



LINCOLN COUNTY

North Carolina



FY 2022-2023
BUDGET & CAPITAL
IMPROVEMENT PLAN



COUNTY OF LINCOLN, NORTH CAROLINA

FY 2023 BUDGET and CAPITAL IMPROVEMENT PLAN

PREPARED BY:

COUNTY MANAGER'S OFFICE

& FINANCE DEPARTMENT

May 2022

LIST OF OFFICIALS

BOARD OF COMMISSIONERS

Carrol Mitchem, Chairman
Milton Sigmon, Vice Chairman
Anita McCall
Bud Cesena
Cathy Davis

Amy Atkins, Clerk to the Board

CONSTITUTIONAL OFFICERS

Sheriff Bill Beam
Danny Hester, Register of Deeds

COUNTY ADMINISTRATION

Kelly G. Atkins, County Manager
Davin Madden, Assistant County Manager
Deanna Rios, CPA, Finance Director
Crystal Watson, Controller
Megan Gilbert, County Attorney
Candy Stevens, Human Resources Director

DEPARTMENT MANAGERS

Andrew Bryant, Development Services Director
Lena Jones, Interim Health Director
John Henry, Facilities Management Director & Purchasing Agent
Kathryn Saine, Senior Services Director
John Davis, Parks & Recreation Director
Susan Sain, Tax Administrator
Tony Carpenter, Director of Social Services
Evan Crawley, Soil & Water Conservation Manager
Benjamin Cohen, Director of Information Technology
Bradley Putnam, Director of Elections
Alex Patton, Veterans Services Officer
Ron Rombs, Emergency Services Director
Jennifer Sackett, PhD, Library Director
Hannah Beaver, Animal Services Director
Bill Gibbs, Communications Director
Tom Dyson, Director of NC Cooperative Extension Office

County of Lincoln, North Carolina
Budget and Capital Improvement Plan
Fiscal Year 2022-2023
Table of Contents

	Page
List of Officials	
Reader's Guide to the Budget	i - iii
Budget Calendar	iv – vi
County Manager's Budget Message	vii – x
Organizational Chart	xi
Financial Policies	xii – xv
County Comparison Information	xvi – xvii
Budget Ordinance	1 – 9
General Fund	10
Summary of Revenues and Expenditures	11 – 13
Revenues Overview	14 – 17
Expenditures Overview	18 – 20
Detailed Expenditures	
Central Services	21
Governing Body	22
County Manager's Office	23
Finance Department	24 – 25
Human Resources	26 – 27
Tax Department	28 – 32
Legal/County Attorney	33
Board of Elections	34
Register of Deeds	35 – 37
Information Technology	38
Facilities Maintenance	39 – 42
Sheriff's Office	43 – 48
Communications/911 Center	49
Emergency Services	50 – 56
Animal Services	57 – 58
Transportation Lincoln County	59 – 60
Planning and Inspections	61 – 64
Soil and Water Conservation	65 – 68
Cooperative Extension Service	69 – 70
Health	71 – 76
Social Services	77 – 79
Veterans Services	80 – 81
Senior Services	82 – 83
Library	84 – 85
Parks and Recreation	86
Lincoln County Schools & Gaston College	87
Special Appropriations	88 – 92

County of Lincoln, North Carolina
Budget and Capital Improvement Plan
Fiscal Year 2022-2023
Table of Contents

Other Financing Uses	93
Debt Service Repayment Schedule (Non-School)	94 – 96
Debt Service Repayment Schedule (School)	97
Enterprise Funds	
Water and Sewer Fund	98 – 101
Debt Service – Repayment Schedule Water and Sewer	102 – 104
Solid Waste Fund	105 – 108
Debt Service – Repayment Schedule Solid Waste	109 – 110
Other Funds	
Capital Reserve Fund	111
School Capital Reserve Fund	112 – 113
Law Enforcement Fund	114
Federal Law Enforcement Fund	115
Emergency Telephone System Fund	116
Volunteer Fire Districts Fund	117 – 119
Health Insurance Fund	120 – 121
Workers Compensation Fund	122
Capital Improvement Plan	123 – 154
Fee Schedule	155 – 202
Appendix	
Glossary of Terms	203 – 210



READER'S GUIDE TO THE BUDGET

One of the primary goals in formatting this Budget has been to make it user-friendly. Government budgets by definition are confusing documents, particularly for the first-time reader.

County budgets in North Carolina are governed by three primary sources: a) Generally Accepted Accounting Principles (GAAP) for Governments, which are established nationwide by the Government Accounting Standards Board (GASB); b) the NC Local Government Budget and Fiscal Control Act (LGBFCA), codified as NCGS Chapter 159, Article 3; and c) the NC Uniform Chart of Accounts, which sets out a standard set of accounting codes statewide. GASB requires the use of multiple funds. To further complicate it, some of those fund categories are budgeted, accounted for, and reported in audits using the modified accrual basis of accounting, and some the accrual basis of accounting. *It is very important to note that North Carolina's LGBFCA requires that all budgets be approved and accounted for during the fiscal year using the modified accrual basis of accounting.* Then, at year end, some funds are converted to full accrual accounting in the audit to comply with GASB's Generally Accepted Accounting Principles for Governments.

Most citizens are accustomed to private sector accounting, where a business has one balance sheet and one income statement, both kept on the accrual basis of accounting. Therefore, it is strongly recommended that you take a few moments to review this Reader's Guide before reading the Budget. It should help you better understand the framework of the County's fund structure and accounting system.

Lincoln County will operate with fifteen (15) separate funds this year, which makes the county budgeting and accounting considerably different from that in the private sector. Although the County may in most cases legally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities, fund equity, revenues, and expenditures. Consequently, there will be fifteen separate balance sheets and income statements. Generally Accepted Accounting Principles set out three different categories, or types of funds, for use by governmental entities. The funds by fund type that will be used in the fiscal year are as follows:

(1) Governmental Funds

General Fund – This is the principal fund of the county and is used to account for all activities of the county not included in other specified funds. The General Fund accounts for the normal recurring activities of the County (i.e., general government, sheriff, planning and zoning, finance, parks and recreation, EMS, public health, social services, support for education, and general debt service).

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Included in the Special Revenue Funds are the Law Enforcement Fund, the Federal Law Enforcement Fund, the Emergency



READER'S GUIDE TO THE BUDGET

Telephone System Fund, the Representative Payee Fund, the Special Grants Fund, and the Fire Districts Fund. The Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities. The Capital Project Funds include the General Capital Projects Fund, the School Capital Reserve Fund, and the Capital Reserve Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

(2) Proprietary Funds

Enterprise Funds – Funds used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County has two Enterprise Funds, with one capital project fund associated with them. They are all considered Enterprise Funds as the Water and Sewer Capital Projects Fund will be closed into the Water and Sewer Fund at year-end in the audit. The two funds are: the Water and Sewer Fund, and the Solid Waste Fund (formerly titled the Landfill Fund). Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to the other government units, on a cost reimbursement (internal fees and charges) basis. The county has two Internal Service Funds, the Health Insurance Fund and the Workers Compensation Insurance Fund. The Narrative Section at the front of these funds explains in detail their purpose.

(3) Fiduciary Funds

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, or private-purpose trust funds. These funds account for assets the County holds on behalf of others that meet certain criteria. The county operates four custodial funds. Under NC statutes, they are not budgeted.

Appropriations for all funds lapse at year-end except for the Water and Sewer Capital Projects Fund, the General Capital Projects Fund, the Representative Payee Fund, and the Special Revenue Grants Fund.

All Governmental Funds are accounted for using the modified accrual basis, which is a hybrid of cash and accrual, where some revenues and expenses are accrued, and some are on a cash basis. These funds reflect only available resources. In addition, this Budget



READER'S GUIDE TO THE BUDGET

shows all the major capital expenditures for these types of funds in the General Fund, or the General Capital Projects Fund. Major capital expenditures are defined as capital assets costing at least \$5,000 and having a useful life in excess of one year. This includes not only land, buildings, and infrastructure, but also vehicles and equipment.

Following this Reader's Guide to the Budget is the County Manager's Budget Message. This message includes a listing of the assumptions used in developing the Budget. It also includes a discussion of the major projects requiring financing that the Board of Commissioners considers, and how this Budget proposes to address them.

Following the County Manager's budget message is an organizational chart that illustrates the internal structure of the Local Government followed by some supplemental information for comparative purposes to counties around the region.

The Budget Ordinance comes next. This is the legal document that is statutorily required by the Local Government Budget and Fiscal Control Act (LGBFCA), codified as Article 3 of Chapter 159 of the North Carolina General Statutes. The ordinance is the document that recognizes revenues, authorizes expenditures and levies taxes for the local unit of government.

Following the Budget Ordinance are separate tabs for the types of funds that were previously described above. They include the General Fund, Enterprise Funds and Other Funds including the Capital Reserve Fund, School Capital Reserve Fund, Law Enforcement Funds, Emergency Telephone System Fund, Volunteer Fire Districts Fund, Health Insurance Fund and Workers Compensation Fund. These tabs explain the reason for the fund and their characteristics. The General Fund is organized by department and includes narratives, goals and objectives as well as a budget summary for each.

To enhance the budget document, the Capital Improvements Plan has been consolidated into one section unto itself. This helps to provide for better transparency to the public and a more user friendly document to review. The Capital Improvements Plan has been expanded from a three (3) year outlook to a five (5) year outlook. This allows for the unit of Local Government to better manage these types of expenditures and plan for future needs.

Following the Capital Improvements Plan is the Fee Schedule for Lincoln County. This schedule lists in detail all fees adopted and charged by the County in departmental order.

Finally, a Glossary of Terms is included within the Appendix. It should be used in governmental budgeting and accounting to assist the first-time reader. It should help clarify new terms that may not be familiar to the general public.



BUDGET CALENDAR

<u>Date:</u>	<u>Item or Action to be completed:</u>
August 12, 2021	Budget Calendar to Department Managers and Outside Agencies
August 12, 2021	Preparation Manual to Department Managers and Outside Agencies
August 25, 2021	Department Managers to stop by Finance to pick up their budget flash drives
September 29-30, 2021	Pre-budget meetings with Departments (if requested by manager or department)
October 4, 2021	Employee Verification and New Employee Request to Human Resources.
October 22, 2021	Goals and Objectives, and Narratives Due to County Manager/All Departments/Offices
October 22, 2021	CIP forms Due to Finance/All Departments/Offices
October 22, 2021	All maintenance requests and estimated costs need to be submitted to the Facilities Manager. The maintenance project, cost, and explanation will need to be included in the requesting department's budget; however, each manager is to discuss each project with the Facilities Manager so that cost estimates and the necessity of the projects are fully vetted. Any maintenance request over \$25,000 shall also be included under the "other" category in the CIP.
October 22, 2021	All computer/electronic needs will be reviewed. Finance will forward all computer/electronic requests to IT Director. A comprehensive spreadsheet will be created by IT and recommendations will be sent to County Manager and Finance.
November 21, 2021	Finance, Director of Building & Maintenance and County Manager to discuss all capital
December 6-10, 2021	HR to meet with all Departments concerning employee requests
January 7, 2022	Board of Commissioners Budget Planning Retreat Goals/Capital/Construction Projects and Health Insurance Update/Projections for FY 22
January 21, 2022	HR to submit final Employee salary information and new requests to Manager

January 21, 2022	Department & Agency Manager deadline to submit (Operating Budget) Revenues and Expenditures to Finance via MUNIS (except Lincoln County Schools)
January 21, 2022	All proposed fee schedule changes in your department are to be submitted to Finance
January 21, 2022	Deadline for submitting Outside Agency requests to Finance (except Lincoln County Schools)
January 24-28, 2022	Finance enters all outside requests into Munis and confirms all Department Requests (Expenditure, Revenues, Major Budget Requests, and Capital)
January 28, 2022	Finance to deliver Funds 61 and 66 via spreadsheet to County Manager
January 31, 2022	CM and FD hold meeting with Public Utilities (Water/Sewer/Solid Waste)
February 4, 2022	Fire Departments Budgets Due
February 4, 2022	Finance to deliver Funds 11 and all outside agencies requests via spreadsheet to County Manager
February 4, 2022	BOC budget meeting with Public Utilities (Water/Sewer/Solid Waste)
February 10-11, 2022	CM and FD hold meetings with outside agencies
February 15-18, 2022	CM and FD hold meetings with county departments/elected offices
February 24-25, 2022	CM, FM and FD budget meetings with Fire Districts
March 2, 2022	County Manager/Human Resources/Finance Finalize Employee Requests/Reclassifications
March 3, 2022	General Fund revenues completed and submitted to BOE
March 17, 2022	BOC/BOE budget retreat
March 26, 2022	BOC budget retreat (Revenue/Capital/Expenditure) overview
April 7, 2022	BOC budget meeting with BOE Proposed allocation discussion (if needed)
April 22, 2022	County Manager and Finance Director balance the proposed budget, prepare the narratives, print and distribute to the Board of Commissioners. County Clerk advertises the June 7 th Public Hearing on the Proposed FY22 Budget
May 2, 2022	County Manager, Controller, and Finance Director present the proposed budget to the Board of Commissioners.

