

*Sampson County, North Carolina*  
*Fiscal Year 2005 - 2006 Approved Budget*  
*Table of Contents*

Budget Ordinance .....	i
Department of Aging & In-Home Services .....	1
Lagoon Management .....	58
Juvenile Justice .....	69
Community Development .....	80
General Fund Revenues .....	85
<b>GENERAL FUND EXPENDITURES BY DEPARTMENT</b>	
Governing Body .....	130
Administration .....	134
Airport .....	139
Finance .....	145
Central Services .....	150
Finance Data Processing .....	151
Tower .....	154
Tax Administration .....	157
Legal .....	162
Courts .....	163
Criminal Justice Partnership .....	168
Board of Elections .....	169
Register of Deeds .....	173
County Data Processing .....	177

*Sampson County, North Carolina*  
*Fiscal Year 2005 - 2006 Approved Budget*  
*Table of Contents*

GENERAL FUND EXPENDITURES BY DEPARTMENT continued

Purchasing.....	181
Public Works Buildings .....	185
Construction Management.....	191
Sheriff .....	195
Domestic Violence.....	208
Highway Safety.....	211
Jail.....	214
Communications .....	221
Emergency Management .....	227
Volunteer Fire Departments.....	234
Inspections .....	238
Coroner .....	242
Rescue.....	243
Dive Team.....	253
Animal Control .....	256
Solid Waste .....	262
Forestry .....	264
Planning & Zoning.....	265
Industrial Development.....	266

*Sampson County, North Carolina*  
*Fiscal Year 2005 - 2006 Approved Budget*  
*Table of Contents*

GENERAL FUND EXPENDITURES BY DEPARTMENT continued

Industrial Utility.....	272
North Carolina Cooperative Extension.....	274
Beaver Management .....	278
Soil Conservation.....	279
Mental Health Administration Contribution.....	282
Veterans .....	283
Clinton City Schools Current Expense & Capital Outlay.....	286
Sampson County Schools Current Expense & Capital Outlay .....	288
Sampson Community College Current Expense & Capital Outlay .....	290
Library .....	293
Recreation .....	301
Special Appropriations .....	312
Debt Service.....	317
Transfers Out .....	318
Contingency .....	320
Health Department .....	322
Department of Social Services.....	407

*Sampson County, North Carolina*  
*Fiscal Year 2005 - 2006 Approved Budget*  
*Table of Contents*

Emergency Telephone System (E-911) .....	454
Sampson Area Transportation .....	466
Head Start Food Program.....	478
Head Start Program.....	484
School Capital Reserve ½ Cent Sales Tax .....	500
Vocational Education Capital Reserve & Capital Reserve.....	506
Fire Districts .....	513
Revaluation .....	535
Clinton City Schools Supplemental Current Expense .....	539
Soil Conservation District.....	543
General County Installment Purchase Debt Service.....	549
Schools Installment Purchase Debt Service.....	572
Public Works Water Districts I & II Operating & Debt Service .....	580
Sampson Agri-Exposition Center Operating .....	593
Employee Hospitalization Trust Fund .....	607
Law Enforcement Special Separation Allowance .....	609
Employment & Training.....	611
Recreation Special Project .....	628

**BUDGET ORDINANCE 2005-2006  
SAMPSON COUNTY, NORTH CAROLINA**

**BE IT ORDAINED** by the Board of Commissioners of Sampson County:

**SECTION I. – BUDGET ADOPTION 2005-2006** There is hereby adopted the following budget for the County of Sampson for the fiscal year beginning July 1, 2005 and ending June 30, 2006 the same being adopted by department or agency and line item within each fund as listed in this volume. Below is a summary of the expenditures and revenues:

**EXPENDITURES**

***General Government:***

Governing Body	157,689
Administration	336,204
Airport Operations	157,009
Finance	971,979
Finance- DP Contracts	153,106
Tower Expenditures	74,971
Tax Administration	1,072,216
Contribution Revaluation Reserve	196,427
Legal	30,000
Courts/District Attorney	11,540
Criminal Justice Partnership Program	75,500
Board of Elections	273,410
Register of Deeds	447,541
Data Processing	254,488
Purchasing	306,295
Public Buildings	1,060,663
Construction Management	137,992

***Public Safety:***

Sheriff	4,010,667
Domestic Violence Grant	91,478
Highway Safety Grant	227,808
Detention Center	1,786,518
Communications	707,574
Emergency Management	380,270
Volunteer Fire Departments	204,401
Inspections	418,623
Coroner	40,500
Rescue	2,003,639
Animal Control	195,984

