

**BOARD OF COMMISSIONERS**

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**COUNTY ATTORNEY**

JEFFREY A. TAYLOR

**LINCOLN COUNTY**

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**LINCOLN COUNTY**

**BUDGET ORDINANCE  
FY 2006-07**

**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, 2006 and ending June 30, 2007, in accordance with the chart of accounts heretofore established for Lincoln County:

**GENERAL GOVERNMENT**

Governing Body	\$ 181,745
Administration and Finance	736,750
Safety & Training	32,635
Data Processing	443,517
Elections	398,910
Tax Department	1,220,957
Revaluation	397,457
Legal	100,200
Register of Deeds	999,322
Public Buildings	1,278,381
District Court	304,650
Central Services	405,400
Special Grants	163,866
	<u>\$ 6,663,790</u>

**PUBLIC SAFETY**

Sheriff	\$ 6,125,165
Jail	2,578,298
Communications	1,011,178
Emergency Management	363,684
Emergency Services	266,900
Animal Control	454,478
Forestry	53,564
Medical Examiner	32,000
Ambulance Service	<u>3,618,730</u>

	<b>\$ 14,503,997</b>
<b>TRANSPORTATION</b>	
Mass Transit	30,000
Airport Authority	<u>73,161</u>
	<b>\$ 103,161</b>
<b>ENVIRONMENTAL PROTECTION</b>	
Soil Conservation	<u>115,260</u>
	<b>\$ 115,260</b>
<b>ECONOMIC AND PHYSICAL DEVELOPMENT</b>	
Cooperative Extension	\$ 257,362
Building and Land Development	1,314,122
Economic Development	961,639
Community Development	<u>400,000</u>
	<b>\$ 2,933,123</b>
<b>HUMAN SERVICES</b>	
Health Department	\$ 4,722,899
Mental Health	290,980
Social Services	15,956,923
Veterans Service	57,688
Senior Services	672,617
Juvenile Crime Prevention	90,391
Gaston Skills	<u>47,775</u>
	<b>\$ 21,839,273</b>
<b>CULTURAL AND RECREATION</b>	
Recreation	\$ 959,533
Historic Properties	3,075
Historical Coordinator	53,087
Cultural Grants	75,700
Library	<u>759,170</u>
	<b>\$ 1,850,565</b>
<b>EDUCATION</b>	
Lincoln Center Gaston College	\$ 101,840
Schools Current Expense	14,298,011
Schools Capital Outlay	1,271,500
Communities in Schools	<u>50,000</u>
	<b>\$ 15,721,351</b>
<b>DEBT SERVICES</b>	
General County	\$ 1,740,960
School System	<u>10,447,633</u>
	<b>\$ 12,188,593</b>
<b>TRANSFER TO CAPITAL PROJECT FUND</b>	<b>\$ 1,252,577</b>
<b>TRANSFER TO CAPITAL RESERVE FUND</b>	<b>\$ 9,731,721</b>
<b>CONTINGENCY</b>	<b><u>\$200,000</u></b>

**TOTAL GENERAL FUND****\$ 87,103,411**

**Section 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

<b>AD VALOREM TAXES:</b>	
Current Year	\$ 34,896,996
Prior Years	1,037,350
Local Option 1 cent Sales Tax	5,500,000
Local Option 1 <sup>st</sup> 1/2 cent Sales Tax	3,100,000
Local Option 2 <sup>nd</sup> 1/2 cent Sales Tax	3,100,000
Local Option 3 <sup>rd</sup> 1/2 cent Sales Tax	2,616,000
Beer & Wine Tax	250,000
Excise Tax Stamps	700,000
Franchise Tax	190,000
Interest on Investment	500,000
ABC Revenues	27,000
Rents	53,857
Tax Refunds	170,000
Local Occupancy Tax	52,000
Vehicle Rental Tax	14,900
	<u>\$ 52,208,103</u>
<b>STATE AND FEDERAL GRANTS:</b>	
Law Enforcement	\$ 165,936
Emergency Management	94,600
Veterans Service	2,000
Title III Aging	237,000
Transportation Services	225,775
Juvenile Crime Prevention	86,670
Soil Conservation	35,917
Council on Aging	30,270
Community Development	<u>400,000</u>
	<b>\$ 1,278,168</b>
<b>HEALTH DEPARTMENT PROGRAMS</b>	<b>\$ 2,688,485</b>
<b>SOCIAL SERVICE PROGRAMS</b>	<b>\$ 9,726,713</b>
<b>FEEES</b>	
Tax Department	\$ 1,000
Election	290
Register of Deeds	509,500
Sheriff	82,000
Jail	118,000
Building and Land Development	1,314,122
Library	22,300
Court Facilities	100,000