May 3, 2022	Proposed Budget and CIP placed on the County's website
May 16, 2022	Public Hearing on the FY23 Budget (BOC may consider adoption)
May 16, 2022	Board of Commissioners may consider adoption of the FY23 Budget and Budget Ordinance; however, the board may decide to consider adoption on June 6 or 13, 2022



COUNTY MANAGER | KELLY G. ATKINS

May 2, 2022

The Honorable Board of County Commissioners
County of Lincoln
P.O. Box 738
Lincolnton, NC 28093

Re: County Manager's Budget Message and Transmittal of the FY 2023 Proposed Budget
Commissioners:

The Budget Message summarizes the budget for Lincoln County for Fiscal Year 2022/2023. The fiscal year begins July 1, 2022, and ends June 30, 2023. The Board of Commissioners established their FY 23 goals and objectives at the January 2022 budget retreat. Through this budget in brief, I present for your consideration the proposed FY 2023 Budget for Lincoln County.

Budget in Brief

An ad valorem property tax rate of \$.619 per \$100 of assessed valuation is recommended for FY 23.

The General Fund requested balanced budget is \$130,381,496; this represents a budget that is in keeping with the priorities the Board of Commissioners set forth for FY 2022/2023.

- The tax rate of \$0.619 per \$100 of valuation is the 4th lowest tax rate of adjoining counties and we have the 3rd lowest tax rate among similar counties in North Carolina.
- It is projected that the economy will slow over the next year.
- It is expected that inflation will continue to increase.
- Unemployment will fluctuate as a result of projected inflation.
- Revenues were projected with modest gains.
- A property tax collection rate of 99% was estimated but it should be noted that this will largely depend on the economy.
- Assumes that adequate, available fund balances will be maintained in all operating funds.
- All Proprietary (Enterprise) Funds will be self-supporting without assistance from the General Fund.

- Fees & Miscellaneous Revenues in the Health Department, Animal Services, Library, Water & Sewer, Solid Waste, Soil and Water, Tax, and Human Resources are included in the budget book.
- Pay Study/Adjustment: The County conducted a pay study as part of the FY 2021 budget. In order to remain competitive with the salaries of surrounding counties, it is recommended employees receive a COLA increase for FY 23.
- It is recommended that longevity pay remain in place for FY 23.
- There will be no increase in the Employee's portions of medical insurance premiums for FY 2023. County Commissioners have agreed to fund medical insurance increase of approximately 4%.
- It is anticipated that fuel will average \$3.70 per gallon on the open market. The County pays about \$.56 less than that due to its federal tax exemption.
- It is believed that State support for the Board of Education, Department of Social Services, and the Public Health Department will be similar as the previous year.

Budget Highlights:

Capital: The Courthouse project is expected to be complete by June 2022. The construction of the EMS/EM/FM facility is expected to be complete by May 2023. Future projects include: (1) Animal Services (new facility) (2) Jail (expansion of facility) (3) Existing Courthouse renovation (4) Tax Department Renovation (5) Airport/Economic Development projects (6) Parks

Capital Reserve Fund: During the FY 2020 budget process, staff recommended and the BOC agreed that establishing and growing a capital reserve fund is sound financial planning. By the end of FY 23, the fund is projected to have \$16 million. During the FY 23 budget process, the BOC earmarked the following projects to receive those dollars (Airport, King Wilkinson Park, Jail Expansion, and Animal Services New Build).

Debt Policy: During FY 20, staff recommended and the BOC agreed that establishing a debt policy for Lincoln County will promote a balanced approach to capital funding by utilizing debt financing, capital reserves and pay-as-you go funding. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed 15% with a minimum aggregate ten-year tax-supported principal payout ratio of 50%.

Property Tax: The FY 2022 revenues from taxes was estimated at \$71,332,428. The projected property tax revenues for FY 2023 is projected to be approximately \$76,037,000.

Personnel Requests: FY 23 County Manager Recommended Positions

Finance	Customer Service Representative (1)
Tax Mapping	GIS Mapping Specialist (1) (January 2023)
Sheriff's Office	Sheriff's Sergeant (4) (January 2023)
Sheriff's Office	Deputy Sheriff X2 (1 to start January 2023)
Sheriff's Office	PT Deputy Sheriff X2 (January 2023)
Elections	One Stop Workers (X12)
Sheriff's Office	Major (1) (January 2023)
Communications	Telecommunicator (2) (January 2023)

Communications	Telecommunicator PT (1) (January 2023)
Animal Services	Deputy Director (1)
Social Services	Deputy Director (1)
Social Services	Income Maintenance Caseworker (2)
Public Utilities	Water Treatment Operator (2) (January 2023)
Public Utilities	Waste Water Treatment Plant Operator (6) (January 2023)

Healthcare Costs: Lincoln County health insurance for employees continues to be a challenge. In order to contend with rising costs, the Board of Commission decided to discontinue the PPO plan as an option for new employees on July 1, 2016. As a result, the only option for new employees is the HSA plan. The board has maintained the county's HSA contribution once again this year at \$950.00 per employee. As more employees continue to switch over to HSA, it is expected that our premiums will continue to stabilize.

Solid Waste: The Solid Waste Department will continue repaving several driveways at the convenience sites over the next few years. Construction of new convenience site on Optimist Club Road was completed during FY 21. The new site provides an additional driveway to get vehicles off Optimist Club Road.

Water and Sewer Capital/Rates: Due to the amount of growth in Lincoln County, the number of capital projects needed throughout the county is apparent. Several workshops concerning this topic took place during FY 2018 and while many options were discussed, the board ultimately decided to move forward with the following projects: (1) Water Treatment Plant Expansion (2) Reepsville Water Line (3) Waste Water Treatment Plant Expansion (4) Water Treatment Plan Line Extension, (5) Highway 16 Waterline upgrade (6) Various Sewer Improvements. As a result of these projects moving forward, the board also decided to increase water and sewer rates over a three-year period. The last increase of the three-year plan was scheduled was for FY 21. There is no increase recommended for FY 23.

Education Funding: While funding for Lincoln County Schools has increased each year for the past several years, the amount requested by the school system is typically greater than the amounts approved. Several years ago, the Board of Commission decided to ask the voters for a $\frac{1}{4}$ cent sales tax increase. Ultimately, the $\frac{1}{4}$ cent sales tax was approved. While these additional dollars will not completely fund all of the school board's goals, it will greatly assist in meeting many of the school system's objectives. During budget meeting in April 2021, the Board of Education and the Board of Commissioners agreed to a three-year funding plan. For FY 22, 23, and 24, the Current Expense allocation will be \$19,387,257 and the Capital will be \$1,729,091, for a total of \$21,116,348. Article 46 is not calculated in the agreed three-year amounts and will be estimated annually. However, due to the state increasing teacher pay for FY 22 and FY 23 and not funding the increase, the school system requested additional dollars for FY 22 (mid-year) and additional dollars above the agreement for FY 23.

Fund Balance: By resolution the Board of Commissioners expects the Fund Balance to remain at or just below the board approved 20% policy. Due to the increased funding requested by the school system, the FY 23 budget includes an unassigned fund balance allocation to balance the general fund budget. As a result, the unassigned fund balance may temporarily drop below the 20% policy for a short period of time.

County Fire Districts: All of the fire districts are recommending their respective tax rates to remain the same as FY 22, with the exception of East Lincoln, Denver, and North 321. The following denotes the proposed tax rates for the respective fire departments:

	<u>Proposed FY 2023</u>	<u>Current Tax Rate FY 2022</u>
Alexis-	11.65	11.65
Boger City	12.50	12.50
Crouse-	8.60	8.60
<i>Denver-</i>	<i>12.2</i>	<i>11.50</i>
<i>East Lincoln-</i>	<i>12.0</i>	<i>12.5</i>
Howards Creek-	13.55	13.55
<i>North 321-</i>	<i>9.00</i>	<i>7.00</i>
North Brook-	10.00	10.00
Pumpkin Center-	12.00	12.00
South Fork-	12.50	12.50
Union-	12.50	12.50

Conclusion: I want to thank the Board of Commissioners for your support and guidance in the preparation of the FY 2023 Proposed Budget. Your comments and directions from all of the budget workshops were taken into consideration and incorporated into this budget proposal. I also want to recognize the numerous hours of staff time that have gone into the preparation of this Budget. Every department manager and their staff are to be commended for their support and efforts during the budget process.

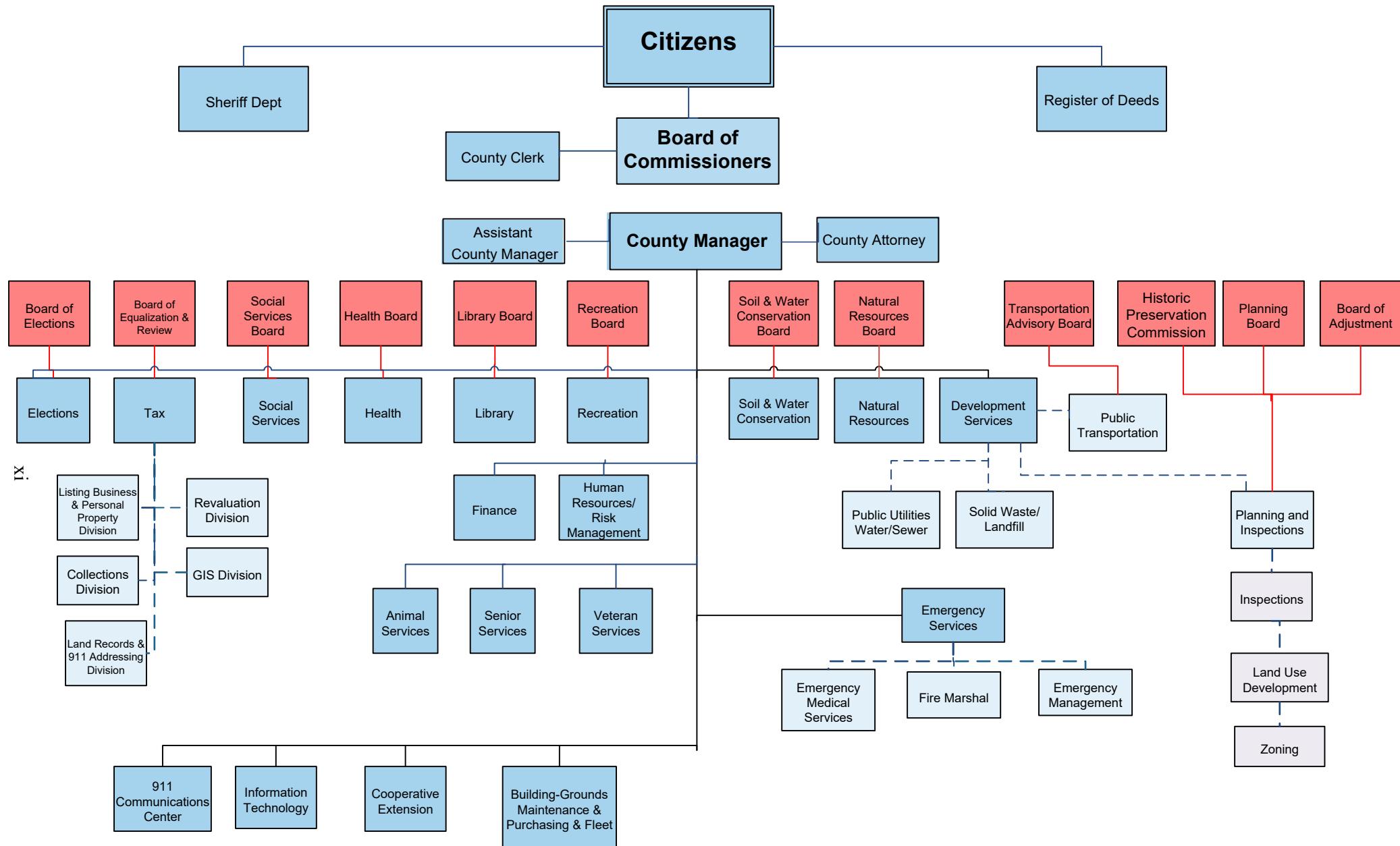
Copies of the proposed Budget will go on file in the County Clerk's Office. The Public Hearing on the Budget is scheduled for May 16, 2022 and the adopting Ordinance will be on the Board of Commissioners Meeting Agenda for May 16, 2022. If approved, the FY 2023 budget will be effective on July 1, 2021. Please let me know if I can provide any further information as you review the proposed FY 2023 Budget.

