LEE COUNTY BOARD OF COMMISSIONERS
SPECIAL BUDGET WORK SESSION

LEE COUNTY MAIN LIBRARY
MULTI-PURPOSE ROOM
1740 BRAGG STREET
SANFORD, NC 27330

Friday, June 5, 2026
8:00 AM

A G E N D A

CALL TO ORDER

WORK SESSION ITEMS

- ARPA Funded Positions
- Potential Use of Remaining Lee County Athletic Park (LCAP) Funds
- Other Items
- CIP discussion

ADJOURN

ITEM #:

LEE COUNTY AGENDA ABSTRACT
BOARD OF COMMISSIONERS - SPECIAL MEETING

MEETING DATE: June 5, 2026

SUBJECT: ARPA Funded Positions

DEPARTMENT: Administration

CONTACT PERSON: Lisa Minter, County Manager

TYPE: Information

REQUEST	Chair Martin requested that I provide a list of positions funded with ARPA revenue loss funds in the FY 2026-27 budget and to look at how the funds could be used to fund positions for the Sheriff's Department.
BUDGET IMPACT	Potential use of fund balance (ARPA revenue loss funds) to cover positions
ATTACHMENTS	ARPA revenue loss fund use.pdf
PRIOR BOARD ACTION	On August 4, 2025, the Board of Commissioners approved the use of ARPA revenue loss funds to fund several positions through FY 2029-30.
RECOMMENDATION	Discussion

SUMMARY

There are three categories of ARPA revenue loss funds. The attached schedule reflects those categories and the positions funded through each category based on the approval given by the Board in August 2025. An additional column has been added to show the impact of using the other revenue loss funds to continue the funding of the communications specialist as planned and to potentially add the funding of deputies for two years then beginning the transition to the general fund.

	R.E.N.E.W. - Well-Being Initiative	Mental Health Initiative	Other Revenue Loss Funds	Potential Use of Other Revenue Loss Funds
Funds remaining 7/1/2025	352,048.92	1,398,022.19	1,758,657.49	1,758,657.49
Fund appropriations 6/30/26	(45,715.95)	(88,287.00)	(651,539.00)	(651,539.00)
Funds remaining 7/1/2026	**306,332.97**	**1,309,735.19**	**1,107,118.49**	**1,107,118.49**
Proposed uses FY 2026-27				
1st Community Behavioral Health Clinician	(97,843.46)	-	-	-
2nd Community Behavioral Health Clinician	-	(112,081.20)	-	-
Continued funding of Communications Specialist	-	-	(89,822.04)	(89,822.04)
#1 Deputy for the Sheriff	-	-	-	(84,821.19)
#2 Deputy for the Sheriff	-	-	-	(84,821.19)
Deputy other operating costs	-	-	-	(5,000.00)
Initial cost for two deputies	-	-	-	(196,554.00)
Funds remaining 6/30/27	**208,489.51**	**1,197,653.99**	**1,017,296.45**	**646,100.08**
Proposed uses FY 2027-28				
1st Community Behavioral Health Clinician	(102,735.63)	-	-	-
2nd Community Behavioral Health Clinician	-	(117,685.26)	-	-
Fund Communications Specialist at 75%	-	-	(70,734.85)	(70,734.85)
Continued funding #1 Deputy for the Sheriff	-	-	-	(89,062.25)
Continued funding #2 Deputy for the Sheriff	-	-	-	(89,062.25)
Deputy other operating costs	-	-	-	(5,100.00)
Funds remaining 6/30/28	**105,753.88**	**1,079,968.74**	**946,561.60**	**392,140.73**
Proposed uses FY 2028-29				
1st Community Behavioral Health Clinician	-	(107,872.41)	-	
2nd Community Behavioral Health Clinician	-	(123,569.52)	-	
Fund Communications Specialist at 50%	-	-	(49,402.12)	(49,402.12)
Continued funding #1 Deputy for the Sheriff 75%	-	-	-	(69,977.48)
Continued funding #2 Deputy for the Sheriff 75%	-	-	-	(69,977.48)
Deputy other operating costs 75%	-	-	-	(3,900.00)
Funds remaining 6/30/29	**105,753.88**	**848,526.80**	**897,159.48**	**198,883.65**
Proposed uses FY 2029-30				
1st Community Behavioral Health Clinician	-	(113,266.04)	-	-
2nd Community Behavioral Health Clinician	-	(129,748.00)	-	-
Fund Communications Specialist at 25%	-	-	(25,823.84)	(25,823.84)
Continued funding #1 Deputy for the Sheriff 50%	-	-	-	(48,772.18)
Continued funding #2 Deputy for the Sheriff 50%	-	-	-	(48,772.18)
Deputy other operating costs 50%	-	-	-	(2,650.00)
Funds remaining 6/30/30	**105,753.88**	**605,512.77**	**871,335.64**	**72,865.45**
Proposed uses FY 2030-31				
Continued funding #1 Deputy for the Sheriff 25%				(25,446.36)
Continued funding #2 Deputy for the Sheriff 25%				(25,446.36)
Deputy other operating costs 25%				(1,350.00)
Funds remaining 6/30/31				**20,622.74**

ITEM #:

LEE COUNTY AGENDA ABSTRACT
BOARD OF COMMISSIONERS - SPECIAL MEETING

MEETING DATE: June 5, 2026

SUBJECT: Potential Use of Remaining Lee County Athletic Park (LCAP) Funds

DEPARTMENT: Administration

CONTACT PERSON: Lisa Minter, County Manager

TYPE: Information

REQUEST	Consider how to use remaining LCAP project funds
BUDGET IMPACT	Unknown at this time
ATTACHMENTS	LCAP funds 5-4-26.pdf Revised Building Improvements Schedule for FY 2026-27.pdf Tramway Road Park.pdf Dalrymple Park.pdf Horton park.pdf Buchanan Park.pdf
PRIOR BOARD ACTION	On May 4, 2026, The Board of Commissioners authorized the use of remaining LCAP funds for additional parking at LCAP, additional materials and equipment for LCAP, and for Kiwanis Children's Park tennis court rebuild.
RECOMMENDATION	Discussion

SUMMARY

Commissioner Martin asked for staff to prepare an evaluation of how the remaining funds in the LCAP project could be used in the FY 2026-27 budget.

Lee County
Lee County Athletic Park Project Funds
May 4, 2026

Excess revenues (mostly interest)	$ 2,880,044.66
Expenditure and contingency savings	2,147,828.89
Funds to be held for arbitrage rebate	(1,000,000.00)
NC DOT work for entrance	(500,000.00)
Potential change orders	(52,500.00)
Total funds remaining	$ 3,475,373.55
Approved use of funds	
Additional parking at LCAP	1,009,000.00
Additional equipment and materials for LCAP	246,275.00
Kiwanis Children's Park tennis court rebuild	225,000.00
Funds remaining after Board action on May 4, 2026	$ 1,995,098.55
Potential uses of funds	
Funds could be use to cover the General Obligation Bond debt service in the FY 26-27 budget resulting in one-time funds being available to cover one-time expenses.	1,995,098.55
Tramway Road Park renovations	285,000.00
Horton Park upgrades	245,375.00
Dalrymple Park upgrades	490,000.00
Buchanan Park upgrades	672,600.00

Revised Building Improvements Schedule for FY 2026-27

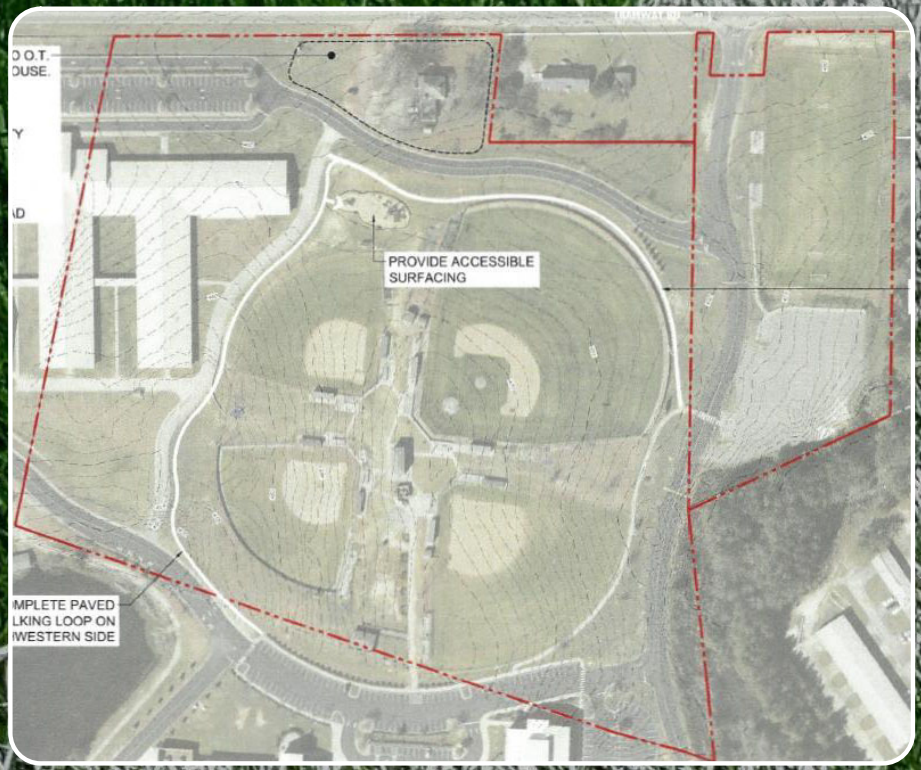
Lee County Board of Commissioners
Budget Work Session - June 5, 2026

PROJECT	LOCATION	REQUESTED	REC'D W/ ADDED PENNY	PENNY REMOVED
Waterproofing Phase 2	Courthouse	931,350	↓ 500,000	500,000
Exterior Wall Repair	Daymark Building	150,000	150,000	150,000
Sewer Pipe and Washer Drain Repair	Sheriff's Office and Jail	75,000	75,000	X See Note
Waste Pipe Replacement in A & B Block	Jail	400,000	↑ 500,000	500,000
Fire Alarm System	EMS Building	33,075	33,075	33,075
Fire Alarm System	Animal Control Facility	23,625	23,625	23,625
Fire Alarm System	SanLee Nature Center	27,000	27,000	27,000
Exterior Door Replacements	Historic Courthouse	100,000	100,000	100,000
Recoating of Roof	Gymnastics Facility	180,000	180,000	180,000
Interior Painting	Enrichment Center	35,320	35,320	↓ 19,687
Exterior Window Repairs/Replacements	Historic Courthouse	500,000	500,000	X -
Parking Lot Paving	Daymark Building and Government Center	400,000	400,000	X -
Parking Lot Islands	Courthouse	10,000	10,000	X -
Contingency for Sewer Line Failures	Courthouse	35,000	35,000	35,000
Contingency for Parking Lot and Driveway Repairs	Countywide	35,000	35,000	35,000
Contingency for Door Failures	Public Safety Warehouse (Coca-Cola Building)	22,755	22,755	X -
Carpet Replacement in Offices	McSwain Center	86,000	X -	X -
Parking Lot Paving	O.T. Sloan Park - Boys and Girls Club	265,000	X -	X -
Parking Lot Paving	Animal Shelter	300,000	X -	X -
Window Trim Repair	Board of Elections and Adult Probation	15,000	X -	X -
Window Replacements	Juvenile Probation	25,000	X -	X -
Window Replacement	Ingram Building	16,350	X -	X -
Garage Bay Floor Recoating	EMS Building	21,364	X -	X -
Window Replacements	Bob Hales Center	182,000	X -	X -
Brickyard Replacement	Courthouse	77,000	X -	X -
Transformer Replacements	Jail	150,000	X -	X -
	Total Budget	**4,095,839**	**2,626,775**	**1,603,387**

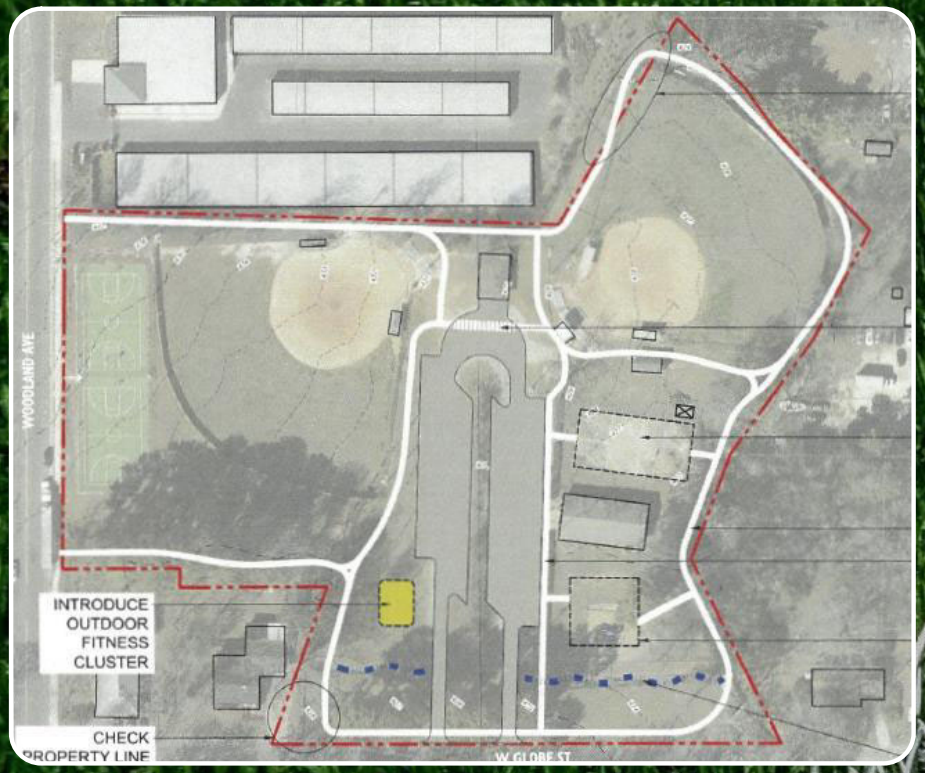
NOTE: The Sewer Pipe and Washer Drain Repair project was removed and combined with the Waste Pipe Replacement project. Adequate repairs should be able to be completed within the $500,000 total budget for both projects in the Sheriff's Office and Jail.

