LEE COUNTY COMMISSION
2020
FISCAL YEAR BUDGET

October 1, 2019 through September 30, 2020

THE COUNTY

Lee County, established in 1866, is located in east central Alabama and is bordered on the east by the State of Georgia. The City of Opelika, the county seat, lies approximately 110 miles southeast of Birmingham (the largest city in Alabama), 60 miles northeast of Montgomery (the capital of Alabama), 100 miles southwest of Atlanta, Georgia, and 30 miles northwest of Columbus, Georgia. The County encompasses a total land area of approximately 612 square miles.

U.S. Interstate Highway 85, which connects Montgomery, AL, Atlanta, GA and Richmond, VA, runs through the County in a generally southwest-to-northeast direction. Six major highways, Alabama Highways 51, 147 and 169 (north-south) and U.S. Highways 280 and 431 (northwest-to-southeast) and 29 (southwest-to-northeast), traverse the County and provide access to outlying areas. Main lines of the Norfolk-Southern Railway system (Birmingham to Columbus, GA), and the CSX system (Montgomery to Atlanta), intersect at Opelika.

Lee County is a political subdivision of the State of Alabama and is governed by a six-member County Commission, composed of a Chairman and five Commissioners. The Chairman of the County Commission also serves as Probate Judge of the County and is elected county-wide. The other members of the County Commission are elected by voters of single-member districts for staggered four-year terms. The present members of the County Commission, and the beginning and ending dates of their respective current terms of office, are as follows:

Name	Date of Beginning of Current Term	Date of Ending of Current Term
Bill English, Chairman	January, 2019	January, 2025
Sheila H. Eckman	November, 2016	November, 2020
Johnny Lawrence	November, 2018	November, 2022
Gary D. Long	November, 2016	November, 2020
Robert Ham	November, 2018	November, 2022
Richard S. LaGrand, Sr.	November, 2018	November, 2022

The Code of Alabama 1975, Title 11, Chapter 8, Section 3, sets out that the county commission must adopt the annual budget no later than October 1st each year. In addition this section requires that the budgeted expenditures for the year can not exceed the budgeted revenues for the year. In other words, the Commission is forbidden to pass a budget which would incur deficit spending. The following is the duly adopted balanced budget, as amended December 9, 2019, for the Lee County Commission for the fiscal year of October 1, 2019 through September 30, 2020.

The Budget Book 2019-2020

The Officially Adopted Budget is shown on the page A. The budget is adopted by the Commission at the fund level. This allows flexibility in day to day operations for departments to move funds among individual line items as needs arise. The only changes that require future Commission action (via budget amendment) are those which would increase the overall budget for a fund. Each department's/office's budget is divided into three areas (Personnel, Operational and Capital). Administrative policy doesn't allow for budget transfers in-between the three areas. Any budget transfers must occur within each area of the department's budget.

Budget Charts are presented on pages B through D. These pie charts visually display the following:

Revenues by Source (B) -	displays the amount and percentage of the type of revenues received overall (i.e. Taxes, Intergovernmental. Etc.,)
Revenues by Fund (B) -	displays the amount and percentage of revenues each fund generates for the overall county budget
Expenditures by Function (C) -	displays the amount and percentage of expenditures by each type of service (i.e. Road & Bridge, Law Enforcement, Detention, etc.) for the overall County budget
Expenditures by Type (C) -	displays the percentage of expenditures by each type of expense (Personnel, Operational, Capital, and Debt Service) for the overall County budget
Personnel Expenditures (D) -	displays the amount and percentage of expenditures that comprise the Personnel type category for the overall County budget
Operational Expenditures (D) -	displays the amount and percentage of expenditures that comprise the Operational type category for the overall County budget

The remainder of the budget book is a detailed listing of the budget as adopted. The presentation is by each fund and then departments/offices within each fund. For most of the departments/offices, the detailed line items are grouped and sub-totaled by Personnel, Operational and Capital with a grand total for the department/office at the end.

Along with the budget for each department/office is a concise summary of the main functions of the department/office. Every single service provided by the department/office may not be listed. The main purpose of this information is to give you a general idea of the services which the department/office provides with your tax dollars.

Table of Contents

Official Adopted Budget

2019-2020 Budget Charts
- **Revenues by Fund**
- **Revenues by Source**
- **Expenditures by Function**
- **Expenditures by Type**
- **Personnel Expenditures**
- **Operational Expenditures**

Budget Detail

ALL BUDGETED FUNDS COMBINED **1**

GENERAL FUND **3**

Commission Office 5
Probate Judge 6
Elections 7
Revenue Commissioner 8
Sheriff 9
Jail 10
EMA 11
Building Inspection 12
Environmental Service - Animal Control 13
Information System Services 14
Building Maintenance 15
State Court System Support 16
Board of Registrars 17
Coroner 18
General Appropriations 19
Other Support Areas 20
Insurance 21
Contingency 22
School Resource Officer Fund 23
Recreation Fund 24

REFUSE DISPOSAL FUND **25**

Environmental Service - Disposal 26
Environmental Service - Recycling 27

HIGHWAY DEPARTMENT FUNDS

Gas Tax Fund **28**

County-Wide Roads 29
Engineering 30
Shop 31

RRR Fund 32

COUNTY REBUILD ALABAMA Fund 33

FEDERAL AID EXCHANGE Fund 34

OTHER DESIGNATED FUNDS

Appraisal Program 35

Capital Improvement Fund 36

Judicial Facilities Fund 37

2004 Debt Service Fund 38

2010 Debt Service Fund 39

2013 Debt Service Fund 40

2018 Debt Service Fund 41

LEE COUNTY COMMISSION

Chairman
Bill English, *Probate Judge*
Mailing Address:
P.O. Box 666
Opelika, AL 36803-0666
(334) 737-3660 phone
(334) 742-9478 fax
1-855-212-8024
www.leeco.us

Members
Sheila H. Eckman, District 1
Johnny Lawrence, District 2
Gary D. Long, District 3
Robert Ham, District 4
Richard S. LaGrand, Sr, District 5

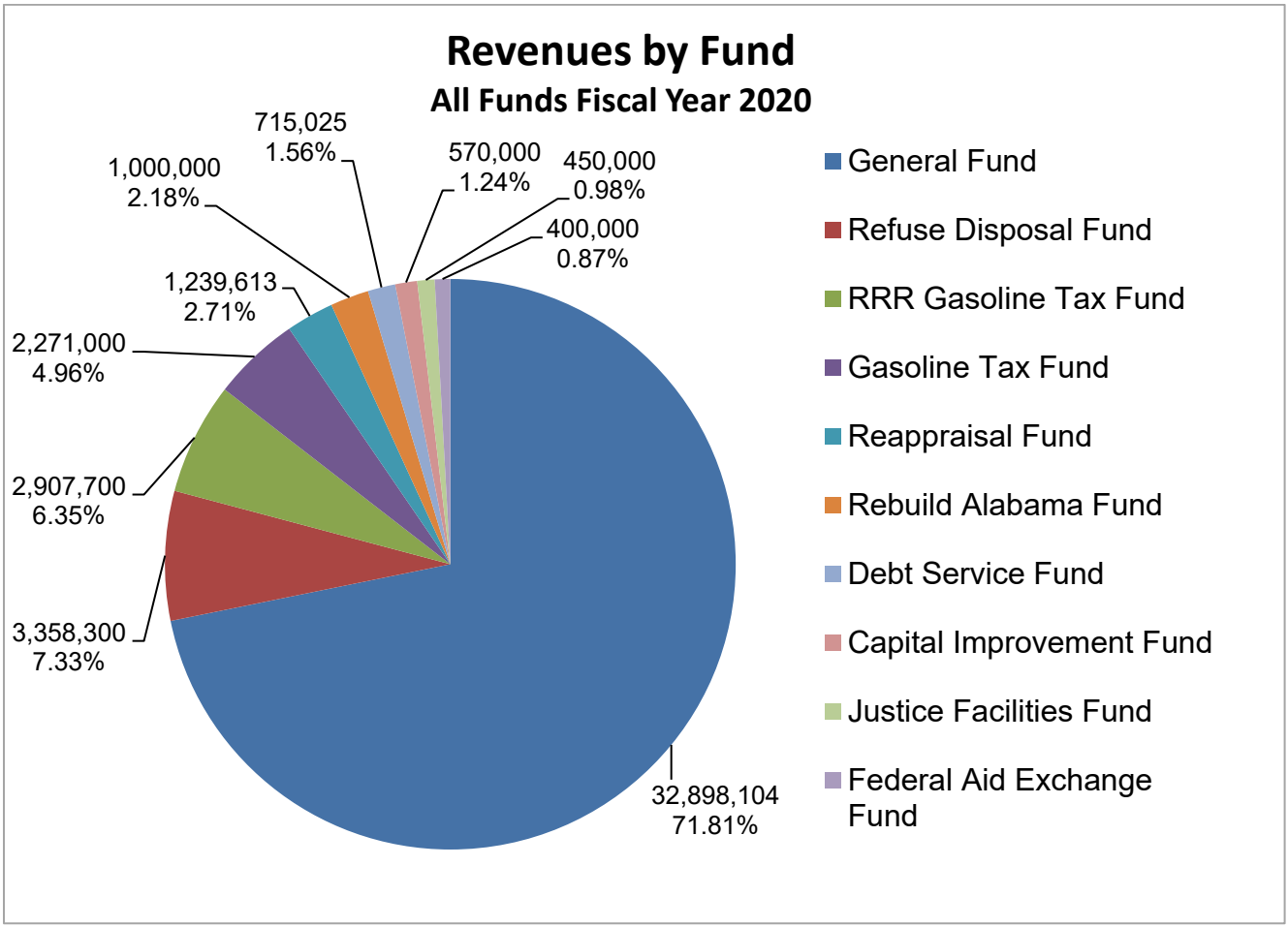
Fiscal Year 2019 - 2020
County Commission Budget