Respectfully submitted,

Kelly G. Atkins

Kelly G. Atkins, County Manager, Lincoln County

Lincoln County





FINANCIAL POLICIES

These financial policies are statements of the guidelines and goals that will influence and guide the financial management practice of Lincoln County, North Carolina. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective financial policy:

- Contributes significantly to the Unit's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the Unit rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the Staff, the Board of Commissioners and citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following financial policy statements are presented:

Fund Balance and Working Capital

1. The County will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year with a targeted Unassigned Fund Balance equal to 20% of General Fund Expenditures.
2. In the event that funds are available over and beyond the targeted amount, those funds may be transferred to capital reserve funds or capital projects funds at the Board of Commissioner's discretion.
3. The Board of Commissioners may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 20% minimum for the purposes of a declared fiscal emergency or other such purpose as to protect or enhance the long-term fiscal security of the County. In such circumstances, the Board of Commissioners will adopt a plan to restore the Unassigned Fund Balance to the target level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board of Commissioners will establish a different but appropriate time period.

There are several reasons why a county should have an adequate amount of available fund balance in its major operating funds. First, some major revenue sources are not received uniformly over the twelve months. Also, there is a normal delay in converting accounts receivable to cash. Fund balance fills these gaps in cash flow. Second, fund balance provides a contingency for unanticipated expenses. Third, it provides a means to temporarily replace revenues that may unexpectedly decline due to a poor economy, or that may be seized by the State to balance its budget in difficult times. Fourth, it provides a means to save money for a major project. Finally, it assures bond investors that the county can meet its debt service obligations. This is critical in obtaining favorable credit ratings for bond issues, thereby lowering interest costs.

There are five operating funds that should maintain adequate reserves: the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Health Benefits Fund, and the Workers Compensation Fund. NCGS 159-8 (a) defines “available fund balance for appropriation” as the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. The Local Government Commission (LGC), a division of the NC Treasurer’s Office, requires that the General Fund’s available fund balance at fiscal year-end divided by the expenditures budgeted in the same fiscal year, must not be less than 8%. Any county trending toward a lower level will be contacted to correct this problem. Any county falling below the 8% will not be allowed to issue any further debt.

Recent data shows the average amount of available fund balance for General Funds in NC counties with populations between 50,000 and 99,999 is 35.62%. Lincoln County believes that 20% is sufficient to meet our statutory, cash flow, and emergency needs in the General Fund, and hereby sets 20% as the target amount of available fund balance to be maintained in the General Fund.

The enterprise funds are accounted for using full accrual accounting, therefore fund balance is not appropriate. The measure in those funds should be available working capital. Working capital is defined as current assets minus current liabilities.

The Water and Sewer Fund and the Solid Waste Fund need sufficient working capital to meet recurring monthly expenses. These funds have fairly consistent cash flows. Lincoln County has determined that three months of working capital should be sufficient to meet our financial obligation in these two funds, and hereby sets a target of 25% working capital as a percentage of the last fiscal year’s budgeted expenses.

The Health Insurance Fund can have a bad claims year in which total claims are not capped until 125% of estimated claims are paid. The 100% of estimated claims would be covered by the budget. Consequently, this fund should have working capital of at least 25%, but preferably at 50%, in order to cover this worst case scenario in a single year and not impact premiums. Lincoln County hereby sets a target of 50% working capital as a percentage of the last fiscal year’s budgeted expenses for this fund.

The Workers Compensation Fund can also have a bad claims year that could exceed the premiums transferred in from those departments covering their employees. The County

does have the ability to transfer in additional money from those other funds if necessary, so working capital of 25% should be sufficient. Lincoln County hereby sets a target of 25% working capital as a percentage of the last fiscal year's budgeted expenses for this fund.

In any fund where the percentage of available fund balance or working capital falls below the established target, the County Manager shall limit the appropriation of fund balance or retained earnings to no more than 2% of the total fund budget. This should result in rebuilding the reserves to the targeted percentages.

In the event that a severe economic downturn, or the seizing of county revenues by the State, result in a significant loss of anticipated revenues, the County Manager may recommend, and the Board of Commissioners may waive adherence to the 2% appropriation limitation. In such a situation, the Board should be fully informed that it is falling below its targets, and will continue to remain below them for at least another year by waiving this limitation.

The County Manager, with the assistance and advice of the Finance Director, is responsible for seeing that this policy is carried out in annual budget preparation and administration throughout the year. The County Manager is responsible further to make recommendations as to whether any of the established fund targets should be changed.

Debt

General

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing, Capital Reserves and pay-as-you go funding.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.

Tax Supported Debt

1. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. Net debt is defined as any and all debt that is tax-supported.
2. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed 15.0% with a minimum aggregate ten-year tax-supported principal payout ratio of 50%.
3. In the event that the County anticipates exceeding the policy requirements stated in items 1 and 2 above, Staff may request an exception, and the Board of Commissioners may grant the exception stating the reason and length of time.

Capital Reserve

1. The County will designate one point seven (1.7) cents on the Property Tax Rate to be placed into a Special Revenue Fund in accordance with Governmental Accounting Standards Board requirements.
2. The revenues collected from the dedicated funding source as indicated in number 1 above, will be specified for Capital Improvements within the County's Governmental Funds.
3. The Board of County Commissioners shall identify the specific capital improvements for which the revenues have been collected, by adopting a resolution in conjunction with the annual adoption of the County's Budget Ordinance.
4. At such time as it may be appropriate, the Board of County Commissioners may designate the revenues in the fund to be used toward a different Capital Improvement than was originally specified in the Budget Ordinance by amending the Budget Ordinance and the resolution establishing this policy.

Lincoln County
 County Comparison
Neighboring Counties

Jurisdiction	2021 Estimated Population	FY 2021 Assessed Value	FY 2021		FY 2022	
			Assessed Value per Capita	Property Tax Rate	Assessed Value per Capita	Property Tax Rate
Iredell County	185,011	\$ 27,257,490,278	\$ 147,329	\$ 0.5375		
Catawba County	160,732	19,134,815,417	119,048	0.5750		
Rutherford County	67,076	8,703,080,000	129,750	0.5970		
Mecklenburg County	1,138,138	191,570,548,996	168,319	0.6169		
Lincoln County	88,699	11,508,616,000	129,749	0.6190		
Caldwell County	82,482	7,762,987,716	94,117	0.6300		
Rowan County	143,274	14,091,945,000	98,357	0.6575		
Burke County	87,570	7,428,838,294	84,833	0.6950		
Cleveland County	99,519	9,775,727,737	98,230	0.6875		
Union County	242,657	27,981,476,000	115,313	0.5880		
Cabarrus County	221,479	28,825,060,205	130,148	0.7400		
Gaston County	227,943	20,745,544,370	91,012	0.8300		
Twelve County Average	<u>228,715</u>	<u>\$ 31,232,177,501</u>	<u>\$ 117,184</u>	<u>\$ 0.6478</u>		



COUNTY COMPARISON INFORMATION

Counties from 75,000 to 100,000 Population

Jurisdiction	2021		FY 2021		
	Estimated Population	FY 2021 Assessed Value	Assessed Value per Capita		FY 2022 Property Tax
			Capita	Rate	
Moore County	\$ 104,130	\$ 14,056,315,000	\$ 134,988	\$ 0.5100	
Lincoln County	88,699	\$ 11,508,616,000	129,749	0.6190	
Caldwell County	82,482	7,762,987,716	94,117	0.6300	
Nash County	96,607	8,139,466,000	84,253	0.6700	
Burke County	87,570	7,428,838,294	84,833	0.6950	
Rockingham County	91,868	7,814,785,000	85,065	0.6950	
Cleveland County	99,519	9,775,727,737	98,230	0.6875	
Wilson County (FY20)	81,949	7,459,314,857	91,024	0.7300	
Eight County Average	<u>\$ 91,603</u>	<u>\$ 9,243,256,326</u>	<u>\$ 100,282</u>	<u>\$ 0.6546</u>	

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2022-23**

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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for Lincoln County.

GENERAL GOVERNMENT	\$ 17,479,854
Central Services	
Governing Body	
County Manager	
Human Resources	
Finance	
Information Technology	
Safety & Training	
Tax Department	
Legal	
Elections	
Register of Deeds	
Facilities Maintenance	
Special Appropriations	
 PUBLIC SAFETY	 37,325,313
Sheriff	
Communications	
Jail	
Jail Commissary	
Emergency Management	
Fire Marshal	
Volunteer Fire Department	
Inspections Division	
Medical Examiner	
Emergency Medical	
Animal Services	
Special Appropriations	
 TRANSPORTATION	 1,765,058
Transportation TLC	
Special Appropriations	

ECONOMIC AND PHYSICAL DEVELOPMENT	3,507,635
Planning	
Soil Conservation	
Cooperative Extension	
Special Appropriations	
HUMAN SERVICES	22,524,052
Health Department	
Mental Health	
Social Services	
Veterans Services	
Senior Services	
Special Appropriations	
CULTURAL AND RECREATION	4,144,947
Library	
Recreation	
Special Appropriations	
EDUCATION	24,666,232
Lincoln Center Gaston College	
Schools Current Expense	
Schools Capital Outlay	
DEBT SERVICE	15,615,995
General County Debt	
School System Debt	
OTHER FINANCING USES	3,352,410
Transfers to Other Funds	
TOTAL GENERAL FUND	<u>\$ 130,381,496</u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

AD VALOREM TAXES	
Current Year's Property Taxes	\$ 76,037,000
Prior Year's Property Taxes	500,000
Tax Interest/Penalty/Misc.	200,000
	<u>76,737,000</u>

STATE SHARED TAXES	
Medicaid Hold Harmless	800,000
Local Option 1 cent Sales Tax	11,583,000
Local Option 1st 1/2 cent Sales Tax	5,793,065

Local Option 2nd 1/2 cent Sales Tax	5,600,000
524 Redistribution Sales Tax	1,600,000
Article 46 1/4 cent Sales Tax	1,800,000
Utilities Franchise Tax	190,000
Real Property Transfer Tax	1,600,000
Local Occupancy Tax	180,000
Vehicle Rental Tax	43,000
Beer & Wine Tax	315,000
	<hr/>
	29,504,065

FEDERAL REVENUES	9,455,289
STATE REVENUES	2,084,130
INTERGOVERNMENTAL REVENUES	1,077,000
OTHER TAXES AND LICENSES	358,000
SALES AND SERVICES	8,909,529
INVESTMENT EARNINGS	118,073
MISCELLANEOUS	1,098,025
OTHER FINANCING SOURCES	800,000
FUND BALANCE APPROPRIATED	240,385
TOTAL REVENUES	<hr/> \$ 130,381,496

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 or reserved in the School Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Transfer to General Fund (Debt Service)	800,000
Total School Capital Reserve Fund Appropriations	<hr/> \$ 800,000

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Lottery Proceeds	800,000
Total School Capital Reserve Fund Revenues	\$ 800,000

Section 4. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Operating Expenses	217,000
Total Emergency Telephone Fund	\$ 217,000

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

State Revenues	217,000
Total Emergency Telephone Fund	\$ 217,000

Section 5. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Financing Sources	2,109,360
Total Capital Reserve Fund	\$ 2,109,360

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Financing Uses	2,109,360
Total Capital Reserve	\$ 2,109,360