TRAMWAY ROAD PARK

Shade Structure for Seating (8)	$136,000
Laser Level (clay material, level for 4 fields)	$100,000
Dugout Renovations (bat racks, helmet racks, shelving for 4 fields)	$25,000
Soccer Goals (2)	$24,000
Total	**$285,000**



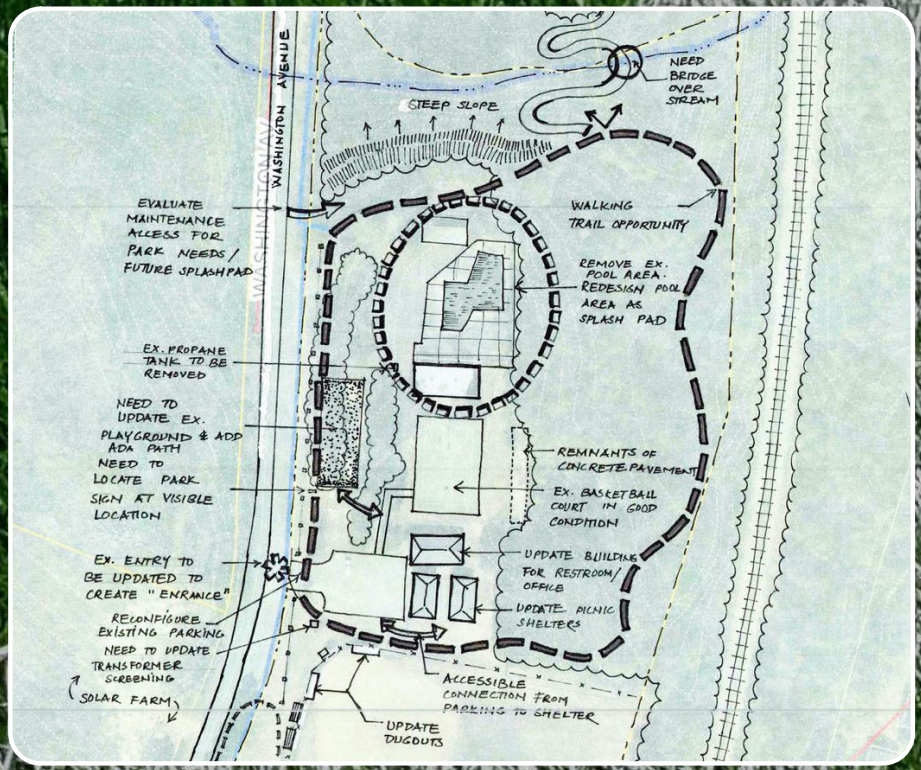
DALRYMPLE PARK



Pave parking lot, painting, and flooring of Ingram Center	$250,000
Window replacement of Ingram Center	$15,000
Entrance sign	$2,000
Demo dugouts	$20,000
Dugout shade structure (4)	$68,000
Demo playground	$15,000
New playground with fencing	$120,000
Total	**$490,000**

HORTON PARK

ADA Parking Space	$10,000
Shelter with Restrooms	$300,000
Site Furnishings	$20,000
DOT Reimbursement	- $84,625
Total	**$245,375**



BUCHANAN PARK



Fencing & Poly Cap for top of fencing (demo included)	$30,000
Padding for concrete backstop (safety)	$7,000
Dugout shade structure (2)	$34,000
Entrance sign	$2,000
Park Bench replacement (3)	$3,600
Pave Parking Lot and drainage repair	$320,000
Demo current shelter	$5,000
Demo current playground	$15,000
New Shelter	$135,000
New playground	$80,000
Site furnishings	$16,000
Total	**$672,600**

ITEM #:

LEE COUNTY AGENDA ABSTRACT
BOARD OF COMMISSIONERS - SPECIAL MEETING

MEETING DATE: June 5, 2026

SUBJECT: Other Items

DEPARTMENT: Administration

CONTACT PERSON: Lisa Minter, County Manager

TYPE: Information

REQUEST	Information only
BUDGET IMPACT	N/A
ATTACHMENTS	FY 2026-27 Recommended Budget Summary.pdf 10-Year Property Tax Rate History.pdf Requested School Data - 06.03.2026.pdf FY 2026-27 Tax Base Estimates.pdf
PRIOR BOARD ACTION	N/A
RECOMMENDATION	Information only

SUMMARY

This item has been put on the agenda to provide information that may be pertinent to Budget or CIP discussions.

Exhibit 1: Budget Summary - General Fund Revenues

BUDGET CATEGORY	FY 2024-25 ACTUALS	FY 2025-26 ORIGINAL	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	$ CHANGE FROM FY 2025-26	% CHANGE FROM FY 2025-26
Ad Valorem (Property) Taxes						
Current Year	63,167,293	64,497,689	66,520,239	71,637,181	7,139,492	11.07%
Prior Years	695,198	528,500	586,500	586,500	58,000	10.97%
Total	**63,862,491**	**65,026,189**	**67,106,739**	**72,223,681**	**7,197,492**	**11.07%**
Local Option Sales Taxes[1]						
Unrestricted Sales Taxes						
Art. 39	9,414,069	9,288,040	11,060,088	11,060,088	1,772,048	19.08%
Art. 40 (70% Unrestricted)	3,802,606	3,790,774	4,346,652	4,346,652	555,878	14.66%
Art. 42 (40% Unrestricted)	2,169,402	2,166,156	2,503,274	2,503,274	337,118	15.56%
Additional Distribution (G.S. 105 524)	421,734	428,000	455,000	455,000	27,000	6.31%
Medicaid Hold Harmless (G.S. 105 523)	702,675	500,000	-	-	(500,000)	-100.00%
Restricted/Reserved Sales Taxes[2]						
Art. 40 (30% Restricted for School Capital)	1,629,688	1,624,617	-	-	(1,624,617)	-100.00%
Art. 42 (60% Restricted for School Capital)	3,254,103	3,249,235	-	-	(3,249,235)	-100.00%
Art. 46 (100% Reserved for Ed. Debt)	3,449,798	3,422,546	3,943,556	3,943,556	521,010	15.22%
Total	**24,844,075**	**24,469,368**	**22,308,570**	**22,308,570**	**(2,160,798)**	**-8.83%**
Intergovernmental Revenues						
Federal and State Grants						
Community Support Services	85,945	225,000	13,000	13,000	(212,000)	-94.22%
County of Lee Transit System (COLTS)	785,721	899,038	1,102,964	1,102,964	203,926	22.68%
Emergency Management	156,345	148,483	154,940	154,940	6,457	4.35%
Health Department						
General Operations	1,340,494	1,271,871	1,269,215	1,269,215	(2,656)	-0.21%
Environmental Health	9,591	9,591	21,652	21,652	12,061	125.75%
Juvenile Justice	209,745	205,084	205,084	205,084	-	0.00%
Lee County Libraries	151,475	145,117	145,117	145,117	-	0.00%
Senior Services	681,187	580,270	570,070	570,070	(10,200)	-1.76%
Sheriff - Lee County Jail	6,362	10,000	10,000	10,000	-	0.00%
Social Services (DSS)	6,324,035	7,195,689	7,017,203	7,078,812	(116,877)	-1.62%
Soil Conservation	22,584	22,584	22,584	22,584	-	0.00%
Restricted Intergovernmental						
Lottery Funds	1,740,659	685,000	685,000	685,000	-	0.00%
Mental Health	28,440	26,000	26,000	26,000	-	0.00%
Sheriff - General Operations	67,588	57,000	60,000	60,000	3,000	5.26%
Unrestricted Intergovernmental						
Alcoholic Beverages Tax	64,553	75,000	70,000	70,000	(5,000)	-6.67%
Debt Service Subsidies	118,000	-	-	-	-	
Total	**11,792,724**	**11,555,727**	**11,372,829**	**11,434,438**	**(121,289)**	**-1.05%**
Sales and Service Revenues						
Cooperative Extension	1,600	400	400	400	-	0.00%
County Attorney's Office	352,880	407,000	410,028	410,028	3,028	0.74%
County of Lee Transit System (COLTS)	638,411	1,644,024	2,016,089	2,016,089	372,065	22.63%
Elections	-	127,479	10	10	(127,469)	-99.99%
Fire Marshal	10,237	6,000	5,000	5,000	(1,000)	-16.67%
Health Department						
General Operations	743,081	882,216	977,349	982,825	100,609	11.40%
Animal Shelter	13,488	13,319	16,706	16,706	3,387	25.43%
Environmental Health	206,392	345,600	207,910	207,910	(137,690)	-39.84%
Indirect Cost Revenue	193,707	199,867	202,098	202,098	2,231	1.12%
Internal Services	16,451	30,000	30,000	30,000	-	0.00%
Lee County Libraries	19,868	22,525	14,300	14,300	(8,225)	
Parks and Recreation	611,805	554,000	736,000	736,000	182,000	32.85%
Rental Agreements	287,589	296,315	455,163	455,163	158,848	53.61%
Register of Deeds	336,202	327,399	327,399	327,399	-	0.00%

CONTINUED ON NEXT PAGE

[1]*Sales taxes were significantly underbudgeted in the current year. The FY 2026-27 budget projects a 5% increase over current year projections.*

[2]*The restricted portions of Articles 40 and 42 are now being budgeted in the School Special Revenue Fund. A transfer from this fund can be found on the following page.*

Exhibit 1: Budget Summary - General Fund Revenues Continued

BUDGET CATEGORY	FY 2024-25 ACTUALS	FY 2025-26 ORIGINAL	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	$ CHANGE FROM FY 2025-26	% CHANGE FROM FY 2025-26
Sales and Service Revenues Cont.						
Senior Services	34,506	40,600	40,500	40,500	(100)	-0.25%
Sheriff's Office						
General Operations	137,043	131,335	150,250	150,250	18,915	14.40%
Animal Control Enforcement	1,950	1,000	1,000	1,000	-	0.00%
Lee County Jail	206,924	119,500	129,500	129,500	10,000	8.37%
School Resource Officers (SROs)	271,352	271,352	271,352	271,352	-	0.00%
Social Services (DSS)	55,993	55,792	56,192	56,192	400	0.72%
Strategic Services	193,480	161,081	161,291	161,291	210	0.13%
Tax Administration	344,193	338,500	362,000	362,000	23,500	6.94%
Total	**4,677,150**	**5,975,304**	**6,570,537**	**6,576,013**	**600,709**	**10.05%**
Other Taxes and Licenses						
Cable TV Franchise Tax	161,064	160,000	160,000	160,000	-	0.00%
Deed Excise Tax	658,025	540,000	550,000	550,000	10,000	1.85%
Marriage Licenses	11,825	11,650	11,525	11,525	(125)	-1.07%
Rental Vehicle Tax	148,437	140,000	70,000	70,000	(70,000)	-50.00%
Schedule B Licenses	4,183	4,000	4,000	4,000	-	0.00%
Total	**983,533**	**855,650**	**795,525**	**795,525**	**(60,125)**	**-7.03%**
Transfers In						
ARPA Fund	1,750,000	-	-	-	-	N/A
Capital Reserve Fund	1,202,473	3,179,312	1,786,147	1,786,147	(1,393,165)	-43.82%
Fire Funds	460,278	562,457	644,131	644,131	81,674	14.52%
School Special Revenue Fund	-	-	4,456,609	4,456,609	4,456,609	NEW
Total	**3,412,751**	**3,741,769**	**6,886,887**	**6,886,887**	**3,145,118**	**84.05%**
Miscellaneous Revenues	**1,038,248**	**297,737**	**300,255**	**292,255**	**(5,482)**	**-1.84%**
Investment Earnings	**1,809,053**	**1,500,000**	**1,400,000**	**1,400,000**	**(100,000)**	**-6.67%**
Fund Balance Appropriation	**-**	**5,967,342**	**4,467,342**	**5,938,633**	**(28,709)**	**-0.48%**
Total General Fund Revenues	**112,420,026**	**119,389,086**	**121,208,684**	**127,856,002**	**8,466,916**	**7.09%**
Total General Fund Expenditures	**110,859,015**	**119,389,086**	**136,252,010**	**127,856,002**	**8,466,916**	**7.09%**
Total General Fund Net	**1,561,011**	**-**	**(15,043,326)**	**-**	**-**	**0.00%**

