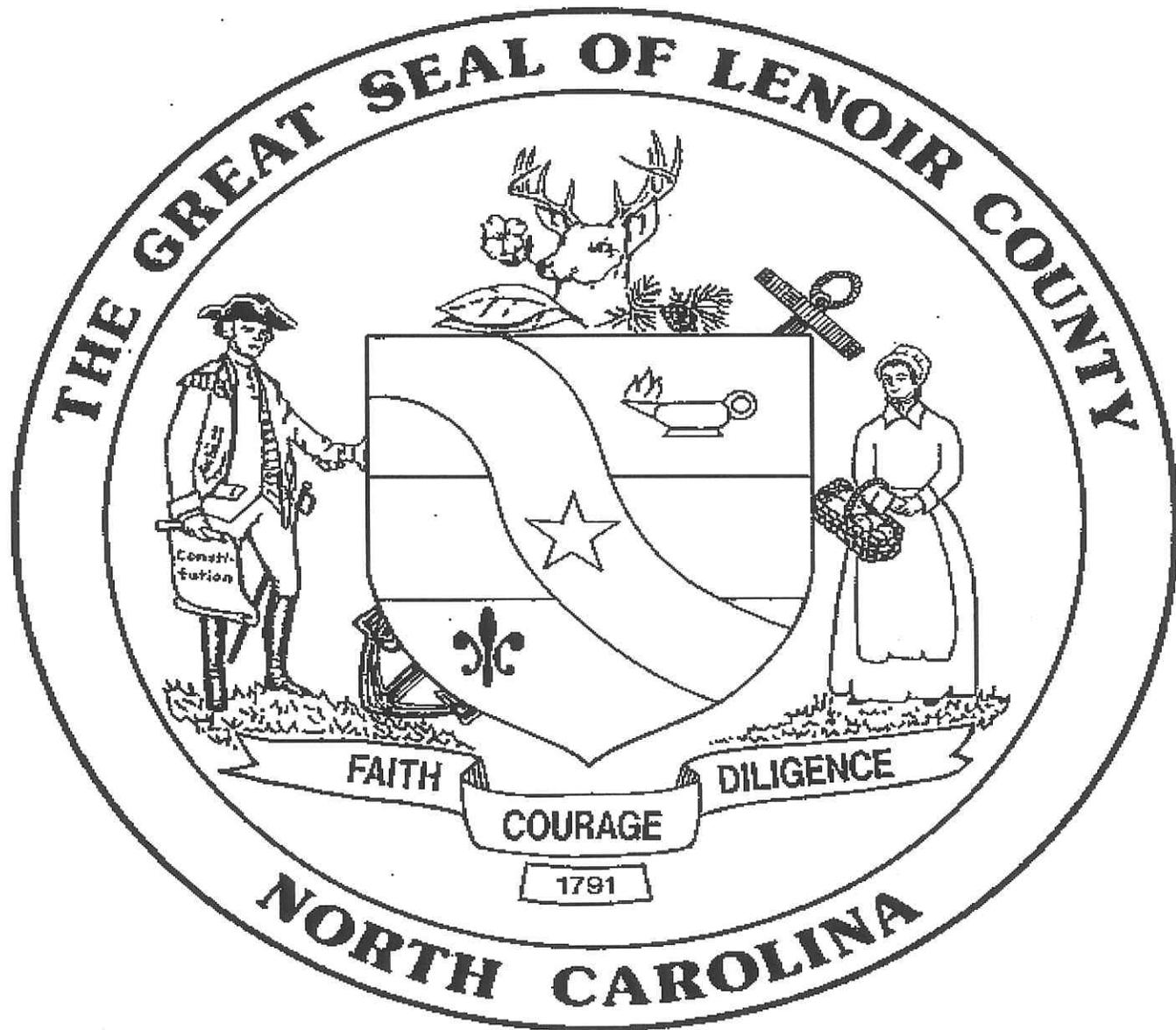
CONTINGENCY

The “Contingency” General Fund appropriation is used in the budget ordinance to allow for unanticipated modifications to be made to departmental, functional, or program budgets. The movement of funds to a department or program requires a board-approved budget ordinance amendment. North Carolina General Statute (N.C.G.S. 159-13(b)(3) restricts the allowable amount for “contingencies” to 5% of all other appropriations in the fund, or approximately \$3,334,746 based on an estimated FY 15-16 General Fund budget of \$66,694,918. The FY 15-16 appropriation is below the limit, but sufficient to provide for very minor shortfalls.

HISTORY: During the current fiscal year, as of 5/01/16, the contingency account has not been modified. The balance of this appropriation, \$50,000 could “roll into” Fund Balance on June 30, 2016.

FUNDING LEVELS:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
\$0	\$50,000	\$50,000	Contingency	\$50,000



FIVE YEAR FINANCIAL FORECAST





FIVE YEAR FINANCIAL FORECAST LENOIR COUNTY GENERAL FUND

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 2016-17**

	DESCRIPTION	ACTUAL 14-15	ADOPTED BUDGET 15-16	REVISED BUDGET 15-16	ADOPTED BUDGET 16-17	PLANNING BUDGET 17-18	PLANNING BUDGET 18-19	PLANNING BUDGET 19-20	PLANNING BUDGET 20-21
10 3100 1100	INSOLVENT TAXES	184,510	190,000	190,000	190,000	190,000	195,000	200,000	205,000
10 3260 1100	TAX-MOTOR VEHICLE RENTALS	31,938	25,000	25,000	26,000	27,000	28,000	29,000	30,000
10 3260 1101	HEAVY EQUIPMENT RENTAL TAX	34,431	30,000	30,000	32,000	32,500	33,000	33,500	34,000
10 3100 1700	TAX / PENALTIES	362,913	425,000	425,000	350,000	350,000	350,000	350,000	350,000
10 3214 1100	2ND PRIOR YEAR-2011 LEVY	288,103	250,000	250,000	250,000	250,000	255,000	260,000	265,000
10 3215 1100	1ST PRIOR YEAR-2012 LEVY	815,025	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
10 3216 1100	CURRENT YEAR LEVY	29,877,811	29,774,716	29,774,716	30,324,202	30,325,000	30,476,625	30,629,000	30,782,155
10 3216 1200	CURRENT YEAR VEHICLE TAX-NCVTS	3,400,975	3,200,722	3,200,722	3,297,857	3,306,101	3,314,366	3,322,652	3,330,959
	PROPERTY TAXES - TOTAL	34,995,706	34,895,438	34,895,438	35,470,059	35,480,601	35,651,991	35,824,152	35,997,114
10 3231 1100	LOCAL OPTION SALES TAX - 1%	3,870,054	3,750,000	3,750,000	3,800,000	3,825,000	3,850,000	3,875,000	3,900,000
10 3232 1101	LOCAL OPTION SALES TAX -1/2% AR40	1,835,980	1,700,000	1,700,000	1,800,000	1,810,000	1,820,000	1,830,000	1,840,000
10 3232 1102	LOCAL OPTION SALES TAX -1/2% AR42	806,718	800,000	800,000	800,000	805,000	807,500	810,000	812,500
10 3232 1103	LOCAL OPTION SALES TAX -1/2% AR44	674	0	0	0	0	0	0	0
	SALES TAX - TOTAL	6,513,426	6,250,000	6,250,000	6,400,000	6,440,000	6,477,500	6,515,000	6,552,500
10 3221 1005	VIDEO SERVICE TAX-STATE	105,247	105,000	105,000	105,100	105,200	105,300	105,400	105,500
10 3250 1000	ABC LOCAL BOTTLE TAX	13,979	12,500	12,500	13,000	13,100	13,200	13,300	13,500
10 3322 3100	BEER/WINE TAXES	162,736	145,000	145,000	150,000	151,000	152,000	153,000	154,000
10 3325 3520	GAS TAX REFUND	0	1,200	1,200	0	0	0	0	0
10 3328 3100	SAFE ROADS ACT-DWI-STATE	6,083	6,500	6,500	6,500	6,500	6,500	6,500	6,500
10 3328 3125	GRANT-HIDTA / OCDEF	7,304	4,000	4,000	7,000	8,000	9,000	10,000	11,000
10 3328 3126	GRANT-ICE	7,670	4,000	4,000	8,000	8,500	9,000	9,500	10,000
10 3329 3617	GRANT-KATE B. REYNOLDS	77,270	0	0	0	0	0	0	0
10 3329 3625	GRANT-COOP EXT-PREVENTION BLOCK	37,788	32,973	32,973	32,973	0	0	0	0
10 3329 3630	GRANT-TOBACCO TRUST FUND-LCFM	10,910	0	0	0	0	0	0	0
10 3329 3633	GRANT-COOP EXT-COMM TRANS	903	0	0	0	0	0	0	0
10 3329 8901	GRANT-REIMB-EMERGENCY MGT	21,052	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10 3329 8902	GRANT-REIMB-SOIL CONSERVATION	12,749	25,500	25,500	25,000	25,250	25,300	25,350	25,400
10 3329 8903	GRANT-REIMB-VETERANS OFFICE	0	1,400	1,400	1,400	1,400	1,400	1,400	1,400
10 3329 8905	REIMB-ELECTIONS-CITY OF KINSTON	0	15,000	15,000	0	15,000	0	15,000	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	4,000	4,000	0	4,000	0	4,000	0
10 3329 8910	SCH RESOURCE OFFICER-BD OF ED	333,705	250,585	250,585	258,359	260,000	262,000	265,000	267,000
10 3331 3100	HOUSING AUTHORITY-CITY OF KINS	3,494	10,000	10,000	5,000	6,000	7,000	8,000	9,000
10 3402 3633	GRANT-PARENTING MATTERS	28,194	0	28,194	0	0	0	0	0
10 3431 4110	SHERIFF-CONCEAL WEAPONS-STATE	32,215	30,000	30,000	30,000	30,000	30,000	30,000	30,000
10 3432 2100	SCAPP-SHERIFF	12,483	0	0	0	0	0	0	0
10 3432 2101	SHERIFF-MISDEMEANANT CONFINEMENT	341,875	230,000	230,000	325,000	330,000	335,000	340,000	345,000
10 3432 2103	SHERIFF-FEDERAL PRISONERS	180	0	0	0	0	0	0	0
10 3432 2104	SHERIFF-OTHER COUNTY PRISONERS	51,750	100,000	100,000	50,000	50,000	50,000	50,000	50,000
10 3437 3100	EMS-MEDICAID REIMBURSEMENT	515,620	350,000	350,000	400,000	410,000	415,000	420,000	425,000
10 3437 3105	JLECC-REIMBURSEMENT-JONES COUNTY	170,150	211,115	211,115	264,174	266,816	269,484	272,179	274,900
10 3493 2302	REIMB-GRANT-ABPP#PSAP10476 TAYLOR	101,481	0	0	0	0	0	0	0
10 3590 3300	LOTTERY PROCEEDS-SCHOOL DEBT	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
10 3837 3100	ABC PROFITS	90,909	50,000	50,000	70,000	70,000	75,000	75,000	150,000
10 3838 3300	LAW ENFORCEMENT RESERVE	5,545	13,000	0	6,000	6,000	6,500	6,500	13,000
	INTER-GOVERNMENTAL - TOTAL	2,751,292	2,225,773	2,240,967	2,377,506	2,390,766	2,391,684	2,434,129	2,511,200

**REVENUE FORECAST
FISCAL YEAR 2016-17**

	DESCRIPTION	ACTUAL 14-15	ADOPTED BUDGET 15-16	REVISED BUDGET 15-16	ADOPTED BUDGET 16-17	PLANNING BUDGET 17-18	PLANNING BUDGET 18-19	PLANNING BUDGET 19-20	PLANNING BUDGET 20-21
10-3221-1006	PEG-TACC 9	29,226	32,000	32,000	32,000	32,000	32,000	32,000	32,000
10-3221-1007	PEG-LCBOE	29,226	32,000	32,000	32,000	32,000	32,000	32,000	32,000
10 3320 3300	FINES	344,937	350,000	350,000	350,000	350,000	352,500	355,000	357,500
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	5,057	0	3,522	5,057	0	0	0	0
10 3329 8920	EMPG SUPPLEMENTAL	15,827	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 3610	GRANT-JCPC-STRUCTURED DAY	0	0	173,377					
10 3402 3611	GRANT-JCPC-TEEN COURT	33,029	0	0	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	140,348	0	0	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	120,000	0	120,000	0	0	0	0	0
10 3418 4102	ROD-FLOODPLAIN MAPPING FEE	12,789	13,000	13,000	13,000	13,000	13,000	13,000	13,000
10 3840 4011	OCCUPANCY & TOURISM	188,080	180,000	180,000	185,000	187,500	190,000	192,500	195,000
	PROCESS FUNDS IN/OUT - TOTAL	923,519	816,571	911,899	826,628	824,500	829,500	835,500	840,500
10 3221 1000	CABLEVISION FEES	0	1,000	1,000	500	500	500	500	500
10 3260 1090	PRIVILEGE LICENSE	5,657	11,000	11,000	10,000	10,000	10,000	10,000	10,000
10 3320 3100	JAIL FEES/FICA BENEFITS	13,000	8,000	8,000	12,000	12,000	12,000	12,000	12,000
10 3320 3101	ARREST FEES	93,883	75,000	75,000	100,000	100,000	100,000	100,000	100,000
10 3320 3301	FINES-FIRE CODE VIOLATIONS	1,502	500	500	500	500	500	500	500
10 3323 3300	COURT FACILITY FEES	119,696	110,000	110,000	110,000	110,500	111,000	111,500	112,000
10 3418 4100	REGISTER OF DEEDS FEES	178,788	200,000	200,000	190,000	195,000	200,000	202,500	205,000
10 3418 4101	REAL ESTATE TRANSFER FEES	69,708	80,000	80,000	80,000	81,000	82,000	83,000	84,000
10 3431 4100	SHERIFF FEES	91,912	110,000	110,000	110,000	110,500	111,000	111,500	112,000
10 3431 4101	SHERIFF-VEHICLE STORAGE FEE	5,010	3,000	3,000	3,000	3,100	3,200	3,300	3,400
10 3431 4102	SHERIFF-CIVIL PROCESS FEE	65,475	66,000	66,000	66,000	67,000	68,000	69,000	70,000
10 3431 4111	SHERIFF-CONCEAL WEAPONS-COUNTY	26,190	26,000	26,000	27,000	27,000	27,000	27,000	27,000
10 3431 4112	SHERIFF FEES-TAX EXECUTIONS	475	1,200	1,200	1,000	1,000	1,000	1,000	1,000
10 3431 4113	SHERIFF-REIMB-LAGRANGE	467,391	533,505	533,505	578,562	579,000	580,000	581,000	582,000
10 3433 4110	INSPECTIONS-PERMIT FEES	167,079	150,000	150,000	150,000	152,500	155,000	157,500	160,000
10 3433 4130	PLANNING FEES	1,150	1,000	1,000	1,000	1,050	1,100	1,150	1,200
10 3437 4100	EMERGENCY MED SERVICES - FEES	1,944,792	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
10 3437 4101	EMS NON-EMERGENCY TRANSPORT	45,975	0	0	0	0	0	0	0
10 3437 4102	EMS DEBT SET-OFF PAYMENTS	134,909	0	0	30,000	30,000	30,000	30,000	30,000
10 3437 4105	REIMB SCHOOLS-EMS BALLGAMES	5,628	5,000	5,000	6,000	6,000	6,000	6,000	6,000
10 3452 4100	REIMB FROM TRANS-VEHICLE INSURANCE	17,570	18,000	18,000	20,000	20,000	20,000	20,000	20,000
10 3471 4300	INDIRECT COSTS-FR LANDFILL	47,050	50,000	50,000	50,000	50,500	51,000	51,500	52,000
10 3834 8601	RENT-MULTI PURPOSE FACILITY	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200
10 3834 8605	RENT-HIGHWAY 11 & 55 - SIGN	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	0	800	800	800	800	800	800	800
10 3834 8613	RENT-HANNIBAL-COASTAL HORIZONS	9,000	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	62,500	100,000	100,000	100,000	100,000
10 3834 8616	RENT-BOWEN PROPERTIES	3,530	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	9,899	9,000	9,000	9,250	9,375	9,500	9,625	9,750
10 3840 4013	COLLECT FEE-1.5%-LAGRANGE TAX	8,308	8,500	8,500	8,500	8,500	8,500	8,500	8,500

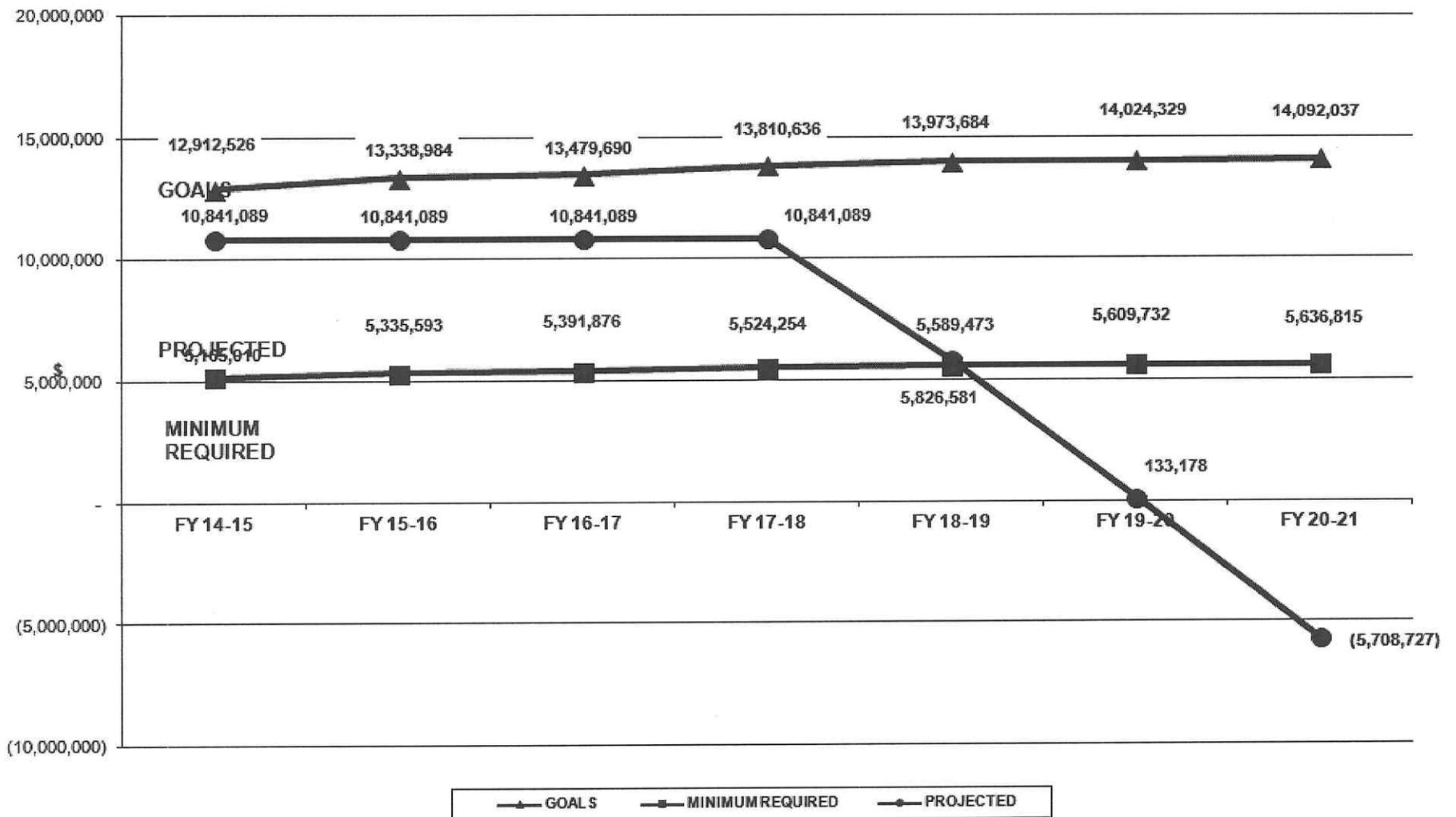
	DESCRIPTION	ACTUAL 14-15	ADOPTED BUDGET 15-16	REVISED BUDGET 15-16	ADOPTED BUDGET 16-17	PLANNING BUDGET 17-18	PLANNING BUDGET 18-19	PLANNING BUDGET 19-20	PLANNING BUDGET 20-21
10 3840 4014	COLLECT FEE-1.5%-P HILL VEH TAX	2,796	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10 3840 4015	COLLECT FEE-1.5%-CITY OF KINSTON	144,362	145,000	145,000	145,000	146,000	147,000	148,000	149,000
10 3840 4016	COLLECT FEE-1.5%-GRIFTON VEH TAX	12	100	100	100	100	100	100	100
10 3842 8900	MISCELLANEOUS	13,672	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10 3842 8903	FILE FEES-ELECTIONS	0	2,500	2,500	0	2,500	0	2,500	0
10 3842 8905	TAX DEPT-COPY SALES	0	100	100	100	100	100	100	100
10 3842 8906	FLOYD BUYOUT/LAND LEASE	80	100	100	100	100	100	100	100
10 3842 8910	COMMISSION-JAIL PHONE	111,844	105,000	105,000	110,000	110,000	110,000	110,000	110,000
10 3842 8913	SHERIFF-VEHICLE USAGE FEE	353	200	200	200	200	200	200	200
10 3842 8914	COMMISSION-INMATE ACCT FUND	32,247	30,000	30,000	32,000	32,000	32,000	32,000	32,000
10 3982 9800	INDIRECT COSTS FROM TRANS FUND	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800
	SERVICE FEES - TOTAL	3,996,491	3,933,455	3,933,455	3,997,062	4,049,775	4,060,550	4,073,825	4,082,100
	SOCIAL SERVICES (1%)	9,515,618	10,411,961	10,411,961	10,685,526	10,600,000	10,605,000	10,610,000	10,615,000
	HEALTH	1,805,862	1,699,613	1,809,703	1,714,419	1,715,000	1,720,000	1,725,000	1,730,000
10 3329 2111	REBATE-RZEDB-JAIL	403,856	373,915	373,915	350,546	327,176	303,806	280,437	257,067
10 3920 8201	HOSPITAL ANNUAL PAYMENT (11 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	2,700,000	2,700,000	2,700,000	2,700,000	2,000,000	1,800,000	1,600,000	1,500,000
10 3831 4910	INTEREST ON INVESTMENTS	8,689	20,000	20,000	15,000	17,500	20,000	22,500	25,000
10 3831 8910	INTEREST ON NCVTS COLLECTIONS	1,114	1,200	1,200	1,200	1,300	1,400	1,500	1,600
10 3320 3103	JAIL MEDICAL ATTENTION	0	8,000	8,000	1,000	1,000	1,000	1,000	1,000
10 3329 3619	SNAP PROCEEDS-FARMERS MARKET	641	0	0	650	0	0	0	0
10 3833 8400	DONATIONS-EMS	500	0	0	0	0	0	0	0
10 3835 8201	SALE OF FIXED ASSETS-EQUIPMENT	0	200	200	200	200	200	200	200
10 3836 8200	SALE OF LAND-INDUSTRIAL PARK	0	0	0	0	0	0	0	0
10 3835 8202	SALE OF FIXED ASSETS-LAND	14,213	0	0	0	0	0	0	0
10 3842 8915	REIMBURSEMENT-LMH	11,698	0	0	0	0	0	0	0
10 3842 8500	INSURANCE-MISCELLANEOUS	7,852	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10 3981 9803	TRANSFER FROM SOIL CONSERVATION	14,101	0	0	0	0	0	0	0
10 3910 9100	BOND PREMIUM-SERIES 2013 REFUNDING	398,510	0	0	0	0	0	0	0
10 3910 9105	BOND PREMIUM-SERIES 2015 REFUNDING	0	0	0	0	0	0	0	0
	OTHER - TOTAL	457,318	34,400	34,400	23,050	25,000	27,600	30,200	32,800
	TOTALS	64,563,088	63,841,126	64,061,738	65,044,796	64,352,818	64,367,631	64,428,243	64,618,281
10 3991 9910	Fund Balance Appropriated	0	2,853,792	3,241,589	2,353,655	4,700,362	5,500,787	5,693,403	5,841,905
	TOTAL REVENUE	64,563,088	66,694,918	67,303,327	67,398,451	69,053,180	69,868,418	70,121,646	70,460,186