Animal Control	15,000
Tax Collection	273,050
Recreation	25,000
Emergency Ambulance	1,890,000
Emergency Management	3,350
	<b>\$ 4,353,612</b>

**CITY-COOPERATIVE PAYMENTS**

Animal Control	\$ 6,300
Communications	50,000
Recreation Commission	\$ <u>118,500</u>
	<b>174,800</b>

**TRANSFERS FROM OTHER FUND**

<b>Capital Reserve Fund</b>	<b>\$ 10,447,633</b>
<b>Water Fund (Repayment of Loan)</b>	<b>400,000</b>

<b>Miscellaneous</b>	<b>\$ 50,000</b>
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<b>SALE OF ASSETS</b>	<b>\$ 45,000</b>
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<b>FUND BALANCE APPROPRIATED</b>	<b>\$ 5,730,897</b>
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<b>TOTAL REVENUES</b>	<b>\$ 87,103,411</b>
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Thirty percent (30%) of the proceeds of the first local half-cent sales and use tax and sixty percent (60%) of the proceeds of the second local half-cent sales and use tax 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 or reserved in the Capital Reserve Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Transfer to General Fund (Debt Service)	\$ <u>10,447,633</u>
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<b>Total School Capital Reserve Fund Appropriations/Reserve</b>	<b>\$ 10,447,633</b>
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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, 2006 and ending June 30, 2007:

Interest on Investment	\$ 50,000
(30% 1st ½ cent)	930,000
(60% 2nd ½ cent)	1,860,000

State School Building	665,912
General Fund Appropriation	<u>6,941,721</u>
<b>Total School Capital Reserve Fund Revenues</b>	<b>\$ 10,447,633</b>

**Section 4.** The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

Operating Expense	\$ <u>5,300</u>
<b>Total</b>	<b>\$ 5,300</b>

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Controlled Substance Excise Tax	5,000
Interest on Investment	<u>300</u>
<b>Total</b>	<b>\$ 5,300</b>

**Section 5.** The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Operating Expenses	\$ 523,913
<b>Total Emergency Telephone Fund</b>	<b>\$ 523,913</b>

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Phone Service Charges	\$ 383,600
Wireless 911	133,944
Interest on Investments	<u>6,369</u>
<b>Total Emergency Telephone Fund</b>	<b>\$ 523,913</b>

**Section 6.** The following amounts are hereby appropriated in the Landfill Enterprise Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Operating Expenses	\$ 1,886,819
Debt Service & Capital Construction	<u>1,126,257</u>
<b>Total Landfill Enterprise Fund Appropriation</b>	<b>\$ 3,013,076</b>

It is estimated that the following revenues will be available in the Landfill Enterprise Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Availability Fee	\$ 2,257,276
Tire Disposal Tax	45,000

Tipping Fees	500,000
White Goods Disposal Tax	26,000
Sales Tax Refund	20,000
Interest	100,000
Rent Income	4,800
Recyclables	<u>60,000</u>
<b>Total Landfill Enterprise Fund Revenues</b>	<b>\$ 3,013,076</b>

**Section 7.** The following amounts are hereby appropriated in the Water and Sewer (Operations) Enterprise Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Water System Operation	\$ 2,127,830
Water Debt Principal	1,492,844
Water Debt Interest	281,404
Water Treatment Operation	841,309
Loan Repayment General Fund	<u>400,000</u>
<b>Total Water &amp; Sewer Enterprise Fund Expenditure</b>	<b>\$ 5,143,387</b>

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Water Sales	\$ 3,875,187
Water Tap Fees	220,000
Other Revenues	148,200
Capacity Development Fees	<u>900,000</u>
<b>Total Water &amp; Sewer Enterprise Fund Revenues</b>	<b>\$ 5,143,387</b>