**Environmental Protection:**

Solid Waste	662,098
Forestry	113,973

**Economic & Physical Development**

Planning & Zoning	158,000
Industrial Development	270,988
Industrial Utility	38,351
Contribution to Airport Capital Reserve	30,000
Contribution to Sampson Area Transportation	30,849
Payment to Water District II - Line Sizing	28,000
NC Cooperative Extension Services	387,862
Beaver Management/River Impvmt	130,000
Soil Conservation	182,042

**Human Services**

Mental Health	199,828
Contribution to Aging	271,092
Contribution to Social Services	6,196,961
Contribution to Health	326,961
Veterans	94,428

**Education**

Clinton City Schools:	
Current Expense	1,835,122
Capital Outlay	189,733
Transfer to Debt Service	176,077
Sampson County Schools:	
Current Expense	5,414,060
Capital Outlay	559,904
Transfer to Debt Service	499,928
Sampson Community College:	
Current Expense	1,018,007
Capital Outlay	111,000

**Cultural & Recreation**

Library	913,203
Recreation - Operating Expenses	641,626
Recreation - Programs	306,557
Recreation - Debt Match	10,000
Contribution To Agri-Exposition Center	224,201
Special Appropriations	88,728

**Debt Service**

Current Debt for Vehicles, Equipment, etc	704,698	
Tower Debt	112,212	
Contribution to Debt Service - County Projects	181,472	
Contribution to Debt Svc- Squires, Animal Shelter	71,564	
Contribution to Debt Svc - Human Services Bldg	393,395	
Contribution to Debt Svc - Detention Center	284,304	
Contribution to Debt Svc - Building Renovations	120,864	
Contribution to Debt Svc - Cooperative Ext Bldg	25,190	
Contribution to Debt Svc - Courthouse Extension	141,106	
Contribution To Agriculture Bldg LT Debt	61,180	
Contribution to School Debt Reserve	1,705,824	3,801,809

**Contingency**

General Contingency		200,000
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**Total for General County** **\$ 40,895,880**

Aging and In-Home Services		1,689,938
E-911		576,992
Community Development		1,375,000
Health Department		2,685,318
Social Services		15,237,022
Sampson Area Transportation		604,621
Head Start		2,027,066
Head Start Food		277,137
1/2 Cent Sales Tax - School Capital Outlay		2,240,707
Capital Reserves		32,000
Workforce Investment		548,040
Fire Districts		1,568,712
Revaluation		196,427
Clinton Supplemental Current Expense		1,206,942
Soil Conservation District Funds		5,000
Juvenile Justice Crime Prevention		171,121
Lagoon Management		14,440

**Debt Services:**

Agricultural Center	75,717	
Reserve for County Project Building Debt	326,669	
Courthouse Extension	148,236	
Agri-Expo, SCC Bldgs	502,292	
Squires Bldg / Animal Shelter	72,471	
Human Services Buildings	398,386	
Detention Center	348,617	
County Building Renovations Debt	122,397	
Cooperative Extension Office Building Debt	61,958	
COP Debt/College Street	3,737,400	5,794,143

**Enterprise Funds:**

Water Operations	950,548	
Water District I Debt	99,750	
Water District II Debt	980,592	
Agri-Exposition Center Operations	391,401	
Agri-Exposition Special Events	287,050	2,709,341

**Internal Services:**

Hospitalization Insurance		4,061,582
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**Law Enforcement Special Separation Allowance**

20,000

**TOTAL ALL OPERATING FUNDS****\$ 83,937,429****Special Grant Projects:**

Community Development Block Grant		400,000
Homeland Security		144,135
HRSA Grant		26,309
Citizen Corps		5,500
Hazard Mitigation Plan		13,802
		1,000,000

**Capital Projects:**

Airport Projects		3,000,001
Courthouse Extension		192,022
Detention Center		11,125,000
Schools - Project Balance from 1999 COPs		709,641
Schools - Project USDA/COPs (Estimate)		110,000,000
Squires Renovations/Animal Shelter		1,508,500
Human Services Complex		8,282,000
Cooperative Extension Office Building		1,288,000
Office Building Renovations		2,544,500
Water & Sewer District II		10,674,400

**Trust and Agency Funds**

1,754,941

**Subtotal Special Grants, Capital Project & Agency Funds****\$ 152,668,751****Total Budget and On-going Projects****\$ 236,606,180**

