



# LENOIR COUNTY

*North Carolina*

## RECOMMENDED OPERATING BUDGET

FISCAL YEAR 2019 / 2020

## ***Budget Transmittal Letter***

May 17, 2019

**To:** Chairman Sutton and the Board of Commissioners

**Subject:** Budget Message

The FY 2019-2020 Recommended Operating and Capital Budget has been developed based on prior year priorities as stated by the Board of Commissioners and discussion with County staff. The Board has previously outlined areas of focus centered around the following themes:

- Long Range Financial Planning (5-Year perspective)
- Increase Annual Recurring Revenues
- Maintenance of a Healthy Fund Balance
- Use Pay-As-You-Go financings (savings) – CIP Expenditures
- Market Based Pay for Employees
- Adequately Funded Education
- Increases in Departmental Funding will Coincide with Organic Ad-Valorem Growth
- Use Fees to Offset Cost of Operations
- Enterprise Funds Shall be Supported through Fees, Not Taxes
- Long Range Strategic Planning

The above *Focus Areas* will be revisited and revised, as needed, during our Strategic Planning Retreat with the Board of Commissioners in the Fall of 2019. This effort will allow for the development of a more concise and clearer prioritization by the Board of Commissioners to direct the efforts of staff.

The Recommended Budget does include a \$.015 cent tax increase that would allow for the securing of additional revenue and return the county-wide tax rate similar to its 2006 level. This increase would generate approximately **\$533,395** in additional revenue to aid in reducing our continued reliance on Fund Balance to cover the cost of County Operations. The Lenoir County Board of Commissioners have successfully maintained a steady tax rate for over 10 years and should be commended for the leadership of current and previous Boards.

The FY 2019-2020 Budget was again developed using a modified Zero-Based Budgeting Approach where costs are grouped and measured against previous results and current expectations. Our Department Heads have provided justification by looking at current needs and have not relied solely on historical requests. Numerous requests were reduced to ensure consistency with actual spending patterns in prior years. The rationale for this continued approach is to build a budget that is fiscally responsible and sustainable moving into FY 2019-2020 and beyond.

## Board of Commissioners- Strategic Planning and Goal Setting

During FY 2019-2020 the Board of Commissioners will be holding a Strategic Planning Retreat to have a facilitated discussion on the goals and priorities of this Board. As a result of the retreat we hope that the expectations and vision of the Board will be clearly articulated and these *Strategic Focus Areas* will be shared by County Administration with all County Departments.

The Board of Commissioners are the policy making body of Lenoir County Government and it is essential that all employees in our organization understand the stated objectives of the governing board. This will assist in accountability measures and goal setting for each fiscal year.

## Ad Valorem Tax Revenue Analysis

The County's tax base demonstrated marginal residential and commercial growth over the past year. As such there is a minor increase in the recommended Ad Valorem tax revenue over the amount included in the FY 2018-2019 Budget. The County's Total Assessed Value projected for FY 2019-2020 is **\$4,107,000,000**. This represents an increase of **\$15,395,000** or .37% and a per penny revenue amount of **\$397,000**.

Ad Valorem Tax Base and Revenue at Proposed Tax Rate of \$.845 cents (96.89% Collection Rate):

FY 2019-2020	<b>\$ 34,374,000</b>
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## Sales Tax and General Fund Balance Appropriation Analysis

The County's Sales Tax revenues are projected to increase by **\$400,000**, increasing the Sales Tax revenue estimate to **\$8,600,000**. As mandated by State law, designated percentages of Sales Tax revenue must go to Lenoir County Public Schools and \$2,611,000 will go towards LCPS Capital and Debt Service.