Section 6. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Environmental Protection	10,630,634
Other Financing Sources	3,199,504
Total Water and Sewer Enterprise Fund Appropriation	\$ 13,830,138

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Sales & Services	13,780,138
Interest Revenue	50,000
Total Water and Sewer Enterprise Fund Revenues	\$ 13,830,138

Section 7. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Environmental Protection	4,522,205
Debt Service	579,822
Total Solid Waste Enterprise Fund Appropriation	\$ 5,102,027

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Taxes	37,000
State Revenues	188,000
Sales & Services	4,862,027
Interest Revenue	15,000
Total Solid Waste Enterprise Fund Revenues	\$ 5,102,027

Section 8. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Health and Consultant Fees	1,445,000
Health Insurance Claims	8,927,449
Total Health Insurance Fund Appropriations	\$ 10,372,449

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Health Premiums Employer	9,167,449
Health Premiums Employee	1,200,000
Investment Income	5,000
Total Health Insurance Fund Revenues	\$ 10,372,449

Section 9. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Professional Fees	150,000
Workers' Compensation Claims	822,866
Total Workers' Compensation Fund Appropriations	\$ 972,866

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Workers' Compensation Premiums	972,816
Interest Income	50
Total Workers' Compensation Fund Revenues	\$ 972,866

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, 2022; 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	2022-23 Tax Revenue	2022-23 Tax Appropriations
Alexis	411,100,000	0.1165	474,142	474,142
Boger City	822,900,000	0.1250	1,018,339	1,018,339
Crouse	211,400,000	0.0860	179,986	179,986
Denver	2,948,600,000	0.1220	3,561,319	3,561,319
East Lincoln	3,527,800,000	0.1200	4,191,026	4,191,026
Howard's Creek	320,700,000	0.1355	430,203	430,203
North 321	986,700,000	0.0900	879,150	879,150
North Brook	413,100,000	0.1000	408,969	408,969
Pumpkin Center	675,500,000	0.1200	802,494	802,494
South Fork	399,400,000	0.1250	494,258	494,258
Union	338,800,000	0.1250	419,265	419,265

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 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.

Section 11. There is hereby levied a unified tax at the rate of 61.9 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2022, 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 \$12,367,000,000 and an estimated collection rate of 99 percent. The estimated rate of collection is based on the fiscal 2020-21 collection rate of 99 percent.

Section 12. 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 13. 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 2022 - 2023 is \$115 per unit rate.

Section 14. 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 \$180,000 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 \$22,500 to advertise, print and distribute information on Lincoln County; Downtown Development Association \$7,500; Historical Properties \$8,210; Historical Association \$41,000; Cultural Development Center \$165,000; Arts Council \$12,000; Lake Norman Marine Commission \$32,000; for a total of \$288,210.

Section 15. This Budget Ordinance, effective July 1, 2022 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 will be \$11.00 for breakfast; \$15.00 for lunch; and \$24.00 for dinner for In State Travel, for out of State travel, GSA rates shall be used.

Section 16. The funds that are used in this Budget Ordinance to fund certain elements in the Solid Waste and Public Works operations are non-property tax funds.

Section 17. 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 18. 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 19. It is the intent of the Board of Commissioners that all departments and divisions, including those under the control of the Sheriff, are limited to the specific number of each position classification agreed upon in the budgeting process, and that no changes in those numbers can be made without the express approval of the Board of Commissioners after a recommendation from the County Manager. The list of the specific numbers of each position classification for the Sheriff's Office is approved hereby as set out below:

<u>Position Title</u>	<u>Number of Full Time Positions</u>
Sheriff	1
Major - Chief Deputy	3
Captain	1
1st Sergeant	7
Sergeant	17
Sr. Deputy Sheriff	15
Deputy Sheriff	65
Detectives	21
Lieutenant	5
Financial Services Administrator	1
Financial Manager	1
Records Technician	5
Records Technician II	1
Inventory Technician	2
Sr. Administrative Assistant	1
Administrative Assistant	1
Senior Systems Analyst	1
Systems Analyst Programmer 1	1
Admin Support Supervisor	1
PT Deputy Sheriff	7
PT Records Technician	3
PT Admin Support Specialist	1
PT/RR Captain	1
PT/RR Lieutenant	2
PT/RR Sergeant	1
PT/RR PIO	1
PT/RR Detective	1
PT/RR Deputy Sheriff	6

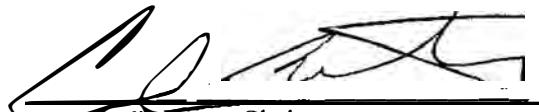
PT/RR Records Technician	3
PT/RR Admin Support Specialist	1
TOTAL FOR SHERIFF	177

<u>Position Title</u>	<u>Number of Full Time Positions</u>
Jail Administrator	1
Asst. Detention Administrator	1
Administrative Assistant	1
Classification Officer	1
Detention Corporal	4
Deputy Sheriff - Transport	6
Detention Officer	26
Detention Sergeant	4
Intake Officer	5
PT Detention Officer	5
Total for DETENTION	54

Section 20. 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.

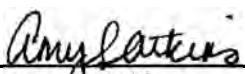
Section 21. Copies of this Budget Ordinance shall be furnished to the County Manager, Clerk to the Board of Commissioners, Finance Director and the Tax Administrator for direction in carrying out their duties.

Adopted this 16th day of May, 2022.



Carol Mitchell, Chair
Lincoln County
Board of Commissioners

ATTEST:



Amy S. Atkins
Clerk to the Board



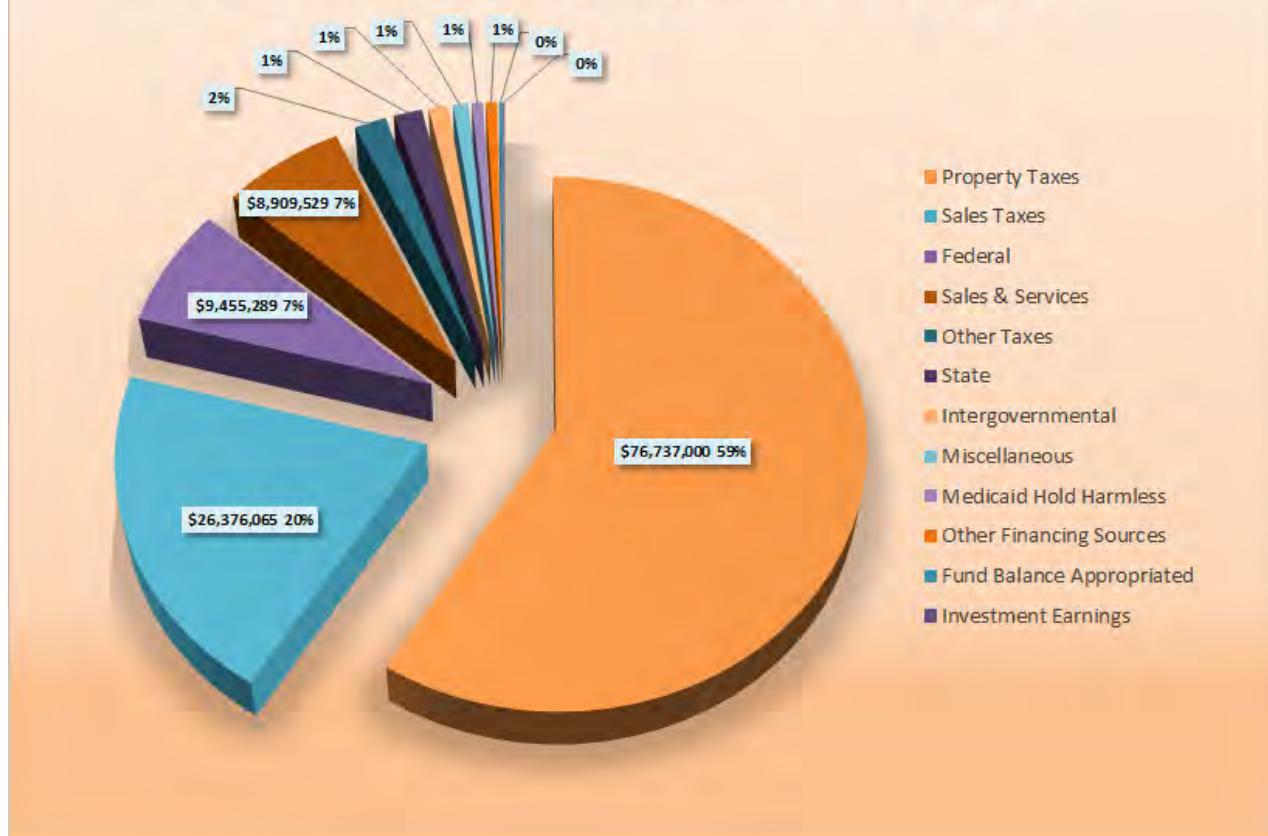
GENERAL FUND

This fund is used to account for all revenues and expenditures not required to be accounted for in a separate fund. It is the primary fund of the County, and contains most of the revenues and expenditures. In addition to funding most departments and agencies, it also funds the contributions to the Board of Education's budget for both operating expenses and capital outlay. All general debt of the County is paid from this fund. That debt is broken down into two components: debt service for the Board of Education, and debt service for County purposes.

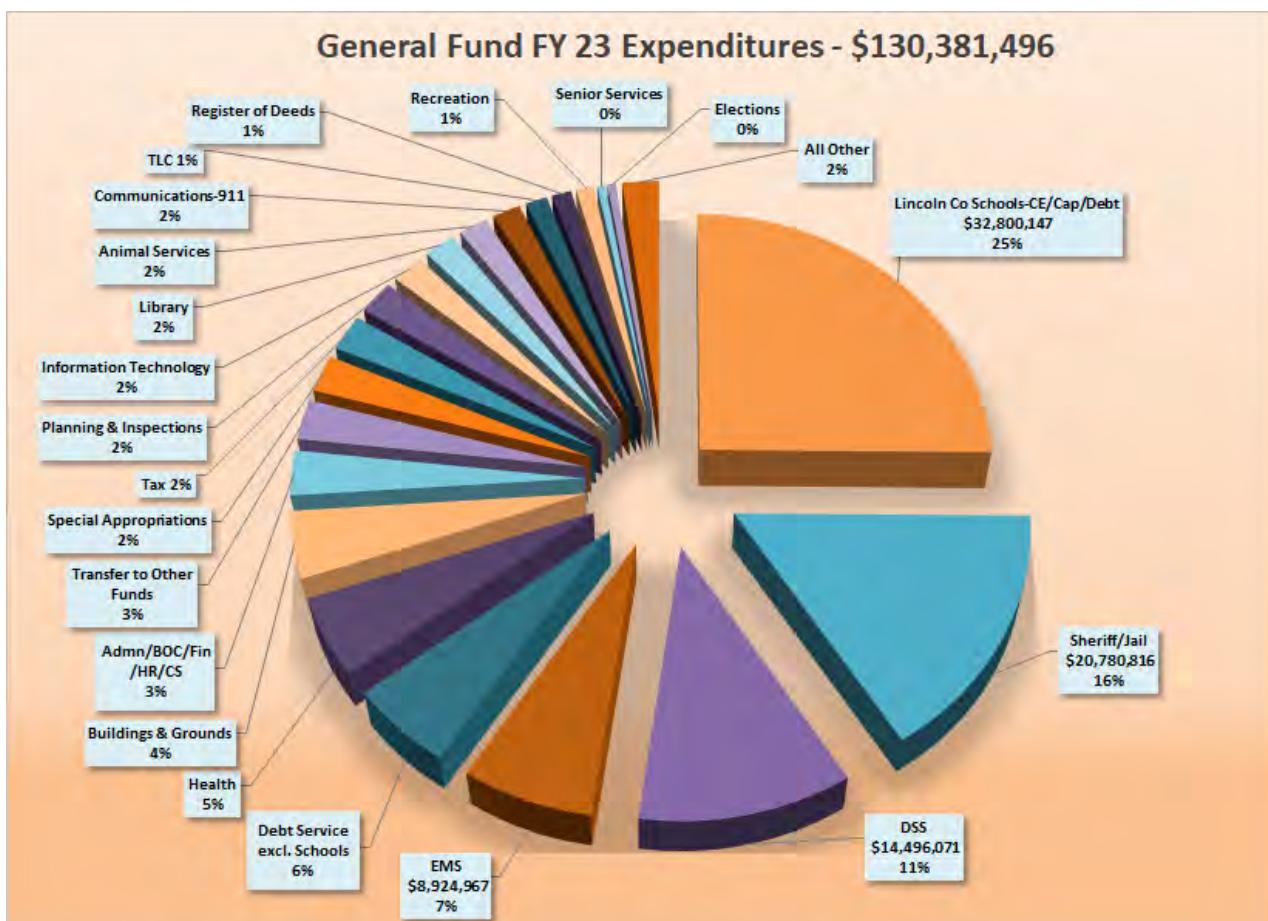
The general fund also accounts for certain excise tax funds set aside from the Register of Deeds Office to contribute toward improving the efficiency of the county's transportation network as a result of growth and development.