## REVENUES

### FUND

General Fund	
Property Taxes	\$ 24,263,931
Licenses and Permits	
Sales Tax	8,487,002
Loan Proceeds	680,713
State/Federal Shared Revenues	582,373
Fees and Charges	2,588,751
Interest and Rents	191,170
Other	208,844
Interfund Transfers	1,622,251
Fund Balance Appropriated	2,270,845
<b>General Fund Total</b>	<b>\$ 40,895,880</b>
Aging/In Home Services	1,689,938
E911	576,992
Community Development	1,375,000
Health Department	2,685,318
Social Services	15,237,022
Sampson Area Transportation	604,621
Head Start	2,027,066
Head Start Food	277,137
1/2 Cent Sales Tax - School Cap Outlay	2,240,707
Capital Reserve	32,000
Workforce Investment	548,040
Fire Districts	1,568,712
Revaluation	196,427
Clinton Supplemental CE	1,206,942
Soil Conservation (State District)	5,000
Juvenile Justice Crime Prev. Council	171,121
Cooperative Extension Programs	14,440
Debt Services	5,794,143
<b>Enterprise Funds:</b>	
Water Operations	950,548
Water District I Debt	99,750
Water District II Debt	980,592
Agri-Exposition Center Operations	391,401
Agri-Exposition Special Events	287,050
<b>Internal Service Fund</b>	
Hospitalization Insurance	4,061,582
<b>Special Separation Allowance</b>	20,000
<b>TOTAL ALL OPERATING FUNDS</b>	<b>\$ 83,937,429</b>

Since the budget is adopted on a basis as set forth above, designated department or agency Budget Managers as specified herein may transfer line item appropriations between cost centers under their jurisdiction with the approval of the County Manager, and the County Manager is hereby authorized to approve said transfer. Budget transfers may be made from the Special Appropriations cost center to other department cost centers in the General Fund by the Finance Officer with the approval of the County Manager. The Finance Officer is hereby authorized to approve the transfer of appropriations between line items in cost centers with the exception that no transfers may be made from capital outlay or salary and wage accounts without County Manager approval. Appropriations may only be transferred between departments or agencies in a fund and between funds with the specific approval of the Board of Commissioners. Transfer of appropriations from the contingency account may only be approved by the Board of Commissioners. All budget transfers as referenced herein above will be recorded in the minutes of the Board of Commissioners.

**SECTION II. – TAX LEVY** There is hereby levied for the fiscal year 2005-2006 tax rate of **\$0.77** per \$100.00 of assessed valuation all of which is levied in the General Fund. Discounts will be allowed for early payment of taxes. The rate is based on an estimated collection rate of 95.5 percent and an estimated total valuation of \$ 3,162,000,000.

<b><u>Special School District</u></b>	<b><u>Tax Rate</u></b>
Clinton Supplemental	\$ .13

There is hereby levied a tax at the rate of 13 cents per \$100.00 valuation of property located within the Clinton School District for the purpose of supplementing the revenues of the Clinton School District.

There is appropriated to the Clinton School Administrative unit the sum of \$ 1,206,942.00 from the proceeds of said tax and any other revenues otherwise accruing to said administration unit for use to supplement school expenditures as permitted by Chapter 115 of the North Carolina Statutes.

There are hereby levied taxes at the rates indicated below per \$100.00 valuation of property located within the Fire Districts indicated below for the purpose of providing revenue for said Fire Districts.

<b><u>Fire Service Districts</u></b>	<b><u>Tax Rate</u></b>
Clinton	9.0 cents
Clement	8.0 cents
Autryville	9.5 cents
Garland	5.0 cents
Taylors Bridge	3.5 cents

<b><u>Special Fire Districts</u></b>	<b><u>Tax Rate</u></b>
Plain View	9.0 cents
Halls	6.5 cents
Spivey's Corner	9.0 cents
Franklin (Harrells)	7.0 cents
Turkey	5.0 cents
Vann's Crossroads	9.0 cents
Godwin-Falcon	10.0 cents
Coharie (Roseboro)	6.5 cents
Herring	7.5 cents
Honeycutt-Salemburg	8.0 cents
Piney Grove (Giddensville)	7.0 cents
Newton Grove	4.5 cents
Taylor's Bridge	7.0 cents

### **SECTION III. – FEES**

A. **RESCUE FEES** Rescue fees were set as follows:

<b><u>SERVICE</u></b>	<b><u>FEE</u></b>
Basic Life Support	\$ 380.00
Oxygen	\$ 20.00
Spinal Immobilization	\$ 25.00

B. **INSPECTION FEES** Inspections fees, which were amended in July of 2004, remain the same except for mobile home fees which are set as follows:

Setup:	
Singlewide	\$ 90.00
Doublewide	\$ 120.00
Poured Footer	\$ 40.00
Electrical	\$ 50.00
Plumbing	\$ 50.00
Mechanical	\$ 50.00
Extra trips for violations	\$ 40.00

The full schedule for the Sampson County Inspections Department is attached hereto as Schedule A.