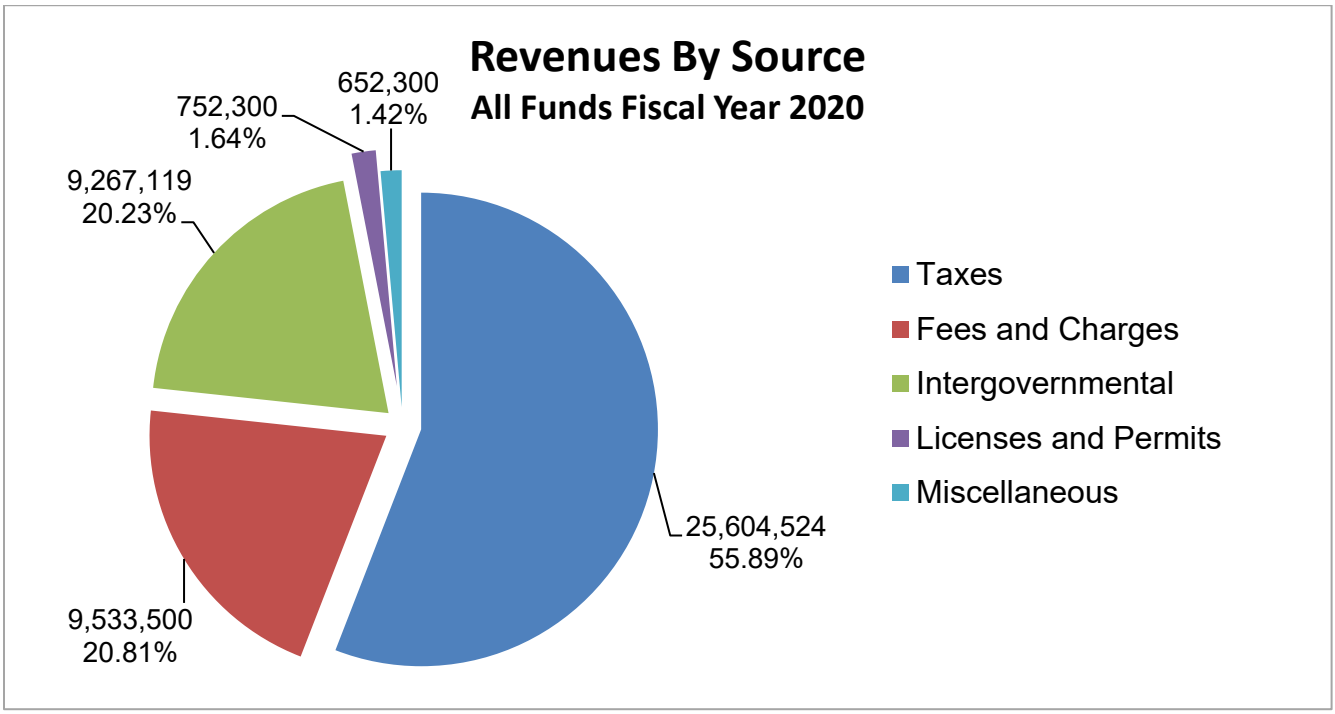
Commission Funds	Carryover**	Revenues	Expenditures	Operating Transfers In / (Out)	Increase/ (Decrease)
General Fund					
Operational Fund	2,044,000	31,062,250	27,377,459	(5,728,791)	0
School Resource Fund	491,557	935,854	1,427,411		0
Recreation Fund	4,219,574	900,000	4,851,837	(267,737)	0
General Fund - Total	6,755,131	32,898,104	33,656,707	(5,996,528)	0
Gasoline Tax Fund	670,000	2,271,000	6,130,329	3,189,329	0
RRR Gasoline Tax Fund	1,582,351	2,907,700	4,522,044	31,993	0
Rebuild Alabama Act Fund		1,000,000	1,000,000		0
Federal Aid Exchange Fund		400,000	400,000		0
Highway Funds - Total	2,252,351	6,578,700	12,052,373	3,221,322	0
Reappraisal Fund	513,155	1,239,613	1,752,768		0
Refuse Disposal Fund	32,080	3,358,300	4,345,365	954,985	0
Capital Improvement Fund		570,000	570,000		0
Judicial Facilities Fund		450,000		(450,000)	0
Operational	9,552,717	45,094,717	52,377,213	(2,270,221)	0
Debt Service					
2004 Debt Service - Jail Expansion		715,025	1,294,850	579,825	0
2010 Debt Service - Bridge Program			544,881	544,881	0
2013 Debt Service - Justice Center Expansion			662,090	662,090	0
2018 Debt Service - Recreation & Facilities			483,425	483,425	0
Total County Commission Funds:	9,552,717	45,809,742	55,362,459	0	0

** = Funds available above restricted, reserved and designated fund balances for one-time expenditures like capital equipment or projects

Lee County Commission

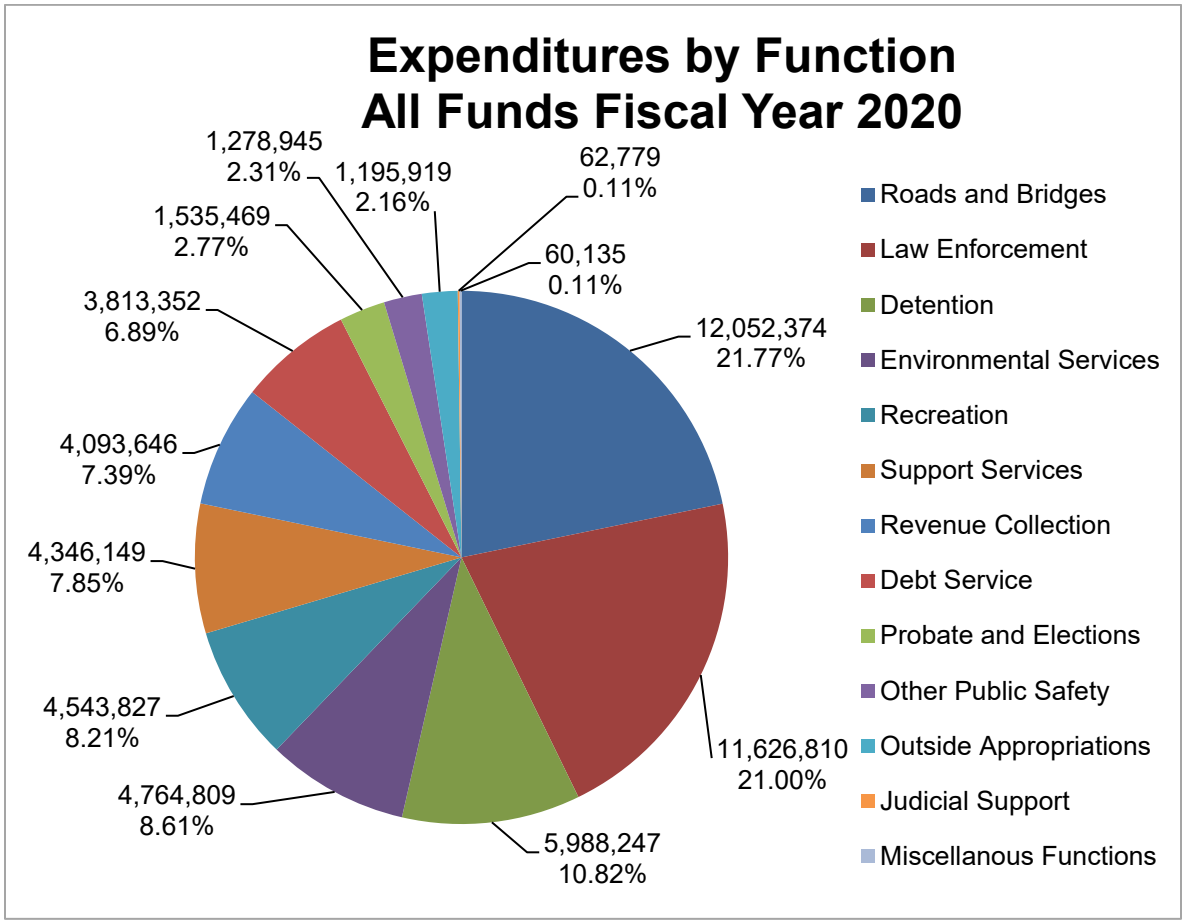
October 1, 2019 through September 30, 2020