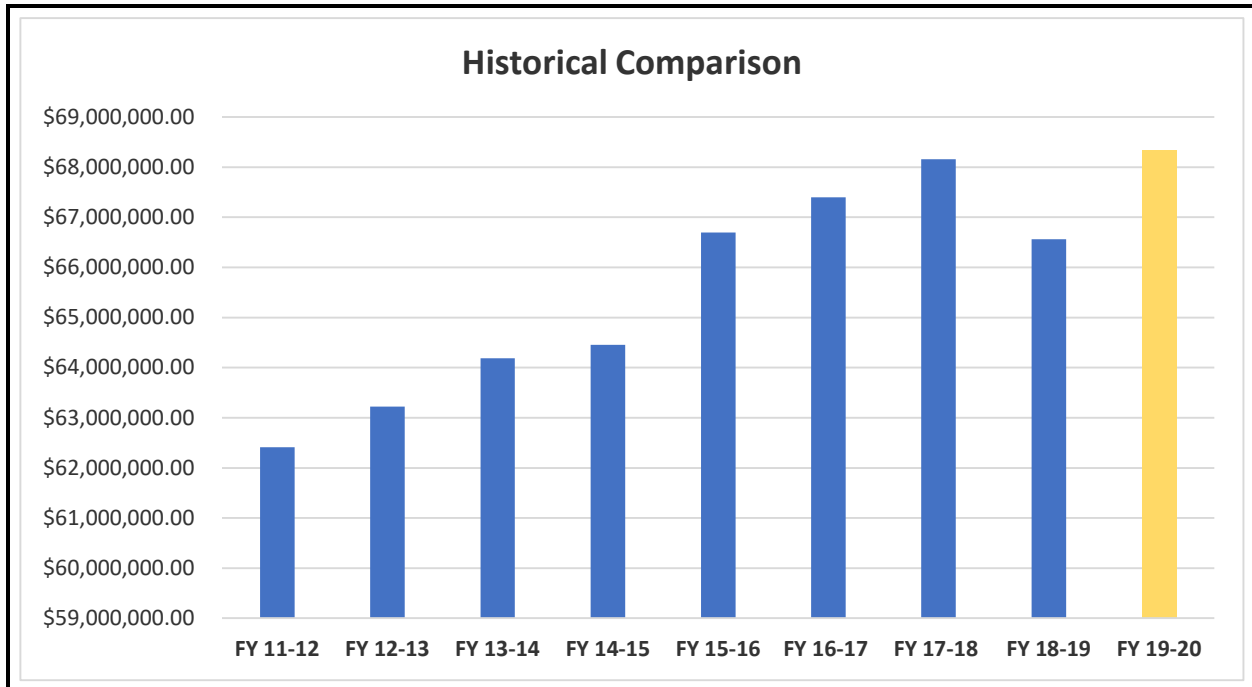
Appropriated Fund Balance is recommended to be **\$4,316,833**. This is a decrease of 1.86% from the FY 2018-2019 Adopted Budget. Historically County Departments have been extremely diligent in cutting expenses and in certain Fiscal Years the County has been able to *break even* and not utilize fund balance, but the continued reliance on General Fund reserves to balance the budget is not sustainable and as costs increase the likelihood of *not* having to use reserve funds to pay for operating expenses in future Fiscal Years are low.

The County's available unassigned fund balance is approximately 17% which is below the Board of Commissioners goal of 20%. Even with a proposed \$.015 cent tax rate increase, the utilization of Fund Balance to cover operational expenses is possible in FY 2019- 2020.

## FY 2018-2019 Recommended Budget – General Fund

The FY 2019-2020 Recommended Budget provides **\$68,229,571** in total funding. This represents an increase of 2.51% from the FY 2018-2019 Adopted Budget.

Below please find a graph illustrating the recommended budget total in comparison to the adopted budget in past fiscal years.



It is important to note that 78.26% (**\$53,398,217**) of the recommended General Fund Budget is appropriated for mandated services. Mandated services include but are not limited to, social services, public health, debt services, law enforcement and education.

### Major Expenditure Changes for FY 2018-2019

*The major expenditure changes for the FY 2019-2020 budget are as follows*

Increase in Employee Health Care Premiums	\$695,785
NC Retirement Rate Increases	\$232,720
Facility Maintenance & Repair	\$513,000
Lenoir Community College- GTP	\$191,000
Board of Elections – Voting Machines	\$300,000
Tax Administration- Personal Property Audit	\$100,000
Compensation & Classification Study	\$50,000

## Education Services

The **Lenoir County School System (LCPS)** is recommended to receive **\$10,000,000** in their appropriation for FY 2019-2020. LCPS has asked for an additional **\$361,000** in Capital Outlay Expenses including vehicles and building repairs, which will be funded from the General Fund. The local option sales tax revenue dedicated towards the Public-School System will provide **\$2,250,000** along with **\$750,000** of Lottery Proceeds applied towards LCPS bond debt service.