Exhibit 1: Budget Summary - General Fund Expenditures

BUDGET CATEGORY	FY 2024-25 ACTUALS	FY 2025-26 ORIGINAL	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	$ CHANGE FROM FY 2025-26	% CHANGE FROM FY 2025-26
General Government						
Administration	1,055,327	1,167,866	1,179,639	1,162,789	(5,077)	-0.43%
Board of Commissioners	215,487	290,384	281,518	272,975	(17,409)	-6.00%
County Attorney	651,695	724,977	756,604	752,304	27,327	3.77%
Court Facilities	2,563	13,952	17,952	8,208	(5,744)	-41.17%
Elections	747,107	961,008	1,000,416	933,986	(27,022)	-2.81%
Finance	719,049	909,560	968,615	954,565	45,005	4.95%
General Services[1]						
General Operations	4,854,264	5,941,022	6,601,225	6,328,095	387,073	6.52%
Building Improvements	1,630,219	1,645,527	4,095,839	2,626,775	981,248	59.63%
Human Resources	894,560	988,920	1,016,271	998,571	9,651	0.98%
Information Technology (IT)	2,072,414	2,294,156	2,395,598	2,206,136	(88,020)	-3.84%
Internal Services	554,584	771,792	827,144	826,144	54,352	7.04%
PEG Channel	28,122	21,792	18,360	18,360	(3,432)	-15.75%
Register of Deeds	514,493	590,057	595,971	592,971	2,914	0.49%
Strategic Services	661,512	638,593	653,445	651,083	12,490	1.96%
Tax Administration	1,995,763	2,457,018	2,862,300	2,673,679	216,661	8.82%
Total	**16,597,161**	**19,416,624**	**23,270,897**	**21,006,641**	**1,590,017**	**8.19%**
Public Safety						
E-911 Communications	532,891	569,183	711,707	711,707	142,524	25.04%
Emergency Management	662,849	760,929	1,573,429	756,457	(4,472)	-0.59%
EMS	1,042,256	1,104,794	2,872,459	2,872,459	1,767,665	160.00%
Fire Marshal	434,790	503,866	582,462	582,462	78,596	15.60%
Juvenile Detention	104,550	181,200	181,200	181,200	-	0.00%
Medical Examiner	63,725	70,000	100,000	150,000	80,000	114.29%
Sheriff's Office						
General Operations	8,847,332	9,517,227	11,045,686	10,005,720	488,493	5.13%
Animal Control Enforcement	636,928	562,358	654,993	649,243	86,885	15.45%
Communications (Dispatch)	636,609	632,431	769,957	636,976	4,545	0.72%
Lee County Jail	3,700,959	3,994,293	4,438,170	4,328,646	334,353	8.37%
School Resource Officers (SROs)	2,254,990	2,403,538	2,509,495	2,501,120	97,582	4.06%
State Fire Control Contribution	122,229	144,227	151,204	151,204	6,977	4.84%
Total	**19,040,107**	**20,444,046**	**25,590,762**	**23,527,194**	**3,083,148**	**15.08%**
Human Services						
Community Support Services	359,855	671,874	471,609	464,100	(207,774)	-30.92%
County of Lee Transit System (COLTS)	1,691,101	2,738,966	3,234,056	3,196,291	457,325	16.70%
Health Department						
General Operations	4,142,926	4,288,347	4,511,990	4,347,750	59,403	1.39%
Animal Shelter	287,773	337,675	357,291	335,182	(2,493)	-0.74%
Environmental Health	1,008,653	1,083,127	1,081,527	1,004,334	(78,793)	-7.27%
Juvenile Crime Prevention Council	209,281	205,084	205,084	205,084	-	0.00%
Mental Health	240,000	240,000	240,000	240,000	-	0.00%
Social Services (DSS)						
Administration	9,209,874	10,864,928	11,259,917	11,230,385	365,457	3.36%
Programs	534,281	848,225	842,278	842,278	(5,947)	-0.70%
Senior Services	1,379,499	1,660,052	1,871,472	1,758,820	98,768	5.95%
Total	**19,063,242**	**22,938,278**	**24,075,224**	**23,624,224**	**685,946**	**2.99%**
Human Services Non-Profits						
Boys & Girls Club	10,000	10,000	10,000	5,000	(5,000)	-50.00%
Christians United Outreach Center	-	-	10,000	-	-	#DIV/0!
HAVEN	10,000	5,000	10,000	2,500	(2,500)	-50.00%
Helping Hand Clinic	5,000	2,500	9,500	1,250	(1,250)	-50.00%
Johnston-Lee-Harnett Community Action	-	-	7,500	-	-	N/A
Outreach Mission Inc.	-	-	10,000	-	-	N/A
Salvation Army	10,000	7,500	10,000	2,500	(5,000)	-66.67%
Total	**35,000**	**25,000**	**67,000**	**11,250**	**(13,750)**	**-55.00%**

[1]The Buggy Factory budget has been incorporated into General Services' budget for FY 2026-27.

Exhibit 1: Budget Summary - General Fund Expenditures Continued

BUDGET CATEGORY	FY 2024-25 ACTUALS	FY 2025-26 ORIGINAL	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	$ CHANGE FROM FY 2025-26	% CHANGE FROM FY 2025-26
Education						
Lee County Schools						
Current Expense	21,507,824	22,346,630	26,752,527	25,177,205	2,830,575	12.67%
Capital Outlay	2,762,460	2,089,000	2,120,000	2,120,000	31,000	1.48%
Lottery Proceeds	1,740,659	685,000	685,000	685,000	-	0.00%
Special Allocation	768,260	-	-	-	-	0.00%
Central Carolina Community College[1]						
Current Expense	4,518,745	4,661,082	4,993,803	4,893,633	232,551	4.99%
Capital Outlay	150,000	296,000	485,000	285,000	(11,000)	-3.72%
Special Appropriation	126,376	250,000	255,000	250,000	-	0.00%
Civic Center	64,930	64,930	70,000	25,000	(39,930)	-61.50%
Total	**31,639,255**	**30,392,642**	**35,361,330**	**33,435,838**	**3,043,196**	**10.01%**
Economic/Physical Development						
Cooperative Extension	441,363	448,179	442,620	438,120	(10,059)	-2.24%
Economic Development	1,299,179	1,508,074	1,568,176	1,561,056	52,982	3.51%
Planning	746,592	768,601	827,932	827,932	59,331	7.72%
Soil & Water Conservation	160,423	176,924	186,489	184,639	7,715	4.36%
Total	**2,647,558**	**2,901,778**	**3,025,217**	**3,011,747**	**109,969**	**3.79%**
Cultural and Recreational Programs						
Libraries	1,278,548	1,822,951	2,606,533	2,058,377	235,426	12.91%
Parks and Recreation	2,681,651	3,133,026	4,075,642	3,510,326	377,300	12.04%
Total	**3,960,199**	**4,955,977**	**6,682,175**	**5,568,703**	**612,726**	**12.36%**
Cultural and Recreational Non-Profits						
Temple Theatre	7,500	7,500	10,000	1,000	(6,500)	-86.67%
Total	**7,500**	**7,500**	**10,000**	**1,000**	**(6,500)**	**-86.67%**
Debt Service						
Principal	10,767,150	11,067,250	10,681,500	10,681,500	(385,750)	-3.49%
Interest and Fees	4,637,631	4,827,503	5,053,915	5,053,915	226,412	4.69%
Capital Lease Payments	875,985	867,488	858,990	858,990	(8,498)	-0.98%
Total	**16,280,765**	**16,762,241**	**16,594,405**	**16,594,405**	**(167,836)**	**-1.00%**
Transfers Out						
Capital Project Funds	297,618	-	-	-	-	N/A
Capital Reserve Fund	950,000	1,000,000	1,030,000	1,030,000	30,000	3.00%
Farmland Preservation Fund	340,610	-	-	-	-	N/A
Solid Waste Fund	-	500,000	500,000	-	(500,000)	-100.00%
Total	**1,588,228**	**1,500,000**	**1,530,000**	**1,030,000**	**(470,000)**	**-31.33%**
Workers' Comp/Unemployment Reserve	**-**	**45,000**	**45,000**	**45,000**	**-**	**0.00%**
Total General Fund Expenditures	**110,859,015**	**119,389,086**	**136,252,010**	**127,856,002**	**8,466,916**	**7.09%**
Total General Fund Revenues	**112,420,026**	**119,389,086**	**121,208,684**	**127,856,002**	**8,466,916**	**7.09%**
Total General Fund Net	**1,561,011**	**-**	**(15,043,326)**	**-**	**-**	**0.00%**

[1]The Moore Center budget is no longer separate and is included in the CCCC current expense allocation.

Exhibit 1: Budget Summary - Other Funds

BUDGET CATEGORY	FY 2024-25 ACTUALS	FY 2025-26 ORIGINAL	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	$ CHANGE FROM FY 2025-26	% CHANGE FROM FY 2025-26
Employees' Medical Plan Fund						
Revenues	4,305,175	5,253,100	5,453,200	5,453,200	200,100	3.81%
Expenses	3,526,251	5,253,100	5,453,200	5,453,200	200,100	3.81%
Net Excess	**$ 778,924**	$ -	$ -	$ -	$ -	**N/A**
Room Occupancy Tax Fund						
Revenues	466,999	307,000	325,000	370,000	63,000	20.52%
Expenses	290,000	307,000	325,000	370,000	63,000	20.52%
Net Excess	**$ 176,999**	$ -	$ -	$ -	$ -	**N/A**
Capital Reserve Fund						
Revenues	1,429,111	3,179,312	1,786,147	1,786,147	(1,393,165)	100.00%
Expenses	1,202,473	3,179,312	1,786,147	1,786,147	(1,393,165)	100.00%
Net Excess	**$ 226,638**	$ -	$ -	$ -	$ -	**N/A**
Emergency Telephone System Fund						
Revenues	46,314	541,882	868,661	868,661	326,779	60.30%
Expenses	209,564	541,882	868,661	868,661	326,779	60.30%
Net Excess	**$ (163,250)**	$ -	$ -	$ -	$ -	**N/A**
Airport Tax Reserve Fund						
Revenues	896,890	150,000	433,404	433,404	283,404	188.94%
Expenses	150,000	150,000	433,404	433,404	283,404	188.94%
Net Excess	**$ 746,890**	$ -	$ -	$ -	$ -	**N/A**
Drug Seizure Fund						
Revenues	71,858	-	-	-	-	0.00%
Expenses	16,566	-	-	-	-	0.00%
Net Excess	**$ 55,293**	$ -	$ -	$ -	$ -	**N/A**
Representative Payee Fund						
Revenues	204,425	250,000	250,000	250,000	-	0.00%
Expenses	199,896	250,000	250,000	250,000	-	0.00%
Net Excess	**$ 4,529**	$ -	$ -	$ -	$ -	**N/A**
Fines & Forfeitures Fund						
Revenues	182,628	200,000	250,000	250,000	50,000	25.00%
Expenses	182,628	200,000	250,000	250,000	50,000	25.00%
Net Excess	$ -	$ -	$ -	$ -	$ -	**N/A**
Opioid Settlement Fund						
Revenues	743,010	448,526	430,305	430,864	(17,662)	-3.94%
Expenses	259,805	448,526	430,305	430,864	(17,662)	-3.94%
Net Excess	**$ 483,205**	$ -	$ -	$ -	$ -	**N/A**

Exhibit 1: Budget Summary - Other Funds Continued

BUDGET CATEGORY	FY 2024-25 ACTUALS	FY 2025-26 ORIGINAL	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	$ CHANGE FROM FY 2025-26	% CHANGE FROM FY 2025-26
Farmland Preservation Fund						
Revenues	340,610	-	-	-	-	0.00%
Expenses	-	-	-	-	-	0.00%
Net Excess	**$ 340,610**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
School Special Revenue Fund						
Revenues	-	-	4,456,609	4,456,609	4,456,609	NEW
Expenses	-	-	4,456,609	4,456,609	4,456,609	NEW
Net Excess	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
Solid Waste Fund						
Revenues						
User Fees	1,897,015	1,959,203	2,048,803	2,048,803	89,600	4.57%
White Goods Disposal Fees	34,709	34,000	34,000	34,000	-	0.00%
1% Surcharge on Tires	124,479	120,000	110,000	110,000	(10,000)	-8.33%
Other Revenues	34,883	50,000	100,000	100,000	50,000	100.00%
Investment Earnings	62,035	40,000	50,000	50,000	10,000	25.00%
Transfer from General Fund	-	500,000	500,000	-	(500,000)	-100.00%
Designated Reserves	-	143,732	37,050	37,050	(106,682)	-74.22%
Total Revenues	$ 2,153,120	$ 2,846,935	$ 2,879,853	$ 2,379,853	$ (467,082)	-16.41%
Expenses						
Waste Disposal Operations	297,829	348,543	372,776	372,776	24,233	6.95%
Waste Collection Operations	1,735,343	2,498,392	2,507,077	2,007,077	(491,315)	-19.67%
	$ 2,033,172	$ 2,846,935	$ 2,879,853	$ 2,379,853	$ (467,082)	-16.41%
Net Excess	**$ 119,949**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