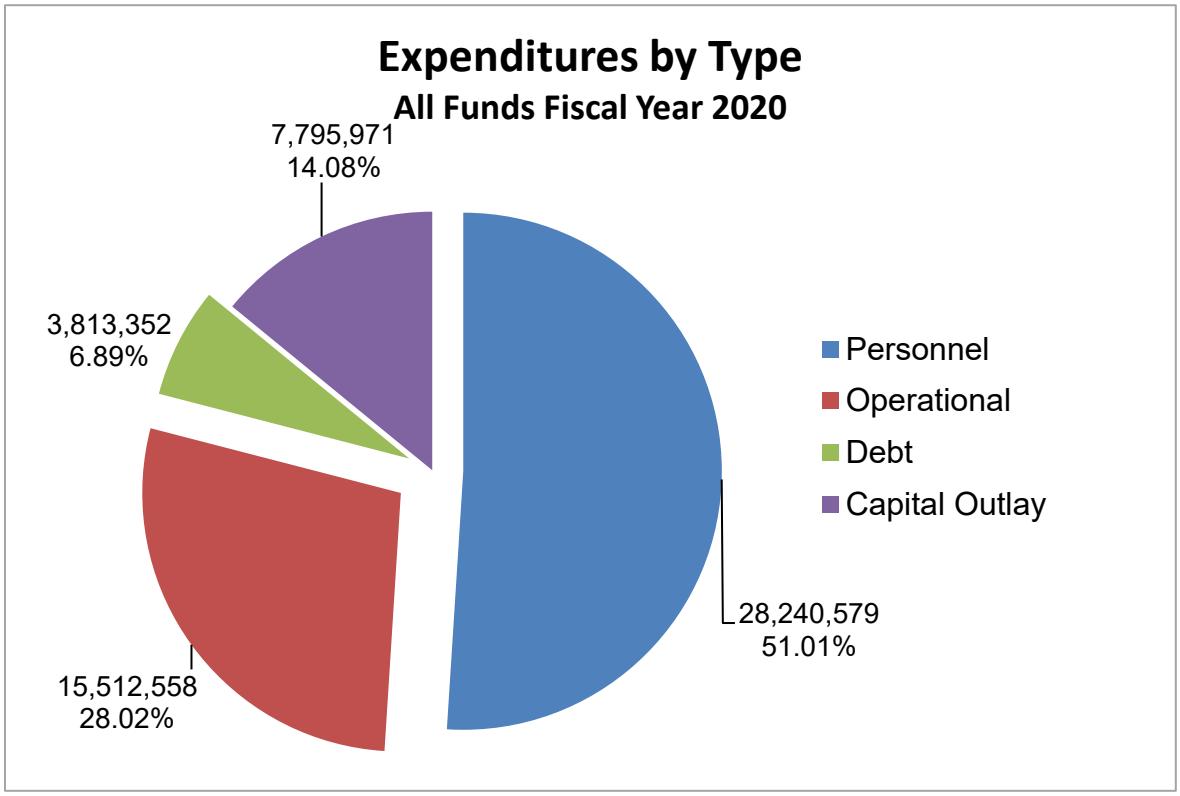




Lee County Commission

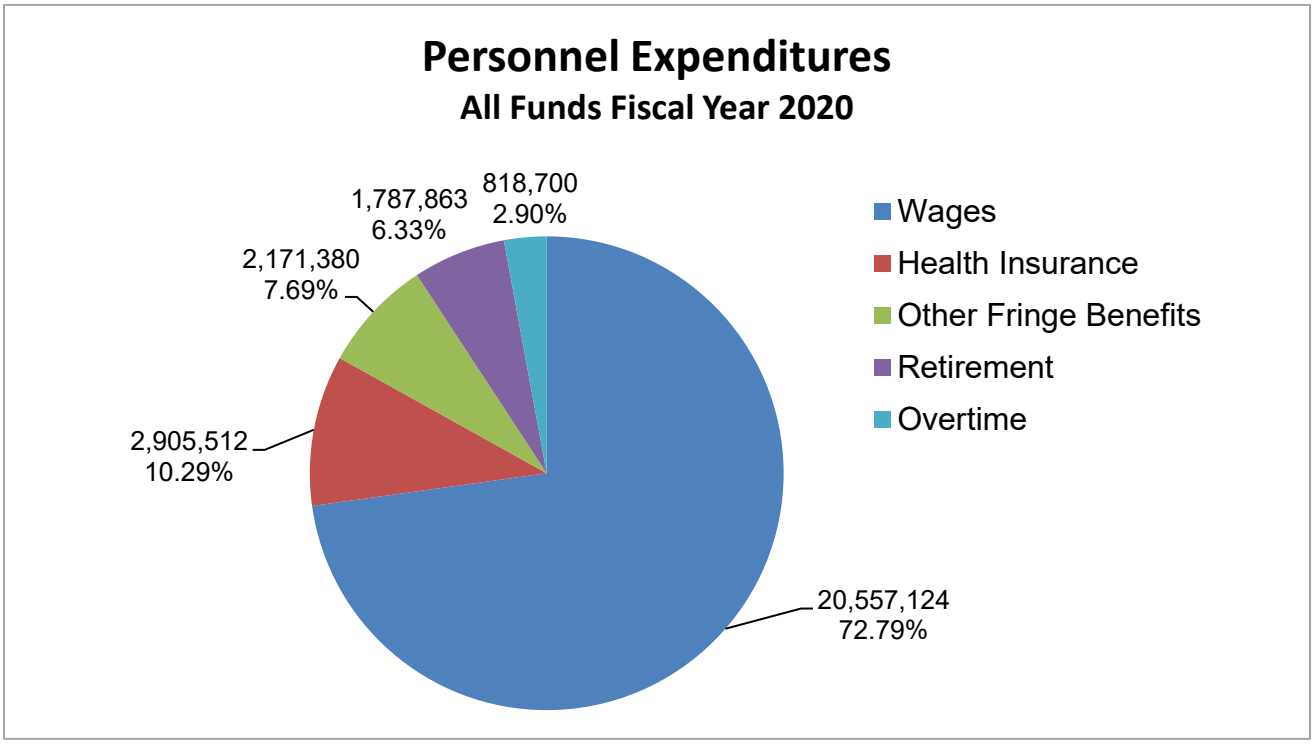
October 1, 2019 through September 30, 2020

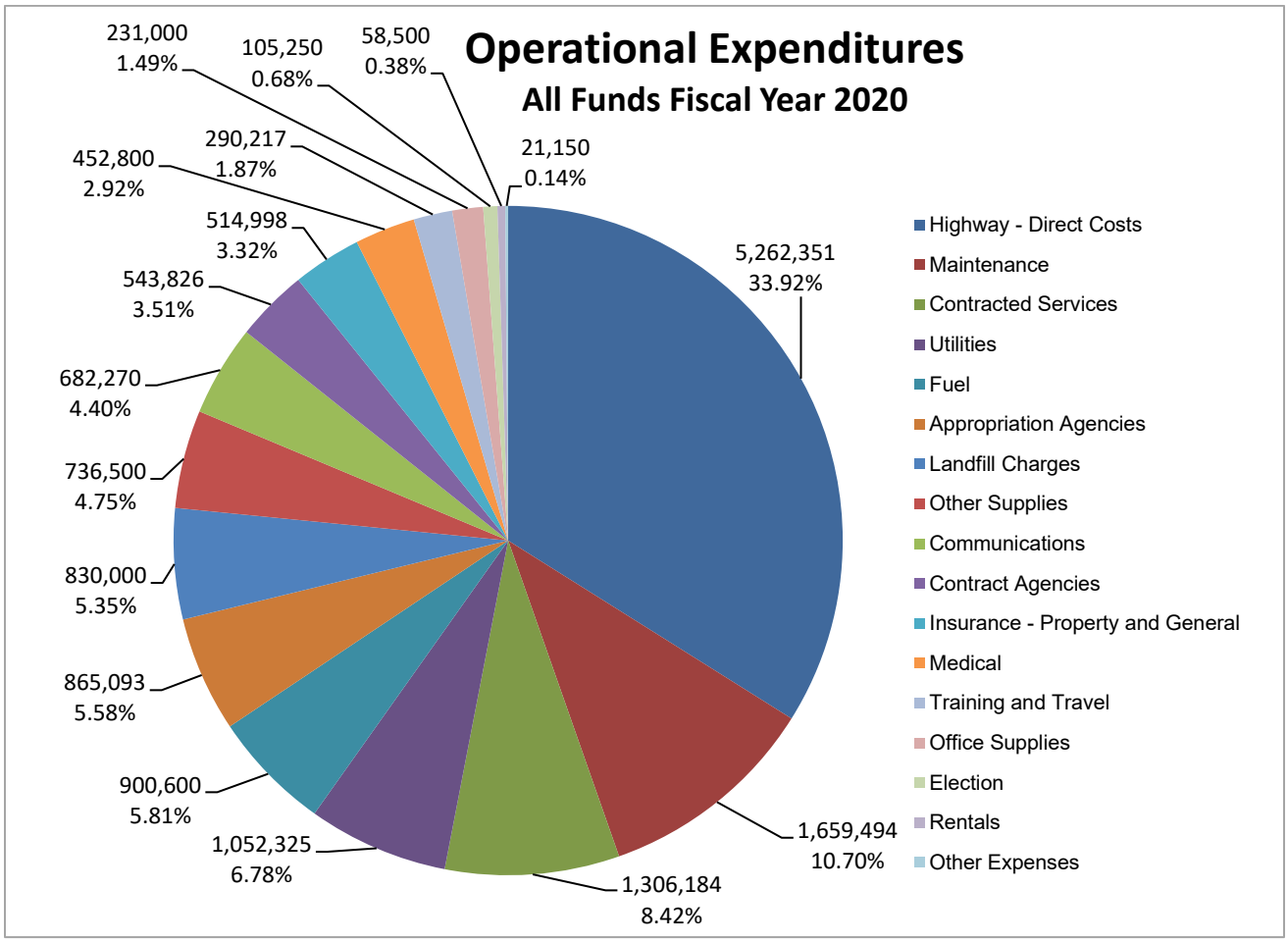




Lee County Commission

October 1, 2019 through September 30, 2020





Counties are a political subdivision of the state and perform several governmental functions. They are considered quasi-public corporations and have a variety of responsibilities. While the maintenance and construction of roads and bridges in the unincorporated areas is considered one of the county's primary responsibilities, it is by far not the only one.