**REVENUE/EXPENDITURE GENERAL FUND/FUND BALANCE FORECAST
FISCAL YEAR 2016-2017**

PLANNING YEARS

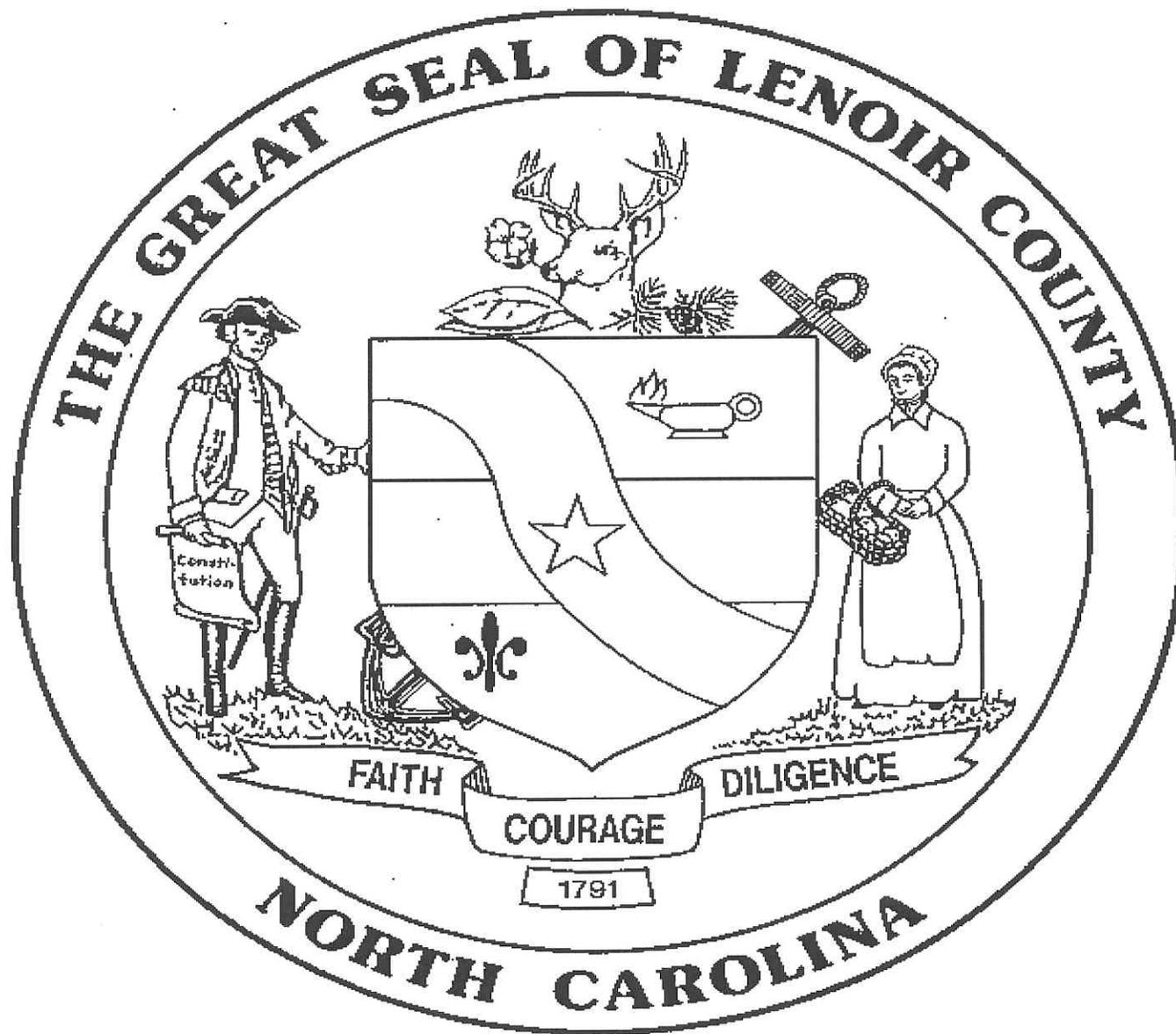
	ACTUAL	ADOPTED	REVISED	ADOPTED	PLANNING	PLANNING	PLANNING	PLANNING
	BUDGET							
	14-15	15-16	15-16	16-17	17-18	18-19	19-20	20-21
GENERAL FUND AGENCIES	36,002,858	39,282,698	39,605,199	40,236,676	40,639,043	41,045,433	41,455,888	41,870,446
OUTSIDE AGENCIES	760,866	696,148	834,944	755,039	762,589	770,215	777,917	785,697
PROCESS FUNDS - (Pass Through)	1,038,658	816,571	948,683	815,571	823,727	831,964	840,284	848,686
NON-DEPARTMENTAL	1,621,473	1,995,850	2,010,850	1,848,500	1,866,985	1,885,655	1,904,511	1,923,557
SCHOOLS-OPER & CAP	9,900,000	9,900,000	9,900,000	10,100,000	10,201,000	10,303,010	10,406,040	10,510,101
COMMUNITY COLLEGE	2,335,000	2,260,000	2,260,000	2,260,000	2,282,600	2,305,426	2,328,480	2,351,765
CULTURAL	740,500	740,500	740,500	740,500	747,905	755,384	762,938	770,567
RECREATION	855,530	899,000	899,000	899,000	907,990	917,070	926,241	935,503
DEBT SERVICE	7,907,272	7,704,785	7,704,785	7,384,790	7,164,018	6,921,125	6,602,500	6,398,824
CONTINGENCY	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TRANSFERS TO:								
INSURANCE FUND	299,700	0	0	0	100,000	200,000	300,000	400,000
REVALUATION FUND	0	0	0	0	0	0	0	0
CAPITAL IMPROVEMENTS FUND	2,715,203	1,949,366	1,949,366	1,863,973	2,370,323	2,194,056	1,975,404	1,725,939
VEHICLE REPLACEMENT FUND	385,570	400,000	400,000	444,402	460,000	490,000	520,000	550,000
CDBG #11-C-2375	0	0	0	0	0	0	0	0
CAPITAL PROJECTS	0	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					177,000	184,080	191,443	199,101
EMPLOYEE HEALTH & BENEFIT INCREASES					500,000	550,000	600,000	650,000
SALARY INCREASES					0	465,000	480,000	490,000
TOTAL CURRENT YEAR EXPENDITURES	64,562,630	66,694,918	67,303,327	67,398,451	69,053,180	69,868,418	70,121,646	70,460,186
ASSIGNED FUND BALANCE APPROPRIATED	0	2,853,792	3,241,589	2,353,655	4,700,362	486,279	0	0
UNASSIGNED FUND BALANCE APPROPRIATED	0	0	0	0	0	5,014,508	5,693,403	5,841,905
TOTAL CURRENT REVENUE	64,563,088	63,841,126	64,061,738	65,044,796	64,352,818	64,367,631	64,428,243	64,618,281
PROJECTED UNASSIGNED FUND BALANCE	10,841,089	10,841,089	10,841,089	10,841,089	10,841,089	5,826,581	133,178	-5,708,727
	6/30/2015		6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021

FY 16-17 GENERAL FUND UNASSIGNED FUND BALANCE - 20% GOAL





DEBT SERVICE





DEBT SERVICE

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

HISTORY: General Fund Debt includes 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. On November 19, 2015, the County issued Series 2015 General Obligation Refunding Bonds in the amount of \$24,318,000. These bonds were issued to take advantage of a favorable Bond Market and pay off a portion of the higher interest rate, Series 2008 Public Improvement Bonds. These Series 2015 Refunding Bonds will be paid in full in 2029.

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. Also included in General Fund Debt is an interest free loan of \$576,923.08 from the Eastern Region. These funds were used as a portion of the County's contribution toward the sewer expansion to the Hwy. 70 West Industrial Park.

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 6/30/15 was \$263,245,453 and the existing debt was \$52,548,631 well within the statutory limit. The projected statutory limit for June 30, 2015, based on estimates, is \$4,180,000,000 with existing debt of \$65,646,538, also well within the statutory limit. This calculation is shown below:

Assessed Value of taxable property (real and personal)	\$4,180,000,000
	<u> x 0.08</u>
Debt limit (8% of assessed value)	\$334,400,000
Gross Debt:	
Total General Obligation	\$53,143,385
Installment Purchases	<u>14,221,154</u>
Total amount of debt applicable to debt limit (net debt)	\$67,364,539
Legal debt margin (debt limit "minus" total debt)	\$264,033,462

DEBT SERVICE

FISCAL YEAR	ANNUAL PRINCIPAL PAYMENT	ANNUAL INTEREST PAYMENT	* TOTAL ANNUAL GENERAL FUND DEBT SERVICE
FY 15-16	\$ 4,720,384.61	\$ 3,103,558.20	\$ 7,823,942.81
FY 16-17	\$ 4,954,384.61	\$ 2,430,403.50	\$ 7,384,788.11
FY 17-18	\$ 4,964,384.61	\$ 2,199,633.00	\$ 7,164,017.61
FY 18-19	\$ 4,955,384.64	\$ 1,965,740.00	\$ 6,921,124.64
FY 19-20	\$ 4,817,000.00	\$ 1,785,500.00	\$ 6,602,500.00
FY 20-21	\$ 4,793,000.00	\$ 1,605,823.50	\$ 6,398,823.50
FY 21-22	\$ 4,758,000.00	\$ 1,426,735.00	\$ 6,184,735.00
FY 22-23	\$ 4,718,000.00	\$ 1,248,659.00	\$ 5,966,659.00
FY 23-24	\$ 4,677,000.00	\$ 1,071,795.50	\$ 5,748,795.50
FY 24-25	\$ 4,693,000.00	\$ 896,169.00	\$ 5,589,169.00
FY 25-26	\$ 4,649,000.00	\$ 719,453.00	\$ 5,368,453.00
FY 26-27	\$ 4,602,000.00	\$ 545,597.50	\$ 5,147,597.50
FY 27-28	\$ 4,537,000.00	\$ 389,576.00	\$ 4,926,576.00
FY 28-29	\$ 3,676,000.00	\$ 238,062.00	\$ 3,914,062.00
FY29-30	\$ 925,000.00	\$ 113,775.00	\$ 1,038,775.00
FY30-31	\$ 925,000.00	\$ 56,887.50	\$ 981,887.50
TOTALS	\$ 67,364,538.47	\$ 19,797,367.70	\$ 87,161,906.17

*Note: includes -

Series 2007 Public Improvement Bonds sold in 2007, non refunded portion will be paid in full in 2017.

Series 2008 School Bonds sold in 2008 non refunded portion will be paid in full in 2018.

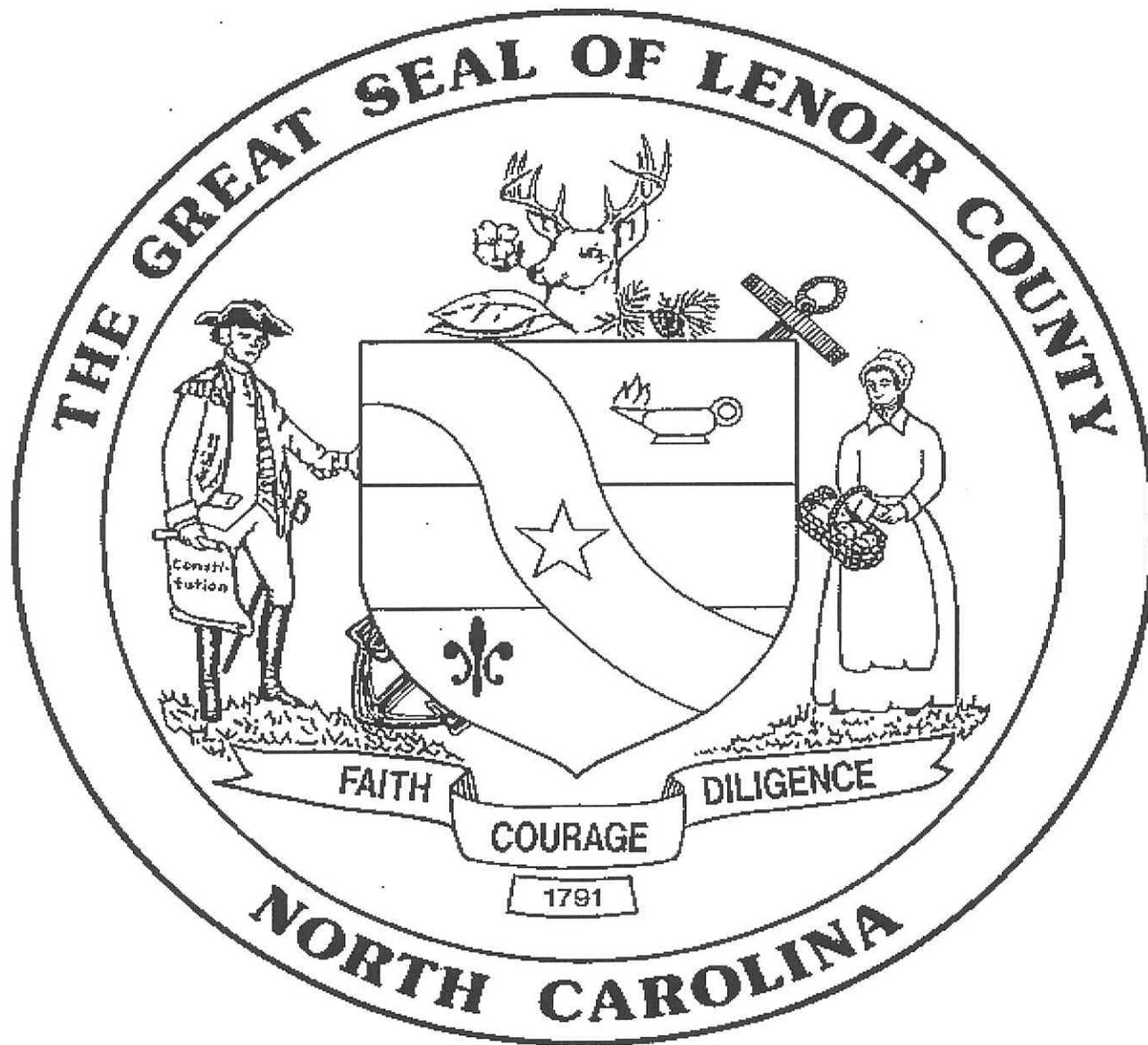
Series 2013 Refunding Bonds (Series 2007) sold in 2013 and will be paid in full in 2028.

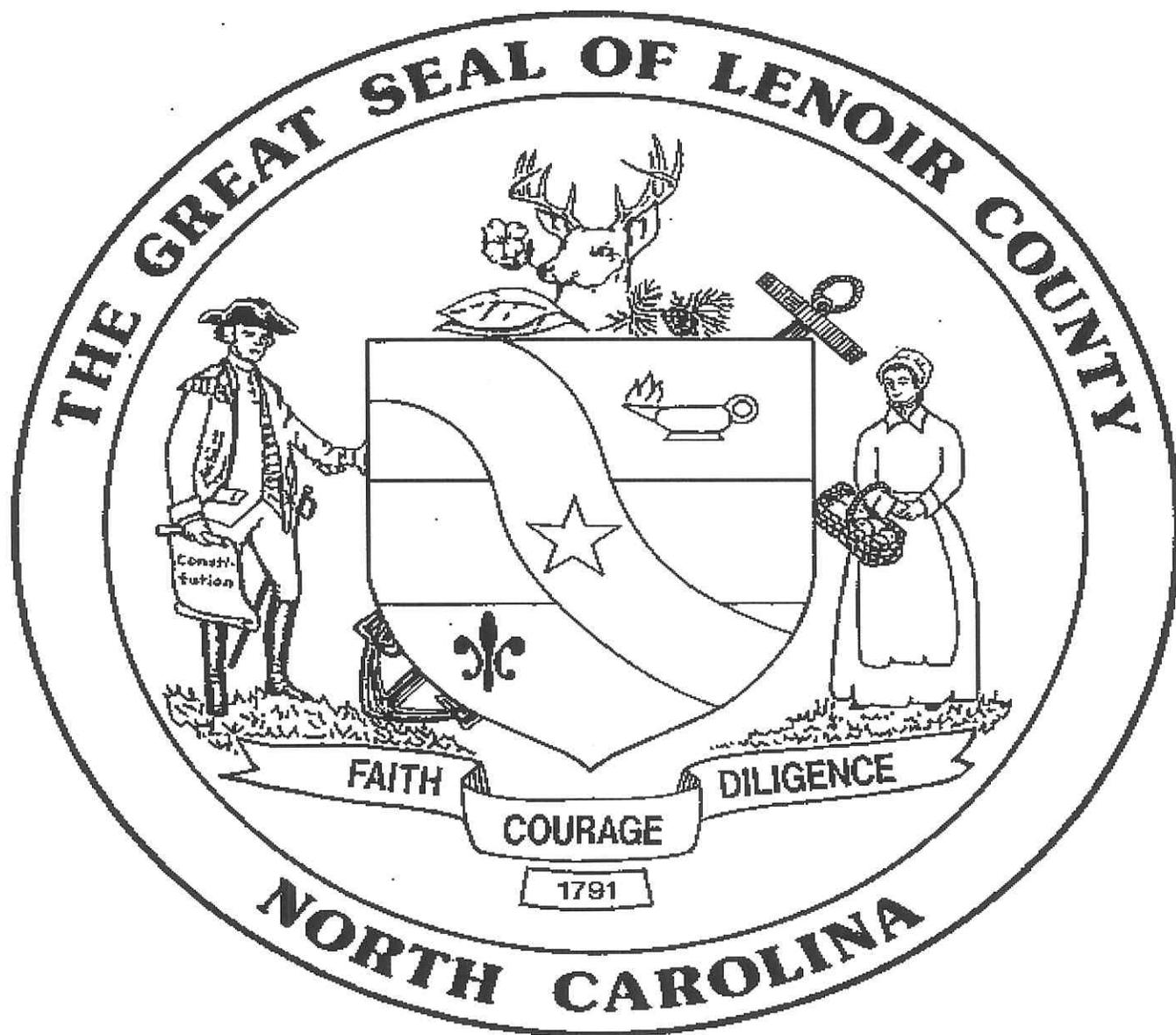
Jail Construction, RZEDB, Loan originated in 2010 and will be paid in full in 2030.

Smithfield Sewer Project, Loan originated in 2014 and will be paid in full in 2019.

Series 2015 Refunding bonds (Series 2008) sold in 2015 will be paid in full in 2029.

FUNDS OUTSIDE GENERAL FUND





INSURANCE FUND

The Insurance Fund operates as an “Internal Service” Fund for Health and Life Insurance for employees, their dependents and families, and retirees. The County is self-insured. MedCost Benefit Services, under contract with the County, currently administers and pays claims. Expenditures include claims, administrative costs, stop-loss insurance premiums, and life insurance premiums. Revenues include employer (County) contributions, employee contributions, refunds from stop-loss coverage, transfers from the General Fund, and interest earned.