C. **ANIMAL CONTROL FEES** The reclaiming fee remains at \$25 for each time an animal is reclaimed.

D. **RECREATION FEES** This budget includes a \$20.00 fee for participants in our recreation program. It is the intent of the County to bring recreation services to any and all citizens of the County, so provisions will be made pursuant to the Sampson County Parks and Recreation Fees and Charges Policy for hardship cases. Fee Schedule and Fee Policy attached hereto as Schedule B.

E. **HEALTH FEES** Environmental Health fees are unchanged as follows:

Septic Tank – New	\$ 150.00
Septic Tank – Repair	\$ 75.00
Septic Tank – Existing	\$ 50.00
All Water Samples	\$ 25.00
Pest/Petroleum Sample	\$ 25.00
Tattoo Business	\$ 250.00
Swimming Pool	\$ 100.00
Plan Review-Restaurant	\$ 200.00

The full fee schedule for the Sampson County Health Department is attached hereto as Schedule C.

F. **FALSE ALARM FEES** The False Alarm Ordinance is in place and is very active. Currently, there is no charge for the first three false alarms. There is a charge of \$50 for alarms four through six, and a \$100 charge for false alarms beyond six. This ordinance establishes an additional \$10 charge for each false alarm (beyond the third) for handling the associated paperwork. This administrative fee will go to the General Fund.

G. **AGRI-EXPOSITION CENTER FEES** The Agri-Exposition Center Advisory Board has recommended changes to the Facility Rate Schedule and Lease Agreement. These fees and contract form are adopted as attached as Schedule D.

#### **SECTION IV. – SCHOOLS**

A. **CURRENT EXPENSE AND CAPITAL OUTLAY** The allocation for school current expense is appropriated on a lump sum basis. The allocations for capital outlay are made on a project basis for each school system. Once the projects have been identified, they should be submitted to the County for approval.

A reserve fund applicable to the 1983 one-half cent sales tax providing for 30 percent of this revenue source to be reserved for capital outlay projects for Sampson County and Clinton City School Systems will continue to exist. As projects are justified to the County Commissioners, these funds will be appropriated to the two systems.

Revenue from the 1986 one-half cent sales tax is anticipated at \$1,491,070.00 and is placed in a capital reserve. This represents 60 percent of the total anticipated revenues.

In accordance with the School Budget and Fiscal Control Act, each school board is specifically requested to submit to the Board of Commissioners, as soon as possible, a copy of the school board's budget resolution. The School Finance Officer is requested to submit a monthly statement of the financial condition of the local funds of the administrative unit to the County Finance Officer.

**B. SCHOOL DEBT**

**Debt Service, Public School** Funds to continue to retire the debt (COPS) for our public schools have been included. The amounts are as follows:

1999 Installment Payment Revenue Bond	\$ 1,986,500.00
College Street School Renovation	45,076.00
School Debt Reserve	<u>1,705,824.00</u>
Total	\$ 3,737,700.00

**SECTION V. – EMERGENCY APPROVALS, SCHOOLS** Emergency transfers to and from the General Fund, Clinton City School, and Sampson County School activities shall be in accordance with the School Budget and Fiscal Control Act.

**SECTION VI. – OTHER DEBT**

A. **CAPITAL PROJECT DEBT, MISCELLANEOUS** The grand total for the annual payment for the debt for miscellaneous projects is \$ 1,329,557.00. This includes the following projects:

Agricultural Center	\$	75,717
Reserve for County Project Building Debt		326,669
Courthouse Extension		148,236
Agri-Expo, SCC Bldgs		502,292
Squires Bldg / Animal Shelter		72,471
Human Services Buildings		398,386
Detention Center		348,617
County Building Renovations Debt		122,397
Cooperative Extension Office Building Debt		<u>61,958</u>
	\$	2,056,743

B. **FINANCING PACKAGE** There are several miscellaneous items that are proposed to be financed:

Furniture	\$ 25,500
Vehicles	382,750
Tower Equipment	32,409
Data Processing Server	31,800
Medical Equipment (Defibrillators)	159,782
Miscellaneous Equipment	<u>48,472</u>
	\$ 680,713

**SECTION VII. – EMERGENCY MANAGEMENT/EMT-I PROGRAM** This budget continues the full implementation of the Emergency Management Technician – Intermediate program twenty-four hours a day, seven days a week. The County continues to progress toward implementing the Paramedic level in the Spring of 2006.