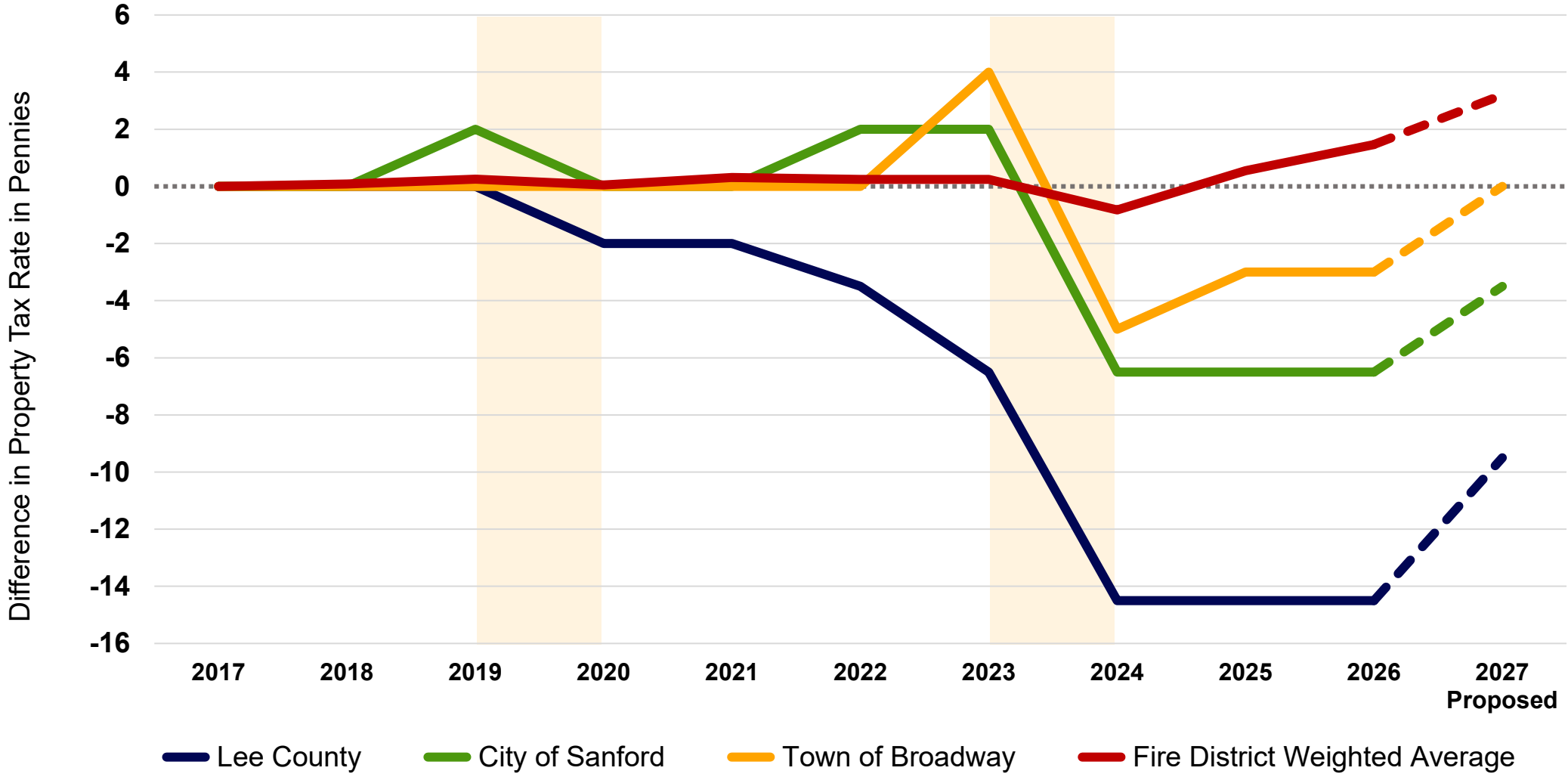
10-Year Tax Rate History

Revaluations

Governments	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Lee County	0.795	0.795	0.795	↓ 0.775	0.775	↓ 0.76	↓ 0.73	↓ 0.65	0.65	0.65	↑ 0.70
City of Sanford	0.6	0.6	↑ 0.62	0.6	0.6	↑ 0.62	0.62	↓ 0.535	0.535	0.535	↑ 0.565
Town of Broadway	0.49	0.49	0.49	0.49	0.49	0.49	↑ 0.53	↓ 0.44	↑ 0.46	0.46	↑ 0.49

Fire Districts	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Cape Fear	0.100	↑ 0.102	↑ 0.112	↓ 0.112	↑ 0.121	0.121	0.121	↓ 0.111	↑ 0.127	↑ 0.144	↑ 0.156
Carolina Trace	0.097	0.097	0.097	↑ 0.104	↑ 0.115	0.115	0.115	↑ 0.125	↑ 0.128	↑ 0.141	↑ 0.154
Clearwater	0.187	0.187	0.187	0.187	0.187	↓ 0.121	0.121	↓ 0.111	↑ 0.127	↑ 0.144	↑ 0.156
Deep River	0.125	0.125	0.125	↓ 0.115	0.115	0.115	0.115	↓ 0.091	↑ 0.108	0.108	0.108
Lemon Springs	0.096	0.096	0.096	0.096	0.096	0.096	0.096	↓ 0.072	↑ 0.102	↑ 0.103	↑ 0.138
Northview	0.087	0.087	0.087	↓ 0.080	0.080	0.080	0.080	0.080	↑ 0.090	↑ 0.094	↑ 0.104
Tramway	0.089	↑ 0.093	↑ 0.096	0.096	0.096	0.096	0.096	↓ 0.077	↑ 0.082	↑ 0.107	↑ 0.137
Pocket	0.145	0.145	0.145	0.145	0.145	0.145	0.145	↓ 0.120	↑ 0.150	0.150	↑ 0.182
Weighted Avg.	**0.101**	**↑ 0.102**	**↑ 0.103**	**↓ 0.101**	**↑ 0.104**	**↓ 0.103**	**0.103**	**↓ 0.093**	**↑ 0.106**	**↑ 0.116**	**↑ 0.133**

Cumulative Changes in Property Tax Rates Since FY 2016-17



Revaluations (Effective Jan 1st of 2019 & 2023)

Requested Public School Funding and Performance Data

Historical Allocations to Lee County Public Schools 1
Lee County Public School Student Populations by School Level 2
2024-25 School Report Cards 3
Historical Grade Level Proficiency Data 4
Historical College and Career Readiness Data 5

Prepared for Lee County Board of Commissioners Budget Work Session - June 3, 2026
Prepared by Ben McQueary, Budget and Management Analyst

Historical Allocations to Lee County Public Schools

Allocation Type	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Current Expense	16,312,278	16,862,278	17,512,278	17,862,278	18,912,278	18,912,278	19,290,524
Special Allocation	-	-	-	-	-	-	-
Total Current Expense	**16,312,278**	**16,862,278**	**17,512,278**	**17,862,278**	**18,912,278**	**18,912,278**	**19,290,524**
Capital Outlay[1]	1,337,445	1,347,506	1,347,506	1,347,506	1,347,506	1,600,506	1,357,506
Special Allocation	-	-	-	-	-	-	-
Total Capital Outlay	**1,337,445**	**1,347,506**	**1,347,506**	**1,347,506**	**1,347,506**	**1,600,506**	**1,357,506**
Total Students	**10,096**	**10,070**	**10,060**	**10,001**	**10,121**	**9,699**	**9,727**
CE Per Pupil	1,616	1,675	1,741	1,786	1,869	1,950	1,983
CAP Per Pupil	132	134	134	135	133	165	140
Total Per Pupil	**1,748**	**1,808**	**1,875**	**1,921**	**2,002**	**2,115**	**2,123**
% Inc. YoY	-	3.4%	3.7%	2.5%	4.2%	5.7%	0.4%

Allocation Type	2022-23	2023-24	2024-25	2025-26	2026-27 Continuation	2026-27 Recommended
Current Expense	19,610,524	20,134,024	21,507,824	22,346,630	24,153,816	25,177,205
Special Allocation	-	-	-	857,186	-	-
Total Current Expense	**19,610,524**	**20,134,024**	**21,507,824**	**23,203,816**	**25,177,205**	**25,177,205**
Capital Outlay[1]	1,347,500	1,347,500	1,994,200	2,089,000	2,120,000	2,120,000
Special Allocation	-	785,000	768,261	1,035,751	-	-
Total Capital Outlay	**1,347,500**	**2,132,500**	**2,762,461**	**3,124,751**	**2,120,000**	**2,120,000**
Total Students	**9,852**	**9,788**	**9,982**	**9,984**	**9,984**	**9,984**
CE Per Pupil	1,991	2,057	2,155	2,324	2,419	2,522
CAP Per Pupil	137	218	277	313	212	212
Total Per Pupil	**2,127**	**2,275**	**2,431**	**2,637**	**2,632**	**2,734**
% Inc. YoY	0.2%	6.9%	6.9%	8.5%	-0.2%[2]	7.9%

[1] Does not include Lottery Funds

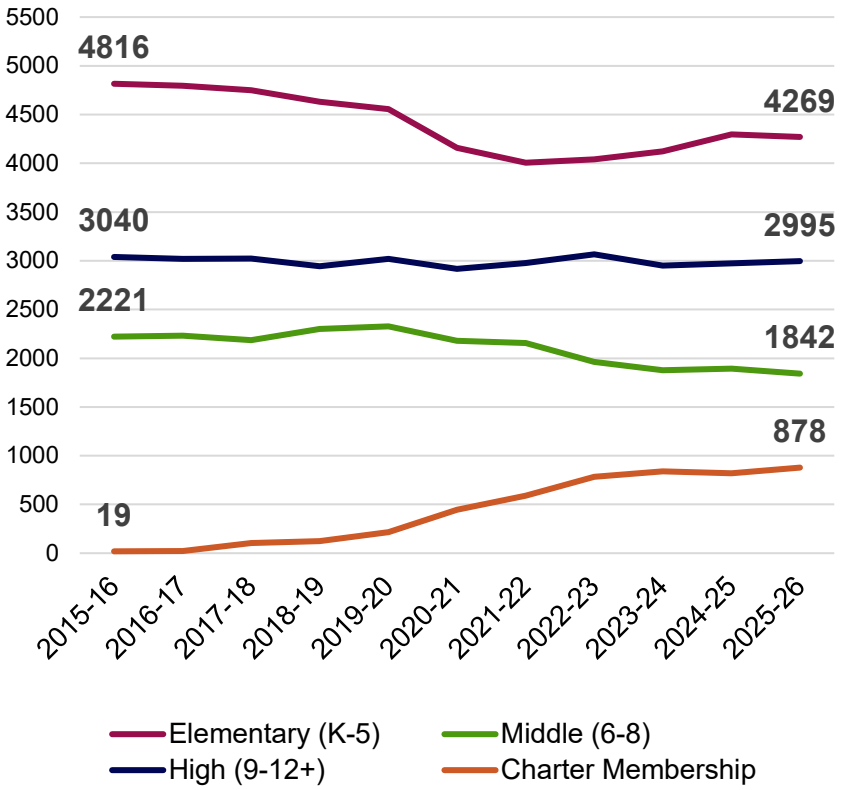
[2] Current Expense Per Pupil is up 4.1% in the continuation budget for FY 2026-27. The YoY total per pupil expenditure is down due to the one-time capital allocation for pod relocations in FY 2025-26.

