

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2015-16**

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for Lincoln County.

GENERAL GOVERNMENT

Central Services	\$ 794,000
Governing Body	214,180
County Manager	218,316
Human Resources	253,572
Finance	615,603
Information Technology	707,461
Safety & Training	30,978
Tax Department	2,134,446
Legal	160,064
Elections	827,454
Register of Deeds	965,417
Buildings and Grounds	2,402,330
Outside Agency	113,039

PUBLIC SAFETY

Sheriff	9,208,965
Communications	1,311,446
Jail	3,354,827
Jail Commissary	30,000
Emergency Management	222,394
Fire Marshal	348,990
Volunteer Fire Department	215,200
Medical Examiner	33,700
Emergency Medical	6,826,785
Animal Services	793,580
District Court	36,737
Forestry	102,041
Rescue Squads	55,650

TRANSPORTATION

Airport Authority	60,000
Transportation TLC	1,518,132
Gaston Skills	65,471

ECONOMIC AND PHYSICAL DEVELOPMENT

Planning and Inspections	1,500,670
Soil Conservation	283,576
Economic Development	1,050,655
Cooperative Extension	299,120
Outside Agency	42,500

HUMAN SERVICES

Health Department	5,086,238
Mental Health	384,589
Social Services	12,680,346
Veterans Services	129,545
Senior Services	517,996
Juvenile Crime Prevention	174,328
Gaston Family Health	30,000

CULTURAL AND RECREATION

Library	1,273,541
Recreation	989,329
Historic Properties	2,480
Outside Agency	140,984

EDUCATION

Lincoln Center Gaston College	200,000
Schools Current Expense	16,527,742
Schools Capital Outlay	2,210,955

DEBT SERVICES	
General County	1,179,489
School System	11,146,826
TRANSFER TO CAPITAL PROJECT FUND	141,698
TRANSFER TO CAPITAL RESERVE FUND	-
CONTINGENCY	-
TOTAL GENERAL FUND	<u><u>\$ 89,613,385</u></u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

AD VALOREM TAXES	
Current Year's Property Taxes	\$ 49,816,817
Prior Year's Property Taxes	1,030,000
Medicaid Hold Harmless	300,000
Local Option 1 cent Sales Tax	5,974,000
Local Option 1st 1/2 cent Sales Tax	4,500,000
Local Option 2nd 1/2 cent Sales Tax	3,375,000
Utilities Franchise Tax	230,000
	<u>\$ 65,225,817</u>
FEDERAL REVENUES	10,353,503
STATE REVENUES	2,494,931
INTERGOVERNMENTAL REVENUES	1,147,700
SALES AND SERVICES	7,505,421
INVESTMENT EARNINGS	75,000
MISCELLANEOUS	1,588,162
OTHER FINANCING SOURCES	1,222,851
FUND BALANCE APPROPRIATED	-
TOTAL REVENUES	<u><u>\$ 89,613,385</u></u>

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. Any receipts in excess of capital projects and debt service 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, 2015 and ending June 30, 2016:

Improvements	1,500,200
Total School Capital Projects Improvement Project Fund Expenditures	<u>\$ 1,500,200</u>

It is estimated that the following revenues will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Interest on Investments	200
Fund Balance Appropriated	1,500,000
Total School Capital Projects Improvement Project Fund Revenues	<u>\$ 1,500,200</u>

Section 4. The following amounts are hereby appropriated or reserved in the School Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer to General Fund (Debt Service)	1,222,851
Total School Capital Reserve Fund Appropriations/Reserve	<u>\$ 1,222,851</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Interest on Investment	1,000
Lottery Proceeds	700,000
Fund Balance Appropriated	521,851
Total School Capital Reserve Fund Revenues	<u>\$ 1,222,851</u>

Section 5. The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operating Expense	20,025
Total	<u><u>\$ 20,025</u></u>

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Controlled Substance Excise Tax	20,000
Interest on Investment	25
Fund Balance Appropriated	-
Total	<u><u>\$ 20,025</u></u>

Section 6. The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operating Expense	15,040
Total	<u><u>\$ 15,040</u></u>

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Controlled Substance Tax	15,000
Investment Earnings	40
Federal Forfeited Property	-
Total	<u><u>\$ 15,040</u></u>

Section 7. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operating Expenses	284,443
Capital Outlay	-
Total Emergency Telephone Fund	<u><u>\$ 284,443</u></u>

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Phone Service Charges	284,443
Interest on Investments	-
Total Emergency Telephone Fund	<u>\$ 284,443</u>

