

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2017-18**

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, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established for Lincoln County.

GENERAL GOVERNMENT	\$ 11,208,771
Central Services	
Governing Body	
County Manager	
Human Resources	
Finance	
Information Technology	
Safety & Training	
Tax Department	
Legal	
Elections	
Register of Deeds	
Buildings and Grounds	
Forestry	
Outside Agency	
PUBLIC SAFETY	27,077,647
Sheriff	
Communications	
Jail	
Jail Commissary	
Emergency Management	
Fire Marshal	
Volunteer Fire Department	
Planning and Inspections	
Medical Examiner	
Emergency Medical	
Animal Services	
District Court	
Rescue Squads	
Outside Agency	

TRANSPORTATION **1,306,588**
Airport Authority
Transportation TLC
Gaston Skills

ECONOMIC AND PHYSICAL DEVELOPMENT **2,222,098**
Soil Conservation
Economic Development
Cooperative Extension
Outside Agency

HUMAN SERVICES **19,254,743**
Health Department
Mental Health
Social Services
Veterans Services
Juvenile Crime Prevention
Senior Services
Gaston Family Health

CULTURAL AND RECREATION **2,540,802**
Library
Recreation
Historic Properties
Outside Agency

EDUCATION **21,454,121**
Lincoln Center Gaston College
Schools Current Expense
Schools Capital Outlay

DEBT SERVICES **12,461,135**
General County
School System

TRANSFER TO CAPITAL PROJECT FUND	1,200,000
TRANSFER TO SPECIAL REVENUE FUND	13,250
CONTINGENCY	-
TOTAL GENERAL FUND	<u>\$ 98,739,155</u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

AD VALOREM TAXES	
Current Year's Property Taxes	\$ 55,300,000
Prior Year's Property Taxes	1,000,000
Medicaid Hold Harmless	310,000
Local Option 1 cent Sales Tax	6,400,000
Local Option 1st 1/2 cent Sales Tax	4,678,000
Local Option 2nd 1/2 cent Sales Tax	3,515,000
524 Redistribution Sales Tax	1,250,000
Utilities Franchise Tax	230,000
	<u>\$ 72,683,000</u>
FEDERAL REVENUES	9,484,827
STATE REVENUES	1,789,496
INTERGOVERNMENTAL REVENUES	467,000
OTHER TAXES AND LICENSES	759,500
SALES AND SERVICES	8,574,548
INVESTMENT EARNINGS	80,000
MISCELLANEOUS	895,547
OTHER FINANCING SOURCES	600,000
FUND BALANCE APPROPRIATED	<u>3,405,237</u>
TOTAL REVENUES	<u>\$ 98,739,155</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, 2017 and ending June 30, 2018:

Improvements	301,000
Total School Capital Projects Improvement Project Fund Expenditures	<u><u>\$ 301,000</u></u>

It is estimated that the following revenues will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Fund Balance Appropriated	301,000
Total School Capital Projects Improvement Project Fund Revenues	<u><u>\$ 301,000</u></u>

Section 4. The following amounts are hereby appropriated or reserved in the School Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Transfer to General Fund (Debt Service)	600,000
Total School Capital Reserve Fund Appropriations/Reserve	<u><u>\$ 600,000</u></u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Lottery Proceeds	600,000
Fund Balance Appropriated	-
Total School Capital Reserve Fund Revenues	<u><u>\$ 600,000</u></u>

Section 5. The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Operating Expense	15,025
Total	<u>\$ 15,025</u>

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Controlled Substance Excise Tax	15,000
Interest on Investment	25
Fund Balance Appropriated	-
Total	<u>\$ 15,025</u>

Section 6. The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Operating Expense	10,050
Total	<u>\$ 10,050</u>

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Controlled Substance Tax	10,000
Investment Earnings	50
Federal Forfeited Property	-
Total	<u>\$ 10,050</u>