The county's other basic responsibilities are:

- Adopting a budget for County Commission operations as well as budgets for other county elected officials
- Facilities management and construction
- Administrative support for the County Commission and other local county elected officials' offices

Over the years, however, the role of the county has evolved, and counties and County Commissions have taken on new responsibilities. Some of which include:

- Solid Waste and Animal Control
- Emergency Management
- Emergency Medical Transportation
- Regulating Junkyards and other public nuisances
- Building Inspection
- Recreation
- Assist with airport improvement

Lee County Commission
Fiscal Year 2020 Budget ALL FUNDS
October 1, 2019 through September 30, 2020

	2020 Budget
Revenue	
Taxes	**$25,604,524**
Licenses and Permits	**$752,300**
Intergovernmental	**$9,267,119**
Fees and Charges	**$9,533,500**
Miscellaneous	**$652,300**
Total Revenue	**$45,809,743**
Total Revenue and Other Resources	**$45,809,743**
Expenditures and Transfers	
PERSONNEL	
Wages	**$20,557,124**
Overtime	**$818,700**
Retirement	**$1,787,863**
Health Insurance	**$2,905,512**
Other Fringe Benefits	**$2,171,380**
Total Personnel	**$28,240,579**
OPERATIONAL	
Contracted Services	**$1,306,184**
Medical	**$452,800**
Insurance - Property and General	**$514,998**
Office Supplies	**$231,000**
Other Supplies	**$736,500**
Fuel	**$900,600**
Maintenance	**$1,659,494**
Highway - Direct Costs	**$5,262,351**
Landfill Charges	**$830,000**
Rentals	**$58,500**
Utilities	**$1,052,325**
Communciations	**$682,270**
Election	**$105,250**
Training and Travel	**$290,217**
Contract Agencies	**$543,826**
Appropriation Agencies	**$865,093**
Other Expenses	**$21,150**
Total OPERATIONAL	**$15,512,558**
DEBT EXPENDITURES	
Principal	**$2,655,266**
Interest and Fees	**$1,158,085**
Total DEBT EXPENDITURES	**$3,813,352**
CAPITAL OUTLAY	**$7,795,971**
Total Expenditures	**$55,362,460**
Change in Fund Balance	**($9,552,717)**

General Fund

The general fund is the primary operating fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund. The Commission primarily receives revenues from collections of property taxes and revenues collected by the State of Alabama and shared with the Commission. Also, the fund is used to account for the expenditure of special county property taxes for building and maintaining public buildings, roads and bridges.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
001 - General Fund	
Revenue	
Taxes	**$22,424,910**
Licenses and Permits	**$750,000**
Intergovernmental	**$1,557,540**
Fees and Charges	**$5,842,500**
Miscellaneous	**$487,300**
Total Revenue	**$31,062,250**
Total Revenue and Other Resources	**$31,062,250**
Expenditures and Transfers	
PERSONNEL	
Wages	**$14,059,228**
Overtime	**$654,800**
Retirement	**$1,250,312**
Health Insurance	**$1,888,236**
Other Fringe Benefits	**$1,427,250**
Total Personnel	**$19,279,826**
OPERATIONAL	
Contracted Services	**$784,357**
Medical	**$452,800**
Insurance - Property and General	**$508,426**
Office Supplies	**$197,200**
Other Supplies	**$370,460**
Fuel	**$319,100**
Maintenance	**$904,740**
Rentals	**$47,000**
Utilities	**$931,125**
Communciations	**$578,645**
Election	**$105,250**
Training and Travel	**$184,486**
Contract Agencies	**$543,826**
Appropriation Agencies	**$685,093**
Other Expenses	**$19,650**
Total OPERATIONAL	**$6,632,158**
CAPITAL OUTLAY	**$1,465,474**
Operational Transfer Out	**$5,728,791**
Total Expenditures	**$33,106,249**
Change in Fund Balance	**($2,043,999)**

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1100 - Commission Office	
PERSONNEL	
Wages	**$748,945.00**
Overtime	**$850.00**
Retirement	**$59,580.00**
Health Insurance	**$88,146.24**
Other Fringe Benefits	**$58,187.36**
Total Personnel	**$955,708.60**
OPERATIONAL	
Contracted Services	**$88,200.00**
Insurance - Property and General	**$1,800.00**
Office Supplies	**$6,500.00**
Other Supplies	**$3,000.00**
Maintenance	**$43,100.00**
Utilities	**$13,200.00**
Communciations	**$8,100.00**
Training and Travel	**$33,900.00**
Other Expenses	**$5,250.00**
Total OPERATIONAL	**$203,050.00**
Total Department/Office Budget	**$1,158,758.60**

The Commission Office is responsible for the administrative and financial duties associated with and conducted by the county commission.

- Among the things the Commission Office handles are:
- County Commission meeting requests and minutes
- Creation and implementation of County Budget
- Purchasing and Accounts Payable
- Accounting and Finance
- Bid documents and contracts
- Payroll and Employee Benefits
- Human Resources and Safety Management
- Communications and Technology Support
- Facilities Management

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1300 - Probate Office	
PERSONNEL	
Wages	**$694,738.00**
Overtime	**$2,000.00**
Retirement	**$56,784.00**
Health Insurance	**$95,659.20**
Other Fringe Benefits	**$55,521.03**
Total Personnel	**$904,702.23**
OPERATIONAL	
Contracted Services	**$55,435.00**
Insurance - Property and General	**$5,000.00**
Office Supplies	**$10,000.00**
Other Supplies	**$4,000.00**
Maintenance	**$8,300.00**
Rentals	**$2,700.00**
Utilities	**$23,600.00**
Communciations	**$20,000.00**
Training and Travel	**$11,500.00**
Total OPERATIONAL	**$140,535.00**
Total Department/Office Budget	**$1,045,237.23**

The Probate Judge presides over Probate Court and hears cases involving:

- Wills and Estate
- Adoptions
- Guardianships and Conservatorships
- Mental Health involuntary commitments
- Name changes
- Legitimation of children
- Eminent Domain/Land Condemnation
- Redemption of property sold for delinquent taxes

The Probate Office also provides many varied services including:

- Recording of deeds, mortgages and other instruments
- Driver's licenses
- Maintain the public records room
- Marriage licenses
- Business licenses
- Hunting and fishing licenses
- Boat sales taxes and registration
- Conducting National, State and County Elections

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

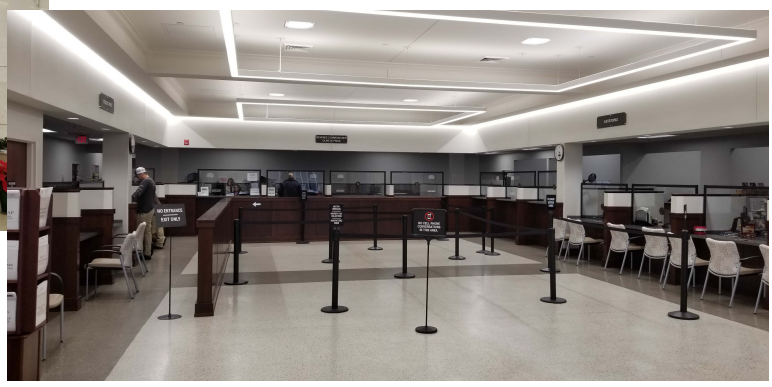
	2020 Budget
1910 - Elections	
OPERATIONAL	
Contracted Services	**$6,500.00**
Office Supplies	**$110,000.00**
Other Supplies	**$5,700.00**
Maintenance	**$4,000.00**
Rentals	**$2,000.00**
Communciations	**$45,000.00**
Election	**$105,250.00**
Training and Travel	**$800.00**
Total OPERATIONAL	**$279,250.00**
Total Department/Office Budget	**$279,250.00**

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1600 - Revenue Commissioner	
PERSONNEL	
Wages	**$1,287,400.00**
Overtime	**$11,700.00**
Retirement	**$180,704.00**
Health Insurance	**$193,596.48**
Other Fringe Benefits	**$103,911.05**
Total Personnel	**$1,777,311.53**
OPERATIONAL	
Contracted Services	**$87,440.00**
Insurance - Property and General	**$2,000.00**
Office Supplies	**$35,000.00**
Other Supplies	**$6,000.00**
Fuel	**$800.00**
Maintenance	**$62,060.00**
Rentals	**$39,600.00**
Utilities	**$30,700.00**
Communciations	**$275,265.00**
Training and Travel	**$24,700.00**
Total OPERATIONAL	**$563,565.00**
Total Department/Office Budget	**$2,340,876.53**

The Revenue Commissioner's Office is primarily responsible for the assessment, collection and distribution of property taxes also known as Ad Valorem taxes. In addition, the Revenue Commissioner's Office is also responsible for:

- Purchase and annual renewal of motor vehicle registration
- Purchase and annual renewal of manufactured home registration
- Collection of motor vehicle and manufactured home sales tax
- Titling of motor vehicles and manufactured homes



Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
2100 - Sheriffs Office	
PERSONNEL	
Wages	**$5,891,718.00**
Overtime	**$355,000.00**
Retirement	**$500,540.00**
Health Insurance	**$808,209.60**
Other Fringe Benefits	**$624,274.92**
Total Personnel	**$8,179,742.52**
OPERATIONAL	
Contracted Services	**$159,830.00**
Insurance - Property and General	**$4,140.00**
Office Supplies	**$18,000.00**
Other Supplies	**$142,050.00**
Fuel	**$260,000.00**
Maintenance	**$168,000.00**
Rentals	**$2,700.00**
Utilities	**$55,300.00**
Communciations	**$111,000.00**
Training and Travel	**$54,121.00**
Total OPERATIONAL	**$975,141.00**
CAPITAL OUTLAY	**$1,044,515.00**
Total Department/Office Budget	**$10,199,398.52**

The county relies on the Sheriff's Department to provide law enforcement protection to the unincorporated portions of the county. The Sheriff is a county-wide elected constitutional, state officer and serves a four-year term. Under the umbrella of the Sheriff's Office, the Sheriff oversees several divisions including:

- Uniform Patrol
- Investigations
- Administration
- Communications
- Civil
- Training

The Sheriff also oversees the county's consolidated jail, the Lee County Detention Facility. Both the Sheriff's Office and Consolidated Jail are in the William "Buck" Jones Sheriff's Office Administration Building on Frederick Road, Opelika.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
2200 - Jail	
PERSONNEL	
Wages	**$3,306,462.00**
Overtime	**$250,000.00**
Retirement	**$288,743.00**
Health Insurance	**$433,929.60**
Other Fringe Benefits	**$385,203.65**
Total Personnel	**$4,664,338.25**
OPERATIONAL	
Contracted Services	**$16,500.00**
Medical	**$450,000.00**
Office Supplies	**$7,000.00**
Other Supplies	**$103,900.00**
Fuel	**$9,000.00**
Maintenance	**$152,500.00**
Utilities	**$500,000.00**
Communciations	**$8,600.00**
Training and Travel	**$4,000.00**
Total OPERATIONAL	**$1,251,500.00**
CAPITAL OUTLAY	**$72,409.00**
Total Department/Office Budget	**$5,988,247.25**

The Lee County Detention Center is Lee County's only operating jail. The consolidated facility houses inmates not only from the 18 state and county but also the cities of Auburn and Opelika. Inmates detained at the facility include pre-trial felony defendants, those charged or convicted of misdemeanors in the county courts and those charged with violating municipal ordinances. The facility is supervised by the Lee County Sheriff's Office and has a capacity of 420 inmates. The facility is attached to the W.S. "Buck" Jones Sheriff's Administration Building and the original jail located at the Justice Center.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
2300 - Emergency Management	
PERSONNEL	
Wages	**$319,562.00**
Overtime	**$13,500.00**
Retirement	**$27,140.00**
Health Insurance	**$29,390.40**
Other Fringe Benefits	**$30,906.73**
Total Personnel	**$420,499.13**
OPERATIONAL	
Contracted Services	**$4,887.00**
Insurance - Property and General	**$2,416.00**
Office Supplies	**$2,000.00**
Other Supplies	**$8,960.00**
Fuel	**$6,800.00**
Maintenance	**$44,400.00**
Utilities	**$32,300.00**
Communciations	**$24,100.00**
Training and Travel	**$13,100.00**
Other Expenses	**$400.00**
Total OPERATIONAL	**$139,363.00**
Total Department/Office Budget	**$559,862.13**

The Emergency Management Agency is responsible for storm and disaster preparedness and coordination of emergency response for both the county and municipalities. It also provides:

- Early warning services
- Emergency training
- Recovery
- Resource Coordination

EMA officials and first responders are trained for a variety of emergency events including:

- Natural and technological disasters
- Terrorism and civil disorders
- Civil defense from an attack
- Any emergency threat to life or property

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1996 - Building Inspection	
PERSONNEL	
Wages	**$393,382.00**
Retirement	**$31,722.00**
Health Insurance	**$42,394.56**
Other Fringe Benefits	**$34,567.19**
Total Personnel	**$502,065.75**
OPERATIONAL	
Contracted Services	**$11,370.00**
Office Supplies	**$2,125.00**
Other Supplies	**$8,400.00**
Fuel	**$12,750.00**
Maintenance	**$9,430.00**
Utilities	**$4,900.00**
Communciations	**$12,250.00**
Training and Travel	**$7,600.00**
Other Expenses	**$1,500.00**
Total OPERATIONAL	**$70,325.00**
CAPITAL OUTLAY	**$60,000.00**
Total Department/Office Budget	**$632,390.75**

The Building Inspection Department is responsible for the enforcement of county and state Building Codes and regulations. As such, the department issues permit for renovation, remodeling, new construction, electrical or plumbing improvement and heating and air conditioning improvements and inspects such work in progress for compliance. Costs of the permits vary depending on the value of the work being done. Contact the Building Inspection office for more information and to request guidelines.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

Animal Control	2020 Budget
PERSONNEL	
Wages	**$118,874.00**
Overtime	**$2,000.00**
Retirement	**$9,842.00**
Health Insurance	**$17,634.24**
Other Fringe Benefits	**$11,264.32**
Total Personnel	**$159,614.56**
OPERATIONAL	
Contracted Services	**$180,355.00**
Office Supplies	**$375.00**
Other Supplies	**$13,475.00**
Fuel	**$11,250.00**
Maintenance	**$3,750.00**
Communciations	**$3,550.00**
Training and Travel	**$3,075.00**
Total OPERATIONAL	**$215,830.00**
CAPITAL OUTLAY	**$44,000.00**
Total Department/Office Budget	**$419,444.56**

Animal Control Department has three officers to enforce the animal laws that have been adopted by our county. These officers cover over 600 square miles. The safety of our citizens and the welfare of our animals are our two main goals. Our officers are well trained to handle many of the different situations they face every day, and we insure that they have the continuing education to maintain our goals. Basic services are:

Enforce animal related laws

Respond to animal related calls

Provide live humane traps when they are needed and are available

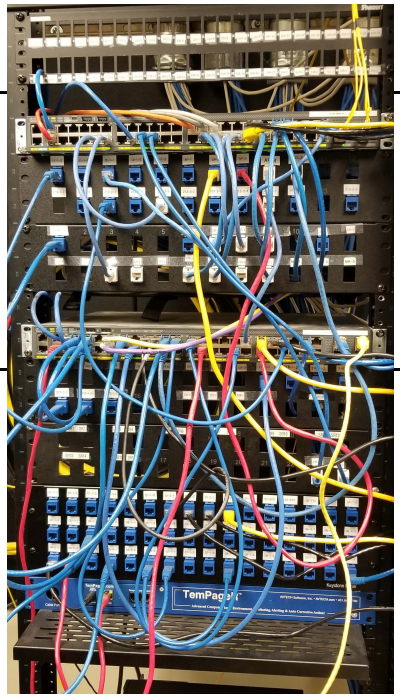
Capture and transport stray and injured animals to the nearest participating veterinarian facility if their owner cannot be located

Capture animals suspected of having rabies and assist in the investigation of animal bites, in conjunction with the Rabies Veterinarian and the Lee County Health Department. We ensure that these animals are properly vaccinated and quarantined or sent to be tested for rabies

Assist the Lee County Sheriff's office in the Investigation of animal cruelty and neglect.

Through Animal Control, the County Commission also sponsors a spay and neuter program for low income citizens.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020



	2020 Budget
1965 - Information Services	
PERSONNEL	
Wages	**$223,905.00**
Overtime	**$2,500.00**
Retirement	**$16,125.00**
Health Insurance	**$24,760.32**
Other Fringe Benefits	**$17,786.44**
Total Personnel	**$285,076.76**
OPERATIONAL	
Contracted Services	**$33,600.00**
Office Supplies	**$600.00**
Other Supplies	**$700.00**
Maintenance	**$96,000.00**
Utilities	**$4,170.00**
Communciations	**$3,900.00**
Training and Travel	**$10,100.00**
Total OPERATIONAL	**$149,070.00**
CAPITAL OUTLAY	**$121,050.00**
Total Department/Office Budget	**$555,196.76**

Information Services Department's goal is to facilitate maximizing staff efficiency and productivity for all county departments by utilizing information technology in order to meet the increased demand for the services they provide. Main objectives are to:

Improve the efficiency and effectiveness of County operations through the integration, operation, and maintenance of high quality computer systems.

Configure a stable and secure computing environment for the County, which will accommodate future needs and growth.

