

BOARD OF COMMISSIONERS

ALEX E. PATTON, CHAIRMAN
GEORGE ARENA, VICE CHAIRMAN
JAMES A. KLEIN
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LINCOLN COUNTY

115 WEST MAIN STREET
THIRD FLOOR, CITIZENS CENTER
LINCOLNTON, NORTH CAROLINA 28092
704/736-8473 FAX 704/736-8820

COUNTY MANAGER

GEORGE A. WOOD

ASST. COUNTY MANAGER

MARTHA W. LIDE

COUNTY ATTORNEY

WESLEY L. DEATON

CLERK TO THE BOARD

AMY S. ATKINS

LINCOLN COUNTY

BUDGET ORDINANCE

FY 2011-12

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

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Lincoln County:

GENERAL GOVERNMENT

Governing Body	\$ 206,891
Administration and Finance	1,097,561
Safety & Training	20,200
Information Technology	604,988
Elections	467,911
Tax Department	1,273,538
Revaluation	477,132
Legal	135,125
Register of Deeds	879,928
Public Buildings	1,619,778
District Court	41,639
Central Services	542,270
Special Grants	142,126
	<u>\$ 7,509,087</u>

PUBLIC SAFETY

Sheriff	\$ 8,184,267
Jail	2,822,063
Communications	1,283,969
Emergency Management	178,402
Fire Marshall	178,695
Emergency Services	236,800
Animal Control	701,737
Forestry	64,793
Medical Examiner	37,400
Emergency Medical	4,983,150
	<u>\$ 18,671,276</u>

TRANSPORTATIONAirport Authority
Transportation TLC59,290
1,009,483
\$ 1,068,773**ENVIRONMENTAL PROTECTION**

Soil Conservation

235,907
\$ 235,907**ECONOMIC AND PHYSICAL DEVELOPMENT**

Cooperative Extension

\$ 281,769

Planning and Inspections

1,259,401

Economic Development

1,586,231\$ 3,127,401**HUMAN SERVICES**

Health Department

\$ 5,569,455

Mental Health

374,214

Social Services

13,497,438

Veterans Service

106,844

Senior Services

478,434

Juvenile Crime Prevention

209,640

Gaston Family Health

30,000

Gaston Skills65,775\$ 20,331,800**CULTURAL AND RECREATION**

Recreation

\$ 1,281,946

Historic Properties

3,371

Cultural Grants

79,012

Library

1,010,661\$ 2,374,990**EDUCATION**

Lincoln Center Gaston College

\$ 138,800

Schools Current Expense

16,036,429

Schools Capital Outlay

1,571,011

Communities in Schools

52,250\$ 17,798,490**DEBT SERVICES**

General County

\$ 1,730,186

School System

12,335,568\$ 14,065,754**TRANSFER TO CAPITAL PROJECT FUND**\$ 1,441,551**TRANSFER TO CAPITAL RESERVE FUND**\$ 2,672,053**CONTINGENCY**\$ -0-

TOTAL GENERAL FUND**\$ 89,297,082**

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

AD VALOREM TAXES:

Current Year's Property Taxes	\$ 47,361,869
Prior Years Property Taxes	1,065,000
Local Option 1 cent Sales Tax	4,987,500
Local Option 1 st 1/2 cent Sales Tax	3,504,144
Local Option 2 nd 1/2 cent Sales Tax	2,701,350
Beer & Wine Tax	92,000
Excise Tax Stamps	390,000
Franchise Tax	240,000
Interest on Investment	80,000
ABC Revenues	237,625
Rents	47,600
Tax Refunds	175,000
Local Occupancy Tax	52,000
Vehicle Rental Tax	25,000
	<u>\$ 60,959,088</u>

STATE AND FEDERAL GRANTS:

Law Enforcement	\$ 517,041
Emergency Management	45,000
Veterans Service	21,000
Senior Services	325,402
Transportation Services	520,000
Juvenile Crime Prevention	196,078
Soil Conservation	31,575
	<u>\$ 1,656,096</u>

HEALTH DEPARTMENT PROGRAMS \$ 3,063,924**SOCIAL SERVICE PROGRAMS \$ 10,048,766****FEES**

Tax Department	\$ 400
Election	12,763
Register of Deeds	422,060
Sheriff	193,000
Jail	132,500
Planning and Inspections	620,850
Library	29,500
Court Facilities	106,000
Animal Control	68,500