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 both employee and employer contributions remain the same and there are no changes recommended in the benefits’ structure.

SUMMARY OF REVENUES

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
299,700	0	0	Transfer From General Fund	0
74,123	80,000	80,000	Life Ins. Premiums	80,000
3,584,177	4,098,660	4,098,660	Health Ins. Deductions	4,643,280
53,299	100,500	100,500	Refunds / Interest	100,500
0	475,200	475,200	Fund Balance Appropriated	0
4,011,299	4,754,360	4,754,360	Total	4,823,780

SUMMARY OF EXPENDITURES

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
74,707	80,000	80,000	Life Insurance Premiums	80,000
4,646,683	4,622,660	4,622,660	Claims Paid – Health Ins. & Administrative Costs	4,692,080
47,943	50,000	50,000	Transitional Reinsurance Program (ACA)	50,000
1,356	1,700	1,700	PCORI Fee (ACA)	1,700
4,770,689	4,754,360	4,754,360	Total	4,823,780

INSURANCE RATES FOR FY 16/17

PPO SELECT CO-PAY 16				
	EMPLOYEE	EMP/1 CHILD	EMP/SPOUSE	FAMILY
	(298)	(73)	(25)	(71)
Total FY 15-16	661.00	801.00	971.00	1021.00
Employee Contribution (FY 15-16)	40.00	180.00	350.00	400.00
Employer Contribution	621.00	621.00	621.00	621.00
Total FY 16-17	661.00	801.00	971.00	1,021.00
Employer Contribution	621.00	621.00	621.00	621.00
Employee Contribution (FY 16-17)	40.00	180.00	350.00	400.00
BENEFIT CHANGES		PLAN 16		
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		\$150/80%		
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 FY15-16 the County purchased nine (9) Dodge Chargers and one (1) Ford Explorer for the Sheriff's Department as well as one (1) F-250 pickup truck for Emergency Services. Two (2) ambulance boxes were mounted on two (2) new chassis for the Emergency Services Department this fiscal year as well. For FY15-16, the County purchased (10) patrol vehicles within the Sheriff's Department and one (1) truck and one (1) SUV for Emergency Services. The County "re-boxed," onto new cabs and chassis, two (2) ambulances within the current fleet, which essentially replace two (2) ambulances for the price of one (1) new unit

GOALS: FY16-17, \$444,402 is appropriated for the replacement of ten (10) patrol vehicles including (8) Dodge chargers and (2) Ford explorers within the Sheriff's Department and one (1) truck for Emergency Services and one (1) Ford Expedition. The County will also "re-box," onto new cabs and chassis, two (2) ambulances within the current fleet, which will result in essentially replacing two (2) ambulances for the price of one (1) new unit. 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:**

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
5,896	0	0	Insurance Reimbursements	0
0	0	0	Trnsf from Controlled Substance	0
0	0	0	Interest on Investments	0
385,570	400,000	432,000	General Fund Transfer	444,402
52,222	0	0	Sale of Vehicles	0
0	50,000	50,000	Fund Balance Appropriated	0
443,688	450,000	482,000	Total	444,402

SUMMARY EXPENDITURES:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
231,395	248,000	252,240	Capital Outlay / Vehicles	274,402
226,287	140,000	167,760	Capital Outlay / Ambulances	170,000
30,101	60,000	60,000	Capital Outlay / Other Vehicles	0
0	0	2,000	Capital Reserve	0
5,586	2,000	0	Miscellaneous Expenditures	0
494,278	450,000	482,000	Total	444,402

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 15-16 HIGHLIGHTS: Federal Forfeiture funds were used to continue the contract for CodeRed Emergency System, specialized training above the normal budgeted amount and purchase one full service canine that had previously retired. The Sheriff also use these funds to provide specilized narcotics training for narcotics detectives.

FY16-17 GOALS: The Sheriff intends to continue to 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

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017
215,588	10,000	10,000	FORF. DRUG PROC.	20,000
0	10,000	10,000	ICE PROCEEDS	
46	100	100	INTEREST	100
0	49,500	49,900	FUND BALANCE APP.	9,900
212,634	70,000	70,000	TOTAL	30,000

EXPENDITURES

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
77,299	70,000	70,000	OPERATING	30,000
0	0	0	CAPITAL OUTLAY	0
77,299	70,000	70,000	TOTAL	30,000

Sheriff - State Controlled Substance Tax

Fund Type: Special Revenues

DESCRIPTION: The Office of Sheriff is a constitutional office elected by the people. Responsibilities include the enforcement of State laws, county ordinances, the service of all warrants issued by the Courts, civil process papers issued by the Clerk's Office, courtroom security, jail operations, and all alcohol beverage control laws and narcotics laws. By working and concentrating on reducing drug related crime in Lenoir County, this agency also seizes drug money which is returned to the agency as a revenue asset to 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 15-16 HIGHLIGHTS: The Sheriff used State Controlled Substance funds to excess evidence supplies above the budgeted amount within the general fund.

FY 16-17 GOALS: At this time the Sheriff has no immediate plans to make expenditures from this line during the 2016-2017 fiscal year.

REVENUES

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017
4,820	5,000	5,000	CONT. SUBS. TAX	5,000
12	100	100	INTEREST	100
	19,900	19,900	FUND BALANCE APP.	9,900
4,832	25,000	25,000	TOTAL	15,000

EXPENDITURES

2014-2015 ACTUAL	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017
0	0	0	SALARIES	0
0	10,000	10,000	BENEFITS	0
43,585	15,000	15,000	OPERATING	5,000
0	0	0	CAPITAL OUTLAY	10,000
43,585	25,000	25,000	TOTAL	15,000



PUBLIC SCHOOL CAPITAL FUND

FUND TYPE: SPECIAL REVENUE FUND

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

PROJECTED REVENUES FOR FY 16-17:

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 14-15 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.

REVENUE SOURCES	Actual FY 2014-15	Original Budget FY 2015-16	Revised Budget FY 2015-16	Adopted FY 2016-17
30% Article 40 Sales Tax	677,756	600,000	600,000	600,000
60% Article 42 Sales Tax	1,355,512	1,200,000	1,200,000	1,200,000
Interest on Investments	917	200	200,	200
Fund Balance Appropriated	0	1,417,143	1,417,143	1,649,683
State School Building Capital Fund	0	0	0	0
TOTAL	2,118,864	3,217,343	3,217,343	3,449,883

PUBLIC SCHOOL CAPITAL FUND

FUND TYPE: SPECIAL REVENUE

PROJECTED EXPENDITURES FOR FY 16-17 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).

EXPENDITURES	Actual FY 2014-15	Original Budget 2015-16	Revised FY 2015-16	Adopted FY 2016-17
Public School Bldg Capital Funds	84,679	0	0	0
School Bldg Cap Funds-Local Match	28,226	0	0	0
Capital Reserve	653,850	517,343	517,343	749,883
Miscellaneous	1,650	0	0	0
Transfer to General Fund – Debt Service	2,700,000	2,700,000	2,700,000	2,700,000
TOTAL	3,468,405	3,217,343	3,217,343	3,449,883

TRANSPORTATION DEPARTMENT FUND

FUND TYPE: SPECIAL REVENUE

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 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 2015-2016 HIGHLIGHTS: The year presented some major accomplishments with the LCT implementing the following:

1. Lenoir County Transit acquired substantial advertising revenues from Lenoir Community College
2. Purchased two (2) new wheelchair lift equipped replacement vehicles using CTP grant funds
3. A security system is due to be installed in the Lenoir County Transit office building to better secure capital assets
4. The parking lot at Lenoir County Transit is due to be repaved to give better access for entry and exit of parking lot using CTP grant funds
5. Lenoir County Transit has continued to generate a higher revenue per ride year after year since 2012.
6. Added on fifteen (15) part-time vehicle operators positions to provide more efficient, reliable transportation to the citizens of Lenoir County
7. Passenger Policies were revised to reflect changes made to operations
8. Drug and Alcohol Policies were revised to reflect the changes implemented by the North Carolina Department of Transportation and the Federal Transit Authority

FY 2016-2017 GOALS: Goals for upcoming year include: 1) Continue to operate as a County Agency; 2) Continue to monitor current rates for passengers and decrease ticket prices; 3) Collaborate with Duplin County Transit to implement a cross-county partnership for transportation to Greenville; 4) Offer all eligible part time employees Retirement benefits and increase hours 5) Continue to evaluate data to promote the needs of the community to provide reliable, affordable transportation; 6) Continue the ticket discount program to maintain affordable transportation and to discourage passengers and the department from cash transactions; 7) Strive to develop a weekly or monthly pass system; and 8) Explore the options of accepting debit or credit for payment on the internet and via tablet to establish easier payments options for the citizens of Lenoir County.

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

Actual 2014-15 Budget	Original 2015-16 Budget	Revised 2015-16 Budget*		2016-17 Budget
67,542	67,934	67,934	EDTAP	67,934
0	0	0	EDTAP Supp	0
0	0	0	EDTAP-Council on Aging	0
0	0	0	EDTAP Supp-Council on Aging	0
159,463	275,423	275,423	NCDOT State Grant (CTP Admin)	278,176
68,690	80,284	80,284	Grant Rural General Public	80,284
0	0	0	Grant - RGP Discretionary (RGP Supp)	0
53,714	52,000	52,000	Rural General Public Ticket Sales	55,000
84,923	100,000	100,000	Loop Fares (Trip Fares Cash)	90,000
0	0	0	Grant – ARRA Federal Stimulus	0
25,217	16,712	16,712	Employment Transportation	16,712
0	0	0	Employment Supplemental	0
11,765	5,000	5,000	Grant – JARC Operations	0
530,857	498,500	498,500	Agency Sponsored Trips + EDTAP Add.	503,000
17,433	5,300	5,300	Other Revenue	19,600
1,987	140,220	140,220	Reimb - State – Vehicles (CTP Capital)	60,350
68,692	6,500	6,500	Sale of Vehicles - Auction	7,500
0	1,800	1,800	DOT Bridge Project	2,000
0	500	500	Duplin Cross County	500
1,297,341	1,250,173	1,250,173	Total	1,181,056

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

Actual 2014-15 Budget	Original 2015-16 Budget	Revised 2015-16 Budget*		Adopted 2016-17 Budget
550,195	624,356	624,356	Salaries	605,832
77,405	95,906	95,906	Benefits	176,134
285,473.	385,191	385,191	Operating	338,740
297,618	144,720	144,720	Capital Outlay	60,350
1,210,691	1,250,173	1,250,173	Total	1,181,056



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 15-16 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 16-17 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:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
74,617	70,000	70,000	Tire Disposal - State	70,000
0	50,000	50,000	Tire Grants	50,000
51	0	0	Interest on Investments	0
50,000	50,000	50,000	Transfer from Landfill	0
0	0	0	Fund Balance Appropriated	50,000
124,668	170,000	170,000	Total	170,000

SUMMARY EXPENDITURES:

2014-15 Actual	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
114,008	170,000	170,000	Operating	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 January 1, 2008, the North Carolina State Legislature passed a General Statute whereby the State of North Carolina 911 Board will receive all monies from Wireline and Wireless carriers and disburse those monies out to each County based on several factors. The monthly collection for both Wireless and Wireline carriers is \$0.70. This fund now operates as a true "enterprise fund" without General (Tax) Fund Subsidy. (Salaries, benefits and other operating expenses of the Telecommunicators are included elsewhere under the General Fund's Communications' Division budget.)

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

FY 2015-16 HIGHLIGHTS: 1) Continued the certification/re-certification of all employees in CPR, EMD, EPD, EFD, and ETC, as needed; 2) Implemented new mapping solution; and 3) Continued research of implementation of NG911 technology through a statewide IP network.

FY 2016-17 GOALS: 1) Continue the certification/re-certification of all employees in CPR, EMD, EPD, EFD, and ETC, as needed; 2) Purchase dispatch console furniture for backup site in Jones Co; 3) Become backup center for Greene County; and 4) Continued research of implementation of NG911 technology through a statewide IP network.

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

ACTUAL 2014-2015	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017 BUDGET
343,270	536,172	534,124	E-911 REVENUE - STATE	648,545
0	0	0	FUND BALANCE FROM JONES COUNTY	
0	0	0	MISCELLANEOUS	
164	0	0	INTEREST	
0	0	0	FUND BALANCE APPROPRIATED	
343,434	536,172	534,124	TOTAL	648,545

SUMMARY OF EXPENDITURES

ACTUAL 2014-2015	ORIGINAL 2015-2016 BUDGET	REVISED 2015-2016 BUDGET		ADOPTED 2016-2017 BUDGET
0	0	0	SALARIES	0
0	0	0	BENEFITS	0
418,591	421,287	441,747	OPERATING	359,661
559,161	114,885	92,377	CAPITAL OUTLAY	288,884
977,752	536,172	534,124	TOTAL	648,545

REVALUATION FUND

FUND TYPE: SPECIAL REVENUE

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

FY 2015-2016 WORK PLAN HIGHLIGHTS: 1) Converted to new software system (ONETax) 2) Reviewed and qualified all real property sales for use in 2017 revaluation 3) Began reviewing parcel characteristics for 2017 revaluation and 3) Obtained new oblique imagery aerials from Pictometry.

FY 2016-2017 GOALS: 1) Complete 2017 revaluation on new ONETax software and 2) Begin appeal process.

14-15 ACTUAL	ORIGINAL 15-16 BUDGET	REVISED 15-16 BUDGET*		RECOMMENDED 2016-2017
39,077	39,078	39,078	SALARIES	38,099
14,170	15,081	15,081	BENEFITS	16,230
1,761	19,985	19,986	OPERATING	9,500
0	0	0	CAPITAL OUTLAY	28,817
55,008	74,144	74,145	TOTAL	92,646

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 2015-16 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 2016-17 GOALS: The Automation Enhancement and Preservation Fund will be used to fund the preservation of several Birth Certificate books due to the poor condition of the certificates.

REVENUES

2014-15 ACTUAL	ORIGINAL 15-16 BUDGET	REVISED 15-16 BUDGET		ADOPTED 2016-17
19,832	19,000	19,000	Fees Collected	19,000
22	25	25	Interest on Investments	25
0	0	0	Fund Balance App.	0
19,854	19,025	19,025	Total	19,025

EXPENDITURES

2014-15 ACTUAL	ORIGINAL 15-16 BUDGET	REVISED 15-16 BUDGET		ADOPTED 2016-17
0	0	0	Other Supplies	6,800
0	0	0	Contract Svcs-Indexing	0
0	0	0	Capital Outlay-Equipment	0
0	12,225	12,225	Capital Reserve	12,225
0	19,025	19,025	Total	19,025

Fund Balance as of 6/30/13 64,908
Fund Balance as of 6/30/14 68,377
Fund Balance as of 6/30/15 88,231
Fund Balance as of 6/30/16 108,031 Estimate

CAPITAL IMPROVEMENT FUND

FUND TYPE: CAPITAL FUND

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, \$12,239,836 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 - APPROPRIATIONS IN FUTURE FISCAL YEARS

ECONOMIC DEVELOPMENT 40-4920-		Adopted 2015-16	Revised 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	5-Year Totals
3500	Industrial Park Imps.	- (7)	51,210 (7)	48,760.00 (7)	25,000 (1)	25,000 (1)	25,000 (1)		123,760
5821	Water/Sewer Infrastructure	- (7)	100,000 (7)	100,000.00 (7)	100,000 (1)	100,000 (1)	100,000 (1)		400,000
5824	MasterBrand Cab-Cut		760	-					-
5830	Hangar Agreement (2040)	- (7)	123,600 (7)	123,600.00 (7)	40,000 (1)	40,000 (1)	40,000 (1)	40,000	283,600
5845	* Neuse Sport Shop #2 (2016)	21,000 (1)	21,000 (7)	21,000.00 (7)					21,000
5846	Smithfield - Deli (2016)	- (7)	121,000	-					-
5847	West (2015)	200,000 (1)	200,000	-					-
5850	Existing Industries Program	- (7)	10,000 (7)	10,000.00 (7)					10,000
5862	DuPont - Stretch (2016)	- (7)	271,250 (7)	125,000.00 (7)	-	-	-	-	125,000
5872	* Sanderson Processing (2020)	300,000 (1)	300,000 (1)	300,000.00 (1)	300,000 (1)	300,000 (1)	300,000 (1)	300,000	1,500,000
5873	* Sanderson Hatchery (2020)	40,000 (1)	50,000 (1)	40,000.00 (1)	40,000 (1)	40,000 (1)	40,000 (1)	40,000	200,000
5874	* Sanderson Feed Mill (2020)	65,000 (1)	97,500 (1, 7)	104,650.00 (1, 7)	65,000 (1)	65,000 (1)	65,000 (1)	65,000	364,650
5888	Electrolux II-Moonlight (2015)		25,000	-					-
5889	Spirit - Alpha (2034)	384,866 (1)	384,866 (1)	360,373.00 (1)	298,299 (1)	261,599 (1)	238,733 (1)	224,230	1,383,234
5890	Spirit - Beta (2035)	- (7)	873,210 (7)	686,752.00 (7)	248,524 (1)	218,957 (1)	201,171 (1)	189,709	1,545,113
5891	* Spirit - WK (VOID)	- (7)	125,300 (7)	125,300.00 (7)					125,300
5896	* West Pharmaceu #3 (2016)	128,000 (1)	140,600 (7)	143,000.00 (7)					143,000
5900	Industrial Dev: Engineer Design	- (7)	75,000 (7)	50,000.00 (7)	5,000 (1)	5,000 (1)			60,000
5903	GTP Sewer Ext.	- (7)	100,000 (7)	100,000.00 (7)					100,000
5904	* Smithfield - Norman (2023)	470,000 (1)	470,000 (1)	450,000.00 (1)	430,000 (1)	350,000 (1)	300,000 (1)	225,000	1,755,000
5906	Pactiv - Coffee (2018)	15,500 (1)	15,500 (1)	14,500.00 (1)	12,500 (1)	11,000 (1)			38,000
5907	Smithfield-Bertram (2018)	82,000 (1)	82,000 (1, 7)	97,040.00 (1, 7)	73,000 (1)	65,000 (1)			235,040
5909	* DuPont-Project Ellen (2024)	30,000 (1)	30,000 (1, 7)	115,600.00 (1, 7)	160,000 (1)	150,000 (1)	130,000 (1)	120,000	675,600
5910	Pactiv - MacBeth (2020)		37,500 (1)	166,000.00 (1)	154,000 (1)	144,000 (1)	118,000 (1)	105,000	687,000
5912	Sanderson Feed Mill #2 (2025)			19,600.00 (1)	19,000 (1)	18,500 (1)	17,500 (1)	17,000	91,600
5913	ColorCoat, Inc. (2016)			16,800.00 (1)					16,800
5914	Associated - Blue (2020)			30,000.00 (1)	28,000	26,000	24,000	22,000	130,000
5915	West - Yeagar (2021)			-	97,000	89,000	80,000	71,000	337,000
5916	NSA - Hometown (2018)			7,700.00 (1)	26,300	166,000			200,000
	Totals	\$ 1,736,366	\$ 3,705,296	3,255,675.00	\$ 1,970,323	\$ 1,794,956	\$ 1,575,404	\$ 1,325,939	9,921,397
	<i>Last Payment</i>								
	* 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 C. APPROPRIATIONS IN FUTURE FISCAL YEARS

		Adopted 2015-16		Revised 2015- 2016		2016-17		2017-18		2018-19		2019-20		2020-21		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)	79,638	(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				(7)	-	(7)									-
5116	Community Revitalization			20,000	(7)	20,000	(7)									20,000
5120	Adopt A Trail-Grant			1,196	(7)	-	(7)									-
5122	Defense Logistics Study															-
5123	Military Growth Task Force															-
5124	Woodmen Center-Waterpark															-
5127	Golden Leaf Foundation - Woodmen of World															-
7100 7200	Lenoir Community College - Debt Service	-														-
7101 7202	Battlefield Visitors Center Debt Service	-														-
	Total Community Development	\$ 200,000		\$ 225,834		\$ 220,000		\$ 175,000		\$ 175,000		\$ 175,000		\$ 175,000		920,000
	<i>Last Payment</i>															
	Buildings & Grounds 40-4935	Adopted 2015-16		Revised 2015- 2016		2016-17		2017-18		2018-19		2019-20		2020-21		5-Year Totals
1990	Prov Svcs-Asbestos/Lead- Based					-										-
5800	Re-roofing / HVAC	-	(1)	100,000	(7)	90,142	(7)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	490,142
5801	Building Upgrades	-	(1)	100,000	(7)	90,856	(7)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	490,856
5807	Mgr/Fin/MIS/COC	-	(1)	30,000	(7)	25,000	(7)	25,000	(1)	25,000	(1)	25,000	(1)	25,000	(1)	125,000
5810	OSHA Compliance Expenditures			15,000	(7)	15,000	(7)									15,000
5850	Acquisition-Bldgs			170,785	(7)	112,213	(7)									112,213
5851	Acquisition-Land			223,800	(7)	165,228	(7)									165,228
9800	Transfer to General Fund	-														-
	Total Buildings & Grounds	\$ -		\$ 639,585		\$ 498,439		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		1,398,439
	Total - All Projects	\$ 1,936,366		\$ 4,570,715		\$ 3,974,114		\$ 2,370,323		\$ 2,194,056		\$ 1,975,404		\$ 1,725,939		\$ 12,239,836
	<i>Last Payment</i>															

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 (Norman)

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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$3,300,000.00	\$1,140,000.00	\$450,000.00	\$430,000.00	\$350,000.00	\$300,000.00	\$225,000.00	\$2,895,000.00

SMITHFIELD - BERTRAM



DESCRIPTION: In January 2014, Smithfield-Kinston, LLC announced plans to expand its current facility located in the Hwy 70 West Industrial Park. This expansion represents a total-non depreciated investment of over \$16,000,000 in real and personal property 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 \$16 million, the County will recover its \$390,000 investment in four years. This grant is based on a Performance Agreement that will expire December 31, 2018.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$390,000.00	\$154,960.00	\$79,000.00	\$73,000.00	\$65,000.00	- 0 -	- 0 -	\$371,960.00

WEST PHARMACEUTICAL—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 4th “*world-class facility*” within the company internationally and the 2nd 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	Performance Agreement Commitment	Prior Years’ Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$450,000.00	\$307,000.00	\$143,000.00	- 0 -	- 0 -	- 0 -	- 0 -	\$450,000.00

WEST - YEAGAR

DESCRIPTION: In February 2016, West Pharmaceutical Services, Inc. announced an expansion of their current facility in Kinston, North Carolina with a capital investment of \$19,000,000.