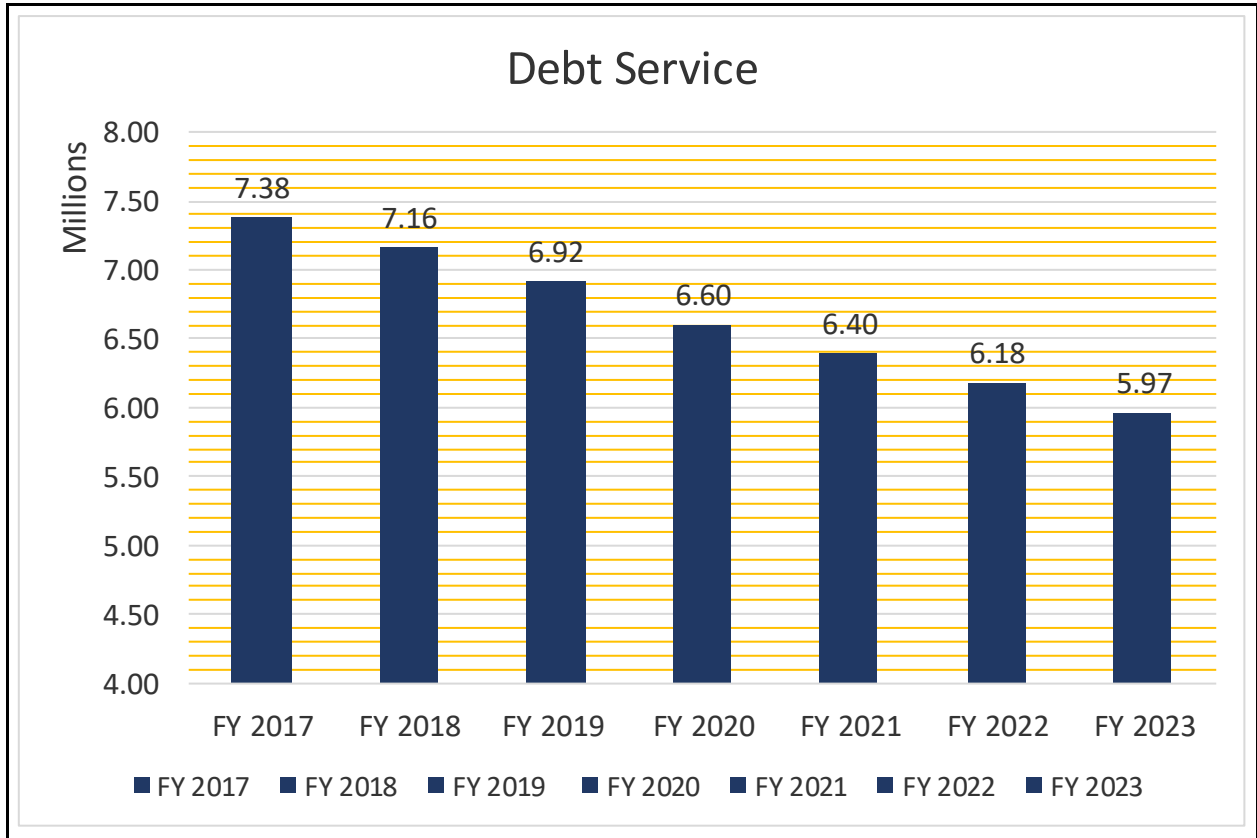
	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Operating Budget Adopted	\$10,200,000	\$10,000,000	\$10,000,000	\$10,000,000
Capital Budget Adopted	\$3,449,883	\$2,747,700	\$2,700,000	\$2,611,000
(Reduction) / Increase	\$532,540	(\$902,183)	(\$47,700)	(\$89,000)

The **Lenoir Community College** recommended operating, capital and debt service allocation for (LCC) is **\$2,662,985**. This figure is **\$252,985** (10.5%) higher than the current allocation in FY 2018-2019. Please note the County is providing financial support for the GTP partnership with LCC.

	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Operating Budget Adopted	\$2,260,000	\$2,360,000	\$2,410,000	\$2,662,985
Capital Budget Adopted	\$100,000	\$50,000	\$50,000	\$50,000
(Reduction) / Increase from	\$0.00	\$50,000	\$50,000	\$252,985

## Debt Service

The debt service for both Educational and County owned facilities is recommended to be **\$6,602,500** in FY 2019-2020. This is a **\$318,626** decrease from FY 2018-2019. The County's debt service obligations represent 9.66% of the total County operating budget or .166 cents on the recommended tax rate.



## Expenditure Summary – Where the Money Goes

The majority of revenue 68% (**\$46,695,717**) goes to three (3) major program categories. These programs are Education Services, Health and Social Services and Public Safety. The vast majority of the services in these program categories are mandated.

	Program Category	County Funding	% of County Budget
1	Social Services	\$ 12,472,599	18%
2	Sheriff/Civil Process/Conceal Weapon/Jail	\$ 10,471,064	15%
3	Lenoir County Schools Current Expense	\$ 10,000,000	15%
4	Emergency Services	\$ 6,992,269	10%
6	Health Department	\$ 4,096,800	6%
7	Community College-Current Expense	\$ 2,662,985	4%

## Lenoir County Government Personnel

A few Departments have requested additional full or part time positions. Upon review of the requests and available funding these have not been recommended for approval to the Board of Commissioners. This recommendation is consistent with management's desire to control the cost of government growth and to focus our resources on competitive salaries and avoid an increased FTE load.