Tax Collection	215,232	
Recreation		39,500
Emergency Medical		3,035,500
Fire Marshall		4,200
Transportation Services		610,000
Soil Conservation		27,900
Cooperative Extension		6,000
		<u>\$ 5,523,905</u>
CITY-COOPERATIVE PAYMENTS		
Animal Control		\$ 6,300
Communications		50,000
		<u>\$ 56,300</u>
TRANSFERS FROM OTHER FUND		
Capital Reserve Fund		\$ 4,822,853
Indirect Cost (Admin – Enterprise Funds)		\$ 240,000
Miscellaneous		\$ 5,000
SALE OF ASSETS		\$ 40,000
FUND BALANCE APPROPRIATED		\$ 2,881,150
TOTAL REVENUES		\$ 89,297,082

Thirty percent (30%) of the proceeds of the first local half-cent sales and use tax (article 40) and sixty percent (60%) of the proceeds of the second local half-cent sales and use tax (article 42) are hereby declared to be included in the appropriation for school capital projects and/or debt service. The receipts shall be accumulated in the Capital Reserve Fund for Schools until such time as the funds are appropriated for specific projects or debt service.

The remaining proceeds from the two half cent sales and use taxes are hereby appropriated for other general county needs which may include but not be limited to debt service, capital projects, capital outlay and operating expenses.

Section 3. The following amounts are hereby appropriated as continuing multi-year projects in the School Capital Projects Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Improvements		\$ 15,000
Total School Capital Projects Improvement Project Fund Expenditures		\$ 15,000

It is estimated that the following revenues will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Interest on Investments		\$ 15,000
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Total School Capital Projects Improvement Project Fund Revenues	\$ 15,000
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Section 4. The following amounts are hereby appropriated or reserved in the Capital Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Transfer to General Fund (Debt Service)	\$ 4,822,853
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Total School Capital Reserve Fund Appropriations/Reserve	\$ 4,822,853
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It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Interest on Investment	\$ 8,000
(30% 1st ½ cent)	1,051,243
(60% 2nd ½ cent)	1,620,810
Lottery Proceeds	942,800
Fund Balance Appropriated	<u>1,200,000</u>
Total School Capital Reserve Fund Revenues	\$ 4,822,853

Section 5. The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Operating Expense	\$ 15,025
Total	\$ 15,025

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Controlled Substance Excise Tax	\$ 15,000
Interest on Investment	\$ 25
Total	\$ 15,025

Section 6. The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Operating Expense	\$ 10,000
Total	\$ 10,000

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Federal Forfeited Property	\$	1,000
Fund Balance Appropriated	\$	9,000
Total	\$	10,000

Section 7. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Operating Expenses	\$	284,740
Capital Outlay		<u>305,400</u>
Total Emergency Telephone Fund	\$	590,140

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Phone Service Charges	\$	300,892	
Interest on Investments			8,000
Fund Balance Appropriated		281,248	
Total Emergency Telephone Fund	\$	590,140	

Section 8. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Operating Expenses	\$	3,036,156
Capital Construction		670,000
Debt Service		<u>94,692</u>
Total Solid Waste Enterprise Fund Appropriation	\$	3,800,848

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Availability Fee	\$	2,696,208
Tire Disposal Tax		95,000
Tipping Fees		415,000
Solid Waste Disposal Tax		60,000
Electronics Tax		10,000
Franchise Fees		35,000
Sales Tax Refund		40,000
Interest		9,000
Rent Income		4,800
Sale of Fixed Assets		5,000
Recyclables		275,000
Fund Balance		<u>155,840</u>
Total Solid Waste Enterprise Fund Revenues	\$	3,800,848

Section 9. The following amounts are hereby appropriated in the Water and Sewer (Operations) Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Water System Operation	\$ 1,576,193
Water & Sewer Debt Principal	1,406,620
Water & Sewer Debt Interest	637,163
Water Treatment Operation	942,153
Sewer System Operation	2,075,671
Transfer to Water/Sewer Capital Projects	<u>695,000</u>
Total Water & Sewer Enterprise	
Fund Expenditure	\$ 7,332,800

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Water Sales	\$ 5,048,000
Water Tap Fees	75,000
Other Revenues	220,800
Water Capacity Development Fees	168,000
Sewer Fees	1,675,000
Sewer Tap Fees	12,000
Sewer Capacity Fees	120,000
Interest on Investment	<u>14,000</u>
Total Water & Sewer Enterprise Fund Revenues	\$ 7,332,800