HISTORY: West Pharmaceutical Services located in Lenoir County in 1974 with an initial investment of approximately \$3 million. West Pharmaceutical Services constructed an 80,000 SF manufacturing facility to produce molded rubber pharmaceutical products. In the mid 1980's, they completed an \$8.5 million expansion adding 55,000 SF and 25 new jobs. In January 2003, a tragic explosion forced the company to close its Rouse Road location. In June 2003, West Pharmaceutical Services purchased Lenoir County's Shell Building #2, located at 1028 Enterprise Boulevard, Kinston, NC, and reopened operations in early 2004. In 2007, West Pharmaceutical Services expanded this facility with a 30,000 SF addition and invested an additional \$18 million in new non-depreciated capital investment. In 2011, West Pharmaceutical Services upgraded the facility into a "world-class facility" with a \$29 million investment



OUTLOOK: Based on a projected non-depreciated investment of \$19 million, the County will recover its \$400,000 investment in five years. This Performance Agreement will expire December 31, 2021.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$400,000.00	- 0 -	- 0 -	\$97,000.00	\$89,000.00	\$80,000.00	\$71,000.00	\$337,000.00

E. I. DUPONT COMPANY – No. 1

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.

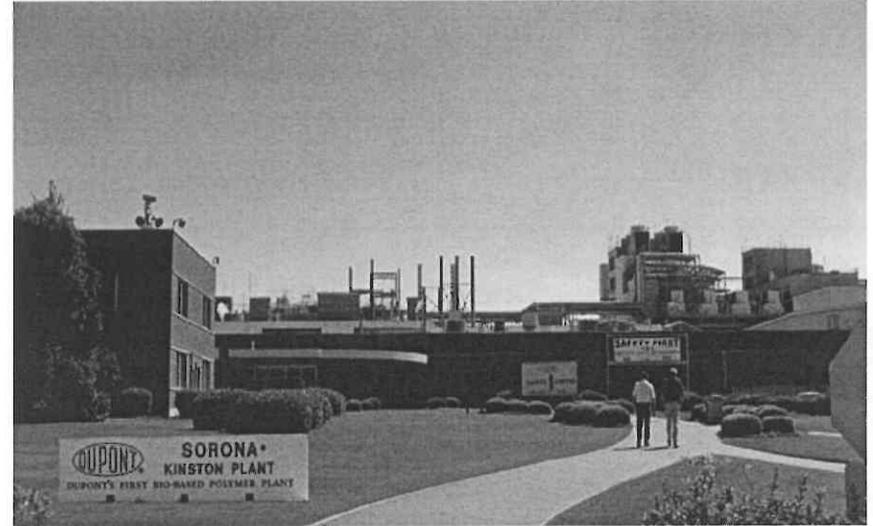
OPERATIONAL IMPACT: Other than “normal” services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$1,250,000.00	\$971,250.00	\$125,000.00	- 0 -	- 0 -	- 0 -	- 0 -	\$1,096,250.00

DUPONT – ELLEN

DESCRIPTION: In October 2014, DuPont announced an expansion at the Kinston Plant. DuPont plans to grow the Sorona® polymer business in North America.

HISTORY: The DuPont Company came to Lenoir County in 1950, constructed a new facility situated on 600+ acres on NC 11 North near Grifton. The facility was completed in 1953 and ready for production. DuPont once employed in excess of 3,500 people and was the number one tax payer in Lenoir County. DuPont has experienced enormous changes over the last 10-15 years. In May 2004, DuPont sold to Koch Industries as part of the Invista sale. Koch sold the plant to UNIFI Corporation, headquartered in Greensboro, in July 2004. In 2009, UNIFI sold the property back to DuPont. DuPont has maintained a presence in Lenoir County, although much smaller than we have been accustomed to. In 2005, DuPont selected the Kinston plant to expand its \$55 million Sorona® polymer project. Today, DuPont Sorona® produces polymer and employs over 150 employees including contractors.

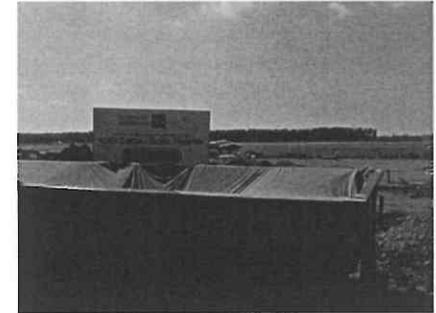


OUTLOOK: Based on a projected non-depreciated investment of \$30,000,000, Lenoir County will recover its \$1,000,000 investment in ten (10) years. This grant is based on a Performance Agreement that will expire December 31, 2024.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$1,000,000.00	\$29,400.00	\$115,000.00	\$160,000.00	\$150,000.00	\$130,000.00	\$120,000.00	\$704,400.00

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.

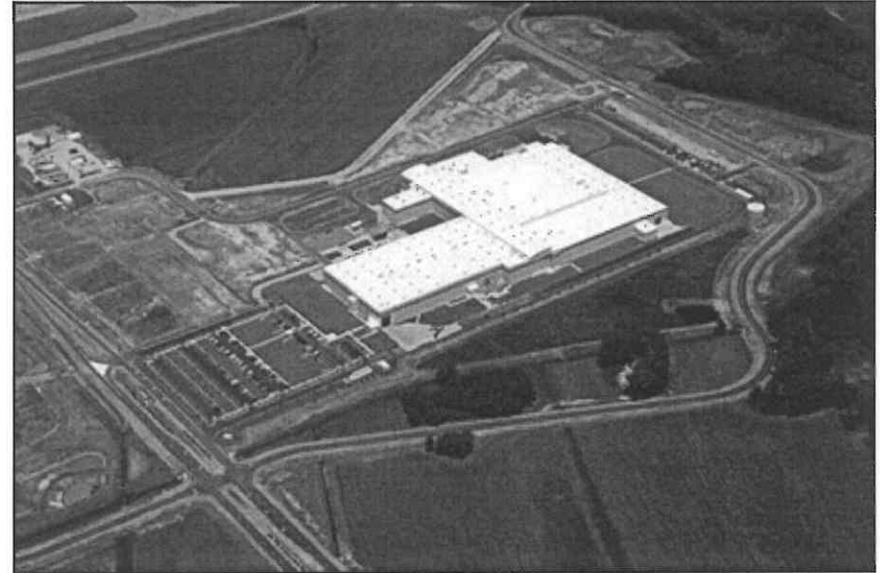
HISTORY: In past years, this effort was funded from the budget of the Lenoir County Economic Development Department. In recent years funding has been transferred from the County's General Fund to the Capital Improvements Fund. Unexpended funds in any one fiscal year are rolled forward into the next fiscal 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 \$125,000 per year plus previous fiscal year unspent funds.

OPERATIONAL IMPACT: Not applicable

Funding Source	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$151,210	\$148,760	\$125,000	\$125,000	\$125,000	\$0	\$674,970

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.

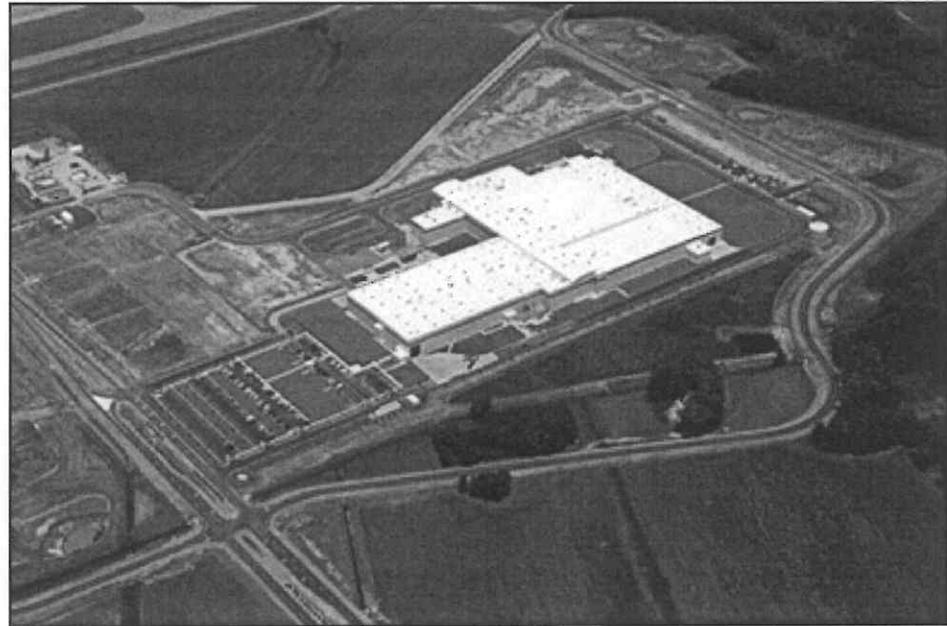
OUTLOOK: Based on Project Alpha’s projected investment of \$234,000,000 over a 7-year period; the County will recover its 26-year \$5,766,240 investment in 10 (ten) years. This grant is based on a Performance Agreement that will expire December 31, 2036.

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

Funding Source	Performance Agreement Commitment	Prior Years’ Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$5,766,240.00	\$1,891,439.00	\$360,373.00	\$298,299.00	\$261,599.00	\$238,733.00	\$224,230.00	\$3,274,673.00

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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$4,867,024.00	\$925,317.34	\$300,678.00	\$248,524.00	\$218,957.00	\$201,171.00	\$189,709.00	\$2,084,356.34

**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.

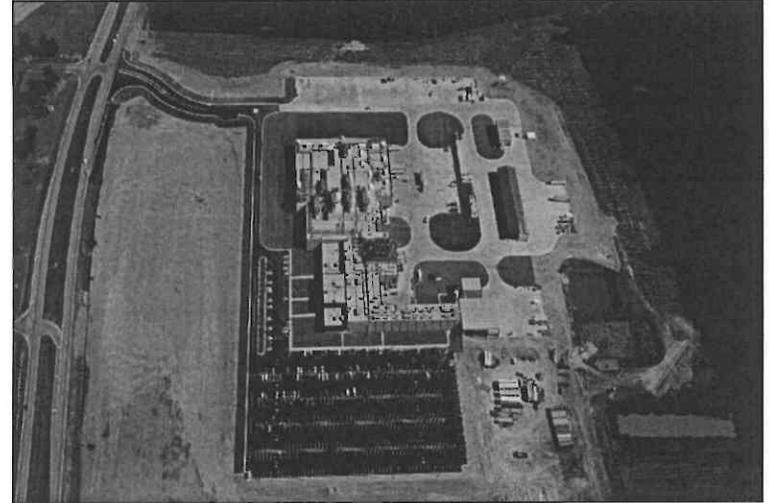
OUTLOOK: Based on Project WK’s projected investment of \$22,000,000 over a 5-year period; the County will recover its 20-year \$620,000 investment in 5 (five) years. This grant is based on a Performance Agreement that will expire December 31, 2032.

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

Funding Source	Performance Agreement Commitment	Prior Years’ Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$620,000.00	\$79,700.00	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	\$79,000.00

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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$3,000,000.00	\$1,500,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$3,000,000.00

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.

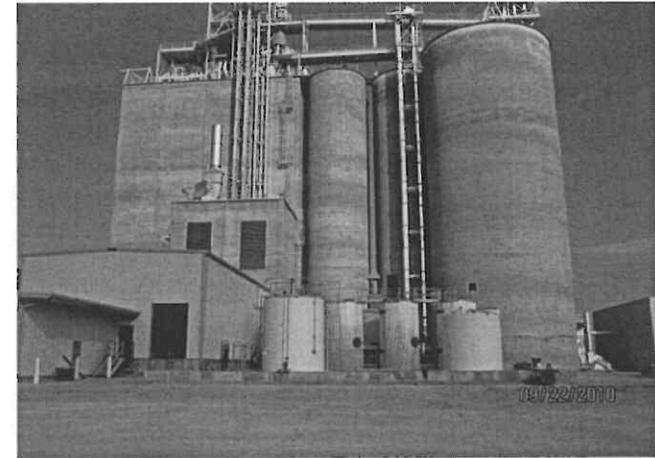
OPERATIONAL IMPACT: Other than "normal" services to this industry and its employees, no other additional costs will be borne by the County.

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$400,000.00	\$188,400.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$388,400.00

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.

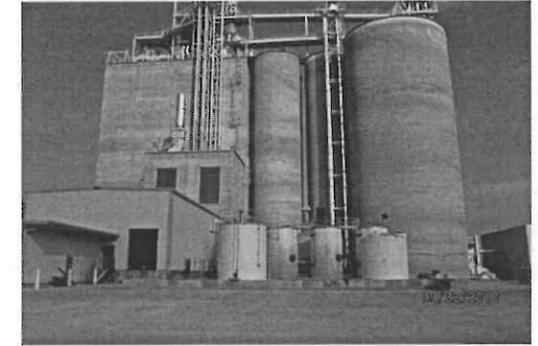


OUTLOOK: Based on the projected capital investment of \$21,800,000 beginning in the 2010 tax year, the County will recover its 10-year investment in four (4) years. This grant is based on a Performance Agreement that will expire December 31, 2020.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$490,000.00	\$285,350.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$610,350.00

SANDERSON - FEED MILL # 2



DESCRIPTION: In 2015, Sanderson Farms, Inc. announced a new expansion to their feed mill site with a capital investment of \$5,000,000 in conjunction with their new partnership in Robeson County, North Carolina.

HISTORY: Sanderson Farms, Inc. has been in business since 1947. During the last 68 years, the company has grown from a general feed and seed business to become the third largest poultry producer in the nation, employing more than 11,000 employees in operations spanning five states and 13 cities. Sanderson Farms, Inc. is one of the nation's leading corporations utilizing the support of more than 800 independently contracted growers, 11 processing plants, nine hatcheries, eight feed miles, and one prepared foods division. The company supplies poultry products to food retailers, distributors, restaurants, and food service operators all across the United States in more than 40 countries. Sanderson Farms, Inc. opened their processing plant, feed mill, and hatchery in Kinston in 2010.

OUTLOOK: Based on a projected non-depreciated investment of \$5 million, the County will recover its \$156,000 investment in ten years. This Performance Agreement will expire December 31, 2025.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$156,000.00	- 0 -	\$19,600.00	\$19,000.00	\$18,500.00	\$17,500.00	\$17,000.00	\$91,600.00

NORTH STATE AVIATION - HOMETOWN

DESCRIPTION: In September 2015, North State Aviation Holdings announced the expansion of their current facility in Winston-Salem, North Carolina to Kinston, North Carolina with a \$900,000 capital investment and the creation of 109 jobs.



HISTORY: NSA Holdings, is headquartered in Winston-Salem, North Carolina. The company is a Certified FAR 145 Repair Station with Heavy Maintenance, Modification, and Repair capabilities plus D100 authority for Boeing 727, 737 -200 thru -900 series, 757 -200 and -300 series, and limited capability on 767 aircraft models. NSA Holdings corporate philosophy contains paramount safety, instilled quality in every employee, service driven productivity and quality, and a commitment to meet and exceed customer expectations and requirements while providing maximum value and efficiency. The company provides the following services: full Corrosion Protection and Control Program compliance, interior modification including custom executive, engineering modifications, cargo fire suppression systems, nitrogen generating system installation, Enhanced Ground Proximity Warning System, in-flight entertainment systems installation, 178 bulkhead terminating action, scribe line inspection and repair, winglet installation and modifications, landing gear and engine changes. All mechanics employed by NSA Holdings are licensed and certified with an average experience of more than 23 years. The company currently employs more than 400 full time employees.

OUTLOOK: Based on a projected non-depreciated investment of \$900,000, the County will recover its \$200,000 investment in three years. This Performance Agreement will expire December 31, 2018.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$200,000.00	- 0 -	\$7,700.00	\$26,300.00	\$166,000.00	- 0 -	- 0 -	\$200,000.00

ASSOCIATED - BLUE

DESCRIPTION: In September 2015, Associated Materials announced an expansion of their current facility in Kinston, North Carolina with a capital investment of \$4,500,000 and the creation of 72 jobs.



HISTORY: Associated Materials, LLC announced and located in Lenoir in 1988 at 3800 Farmgate Road. Associated Materials, LLC is a leading manufacturer of vinyl siding, vinyl windows and patio doors, fencing and railing products for the residential, commercial remodeling and new construction markets. Associated Materials LLC is a recognized leader in the home improvement industry and is a charter member of Vinyl Siding Institute, the American Association of Architects, the National Association of Home Builders, the National Association of Remodeling Industry, and an ENERGY STAR* partner. In 2003 Associated Materials, LLC expanded with a new production line committing to a capital investment of \$1.5 million and 90 new jobs at their Lenoir County facility. In 2004, Associated Materials, LLC expanded a second time, investing \$750,000 in capital expenditures and 210 new jobs at the Lenoir County facility. The investment increased their capacity and assisted the company to become more competitive within their markets

OUTLOOK: Based on a projected non-depreciated investment of \$4.5 million, the County will recover its \$130,000 investment in five years. This Performance Agreement 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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$130,000.00	- 0 -	\$30,000.00	\$28,000.00	\$26,000.00	\$24,000.00	\$22,000.00	\$130,000.00

COLORCOAT, INC. - CALIFORNIA



DESCRIPTION: In March 2015, ColorCoat, Inc. announced an expansion of their current facility in Sacramento, California to Kinston, North Carolina. The new facility in Kinston will create 45 new jobs with a \$300,000 investment.

HISTORY: ColorCoat, Inc. has been in operation for over 5 years. They are the exclusive provider of painting services for vinyl and fiberglass building products in the Western United States. They have recently begun to offer specialized coatings to painting contractors for field applications. They serve many window and door manufacturers and dealers, such as: International Window of Northern California, America Building Products, Inc., Empire Pacific Windows, Western Windows, Inc. Royal Windows, Inc. Brothers Home Improvements, and others. ColorCoat, Inc. offers the paint needed for PVC/vinyl windows and doors, plus services for implementation of in-house painting.

OUTLOOK: Based on a projected non-depreciated investment of \$300,000, the County will recover its \$16,800 investment in one year. This Performance Agreement 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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$16,800.00	- 0 -	\$16,800.00	- 0 -	- 0 -	- 0 -	- 0 -	\$16,800.00

PACTIV - MACBETH

DESCRIPTION: In August 2015, Pactiv, Inc., a manufacturer of paper products for the fast food industry, announced plans to expand its current facility in Lenoir County. This facility expansion represents a non-depreciated capital investment of over \$27,000,000 and will create 59 new jobs in Lenoir County.

HISTORY: Dopaco, Inc., headquartered in Pennsylvania, owns and operates eight facilities in North America. Dopaco, Inc., located in Lenoir County in August 1993. The company began operations in a 30,000 SF temporary facility while constructing a new 150,000 SF building located in the Hwy 70 West Industrial Park. In 1995, they expanded the 150,000 SF facility to 300,000 SF. Dopaco, Inc., manufactures folding cartons, beverage cups, lids, carriers, nested cartons and dispensers, clamshells, food trays and paper plates for the fast food industry. Major customers include McDonald's, Burger King, Jack in the Box and Wendy's. In 2011, Dopaco, Inc. sold the company to Pactiv Corporation.



OUTLOOK: Based on a projected non-depreciated investment of \$27 million, the County will recover its \$687,000 investment in five years. This Performance Agreement 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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$687,000.00	- 0 -	\$166,000.00	\$154,000.00	\$144,000.00	\$118,000.00	\$105,000.00	\$687,000.00

PACTIV - COFFEE

DESCRIPTION: In 2013, Pactiv, Inc., a manufacturer of paper products for the fast food industry, announced plans to expand its current facility in Lenoir County. This facility expansion represents a non-depreciated capital investment of over \$3,200,000 and will create 26 new jobs in Lenoir County.



HISTORY: Dopaco, Inc., headquartered in Pennsylvania, owns and operates eight facilities in North America. Dopaco, Inc., located in Lenoir County in August 1993. The company began operations in a 30,000 SF temporary facility while constructing a new 150,000 SF building located in the Hwy 70 West Industrial Park. In 1995, they expanded the 150,000 SF facility to 300,000 SF. Dopaco, Inc., manufactures folding cartons, beverage cups, lids, carriers, nested cartons and dispensers, clamshells, food trays and paper plates for the fast food industry. Major customers include McDonald's, Burger King, Jack in the Box and Wendy's. In 2011, Dopaco, Inc. sold the company to Pactiv Corporation.

OUTLOOK: Based on a projected non-depreciated investment of \$3.2 million, the County will recover its \$70,000 investment in five years. This Performance Agreement will expire December 31, 2018.

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

Funding Source	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$70,000.00	\$32,000.00	\$14,500.00	\$12,500.00	\$11,000.00	- 0 -	- 0 -	\$70,000.00

NEUSE SPORT SHOP - # 2

DESCRIPTION: In April 2014, Neuse Sport Shop, Inc. announced their plans to construct a new warehouse that will include office and flex space. This new construction and equipment acquisition will expand their current operations.