What follows is a summary of the revenues and expenditures for the entire General Fund along with separate charts illustrating revenues and expenditures. After that, there are summary budgets for the departments and agencies, the school system, and outside agencies.

General Fund FY 23 Projected Revenues - \$130,381,496



General Fund FY 23 Expenditures - \$130,381,496



**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2021-2022**

	FY 2022 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2023 BUDGET REQUESTED	FY 2023 CM RECOMMENDED BUDGET	% OF CM FY 2023 BUDGET
REVENUES:					
Property Taxes	\$ 72,194,863	50.8%	\$ 76,737,000	\$ 76,737,000	58.9%
Sales Taxes	23,685,153	16.7%	23,485,153	26,376,065	20.2%
Medicaid Hold Harmless	878,980	0.6%	800,000	800,000	0.6%
Other Taxes	2,475,000	1.7%	2,091,000	2,328,000	1.8%
Federal Revenues	9,077,904	6.4%	9,602,925	9,455,289	7.3%
State Revenues	2,228,982	1.6%	1,964,130	2,084,130	1.6%
Intergovernmental Revenues	1,309,741	0.9%	1,402,000	1,435,000	1.1%
Sales and Services	8,913,648	6.3%	8,672,029	8,909,529	6.8%
Investment Earnings	100,000	0.1%	100,000	118,073	0.1%
Miscellaneous Revenues	1,193,503	0.8%	725,000	1,098,025	0.8%
Other Financing Sources	940,000	0.7%	500,000	800,000	0.6%
Fund Balance Appropriated	19,127,479	13.5%	-	240,385	0.2%
TOTAL FINANCIAL RESOURCES	<u>\$ 142,125,253</u>		<u>\$ 126,079,237</u>	<u>\$ 130,381,496</u>	

EXPENDITURES:

Departmental Expenses:

Central Services	\$ 989,490	0.7%	\$ 15,000	\$ 1,033,870	0.8%
Governing Body	382,514	0.3%	390,230	387,318	0.3%
County Manager	529,838	0.4%	484,407	481,041	0.4%
Human Resources Department	552,535	0.4%	585,941	579,849	0.4%
Finance Department	1,235,915	0.9%	1,260,259	1,258,059	1.0%
Information Technology Department	1,890,286	1.3%	2,524,587	2,506,617	1.9%
Safety and Training	44,949	0.0%	44,949	44,949	0.0%
Tax Department	2,905,334	2.0%	3,072,224	3,019,424	2.3%
Legal Expenses	331,330	0.2%	175,159	175,159	0.1%
Board of Elections	702,639	0.5%	664,896	648,046	0.5%
Register of Deeds	1,803,889	1.3%	1,490,982	1,490,882	1.1%
Buildings and Grounds	6,382,061	4.5%	23,035,760	5,602,040	4.3%
Sheriff Department	15,316,941	10.8%	16,941,600	16,099,150	12.3%
Communications	2,192,004	1.5%	2,216,393	2,171,893	1.7%
Jail	4,870,494	3.4%	4,764,800	4,681,666	3.6%
Jail Commissary	253,867	0.2%	115,800	115,800	0.1%
Planning Department	983,656	0.7%	1,045,157	989,257	0.8%
Inspections Division	1,886,800	1.3%	1,878,000	1,850,500	1.4%
Animal Services	2,173,268	1.5%	2,271,563	2,248,388	1.7%
Emergency Medical Services	8,737,983	6.1%	9,569,967	8,924,967	6.8%
Emergency Management	512,919	0.4%	484,181	315,481	0.2%
Fire Marshal	585,850	0.4%	515,467	494,967	0.4%
Duke Discretionary	82,750	0.1%	65,000	65,000	0.0%
Volunteer Fire Dept Assistance	230,909	0.2%	230,859	223,101	0.2%
Medical Examiner	69,050	0.0%	55,650	56,150	0.0%
Transportation TLC	1,574,783	1.1%	1,785,613	1,660,658	1.3%
Soil & Water Conservation	482,261	0.3%	518,605	506,117	0.4%
Cooperative Extension	311,982	0.2%	302,699	290,326	0.2%
Health Department	6,333,263	4.5%	6,662,726	6,591,333	5.1%
Social Services	14,192,000	10.0%	14,562,919	14,496,071	11.1%
Veterans Services	252,468	0.2%	235,230	235,518	0.2%
Senior Services	698,283	0.5%	614,291	607,866	0.5%
Library	2,469,207	1.7%	2,640,458	2,461,448	1.9%
Recreation Department	2,457,076	1.7%	2,739,539	1,360,789	1.0%
Public Schools--Current Expenses	21,001,352	14.8%	19,387,257	20,827,642	16.0%
Public Schools--Capital Outlay Expenses	4,160,814	2.9%	4,160,814	3,529,091	2.7%
Gaston Community College--Current Exp.	269,499	0.2%	304,709	279,499	0.2%
Special Appropriations	3,296,163	2.3%	3,711,457	3,103,159	2.4%

**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2021-2022**

	FY 2022 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2023 BUDGET REQUESTED	FY 2023 CM RECOMMENDED BUDGET	% OF CM FY 2023 BUDGET
Debt Service for Board of Education	8,891,731	6.3%	8,443,414	8,443,414	6.5%
Debt Service for County	6,066,941	4.3%	7,172,583	7,172,581	5.5%
TOTAL EXPENDITURES	<u>128,105,094</u>		<u>147,141,145</u>	<u>127,029,086</u>	
TRANSFERS TO OTHER FUNDS					
Transfer to Other Funds	9,919,436	7.0%	2,132,410	2,162,410	1.7%
Transfer to General Capital Projects Fund	4,100,723	2.9%	2,190,000	1,190,000	0.9%
TOTAL USES OF FINANCIAL RESOURCES	<u>\$ 142,125,253</u>		<u>\$ 151,463,555</u>	<u>\$ 130,381,496</u>	

Revenues:

Property Taxes: The primary revenue source for the County is the ad valorem (property) tax. It typically accounts for 50-60% of the County's total revenues and financial resources. The FY 2023 Budget is based upon a 99.37% collection rate. Revenues for this area are expected to increase approximately 2-3%, primarily due to growth. This could change upward or downward in the future depending upon the results of the next property revaluation.

Sales and Use Taxes: The County receives portions of four local sales taxes. The State of North Carolina imposes a statewide sales and use tax for state budget purposes of 4.75%. Local governments share some of the other 2.0% from the three local sales taxes with schools. The taxes are authorized by Chapter 105 of the NC General Statutes, in three different articles: Article 39, Article 40, and Article 42. In addition, revenues from the Article 46 one-quarter cent sales tax passed by the voters in calendar year 2018.

Article 39 is a 1% tax that is returned from the State to the County where the goods were delivered (i.e., the point of sale). The proceeds are then distributed among the County and the City of Lincolnton on one of two methods: per capita or ad valorem tax basis. The Board of Commissioners makes this determination, and has selected the per capita basis. The County's total population is added to the population of Lincolnton, and each gets the percentage that its population is of this total. This source had steadily declined during the early part of the recession. In FY 2018 we recognized \$7,763,207, in FY 2019 we saw an increase to \$9,077,943, FY 2020 recognized \$10,187,680, and FY 2021 we saw an increase to \$12,299,323. FY 2022 is projected to be \$10,100,000 with FY 2023 anticipated at \$11,583,000. Article 39 can be a reliable gauge of local sales activity as opposed to statewide sales.

Article 40 is a ½% tax that is pooled at the state level then apportioned among the counties on a per capita basis. The proceeds are then distributed between the County and City of Lincolnton using the per capita method. However, thirty percent (30%) of the County's portion must be used for school capital outlay or debt service. FY 2018 saw growth to \$5,133,159, FY 2019 recognized \$4,986,995 and FY 2020 saw \$5,065,234, and FY 2021 reported \$5,932,887. For FY 2022 and FY 2023, we project small increases. Article 40 is a good gauge of statewide sales activity.

Article 42 is a ½% tax that is pooled at the state level then apportioned among the counties on a per capita basis. Starting in FY 2010, the distribution was changed to 50% on a per capita basis, and 50% on the point of sale basis. However, sixty percent (60%) of the County's portion must be used for school capital outlay or debt service. The change in the formula began in October, 2009. The following 4 years saw very minor increases and an overall detriment to the county. After moderate increases for 2014 through 2017, the FY 2018 amount increased to \$4,213,882, an increase in FY 2019 to \$4,624,270 followed by \$5,098,040 in FY 2020. For FY 2021, we saw \$6,160,036; however, we conservatively anticipate a little more than \$5,000,000 for FY 2022 and a slight increase in FY 2023.

Article 44 is a ½% tax that was split in half for allocation purposes. Half was allocated to each county based upon the point of delivery on each sale. Half was allocated by pooling at the state level, then splitting it on the per capita basis. Once the total was received, the revenues were divided among the County and the City of Lincolnton based upon the per

capita method, selected by the Board of Commissioners. However, in FY 2010, the legislation was that counties would give the Article 44 sales and use tax to the State. Both of these events began on October 1, 2009. That is why some revenue is shown in FY 2010, but none in subsequent years. There is a hold harmless provision in the law to assure that the expense reduction will be at least \$500,000 more than the lost revenues in future years. However, the County is obligated under the law to hold the City of Lincolnton harmless for any loss of this sales tax revenue. The negative numbers are due to tax refunds on previous years that are repaid to the merchant. We then have to reimburse the state as well. Slight increases in these revenues have been seen in the past five years of FY17-21. Revenue from this sales tax in FY22 is projected at \$1,550,000.

Article 46 is a one-quarter (1/4) cent local sales and use tax approved by the voters via referendum during the calendar year 2018. The Board of Commissioners passed a resolution for referendum pursuant to G.S. 105-537, followed by an agreement between parties designating these funds to be allocated to the Lincoln County Board of Education and Lincoln Charter School for educational funding needs through Capital Improvements and in some instances, current expense dollars. In all instances of allocation of funds, the “per pupil” funding formulas and other applicable formula(s) as set out in the relevant general statutes are used to determine the distribution of dollars to each educational system (Lincoln Charter & Lincoln County Schools).

Administrative Indirect Cost—Water Fund: Revenues are expected to increase slightly due to the growth trend for FY2023.

Register of Deeds: Revenues in this area are expected to remain fairly even during FY 2023.

Sheriff's Office and Detention Center: The Sheriff's Office and Detention Center expect revenues to remain mostly flat in FY2023.

Fire Marshal's Office: Revenues are expected to remain about the same during FY2023.

Planning and Inspections Development (PID): Overall revenues are projected to increase slightly in FY 2023.

Emergency Medical Services (EMS): Revenues in FY 2023 are estimated to slightly increase from FY 2022 budgeted revenues.

Animal Services: Revenues in this area are expected to slightly increase.

Community Development Block Grant: These grant dollars are available intermittently. Activity will vary from one fiscal year to another.

Cooperative Extension Service: Revenues are not expected to change substantially.

Soil and Water Conservation: Revenues are expected to slightly decrease.

Natural Resources: Revenues are expected to remain consistent.

Health Department: Several revenues in this department will remain stable, while others are expected to slightly increase or decrease.

Department of Social Services: This department's revenue comes primarily from State allocations for the various federal programs it administers. We are expecting revenues to remain fairly stable in FY2023, however changes in Medicaid programming may affect these numbers.

Veteran Services Administration: Revenues will vary depending upon State and Federal programs and funding streams.

Juvenile Crime Prevention: Revenues will vary depending upon State and Federal programs and funding streams.