Section 7. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Operating Expenses	443,167
Capital Outlay	-
Total Emergency Telephone Fund	<u>\$ 443,167</u>

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Phone Service Charges	309,000
Interest on Investments	1,200
Fund Balance Appropriated	132,967
Total Emergency Telephone Fund	<u>\$ 443,167</u>

Section 8. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Operating Expenses	3,862,235
Capital Construction	2,000,000
Debt Service	499,893
Total Solid Waste Enterprise Fund Appropriation	<u>\$ 6,362,128</u>

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

STATE SHARED TAXES	146,109
SALES AND SERVICES	4,204,019
INTEREST REVENUE	12,000
MISCELLANEOUS REVENUES	-
OTHER FINANCING SOURCES	2,000,000
Total Solid Waste Enterprise Fund Revenues	<u>\$ 6,362,128</u>

Section 9. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Operating Expenses	6,734,592
Debt Service	1,935,112
Capital Outlay	424,000
Transfer to Other Funds	1,565,000
Total Water and Sewer Enterprise Fund Appropriation	<u>\$ 10,658,704</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, 2017 and ending June 30, 2018:

SALES AND SERVICES	10,643,704
INTEREST REVENUE	15,000
MISCELLANEOUS REVENUE	-
FUND BALANCE APPROPRIATED	-
Total Water and Sewer Enterprise Fund Revenues	<u><u>\$ 10,658,704</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, 2017 and ending June 30, 2018:

Facility Improvement	12,837,831
Total General County Capital Improvement Project Fund Appropriations	<u><u>\$ 12,837,831</u></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, 2017 and ending June 30, 2018:

Transfer from General Fund	1,200,000
Grants	1,000,000
Debt Proceeds	10,637,831
Sale of Fixed Assets	-
Interest on Investments	-
Other Revenues	-
Total General County Capital Improvement Project Fund Revenues	<u><u>\$ 12,837,831</u></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, 2017 and ending June 30, 2018:

Water System Improvements	1,200,000
Sewer System Improvements	365,000
Total Water and Sewer Capital Improvement Project Fund Appropriations	<u><u>\$ 1,565,000</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, 2017 and ending June 30, 2018:

Transfer from Water Fund	1,565,000
Proceeds of Financing	-
Total Water and Sewer Capital Improvement Project Fund Revenues	<u><u>\$ 1,565,000</u></u>

Section 12. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Health and Consultant Fees	1,249,000
Health Insurance Claims	6,513,000
Flex Account Expenses	-
Reserve	-
Total Health Insurance Fund Appropriations	<u><u>\$ 7,762,000</u></u>

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Health Premiums Employer	6,300,000
Health Premiums Employee	1,100,000
Investment Income	12,000
Fund Balance Appropriated	350,000
Total Health Insurance Fund Revenues	<u><u>\$ 7,762,000</u></u>

Section 13. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Administrative Fees	20,000
Professional Fees	120,000
Workers' Compensation Claims	350,000
Reserve	60,800
Total Workers' Compensation Fund Appropriations	<u><u>\$ 550,800</u></u>

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Workers' Compensation Premiums	550,700
Interest Income	100
Total Workers' Compensation Fund Revenues	<u><u>\$ 550,800</u></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, 2017, 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 \$8,840,000,000 and an estimated collection rate of 98.5 percent. The estimated rate of collection is based on the fiscal 2016-17 collection rate of 98.5 percent.

Section 15.

Lincoln County will continue to serve as collection agent for the City of Lincoln for the collection of property taxes, as long as this is mutually agreeable between Lincoln 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 2017 - 18 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 \$94,000 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 \$41,000; Cultural Development Center \$62,500; for a total of \$130,980.

Section 18. This Budget Ordinance, effective July 1, 2017 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 for In State Travel, for out of State travel, GSA rates shall be used.

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	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 5th day of June, 2017.


 Bill Beam, Chair
 Lincoln County
 Board of Commissioners

ATTEST:


 Amy S. Atkins
 Clerk to the Board

