

**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>\$ 95,634,214</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>\$ 10,076,507</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>\$ 10,076,507</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 | 341,250 |
| Reserve | 125,949 |
| Total Workers' Compensation Fund Appropriations | \$ 551,199 |

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 | \$ 551,199 |

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:

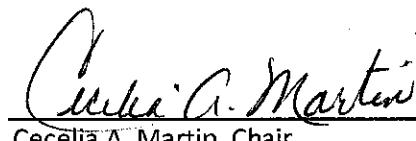
| Position Title | Number of Full Time Positions |
|----------------------------|--|
| Sheriff | 1 |
| Major | 1 |
| Captain | 2 |
| 1st Sergeant | 6 |
| Sergeant | 13 |
| Court Security Officer | 6 |
| Sr. Deputy Sheriff | 10 |
| Deputy Sheriff | 48 |
| Investigator | 21 |
| Lieutenant | 7 |
| Financial Manager | 1 |
| DCI Specialist | 5 |
| Records/Permit Specialist | 1 |
| Administrative Assistant | 2 |
| Systems Analyst Programmer | 1 |
| Logistics Specialist | 1 |
| TOTAL FOR SHERIFF | 126 |

| Position Title | Number of Full Time Positions |
|----------------------------|--|
| 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.

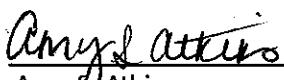
Section 24. Copies of this Budget Ordinance shall be furnished to the County Manager, Clerk to the Board of Commissioners, Finance Director and the Tax Administrator for direction in carrying out their duties.

Adopted this 6th day of June, 2016.



Cecelia A. Martin
Cecelia A. Martin, Chair
Lincoln County
Board of Commissioners

ATTEST:



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