Improve communications using Voice Over IP technology.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

Building Maintenance	2020 Budget
PERSONNEL	
Wages	**$844,578.00**
Overtime	**$15,000.00**
Retirement	**$69,710.00**
Health Insurance	**$142,759.68**
Other Fringe Benefits	**$88,201.61**
Total Personnel	**$1,160,249.29**
OPERATIONAL	
Contracted Services	**$54,570.00**
Insurance - Property and General	**$1,124.00**
Office Supplies	**$1,500.00**
Other Supplies	**$46,400.00**
Fuel	**$16,000.00**
Maintenance	**$210,200.00**
Utilities	**$67,500.00**
Communciations	**$19,050.00**
Training and Travel	**$10,000.00**
Other Expenses	**$500.00**
Total OPERATIONAL	**$426,844.00**
CAPITAL OUTLAY	**$120,000.00**
Total Department/Office Budget	**$1,707,093.29**

Building maintenance is responsible for the upkeep and maintenance of all county facilities. Those facilities include the County Courthouse, the T.K. Davis Justice Center Complex, the Highway Department, the Auburn Satellite Office and many others.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

State Court System Support	2020 Budget
PERSONNEL	
Wages	**$44,700.00**
Retirement	**$3,322.00**
Other Fringe Benefits	**$3,457.00**
Total Personnel	**$51,479.00**
OPERATIONAL	
Contracted Services	**$60,400.00**
Other Supplies	**$23,250.00**
Fuel	**$2,000.00**
Maintenance	**$100,000.00**
Utilities	**$189,000.00**
Communciations	**$17,700.00**
Total OPERATIONAL	**$392,350.00**
Total Department/Office Budget	**$443,829.00**

The T.K. Davis Justice Center Complex is a county-owned facility housing state and county offices and officials that was built in 1984. The Justice Center houses all state judicial offices associated with the 37th Judicial Circuit (Lee County). While located in Lee County, the County Commission's primary responsibility is to provide office space for the judicial system and for the maintenance and upkeep of the building. There are a couple of local laws that require the County Commission to pay a monthly salary supplement about eight individuals.
Judicial Offices Lee County is the 37th Judicial Circuit of Alabama and all judicial functions, excluding Probate Court, are held at the T.K. Davis Justice Center. These court functions include:

- District Attorney
- District Court
- Circuit Clerk
- Adult probation and parole
- Circuit Court, incl. Juvenile probation Family/Juvenile Court
- Court Referral

These funds associated with the operation of the Justice Center and support of these offices.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1920 - Board of Registrars	
PERSONNEL	
Wages	**$147,232.00**
Overtime	**$2,250.00**
Retirement	**$4,000.00**
Health Insurance	**$5,878.08**
Other Fringe Benefits	**$11,781.44**
Total Personnel	**$171,141.52**
OPERATIONAL	
Contracted Services	**$2,000.00**
Insurance - Property and General	**$100.00**
Office Supplies	**$2,800.00**
Other Supplies	**$1,250.00**
Maintenance	**$1,800.00**
Utilities	**$4,250.00**
Communciations	**$19,800.00**
Training and Travel	**$5,840.00**
Total OPERATIONAL	**$37,840.00**
CAPITAL OUTLAY	**$2,000.00**
Total Department/Office Budget	**$210,981.52**

The Voter Registration office houses the three-member Board of Registrars. The Board of Registrars is responsible for registering new voters, updating existing voter information and compiling the official county voters list each election.

Board members serve four-year terms with one member each appointed by the Governor, State Auditor and the Commissioner of Agriculture and Industries.

Office hours for the Voter Registration office are 8:30 a.m. -4:30 p.m. Monday through Friday.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
2400 - Coroners Office	
PERSONNEL	
Wages	**$37,732.00**
Retirement	**$2,100.00**
Health Insurance	**$5,878.08**
Other Fringe Benefits	**$2,186.85**
Total Personnel	**$47,896.93**
OPERATIONAL	
Contracted Services	**$19,770.00**
Medical	**$2,800.00**
Office Supplies	**$1,000.00**
Other Supplies	**$3,300.00**
Fuel	**$500.00**
Utilities	**$745.00**
Communciations	**$6,280.00**
Training and Travel	**$2,900.00**
Total OPERATIONAL	**$37,295.00**
CAPITAL OUTLAY	**$1,500.00**
Total Department/Office Budget	**$86,691.93**

The coroner is responsible for investigating and determining the cause of death of anyone in the county who dies without being attended by or examined by a legally qualified physician.
If necessary, the coroner can also request an autopsy if he/she thinks a death was caused by unlawful means. Coroners do not have to have a medical license but must attend yearly training sessions if they have less than 2 years' experience in the position.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
OPERATIONAL	
Contract Agencies	
Area Council Of Governments-Appropriations	$168,350.00
Emergency Transport System-Appropriations	$375,476.00
Total Contract Agencies	$543,826.00
Appropriation Agencies	
Depart Human Resources Local-Appropriations	$4,725.00
Auburn University Airport-Appropriations	$30,000.00
Lee County Alternative Sentencing Board-Appropriations	$70,000.00
Judicial Volunteer Program-Appropriations	$12,000.00
Soil & Water Conservation-Appropriations	$2,572.00
County Firefighters Association-Appropriations	$4,000.00
Valley Haven School-Appropriations	$7,144.00
East Alabama Mental Health-Appropriations	$64,050.00
Horseshoe Bend Library-Appropriations	$25,000.00
Services For The Elderly-Appropriations	$9,526.00
Domestic Violence Intervention-Appropriations	$4,500.00
Airport Expansion-Appropriations	$100,000.00
Twin Cedars Child Advocacy Center-Appropriations	$13,500.00
American Red Cross - Lee Co-Appropriations	$11,973.00
East Alabama Food Bank-Appropriations	$8,333.00
Community Market-Appropriations	$2,650.00
Auburn Daycare Association-Appropriations	$5,557.00
Museum of East Alabama-Appropriations	$6,650.00
Lee County Historical Society-Appropriations	$9,410.00
Family Enrichment Center-Appropriations	$31,705.00
The Salvation Army of Lee County-Appropriations	$2,500.00
Lee County Health Department-Appropriations	$118,168.00
Alabama Cooperative Extension-Appropriations	$106,542.00
Jean Dean RIF Kiwanis-Appropriations	$1,588.00
Total Appropriation Agencies	$652,093.00
Total OPERATIONAL	**$1,195,919.00**
Total Department/Office Budget	**$1,195,919.00**

Outside Appropriations are funding agreements with non-profit organizations or other governmental entities for services provided to the Lee County Commission and/or its citizens that the County Commission has deemed necessary and serving a public purpose.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

Other Support Areas	2020 Budget
OPERATIONAL	
Contracted Services	**$3,500.00**
Office Supplies	**$300.00**
Other Supplies	**$75.00**
Maintenance	**$1,200.00**
Utilities	**$5,460.00**
Communciations	**$1,750.00**
Training and Travel	**$2,850.00**
Appropriation Agencies	**$33,000.00**
Total OPERATIONAL	**$48,135.00**
Total Department/Office Budget	**$48,135.00**

There various other areas that the Alabama Legislature has require or authorize the County Commission to provide a de minimis level of support. This is the accumulation of superintendent office for county school system, local forestry, veterans' affairs, inmate transport, and indigent burial.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1150 - Insurance	
OPERATIONAL	
Insurance - Property and General	**$491,846.00**
Total OPERATIONAL	**$491,846.00**
Total Department/Office Budget	**$491,846.00**

Annual Cost for the Lee County Commission's General Liability and Property Insurance

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
1001 - Contingency Account	
OPERATIONAL	
Other Expenses	**$12,000.00**
Total OPERATIONAL	**$12,000.00**
Total Department/Office Budget	**$12,000.00**

Lee County has a local law that establishes a contingency fund which allows the County Commission to spend up to $12,000 a year for items not elsewhere authorized if the item is for a public purpose.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
100 - Act 2013-325 SRO Fund	
Revenue	
Taxes	**$900,000**
Intergovernmental	**$35,854**
Total Revenue	**$935,854**
Total Revenue and Other Resources	**$935,854**
Expenditures and Transfers	
PERSONNEL	
Wages	**$614,612**
Overtime	**$44,000**
Retirement	**$53,268**
Health Insurance	**$64,659**
Other Fringe Benefits	**$61,102**
Total Personnel	**$837,641**
OPERATIONAL	
Contracted Services	**$1,400**
Other Supplies	**$29,450**
Fuel	**$8,000**
Maintenance	**$14,000**
Communciations	**$7,000**
Training and Travel	**$30,000**
Total OPERATIONAL	**$89,850**
CAPITAL OUTLAY	**$499,920**
Total Expenditures	**$1,427,411**
Change in Fund Balance	**($491,557)**

Act 2013-325 authorized a referendum for a one-cent sales tax outside the incorporated areas of Auburn, Opelika and Phenix City with the proceeds to be split between sheriff deputies with a focus on school safety (Fund 100) and recreation purposes (Fund 105). The referendum passed in a special election during September 2014. The tax was levied effective November 1, 2014.

The Act 2013-325 Funds are included in the General Fund for financial reporting purposes. Considering the restrictive nature of the funding source provided by Act 2013-325 for Deputies and for Recreation, we provided a specific budgeting and accounting of those resources which is then rolled into the General Fund.

In addition to the sales tax, we receive a grant from the Lee County Board of Education for the School Resource Officer (SRO) Program. The grant funded the original two School Resource Officers; however, the grant continues to decline and now only funds about sixty-eight percent (54%) of one position.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
105 - Act 2013-325 Recreation Fund	
Revenue	
Taxes	**$900,000**
Total Revenue	**$900,000**
Total Revenue and Other Resources	**$900,000**
Expenditures and Transfers	
OPERATIONAL	
Appropriation Agencies	**$180,000**
Total OPERATIONAL	**$180,000**
DEBT EXPENDITURES	
Principal	**$267,637**
Interest and Fees	**$40,373**
Total DEBT EXPENDITURES	**$308,010**
CAPITAL OUTLAY	**$4,363,827**
Operational Transfer Out	**$267,737**
Total Expenditures	**$5,119,574**
Change in Fund Balance	**($4,219,574)**