Position Requested	Financial Impact	Recommended? Y / N
Public Assistance – 5 Positions	\$107,469	N
Health Department – 1 Position	\$30,000	N

Based on the County's voluntary turnover rate with accompanying exit interview data, where available, regarding compensation it is recommended that the organization conduct a Compensation & Classification Study. This evaluation of our compensation and classification structure will allow for management and the Board of Commissioners to make strategic decisions in regards to the salaries of current and future employees and ensure that job classifications are adequately portraying the work of the employee. This does not assume nor guarantee that all employees would receive a compensation adjustment, just that management and the Board would be able to make sound compensation decisions based on the realities of our labor market and budget constraints.

There are no across the board COLA or individual increases being recommended, outside of the State salary adjustments that are binding on Lenoir County's proportionate share at the Cooperative Extension Office.

## Capital & Technology Replacements and Enhancements

Several capital investments are recommended in the General Fund for FY 2019-2020 to avoid further deferred maintenance and repair. As part of the FY 2019-2020 budget process, County departments submitted more than **\$1.8M** in capital outlay and technology requests. These projects are listed below.

Project	Department	FY 2019-2020
Replace Wall covering in Jail Showers	Maintenance	\$40,000
Courthouse Window Sealing, washing, and stone caulking repair	Maintenance	\$513,000
Replace Carpet in Hannibal Building	Maintenance	\$25,000
New Election Machines	Board of Elections	\$300,000
Server Blade Replacement	Register of Deeds	\$10,000
Data Backup System Refresh	Information Technology	\$138,000
Armored Personnel Vehicle	Sheriff's Office	\$268,214
1 Ambulance, 1 Admin Vehicle	Emergency Services	\$285,000
9 Vehicles	Sheriff's Office	\$224,133

All the projects were prioritized based on legal mandates, useful life of the existing vehicle or equipment, alternative revenue sources, OSHA compliance, public safety/emergency response provision, alignment to Board priorities and other miscellaneous factors.

As a result, 7 projects, at a total projected cost of **\$1,397,133**, are recommended in the FY 2019-2020 budget.

Project	Department	FY 2019-2020
Replace Wall covering in Jail Showers	Maintenance	\$40,000
Courthouse Window Sealing, washing, and stone caulking repair	Maintenance	\$513,000
Replace Carpet in Hannibal Building	Maintenance	\$25,000
New Election Machines	Board of Elections	\$300,000
Server Blade Replacement	Register of Deeds	\$10,000
1 Ambulance, 1 Admin Vehicle	Emergency Services	\$285,000
9 Vehicles	Sheriff Office	\$224,133

### Revenue Summary

The majority of the projected revenue in the General Fund will come from the current year Ad Valorem tax levy. Property taxes represent 49.4% of total funding. Intergovernmental revenues represent 18.9% of total funding. Service fees and miscellaneous revenues represent 11.6% of total funding. The aforementioned revenues represent 92.4% of total funding. **\$4,316,833** of Fund Balance Appropriation is recommended which represents 7.6% of total funding.

Revenue by Source	FY 2018-2019 (\$.83)	FY 2019-2020 Rec. (\$.845)	% of Budget
Property Taxes	\$ 33,717,405	\$34,374,000	49.4%
Sales Tax	\$ 8,200,000	\$8,600,000	12.5%
Intergovernmental Rev.	\$ 12,710,481	\$12,923,589	18.9%
Service Fees & Other	\$ 7,533,945	\$8,015,149	11.6%
Appropriated Fund Balance	\$ 4,398,809	\$4,316,833	7.6%
<b>Total GF Revenues</b>	<b>66,560,640</b>	<b>\$68,229,571</b>	



### **Fee/Tax Increases**

It is recommended that the Solid Waste fee remain at \$90. The cost of providing Solid Waste services has increased by \$141,411.

All fees proposed for Inspections, Environmental Health, EMS and the Health Department are recommended to remain the same.

### **Volunteer Fire Districts**

The Wyse Fork Volunteer Fire District has requested an increase in the District Fire Tax to \$.08 from \$.065. Total Volunteer Fire Department funding is recommended at \$1,703,272. This is up from \$1,398,938 in FY 2018-2019.

### **Outside Agency Funding**

There are no increases recommended for outside agencies.

## Summary

The FY 2019-2020 Recommended Budget focuses on making a sustainable *investment* in Lenoir County Government. As noted in previous Fiscal Years, Lenoir County is at a critical point in our financial standing. This budget represents an investment in our employees who provide critical services to residents in our County and in the facilities that provide the physical environment for those services to take place. This organization is facing years of deferred maintenance and we are struggling to recruit and retain skilled employees.