**SECTION VII. – PERIODIC FINANCIAL REPORTS** A report comparing budgeted and actual revenues and expenses by line item account shall be presented to the County Finance Officer for each agency or department funded by the County where accounting is not done by the County. The County Finance Officer shall be notified of any changes in the budget presented to the Board of Commissioners immediately or within thirty days of the change by any agency having authority to change its line items. Approved payments may be delayed pending receipt of timely financial information. The report shall be made monthly, except under special circumstances, the report may be quarterly. No expense report to a State or Federal agency is to be released until it is reconciled with the official records of accounting which are those of the Finance Officer. The Finance Officer shall provide monthly expense and revenue reports to all departments and agencies for which it does their accounting.

**SECTION IX. – FIXED ASSET CAPITALIZATION** The capitalization threshold is \$2,500.00 for individual items that have a life expectancy of more than one year. Individual items costing between \$1,000.00 and \$2,499.99 with a life expectancy of more than one year are non-depreciable assets and are assigned to the object code “526201”. Items costing less than \$1,000.00 each are departmental supplies.

**SECTION X. – ENTERPRISE FUND, WATER** The operation of the water/sewer enterprise fund has been established and continues to operate. The water/sewer enterprise fund will contain both Water/Sewer District I and Water/Sewer District II. In 2000, the Board of Commissioners adopted an Interlocal Agreement which effectively consolidates the administration, bookkeeping, operations, maintenance and expansion of the two water districts. The water rate schedule is hereby set at \$19.40 for the basic rate gallons and \$4.85 per 1,000 gallons thereafter. The tap fee for both districts is hereby set at \$600 for 1 inch lines and remains at \$500 for ¾ inch lines. Connection and reconnection fees are set at \$50. The Public Works Department and the Finance Office implemented bank drafts for payment of water bills in Fiscal Year 2003-04, as requested by citizens as a convenient way to pay their water bills.

## **SECTION XI. – PERSONNEL**

### **Recommended Pay Adjustments**

Cost of Living – 2% was applied to the current salary schedule

Employees currently at or above midpoint will receive the 2% COLA

Employees who have been with the County less than one year as of June 30, 2005, will receive the 2% COLA

Permanent Employees who have been with the County as least one year as of June 30, 2005 will receive the following increase:

- 2% COLA
- 1.9% adjustment toward midpoint if performance rating is average or above
- Adjustment will **not exceed MIDPOINT**

Permanent Employees currently below midpoint on their assigned grade and have been with the County five years but less than 10 years as of June 30, 2005 will receive the following adjustments:

- 2% COLA
- 1.9% adjustment toward midpoint if performance rating is average or above plus \$300
- The adjustments will **not exceed MIDPOINT**

Permanent Employees currently below midpoint on their assigned grade and have been with the County ten or more years as of June 30, 2005 will receive the following adjustments:

- 2% COLA
- 1.9% adjustment toward midpoint if performance rating is average or above plus \$600
- The adjustments will **not exceed MIDPOINT**

### **Realignment of Core Administrative Functions, and Senior Management Responsibilities Effective July 1, 2005**

Sampson County's senior management staff have positioned the governing body to be successful in its strategic initiatives, which were outlined at the Board's planning session in late February 2005.

This realignment of core administrative functions and senior management responsibilities is assembled to continue the organization's successful execution of the Board's program of work and directives, while being mindful of prudent succession planning, and as an attempt to provide internal pay equity commensurate with the respective staff responsibilities, new assignments and recognition of recent performance.

The role of the County Manager during the next few years must emphasize the strategy implementation, systems development and quality assurance for Board initiatives. Most recent examples include joint City-County Planning & Zoning, GIS program development, Tax Mapping and parcel management coordination, updating the Personnel and Human Resources management policies, Latino Initiative discussions, and facility planning and capital project financing.

Phase One Implementation includes:

- 1) Regrade the Finance Officer position to County Grade 80 to recognize budget development and revenue collection responsibilities; and establish a Deputy Finance Officer (Grade 76) to facilitate succession planning, and improved

coordination of responsibilities, including authority for fiscal reporting, budget development, debt service management, and other administrative duties.