The recreation fund is recognizing $4.2 Million in fund balance the County has been accumulating since November 2014 to assist the construction of over $7 Million of recreation projects currently underway.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
140 - Refuse Disposal Fund	
Revenue	
Licenses and Permits	**$2,300**
Intergovernmental	**$11,000**
Fees and Charges	**$3,240,000**
Miscellaneous	**$105,000**
Operational Transfers In	**$954,985**
Total Revenue	**$4,313,285**
Total Revenue and Other Resources	**$4,313,285**
Expenditures and Transfers	
PERSONNEL	
Wages	**$1,536,755**
Overtime	**$95,200**
Retirement	**$129,460**
Health Insurance	**$237,445**
Other Fringe Benefits	**$197,770**
Total Personnel	**$2,196,630**
OPERATIONAL	
Contracted Services	**$74,045**
Office Supplies	**$7,800**
Other Supplies	**$107,840**
Fuel	**$236,000**
Maintenance	**$220,300**
Landfill Charges	**$830,000**
Utilities	**$38,100**
Communciations	**$22,450**
Training and Travel	**$5,700**
Other Expenses	**$1,500**
Total OPERATIONAL	**$1,543,735**
CAPITAL OUTLAY	**$605,000**
Total Expenditures	**$4,345,365**
Change in Fund Balance	**($32,080)**

The Refuse Disposal Fund accounts for the resources and expenditures related to garbage disposal and the recycling efforts to reduce the amount of discarded material going to the landfill.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
4100 - Solid Waste Removal	
PERSONNEL	
Wages	**$1,220,360.00**
Overtime	**$80,000.00**
Retirement	**$102,778.00**
Health Insurance	**$180,798.24**
Other Fringe Benefits	**$157,552.71**
Total Personnel	**$1,741,488.95**
OPERATIONAL	
Contracted Services	**$73,200.00**
Office Supplies	**$7,500.00**
Other Supplies	**$91,400.00**
Fuel	**$200,000.00**
Maintenance	**$200,300.00**
Landfill Charges	**$830,000.00**
Utilities	**$25,500.00**
Communciations	**$20,750.00**
Training and Travel	**$3,900.00**
Other Expenses	**$400.00**
Total OPERATIONAL	**$1,452,950.00**
CAPITAL OUTLAY	**$605,000.00**
Total Department/Office Budget	**$3,799,438.95**

Solid Waste Disposal's overall mission is to ensure that all rural Lee County residents have access to garbage disposal services. We provide clean and user-friendly disposal sites, and a professional staff of Environmental Services employees to assist our customers. The Lee County Sheriff's Department now provides security at all of our sites, 24 hours per day. We also provide litter pick up on rural county roads. Our Litter Control Officer, goes out 5 days a week, and, with the assistance of county jail trustees and community service workers. They keep our county roads free of debris. It's quite a task, but these folks pick up tons and tons of litter every year!

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
4500 - Recycling Program	
PERSONNEL	
Wages	**$316,395.00**
Overtime	**$15,200.00**
Retirement	**$26,682.00**
Health Insurance	**$56,646.72**
Other Fringe Benefits	**$40,217.20**
Total Personnel	**$455,140.92**
OPERATIONAL	
Contracted Services	**$845.00**
Office Supplies	**$300.00**
Other Supplies	**$16,440.00**
Fuel	**$36,000.00**
Maintenance	**$20,000.00**
Utilities	**$12,600.00**
Communciations	**$1,700.00**
Training and Travel	**$1,800.00**
Other Expenses	**$1,100.00**
Total OPERATIONAL	**$90,785.00**
Total Department/Office Budget	**$545,925.92**

The Recycling Department currently recycle newspapers, magazines, catalogs, phone books, shredded paper, cardboard, scrap metal, and white goods (appliances). Recycling bins are located at various sites in rural Lee County. Bins for newspapers, magazines, catalogs, phone books, shredded paper, #1 & 2 plastic, and cardboard are at:

- District 2 Disposal Site on Alabama Highway 51
- Beulah Disposal Site on Lee Road 270
- Backwaters Disposal Site on Lee Road 379
- Bottle Disposal Site on US Hwy 280W
- US Hwy 29 south of Auburn
- Motts Disposal Site on US Highway 280/431 in Smiths Station
- Disposal Site on Lee Road 240
- US Hwy 29 north of Opelika

By recycling, we save residents money and save space in the landfill. Recycled materials are sold, and the money is spent to keep up equipment and to buy additional recycling equipment. Our goal is to continue to build our recycling program so that we can offer recycling at all of our sites. In addition, we strive to add other items to what we currently recycle.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
111 - Gasoline Tax Fund	
Revenue	
Intergovernmental	**$2,250,000**
Fees and Charges	**$1,000**
Miscellaneous	**$20,000**
Operational Transfers In	**$3,189,329**
Total Revenue	**$5,460,329**
Total Revenue and Other Resources	**$5,460,329**
Expenditures and Transfers	
PERSONNEL	
Wages	**$3,028,799**
Overtime	**$22,700**
Retirement	**$246,698**
Health Insurance	**$494,090**
Other Fringe Benefits	**$361,917**
Total Personnel	**$4,154,204**
OPERATIONAL	
Contracted Services	**$90,950**
Office Supplies	**$6,000**
Other Supplies	**$215,000**
Fuel	**$282,000**
Maintenance	**$375,500**
Highway - Direct Costs	**$170,000**
Rentals	**$11,500**
Utilities	**$61,800**
Communciations	**$41,875**
Training and Travel	**$51,500**
Total OPERATIONAL	**$1,306,125**
CAPITAL OUTLAY	**$670,000**
Total Expenditures	**$6,130,329**
Change in Fund Balance	**($670,000)**

The Lee County Highway Department is committed to integrity and focused on values that strive for continuous improvement. Our mission is to provide for the safe travel of the general public on county-maintained roads, assist in providing for the public safety of the citizens and the visitors in Lee County and assist in economic development by preserving and improving the existing county infrastructure, including county highways, bridges, highway department equipment and public properties. The Highway Department is responsible for the maintenance of 653 miles of paved roads, 183 miles of dirt roads and the inspection of 112 bridges.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
3100 - County-Wide Roads	
PERSONNEL	
Wages	**$1,537,363.03**
Overtime	**$8,000.00**
Retirement	**$124,938.00**
Health Insurance	**$307,239.36**
Other Fringe Benefits	**$207,730.18**
Total Personnel	**$2,185,270.57**
OPERATIONAL	
Contracted Services	**$37,100.00**
Other Supplies	**$165,000.00**
Fuel	**$165,000.00**
Maintenance	**$319,000.00**
Highway - Direct Costs	**$170,000.00**
Rentals	**$11,500.00**
Utilities	**$22,500.00**
Communciations	**$4,300.00**
Training and Travel	**$23,000.00**
Total OPERATIONAL	**$917,400.00**
CAPITAL OUTLAY	**$660,000.00**
Total Department/Office Budget	**$3,762,670.57**

County-Wide Roads is the main department that provides for the maintenance and construction support for the Lee County Highway System

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
3600 - County Engineers	
PERSONNEL	
Wages	**$1,182,408.00**
Overtime	**$14,000.00**
Retirement	**$96,625.00**
Health Insurance	**$137,604.48**
Other Fringe Benefits	**$115,407.84**
Total Personnel	**$1,546,045.32**
OPERATIONAL	
Contracted Services	**$53,200.00**
Office Supplies	**$5,000.00**
Other Supplies	**$9,500.00**
Fuel	**$35,000.00**
Maintenance	**$27,500.00**
Utilities	**$10,000.00**
Communciations	**$36,000.00**
Training and Travel	**$23,500.00**
Total OPERATIONAL	**$199,700.00**
Total Department/Office Budget	**$1,745,745.32**

The Engineering Department is primarly the professional staff that designs, plans and oversees the activities associated with the Lee County Highway System.

Lee County Commission
Fiscal Year 2020 Budget by Department/Office
October 1, 2019 through September 30, 2020

	2020 Budget
3700 - County Shop	
PERSONNEL	
Wages	**$309,028.00**
Overtime	**$700.00**
Retirement	**$25,135.00**
Health Insurance	**$49,246.56**
Other Fringe Benefits	**$38,778.75**
Total Personnel	**$422,888.31**
OPERATIONAL	
Contracted Services	**$650.00**
Office Supplies	**$1,000.00**
Other Supplies	**$40,500.00**
Fuel	**$82,000.00**
Maintenance	**$29,000.00**
Utilities	**$29,300.00**
Communciations	**$1,575.00**
Training and Travel	**$5,000.00**
Total OPERATIONAL	**$189,025.00**
CAPITAL OUTLAY	**$10,000.00**
Total Department/Office Budget	**$621,913.31**

The County Shop provides the maintenance and repair of the machinary and vehicles neccesary for the maintenance and construction support for the Lee County Highway System.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
117 - RRR Gasoline Tax Fund	
Revenue	
Taxes	**$140,000**
Intergovernmental	**$2,727,700**
Miscellaneous	**$40,000**
Operational Transfers In	**$31,993**
Total Revenue	**$2,939,693**
Total Revenue and Other Resources	**$2,939,693**
Expenditures and Transfers	
PERSONNEL	
Wages	**$382,600**
Overtime	**$1,000**
Retirement	**$31,420**
Health Insurance	**$79,691**
Other Fringe Benefits	**$42,983**
Total Personnel	**$537,694**
OPERATIONAL	
Contracted Services	**$5,500**
Other Supplies	**$13,750**
Fuel	**$50,000**
Maintenance	**$39,250**
Highway - Direct Costs	**$3,692,351**
Communciations	**$3,500**
Total OPERATIONAL	**$3,804,351**
CAPITAL OUTLAY	**$180,000**
Total Expenditures	**$4,522,045**
Change in Fund Balance	**($1,582,352)**

The 117 - RRR Gasoline Tax Fund is the highly-restricted fund utilized for Resurfacing, Restoration and Rehabilitation of roads and bridges.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
114 - County Rebuild Alabama Fund	
Revenue	
Intergovernmental	**$1,000,000**
Total Revenue	**$1,000,000**
Total Revenue and Other Resources	**$1,000,000**
Expenditures and Transfers	
OPERATIONAL	
Highway - Direct Costs	**$1,000,000**
Total OPERATIONAL	**$1,000,000**
Total Expenditures	**$1,000,000**
Change in Fund Balance	**$0**

Statewide levy of an initial 6 cents begins Sept 1, 2019 with an additional 2 cents effective Oct 1, 2020 and Oct 1, 2021. A $200 battery electric vehicle and $100 plug-in hybrid electric vehicle registration fees begins Jan 1, 2020.