The County has successfully maintained an Ad Valorem Tax Rate between \$.80 cents and \$.84 cents for over a decade during times where taxable values have fluctuated and cost of services have risen. To provide additional perspective, in FY 2009- 2010, \$.01 cent tax generated \$358,986 and in FY 2019-2020 we are projecting a penny to generate \$397,927. This is an increase of only \$38,941/penny in 10 years. The FY 2019-2020 proposed Ad Valorem Tax still maintains a rate similar to what was adopted in 2006. Keeping an affordable and stable tax rate in relation to our taxable values is important for economic development, our agricultural economy and our residents on a fixed income. At the same time, we must ensure adequate revenue to support basic County operations and maintain a healthy fund balance in case of natural disasters or economic downturns.

It is staff's goal to provide services in an effective and efficient manner that is financially responsible to the residents of Lenoir County. We will continue to focus our efforts on maintaining a lean organization with a reliance on technology and outside revenue sources where available. The FY 2019-2020 Recommended Budget will prepare the organization to address upcoming challenges and accomplish the goals of the Board of Commissioners.

A very sincere thank you to staff for the long hours and hard work dedicated to developing the FY 2019-2020 budget recommendation.

Respectfully Submitted,

Michael James  
**County Manager**

## FY 2019-2020 Major GF Expenditure Summary

County Department	FY 2018-2019	FY 2019-2020 Rec.	Rec. \$ Change	Rec. % Change
<b>Governing Body</b>	\$240,393	\$260,467	\$20,074	8.35%
<b>County Manager's Office</b>	\$403,763	\$346,828	(\$56,935)	-14.1%
<b>Finance</b>	\$305,550	\$314,500	\$8,950	2.93%
<b>Human Resources</b>	\$187,053	\$196,236	\$9,183	4.91%
<b>Tax Administration</b>	\$734,237	\$846,659	\$112,422	15.31%
<b>Legal</b>	\$47,500	\$47,500	\$0	0%
<b>Facilities</b>	\$1,051,074	\$1,115,784	\$64,710	6.16%
<b>Elections</b>	\$391,262	\$1,030,823	\$639,561	163.46%
<b>Register of Deeds</b>	\$296,141	\$320,343	\$24,202	8.17%
<b>Information Technology</b>	\$1,204,403	\$1,255,653	\$51,251	4.26%
<b>Sheriff's/Civil Process/Con. Weapon/Jail</b>	\$10,065,147	\$10,471,064	\$405,917	4.03%
<b>Emergency Services</b>	\$6,874,612	\$6,992,269	\$117,657	1.71%
<b>Planning &amp; Inspections</b>	\$237,858	\$245,304	\$7,446	3.13%
<b>Medical Examiner</b>	\$65,000	\$50,000	(\$15,000)	-23.08%
<b>Economic Development</b>	\$321,214	\$330,198	\$8,984	2.80%

## FY 2019-2020 Major GF Expenditure Summary

County Department	FY 2018-2019	FY 2019-2020 Rec.	Rec. \$ Change	Rec. % Change
<b>Public Health</b>	\$4,059,763	\$4,096,800	\$37,037	0.91%
<b>Social Services</b>	\$12,343,012	\$12,472,599	\$129,587	1.05%
<b>Mental Health</b>	\$245,715	\$245,715	\$0	0%
<b>Non-Departmental</b>	\$1,671,678	\$1,450,895	(\$220,783)	-13.21%
<b>Process Funds</b>	\$932,627	\$974,399	\$41,772	4.48%
<b>Outside Agencies</b>	\$142,597	\$142,597	\$0	0.00%
<b>Veterans Office</b>	\$33,241	\$34,646	\$1,405	4.23%
<b>Cooperative Extension</b>	\$471,034	\$533,951	\$62,917	13.36%
<b>Soil &amp; Water Conservation</b>	\$121,733	\$127,323	\$5,590	4.59%
<b>Lenoir County Schools</b>	\$10,000,000	\$10,000,000	\$0	0%
<b>Lenoir Community College</b>	\$2,410,000	\$2,662,985	\$252,985	10.50%
<b>Public Library</b>	\$740,500	\$745,000	\$4,500	0.61%
<b>Parks &amp; Recreation</b>	\$920,000	\$930,000	\$10,000	1.03%
<b>Debt Service</b>	\$6,921,126	\$6,602,500	(\$318,626)	-4.60%
<b>CIP Fund</b>	\$2,601,407	\$2,827,400	\$225,993	8.69%
<b>Vehicle Replacement Fund</b>	\$471,000	\$509,133	\$38,133	8.10%
<b>Contingency</b>	\$50,000	\$50,000	\$0	0%
<b>TOTAL GENERAL FUND</b>	<b>\$66,560,640</b>	<b>\$68,229,571</b>	<b>\$1,668,931</b>	<b>2.51%</b>