Lee County Public School Student Populations by School Level (Best 1 of 2 ADM)

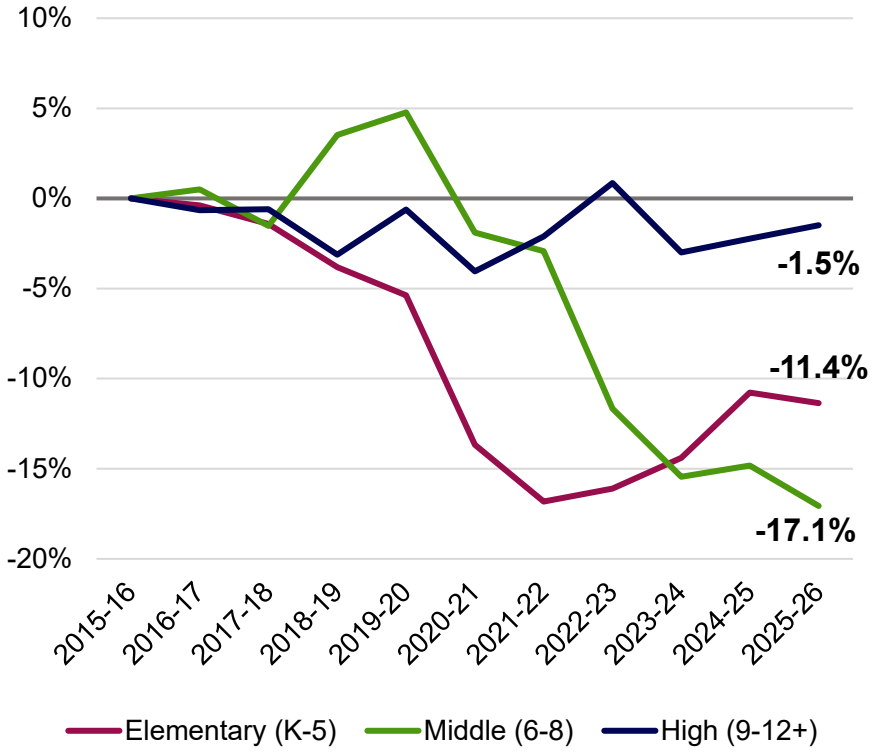
The Best 1 of 2 Average Daily Membership (ADM) report compares a school's ADM for Month 1 and Month 2 by grade level. It reports the higher (best) ADM for each grade level and then is totaled by grade level across the Public-School Unit (PSU). Effective July 1, 2024, PSUs will receive initial funding allotments based on the prior year's Best 1 of 2 ADM Report.

Grade Level	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary (K-5)	4,816	4,797	4,748	4,632	4,557	4,158	4,006	4,041	4,123	4,297	4,269
Middle (6-8)	2,221	2,232	2,187	2,299	2,327	2,179	2,156	1,962	1,878	1,892	1,842
High (9-12+)	3,040	3,020	3,022	2,945	3,021	2,917	2,976	3,066	2,949	2,972	2,995
Charter Membership	19	21	103	125	216	445	589	783	838	821	878
Total Students	**10,096**	**10,070**	**10,060**	**10,001**	**10,121**	**9,699**	**9,727**	**9,852**	**9,788**	**9,982**	**9,984**

Lee County Public School Student Populations by School Level



Total Percent Change in Student Populations: 2015-16 to 2025-26



2024-25 School Report Cards

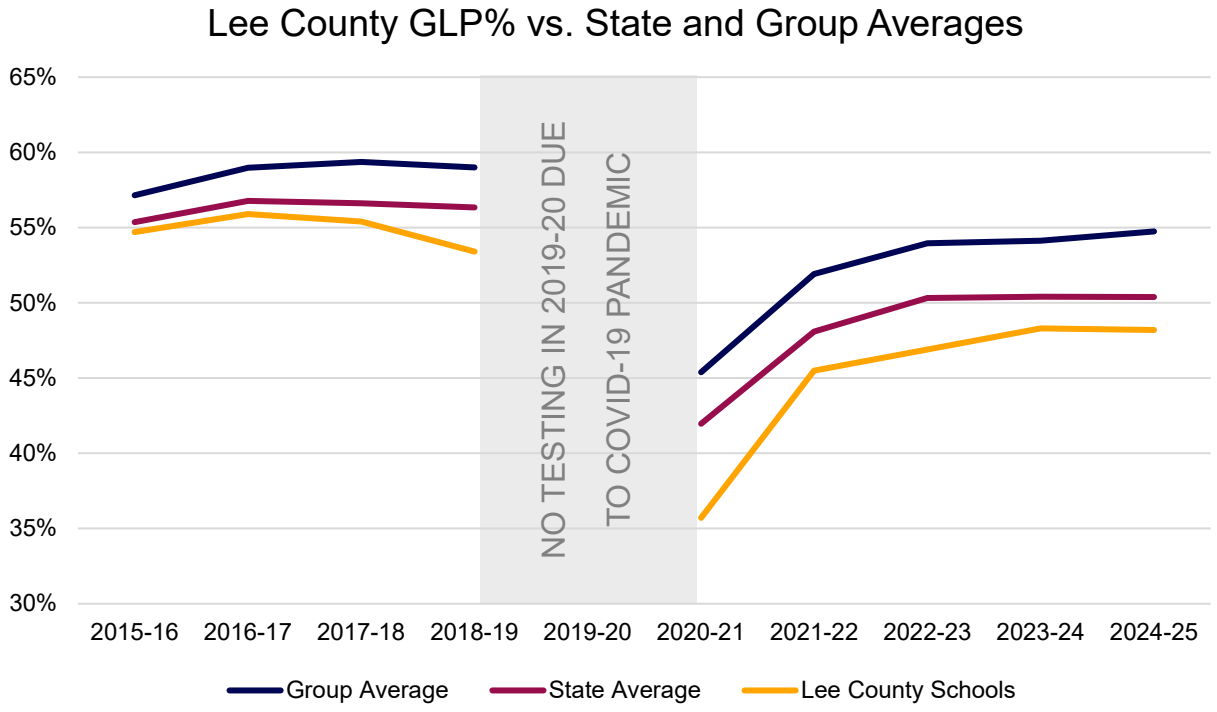
The Growth Score for a school is generated using EVAAS. EVAAS is a value-added growth model that uses EOG (math, ELA/reading, and science) and EOC (NC Math 1, English II, and Biology) assessment data to measure the amount of growth groups of students make in a year. EVAAS calculates a composite index of growth, known as School-wide Accountability Growth Composite, which determines the designation of the school. There are 3 designations of growth: 1) Exceeds Expected Growth, 2) Meets Expected Growth, and 3) Does Not Meet Expected Growth.

School Name	School Perf. Grade	Overall EVAAS Growth Status	Reading EVAAS Growth Status	Math EVAAS Growth Status
Broadway Elementary	D	Met	Met	Exceeded
BT Bullock Elementary	C	Met	Met	Met
Deep River Elementary	C	Met	Met	Met
Greenwood Elementary	C	Not Met	Met	Not Met
J Glenn Edwards Elementary	C	Not Met	Met	Not Met
J R Ingram Jr Elementary	C	Met	Met	Met
Tramway Elementary	B	Not Met	Met	Not Met
WB Wicker Elementary	D	Met	Not Met	Met
East Lee Middle	F	Not Met	Not Met	Not Met
West Lee Middle	D	Exceeded	Exceeded	Exceeded
SanLee Middle School	C	Exceeded	Exceeded	Met
Lee County High	D	Not Met	N/A	N/A
Southern Lee High School	D	Not Met	N/A	N/A
Lee Early College	A	Met	N/A	N/A
Floyd L Knight Children Center	ALT	N/A	N/A	N/A
Bragg Street Academy	ALT	N/A	N/A	N/A

Level 3 - Grade Level Proficiency (%): Composite of All Grades and Subjects

Students at this level demonstrate sufficient understanding of grade-level content standards though some support may be needed to engage with content at the next grade/course.

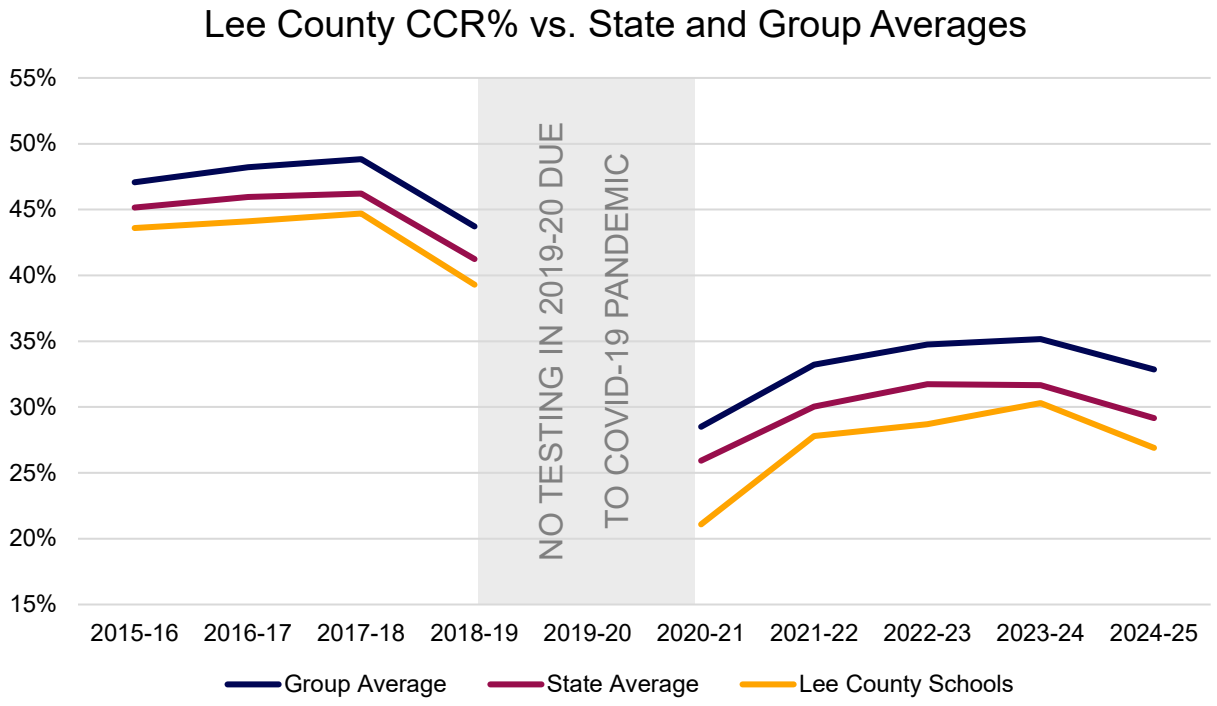
LEA NAME	2015-16	2016-17	2017-18	2018-19	2020-21	2021-22	2022-23	2023-24	2024-25
Carteret	68.4	69.4	70.3	72.7	61.1	65.5	66.7	66.2	67.5
Wake	67.9	67.2	65.7	65.2	55.4	61.4	63.4	64.2	64.4
Moore	60.9	62.5	61.9	61.0	51.9	56.6	60.3	62.4	63.7
Haywood	66.8	68.0	66.8	64.2	56.3	63.4	64.6	65.4	62.6
Chatham	57.0	61.2	61.8	62.4	47.9	56.9	58.4	57.8	60.3
Pender	61.1	63.3	61.1	62.0	51.5	55.0	58.7	59.4	59.0
Surry	66.1	67.2	66.2	64.9	52.5	58.0	59.4	58.1	57.7
Rutherford	59.1	60.6	62.8	62.5	43.6	54.0	59.0	58.0	57.1
Wilkes	56.8	60.3	60.3	61.0	53.6	57.9	59.5	57.8	56.4
Wilson	47.4	48.5	57.6	57.2	40.0	49.8	55.2	56.1	56.4
Stanly	56.1	57.5	54.1	57.3	41.1	47.4	48.3	51.2	55.7
Group Average	57.2	59.0	59.4	59.0	45.4	51.9	54.0	54.1	54.7
State Average	55.4	56.8	56.6	56.3	42.0	48.1	50.3	50.4	50.4
Randolph	54.7	56.1	56.7	55.5	42.9	45.5	47.3	46.8	49.5
Lee	54.7	55.9	55.4	53.4	35.7	45.5	46.9	48.3	48.2
Rockingham	52.5	57.2	57.8	55.3	39.9	47.9	48.7	48.2	45.7
Harnett	49.8	51.4	51.2	51.6	36.6	40.5	42.1	42.6	44.2
Granville	49.9	52.2	51.8	48.9	32.8	40.0	41.1	41.4	43.1
Duplin	42.5	44.0	47.7	48.0	28.7	37.3	37.7	36.3	39.1



Levels 4&5 – College and Career Ready (%): Composite of All Grades and Subjects

Students at this level demonstrate at least thorough understanding of grade-level content standards and are on track for career and college.