- 2) Regrade the Assistant County Manager position to County Grade 80 and implement 3 year incremental "work against" salary adjustments per compensation schedule plan. This realignment of responsibilities will include direct supervision for the following agencies: Aging/Transportation, Animal Control, Agri-Exposition Center, EMS & Emergency Management, Library, Parks & Recreation, and Solid Waste effective July 1, 2005. The Assistant County Manager will continue as the County's Public Information Officer and assume Clerk to the Board responsibilities effectively immediately.
  - 3) Regrade the Public Works & Utilities Director position to County Grade 78.
  - 4) Regrade Senior Finance Technician to County Grade 71 as a Human Resources Management Director's position.
  - 5) Realignment and grade adjustments for select number of department heads to achieve balanced compensation and pay equity commensurate with staff responsibilities, new assignments and recognition of recent performance in accordance with implementation of the schedule of adjustments.
- A. County Manager to Approve Office of Employment and Training Position Allocations The County Manager shall review and approve all requests for personnel positions to be funded by the Office of Employment and Training's money allocation to the County.
  - B. Travel Allowance Travel allowance is authorized at the prevailing federal reimbursement rate per mile and will be taken out of budget travel allocations as authorized herein.
  - C. Dental Insurance Provisions have been made in this budget to continue to fund a dental plan for all employees. The County will continue to pay employees' costs of the plan with the employee to pay for the family portion. The employee's cost is \$ 24.86 per month. The family plan for dental insurance is \$75.62 per month, and employee plus one dependent plan for dental insurance is \$ 59.53 per month.
  - D. Hospitalization Insurance Provisions have been made in this budget to pay the individual cost of hospitalization insurance of all employees with the employee paying the cost of the family additions. The monthly rates are: PCP (Blue Care) Individual -- \$ 634.00 Parent-Child -- \$ 704.00, and Family \$ 769.00; PPO (Blue Options) Individual -- \$ 634.00, Parent-Child -- \$ 697.00, and Family \$ 760.00.
  - E. Tax Shelter A participating employee's contributions to the North Carolina Local Government Employees Retirement System will be tax sheltered as prescribed in North Carolina General Statute 128-30(b1).

- F. Cafeteria Plan (IRS Section 125) The County has adopted a cafeteria plan which allows employees to elect preferential tax treatment for health insurance premiums, unreimbursed medical expenses, and child care expenses. The County will pay all administrative costs of the plan.
- G. Standard Office Hours Full-time employees normally work five, eight-hour days per workweek. Normal work hours shall be from 8:00 a.m. to 5:00 p.m. with one hour permitted for lunch.
- H. Longevity Pay Funds are allocated in this budget to provide longevity pay in accordance with the following provisions:

- 1) The Sampson County Longevity Plan is intended to reward permanent employees for faithful service on a yearly basis.

Annual longevity pay amounts are based on the length of continuous service and a percentage of the employee's annual rate of pay as of November 30 in any calendar year. The longevity checks shall be distributed at the annual Christmas party on the first Friday in December or by December 15th. Longevity pay amounts are computed by multiplying the employee's annual salary rate by the appropriate percentage, rounded to the nearest dollar, in accordance with the following table:

<u>Years of Continuous Service</u>	<u>Longevity Pay Rate</u>
10 but less than 15 years	1.50 percent
15 but less than 20 years	2.25 percent
20 but less than 25 years	3.25 percent
25 or more years	4.50 percent

- 2) Longevity pay shall be made in a lump sum. Longevity pay is not considered a part of annual base pay for classification and pay purposes, nor is it to be recorded in personnel records as a part of annual base salary.
- 3) Fractional permanent employees' longevity pay shall be based upon the percentage of time worked (i.e. an employee working 50 percent of the normal work schedule would receive 50 percent of the amount scheduled for their years of service.)
- 4) An employee will not be eligible to receive longevity pay who:
  - (i) Terminates employment with the County, either voluntarily or by administrative dismissal with cause, prior to the longevity pay date.
  - (ii) Is placed on long-term disability prior to the longevity pay date.
- 5) An employee who is transferred or promoted shall be considered to be in continuous service.

- 6) An employee who is given a specified leave of absence without pay shall be considered to be in continuous service.
- 7) Employees on leave of absence will receive their longevity payment upon their return to active service with the County.
- 8) Longevity pay shall be computed on the basis of the last salary before the employee's leave.
- 9) An employee who does not return to active service from an authorized leave of absence with the County shall forfeit his/her longevity pay.
- 10) Longevity payments made to employees in violation of the requirements (due to County or employee error) must be returned to the County.

I. Overtime To the extent that local government jurisdictions are so required, the County will comply with the Fair Labor Standards Act (FLSA). The County Manager, following FLSA regulations, shall determine which jobs are "non-exempt" and are therefore subject to the Act in areas such as hours of work and work periods, rates of overtime compensation, and other provisions. Non-exempt employees will be paid at a straight time rate for hours up to the FLSA-established limit for their position (usually 40 hours in a seven-day period); hours beyond the FLSA-established limit will be compensated at the appropriate overtime rate. In determining eligibility for overtime in a work period, only hours actually worked shall be considered. The established work week (168 consecutive hours) for the County is Friday at 5:00 p.m. to the following Friday at 5:00 p.m.

Whenever practical, departments will schedule time off on an hour-for-hour basis within the applicable work period for non-exempt employees instead of paying overtime. When time off within the work period cannot be granted, overtime worked will be paid at a time-and-a-half rate or taken as compensatory time at a time-and-a-half rate, in accordance with FLSA regulations.