HISTORY: Neuse Sport Shop, Inc. is a regional destination for sporting and hunting related equipment. It is estimated that 60% of their revenues are generated from customers outside Lenoir County. Neuse Sport Shop, Inc. is a major draw for tourists traveling to and from the coast throughout the year.



OUTLOOK: Based on a projected investment of \$1.5 million, the County will recover its \$21,000 investment in approximately 1 year. This grant is based on a Performance Agreement with a final payment in 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	Performance Agreement Commitment	Prior Years' Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
General Fund	\$21,000.00	- 0 -	\$21,000.00	- 0 -	- 0 -	- 0 -	- 0 -	\$21,000.00

ELECTROLUX NO. 2



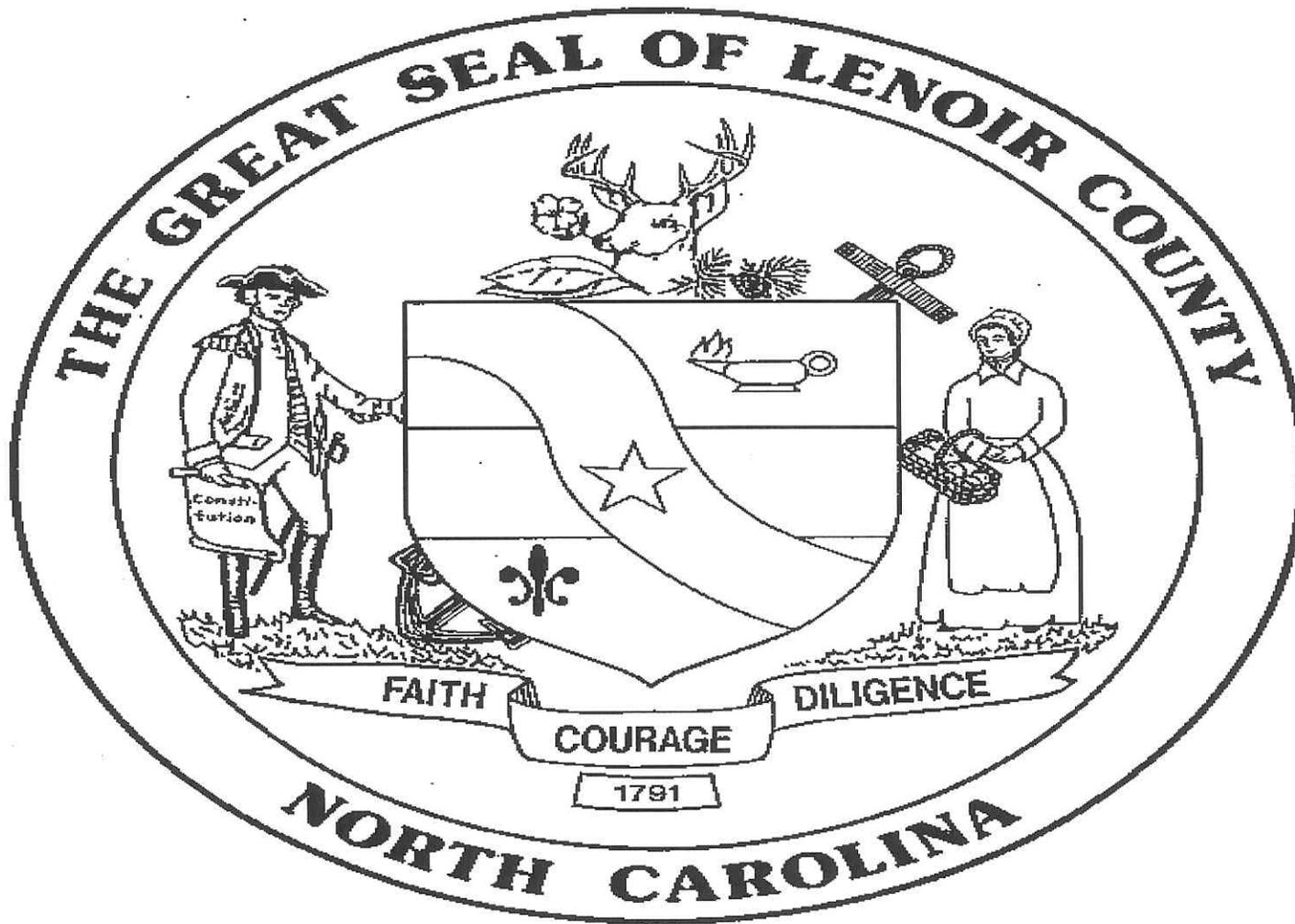
DESCRIPTION: In May 2009, Electrolux announced an expansion of its Lenoir County dishwasher production plant, investing \$55 million over a five year period.

HISTORY: Electrolux Home Products began manufacturing dishwashers in Kinston/Lenoir County in 1989. Since 1989, their name has changed from WCI, to Frigidaire and most currently Electrolux. Their current Lenoir County facility is approximately 500,000 SF. In September 2005, Electrolux invested \$18 million and created 97 new jobs at its Lenoir County facility to produce a new high-end residential line of dishwashers. This new \$55 million expansion involves the creation of a new competitively priced residential product line. Competition for this expansion was Mexico, China, and other North American locations of Electrolux Home Products.

OUTLOOK: Based on a projected non-depreciated investment of \$55,400,000, Lenoir County will recover its \$500,000 investment in four (4) years. This grant is based on a Performance Agreement that will expire December 31, 2014.

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	\$278,500	\$175,000	-0-	-0-	-0-	-0-	\$453,500



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.

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.

Funding	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
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/Lions Water Adventure. It also includes utilities/fleet maintenance/fuel expenses; athletic program supplies; maintenance/repair supplies and officials and booking fees.

FY 2015-16 Work Plan Highlights: The Kinston/Lenoir County Parks & Recreation Commission completed the following:

- Improve the lights at six (6) county ball fields.
- Added playground equipment at Pink Hill and Contentnea/Savannah.
- Hosted the Junior College World Series at Grainger Stadium and numerous other tournaments.
- Improved the playing surfaces at six county ball fields.
Purchased a concrete themed playground for the Riverwalk located in Pearson Park.

FY 2016-17 GOALS: The Kinston/Lenoir County Parks & Recreation Commission plans to:

- Begin construction on the themed playground and Riverwalk through Pearson Park to the old power plant.
- Begin renovations to the old Pink Hill Gym.
- Begin Construction on the Riverwalk

FUNDING LEVELS:

Funding Source	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	5 Year Total
General Fund	\$79,638	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$454,638

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. For FY14-15, there were repairs to a section of the roof of the DSS Building and the roof drains on top of the Administration Building were repaired. For FY 15-16, the Board of Elections HVAC system and the boiler in the Courthouse were replaced.

OUTLOOK: 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.

Funding Source	FY 14-15 Actual Expenditures	FY 15-16 Estimated Expenditures	FY 16-17 Budget Amount	FY 17-18 Budget Amount	FY 18-19 Budget Amount	FY 19-20 Budget Amount	FY 20-21 Budget Amount
General Fund	13,646	127,002	100,000	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: 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 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total
	100,000	100,000	100,000	100,000	100,000	\$500,000

**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 15-16 HIGHLIGHTS: Completed the rehabilitation of four homes, installed sanitary sewer, provided potable water and made street improvements in the Spring Drive section of Lenoir County. This project should be completed by September 30, 2016 if a request for grant extension is granted. The status of the request is unknown at this time.

FY 16-17 GOALS: If for some reason the project is not closed out by June 30, 2016, the project should close not long after the beginning of the new fiscal year.

SUMMARY OF REVENUES

	Original Project Authorization	Prior Years Actual	2015 - 2016 Actual	Projected Revenues FY 2016-17
CDBG 11-C-2375	500,000	74,615	0	0
Lenoir County Contribution	25,000	25,000	0	0
Town of LaGrange Contribution	5,000	0	0	0
TOTAL	530,000	99,615	0	0

SUMMARY OF EXPENDITURES

	Original Project Authorization	Prior Years Actual	2015 - 2016 Actual	Projected Expenditures FY 2016-17
ADMINISTRATION	55,000	2,392	0	0
ACQUISITION	10,000	5,000	0	0
CLEARANCE	10,000	0	0	0
RECONSTRUCTION	186,000	0	0	0
REHABILITATION	60,000	11,050	0	0
STREET IMPROVEMENTS	102,000	9,776	0	0
DRAINAGE IMPROVEMENTS	25,800	2,311	0	0
SIDEWALK IMPROVEMENTS	11,000	0	0	0
SEWER IMPROVEMENTS	45,200	10,176	0	0
WATER IMPROVEMENTS	25,000	15,268	0	0
TOTAL	530,000	31,799	0	0

Cumulative Project Expenditures as of 6/30/15
Cumulative Project Expenditures as of 6/30/16

79,614
530,000 Estimate

**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 15-16 HIGHLIGHTS: Completed the clearance and the replacement of two owner occupied homes. These homes were owned by elderly and low income families. The project closed December 31, 2016.

SUMMARY OF REVENUES

	Original Project Authorization	Prior Years Actual	2015-16 Actual	Estimated Revenues FY 2016-17
CDBG 09-C-1997	225,000	137,061	0	0
TOTAL	225,000	137,061	0	0

SUMMARY OF EXPENDITURES

	Original Project Authorization	Prior Years Actual	2015-16 Actual	Est. Expenditures FY 2016-17
ADMINISTRATION	22,500	0	0	0
REHABILITATION	202,500	6,075	0	0
TOTAL	225,000	6,075	0	0

Cumulative Project Expenditures as of 6/30/15

\$216,677

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 have 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 15-16 HIGHLIGHTS: This division implemented a consolidation of the Lenoir and Jones County 911 centers, including: 1) receiving 911 calls and dispatching first responders for Jones County; 2) completed construction of a backup center in Jones County and the remodel of the primary center in Lenoir County; and 3) completed the radio infrastructure for an upgrade to the 800 MHz radio system.

FY 16-17 GOALS: Close out the JLECC project.

SUMMARY OF REVENUES

	Original Project Authorization	Revised Project Budget	Prior Years Actual	2015-16 Estimated	Estimated Revenues FY 2016-17
GRANT – E 911 BOARD	7,400,000	7,400,000	6,915,836	157,097	129,620
TOTAL	7,400,000	7,400,000	6,915,836	157,097	129,620

SUMMARY OF EXPENDITURES

	Original Project Authorization	Revised Project Budget	Prior Years Actual	2015-16 Estimated *	Est. Expenditures FY 2016-17
STRUCTURE – CONSULTANT	272,100	272,100	19,794	298	0
STRUCTURE – ARCHITECT	0	233,805	17,535	0	0
STRUCTURE - CONTINGENCY	0	431,444	144,123	115,470	0
STRUCTURE-CONSTR-LENOIR	7,110,400	710,832	458,892	12,378	0
STRUCTURE-CONSTR-JONES	0	1,691,675	509,013	689	0
RADIO – PORTABLE/MOBILE	0	635,423	541,000	0	0
RADIO - CONSTRUCTION	15,000	3,422,221	1,253,079	28,819	129,620
RADIO – CONTRACTED SVCS	2,500	2,500	0	0	0
TOTAL	7,400,000	7,400,000	2,943,436	1,962,337	129,620

* As of 2/16/15

LENOIR COUNTY FIRE DISTRICTS

FUND TYPE: SPECIAL REVENUE

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 (\$.05) in the Grifton District to eight cents (\$.085) in the Southwood district. 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 FY16-17 is \$1,567,319, which is 0.11% less than actual revenues for FY 14-15. The Fire District request includes an increase to the Hugo Fire District from .04 to .05, Grifton from .035 to .05 and .07 to .085.

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.

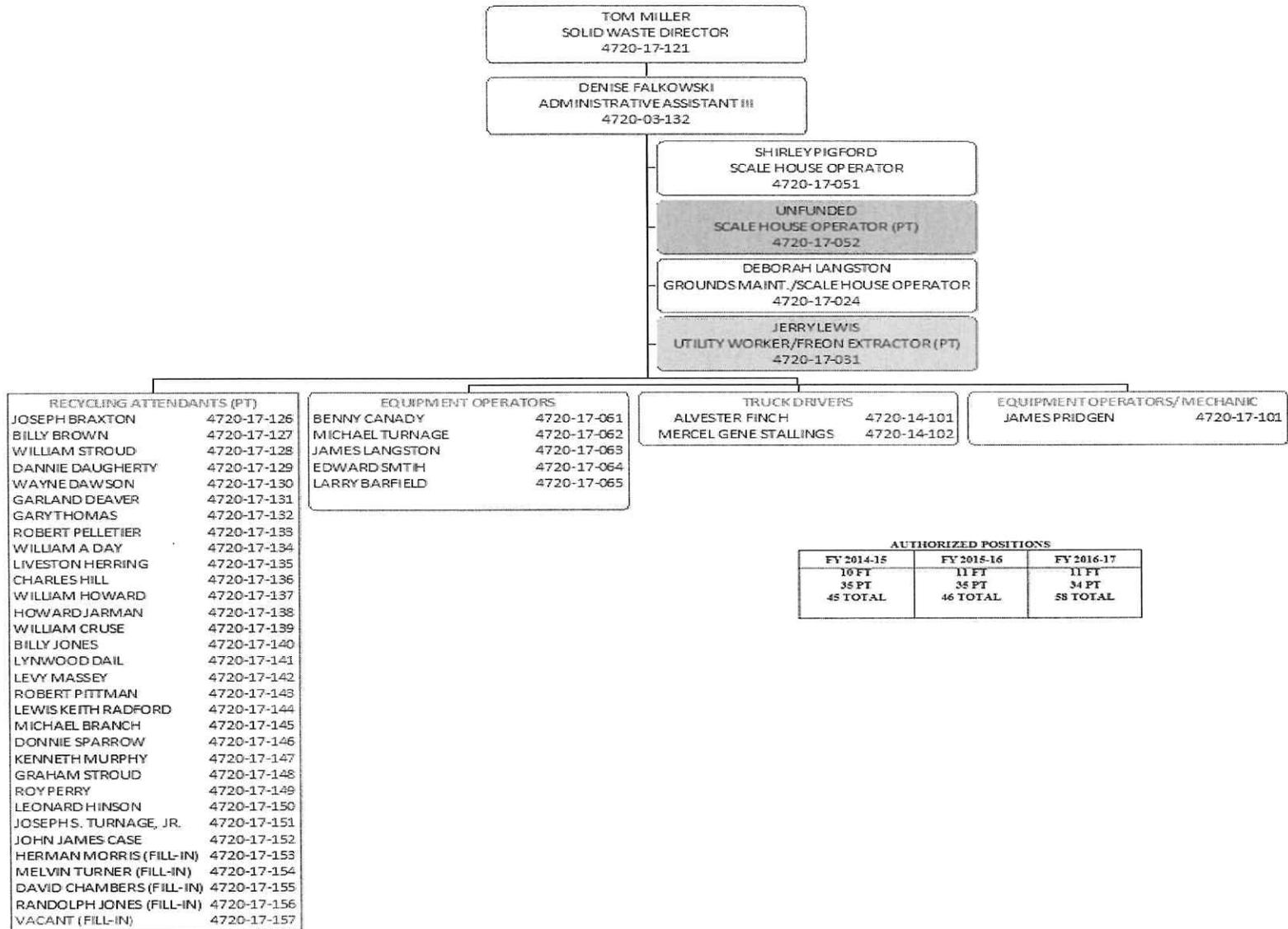
	ACTUAL BUDGET 2013-14	ACTUAL BUDGET 2014-15	ADOPTED BUDGET 2015-16	ADOPTED BUDGET 2016-17	INCREASE/ DECREASE 14-15 ACTUAL VS 16-17 ADOPTED	RATE
SERVICE AREA						
NORTH LENOIR	\$427,000	\$410,000	\$471,365	\$484,094	\$74,094	.0575
SOUTHWOOD	163,600	170,000	141,065	172,295	\$2,295	.085
SANDY BOTTOM	214,500	220,000	183,217	184,111	-\$35,889	.08
DEEP RUN	162,000	165,000	146,581	148,888	-\$16,112	.06
SEVEN SPRINGS	25,800	22,000	18,767	19,726	-\$2,274	.04
HUGO	150,100	150,000	127,385	155,775	\$5,775	.05
SAND HILL	83,650	80,000	71,454	75,597	-\$4,403	.07
CHERRY TREE	104,700	110,000	93,705	94,681	-\$15,319	.08
MOSLEY HALL	114,300	115,000	98,620	103,454	-\$11,546	.04
WYSE FORK	29,000	30,000	23,335	24,693	-\$5,307	.065
GRIFTON	20,700	22,000	17,988	30,921	\$8,921	.05
GTP-KINSTON	85,030	75,000	63,942	73,084	-\$1,916	.045
TOTAL REVENUES	\$1,580,380	\$1,569,000	\$1,457,424	\$1,567,319	-\$13,061	

ENTERPRISE FUND





SOLID WASTE MANAGEMENT



SOLID WASTE MANAGEMENT

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, separated internal landfills, which accept construction/demolition debris, vegetative debris, and asbestos. The Landfill also accepts and properly disposes of electronics, white goods, and scrap tires with licensed recyclers.

FY 2015-2016 HIGHLIGHTS: Solid Waste Management was able to replace some worn and damaged roll-off containers. We also had to purchase a new Caterpillar Dozer to replace our old D6 due to transmission failure. We are continuing to investigate and take legal action against illegal dump sites and road side trash disposal. We have continued our sale of scrap metals and white goods. We are continuing in-house hauling and sale of recyclables for the benefit of the County. We are continuing to operate within the standards and codes set by the State of North Carolina and finally, we continue to emphasize the importance of safety and accident preventative measures to all Solid Waste employees by conducting monthly Safety Meetings.

FY 2016-2017 GOALS: Solid Waste Management will strive to replace some worn and damaged roll-off containers. We will strive to continue to investigate and take legal action against illegal dump sites and road side trash disposal. We plan continue our sale of scrap metals and white goods. We will continue in-house hauling and sale of recyclables for the benefit of the County. We will continue to operate within the standards and codes set by the State of North Carolina and finally, we will continue to emphasize the importance of safety and accident preventative measures to all Solid Waste employees by conducting monthly Safety Meetings.

SOLID WASTE MANAGEMENT

SUMMARY OF REVENUES

Actual 2014-15	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
1,319,798	1,500,000	1,500,000	Landfill Fees	1,400,000
4,535	15,000	15,000	Recycling	5,000
18,794	38,000	38,000	State (White Goods)	40,000
9,810	2,700	2,700	Miscellaneous	6,900
1,146	500	500	Interest	1,000
998,229	1,003,000	1,003,000	User Fees (Households)	1,005,000
27,015	25,000	25,000	Solid Waste Disposal Tax Dist	25,000
30,495	25,000	25,000	Sale of Scrap Metal	20,000
0	503,639	503,639	Retained Earning Approp.	602,690
2,409,822	3,112,839	3,112,839	Total	3,105,590

SUMMARY OF EXPENDITURES

Actual 2014-15	Original 2015-16 Budget	Revised 2015-16 Budget		Adopted 2016-17
609,413	636,589	636,589	Salaries	659,123
153,771	194,050	194,050	Benefits	198,367
1,714,216	2,180,200	2,180,200	Operating	2,196,100
52,000	102,000	102,000	Capital Outlay	52,000
0	0	0	Debt Service	0
50,000	0	0	Trnsf to Scrap Tire Disp Fund	0
2,477,400	3,112,839	3,112,839	Total	3,105,590



SPECIAL PROJECT FUNDS



LENOIR/GREENE PARTNERSHIP FOR CHILDREN - SMART START

DESCRIPTION: Funding is provided to help children begin school healthy and ready to succeed. Funds have been used as follows:

Children served	29
Home Visits	456
Families	18
Screenings	29
Information Packets	250 Brochures
Referrals	20 (Community Resources, Pre-K Services, Mental Health, Family Literacy CCR&R and DSS-Day Care Vouchers, CC4C, Health Alliance, Health Department)
Workshops Offered	20 (Play Groups, Group Meetings and Workshops)

FY 15-16 HIGHLIGHTS: The Parents As Teachers Program for 2015-2016 resulted in the following impacts: 1) 95% 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) 95% 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) 100% 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 16-17 PROGRAM GOALS: 1) All children will learn, grow and develop to realize their full potential, and, 2) Parents As Teachers will promote the optimal early development, learning and health of children by supporting and engaging their parents and caregivers in one on one sessions 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

FINANCE

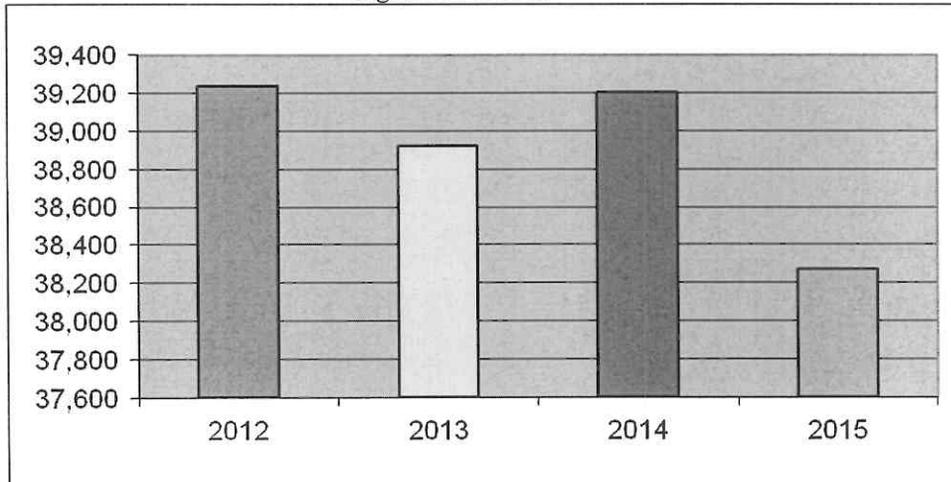
	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Number of Computer Checks Written	9,860	9,225	8,733	8,924	8,174
Number of Accounting Transactions	65,455	66,625	64,544	68,518	66,162