## Outside Agencies

Agency	Requested	Recommended	Difference
<b>SPCA</b>	\$144,000	\$144,000	\$0
<b>Library</b>	\$755,310	\$745,500	\$9,810
<b>Parks &amp; Recreation- Ops.</b>	\$984,700	\$930,000	\$54,700
<b>Parks &amp; Recreation Cap.</b>	\$75,000	\$50,000	\$25,000
<b>Community Council for the Arts</b>	\$10,000	\$7,500	\$2,500
<b>Hope Ministries</b>	\$10,000	\$7,500	\$2,500
<b>Forestry Services</b>	\$121,048	\$105,097	\$15,951
<b>Council on Aging</b>	\$20,000	\$17,700	\$2,300
<b>Coastal Community Action</b>	\$4,800	\$4,800	\$0

## FY 2019-2020 Major GF Expenditure Summary

County Department	FY 2018-2019	FY 2019-2020 Rec.	Rec. \$ Change	Rec. % Change
Employee Insurance	\$4,782,164	\$4,710,700	(\$71,464)	-1.49%
Vehicle Replacement	\$471,000	\$509,133	\$38,133	8.10%
LCSO- Fed. Seized Property	\$70,000	\$80,000	\$10,000	14.29%
LCSO-State Controlled Substance	\$15,000	\$15,000	\$0	0%
LCPS Capital Fund	\$2,754,767	\$2,611,000	(\$143,767)	-5.22%
Transportation	\$1,538,944	\$1,538,956	\$12.00	0%
Tire Disposal	\$120,000	\$160,000	\$40,000	33.33%
E-911	\$706,991	\$629,855	(\$77,136)	-10.91%
Revaluation	\$61,269	\$65,814	\$4,543	7.41%
Automation Preservation	\$21,200	\$21,200	\$0	0%
Capital Improvements	\$2,601,407	\$2,827,400	\$225,993	8.69%
Fire Districts	\$1,398,938	\$1,703,272	\$304,334	21.75%
Solid Waste Management	\$3,437,615	\$3,579,026	\$141,411	4.11%
<b>Grand Total All Funds</b>	<b>\$84,539,935</b>	<b>\$86,750,555</b>	<b>\$2,140,990</b>	<b>2.53%</b>

**FY 2020 Tax Impact: 1.8% increase in the Individual Tax Bills**

Home Value	Current AV Rate: \$ .83	Proposed Rate AV Rate: \$.845	\$ Difference
\$75,000	\$622.50	\$633.75	\$11.25
\$100,000	\$830	\$845	\$15
\$125,000	\$1,037	\$1,056.25	\$19.25
\$150,000	\$1,245	\$1,267.50	\$22.50
\$175,000	\$1,452.50	\$1,478.75	\$26.25
\$200,000	\$1,660	\$1,690	\$30
\$250,000	\$2,075	\$2,112.50	\$37.5



**BOARD OF COMMISSIONERS**

**LENOIR COUNTY**

**INTRODUCED BY: Michael S. James, County Manager**

**BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING**

**JULY 1, 2019**

BE IT ORDAINED by the Board of Commissioners of Lenoir County, North Carolina:

**Section 1 A. (Fund 100)** 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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Governing Body	260,467
County Manager	346,828
Finance	314,500
Human Resources	196,236
Tax Office	846,659
Legal	47,500
Public Buildings	1,115,784
Elections	1,030,823
Register of Deeds	320,343
Non-Departmental	1,450,895
Process Funds	974,399
Outside Agencies	142,597
Information Technology	1,255,653
Sheriff/Civil Proces/Conceal Weapon/Jail	10,471,064
Emergency Services	6,992,269
Planning and Inspections	245,304
Medical Examiner	50,000
Economic Development	330,198



Veterans Service Office	34,646
N.C. Cooperative Extension Service	533,951
Soil Conservation	127,323
Health Department	4,096,800
Mental Health	245,715
Public Assistance	12,472,599
Lenoir County Schools Current Expense	10,000,000
Community College-Current Expense	2,662,985
Public Library	745,000
Recreation	930,000
Debt Service	6,602,500
Transfer to:	
Capital Improvements Fund	2,827,400
Vehicle Replacement Fund	509,133
Contingency	50,000
Total Expenditures	68,229,571

**Section 1 B.** It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Property Taxes	34,374,000
Sales Tax	8,600,000
Intergovernmental Revenues	12,923,589
Service Fees and Other Revenues	8,015,149
Appropriated Fund Balance	4,316,833
Total Revenues	68,229,571

**Section 1 C.** There is hereby levied a tax at the rate of eighty-four and one half cents/.845 per one hundred dollars (\$100) valuation of property listed as of January 1, 2019, for the purpose of raising revenue included in “Property Taxes” in the General Fund in Section 1 B of this ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$4,107,000,000 and an estimated collection rate of 96.89%.

