

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2016-17**

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

GENERAL GOVERNMENT

Central Services	\$ 802,000
Governing Body	222,011
County Manager	312,918
Human Resources	275,752
Finance	632,914
Information Technology	865,873
Safety & Training	30,978
Tax Department	2,179,584
Legal	260,155
Elections	579,164
Register of Deeds	1,011,380
Buildings and Grounds	2,874,886
Outside Agency	106,248

PUBLIC SAFETY

Sheriff	9,657,761
Communications	1,381,834
Jail	3,387,352
Jail Commissary	30,000
Emergency Management	263,301
Fire Marshal	342,004
Volunteer Fire Department	194,600
Medical Examiner	33,700
Emergency Medical	6,985,904
Animal Services	971,871
District Court	32,900
Forestry	75,732
Rescue Squads	56,385

TRANSPORTATION

Airport Authority	60,000
Transportation TLC	1,087,312
Gaston Skills	65,471

ECONOMIC AND PHYSICAL DEVELOPMENT

Planning and Inspections	1,627,338
Soil Conservation	296,633
Economic Development	1,243,700
Cooperative Extension	292,473
Outside Agency	44,000

HUMAN SERVICES

Health Department	4,417,667
Mental Health	384,589
Social Services	13,018,037
Veterans Services	129,690
Senior Services	515,251
Juvenile Crime Prevention	176,128
Gaston Family Health	30,000

CULTURAL AND RECREATION

Library	1,388,904
Recreation	760,356
Historic Properties	2,480
Outside Agency	170,038

EDUCATION

Lincoln Center Gaston College	200,000
Schools Current Expense	17,818,484
Schools Capital Outlay	1,729,091

DEBT SERVICES	
General County	1,179,489
School System	11,146,826
TRANSFER TO CAPITAL PROJECT FUND	4,283,050
TRANSFER TO CAPITAL RESERVE FUND	-
CONTINGENCY	-
TOTAL GENERAL FUND	<u><u>\$ 95,634,214</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, 2016 and ending June 30, 2017:

AD VALOREM TAXES	
Current Year's Property Taxes	\$ 50,480,000
Prior Year's Property Taxes	1,030,000
Medicaid Hold Harmless	310,000
Local Option 1 cent Sales Tax	6,103,740
Local Option 1st 1/2 cent Sales Tax	4,520,500
Local Option 2nd 1/2 cent Sales Tax	3,450,750
524 Redistribution Sales Tax	1,200,000
Utilities Franchise Tax	230,000
	<u>\$ 67,324,990</u>
FEDERAL REVENUES	9,758,359
STATE REVENUES	2,502,972
INTERGOVERNMENTAL REVENUES	411,300
OTHER TAXES AND LICENSES	737,000
SALES AND SERVICES	7,744,979
INVESTMENT EARNINGS	75,000
MISCELLANEOUS	979,226
OTHER FINANCING SOURCES	600,000
FUND BALANCE APPROPRIATED	<u>5,500,388</u>

TOTAL REVENUES

\$ 95,634,214

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, 2016 and ending June 30, 2017:

Improvements	250,000
Total School Capital Projects Improvement Project Fund Expenditures	<u>\$ 250,000</u>

It is estimated that the following revenues will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Interest on Investments	-
Fund Balance Appropriated	250,000
Total School Capital Projects Improvement Project Fund Revenues	<u>\$ 250,000</u>

Section 4. The following amounts are hereby appropriated or reserved in the School Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Transfer to General Fund (Debt Service)	801,000
Total School Capital Reserve Fund Appropriations/Reserve	<u>\$ 801,000</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Interest on Investment	1,000
Lottery Proceeds	800,000
Fund Balance Appropriated	-
Total School Capital Reserve Fund Revenues	<u>\$ 801,000</u>

Section 9. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Operating Expenses	5,690,466
Debt Service	1,742,236
Capital Outlay	220,000
Transfer to Other Funds	2,423,805
Total Water and Sewer Enterprise Fund Appropriation	<u><u>\$ 10,076,507</u></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, 2016 and ending June 30, 2017:

SALES AND SERVICES	10,069,507
INTEREST REVENUE	7,000
MISCELLANEOUS REVENUE	-
FUND BALANCE APPROPRIATED	-
Total Water and Sewer Enterprise Fund Revenues	<u><u>\$ 10,076,507</u></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, 2016 and ending June 30, 2017:

Facility Improvement	4,265,000
Total General County Capital Improvement Project Fund Appropriations	<u>\$ 4,265,000</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, 2016 and ending June 30, 2017:

Transfer from General Fund	4,265,000
Grants	-
Debt Proceeds	-
Sale of Fixed Assets	-
Interest on Investments	-
Other Revenues	-
Total General County Capital Improvement Project Fund Revenues	<u>\$ 4,265,000</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, 2016 and ending June 30, 2017:

Water System Improvements	1,556,791
Sewer System Improvements	-
Total Water and Sewer Capital Improvement Project Fund Appropriations	<u>\$ 1,556,791</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, 2016 and ending June 30, 2017:

Transfer from Water Fund	1,556,791
Proceeds of Financing	-
Total Water and Sewer Capital Improvement Project Fund Revenues	<u>\$ 1,556,791</u>

Section 12. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Health and Consultant Fees	1,020,000
Health Insurance Claims	5,347,000
Flex Account Expenses	150,000
Reserve	734,795
Total Health Insurance Fund Appropriations	<u>\$ 7,251,795</u>

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

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>\$ 7,251,795</u>

Section 13. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Administrative Fees	80,000
Insurance Consultant	4,000
Workers' Compensation Claims Reserve	341,250
	125,949
Total Workers' Compensation Fund Appropriations	<u>\$ 551,199</u>

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Workers' Compensation Premiums	550,699
Interest Income	500
Total Workers' Compensation Fund Revenues	<u>\$ 551,199</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, 2016, 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 2015-16 collection rate of 97.73 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, 2016; located within the eleven (11) special fire districts for 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	2016-17 Tax Revenue	2016-17 Tax Appropriations
Alexis	305,200,000	0.1165	347,576	347,576
Boger City	642,200,000	0.0999	625,904	625,904
Crouse	169,800,000	0.0640	106,614	106,614
Denver	1,828,600,000	0.1125	1,993,619	1,993,619
East Lincoln	2,191,700,000	0.0860	1,814,801	1,814,801
Howard's Creek	242,600,000	0.1223	285,881	285,881
North 321	740,700,000	0.0400	288,090	288,090
North Brook	349,100,000	0.1000	342,525	342,525
Pumpkin Center	481,200,000	0.0970	456,870	456,870
South Fork	270,900,000	0.1250	330,170	330,170
Union	259,100,000	0.0900	227,960	227,960

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, 2002, 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 shall remain in effect until amended. The Solid Waste Availability Fee for fiscal year 2016 - 17 is \$99 per unit rate.

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 \$80,000 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 \$35,000; Cultural Development Center \$57,270; for a total of \$119,750.

Section 18. This Budget Ordinance, effective July 1, 2016 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
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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	48
Investigator	21
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	126

<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 6th day of June, 2016.



Cecelia A. Martin, Chair
Lincoln County
Board of Commissioners

ATTEST:



Amy Atkins
Clerk to the Board