TAX OFFICE

	<u>FY 11 -12</u>	<u>FY 12 – 13</u>	<u>FY 13 – 14</u>	<u>FY 14 – 15</u>	<u>FY 15-16</u>
Number of Mobile Homes (SW)	3,790	3,796	3,770	3,740	3,773
Number of Bills (Motor Vehicles)	54,899	53,782	53,905	93	
Number of Bills	37,086	37,360	36,843	36,125	36,472
Number of Parcels	35,224	35,049	35,337	35,199	35,453
Number of Senior Citizens Exemption	1,289	1,305	1,320	1,365	1,302
Number of Business Accounts	2,452	2,387	2,297	2,275	2,237
Number of Deeds Processed	1,013	983	1,169	718	733
Number of Building Permits	3,445	2,791	2,851	2,501	2,277
Date Tax Bills Run	8-11-11	8-7-12	8-8-13	8-5-14	8-4-15

DEPARTMENT / AGENCY BOARD OF ELECTIONS	Workload Statistics Calendar Year			
	2012	2013	2014	2015
Total Registered Voters	39,241	38,924	39,206	38,272
Voters Added	4,408	1,073	1,683	1,479
Voters' Name, Address, Party Change	4,105	1,002	2,407	1,728
Voters Removed: Legal Reasons	3,174	1,594	1,392	2,509
Duplicate Applications	932	298	1,272	1,226
Declination Applications	1,832	2,053	2,421	2,810
Total Registered Voters	39,241	38,924	39,206	38,272

Registered Voters



REGISTER OF DEEDS

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Approx. Documents Recorded/Processed/Reviewed	5,568	5,800	6,400	6,021	5,174
Maps	143	161	177	143	157
Marriage Licenses Issued	308	208	304	275	272
Notaries Sworn In	171	184	160	145	160
Miscellaneous Copies Made For/By Public	66,910	71,867	54,626	46,820	42,882
Certified Vital Records Certificates	7,265	6,985	6,995	6,900	6,777

2015-2016 Lenoir County MIS Department

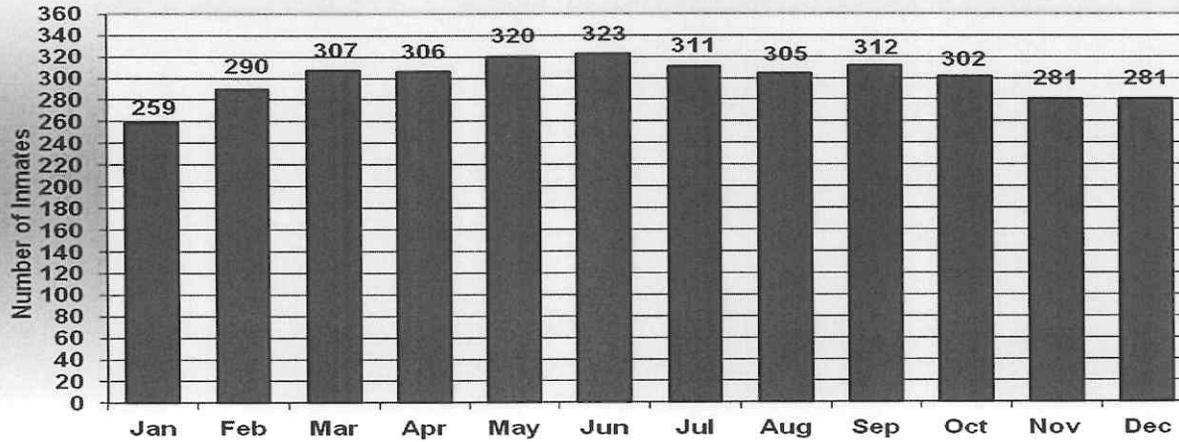
MIS Goals and Task Statistics

	2013-14	2014-15	2015-16 as of 4-1	2016-17
	Actual	Actual	Est to FY end	Estimated
Goal:				
To Maintain network infrastructure accessibility and integrity within our local network	99.00%	99.00%	99.00%	99.00%
Average percent of up-time for network infrastructure				
To Maintain servers' accessibility and integrity				
Average percent of up-time for production servers	99.50%	99.50%	99.50%	99.90%
To provide effective and timely technical Support				
Total number of Helpdesk Calls	3056	3256	3400	3500
Average Time for virtual helpdesk support in minutes	13	14	15	14
Total number of Helpdesk Tickets Assigned	1652	1715	1825	1800
Average turnaround time per ticket in hours	6.25	5.79	5.5	5.35
Total Time expended on helpdesk calls in hours	1752.00	2855.83	2564.00	3250.00
Total Time expended on Helpdesk Tickets in hours	8562.00	8421.00	8214.00	8320.00
Number of FTE's utilized for Helpdesk	5.29	5.78	5.53	5.93
To Provide adequate Project Time and Mangement Skills to all County Projects				
Total Number of Special Projects	34	31	31	30
Time Spent on Special Projects in hours	2564	2346	2426	2541
Average Project Time Spent in hours	75.41	75.68	78.26	84.70
Number of FTE's utilized for projects	1.31	1.20	1.24	1.30

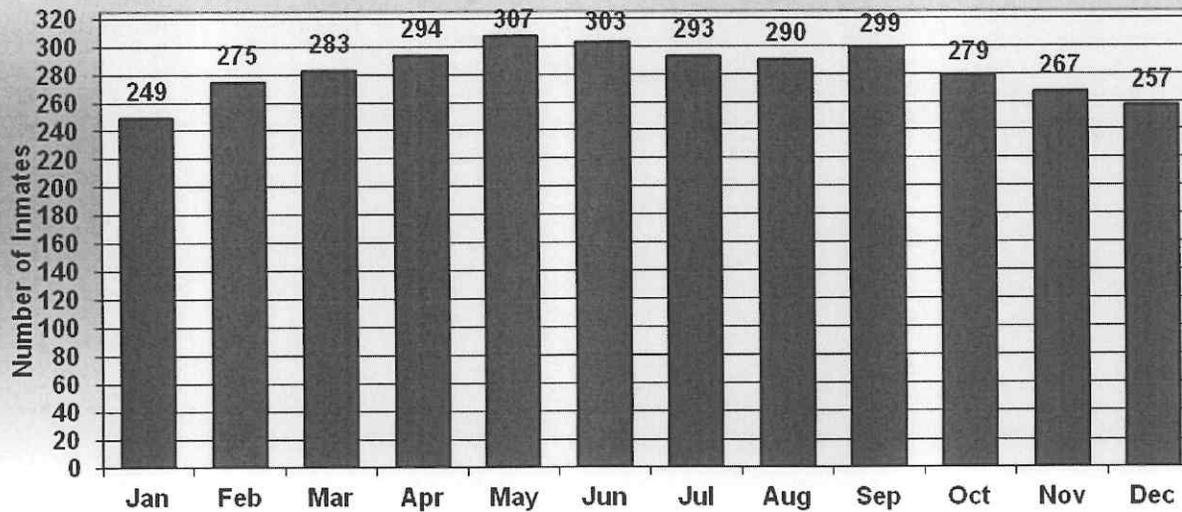
2015-2016 Lenoir County MIS Department MIS Goals and Task Statistics

	2013-14 Actual	2014-15 Actual	2015-16 as of 4-1 Est to FY end	2016-17 Estimated	
To Monitor Time Spent with each department for Indirect Cost Allocation Needs					
GIS	0.01%	0.29%	1.00%	1.00%	
Maintenance	1.00%	0.35%	0.00%	0.02%	
EDC	1.00%	0.70%	1.00%	0.03%	
Landfill	1.12%	0.87%	1.00%	0.01%	
ROD	0.73%	0.93%	2.00%	2.00%	
Inspections	1.20%	1.17%	1.00%	0.02%	
HR	1.45%	1.92%	0.00%	1.00%	
BOE	2.73%	2.22%	4.00%	3.00%	
Administration	2.56%	2.51%	8.00%	7.09%	
Other	2.75%	2.68%	1.00%	1.00%	
Transit	3.21%	2.92%	0.00%	2.50%	
Tax	5.42%	5.83%	6.00%	5.33%	
EM	8.00%	14.00%	13.00%	8.00%	
Sheriff	10.12%	3.00%	11.00%	9.00%	
HD	17.25%	9.00%	6.00%	5.00%	
DSS	41.45%	51.61%	45.00%	55.00%	
Note: Grouped Clerk of Court, Co-op, MIS, Veteran Affairs & Visitors Center under Other. Grouped Finance & Manager under Administration	100.00%	100.00%	100.00%		100.00%

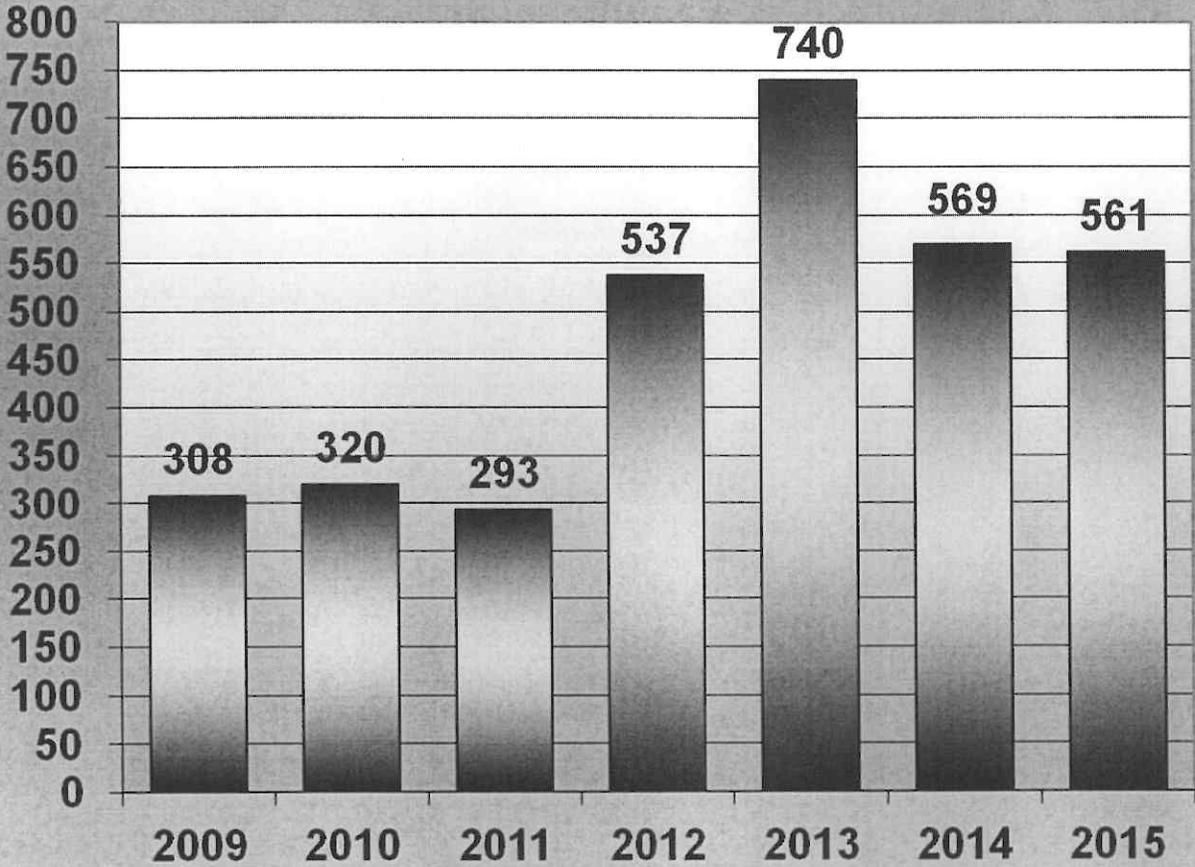
2015 Peak Population (PP) by Month
Includes House Arrest and Safekeepers



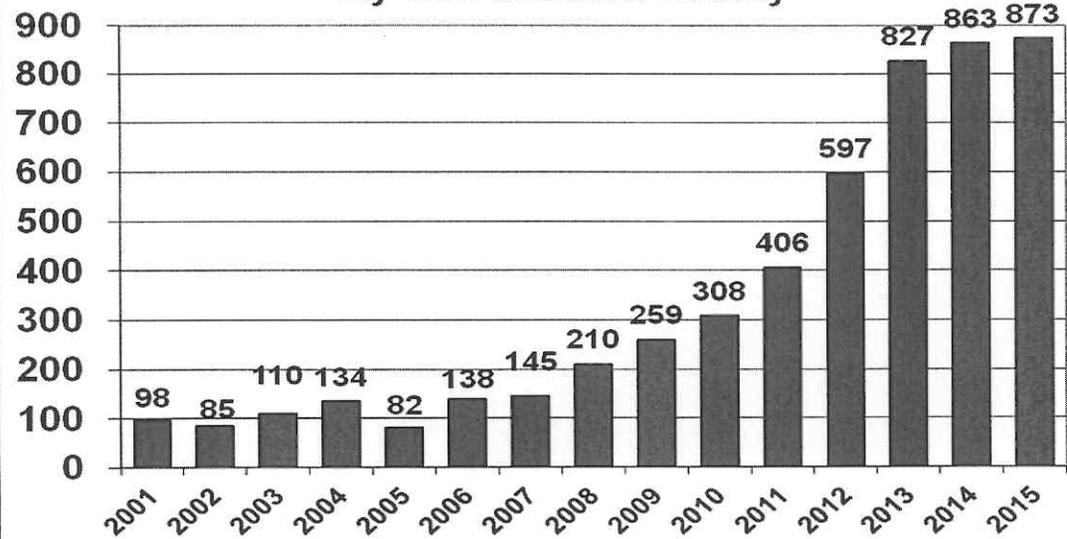
2015 Average Daily Population (ADP) by Month
Includes House Arrest and Safekeepers
2015 Total ADP is 283 Inmates



Felony Arrests by Year Lenoir County Sheriffs Office

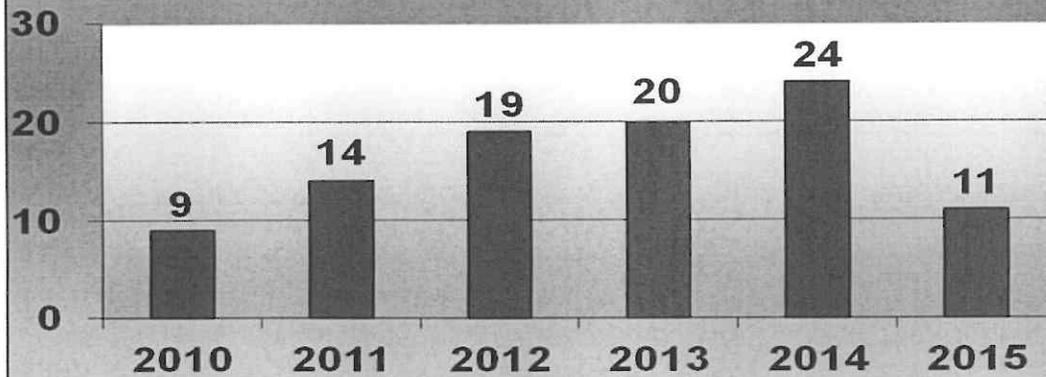


Carry Concealed Weapon Permits Issued and Renewed By Year in Lenoir County

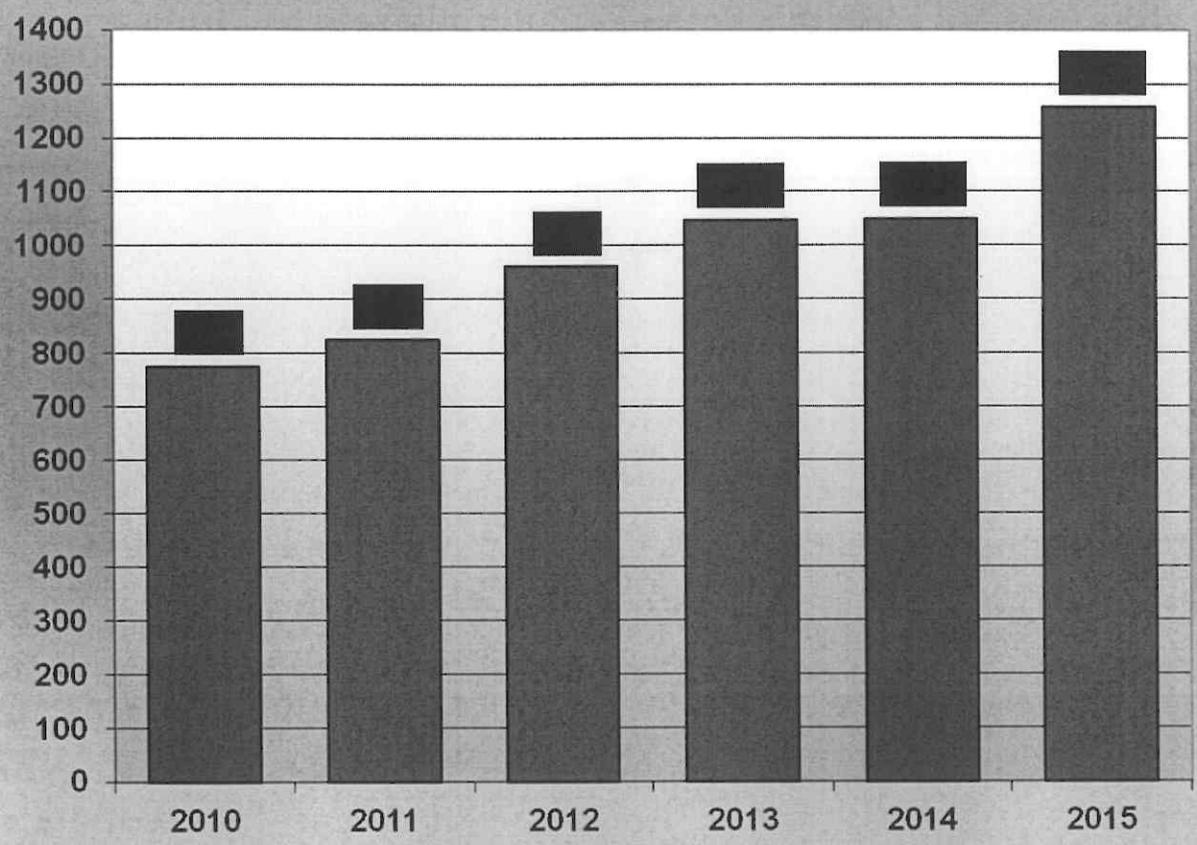


New Sex Offenders Registering in Lenoir County by Year

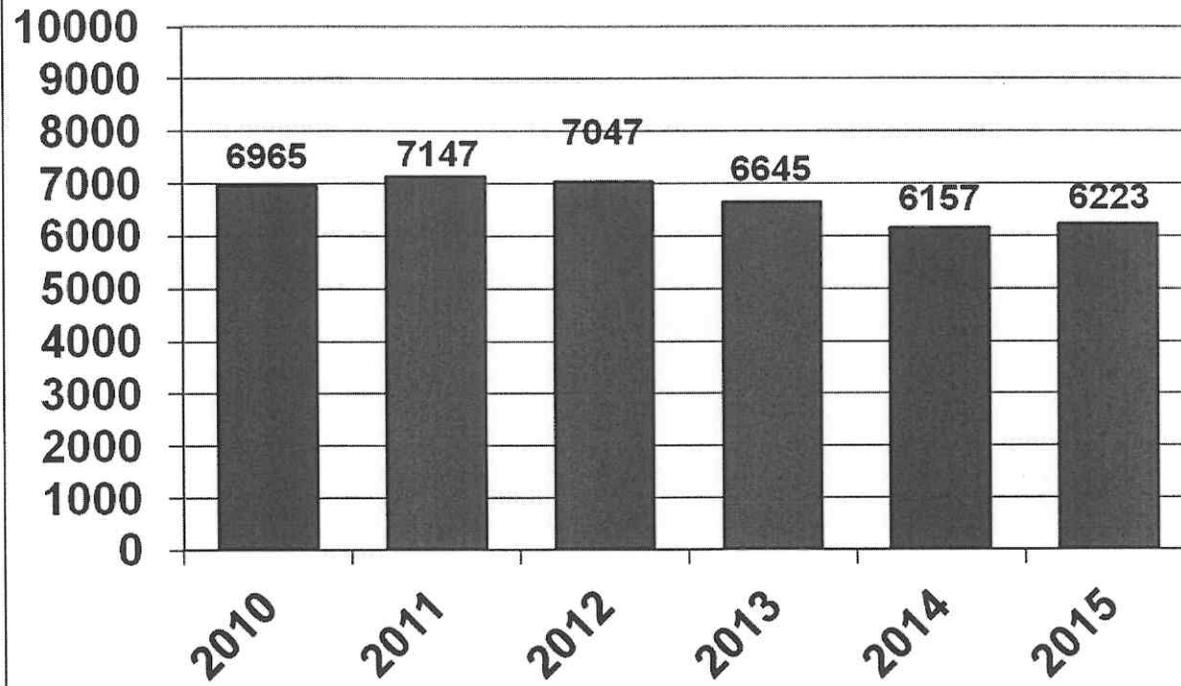
Total Registered Sex Offenders in Lenoir County :
131 Offenders