Section 10. The following amounts are hereby appropriated as continuing multi-year projects in the General County Capital Improvement Project Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Animal Control	35,000
Planning & Inspections	5,000
Communications	787,900
Economic Development	2,000,000
Emergency Medical Services	387,000
Health	37,000
Information Technology	73,781
Jail	121,619
Library	305,620
Public Buildings	147,000
Recreation	86,000
Sheriff	471,866
Tax	9,700
Transportation	147,750
VFD	<u>21,700</u>

**Total General County Capital Improvement
Project Fund Expenditures** **\$ 4,636,936**

It is estimated that the following revenues will be available in the General County Capital Improvement Project Fund for the fiscal year beginning July 1, 2011 ending June 30, 2012:

Transfer from General Fund	\$ 1,425,211
Grants	137,725
Debt Proceeds	2,760,000

Sale of Fixed Assets	300,000
Interest on Investment	9,000
Other Revenues	<u>5,000</u>

**Total General County Capital Improvement
Project Fund Revenues** \$ **4,636,936**

Section 11. The following amounts are hereby appropriated as continuing multi-year projects in the Water and Sewer Capital Improvement Project Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Vehicles and Equipment	\$ 165,000
Water System Improvements	750,000
Sewer System Improvements	530,000

**Total Water and Sewer Capital Improvements
Project Fund Expenditures** \$ **1,445,000**

It is estimated that the following revenues will be available in the Water and Sewer Capital Improvement Project Fund for the fiscal year beginning July 1, 2011 ending June 30, 2012:

Transfer from Water Fund	\$ 695,000
Loan Proceeds	750,000

**Total Water and Sewer Capital Improvements
Project Fund Revenues** \$ **1,445,000**

Section 12. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Health and Consultant Fees	\$ 850,000
Health Insurance Claims	5,100,000
Flex Account Expenses	160,000
Reserve	559,663

Total Health Insurance Fund Expenditures \$ **6,669,663**

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Health Premiums Employer	\$ 5,339,096
Health Premiums Employee	1,170,567
Flex Account	160,000

Total Health Insurance Fund Revenues \$ **6,669,663**

Section 13. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Administrative Fees	\$ 70,000
Insurance Consultant	4,000

Workers' Comp Claims	125,000
Reserve	252,000
Total Workers' Comp Fund Expenditures	\$ 451,000

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Workers' Compensation Premiums	\$ 450,000
Interest Income	1,000
Total Health Benefits Fund Revenues	\$ 451,000

Section 14. There is hereby levied a unified tax at the rate of 59.8 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2011, for the purpose of raising the revenue listed as "Current Year's Property Taxes" in the General Fund in Section 2. of this Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$8,106,375,234 and an estimated collection rate of 97.70 percent. The estimated rate of collection is based on the fiscal 2009-10 collection rate of 97.77 percent.

Section 15. There is hereby levied a tax at the rate shown below, per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2011; located within the eleven (11) special fire districts for the raising of revenue for said special fire districts. Estimated totals of valuation of property for the eleven special fire districts for the purpose of taxation are as follows:

Fire District	Assessed Value	Rate	2011-12 Tax Revenue	2011-12 Tax Expend.
Alexis	\$ 305,913,415	\$ 0.11	336,505	\$ 336,505
Boger City	670,603,708	0.0925	620,308	620,308
Crouse	170,959,740	0.0609	104,114	104,114
Denver	1,719,998,221	0.1099	1,890,278	1,890,278
East Lincoln	2,026,761,391	0.068	1,378,198	1,378,198
Howard's Creek	238,718,384	0.105	250,654	250,654
North 321	637,063,803	0.035	222,972	222,972
North Brook	333,288,311	0.06	199,973	199,973
Pumpkin Center	465,327,489	0.0951	442,526	442,526
South Fork	261,796,230	0.091	238,235	238,235
Union	254,484,277	0.075	190,863	190,863

There is appropriated to the special fire districts from the proceeds of this tax the amounts shown under the appropriation column, for use by the special fire districts in such manner and for such expenditures as is permitted by law from the proceeds of this tax. In the event the actual net proceeds from the tax levies exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriation from the tax levy.

Lincoln County will continue to serve as collection agent for the City of Lincolnton for the collection of property taxes, as long as this is mutually agreeable between Lincolnton and Lincoln County. Lincoln County shall receive a three percent (3%) collection fee (1 1/2% fee for motor vehicles), for this service, plus unusual expenses as agreed by both parties.