Overtime work must be of an unusual, unscheduled, or emergency nature and be directed or authorized by the department head or an authorized representative of the department head and approved by the County Manager.

Employees in positions determined to be "exempt" from FLSA (Executive, Administrative, or Professional staff) will not receive pay for hours worked in excess of their normal work periods. However, under unusual circumstances, the County Manager may authorize compensatory time and/or pay for exempt employees.

Special compensatory time regulations under FLSA for local governments will be followed for law enforcement personnel who are subject to the provisions of this law. These employees may accumulate 320 hours of overtime (480 compensatory time hours). All other County employees may accumulate 160 hours of overtime (240 compensatory time hours).

- J. 401-K Plan The Board of Commissioners implemented the 401K Plan for Sampson County in October, 1995. The 401K Plan is a retirement plan offered to County employees, and the County will match those employees with law enforcement.

The County will contribute 2.53% of an employee's salary into a 401K plan for those employees not considered law enforcement. An employee must be a member of the retirement system to be eligible for employer/employee contribution.

- K. Life Insurance Plan A life insurance program for County employees will be added as a benefit. This program will allow employees to purchase individual permanent life insurance through voluntary payroll deductions, with no participation (match) from the County. Eligible employees are those who are working full-time (at least 30 hours a week) and in addition, employees may apply for coverage for their spouses and children.

- M. Hospitalization insurance is proposed to remain unchanged at \$634.00 for individual per month, and we are proposing that the County (or, in the case of some budgets, the State or federal funds) pick up the tab. The budget provides for the continuation of the payment of insurance premiums for retirees. The requirements for this benefit are:

1. Employee must retire from County -- according to retirement system guidelines.
2. For County to pay 100% of individual premium -- employee must have worked 20 continuous years in local/state government with the last 10 years worked with Sampson County.
3. For County to pay 75% of individual premium -- employee must have worked at least 15 continuous years in local/state government with the last 10 years worked with Sampson County.
4. County Commissioners who serve at least two (2) elected terms will pay 50% of the total cost for individual coverage until they become eligible for Medicare benefits.

### **Retirement System Guidelines for Regular Employees (Excluding Law Enforcement Retirement)**

#### ***At Service Retirement (Unreduced Benefits)***

- Employee has reached age 65 and completed 5 years of creditable service
- Employee has reached age 60 and completed 25 years of creditable service, or
- Employee has completed 30 years of creditable service, at any age.

***At Early Retirement (Reduced Benefits)***

- Employee has reached age 50 and completed 20 years of creditable service, or
- Employee has reached age 60 and completed 5 years of creditable service

**Retirement System Guidelines for Law Enforcement Employees**

***At Service Retirement (Unreduced Benefits)***

- Employee has reached age 55 and completed 5 years of creditable service as an officer
- Employee has completed 30 years of creditable service at any age

***At Early Retirement (Reduced Benefits)***

- Employee has reached age 50 and complete 15 years of creditable service as an officer

N. Direct Deposit All permanent employees with a hire date of July 1, 2001 or thereafter are required to have direct deposit. Temporary employees are not required to use direct deposit but can elect direct deposit.

O. Employee Assistance Program (EAP) This year we will implement an Employee Assistance Program (EAP). Everyone has problems from time to time. Usually, we work them out. But sometimes problems persist, becoming serious enough to affect us both off and on the job.

An employee assistance program (EAP) is a method of promoting employee wellness which helps employees with distressing personal problems that affect work. It coordinates health-related or family care-related benefits so that they can best be used to help employees with a variety of personal crises and personal or family needs.

**SECTION XII. – BUDGET OFFICER, FINANCE OFFICER AND BUDGET**

**MANAGERS** The County Manager is designated as the Budget Officer of the County. The following budget titles are designated department or agency Budget Managers for cost centers indicated:

**Budget Manager:** County Manager

**Dept/Agency Responsibilities:** Governing Body; Administration; Legal; Industrial Utility; Special Appropriations; Capital Projects; CDBG; and Planning and Zoning

**Budget Manager:** Finance Officer

**Dept/Agency Responsibilities:** Finance; Hospitalization Insurance; Special Separation Allowance; Revaluation, Debt Service; Medical Examiner; Fire Districts; Data Processing; Forestry; Juvenile Crime Prevention Council; CDBG; CJPP; Internal Service Funds; and School Construction