APPLICATIONS FOR GUN PERMITS in Lenoir County



Civil Papers Processed By Year in Lenoir County



**LENOIR COUNTY EMERGENCY SERVICES DEPARTMENT WORKLOAD STATISTICS
COMMUNICATIONS DIVISION
2016/2017**

Call Volume

1. Total 911 Wireline call volume for:
 - a. 2013 **16,905**
 - b. 2014 (Landline and Wireless are no longer separated)
 - c. 2015 (Landline and Wireless are no longer separated)

2. Total 911 Wireless call volume for:
 - a. 2013 **40,949**
 - b. 2014 **59,487** (Landline and Wireless are no longer separated)
 - c. 2015 **61,840** (Landline and Wireless are no longer separated)

3. Total Non-Emergency and 7 digit emergency call volume for:
 - a. 2013 **113,286**
 - b. 2014 **109,834**
 - c. 2015 **117,609**

Number of Dispatches

1. Volunteer Fire Departments	<u>2015</u>	<u>2014</u>	<u>2013</u>
a. Deep Run	153	183	192
b. Hugo	299	281	263
c. North Lenoir	400	348	335
d. Pink Hill	233	199	202
e. Sandy Bottom	185	169	198
f. Sand Hill	91	91	69
g. Seven Springs	37	29	29
h. South Wood	243	213	206
i. Wyse Fork	91	114	72
j. LaGrange	221	235	218
	1,953	1,862	1,784

**LENOIR COUNTY EMERGENCY SERVICES DEPARTMENT WORKLOAD STATISTICS
COMMUNICATIONS DIVISION
2016/2017**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
2. Kinston Fire	3,082	1,119	1,000
3. KPD	29,378	27,935	29,241
4. PHPD	477	615	754
5. LCSO	18,835	17,531	18,003
6. EMS	10,419	10,400	15,258

JONES COUNTY VFD

Comfort Fire	36
Hargett's VFD	90
Maysville VFD	144
Pollocksville VFD	196
Phillips VFD	260
Trenton VFD	149

EMS

Comfort EMS	167
Jones Co EMS	1,299
Maysville EMS	324
Pollocksville EMS	0
Phillips EMS	0
Trenton EMS	432
Wyse Fork EMS	124

JONES LEO

Jones Co Sheriff	5,650
Maysville PD	1,053
Pollocksville PD	284

**LENOIR COUNTY PLANNING
& INSPECTIONS**

WORKLOAD STATISTICS
(CALENDAR YEAR)

ACTIVITIES	2011	2012	2013	2014	2015
RESIDENTIAL BLDG PERMITS	105	99	119	99	89
COMMERCIAL BLDG PERMITS	24	47	33	32	31
ELECTRICAL PERMITS	676	581	577	397	416
PLUMBING PERMITS	213	187	192	182	155
MECHANICAL PERMITS	403	340	372	356	333
INSULATION PERMITS	45	58	59	36	41
OTHER PERMITS	158	142	137	116	152
SINGLEWIDE M/H PERMITS	98	84	75	66	77
DOUBLEWIDE M/H PERMITS	37	38	30	35	18
ZONING COMPLIANCE CERTIFICATES	117	111	87	73	97
SPECIAL USE PERMITS	2	2	0	0	1
VARIANCE CASES	0	0	0	0	0
APPEAL CASES	0	0	0	0	0
REZONING CASES	1	0	2	0	0
FLOOD DEVELOPMENT PERMITS	2	8	3	2	5
MAJOR SUBDIVISION REVIEWS	1	0	0	1	1
MINOR SUBDIVISION REVIEWS	54	67	58	73	88
MANUFACTURED HOUSING PARKS REVIEWS	1	1	0	1	0
LAND USE ORDINANCES ENFORCEMENTS	5	4	14	6	2
TOTALS PERMITS:	1942	1769	1758	1475	1,506
Total Inspections performed:	2743	2609	2860	2188	2208

NC Cooperative Extension – Lenoir County Center Workload Statistics

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>4-H PROGRAM</u>					
Total hours of instruction received by youth enrolled in educational programs	7,800	6,200	5200	2500	5,349
Youth participating in educational events (county fair, projects, presentations, Youth livestock show)	6,466	4,246	5659	5011	6,566
Hours contributed to the 4-H program by volunteers	4,500	4,800	3700	1800	4,200
<u>FAMILY & CONSUMER EDUCATION</u>					
Citizens receiving assistance from the SHIIP	750	750	825	800	720
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	61		16	85	65
Citizens learned skills to decrease the risk of disease related to diet & lifestyle	1,798	1,566	620	636	151
Citizens learned skills for effectively managing family resources	398	398	425	435	151
Youth received education to reduce their risk of chronic disease related to diet and inactivity through school enrichment and special interest programs	1604	398	425	469	498
Hours contributed by Extension and Community Association	1,600	7,403	8,221	7,500	7,600
Parents participating in Parent Training	65	42	623	276	281
<u>AGRICULTURE</u>					
Tobacco producers improved production practices	12	4	10	17	21
Farmers certified or re-certified to use restricted-use pesticides	118	152	162	157	152
Gross Farm Income	\$420,000	\$567,340	\$540,000	\$520,000	492,282
Animal Waste Operators, certified or recertified	275	490	355	256	345
Dollars saved by animal waste operators	\$270,000	\$75,000	\$67,000	\$55,000	\$85,000
Youth/Adults certified in meat Quality Assurance	17	22	27	21	29
Master Gardeners trained	0	8	8	0	0
Hours contributed by Master Gardener volunteers	1,715	1,444	1,427	1,024	1,144
Dollar value of Master Gardener Service	\$36,015	\$37,398	\$32,129	\$24,855	\$30,768
<u>TOTAL STAFF EDUCATIONAL CONTACTS</u>					
News articles or releases written, blogs and social media	294	227	189	236	599
Program area newsletters distributed, including eNews	15,000	15,000	24,500	24,600	10,640
Workshops conducted	188	172	159	148	133
Hours of instruction	2,100	1,925	1,554	1,436	1,850
Workshop attendance	3,222	2,955	1,954	1,580	1,636
Face-to-Face contacts	72,414	50,235	40,571	59,220	63,262
Television appearances	66	46	64	54	37
Grant Dollars received		\$430,333	\$426,296	\$448,240	\$240,343

LENOIR SOIL AND WATER CONSERVATION

The Lenoir SWCD partnered with the Natural Resources Conservation Service handles a diverse conservation program workload. The following programs represented the actual number of contracts being funded with practices being implemented.

Program Contracts by Program Spent	10-11	11-12	12-13	13-14	14-15	15-16	Approx. \$
North Carolina Ag. Cost Share Program	6	7	10	5	4	11	\$ 977,554.00
NC Ag. Cost Share Drought Program	0	1	0	0	0	0	\$ 3,555.00
Community Conservation Assistant Program	1	1	1	1	0	1	\$ 11,813.00
AG Wrap	0	0	1	0	0	1	\$ 39,000.00
Environmental Quality Incentive Program	7	2	14	5	5	5	\$ 2,390,037.00
Conservation Reserve Enhancement Program	1	6	0	1	0	0	\$ 151,099.00
Conservation Reserve Program	0	6	5	1	0	0	\$ 60,240.00
Agriculture Water Enhancement Program	0	1	0	0	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	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16*</u>
Attendance:			
Kinston-Lenoir County Public Library	258,194	261,237	271,000
La Grange Library	65,738	64,697	63,000
Pink Hill Library	28,223	30,092	36,000
Total (Lenoir County)	352,155	356,026	370,000
Reference Questions:			
Kinston-Lenoir County Public Library	120,223	114,543	135,000
La Grange Library	22,565	23,955	23,000
Pink Hill Library	20,502	18,899	16,000
Total (Lenoir County)	163,290	157,397	174,000
Circulation:			
Kinston-Lenoir County Public Library	151,506	147,592	145,000
La Grange Library	39,354	39,637	35,000
Pink Hill Library	24,296	27,116	27,000
Total (Lenoir County)	215,156	214,345	207,000
Attendance for Adult Programs	12,199	11,115	12,000
Attendance for Children's Programs	13,673	22,173	22,000
Volumes Added (system total)	25,436	24,258	25,000
Volumes Withdrawn (system total)	26,141	34,940	22,000
Total Volumes (system total)	216,985	206,303	209,303

*Projected through June 30, 2016 based on available data.

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Adult Health							
Physicals (BCCCP)	25	34	26	39	49	30	26
BCCCP (mammograms)	24	42	19	35	52	30	26
Modified	33	30	31	29	29	29	7
Animal/Rabies Control							
Request for service	1248	1376	2184	2258	2586	2856	1526
Cases of rabies	8	16	12	8	14	4	1
Bites investigated	78	84	92	118	256	315	278
Rabies vaccinations	8847	8923	9236	9147	10,212	12,538	9472
Animals impounded	3616	3422	3571	3622	3129	2340	1086
Animals euthanized	2141	1174	1065	1143	1489	933	790
Child Health							
Well-child visits	680	601	508	330	90	0	158
Patients, unduplicated	592	506	394	235	78	0	153
Immunizations, clinic doses	4676	4994	3302	3000	2317	1773	2555
Immuniz, 6 th grade doses	745	421	291	175	160	160	85
Lead follow-up	34	14	5	6	6	4	5
Child Serv. Coord, enrollees	42	70	n/a	n/a	n/a	n/a	n/a
CSC, active months/units	724	1062	n/a	n/a	n/a	n/a	n/a
Newborn Assessment	7	3	15	16	0	0	0
CC4C enrollees			122	147	240	233	466
Communicable Disease							
PPD, TB skin tests	977	1019	837	635	375	433	396
STD Screenings	975	809	836	691	702	890	820
HIV tests	1665	1375	1531	1317	1301	1362	1288
HIV, posttest counseling	7	3	5	1	5	6	1
HIV, pretest counseling	1476	1379	1586	1301	1301	1356	1294
Flu vaccine, doses	3340	3333	471	894	751	516	754

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Communicable Disease Cont.							
Pneumonia vaccine, doses	50	50	14	20	10	22	23
Tetanus vaccine, doses	799	306	237	177	17	11	189
Hepatitis B vaccine, doses	176	235	340	476	417	231	192
Other vaccines		(Twin Rix) 328	(Twin Rix) 302	133	358	118	108
Syphilis, reported cases	11	0	5	9	16	11	12
Gonorrhea, reported cases	114	159	121	97	112	144	151
HIV, reported positives	12	16	8	4	12	8	4
AIDS, reported cases	11	19	4	7	2	2	1
Tuberculosis, reported cases	2	6	2	8	3	8	6
Chlamydia, reported cases	324	351	320	324	388	373	377
Environmental Health							
On-site Wastewater							
Applications, new lot evals	157	151	130	114	118	130	113
Site visits	1040	1022	911	816	816	868	796
Site evals conducted	203	187	187	162	202	183	169
Improvement permits, new	116	107	86	79	96	87	77
Improvement permits, repair	4	1	2	1	3	1	3
Improvement permits, denied		0	0	0	1	3	7
Operations permits	164	123	155	120	138	119	111
Complaints investigated	26	21	20	13	19	27	39
Food and Lodging							
Inspections quarterly	776	886	795	624	521	491	400
Permits issued	85	84	94	94	105	78	86
Site visits	262	225	301	286	411	362	449
Complaints investigated	31	57	74	71	70	38	39
Lead investigations	4	2	0	0	0	2	2
Methamphetamine Labs	2	9	0	2	8	2	1
Family Planning							
New patients	151	102	108	107	85	172	131
Continuation patients	810	841	820	817	621	645	676
Visits	2056	2157	1749	1745	1445	1426	1443

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Health Education/Promotion/Outreach							
Tobacco	26	0	30	100	0	0	
Physical Fitness	15	78	0	100	43	25	
Nutrition/Overweight/Obesity	41	0	65	150	1	25	
Chronic disease presentations	396	369	240	200	100	0	
STD/HIV/AIDS presentations	146	153	336	795	0	15	
Laboratory							
Pregnancy test	1060	899	808	624	582	569	518
Gonorrhea cultures	958	1013	955	804	899	750	285
Cholesterol tests	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Glucose tests	362	207	215	246	218	177	137
Hemoglobin tests	3729	3393	3158	3024	3011	2697	2778
Urinalysis/micro	2085	1112	1663	1334	1136	1178	1203
Patients, unduplicated	7794	6835	6844	6122	5851	5566	5486
Reference lab	6266	5127	5605	4615	4454	5220	5132
Rapid Strep A							2
Total tests/Specimens Collected	21,056	18,450	18,494	16,012	15,570	14,594	14,198
Maternity							
Low risk, patients	109	35	46	20	21	30	n/a
High risk, patients	59	50	68	55	(Jan-Sept.) 48	n/a	n/a
Moderate risk, patients					(Aug- Dec.) 15	46	n/a
Patients, unduplicated	155	188	110	83	84	137	144
Total visits	958	500	881	799	684	685	617
MCC, new patients	51	25	n/a	n/a	n/a	n/a	n/a
MCC, subsequent patients	---	---	n/a	n/a	n/a	n/a	n/a
MCC, units	719	422	n/a	n/a	n/a	n/a	n/a
MCC, encounters	418	215	n/a	n/a	n/a	n/a	n/a
Pregnancy counseling	209	235	238	167	170	174	176
PCM CCNC Screening			236	504	414	412	397
PCM Services			80	509	685	599	451
Currently Enrolled			45	113	265	245	233
Pending Enrollment			77	15	20	17	18
WIC							
Caseload, unduplicated	5688	5327	5401	5349	5037	4461	4184

Kinston-Lenoir County Parks & Recreation - Athletic/Program Participation

SPORT	AGES	2011	2012	2013	2014	2015
T-Ball	5-6	387	405	420	365	350
Rookie Baseball	7-8	208	186	210	200	175
Bambino Baseball	9-12	222	245	270	230	270
Babe Ruth Baseball (city/county)	13-15	52	60	61	59	62
Midget Girls Softball (city/county)	9-12	296	302	306	291	286
Jr. Girls Softball	13-15	85	80	78	66	61
Adult Softball	18-up	320	300	280	320	330
Termite Basketball	7-9	252	240	255	190	195
Midget Basketball	10-12	230	200	235	215	200
Prep Basketball	13-15	166	145	125	90	75
Sr. Basketball	16-18	85	80	45	40	0
Girls Basketball (city/county)	9-12	0	52	96	76	83
Flag Football	7-9	111	95	90	90	75
Midget Football	10-12	170	165	140	165	180
Cheerleading	9-12	80	100	75	100	100
Summer Day Camps (city/county)	5-12	886	560	450	515	250
Pink Hill Soccer	5-12	139	135	155	135	120
Moss Hill Soccer	5-12	130	144	130	125	60
Southwood Soccer	5-12	125	110	115	110	95
Barnet Soccer (Fall/Spring)- (City/County)	4-13	790	750	795	600	496
Adult Basketball (SW)	Adult	130	150	0	75	0
Volleyball (city/county)	9-12	155	160	170	230	225
Adult Flag Football (city/county)	18-up	0	110	103	76	58
Summer Basketball	9-12	----	----	----	75	80
Indoor Soccer (city/county)	5-13	----	----	----	130	95
Summer Baseball	7-12	----	----	----	190	170
Football Weight Lifting	9-12	----	----	----	30	20
Baseball Camp (city/county)	5-12	----	----	----	65	25
Volleyball Camp(city/county)	9-18	----	----	----	45	30
Basketball Camp(city/county)	7-12	----	----	----	40	30
Tennis Camp (city/county)	7-12					20
TOTAL:		5019	4774	4604	4938	4216

TRANSPORTATION DEPARTMENT

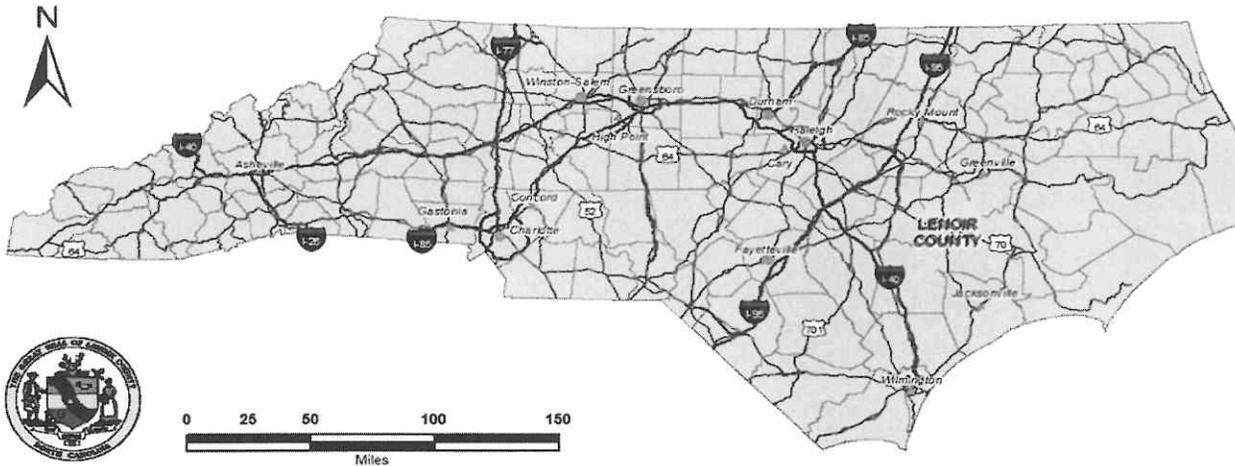
	Rides	Passenger Miles	Invoiced Revenue	Revenue Per Ride	Fares Collected	Total Revenue	Revenue Per Ride
FY 2009-2010	85,737	694,938	908,413.13	10.60	90,304.50	998,717.63	11.65
FY 2010-2011	105,050	833,686	1,108,226.13	10.55	119,500.25	1,227,726.38	11.69
FY 2011-2012	74,571	706,249	942,166.06	12.63	129,479.50	1,071,645.56	14.37
FY 2012-2013	68,328	623,017	1,056,771.76	15.47	170,890.00	1,227,661.76	17.97
FY 2013-2014	63,593	598,489	1,038,028.80	16.32	172,818.00	1,210,846.80	19.04
FY 2014-2016	62,284	532,541	963,249	15.47	164,374.00	1,127,623.46	18.10
FY 2015-2016	44,160	364,882	654,143.08	14.81	107,170.00	761,313.08	17.24

APPENDICES

Lenoir County, North Carolina

Community Profile 2015-2016

FAST FACTS



Location

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

Population (Census) USCB Est.

	2010	2014
Lenoir Co.	59,495	58,485
Male	28,397	27,956
Female	31,098	30,529
White	33,691	32,927
Black	24,436	23,979
Other	1,368	1,579

Recruitable Labor

Lenoir County ESC Civilian Labor Force 2015 Annual*	1,571
High School Graduates 2015	582
# Entering Labor Force	77
# Continuing Education	458
# Entering Military	43

* ESC Website 3/2016 / Source: Lenoir Public School Report 2014-15

Labor Force

	2013	2014	2015
Labor Force	28,489	27,621	27,601
Employment	26,398	25,911	26,030
Unemployment	2,091	1,710	1,571
Rate %	7.3	6.2	5.7

Source: *ESC Website 3/12016, EDC Staff Annual Calculations

Work Force Mix (2015 3rd Qtr)

	Number	%
Private Industry	22,275	80.40%
Government	5,441	19.60%
Total All Industries	27,716	100.00%
Manufacturing	6,799	24.50%
Agriculture, Forestry, Fishing & Hunting	511	1.90%
All Other Industry	20,406	73.60%
TOTAL	27,716	100.00%

(Source: ESC E&W 3/12016)

Median Age

	2013	2014	2015
	41	42	41

Source: census.gov 3/12016

Taxable Sales

FY 2014-2015	\$ 481,000,000
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Source: NC Dept. of Revenue, Sales & Use Tax Division 3/12016

2014 Median Household Income

	\$ 35,687
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Source: US Census Bureau 3/12016

2015 Farm Income

Total Cash Receipts from marketings	\$ 234,441,430
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Source: ncaagr.gov - Statistics 3/12016

**LENOIR COUNTY GOVERNMENT
BUDGET CALENDAR: FY 15-16**

	TASK	DATE
1	Financial / Budget Philosophy Reviewed	February 1, 2016
2	Budget Request Instruction Book Provided to Departments	February 5, 2016
3	Outside Agencies Advised By Letter & Form of Budgetary Time Frame	February 5, 2016
4	Departmental Budget Requests Returned to County Manager	March 11, 2016
5	Outside Agencies' Budget Requests Returned to County Manager	March 24, 2016
6	Meet With Department/Agencies, as Necessary	March 14, 2016 to April 1, 2016
7	Tax Revenues & Other Revenue Estimates Finalized	April 1, 2016
8	Finalize Budget Requests	April 15, 2016
9	Distribute FY 16-17 Submitted Budget to Board of Commissioners	May 2, 2016
10	Hold Work Session(s) on FY 16-17 Submitted Budget	May 16, 2016
11	Advertise Public Hearing on FY 16-17 Budget	May 19, 2016
12	Hold Public Hearing	June 6, 2016
13	Adopt Budget	June 20, 2016

LENOIR COUNTY FISCAL POLICY

The overall goal of the County's fiscal policy is to improve upon and maintain effective and efficient management of the public's resources. The policy statements which follow provide the "building blocks" for achieving this goal. There are four categories: budgeting, expenditure control, investment of idle funds, and preservation of general fund balance.