Section 16. On June 29, 1992, the Board of County Commissioners adopted "Ordinance for Availability and Use Fees for Solid Waste Disposal Facilities Lincoln County, North Carolina." As stated in the ordinance the fees for availability fees shall remain in effect until amended. The Solid Waste Availability Fees were last revised on June 28, 1995 at such time they were increased to \$69 per unit. For the fiscal year 2011-12 the availability fee is increased to \$81 per unit rate.

Section 17. One August 23, 1993, the Board of County Commissioners adopted "Resolution Concerning Use of Room Occupancy and Tourism Tax" which became effective October 1, 1993. This resolution levies a 3% room occupancy tax on the rental of a room, lodging, or accommodation furnished by a hotel, motel, tourist camp, or similar place within the County. The purpose of this tax is to provide a source of revenue to promote travel and tourism within Lincoln County. Included in this budget is estimated revenue of \$52,000 to be derived from this tax. Also included in this budget are allowable expenditures which may be funded from this revenue source: Chamber of Commerce \$16,625, to advertise print and distribute information on Lincoln County; Mainstreet Program \$11,400; Historical Properties \$3,371; Historical Association \$31,350, Battle of Ramsour Mill \$7,125; for a total of \$69,871.

Section 18. This Budget Ordinance, effective July 1, 2011 authorizes the mileage reimbursement rate as the standard mileage rate set by Internal Revenue Service, which may be revised during the fiscal year. Per Diem without receipts remains the same at \$6.00 for breakfast; \$11.00 for lunch; and \$18.00 for dinner. Per Diem with receipts remains the same at \$40.00 per day.

Section 19. The funds that are used in this Budget Ordinance to fund certain elements in the Solid Waste and Public Works operations are non-property tax funds.

Section 20. The County Manager, or designee, is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts among objects of expenditure within a department.
- b. He may transfer amounts up to \$50,000 between departments of the same fund.
- c. He may not transfer any amounts between funds nor from the contingency or from any capital reserve appropriations.

Section 21. The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:

- a. He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than \$50,000.

- b. He may execute contracts for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations, (2) leases of personal property for a duration of one year or less and within budgeted appropriations, and (3) services which are within budgeted appropriations.
- c. He may execute grant agreements to or from public and non-profit organizations, which are within, budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- d. He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if funds therefore are within budgeted appropriations.

Section 22. It is the intent of the Board of Commissioners that all departments and divisions, including those under the control of the Sheriff, are limited to the specific number of each position classification agreed upon in the budgeting process, and that no changes in those numbers can be made without the express approval of the Board of Commissioners after a recommendation from the County Manager. The list of the specific numbers of each position classification for the Sheriff's Office is approved hereby as set out below:

Position Title	<i>Number of Full Time Positions</i>
Sheriff	1
Major	1
Captain	2
1 st Sergeant	4
Sergeant	14
Court Security Officer	6
Sr. Deputy Sheriff	12
Deputy Sheriff	45
Investigator	15
Lieutenant	7
Financial Manager	1
DCI Specialist	5
Records/Permit Specialist	1
Administrative Assistant	2
Systems Analyst Programmer	1
Logistics Specialist	1

TOTAL	118

Position Title	<i>Number of Full Time Employees</i>
Admin. Det. Lieutenant	1
Ass't. Det. Admin.	1
Administrative Secretary	1
Classification Officer	1
Corporal Detention	4
Deputy Sheriff – Transport	1
Detention Officer	24
Sergeant – Detention	4
Sr. Detention Officer	5
Pre-Trial Release	1
TOTAL for DETENTION	43

Section 23. The annual appropriations for all divisions of the Sheriff's Office shall be allocated by the Finance Department on a quarterly basis, with each quarterly allocation being equal to twenty-five (25%) percent of the annual appropriation in each line item. The County Manager is hereby authorized to exceed such a quarterly appropriation in the event an annual contract requires a pre-payment or earlier payment schedule than quarterly. The intent of this section is to authorize expenditures equal to no more than 25% of the annual appropriations during each quarter of the fiscal year.

Section 24. Copies of this Budget Ordinance shall be furnished to the County Manager, Clerk to the Board of Commissioners, Finance Director and the Tax Administrator for direction in carrying out their duties.

Adopted this 20th day of June, 2011 .

Alex E. Patton
Alex E. Patton, Chairman
Lincoln County
Board of Commissioners

ATTEST:

Amy S. Atkins
Amy S. Atkins
Clerk to the Board