Counties receive 25% of the new revenues directly. Distribution of proceeds to counties begins no later than January 2020.

Funds shall be deposited into a separate fund called the County Rebuild Alabama Fund (CRAF). CRAFs shall be utilized for the preservation, improvement, and maintenance of transportation infrastructure.

Up to 50% of the CRAFs may be used for matching federal or state funded projects. Counties may utilize more than 50% of the CRAFs for matching funds if the project being matched follows the Rebuild Alabama Act provisions for bidding or is let to contract through ALDOT

CRAFs may be utilized for the payment of debt for road and bridge projects provided no more than 50% of the proceeds may be used for debt service.

CRAFs may be used to perform joint projects with one or more adjoining counties, or with cities or with cities and counties.

CRAFs shall NOT be expended on salaries, benefits, or any other form of compensation for employees or contract employees, except as otherwise authorized in the Rebuild Alabama Act.

CRAFs shall NOT be expended on equipment other than equipment purchased and permanently installed as part of a road and bridge project (i.e. traffic signal, etc..).

CRAFs shall NOT be expended on the maintenance or construction of public buildings or other structures that are not integral to the system of roads and bridges.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
115 - Federal Aid Exchange Fund	
Revenue	
Intergovernmental	**$400,000**
Total Revenue	**$400,000**
Total Revenue and Other Resources	**$400,000**
Expenditures and Transfers	
OPERATIONAL	
Highway - Direct Costs	**$400,000**
Total OPERATIONAL	**$400,000**
Total Expenditures	**$400,000**
Change in Fund Balance	**$0**

Beginning Oct. 1, 2019, counties will receive $400,000 in lieu of the annual federal aid funding previously allocatedby ALDOT ($533,000 per county each year). The $400,000 allocation for each county is designated as Federal AidExchange Funds (FAEFs).

A county's FAEFs shall be first utilized as the required match for the county's unauthorized federal aid balance.

Counties will begin receiving their FAEFs allocation or remaining portion once their outstanding federal aid balanceis authorized and the required match is satisfied. Once a county's federal aid balance reaches $300,000 or less, the county shall have the option to exchange the remaining balance with ALDOT for 75% of its value.

Each County shall establish a new fund, to be titled the Federal Aid Exchange Fund (FAEF), beginning Oct. 1, 2019 (FY 2020). All FAEFs shall be deposited in this account. These funds shall be accounted for separately from all other county funds including other funding received by the county from the Rebuild Alabama Act.

Funds in the FAEF shall be utilized for road and bridge projects on minor collector or higher classified county roads and/ or bridges on the National Bridge Inspection (NBI) inventory, also known as eligible FAEF projects.

FAEFs can be utilized for match provided the project being funded are eligible FAEF projects.

FAEFs can also be utilized for debt service provided the projects being financed are eligible FAEF projects.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
120 - Reappraisal Fund	
Revenue	
Taxes	**$1,239,614**
Total Revenue	**$1,239,614**
Total Revenue and Other Resources	**$1,239,614**
Expenditures and Transfers	
PERSONNEL	
Wages	**$935,130**
Overtime	**$1,000**
Retirement	**$76,705**
Health Insurance	**$141,390**
Other Fringe Benefits	**$80,359**
Total Personnel	**$1,234,584**
OPERATIONAL	
Contracted Services	**$349,932**
Insurance - Property and General	**$6,572**
Office Supplies	**$20,000**
Fuel	**$5,500**
Maintenance	**$55,800**
Utilities	**$21,300**
Communciations	**$28,800**
Training and Travel	**$18,531**
Total OPERATIONAL	**$506,435**
CAPITAL OUTLAY	**$11,750**
Total Expenditures	**$1,752,769**
Change in Fund Balance	**($513,155)**

To account for property taxes and other revenues required to be expended for the costs of the property reappraisal program. Each entity that receives property taxes shares proportionally from their collections the annual anticipated budget for the department.

The Appraisal Department is responsible for establishing the current market value on all real estate, both commercial and residential, and the appraisal of all business personal property in the county according to the Alabama Department of Revenue appraisal standards.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
116 - Capital Improvement Fund	
Revenue	
Intergovernmental	**$570,000**
Total Revenue	**$570,000**
Total Revenue and Other Resources	**$570,000**
Expenditures and Transfers	
OPERATIONAL	
Maintenance	**$49,904**
Total OPERATIONAL	**$49,904**
DEBT EXPENDITURES	
Principal	**$382,629**
Interest and Fees	**$137,466**
Total DEBT EXPENDITURES	**$520,096**
Total Expenditures	**$570,000**
Change in Fund Balance	**$0**

To account for the county's share of distribution from the Alabama Trust Fund. Provided by the Code of Alabama, 1975, Section 11-29-6. Restricted to expenditures for Public Buildings, Solid Waste, Public Utilities, Roads and Bridges up to 50% of funds, Bonds and Warrants, Public Health, and Pensions and Security.

Currently, the fund is being utilized to cover the $6.5 Million fifteen-year bank loan which is financing the 2017 expansion of the historic downtown courthouse. The loan will be paid off in Fiscal Year 2032.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
119 - Lee County Justice Facilities	
Revenue	
Fees and Charges	**$450,000**
Total Revenue	**$450,000**
Total Revenue and Other Resources	**$450,000**
Expenditures and Transfers	
Operational Transfer Out	**$450,000**
Total Expenditures	**$450,000**
Change in Fund Balance	**$0**

Act 2007-374(400) authorized a $50 court fee in Lee County designated specifically for expansion and maintenance of the T. K. Justice Center Complex. Currently, the fee is utilized to help with the debt service associated with the 2013 Justice Center south-end expansion for the Circuit Clerk, District Attorney and future courtroom shelled space. The debt service ends in Fiscal Year 2033

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
315 - Debt Service 04 Refinance 2012	
Revenue	
Intergovernmental	**$715,025**
Operational Transfers In	**$579,825**
Total Revenue	**$1,294,850**
Total Revenue and Other Resources	**$1,294,850**
Expenditures and Transfers	
DEBT EXPENDITURES	
Principal	**$1,060,000**
Interest and Fees	**$234,850**
Total DEBT EXPENDITURES	**$1,294,850**
Total Expenditures	**$1,294,850**
Change in Fund Balance	**$0**

A fund for the accumulation of funds for the payment of debt serviceon a 2004 issuance (refinanced in 2012) for the construction of the consolidated jail and new Sheriff's Administration building.

The consolidated jail is a joint project with the City of Opelika and Cityof Auburn. Both cities contribute to the annual debt service.

The issue is to pay out in Fiscal Year 2025.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
320 - GO Warrants BAB 2010 (2019 Refund)	
Revenue	
Operational Transfers In	**$544,881**
Total Revenue	**$544,881**
Total Revenue and Other Resources	**$544,881**
Expenditures and Transfers	
DEBT EXPENDITURES	
Principal	**$445,000**
Interest and Fees	**$99,881**
Total DEBT EXPENDITURES	**$544,881**
Total Expenditures	**$544,881**
Change in Fund Balance	**$0**

A fund for the accumulation of funds for the payment of debt service on a 2010 issuance for the replacement of bridges throughout Lee County. These projects were expanded with the use of the ATRIP program.

This issue was a part of the Federal Build American Bonds program; however, those bonds were refinanced in 2019.

The issue is to pay out in Fiscal Year 2030.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
325 - GO Warrants Series 2013A	
Revenue	
Operational Transfers In	**$662,090**
Total Revenue	**$662,090**
Total Revenue and Other Resources	**$662,090**
Expenditures and Transfers	
DEBT EXPENDITURES	
Principal	**$355,000**
Interest and Fees	**$307,090**
Total DEBT EXPENDITURES	**$662,090**
Total Expenditures	**$662,090**
Change in Fund Balance	**$0**

A fund for the accumulation of funds for the payment of debt service on a 2013 issuance for the expansion of the T. K. Davis Justice Center that provided a new Circuit Clerk and District Attorney suite of offices and an unfinished area for a future courtroom and judge's chamber.

The issue is to pay out in Fiscal Year 2033.

Lee County Commission
Fiscal Year 2020 Budget by Funds
October 1, 2019 through September 30, 2020

	2020 Budget
319 - GO Warrants 2018 Series	
Revenue	
Operational Transfers In	**$483,425**
Total Revenue	**$483,425**
Total Revenue and Other Resources	**$483,425**
Expenditures and Transfers	
DEBT EXPENDITURES	
Principal	**$145,000**
Interest and Fees	**$338,425**
Total DEBT EXPENDITURES	**$483,425**
Total Expenditures	**$483,425**
Change in Fund Balance	**$0**

A fund for the accumulation of funds for the payment of debt service on a 2018 issuance for four distinctly different projects. Those projects are the completion of an unfinished area for a future courtroom and judge's chamber, the renovation of the first floor of the historic courthouse in Opelika and the construction of recreational ballfields in the Beulah and Beauregard areas.

The issue is to pay out in Fiscal Year 2038.