**Budget Manager:** Board of Elections Director

**Dept/Agency Responsibilities:** Board of Elections

**Budget Manager:** Tax Assessor  
**Dept/Agency Responsibilities:** Tax Administration; Revaluation; Tax Collection

**Budget Manager:** Register of Deeds  
**Dept/Agency Responsibilities:** Register of Deeds

**Budget Manager:** Clerk of Court  
**Dept/Agency Responsibilities:** Courts

**Budget Manager:** Economic Developer  
**Dept/Agency Responsibilities:** Economic Development

**Budget Manager:** Sheriff  
**Dept/Agency Responsibilities:** Sheriff's Department; Detention Facility

**Budget Manager:** Health Administrator  
**Dept/Agency Responsibilities:** Health Programs; Health Administration; Family Planning; Maternal Health; Health Promotion; WIC; CDC-TB; Renal Disease; Child Health; Communicable Disease; Breast and Cervical Cancer; Environmental Health; Immunization Action Plan; Child Services Coordination; TB Medical Services; Food and Lodging; and Summer Food Program; AIDS (State/Federal); Childhood Lead

**Budget Manager:** Inspections Director  
**Dept/Agency Responsibilities:** Inspections

**Budget Manager:** Public Works Director  
**Dept/Agency Responsibilities:** Public Buildings, Public Works, Airport

**Budget Manager:** Cooperative Extension Director  
**Dept/Agency Responsibilities:** Cooperative Extension, Beaver Management

**Budget Manager:** Soil Conservation District Director  
**Dept/Agency Responsibilities:** Soil Conservation Programs; Cost Share Programs

**Budget Manager:** Library Director  
**Dept/Agency Responsibilities:** J.C. Holliday Library; LSCA Special Project

**Budget Manager:** Social Services Director  
**Dept/Agency Responsibilities:** Department of Social Services; Other Social Services Programs and Child Support

**Budget Manager:** Chief Animal Control Officer  
**Dept/Agency Responsibilities:** Animal Control Department

**Budget Manager:** Aging and In Home Services Director  
**Dept/Agency Responsibilities:** CAP-Medicaid; HCCBG Transportation; HCCBG PC Level II; HCCBG Home Repairs; HCCBG Senior Center; Adult Day Health Care; Senior

Center Outreach; Transportation Coordination for the County; Weatherization Programs; Information and Case Referral; Nutrition; Family Caregiver Support; and HARRP Program

**Budget Manager:** Workforce Investment Director (formerly known as Employment and Training)

**Dept/Agency Responsibilities:** Workforce Investment Programs; and Welfare to Work Program

**Budget Manager:** Veterans Service Officer

**Dept/Agency Responsibilities:** Veterans Services

**Budget Manager:** Emergency Management Director

**Dept/Agency Responsibilities:** Emergency Management; Rescue; Fire Departments; Fire Inspections and Communications Center

**Budget Manager:** Head Start Director

**Dept/Agency Responsibilities:** Head Start Programs

**Budget Manager:** Environmental Supervisor

**Dept/Agency Responsibilities:** Solid Waste

**Budget Manager:** Purchasing Agent

**Dept/Agency Responsibilities:** Purchasing

**Budget Manager:** Recreation Director

**Dept/Agency Responsibilities:** Recreation Programs

**Budget Manager:** Agri Exposition Center Manager/Assistant Economic Developer

**Dept/Agency Responsibilities:** Agri Exposition Center, CenterStage Series

**Budget Manager:** Data Processing Director

**Dept/Agency Responsibilities:** Data Processing Department

**Budget Manager:** Airport Manager

**Dept/Agency Responsibilities:** Airport

**Budget Manager:** Construction Manager

**Dept/Agency Responsibilities:** Law Enforcement/Detention Center Construction

**SECTION XIII. – BUDGET POLICY** It will be the policy of this Board that it shall not absorb any reduction in State and Federal funds; that any increase shall be absorbed in the budget of the agency by either reducing personnel or program expenditures to stay within the County appropriation authorized.

The policy is extended to any agency that is funded by the County and receives State or Federal funds. This shall remain in effect until otherwise changed or amended by the

Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

**SECTION XIV. – FISCAL CONTROL ACT** The County Manager and the Finance Officer are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government Budget and Fiscal Control Act. This shall extend to permitted consolidations of funds and "Single Tax Levies" permitted in the Fiscal Control Act.

Any changes made by this authorization shall be reported to the Board of Commissioners as they are made and approved by the Board. The known changes that follow shall in no way be a limitation to the County Manager and Finance Officer in complying with said Act.

- A. As provided by G.S. 159-25(b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager or the Chairman of the Board of Commissioners and the Finance Officer following proof or warrant, shall be the authorized signatures of the County.
- B. Changes in this budget will be made by amendment only.

This ordinance being duly passed and adopted this 28<sup>th</sup> day of June, 2005.

  
Kermit D. Williamson, Chairman

  
Scott T. Sauer, County Manager/Clerk to the Board