Senior Services: Revenues will vary depending upon State and Federal programs and funding streams. It is expected that some funds will be reduced in the state budget that are allocated for services provided by this department.

Transportation Lincoln County (TLC): Revenues will vary depending upon State and Federal programs and funding streams. Most of these revenues are expected to increase slightly.

Library System: Revenues are expected to remain mostly flat in state aid to libraries with a decrease in general revenues in FY 2023.

Recreation: Revenues are expected to remain about the same in this area.

Investment Earnings: Earnings are expected to slightly increase in FY 2023.

Sale of Fixed Assets: Revenues of this type will vary from year to year and are difficult to predict as it depends on the asset being sold and the price paid to the County for the asset.

Ad Valorem Collection Fees: The County charges 3% on real property and 1.5% on personal property collections.

ABC Distribution: There are no significant changes anticipated in this revenue source.

Other Miscellaneous Revenues: This revenue source is projected to remain somewhat flat in FY2023.

Transfer from School Capital Reserve Fund: In the past, the three local option sales taxes would be transferred to the School Capital Reserve Fund from the General Fund then later transferred back to the General Fund to help pay the debt service for school debt. This was done to verify the funds had been used for the school debt service as the law required. However, it is not necessary to do this to prove the lawful use of the funds, and it overstates the budgets of both the General Fund and the School Capital Reserve Fund.

Fund Balance Appropriated: Fund Balance is the accumulated savings from underspending previous budgets. It is necessary to maintain an adequate fund balance. It is acceptable to appropriate an amount of fund balance for the next year that will not actually be used. That is because revenues should come in slightly higher than projected, and expenditures should come in slightly lower than projected. Currently, the Board of Commissioners recognizes a minimum threshold of 20% in available Fund Balance at all times.

Expenditures:

Governing Body: Some changes were made to add additional funds for those line items associated with Salaries, Mileage, and Special Programs.

Administration: Administration is anticipated to be fairly flat overall. The County Management has been decreased slightly due to some reorganization, while Human Resources and Finance recognized small increases as a result of inflation and overall price increases.

Tax Department: Tax Department and associated divisions within are projected to slightly increase with some standard adjustments.

Legal Expenses: This budget reflected a substantial decrease due to bringing legal services in house.

Board of Elections: Projections for this section of the unit are to decrease.

Register of Deeds: This budget has been decreased in the area of excise taxes due to anticipated slowing down of home sales as a result of projected increased interest rates.

Central Services: There are no major changes to this budget.

Information Technology: An increase for the due to some much needed improvements to various systems and equipment.

Building and Grounds: This budget comprises of both sections of one department. As a result of completion of needed renovations to the Tax and Department of Social Services area, this department anticipates a decrease.

Sheriff's Department: Increases in full time salaries and increase in Uniforms/Protective Clothing has resulted in considerable, but essential growth of this budget for FY2023.

911 Communications Center: This budget is anticipated to remain somewhat flat.

Emergency Management: This budget has decreased as a result of some reorganization.

Fire Marshal: This budget has seen a decrease for FY23 as a result of reorganization.

Safety: There are no changes to this budget.

Planning and Inspections Department: The budget for this department has slightly decreased overall.

Medical Examiner: There is a slight increase to this budget.

Emergency Medical Services: Due to a reorganization, this department has seen an increase in the budgeted amounts as compared to the previous year.

Animal Services: This budget is increasing due to the continued commitments of the Board of Commissioners towards maintaining No Kill status. Also contributing to the increase is some capital outlay for maintenance and repair of the existing facility.

Transportation TLC: There is a minor increase to this budget due to increased fuel usage projections and expanding routes where possible. Administrative items such as Hospitalization, Retirement, and Workers Compensation have also seen routine increases within this budget.

Soil and Water Conservation: Due to the increased volume of development in the county this budget is realizing an increase in both areas of personnel and capital outlay.

Cooperative Extension Service: To decrease slightly.

Health Department: This budget is increasing due to the addition of much needed school nurses.

Social Services Department: This budget is dependent upon both state and federal revenues to operate. Some programming has received cuts nation-wide, while others have seen minor increases.

Veterans Services: A slight decrease is anticipated for this budget.

Senior Services: This department's overall budget has seen a slight decrease.

Library: It is anticipated that this budget should remain fairly flat overall.

Recreation Department: Due to the purchase of land in the FY 2022 budget, the FY 2023 budget has seen a significant decrease.

Public Schools: Current Expenses

Public Schools: Capital Outlay Expenses

Special Appropriations: The County funds several agencies that are not a part of County government. See the Narrative in the budget for more detailed information on these:

- Arts Council
- Carolina Land and Lakes
- City of Lincolnton 4th of July Fireworks
- Communities in Schools
- Crime Stoppers
- Cultural Development Center
- Denver Area Business Association 4th of July Fireworks
- District Court
- Downtown Development Association
- Dues and Subscriptions
- Economic Development
- Gaston College-Lincoln Campus
- Gaston Skills (Salem Industries)

- Historical Association
- Historic Properties Commission
- Humane Society
- Juvenile Crime Prevention Council (JCPC)
- Keep Lincoln County Beautiful
- Kintegra Health
- Lake Norman Marine Commission
- Lincolnton-Lincoln County Chamber of Commerce
- Lincolnton-Lincoln County Regional Airport Authority
- North Carolina Forestry Service – Lincoln County
- Optimist Clubs
- Partners Health Management
- Special Olympics
- West Lincoln Rescue Squad

Debt Service for Board of Education: This is the amount of principal and interest due on debt for the school system

Debt Service for County: This is the amount of principal and interest due on debt for all other debt, except for that of the Water and Sewer Fund and the Solid Waste Fund. The debt for those operations is paid from their financial resources, not the General Fund. It is expected that the debt will increase as the proposed Capital Projects are financed.

Transfer to Capital Reserve Fund: The County has designated 1.7 cents on the Ad Valorem tax rate to be transferred from the General Fund to this fund each year.

Transfer to General Capital Projects Fund: It is expected that some projects will be funded from the fund balance.



CENTRAL SERVICES

General Government

The Central Services portion of the General Fund accounts for miscellaneous governmental expenditures that do not fall under one of the other departments or special categories within the budget. Included within these lines are funds budgeted for the County's Indirect Cost Plan, Employee Assistance Program, and funds for employee awards and recognition.

The County's Indirect Cost Plan is a formula to monetarily account for the amount of core services used by agencies and departments of the local government equal to the proportion used. Core services are departments that spend at least a portion of their time serving or directing other departments such as Purchasing & Procurement, Finance, Human Resources, and the County Manager's Office.

The Employee Assistance Program is a counseling benefit provided for free to the employees of Lincoln County through a third party service provider. This service has elements that are somewhat related to the field of Human Resources, but is accounted for separately as to avoid confusion with the services that the department within the county provides.

Awards and recognition mainly includes the annual recognition of employees' years of service with the County; starting at five years of service and increasing by five year increments. Also accounted for here annually is the Service Awards for those employees who are retiring from local government.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 1,059,463	\$ 980,870	\$ 1,033,870	5%
Expenditure Total	\$ 1,059,463	\$ 980,870	\$ 1,033,870	5%



Governing Body

General Government

Overview:

The members of the Board of County Commissioners are the government officials as elected by the people of the County of Lincoln, NC. This body serves as the legislative and policy making entity for the county and its citizens. These leaders are charged with adopting ordinances, rules and regulations as may be necessary to promote and protect the health, safety and welfare of the general public.

Goals/Objectives:

Commissioners each have their own areas of focus; however, they also collectively develop goals through strategic visioning and workshops. FY2023 objectives include:

- Continue investing in Public Safety including Law Enforcement and Emergency Services. Direct additional investment to assets focused on enhancing patrol and emergency response on Lake Norman.
- Develop utilities Capital Improvements Plan and corresponding policy in conjunction with long range land use planning documents that will direct growth and associated infrastructure in a responsible manner.
- Continue transportation planning and implementation of Eastern Lincoln Mobility Study. Specifically, identify companion funds for local project funding matches to help facilitate improvement in the ranking and expedition of NCDOT projects.
- Recruit industry, create jobs, and bolster the tax base by expanding the county's economic development portfolio.
- Utilize the Parks and Recreation Master Plan to promote wellness, enhance industrial recruitment, and expedite additional recreation opportunities such as trail construction, additional phases at Westwinds Park, and to develop a scope for a future athletic complex.
- Invest in Education through the Lincoln County School system with a focus on investment in teachers and equal student access to technology in the classroom.
- Invest in arts, cultural, and recreational opportunities. Enhance promotion of the Lincoln County Senior Games and explore opportunities for expansion of services in Eastern Lincoln County.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 155,715	\$ 169,563	\$ 176,614	4%
Operations	201,714	197,951	210,704	6%
Capital	-	15,000	-	-100%
Expenditure Total	\$ 357,429	\$ 382,514	\$ 387,318	1%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	5	5	5	0%
Total	6	6	6	0%



County Manager's Office

General Government

Overview:

The County Manager is responsible for the administrative functions within the County and monitors daily operations while carrying out directives of the Governing Board. The County Manager is responsible for preparing the annual budget and capital improvements program, evaluating and supervising department managers, assuring that all policies and ordinances are enforced and to recommend policy changes where appropriate. The department includes the County Manager, County Attorney and an Administrative Assistant. This office staff often presents information about Lincoln County Government at various functions throughout the year. The County Manager oversees all aspects of the Personnel Policy for Lincoln County.

Goals/Objectives:

The primary goal of this office is to efficiently manage all County operations and to properly execute policy as directed by the Board of County Commissioners.

- Continuously improve interdepartmental communication
- Continue improving public relations across all agencies and departments
- Invest in more time working to streamline governmental processes
- Enhance long-term budget forecasting
- Grow the Capital Reserve Fund responsibly for planned and forecasted projects
- Continue investing in County Employees thus reducing turnover
- Commit resources to ongoing economic development efforts by prioritizing projects, allocating funds, and identifying strategic investments for sustained job growth
- Continue improving county services to the citizens of Lincoln County
- Continue updating county buildings in order to maximize their longevity
- Continue seeking opportunities to consolidate departments/agencies and increase productivity via shared services

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 416,438	\$ 440,779	\$ 434,391	-1%
Operations	35,928	61,350	46,650	-24%
Capital	-	27,709	-	-100%
Expenditure Total	\$ 452,366	\$ 529,838	\$ 481,041	-9%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%



Finance Department

General Government

Overview:

The Lincoln County Finance Department is a part of the General Fund budget of Lincoln County. The duties of the Finance Officer and those performed by the Finance Office are summarized in G.S. 159-25(a), of the Local Government Budget and Fiscal Control Act. These duties include:

- Maintain the accounts of Lincoln County in accordance with generally accepted principles of accounting and the rules and regulations of the Local Government Commission.
- Disburse all funds in strict compliance with the Budget and Fiscal Control Act and the budget ordinance. Obligations and disbursements are pre-audited. Each year the Finance Office issues over 22,000 checks (and pays over 40,000 invoices) which are drawn from the General Fund and other various funds.
- Prepare and file statements of the financial condition of the County, and complete various reports for the Local Government Commission as well as other state and federal agencies. These other reports include payroll forms to the Internal Revenue Service and Sales Tax Reimbursement forms to the N.C. Department of Revenue.
- Receive and deposit all monies accruing to the County, and supervise the receipt and deposit of money by other authorized employees. In addition, the Finance Department also manages the investments of the County in compliance with the Budget and Fiscal Control Act.
- Maintain all records concerning the bonded debt and other obligations of the County, and determine the amount that will be required for debt service or the payment of other obligations.

The Finance Department also routinely performs a number of other duties and functions. One such duty is to assist in the preparation of the annual budget for Lincoln County, including estimating current year revenues and expenditures, as well as projections for the next fiscal year using all available information.

In addition, the Finance Office also works closely with an outside auditing firm each year to complete a required audit of the financial statements for Lincoln County. Upon completion, the Annual Comprehensive Finance Report (ACFR) is presented to the Board of Commissioners for approval, which is then forwarded to the Local Government Commission for their approval.

The Government Finance Officers Association of the United States and Canada (GFOA) may award local government units a Certificate of Achievement for Excellence in Financial Reporting for publishing an easily readable and efficiently organized ACFR whose contents conform to program standards. The ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. A Certificate of Achievement is valid for a period of one year only. Lincoln County has received a Certificate of

Achievement for the last twenty five consecutive years beginning for the year ended June 30, 1996, including the most recent fiscal year which ended June 30, 2020. We have also submitted our FY 2021 ACFR for the award.