LEA NAME	2015-16	2016-17	2017-18	2018-19	2020-21	2021-22	2022-23	2023-24	2024-25
Wake	59.6	58.8	57.8	52.5	39.8	44.4	46.8	47.7	46.7
Carteret	59.1	59.7	61.1	57.6	41.6	46.8	47.3	47.4	45.5
Moore	51.7	53.2	52.6	46.8	35.0	39.2	41.1	43.3	42.0
Haywood	56.8	56.9	56.4	48.8	37.6	43.4	44.8	45.8	39.5
Chatham	47.8	50.7	51.6	47.5	30.9	38.4	39.7	39.0	39.2
Pender	51.2	52.7	51.5	47.7	35.1	37.1	39.7	41.2	38.2
Surry	55.1	56.1	55.5	49.2	33.5	36.5	38.0	37.3	34.6
Stanly	45.8	46.6	44.3	41.0	24.4	29.5	30.7	32.6	33.3
Wilkes	46.7	48.3	48.9	44.9	33.1	36.5	37.9	36.8	33.1
Group Average	47.1	48.2	48.8	43.7	28.5	33.2	34.7	35.2	32.8
Rutherford	47.1	47.6	51.3	45.6	25.8	31.7	35.4	35.0	31.0
Wilson	37.8	38.7	44.2	39.6	21.9	28.2	32.3	32.9	30.9
State Average	45.2	46.0	46.2	41.2	25.9	30.0	31.7	31.7	29.2
Randolph	45.4	46.0	47.2	41.1	27.1	29.0	30.5	29.8	28.0
Lee	43.6	44.1	44.7	39.3	21.1	27.8	28.7	30.3	26.9
Rockingham	42.9	45.4	45.5	39.5	23.1	29.2	29.9	28.9	25.1
Harnett	39.9	40.7	41.4	37.0	21.6	24.3	25.5	25.5	23.8
Granville	37.6	39.9	39.3	32.8	17.1	21.9	21.6	23.3	21.1
Duplin	32.2	34.4	36.8	32.3	15.9	20.8	20.8	20.8	19.5





LCG

LEE COUNTY GOVERNMENT

Tax Office

FY 2027 - Tax Base Estimate

106 Hillcrest Drive
Sanford, NC 27330

April 8, 2026

Prepared by: Michael D. Brown
Tax Administrator

INTRODUCTION

Contents of this report provide an estimated fiscal year 2027 tax base figure for Lee County, City of Sanford, Town of Broadway and all of the county's fire districts. Estimates from previous years also are provided. The fiscal year 2027 tax base estimate is up from that of the prior fiscal year due to continued growth in the county. Values have increased in real property, public utility and registered motor vehicles. Personal property is down this fiscal year. Potential discoveries, GAP bills, present-use value rollbacks and compliance reviews are not considered in this estimate.

Lee County's reappraisal was effective January 1, 2023. Informal appeals for the 2026 tax year are complete at this time. Additional appeals to the Board of Equalization and Review (BOER) are expected as well as appeals to the NC Property Tax Commission (PTC). Consideration of additional appeals has been given in providing this estimate.

Factors that need to be considered when estimating the tax base are:

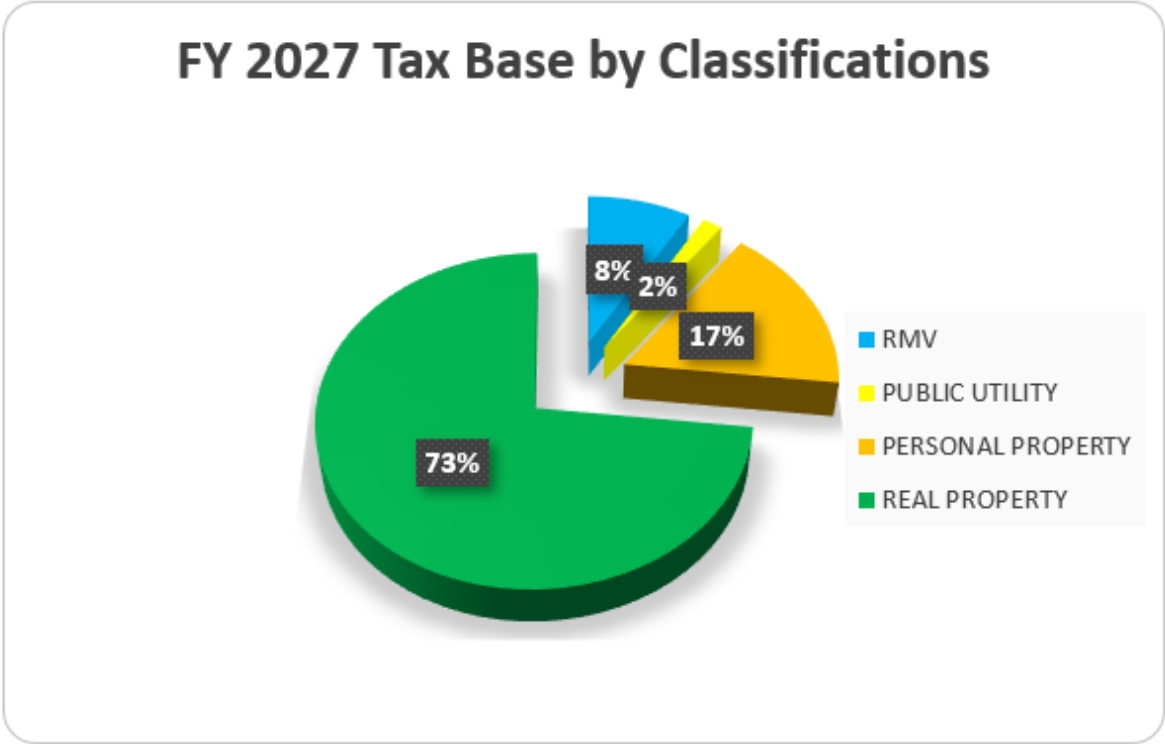
- Property that qualifies for builders' inventory
- The number and value amount of anticipated appeals to the BOER & PTC
- Next fiscal year's releases and refunds for 2026 values
- The anticipated amount of value loss from new exemptions & present use deferments
- The Tag & Tax method of collecting taxes for registered vehicles
- The state of the economy
- Changes in legislation from previous year(s)
- Historical trends

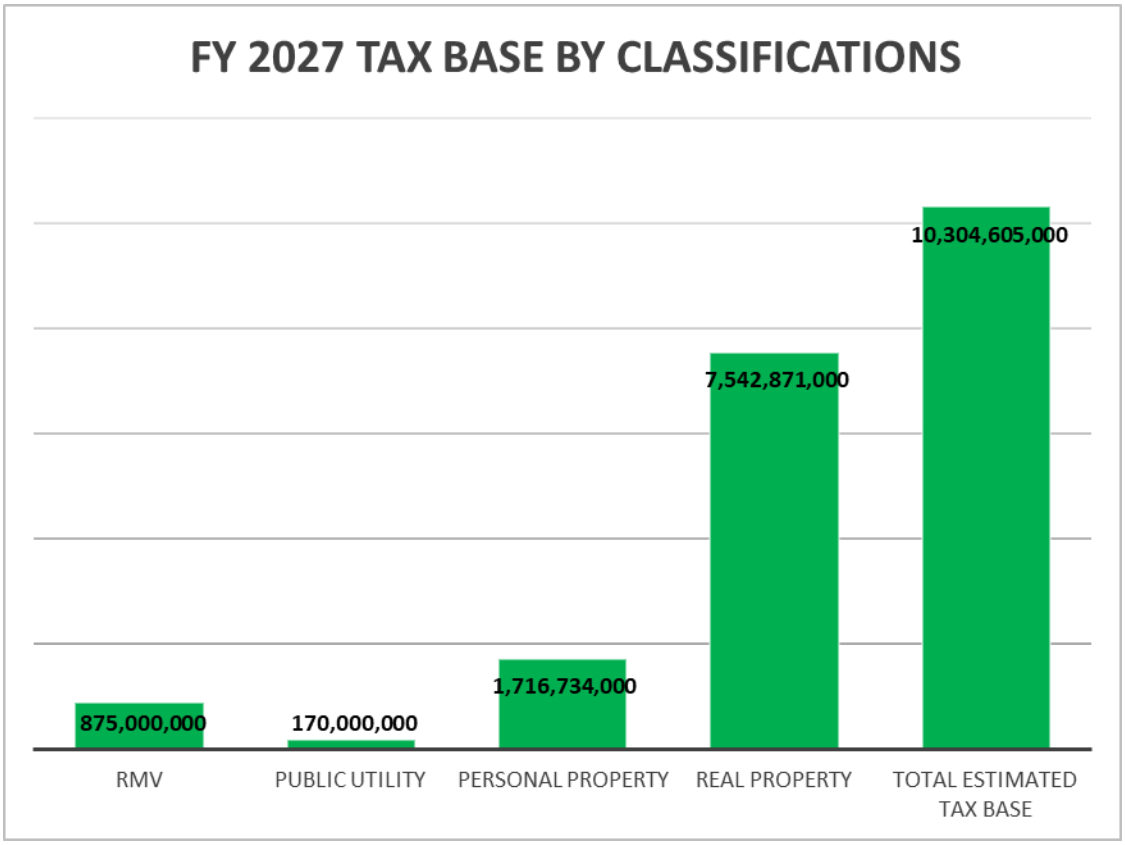
Estimating these factors is complex and involves predicting unknown variables. Therefore, the history, current economic condition, and the year in which the estimate is effective should be scrutinized. For example, in the year of a reappraisal, it is probable that there will be more valuation appeals. Typically, in years following a reappraisal, there will likely be fewer appeals but this could still result in a lower than actual tax base.

FY 2027 Tax Base Estimate

RMV/TAG & TAX TOGETHER	875,000,000
TOTAL RMV	**875,000,000**
PUBLIC SERVICE/UTILITY	170,000,000
TOTAL PUBLIC UTILITY	**170,000,000**
PERSONAL VALUE	1,765,965,000
LESS EXEMPT	(44,231,000)
LESS ABATEMENTS & APPEALS	(5,000,000)
TOTAL PERSONAL	**1,716,734,000**
REAL VALUE	8,987,559,000
LESS EXEMPTIONS	(1,064,999,000)
LESS PRESENT USE DEFERRED	(374,689,000)
LESS ABATEMENTS & APPEALS	(5,000,000)
TOTAL REAL	**7,542,871,000**
TOTAL ESTIMATED BASE	**10,304,605,000**

Charts


FY 2027 Tax Base by Classifications
8%
2%
17%
73%
RMV
PUBLIC UTILITY
PERSONAL PROPERTY
REAL PROPERTY


FY 2027 TAX BASE BY CLASSIFICATIONS
875,000,000
170,000,000
1,716,734,000
7,542,871,000
10,304,605,000
RMV
PUBLIC UTILITY
PERSONAL PROPERTY
REAL PROPERTY
TOTAL ESTIMATED TAX BASE

Top Personal Property Taxpayers

PROPERTY OWNER	ACCT #	DISTRICT	2025 VALUES	2026 VALUES	NET INCREASE - DECREASE
WYETH HOLDINGS CORPORATION	139095	FNV	515,672,148	501,672,763	-13,999,385
BHARAT FORGE ALUMINUM USA INC	164735	CSF	135,637,332	135,901,985	264,653
GILDAN YARNS LLC FKA FRONTIER YARNS INC	164599	CSF	95,944,966	103,714,669	7,769,703
ASTELLAS GENE THERAPIES INC FKA AUDENTES THERAPEUTICS INC	180221	CSF	95,633,230	57,364,961	-38,268,269
VULCAN MATERIALS	185032	FDR	50,093,814	56,138,249	6,044,435
CATERPILLAR INC (5000 WOMACK RD)	79658-7965809	FNV	47,945,353	49,478,782	1,533,429
PFIZER (NORTH CAROLINA) LLC	181141	CSF	49,996,418	44,775,002	-5,221,416
PILGRIM'S PRIDE CORP	121069	FWS	49,918,290	43,627,969	-6,290,321
PENTAIR WATER POOL & SPA, INC	7140	CSF	33,837,816	36,883,027	3,045,211
HOLDACACHA MANAGEMENT, LLC	172919	AAD	21,185,097	36,225,379	15,040,282
CATERPILLAR INC (5016 WOMACK RD)	79658-55498	FNV	38,019,020	32,851,376	-5,167,644
MOEN	9709	CSF	24,294,646	25,822,381	1,527,735
WYNN SITE DEVELOPMENT INC	123432	FBW	22,515,196	23,154,261	639,065
TYSON FOODS	53114	CSF	24,228,829	22,414,202	-1,814,627
AMERICAN LEASING COMPANY LLC FKA E & R MOORE FAMILY LMTD	173041	CSF	22,352,676	20,370,556	-1,982,120
NOBLE OIL	46303	FNV	19,116,093	19,428,745	312,652
SANFORD CONTRACTORS INC	80937	FTW	17,379,643	18,203,670	824,027
GKN (PRECISION FORMING)	918	FNV	17,613,626	17,240,354	-373,272
TVP AIRCRAFT SOLUTIONS INC TRUSTEE C/O CENTURION AVIATION	188422	AAD		14,000,000	14,000,000
DLP CENTRAL CAROLINA MEDICAL CENTER LLC	18692	CSF	14,297,290	13,733,413	-563,877
MARTIN MARIETTA MATERIALS INC	7478	FLS	11,965,744	12,877,953	912,209
THE CHALLENGE PRINTING CO	82901	FNV	8,114,748	8,607,319	492,571
LTR PRODUCTS LLC	177066	CSF	10,340,156	8,471,370	-1,868,786
AIR SYSTEM COMPONENTS DBA TRION/ENVIRCO	26201	CSF	3,233,943	7,095,374	3,861,431
CATERPILLAR INC (BOONE TRAIL RD)	79658-30755	CSF	8,226,711	7,045,966	-1,180,745
KYOWA KIRIN NORTH AMERICA MANUFACTURING	188585	CSF	-	6,778,971	6,778,971
LUIHN AIR, LLC	177040	AAD	7,300,000	6,750,000	-550,000
TRUE LUMBER COMPANY INC	181231	FNV	7,296,586	6,579,249	-717,337
ARDEN COMPANIES	56492	CSF	5,679,568	4,893,658	-785,910
WAL-MART STORES EAST INC	57713	CSF	1,506,554	4,847,866	3,341,312
LEE BRICK	6696	FNV	4,495,520	4,505,242	9,722
STEEL AND PIPE CORP	9957	FNV	2,720,122	4,321,675	1,601,553
PARKDALE MILLS INC	87865	CSF	4,689,629	4,225,628	-464,001
CORE-MARK US LLC	152092	CSF	4,186,248	3,746,565	-439,683
FLYING SUCCESS LLC	151927	AAD	2,650,000	3,600,000	950,000
MERIDIAN WASTE ACQUISITIONS LLC	184830	FWS	3,127,516	3,269,815	142,299
DESCO INDUSTRIES INC	120799	CSF	2,884,740	2,887,263	2,523
FOUR C MACHINERY LLC	153784	FBW	1,566,256	2,513,588	947,332
THOMAS, GARY MILTON	10829	FBW	2,299,970	2,483,343	183,373
SHEETZ OF NORTH CAROLINA (JEFFERSON DAVIS)	185797	CSF	2,358,523	2,432,489	73,966
CARTER LUMBER OF THE SOUTH INC	157414	CSF	3,072,118	2,418,488	-653,630
GROSS, JOHN HARRINGTON	37075	FCT	2,126,972	2,345,594	218,622
AMERICOLD LOGISTICS LLC DBA CLOVERLEAF COLD STORAGE	143167	CSF	4,975,692	2,326,801	-2,648,891
SHELTON AVIATION II LLC	155346	AAD	1,702,155	2,281,796	579,641
CHARLES R UNDERWOOD, INC	143592	CSF	2,189,314	2,240,749	51,435
MAKO MEDICAL DBA JC AVIATION LLC	168865	AAD	2,295,000	2,210,000	-85,000
PCC AIRFOILS INC	23131	FNV	1,919,680	2,164,961	245,281
GRP INC - SAILFISH CAPITAL LLC	134407	AAD	2,250,000	2,100,000	-150,000
P3 FARMING LLC	188827	FBW	-	2,080,917	2,080,917
SANFORD HEALTH & REHAB CO	115639	FDR	1,778,046	2,053,505	275,459