**Section 2 A. (Fund 110)** The following amounts are hereby appropriated in the **Employee Insurance Fund** for the needs of the County for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Premiums Paid-Health Insurance	4,509,700
Premiums Paid-Life Insurance	65,000
Employee Assistance Prems Paid	11,000
Administrative Costs/Dental Paid	125,000
Total Expenditures	4,710,700

**Section 2 B.** It is estimated that the following revenues will be available to the **Employee Insurance Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Deductions -Health Insurance	4,520,700
Deductions – Dental Insurance	125,000
Deductions –Life Insurance	65,000
Total Revenues	4,710,700

**Section 3 A. (Fund 140)** The following amounts are hereby appropriated in the **Vehicle Replacement Fund** for the purchase of replacement vehicles for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay - Vehicles	509,133
Capital Reserve	0
Vehicle Auction Expense	0
Total Expenditures	509,133

**Section 3 B.** It is estimated that the following revenues will be available to the **Vehicle Replacement Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Transfer from General Fund	509,133
Sale of Vehicles	0
Fund Balance Appropriated	0
Total Revenues	509,133

**Section 4 A. (Fund 150)** The following amounts are hereby appropriated in the **Federally Seized Property Fund** for the operation of the Sheriff’s Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Federally Seized Property Program	80,000
Total Expenditures	80,000

**Section 4 B.** It is estimated that the following revenues will be available to the **Federally Seized Property Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Forfeited Drug Proceeds	80,000
Interest	0
Fund Balance Appropriated	0
Total Revenues	80,000

**Section 5 A. (Fund 160)** The following amounts are hereby appropriated in the **State Controlled Substance Program Fund** for the operation of the Sheriff’s Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Controlled Substance Program	15,000
Total Expenditures	15,000

**Section 5 B.** It is estimated that the following revenues will be available to the **State Controlled Substance Program Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Controlled Substance Tax	15,000
Interest	0
Fund Balance Appropriated	0
Total Revenues	15,000

**Section 6 A. (Fund 210)** The following amounts are hereby appropriated in the **School Capital Fund** for the expenditures associated with the debt service and other school capital projects funded by the State and County for the fiscal year beginning July 1, 2019, and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this County:

Transfer to General Fund – Debt Service	2,250,000
Capital Reserve	361,000
Total Expenditures	2,611,000

**Section 6 B.** It is estimated that the following revenues will be available to the **School Capital Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Sales Tax-Art 40	750,000
Sales Tax-Art 42	1,500,000
Interest on Investments	0
Fund Balance Appropriated	361,000
Total Revenues	2,611,000

**Section 7A. (Fund 220)** The following amounts are hereby appropriated in the **Transportation Fund** for the maintenance of the County’s Transportation system for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Transportation Program	1,538,956
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**Section 7 B.** It is estimated that the following revenues will be available to the **Transportation Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Reimb-State-Vehicles	305,195
Grant-State	215,028
Grant-Rural General Public	90,361
Supplemental RGP	0
Rural General Public-Ticket Sales	72,500

Grant-EMP and Supplemental	15,698
Grant-EDTAP and Supplemental	76,354
Grant – JARC - Operations	0
Loop Fares and Other Trips	642,500
Other Revenue	40,000
Fund Balance Appropriated	81,320
Total Revenues	1,538,956

**Section 8 A. (Fund 230)** The following amounts are hereby appropriated in the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Tire Disposal	160,000
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**Section 8 B.** It is estimated that the following revenues will be available to the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Tire Disposal - State Fees	80,000
State Grant – Tire Disposal	0
Fund Balance Appropriated	80,000
Total Revenue	160,000

**Section 9 A. (Fund 240)** The following amounts are hereby appropriated in the **E911 Fund** for the emergency telephone system during the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

E911 Appropriation	629,855
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**Section 9 B.** It is estimated that the following revenues will be available to the **E911 Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

E911 Revenue – State	629,855
Total Revenues	629,855

**Section 10 A. (Fund 250)** The following amounts are hereby appropriated in the **Revaluation Fund** for the revaluation of property in Lenoir County for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Revaluation	65,814
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**Section 10 B.** It is estimated that the following revenues will be available to the **Revaluation Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Property Tax Revenues 2019 Levy	65,814
Total Revenues	65,814