Section 8. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operating Expenses	3,255,099
Capital Construction	517,393
Debt Service	127,908
Total Solid Waste Enterprise Fund Appropriation	<u>\$ 3,900,400</u>

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

STATE SHARED TAXES	147,700
SALES AND SERVICES	3,714,700
INTEREST REVENUE	8,000
MISCELLANEOUS REVENUES	30,000
FUND BALANCE APPROPRIATED	-
Total Solid Waste Enterprise Fund Revenues	<u>\$ 3,900,400</u>

Section 9. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operating Expenses	5,269,519
Debt Service	1,772,215
Capital Outlay	60,000
Transfer to Water/Sewer Capital Projects	2,450,966
Total Water and Sewer Enterprise Fund Appropriation	<u>\$ 9,552,700</u>

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

SALES AND SERVICES	9,545,700
INTEREST REVENUE	2,500
MISCELLANEOUS REVENUE	4,500
FUND BALANCE APPROPRIATED	-
Total Water and Sewer Enterprise Fund Revenues	<u>\$ 9,552,700</u>

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, 2015 and ending June 30, 2016:

Airport	30,000
Facility Improvement	111,698
Total General County Capital Improvement Project Fund Appropriations	<u>\$ 141,698</u>

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, 2015 and ending June 30, 2016:

Transfer from General Fund	141,698
Grants	-
Debt Proceeds	-
Sale of Fixed Assets	-
Interest on Investments	-
Other Revenues	-
Total General County Capital Improvement Project Fund Revenues	<u>\$ 141,698</u>

Section 11. The following amounts are hereby appropriated as continuing multi-year projects in the Water and Sewer Capital Improvement Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Water System Improvements	1,090,000
Sewer System Improvements	5,051,140
Total Water and Sewer Capital Improvement Project Fund Appropriations	<u><u>\$ 6,141,140</u></u>

It is estimated that the following revenues will be available in the Water and Sewer Capital Improvement Projects Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer from Water Fund	2,450,966
Proceeds of Financing	3,690,174
Total Water and Sewer Capital Improvement Project Fund Revenues	<u><u>\$ 6,141,140</u></u>

Section 12. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Health and Consultant Fees	860,000
Health Insurance Claims	5,500,000
Flex Account Expenses	157,000
Reserve	734,795
Total Health Insurance Fund Appropriations	<u><u>\$ 7,251,795</u></u>

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Health Premiums Employer	5,966,000
Health Premiums Employee	1,127,795
Flex Account	150,000
Investment Income	8,000
Total Health Insurance Fund Revenues	<u><u>\$ 7,251,795</u></u>

Section 13. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Administrative Fees	80,000
Insurance Consultant	4,000
Workers' Compensation Claims	325,000
Reserve	115,975
Total Workers' Compensation Fund Appropriations	<u>\$ 524,975</u>

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Workers' Compensation Premiums	524,475
Interest Income	500
Total Workers' Compensation Fund Revenues	<u>\$ 524,975</u>

Section 14. There is hereby levied a unified tax at the rate of 61.1 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, 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 \$7,725,445,810 and an estimated collection rate of 97.7 percent. The estimated rate of collection is based on the fiscal 2013-14 collection rate of 97.73 percent.

Section 17. On 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 \$70,000 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 \$17,500, to advertise, print and distribute information on Lincoln County; Downtown Development Association \$7,500; Historical Properties \$2,480; Historical Association \$33,000; Cultural Development Center \$30,216; for a total of \$90,696.

Section 18. This Budget Ordinance, effective July 1, 2015 authorizes the mileage reimbursement rate as the standard mileage rate set by the 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.

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:

<u>Position Title</u>	<u>Number of Full Time Positions</u>
Sheriff	1
Major	1
Captain	2
1st Sergeant	6
Sergeant	13
Court Security Officer	6
Sr. Deputy Sheriff	10
Deputy Sheriff	44
Investigator	19
Lieutenant	7
Financial Manager	1
DCI Specialist	5
Records/Permit Specialist	1
Administrative Assistant	2
Systems Analyst Programmer	1
Logistics Specialist	1
TOTAL FOR SHERIFF	120

<u>Position Title</u>	<u>Number of Full Time Positions</u>
Admin. Det. Lieutenant	1
Asst. Det. Admin.	1
Administrative Secretary	1
Classification Officer	1
Corporal Detention	4
Deputy Sheriff - Transport	1
Detention Officer	26
Sergeant - Detention	4
Sr. Detention Officer	5
Pre-Trial Release	0
Total for DETENTION	44

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 1st day of June, 2015.



Carrol Mitchem, Chair
Lincoln County
Board of Commissioners

ATTEST:



Amy S. Atkins
Clerk to the Board