Goals/Objectives:

- Utilize Munis software to include more General Billing to reduce paperwork and unnecessary invoicing by departments.
- Implement an IVR system for Utility customer to make payments via phone.
- Continue to administer an investment program to further diversify County investments and obtain more investment revenue.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 964,100	\$ 1,025,421	\$ 1,129,309	10%
Operations	95,563	120,445	114,350	-5%
Capital	1,417	63,049	14,400	-77%
Expenditure Total	\$ 1,061,080	\$ 1,208,915	\$ 1,258,059	4%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	14	14	15	7%
Total	14	14	15	7%



Human Resource Department

General Government

Overview:

The Human Resources Department provides support and assistance to all County departments. The Department, which is part of Administration, is responsible for:

- Ensuring the County maintains fair and lawful recruitment and personnel practices in accordance with Federal, State, and County regulations and policies.
- Ensuring that the County is providing a stable, drug-free, and competitively compensated workforce through sound personnel practices.
- Promoting the County as an employer to employees and the applicant market.

Some of the major activities of the HR Department include:

- Assisting in the classification, recruitment and selection process of all full-time and part-time positions.
- Overseeing and coordinating all grievance and disciplinary actions.
- Overseeing the reporting and processing of workers' compensation claims, including follow up with employees' medical care, developing return-to-work where possible, attending Court hearings and mediations of disputed claims, and overseeing settlement of all claims.
- Maintaining accurate payroll system information by entering data for all changes, including: changes in deductions, garnishments, address changes, changes in positions, salary adjustment (i.e. probationary/certifications), 401(k) deductions, deferred compensation deductions, and insurance changes.
- Conducting new employee onboarding to provide basic knowledge and information about County Personnel Policy, procedures, and employee benefits. Onboarding includes information concerning benefits offered through Nationwide Retirement Solutions, Mark III Brokerage, Prudential Insurance 401(k), and Employee Assistance Counseling Representatives.
- Administering the County's comprehensive benefit package, which includes retirement, health insurance, 401(k), flexible benefit plans, deferred compensation plan, annual leave, sick leave, civil leave, educational leave, and employee assistance program.
- Overseeing Equal Employment Opportunity policies, practices, reporting, and advertising.
- Monitors compliance of policies with local, state, and federal wage and hour laws, fair labor standards, FMLA, ADA, and EEOC law. Provides assistance to department managers in the hiring, disciplining, and terminating of County employees.
- Oversees staff and responsible for administration of employee safety and wellness program. Responsible for and assists in conducting onsite investigations of workers' compensation injuries.

Goals/Objectives:

- Ongoing Sites visits/ or inquires to area counties to further improve overall departmental processes.
- Continue ongoing training for staff for extended interpersonal customer service skills and opportunity.
- Working through new Health Vendor to go completely paperless for all benefits assignments.
- Implement paperless processes as that can be identified. Work Flow system for all users. To eliminate action forms.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 417,251	\$ 442,306	\$ 465,403	5%
Operations	151,948	98,964	105,846	7%
Capital	-	11,265	8,600	-24%
Expenditure Total	\$ 569,199	\$ 552,535	\$ 579,849	5%
Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	6	7	6	-14%
Total	6	7	6	-14%



Tax Department

General Government

Overview:

The mission of the Lincoln County Tax Department is to provide excellent customer service and to treat all taxpayers fairly and equitably. It is the responsibility of the Tax Administrator's office to: discover, list, assess, bill, and collect all ad valorem property taxes and fees for Lincoln County, and contracted by the City of Lincolnton, in accordance with N.C. General Statutes; maintain and improve the collection rate each year; provide the County Manager's office and the Finance Department with current and future year assessed values and collection percentage estimates for the budget process.

The Tax Department maintains tax information on approximately 51,000 real property parcels, 30,000 personal property assets (boats, business equipment, etc.), and over 90,000 motor vehicles registered in Lincoln County. The Tax Department consists of five divisions: Revaluation, Land Records, GIS, Listing, and Collections.

Revaluation Division

All North Carolina counties are required to reappraise all real estate at least once every eight (8) years. Lincoln County, by resolution, conducts a revaluation every four (4) years. The most recent revaluation was effective January 1, 2019 and the next scheduled revaluation will be effective January 1, 2023. Other responsibilities of this division are: to review all permits issued by the Planning & Inspection Department, complete real estate transfers involving splits and combines, audit and approval/denial of all present-use value applications, appraise all personal property manufactured homes, schedule and hear appeals informally and formally with the Board of Equalization and Review, respond to data requests, and determine the number and type of availability fees on each parcel.

Land Records/Mapping/Addressing Division

Land records management is the primary function of this division. All plats are reviewed and approved prior to being recorded. All deeds, wills, death certificates, plats, and other recorded documents are reviewed and processed to update ownership on the tax records on a weekly basis. All property splits and combines are mapped and processed. All zoning changes for Lincoln County and the City of Lincolnton are added to the tax maps. This division is also responsible for reviewing building permits for new structures and assigning all new structure addresses in the county, adding new roadways to the centerline files, and making all necessary changes to existing road names and structure addresses. Nightly updates are provided to the 9-1-1 Communications Center while regular updates are made to the other departments who require this information.

GIS Division

This division is responsible for providing current geospatial information for the tax office, all other county departments, as well as the public. Multiple layers of data from other sources are examined for accuracy, maintained, and kept current. Individual data requests are processed electronically for county and public use. Upon request, GIS can provide hard copy maps and reports.

Tax Listing and Assessing Division

The annual listing and appraisal of all business personal property, personal property, and registered motor vehicles is handled by this division. This includes, but is not limited to: aircraft, watercraft, vehicular equipment, mobile homes, machinery and equipment, furniture and fixtures, leasehold improvements, and computer equipment. This division is also responsible for: creating and maintaining all tax notices for real property, personal property, and registered motor vehicles; the straight transfer of all real estate; audit and approval of all exemption applications except present use; hearing appeals for registered motor vehicles, business personal property and personal property; maintaining all taxpayer account information. More than 170,000 tax notices are created annually.

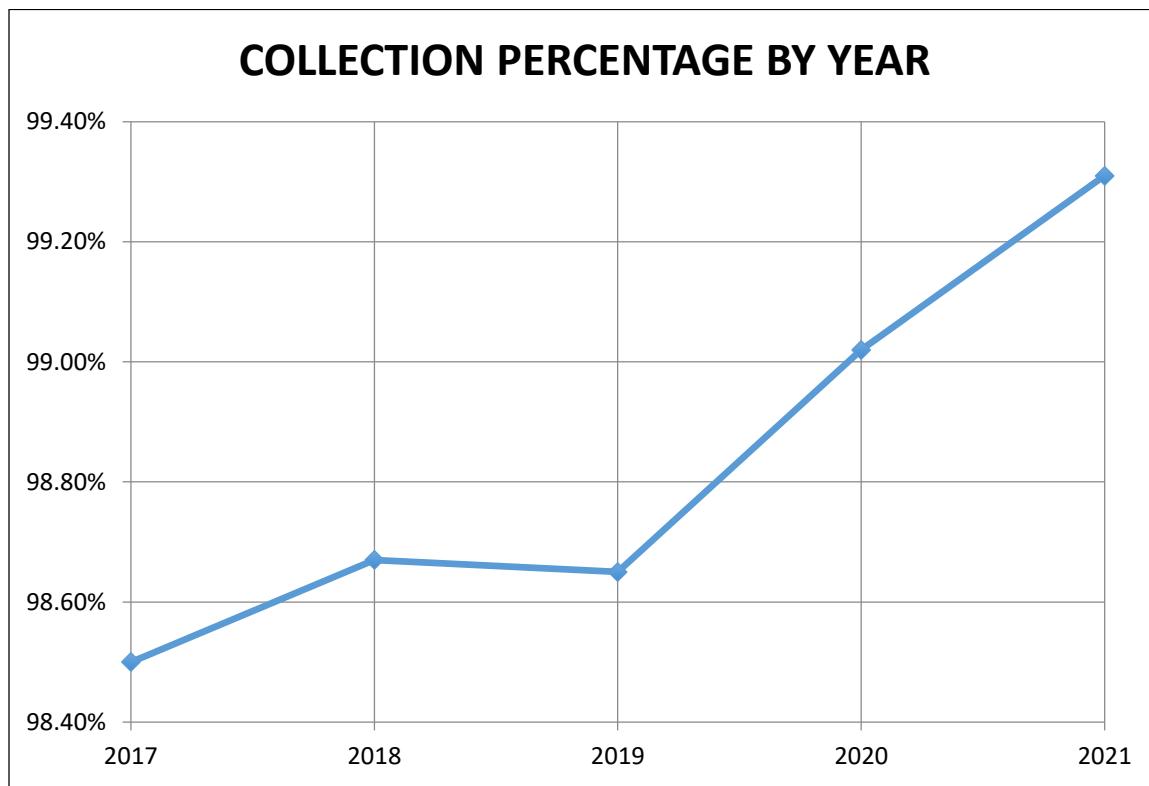
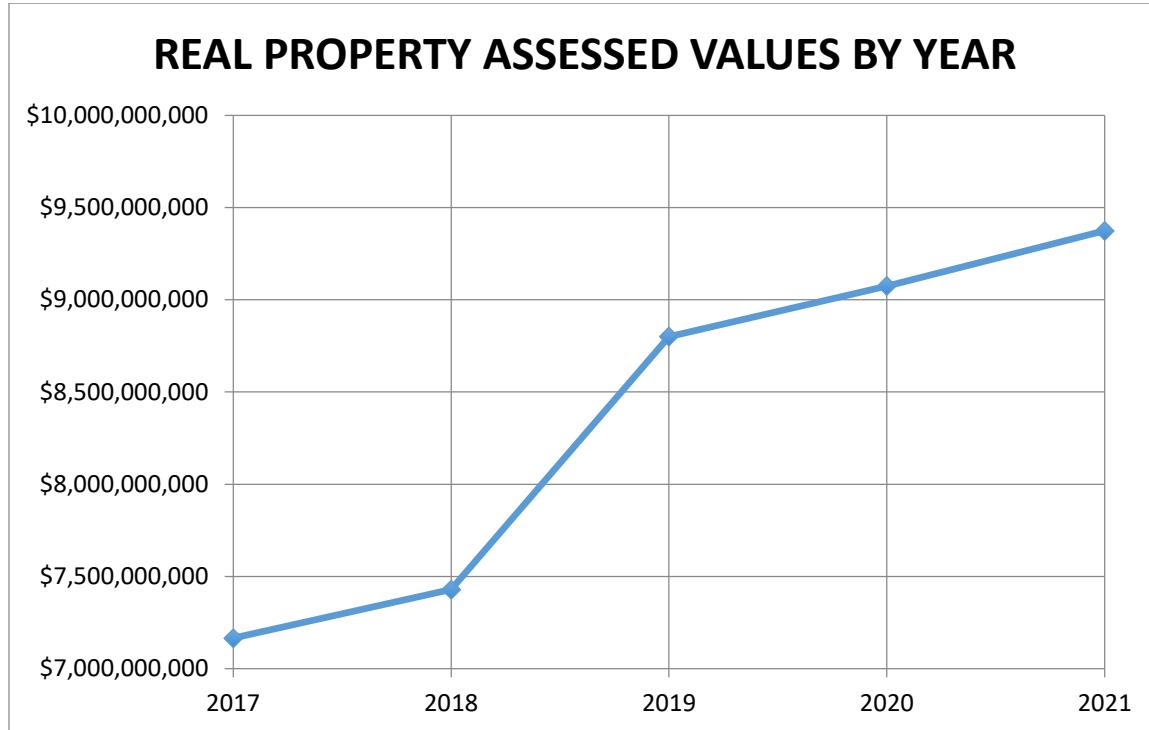
Tax Collection Division

This division is responsible for the collection of property taxes and fees. Maintaining a high collection rate is essential to the financial stability of the county. For FY ending June 30, 2021, the overall collection rate was about 99.31%. Established methods to collect delinquent taxes are: payment arrangements, garnishment of wages, attachment of bank accounts, debt set-off, and mortgage-style foreclosures.