FY 2026 District Estimates

	RMV	PUBLIC UTILITY	PERSONAL	REAL	TOTAL	% OF PRIOR
CSF						
FY 27	375,000,000	70,000,000	767,554,800	3,974,700,000	5,187,254,800	104.87%
FY 26	350,000,000	65,000,000	797,334,000	3,733,809,000	4,946,143,000	107.03%
FY 25	300,000,000	59,000,000	740,384,000	3,521,769,000	4,621,153,000	110.26%
FY 24	280,000,000	56,200,000	676,266,200	3,178,769,700	4,191,235,900	136.76%
FY 23	255,000,000	52,500,000	494,895,700	2,262,293,900	3,064,689,600	104.92%
FY 22	228,000,000	52,700,000	464,710,000	2,175,584,000	2,920,994,000	103.46%
FY 21	211,000,000	52,734,000	454,576,300	2,105,051,800	2,823,362,100	102.88%
FY 20	216,700,000	53,500,000	465,229,000	2,008,774,100	2,744,203,100	106.72%
CBD						
FY 27	3,000,000		7,373,000	81,459,000	91,832,000	101.29%
FY 26	2,800,000		7,146,000	80,720,000	90,666,000	98.60%
FY 25	2,800,000		8,897,000	80,257,000	91,954,000	102.02%
FY 24	3,000,000		7,687,900	79,446,400	90,134,300	121.73%
FY 23	2,500,000		6,956,500	64,588,900	74,045,400	102.67%
FY 22	1,900,000		6,997,400	63,223,300	72,120,700	100.33%
FY 21	1,800,000		7,307,300	62,776,600	71,883,900	99.36%
FY 20	2,600,000		8,284,300	61,461,500	72,345,800	122.99%
CBW						
FY 27	19,000,000	1,100,000	3,778,000	132,014,000	155,892,000	101.75%
FY 26	18,000,000	1,400,000	3,038,000	130,774,000	153,212,000	102.37%
FY 25	17,000,000	1,400,000	3,162,000	128,099,000	149,661,000	106.73%
FY 24	15,000,000	980,000	3,198,200	121,046,200	140,224,400	135.23%
FY 23	14,000,000	1,000,000	3,416,400	85,277,600	103,694,000	105.01%
FY 22	13,000,000	1,340,000	1,872,300	82,537,600	98,749,900	104.52%
FY 21	12,200,000	1,396,000	1,843,100	79,036,600	94,475,700	101.41%
FY 20	11,700,000	1,400,000	2,068,200	77,996,900	93,165,100	103.32%
FBW						
FY 27	79,000,000	13,000,000	51,934,000	481,556,000	625,490,000	101.87%
FY 26	75,000,000	13,000,000	51,776,000	474,235,000	614,011,000	103.67%
FY 25	66,000,000	13,500,000	48,587,000	464,189,000	592,276,000	101.85%
FY 24	59,000,000	19,100,000	45,846,900	457,545,400	581,492,300	136.83%
FY 23	55,000,000	18,500,000	39,606,500	311,860,900	424,967,400	108.11%
FY 22	49,000,000	17,940,000	31,392,400	294,747,700	393,080,100	102.95%
FY 21	45,000,000	17,892,000	32,714,200	286,228,700	381,834,900	99.53%
FY 20	45,800,000	17,400,000	37,986,800	282,448,100	383,634,900	103.60%
FCT						
FY 27	67,000,000	7,000,000	5,532,000	642,670,000	722,202,000	103.61%
FY 26	64,000,000	7,000,000	5,129,000	620,881,000	697,010,000	103.64%
FY 25	55,000,000	7,000,000	5,110,000	605,404,000	672,514,000	102.35%
FY 24	54,000,000	5,700,000	5,793,000	591,590,000	657,083,000	145.27%
FY 23	50,000,000	6,000,000	5,633,800	390,674,900	452,308,700	102.11%
FY 22	47,000,000	5,710,000	5,805,600	384,426,800	442,942,400	101.93%
FY 21	44,000,000	5,711,000	5,165,500	379,680,500	434,557,000	100.35%
FY 20	44,000,000	5,500,000	5,253,800	378,287,400	433,041,200	99.08%

	RMV	PUBLIC UTILITY	PERSONAL	REAL	TOTAL	% OF PRIOR
FCW						
FY 27	4,000,000	600,000	1,741,000	45,303,000	51,644,000	101.67%
FY 26	4,000,000	600,000	1,300,000	44,896,000	50,796,000	101.90%
FY 25	4,000,000	300,000	1,220,000	44,331,000	49,851,000	108.59%
FY 24	4,000,000	245,000	1,083,100	40,579,700	45,907,800	134.99%
FY 23	3,500,000	200,000	1,291,400	29,016,500	34,007,900	102.49%
FY 22	3,000,000	230,000	1,165,100	28,786,500	33,181,600	114.40%
FY 21	2,700,000	216,000	1,285,800	24,802,400	29,004,200	105.24%
FY 20	2,500,000	223,000	1,166,500	23,670,000	27,559,500	107.73%
FDR						
FY 27	48,000,000	18,000,000	230,181,000	349,249,000	645,430,000	109.39%
FY 26	49,000,000	18,000,000	183,446,000	339,563,000	590,009,000	109.92%
FY 25	42,000,000	16,000,000	149,007,000	329,741,000	536,748,000	103.01%
FY 24	40,000,000	12,200,000	147,653,200	321,217,000	521,070,200	139.15%
FY 23	36,000,000	11,000,000	102,275,000	225,179,400	374,454,400	110.86%
FY 22	32,500,000	10,670,000	73,727,500	220,886,600	337,784,100	109.12%
FY 21	30,500,000	10,505,000	51,463,300	217,076,800	309,545,100	101.47%
FY 20	30,100,000	10,000,000	52,408,100	212,557,700	305,065,800	111.36%
FLS						
FY 27	92,000,000	12,000,000	32,721,000	547,293,000	684,014,000	104.01%
FY 26	86,000,000	12,000,000	31,274,000	528,366,000	657,640,000	105.09%
FY 25	77,000,000	11,250,000	32,971,000	504,549,000	625,770,000	105.35%
FY 24	70,000,000	8,000,000	32,700,800	483,275,100	593,975,900	148.98%
FY 23	65,000,000	8,000,000	30,235,600	295,449,000	398,684,600	105.63%
FY 22	59,800,000	8,240,000	27,563,300	281,841,300	377,444,600	104.09%
FY 21	55,000,000	8,320,000	26,232,700	273,054,400	362,607,100	101.13%
FY 20	55,000,000	8,300,000	25,544,700	269,714,000	358,558,700	102.58%
FNV						
FY 27	29,000,000	20,000,000	701,020,000	410,656,000	1,160,676,000	100.01%
FY 26	31,000,000	21,000,000	698,470,000	410,103,000	1,160,573,000	100.11%
FY 25	33,000,000	19,500,000	709,066,000	397,786,000	1,159,352,000	102.91%
FY 24	32,000,000	20,000,000	691,841,000	382,748,200	1,126,589,200	107.19%
FY 23	31,000,000	19,750,000	698,362,700	301,938,200	1,051,050,900	106.27%
FY 22	25,300,000	20,760,000	650,109,100	292,910,900	989,080,000	138.64%
FY 21	18,500,000	20,753,000	402,778,800	271,376,700	713,408,500	106.44%
FY 20	19,100,000	18,500,000	374,339,900	258,294,100	670,234,000	119.62%
FTW						
FY 27	108,000,000	18,000,000	38,867,000	678,465,000	843,332,000	101.67%
FY 26	107,000,000	18,000,000	37,662,000	666,791,000	829,453,000	102.96%
FY 25	91,000,000	16,000,000	37,290,000	661,350,000	805,640,000	103.63%
FY 24	83,000,000	10,200,000	37,591,400	646,650,300	777,441,700	139.86%
FY 23	79,000,000	10,750,000	36,307,900	429,820,800	555,878,700	103.31%
FY 22	70,800,000	10,070,000	34,858,100	422,355,400	538,083,500	102.90%
FY 21	65,000,000	10,148,000	36,237,200	411,512,200	522,897,400	102.51%
FY 20	64,300,000	9,700,000	34,789,500	401,323,800	510,113,300	105.74%

	RMV	PUBLIC UTILITY	PERSONAL	REAL	TOTAL	% OF PRIOR
FWP						
FY 27	41,000,000	6,000,000	8,284,000	283,946,000	339,230,000	103.03%
FY 26	39,000,000	6,000,000	8,168,000	276,093,000	329,261,000	103.42%
FY 25	34,000,000	5,500,000	8,272,000	270,590,000	318,362,000	104.74%
FY 24	32,000,000	6,100,000	6,743,600	259,102,700	303,946,300	141.51%
FY 23	30,000,000	6,000,000	5,882,800	172,900,100	214,782,900	103.67%
FY 22	26,400,000	5,710,000	5,127,900	169,943,400	207,181,300	101.92%
FY 21	24,500,000	5,652,000	5,402,100	167,731,800	203,285,900	101.55%
FY 20	25,200,000	5,400,000	4,198,800	165,379,000	200,177,800	103.59%
FWS						
FY 27	10,000,000	750,000	48,840,000	114,675,000	174,265,000	95.43%
FY 26	12,000,000	1,000,000	55,840,000	113,778,000	182,618,000	97.55%
FY 25	9,000,000	1,000,000	64,720,000	112,477,000	187,197,000	99.90%
FY 24	9,000,000	2,900,000	71,112,000	104,364,100	187,376,100	114.59%
FY 23	8,500,000	2,750,000	72,555,400	79,709,100	163,514,500	101.44%
FY 22	8,000,000	1,700,000	72,220,900	79,276,200	161,197,100	98.66%
FY 21	7,900,000	1,753,000	74,935,800	78,799,400	163,388,200	98.15%
FY 20	7,700,000	3,000,000	79,290,300	76,483,100	166,473,400	108.47%
AAD						
FY 27			169,693,000		169,693,000	144.06%
FY 26			117,795,000		117,795,000	100.95%
FY 25			116,685,000		116,685,000	100.10%
FY 24			116,568,100		116,568,100	160.40%
FY 23			72,672,600		72,672,600	140.64%
FY 22			51,671,700		51,671,700	146.16%
FY 21			35,353,200		35,353,200	92.22%
FY 20			38,334,900		38,334,900	127.74%

HISTORICAL ANALYSIS

Tax Base Projection Analysis

	Real	Personal	Utilities	RMV	Total	% Change
2026-27 Projected	**7,542,871,000**	**1,716,734,000**	**170,000,000**	**875,000,000**	**10,304,605,000**	**3.14%**
2025-26 Projected	7,221,421,000	1,754,860,000	165,000,000	850,000,000	9,991,281,000	5.53%
2024-25 Projected	6,912,925,000	1,680,162,000	150,000,000	725,000,000	9,468,087,000	6.81%
2023-24 Projected (Reappraisal)	6,456,081,000	1,592,279,800	141,000,000	675,000,000	8,864,360,800	32.87%
2022-23 Projected	4,501,837,400	1,414,395,300	135,000,000	620,000,000	6,671,232,700	5.03%
2021-22 Projected	4,353,969,000	1,314,067,300	133,780,000	550,000,000	6,351,816,300	7.23%
2020-21 Projected	4,218,510,200	1,064,500,100	133,697,000	507,000,000	5,923,707,300	3.14%
2019-20 Projected (Reappraisal)	4,070,718,100	1,040,126,000	131,900,000	500,800,000	5,743,544,100	6.53%

The chart below shows how the FY 2027 tax base estimate changed from the FY 2026 estimate. As stated earlier, the increase between last year's estimate and this year's estimate stems from real property, personal property, and registered motor vehicles.