**Section 8.** 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, 2006 and ending June 30, 2007:

Recreation	690,000
Elections	25,000
Data Processing	70,771
Airport	41,806
Lincoln Center Gaston College	250,000
Emergency Ambulance	168,000
Cooperative Extension	60,000
Historical Properties	<u>7,000</u>
<b>Total General County Capital Improvement Project Fund Expenditures</b>	<b>\$ 1,312,577</b>

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, 2006 ending June 30, 2007:

Estimated Revenues	
Transfer from General Fund	\$ 1,252,577

Interest on Investment	<u>60,000</u>
<b>Total General County Capital Improvement Project Fund Revenues</b>	<b>\$ 1,312,577</b>

**Section 9.** There is hereby levied a unified tax at the rate of 61.0 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2006, 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 \$5,917,884,577 and an estimated collection rate of 96.67 percent. The estimated rate of collection is based on the fiscal 2004-05 collection rate of 96.67 percent.

**Section 10.** 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, 2006; 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:

<b>Fire District</b>	<b>Assessed Value</b>	<b>Rate</b>	<b>2006-07 Tax Revenue</b>	<b>2006-07 Tax Expend.</b>
Alexis	\$ 231,578,077	\$ 0.085	196,841	\$ 196,841
Boger City	587,415,378	0.05	293,708	293,708
Crouse	149,960,006	0.06	89,976	89,976
Denver	1,095,971,584	0.079	865,818	865,818
East Lincoln	1,327,319,112	0.065	862,757	862,757
Howard's Creek	195,263,757	0.05	97,632	97,632
North 321	408,405,665	0.035	142,942	142,942
North Brook	268,184,097	0.05	134,092	134,092
Pumpkin Center	327,804,452	0.065	213,073	213,073
South Fork	217,144,363	0.05	108,572	108,572
Union	212,156,548	0.065	137,902	137,902

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 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 11.** On October 8, 1990, the Board of County Commissioners adopted "An Ordinance for Lincoln County with respect to imposing a monthly enhanced 911 charge." As stated in this Ordinance, adjustments in the amount of the monthly charge for recurring costs may be made at any time by the Lincoln County Board of Commissioners. It has been determined by the Board of Commissioners that this monthly charge shall remain at the current charge of \$1.00 per month. These funds are needed in order to meet the expenses associated with the enhanced 911 system.

Therefore, effective August 1, 2006 the monthly charge is one dollar (\$1.00) for each exchange access facility subscribed to by a telephone subscriber whose exchange access line or lines are located in Lincoln County which are in the area served by the Enhanced 911 Service. The above monthly charge shall remain in effect until changed by the Lincoln County Board of Commissioners.

**Section 12.** 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 Landfill Availability Fees were last revised on June 28, 1995 at such time they were increased to \$69 per unit. For the fiscal year 2006-07 the availability fee shall remain at the \$69 per unit rate.

**Section 13** This Budget Ordinance, effective July 1, 2006 authorizes the mileage reimbursement rate as the standard mileage rate set by Internal Revenue Service, which may be revised during the fiscal year.

**Section 14.** The funds that are used in this Budget Ordinance to fund certain elements in the Landfill and Water Works operations are non-property tax funds.

**Section 15.** The County Manager 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 \$20,000 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 16.** The County Manager is hereby authorized to execute contractual documents under the following conditions:

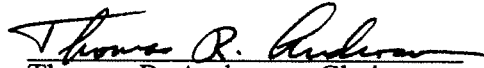
- a. He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than \$20,000.



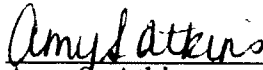
- b. He may execute contracts for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations, (2) leases of personal property for a duration of one year or less and within budgeted appropriations, and (3) services which are within budgeted appropriations.
- 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 or real property, which are of one-year duration or less, if funds therefore are within budgeted appropriations.

**Section 17.** 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 19th day of June, 2006 .

  
Thomas R. Anderson, Chairman  
Lincoln County  
Board of Commissioners

**ATTEST:**

  
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Amy S. Atkins  
Clerk to the Board