**Section 11 A. (Fund 270)** The following amounts are hereby appropriated in the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Automation-Preservation	21,200
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**Section 11 B.** It is estimated that the following revenues will be available to the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Automation – Preservation Fees	21,000
Interest on Investments	200
Fund Balance Appropriated	0
Total Revenues	21,200



**Section 12 B.** It is estimated that the following revenues will be available to the **Capital Improvements Program Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Transfer from General Fund	2,827,400
Total Revenues	2,827,400

**Section 13 A. (Funds 500-620)** The following amounts are hereby appropriated in the **Fire District Funds** for the operation of volunteer fire departments for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	1,703,272
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**Section 13 B.** It is estimated that the following revenues will be available to the **Fire District Funds** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

North Lenoir	513,431
Southwood	182,759
Sandy Bottom	199,845
Deep Run	148,401
Seven Springs	20,971
Hugo	198,853
Sand Hill	73,950
Cherry Tree	97,738
Mosely Hall	110,386
Wyse Fork	29,003
Grifton	39,380
Global Transpark-Kinston	88,555
Total Revenues	1,703,272



**Fund 500.** There is hereby levied a tax at the rate of five and three-quarter cents/.0575 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **North Lenoir Fire District** for the purpose of supplementing the revenues of the **North Lenoir Fire Department**.

**Fund 510.** There is hereby levied a tax at the rate of eight and one-half cents/.085 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Southwood Fire District** for the purpose of supplementing the revenues of the **Southwood Fire Department**.

**Fund 520.** There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Sandy Bottom Fire District** for the purpose of supplementing the revenues of the **Sandy Bottom Fire Department**.

**Fund 530.** There is hereby levied a tax at the rate of six cents/.06 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Deep Run Fire District** for the purpose of supplementing the revenues of the **Deep Run Fire Department**.

**Fund 540.** There is hereby levied a tax at the rate of four cents/.04 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Seven Springs Fire District** for the purpose of supplementing the revenues of the **Seven Springs Fire Department**.

**Fund 550.** There is hereby levied a tax at the rate of six cents/.06 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Hugo Fire District** for the purpose of supplementing the revenues of the **Hugo Fire Department**.

**Fund 560.** There is hereby levied a tax at the rate of seven cents/.07 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Sand Hill Fire District** for the purpose of supplementing the revenues of the **Sand Hill Fire Department**.

**Fund 570.** There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Cherry Tree Fire District** for the purpose of supplementing the revenues of the **Cherry Tree Fire Department**.

**Fund 580.** There is hereby levied a tax at the rate of four cents/.04 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Mosely Hall Fire District** for the purpose of supplementing the revenues of the **Mosely Hall Fire Department**.

**Fund 590.** There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019 located within the **Wyse Fork Fire District** for the purpose of supplementing the revenues of the **Wyse Fork Fire Department**.

**Fund 600.** There is hereby levied a tax at the rate of six cents/.06 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Grifton Fire District** for the purpose of supplementing the revenues of the **Grifton Fire Department**.

**Fund 620.** There is hereby levied a tax at the rate four and one-half cents /.045 per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the **Global Transpark Fire District** for the purpose of supplementing the revenues of the **Kinston Fire Department**.

**Section 14 A. (Fund 660)** The following amounts are hereby appropriated in the **Solid Waste Management Fund** for the operation of the collection and disposal of solid waste for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Management	3,579,026
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**Section 14 B.** It is estimated that the following revenues will be available to the **Solid Waste Management Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Landfill Fees	1,500,000
Household User Fees	1,120,000
White Goods Tax Distribution	0
Solid Waste Disposal Tax	30,000
Sale of Scrap Metal	25,000
Miscellaneous	10,000
Interest on Investment	0
Retained Earning Appropriated	894,026
<b>Total Revenues</b>	<b>3,579,026</b>

**Section 15.** The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

- b. He may transfer amounts up to \$2,500 between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. He may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

**Section 16.** Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance officer to be kept on file by them for their direction in the disbursement of funds.

AMENDMENTS

MOVED \_\_\_\_\_ SECOND \_\_\_\_\_

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ UNANIMOUS \_\_\_\_\_

YEA VOTES: Hill \_\_\_\_\_ Harris \_\_\_\_\_ Best \_\_\_\_\_ Daughety \_\_\_\_\_

Davis \_\_\_\_\_ Rouse \_\_\_\_\_ Sutton \_\_\_\_\_

\_\_\_\_\_  
Linda Rouse-Sutton

\_\_\_\_\_  
Attest-Clerk to Board of Comm.      Date

\_\_\_\_\_  
County Manager