Change from FY 26 to FY 27 Estimate

	FY 26 Estimate	FY 27 Estimate	% Change	$ Change
Real Property	$7,221,421,000	$7,542,871,000	104.45%	$321,450,000
Personal Property	$1,754,860,000	$1,716,734,000	97.83%	($38,126,000)
Public Utilities	$165,000,000	$170,000,000	103.03%	$5,000,000
RMVs	$850,000,000	$875,000,000	102.94%	$25,000,000
Total	$9,991,281,000	$10,304,605,000	103.14%	$313,324,000

The chart below shows actual numbers **before** adjusting for appeals and exemptions. Public utilities are estimated to be relatively flat. The categories for which we truly do not have actual numbers at this point are real property, motor vehicles, unlisted personal property and public utilities. Registered motor vehicles are assessed and collected through the tag and tax system known as NCVTS. The estimated base for vehicles is based on projected July 2025 – June 2026 vehicle values for actual renewals and LRPs. Analysis of various reports from NCVTS were utilized in estimating vehicle values for the coming year. Public utility values will be established around September 2026 from the NC DOR. At that point, we will know for certain the true value of this category. Personal property and real property reports are queried from our system, but we have no way to know the exact amount and number of real and personal property appeals at this point. Appeals for either real or personal property could impact the estimated tax base reported for budget purposes. Fortunately, there was no major legislation that impacted this tax base estimate, however that could change anytime the General Assembly is in session. The figures below do not include adjustments for refunds, releases, exemptions, deferments or additional appeals to the BOER or PTC.

*Potential Actual Values **BEFORE** Adjustments – Exemptions / Appeals*

	Estimated FY 27 Actual	Comments
Real Property	8,987,559,000	
Personal Property	1,765,965,000	
Public Utilities	170,000,000	FY 26 value
RMVs	875,000,000	Tag and Tax
Total	11,798,524,000	

LIMITATIONS

Real Property and Personal property values are semi established at the time of this tax base estimate; however, values can change during the appeal process. While we allow for appeals in the estimate, the number can change drastically. The appeal process is in progress for 2026 and it is unknown at this time the actual number of appeals or potential loss in value for appeals to the BOER and PTC. We are confident that we are making appropriate adjustments during the informal appeal process; however, there could be additional appeals to the board from those not satisfied from the informal appeal and also from those who did not file an informal appeal. Taxpayers can appeal their personal property assessment 30 days after they receive the bill – typically in July. A few unexpected appeals could be devastating to this estimate as we base the number and amount of appeals

on a historical analysis and a subjective projection for the impending fiscal year. NC DOR provides an assessment of public utility companies. We typically estimate this property classification at its value from the preceding year with some adjustment. However, we have no inclination as to what the actual value of this classification will be until the NC DOR provides us with that information in September. For registered motor vehicles we are estimating the expected assessment for the entire next fiscal year. Values are determined on a monthly basis as registrations are initialized and renewed. Vehicle sales could be unstable in the coming months, impacting the actual tax base projections. Estimating the tax base is challenging and highly subjective. The tax office provides an estimate of appeals, abatements and assessments for which it has no actual information. It is driven by history and consideration of current economic and legislative conditions.

CONCLUSION

I trust this tax base estimate fulfills the needs of Lee County Administration. Tax base estimates are challenging due to the appeal process, tag and tax system projections, new legislation and other economic factors. However, the tax office has confidence in the methodology behind its estimate and those involved in the process take every precaution possible to give an accurate and transparent tax base estimate.

Respectfully Submitted,

Michael D. Brown
Tax Administrator

ITEM #:

LEE COUNTY AGENDA ABSTRACT
BOARD OF COMMISSIONERS - SPECIAL MEETING

MEETING DATE: June 5, 2026

SUBJECT: CIP discussion

DEPARTMENT: Administration

CONTACT PERSON: Lisa Minter, County Manager

TYPE: Information

REQUEST	Discuss if there are any items of concern with the Capital Improvement Plan
BUDGET IMPACT	Depends on the Board's action
ATTACHMENTS	Requested v Recommended Projects FY27-FY31.pdf
PRIOR BOARD ACTION	The Manager presented the CIP on May 18, 2026, and the Public Hearing was held on June 1, 2026.
RECOMMENDATION	Discussion

SUMMARY

Staff wanted to allow time for any discussion that the Board might want to have on the CIP.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN 2027-2031

REQUESTED CAPITAL PROJECTS

PROJECTS BY AREA	PRIORITY	REQUESTED FISCAL YEAR FOR BOARD APPROVAL					TOTAL FIVE-YEAR FUNDING	BEYOND	OPERATING IMPACT
Lee County Schools		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL		YEAR ONE IMPACT
Southern Lee HS Auditorium and 6 Classrooms	1	14,332,450	-	-	-	-	**$ 14,332,450**	-	(5,000)
East Lee MS Gym Renovations and Classrooms	2	14,640,157	-	-	-	-	**$ 14,640,157**	-	3,000
West Lee MS Gym Renovations and Classrooms	2	14,640,157	-	-	-	-	**$ 14,640,157**	-	3,000
New Elementary School (850 Seats)	4	-	56,000,000	-	-	-	**$ 56,000,000**	-	4,900,000
Southern Lee HS Chiller and Pump Replacement	5	-	-	1,509,351	-	-	**$ 1,509,351**	-	(3,000)
SanLee MS Chiller and Pump Replacement	6	-	-	1,509,351	-	-	**$ 1,509,351**	-	-
Lee County HS Auditorium Renovation	7	-	-	8,837,434	-	-	**$ 8,837,434**	-	(8,000)
Infrastructure Updates (District-wide)	8	-	-	-	3,931,500	8,613,250	**$ 12,544,750**	33,698,750	-
Bragg Street Academy Renovation	9	-	-	-	4,818,219	-	**$ 4,818,219**	-	12,000
New Middle School	10	-	-	-	-	-	**$ -**	70,805,460	5,175,000
Lee County HS Stadium Rebuild	11	-	-	-	-	-	**$ -**	4,199,498	-
11 Projects (All County Funded)		**$ 43,612,764**	**$ 56,000,000**	**$ 11,856,136**	**$ 8,749,719**	**$ 8,613,250**	**$ 128,831,869**	**$ 108,703,708**	**$ 10,077,000**
Central Carolina Community College (CCCC)									
Moore Center- Main Building Renovation (Phase 2)	1	-	-	*No Cost to County*	-	-	**$ -**	-	538,000
ESTC Fire/EMS Training Facility	2	-	-	2,400,000	-	-	**$ 2,400,000**	-	71,800
Lee Early College Relocation (Wilkinson Hall)	3	-	-	-	*No Cost to County*	-	**$ -**	-	117,470
3 Projects (1 County Funded)		**$ -**	**$ -**	**$ 2,400,000**	**$ -**	**$ -**	**$ 2,400,000**	**$ -**	**$ 727,270**
Community Development									
O.T. Sloan Park Recreation Center	1	27,000,000	-	-	-	-	**$ 27,000,000**	-	330,000
Endor Iron Furnace Park	2	-	-	830,000	-	-	**$ 830,000**	-	185,000
O.T. Sloan Park Aquatic Center	3	-	-	-	7,075,532	-	**$ 7,075,532**	4,406,298	277,695
3 Projects (All County Funded)		**$ 27,000,000**	**$ -**	**$ 830,000**	**$ 7,075,532**	**$ -**	**$ 34,905,532**	**$ 4,406,298**	**$ 792,695**
Public Safety									
Land for New Law Enforcement Center	1	5,750,000	-	-	-		**$ 5,750,000**	-	3,345,384
New Law Enforcement Center (Jail/Sheriff's Office)	2	-	131,624,026	-	-	-	**$ 131,624,026**	-	
Emergency Management Mobile Command Post	2	700,000	-	-	-	-	**$ 700,000**	-	
3 Projects (All County Funded)		**$ 6,450,000**	**$ 131,624,026**	**$ -**	**$ -**	**$ -**	**$ 138,074,026**	**$ -**	**$ 3,345,384**

2027-2031 REQUESTED CIP TOTALS	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FIVE-YEAR TOTAL	BEYOND	OPERATING IMPACT
20 Total Projects (19 County Funded Projects)	**$ 77,062,764**	**$ 187,624,026**	**$ 15,086,136**	**$ 15,825,251**	**$ 8,613,250**	**$ 304,211,427**	**$ 113,110,006**	**$ 14,942,349**

FIVE-YEAR CAPITAL IMPROVEMENT PLAN 2027-2031

RECOMMENDED CAPITAL PROJECTS

PROJECTS BY AREA	CHANGE	RECOMMENDED FISCAL YEAR FOR BOARD APPROVAL					TOTAL FIVE-YEAR FUNDING	BEYOND	OPERATING IMPACT
Lee County Schools		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL		YEAR ONE IMPACT
Southern Lee HS Auditorium and 6 Classrooms	–	14,332,450	-	-	-	-	$ **14,332,450**	-	(5,000)
Southern Lee HS Chiller and Pump Replacement	↑	1,509,351	-	~~1,509,351~~	-	-	$ **1,509,351**	-	(3,000)
SanLee MS Chiller and Pump Replacement	↑	1,509,351	-	~~1,509,351~~	-	-	$ **1,509,351**	-	-
East Lee MS Gym Renovations and Classrooms	↓	~~14,640,157~~	15,079,362	-	-	-	$ **15,079,362**	-	3,000
West Lee MS Gym Renovations and Classrooms	↓	~~14,640,157~~	15,079,362	-	-	-	$ **15,079,362**	-	3,000
Lee County HS Auditorium Renovation	–	-	-	8,837,434	-	-	$ **8,837,434**	-	(8,000)
Infrastructure Updates (District-wide)	–	-	-	-	3,931,500	8,613,250	$ **12,544,750**	33,698,750	-
New Elementary School (850 Seats)	↓	-	~~56,000,000~~	-	-	61,192,712	$ **61,192,712**	-	4,900,000
Bragg Street Academy Renovation	↓	-	-	-	~~4,818,219~~	4,962,766	$ **4,962,766**	-	12,000
New Middle School	–	-	-	-	-	-	$ -	70,805,460	5,175,000
Lee County HS Stadium Rebuild	–	-	-	-	-	-	$ -	4,199,498	-
11 Projects (All County Funded)		$ **17,351,152**	$ **30,158,723**	$ **8,837,434**	$ **3,931,500**	$ **74,768,728**	$ **135,047,537**	$ **108,703,708**	$ **10,077,000**
Central Carolina Community College (CCCC)									
Moore Center- Main Building Renovation (Phase 2)	–	-	-	*No Cost to County*	-	-	$ -	-	538,000
ESTC Fire/EMS Training Facility	–	-	-	2,400,000	-	-	$ **2,400,000**	-	71,800
Lee Early College Relocation (Wilkinson Hall)	–	-	-	-	*No Cost to County*	-	$ -	-	117,470
3 Projects (1 County Funded)		$ -	$ -	$ **2,400,000**	$ -	$ -	$ **2,400,000**	$ -	$ **727,270**
Community Development									
O.T. Sloan Park Recreation Center	↓	~~27,000,000~~	-	-	-	-	$ -	31,300,400	330,000
Endor Iron Furnace Park	↓	-	-	~~830,000~~	-	-	$ -	906,963	185,000
O.T. Sloan Park Aquatic Center (Phase 1)	↓	-	-	-	~~7,075,532~~	-	$ -	11,912,730	277,695
3 Projects (All County Funded)		$ -	$ -	$ -	$ -	$ -	$ -	$ **44,120,093**	$ **792,695**
Public Safety									
Land for New Law Enforcement Center	↓	~~5,750,000~~	5,922,500	-	-		$ **5,922,500**	-	-
New Law Enforcement Center (Jail/Sheriff's Office)	↓	-	~~131,624,026~~	-	-	-	$ -	148,144,001	3,345,384
Emergency Management Mobile Command Post	↓	~~700,000~~	-	742,630	-	-	$ **742,630**	-	-
3 Projects (All County Funded)		$ -	$ **5,922,500**	$ **742,630**	$ -	$ -	$ **6,665,130**	$ **148,144,001**	$ **3,345,384**

2027-2031 REQUESTED CIP TOTALS	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FIVE-YEAR TOTAL	BEYOND	OPERATING IMPACT
20 Total Projects (19 County Funded Projects)	$ **17,351,152**	$ **36,081,223**	$ **11,980,064**	$ **3,931,500**	$ **74,768,728**	$ **144,112,667**	$ **300,967,802**	$ **14,942,349**