Budgeting

A comprehensive budget will be prepared annually for all funds to be expended by the County in accordance with North Carolina General Statute 159-8-13. The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials. In addition to required public hearings, the Commissioners will hold work sessions on the budget which will be open to the public. Copies of the proposed budget will be available to citizens and elected officials prior to the work sessions. Budgetary emphasis will focus on providing the maximum level of basic services, to the most citizens, in the most cost-effective manner, with due consideration being given to all costs – economic, fiscal, and social. The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement. The county will avoid budgetary capital financing (one-time revenues for one-time funding of capital assets), special studies, or other non-recurring expenditures. Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly and available to the public. Revenue estimates will be incorporated into the annual budget document and will be conservative. The County will not balance the budget on unrealistic revenue projections.

Expenditure Control

County management will employ tools designed to control expenditures to keep the tax rate at its lowest possible level, while maintaining sufficient resources to operate effectively. These tools include formal approval (by resolution) from the Board for all "non-routine" expenditures exceeding \$2,500. This approval will be obtained in addition to the normal budget process. Examples of non-routine expenditures include capital purchases, unplanned large purchases that require shifting of funds between line items, and purchase in which the Board may have special interest. Routine expenditures over \$2,500 include utilities, postage, fuel, etc. County management will also require a purchase order for any purchases over \$100, allowing management to scrutinize the expenditure prior to commitment of County funds. In essence, the benefit of close review offsets the additional paperwork and cost of processing the required documents. Other controls include departmental approval and review by the Finance Officer for all travel, and further approval by the county manager for travel out-of-state.

Investment of Idle Funds

The County will invest its idle funds, in accordance to G. S. 159-30, into: (a) CDs issued by banks using method of collateralization, (b) U.S. Treasury bills, notes, & bonds, and (c) in the North Carolina Capital Management Trust – Cash Account. As CDs mature, the finance office will call for quotes to ensure a competitive rate of return. The finance officer will manage these investments and determine the appropriate terms, percentage distributions, and rates. Board approval will be sought prior to committing to new investment options. The County uses a central depository system to manage it's funds. This allows the finance officer to maintain only the amount necessary to cover expenses in the demand account and to invest the remaining funds to achieve greater return.

Preservation of General Fund Balance

The financial strength of the County is measured largely by its available general fund balance. The goal of the County is to maintain a fund balance in the 20% range for the following reasons:

- to ensure that sufficient operating funds are available in light of the County's erratic revenue cycle;
- to provide for adequate funds for immediate relief in case of natural disaster (ie. hurricanes, floods, etc.);
- to provide interest income through the wise investment of these funds to help stabilize the tax rate; and to reduce the cost of debt issuance by establishing a strong financial history.

According to the North Carolina Local Government Commission staff, a local government entering fiscal year with less than 8% undesignated, unreserved fund balance will not have sufficient resources to meet its obligations until it begins receiving property taxes.

Annual Independent Audit

The County will, in accordance to G.S. 159-34, have its financial accounts audited as soon as possible after the close of each fiscal year by a certified accountant or by an accountant certified by the Commission as qualified to audit local government accounts.

Fund Structure and Basis of Budgeting

The County Budget is organized on the basis of funds, each of which is considered a separate accounting and reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, as appropriate. The types of funds include: the General Fund, Special Revenue Funds, Capital Funds and Enterprise Funds.

The General, Special Revenue, and Capital Funds are accounted for using the modified accrual basis of accounting, in accordance with G.S. 159-26. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures, under the modified accrual basis of accounting, are generally recognized when the related fund liability is incurred. The County uses the full accrual basis of accounting for the Enterprise (Solid Waste) Fund. Under the full accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred.

Governmental Fund Types

General Fund: This is the primary operating fund of the County and is used for the majority of current operating expenditures of the County Government. This fund provides **inter-fund transfers** for the operations of other funds, which include the Insurance Fund, Capital Improvements Fund, Revaluation Fund, Vehicle Replacement, and E-911.

Special Revenue Funds: These funds are used to account for the proceeds of specific revenues that are legally restricted to expenditure for particular purposes. The Revaluation Fund, County-wide Fire Service District Fund, E-911 Fund, Insurance Fund, Fund, and E-911 are included in these funds. The revenue sources of these funds include federal grants and special ad valorem taxes and fees.

Capital Funds: These funds account for the acquisition and/or construction of major capital assets by the County, except those financed by enterprise funds. Financing is primarily funded by bond issues, State and Federal grants, and transfers from the General Fund. The Vehicle Replacement Fund, Capital Improvements Fund, School Capital Fund are included in these funds.

LENOIR COUNTY – GENERAL DESCRIPTION

Lenoir County is located in the Coastal Plains region of Eastern North Carolina approximately midway between South Carolina and Virginia. Encompassing an area of 399 square miles, the County is an irregular pentagon in shape and is bound on the north by Greene County, on the east by part of Jones, Pitt and Craven Counties, on the south by Jones County and on the west by Wayne and Duplin Counties.

The land is a good land...an eastward-sloping plain crossed by shallow valleys and interrupted by a few gently rolling hills. From an elevation of 125 feet above sea level near the Dawson community in the western section of the county, the land drops to 44 feet at the headwaters of the Trent Rivers in the southeast section. Along the river and a few of the larger creeks are broad lowland areas carved in the distant past as the streams changed course or as water rushed downstream in time of heavy rain or storm. The normally placid Neuse River snakes its way for 75 miles through the center of the county, dividing it into almost two equal parts. The river depth fluctuates with the seasons from a low of two feet to a high water mark of 25 feet. Its width average 50-300 feet. Other streams include Southwest, Contentnea, Break Creek, Falling Creek and Briery Run.

BIRTH OF LENOIR COUNTY

The period following the Revolution was one of corruption and lawlessness in Dobbs County, especially in the far reaches of the area where Greene County is now located. Lack of honest qualified leaders and difficulties in administering justice in the remote sections of the county resulted in an emergency of many individuals who sought riches and power by any means, without regard to law. Government, in some areas, was non-existent, tax collections scant and law and order a farce. In efforts to remedy the situation, a bill was introduced in the General Assembly in December, 1791 to divide Dobbs County into two new counties with courts, prisons and stock in each. An opponent of the bill, General William Graham, declared it was the first time he had ever heard of destroying a government to establish law and order. The new counties were to be named Lenoir and Glasgow. A strong effort was made to name one of the counties for Stephen Cabarrus, then president of the State Senate. The name of Lenoir was stricken from the bill and Cabarrus substituted. Then, following arguments by Lenoir partisans, Cabarrus was stricken and Lenoir re-inserted. Thus, Lenoir County came very close to be Cabarrus County. The act of abolishing Dobbs County and creating Lenoir County was ratified on January 21, 1792 and Kinston was named the County Seat.

Lenoir County's name honors General William Lenoir, described by his contemporaries as a "venerable patriot and soldier," and who played a major role in the affairs of the state of North Carolina.

Source: *Lenoir County – 200 Years of Progress – 1776-1976*
Published by the Lenoir County Board of Commissioners
and the Kinston-Lenoir County Bicentennial Commission

MINUTES
LENOIR COUNTY BOARD OF COMMISSIONERS
BUDGET PLANNING WORK SESSION
ADMINISTRATION BUILDING CONFERENCE ROOM
APRIL 18, 2016

The Lenoir County Board of Commissioners began their scheduled Budget Work Session on Monday, April 18, 2016, at 2:00 p.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, Eric Rouse, and Linda Rouse-Sutton.

Members Absent: None

Also present were: Michael W. Jarman, County Manager; Joey Bryan, MIS Director; Tracy Chestnutt, Finance Officer; Vickie F. King, Clerk to the Board; Jerry Henderson, SPCA Director, and the media.

Mr. Jerry Henderson, President of the local SPCA, acknowledge two (2) of the members of the SPCA Board of Directors that were present at the meeting. Mr. Henderson thanked the City of Kinston and Lenoir County for their continued support. Mr. Henderson read from a prepared statement. Mr. Henderson stated the SPCA is requesting \$175,000 from the County and \$35,000 from the City for a total of \$210,000 for Fiscal Year 16-17. Mr. Henderson reminded the Board that the SPCA is not a part of local government; they are a contract organization that operates the Lenoir County animal shelter according to the rules set by the state of North Carolina and Lenoir County. Mr. Henderson stated county funding is inadequate to comply with State mandates, which requires the local SPCA to raise money to pay for services the County and State require. Mr. Henderson shared the operational process of the SPCA as follows: County rules dictate the length of stay for each animal, which is 3 business days minimum, and the treatment of the collected animals. Some animals are returned to their owners, some are adopted in-state, and some are placed out-of-state. However, the best situation would be to have no unwanted animals or to find homes for all of them. All animal costs after the initially mandated period of three days are paid by the SPCA, and the county's portion is about \$94 per animal. Mr. Henderson stated it is the goal of the SPCA to build a new facility within a couple of years. The site has been identified and purchased. Construction plans are being finalized for a new, environmentally friendly facility, and the fundraising has started. Mr. Henderson mentioned although they wanted to build a new facility, they want to continue working with local government and accept all animals that are in need. However, there must be some management and fiscal changes, because annual allocations have not been enough to run the facility adequately. They will need a formal agreement between the County and the City of Kinston. He has had initial discussions with Mr. Joey Huff, Health Director, and others to define the changes that must occur. They are willing to work together to maximize the ability to provide proper care to all the animals and to minimize the impact staff and budgets. Mr. Henderson concluded by stating they are proud to be a part of Lenoir County and want a facility that reflects that pride. Mr. Henderson stated they are requesting an additional \$55,000 more than last year which is a total of \$175,000. Mr. Henderson stated this request is to make up for the \$60,000 collected last year through fundraisers.

Ms. Sutton asked if they had a timeline set on having the facility built. Mr. Henderson replied within two (2) years, and the total amount is \$1.8 million, and they have raised \$500,000 thus far.

Mr. Jarman shared information from the Revenue Forecast for Fiscal Year 16-17. He stated the total for property taxes is up over \$500,000 from the previous year and can be attributed to the collection percentage rate of 96.33% and the change in the North Carolina motor vehicle laws. Mr. Jarman shared information regarding figures in FY 17-18, and stated historically there is a 1-2% appreciation, except for a Revaluation year and that figure would increase by 8-10% by adding properties that were not on the tax books before. The Revaluation will go into effect January 1, 2017; what we have seen from other counties that have gone through a revaluation recently was a decrease in property values. The economy has started recovering but it is not yet reflected in property values.

Mr. Jarman stated one of the goals of the North Carolina Association of County Commissioners (NCACC), is asking for County support of Senate Bill 605, which talks about Article 43 and 46, which are local option to sales tax revenues. One of the Articles relates to Transit, but would not affect the County. The NCACC is interested in increasing the sales tax by one-half cent. This is something the Board should be thinking about. The Association knows that many of our counties across the state are running into revenue problems. Most of the time with a revaluation you will get a value increase, but when you get a decrease even though the economy is improving, you will have to live with that new valuation for eight years, unless you advance the revaluation cycle. Currently with our school system taking steps to become more efficient, they will still have need for additional funding. The General Assembly took away the Average Daily Membership (ADM) Funds, which gave Counties money for capital improvement and reduced the lottery funds. The County had been struggling with these issues, and a couple of years ago had to change the tax rate just to cover school debt. As an act of being proactive, the Board needs to be supporting the activity of the General Assembly to get that bill passed. The Board has started good open dialog with Lenoir Community College and the Lenoir County School Board, and I think the Board should look at meeting with both entities and talk openly about the possibility of the sales tax increase, and then if the County revenues go flat, will they still be able to meet their educational needs. If the revaluation goes well and the property values surprise us all, you can look toward easing the burden on the property tax revenues. They are our main source of revenue. Mr. Jarman stated moving forward, listen to what is going on in the General Assembly, and look at what other communities are doing, and think about what we can do to change the way we are doing business here. As a whole this year, our property tax revenues look good.

Mr. Jarman briefly discussed sales tax and intergovernmental revenues and stated sales tax is still relatively flat with a modest increase. Intergovernmental revenues such as lottery proceeds are flat, housing inmates from other counties is flat. The County has not seen an increase there. We have had a small increase on the revenue side for the confinement of misdemeanants. Mr. Jarman continued to share information regarding revenues in other areas. Mr. Jarman stated they entered into a new lease agreement with Eastpointe that will be coming before the Board but it is not a done deal yet. They are moving more employees into the building and it will be full again, which will be good for our community. To get the building back to where it needs to be, they renovated several areas. The lease will be before the Board soon with more details.

Mr. Jarman stated in regards to School Capital Reserve, we are still transferring funds from the school capital account to pay the Debt Service to keep the pressure off of our General Fund budget. We have been doing that for a few years. We see some future needs in education that will be coming before you in the capital area.

Mr. Jarman stated they we have not received the school systems budget yet, and by law they are not required to submit until May 15th but they usually try to get it to us before then. Based on where we are now, we will be using at 1.7 million in Fund Balance to balance the budget, we have used Fund Balance to balance the budget in the past, but we do that to keep from cutting services or changing the tax rate. The County managed not to use that Fund Balance this past year. The Audit shows we put about \$300,000 back into savings, although it was not a large number, we still are on the positive side which is a very reasonable number. We feel good about that number and it's a good year for us and we think that helps moving forward and planning for this year. Mr. Jarman asked if the Board had any questions.

Mr. Davis stated several years ago about 35% of the counties in North Carolina had voted to pass the sales tax increase; has that total increased from last year. Mr. Jarman replied he did not know the total. Mr. Hill replied he thought ten (10) Counties had it on the ballot and two (2) passed it this year. Mr. Jarman stated he thought there are more Counties discussing it because of the way the future looks, and the Board will have to work together, and the community as a whole for an issue like this to be approved. The funds will probably have to be ear marked for a specific purpose such as public education, working with school boards, and college Board of Trustee'. It also depends on the citizens, what they say they want to do with the funds, and on government reputation on how they have been spending the taxpayer's money. Mr. Davis stated he did not ask the question in hopes of it getting back on the ballot because it would not be appropriate to go on the ballot at this point, but if it got to the point where fifty (50%) of the counties had it then the legislature might would see fit to let counties decided. Mr. Hill stated there has been some discussion already about counties being able to do this, but no decisions have been made. Mr. Jarman encouraged the Board to be mindful of discussion at the General Assembly and with the NCACC; also reach out to Commissioners in other Counties who have approved the increase to gain knowledge of how they interacted with all the parties involved. Ms. Chestnutt stated at this time twenty-seven (27) counties have passed the Sales tax increase.

Mr. Jarman shared information regarding Fund Balance for the past ten years, General Fund fund balance projections for the remainder of FY 16-17, and Debt Service. Mr. Jarman stated he wanted the Board to know our current situation regarding the plan of spending. Mr. Jarman stated fund balance was once at 23% and now it is at 26%. Administration is keeping Assigned and Unassigned relatively in good shape coming through the recession and we feel good about where we are financially. The Reserved or Assigned Fund balance is for capital improvements, construction projects, bonded debt services, one-time expenditures for long-term benefits and economic development incentives. The undesignated or unassigned is for working capital for lean revenue months, emergencies, and disaster recovery costs. Mr. Jarman stated \$67,303,327 is in the General Fund budget as of 12/31/15, and the County has 8.4 weeks of working capital.

Mr. Hill stated this is really strong information, especially in light of what was done in last year's budget because there were some big costs associated with it; we knew it would be a challenging year with the technology upgrades. Mr. Jarman stated the County had put off a lot of things for a number of years and could not continue to do so. We tackled things last year and we will tackle some more things in the upcoming fiscal year, but overall we feel good about where we are going, but we want you to be well aware of where the future could go as well.

Mr. Best asked if the Federal Emergency Management Agency (FEMA) owed the county any additional money. Mr. Jarman replied although it took us a while we finally received everything.

Mr. Davis stated he is proud of the fact that County Administration has not come before the Commissioners to tap into the Fund Balance for different projects, it is a lot different than it was several years ago because the General Fund was tapped on a regular basis which was not pleasant.

Mr. Jarman reviewed information regarding Debt Service and stated until the County borrows more money, it is continuing to come down each year, which will help as they go into the future. This is a combination of the school bond, jail debt, and the Smithfield sewer project. Mr. Jarman stated last year because of the changes in regards to the health insurance, the County had to increase the amount that was put aside, and it hit our budget for about \$470,000 which was a tough situation. He shared information regarding the history of the insurance fund. Currently, we are budgeting \$625 a month per employee. Our claims this year are going well which helps to build the fund balance. Mr. Daughety asked what does the county do for a retired employee from a health insurance standpoint. Mr. Jarman replied if they qualify for full retirement the county pays a portion like we do for a regular employee up to age 65.

Mr. Jarman shared information regarding authorized positions within each department. Mr. Jarman stated they are requesting only one (1) new employee within the budget which is a detention officer for transport purposes. We have been doing transports with two part-time people. Mr. Hill stated that is something that needs to be addressed with the NCACC because the responsibility for transporting should fall on the associated entity. In other counties and cities, the hospital has its own police department, and there are entities across the state that have the ability to transport, they don't have the requirement to do so and that has unduly fallen on counties and it requires legislation to change. If transporting has to be done, the Sheriff has to do it regardless of whether it is a regular transport or mental health related, and they can spend hours and days sitting in a room with a patient. This is definitely something that needs to be worked through the Association. Mr. Jarman stated as it pertains to mental health, Eastpointe will be joining forces with a group and it may change our agreement and the face of things with them. The mental health system is broken. People have a hard time getting the help they need.

Mr. Jarman shared salary history and COLA increases from 2005-2015. The County knew when the pay study was completed (2008), that we were behind comparable size counties, and when the recession came in July 09' and 10', we did not do an increase. In 2011, we did an increase in January and in 2012 we did not. There were three years that employees received no increase and 1 year a 1.25% increase; the Board was able to do 2% in 13-14 trying to make our way back. In 2015, nothing was done on the salary side because we increased the amount we were spending on the insurance plan.

Having no salary increase has really affected all the employees but they continue to do a good job. Those that were here during those years without any increase have had it really affect their retirement. The Board has the ability to do something this year. Mr. Jarman stated an increase at this time will not put the employees above the employees in other areas, our benefits package is comparable but when we compared salaries we are still 8-10% below comparable size counties. We would like to see some change there. We realize we won't ever compete with Pitt County but one of the issues is for example; we get detention officers trained and they leave for Pitt County to work for \$10,000 more, so we need to do something and make some changes. Ms. Brown stated that holds true for DSS employees as well and Mr. Hill stated for law enforcement as well.

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Mr. Jarman shared the cost of increases at three (3) different percentage rates: 2% \$379,000, 2.5% \$474,000, and at 3% \$569,000. Mr. Jarman stated in the number shown they did put some additional funding in the Sheriff's Office budget, to provide increases when certifications are obtained. This will promote growth because we realize the issues we are having in the law enforcement area.

Mr. Jarman shared a request from Hugo Volunteer Fire and Rescue and Southwood Volunteer Fire and Rescue requesting a tax rate increase in their districts. Hugo's current fire tax rate is \$0.04 and they are asking that it be increased by \$0.01 to bring the rate up to \$0.05. Considering that both Hugo District and Grifton District have equal coverage areas, they also requested that the Grifton District Fire Tax rate be increased from \$.035 to \$0.05. so that both of the Districts are in line with one another. Southwood requested an increase from \$0.07 to \$0.085 cents on the hundred. After discussion, Mr. Jarman read the contents of the letters from Hugo and Southwood.

Mr. Davis stated as closely knit as the communities are the fire department is the main drawing point, they wouldn't request the additional funds unless they can anticipate the wishes of the people. Mr. Jarman stated the citizens better understand the use of funds by their local fire departments than the Board of Commissioners. Citizens don't understand what the Board is faced with when trying to fund the Sheriff's Office or education. Mr. Hill stated the fire departments have taken proactive steps to get where they are going without the use of additional County funds.

Mr. Jarman stated County Administration would like input from the Board regarding the budget prior to May 16th. On May 16th, Administration would like to hold a budget work session at 2:00 p.m. to review all submitted budget information and answer any questions. We would like to prepare for a Public Hearing the first week of June.

Mr. Hill stated he would like to see what it would look like if we did a percentage increase for our employees and if the percentage for law enforcement would be greater than the normal. Mr. Jarman stated if they did a COLA it would apply to everybody, we have implemented a special entry salary rate for tough to recruit positions. Mr. Hill stated he would just like to see the numbers because the Sheriff's Office pay has been brought to him from different people in law enforcement. Mr. Rouse asked in 2006 what did the study show. Mr. Jarman replied he did not remember the exact percentage. Mr. Rouse asked what about regular employees. Mr. Jarman replied we were 8-10% below comparable counties.

Mr. Daughety stated he would like Sheriff Ingram to come and talk to the Board and about the number of deputies he has. Mr. Jarman stated the original request in the budget for the Sheriff's Office and Detention Center was an \$800,000 increase.

Mr. Jarman stated he met with Sheriff Ingram because that type of increase is the equivalent of a \$0.02 tax increase. Adding a full time detention transport person would help him now and was budgeted for. We also put \$100,000 in the budget for certification program which would change their salaries when earned. On the Detention Center side we include a step increase of 2 ½ % for the entire department to try and get it comparable to other counties, that is included in the number you have. Mr. Hill stated for him it is a bigger picture; one of the biggest issues we are having as a community is the perception of crime and what we can do to change the face of that perception is extremely important to economic development and growth and tax rate, because it impacts it all. Mr. Jarman stated he will contact Sheriff Ingram to have him come before the board to answer any questions.

Recessed at 3:41 p.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Vickie F. King". The signature is written in black ink and is positioned to the left of the typed name.

Vickie F. King
Clerk to the Board

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 1st and ends on June 30th.

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).