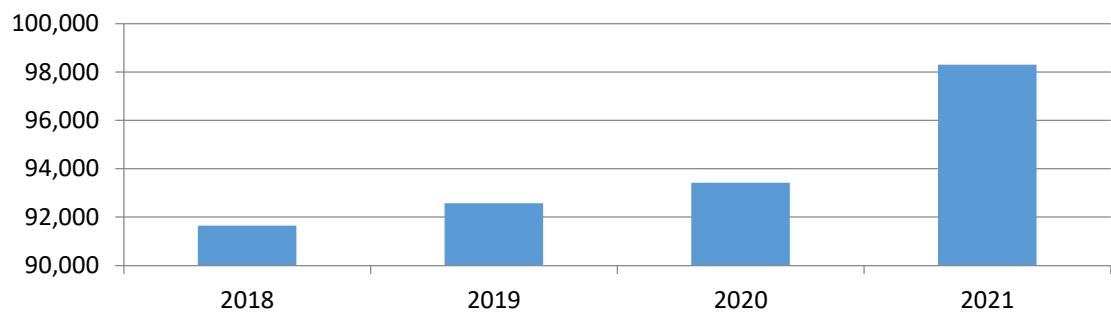
Goals/Objectives:

- Increase public awareness of all tax relief programs available.
- Improve ways to communicate and inform taxpayers by mass mailings, brochures, inserts, websites, articles, and speaking to civic groups and organizations.
- Continue customer service training efforts.
- Plan and prepare with Emergency Disaster Teams.
- Prepare for safety awareness.
- Continue staff cross-training efforts and manuals for all divisions.
- Encourage staff to obtain higher levels of certifications.
- Continue to communicate and educate residents about market value and revaluations.
- Continue with in-house 4-year revaluation cycles and paperless review of the 2023 revaluation.
- Attempt paperless listing of new construction for appraisal division.
- Maintain a 99%+ collection rate.
- In a timely manner, provide the County Manager's office and the Finance Department with current and future year assessed values and collection percentage estimates for budget purposes.
- Respond efficiently and effectively to data requests.
- Remodel/renovate the tax department.

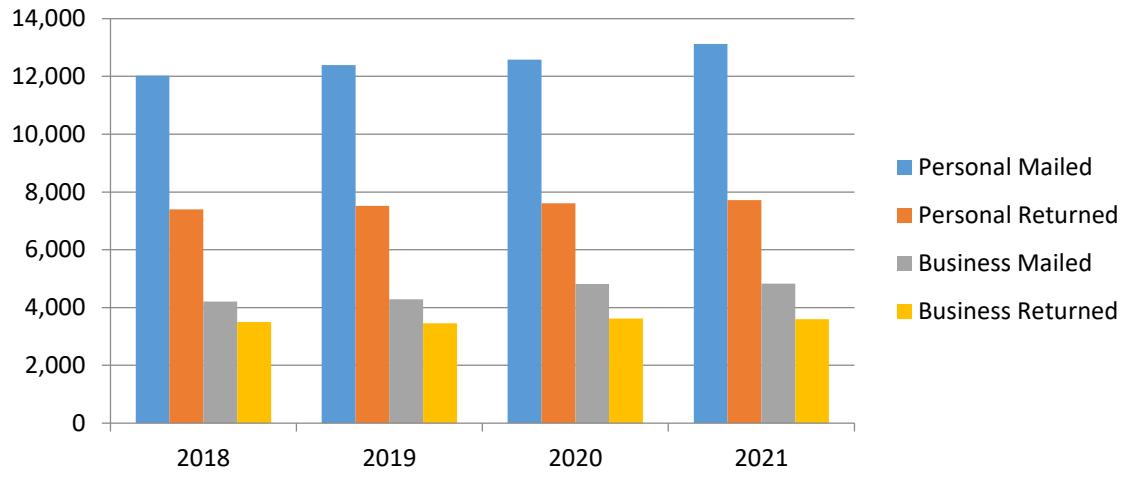
Performance Measures:



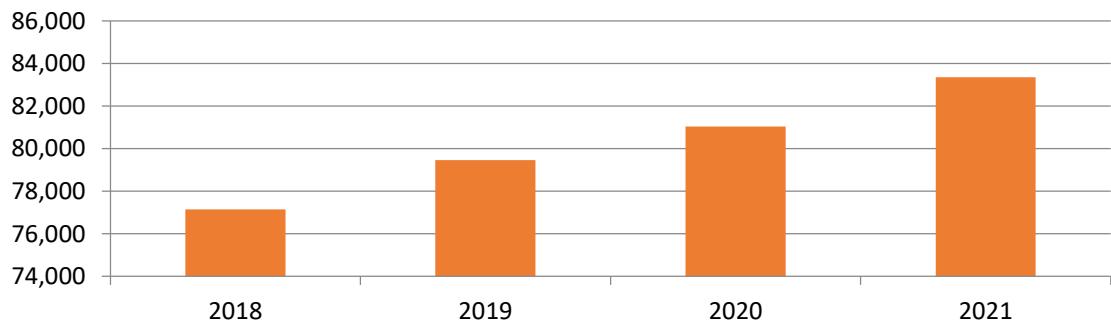
NCVTS REGISTERED VEHICLES BY YEAR

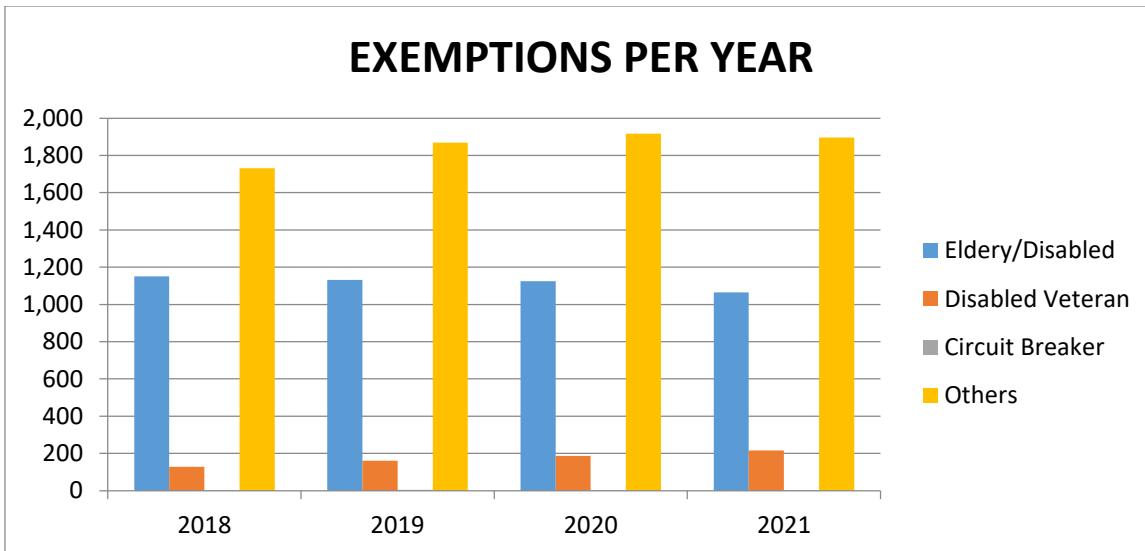


PERSONAL AND BUSINESS PERSONAL PROPERTY LISTINGS BY YEAR



ANNUAL TAX NOTICES REAL, PERSONAL, AND PUBLIC UTILITIES BY YEAR





Budget Summary:

Listing

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 930,179	\$ 987,490	\$ 1,016,690	3%
Operations	554,683	623,300	617,900	-1%
Capital	2,950	2,194	3,000	37%
Expenditure Total	\$ 1,487,812	\$ 1,612,984	\$ 1,637,590	2%

Mapping

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 447,938	\$ 483,527	\$ 519,633	7%
Operations	50,844	65,505	105,950	62%
Capital	-	3,982	8,000	101%
Expenditure Total	\$ 498,782	\$ 553,014	\$ 633,583	15%

Revaluation

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 531,980	\$ 607,387	\$ 645,001	6%
Operations	72,114	101,345	100,250	-1%
Capital	37,672	30,604	3,000	-90%
Expenditure Total	\$ 641,766	\$ 739,336	\$ 748,251	1%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	29	29	30	3%
Part Time	2	1	1	0%
Total	31	30	31	3%



Legal / County Attorney

General Government

Overview:

Legal Counsel is provided by a county employee hired to perform the county's legal services and obligations. The local government unit deals with a variety of complex issues on a daily basis, many of which require careful legal review and advisement. It is important to ensure the legality of not only that work performed by staff, but also those of the decisions that are made by the elected officials.

Goals/Objectives:

- Continue to utilize the services of legal counsel when and where appropriate
- Improve tracking of each type of legal matter for future reporting purposes
- Increase overview of contracts between Lincoln County and outside entities.
- Enhance communication between legal and department managers.
- Increased presence in Human Resources and Finance.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ -	\$ 125,572	\$ 161,909	29%
Operations	\$ 169,518	\$ 201,758	\$ 13,250	-93%
Capital	\$ -	\$ 4,000	\$ -	-100%
Expenditure Total	\$ 169,518	\$ 331,330	\$ 175,159	-47%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	-	-	1	100%
Total	-	-	1	100%



Board of Elections

General Government

Overview:

The mission of the Board of Elections is to provide the citizens of the county with free, open, honest and professionally managed election services in an efficient and economical manner. The Board of Elections Office is charged with the overall responsibility of administering the elections process, protecting democracy as a concept and form of government, and monitoring all campaign finance disclosures for candidates/committees and elections held in Lincoln County. The Elections department must:

- Provide and maintain Voting Equipment for use in all voting sites
- Maintain voter registration records and administer candidate filing for NC General Assembly and all local candidates/committees
- Educate and train officials to work Election Day and at One-Stop Voting sites
- Provide for and support One-Stop and Election Day voting
- Comply with redistricting local and state boundary lines per census standards
- Report election day results to the public and authorities
- Provide election reports and statistical information to the public and media

Goals/Objectives:

- Implement new election procedures and laws to comply with General statutes
- Educate public and promote increased voter registration and turnout for each election while informing of possible new district lines after 2020 census
- Implement new state software & new ADA equipment
- Prepare election officials with proper training with new accessibility online
- Prepare for Primary in conjunction with the upcoming 2022 election

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 513,484	\$ 376,040	\$ 433,363	15%
Operations	170,046	213,799	214,683	0%
Capital	46,875	112,800	-	-100%
Expenditure Total	\$ 730,405	\$ 702,639	\$ 648,046	-8%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	4	4	4	0%
Part Time	31	52	64	23%
Total	35	56	68	21%



Register of Deeds

General Government

Overview:

The Office of the Register of Deeds is responsible for the recording and preserving of public records concerning real estate (deeds, deeds of trust, etc.), Uniform Commercial Code's (UCC), births, deaths, marriages, notaries public and military discharges. The Register of Deeds also issues marriage licenses and delayed birth certificates. They are a high profile, customer driven recording agency that strives to ensure that all documents and maps presented for recordation are cashiered, imaged, indexed, and returned to the customer in the most efficient, accurate, economical, and timely manner.

The Lincoln County Register of Deeds office is bound by NC General Statute to make recorded documents available via a temporary or permanent index within 24 hours. In addition, per statute, documents must be fully indexed on the permanent index within 30 days of the initial recordation. After documents are fully indexed, they are mailed to the customer, usually within two days.

Services Provided by the Register of Deeds:

- Recording (deeds, deeds of trust, military discharges, maps, cancellations, UCC's, and all other documents)- G.S. 161-14
- Issuance of marriage licenses, certified copies- G.S. 51-8 and 161-10a(9)
- Issuance of certified birth and death certificates- G.S. 130A-92
- Issuance of notary public oaths, notary public authentications- G.S. 10A-8 and 161-10a(10)
- Imaging (deeds, deeds of trust, military discharges, maps, cancellations, UCC's, marriage licenses, notary public oaths, all other recorded documents)- G.S. 132
- Indexing (deeds, deeds of trusts, maps, cancellations, UCC's, marriage licenses, notary public oaths, all other recorded documents) G.S. 161-22(g) and NC secretary of state, Minimum Standards for Indexing Real Property Instruments
- Information Services (support walk-in customers, provide telephone support)
- Online services (deed books, marriage application, and other web services)
- Issuance of U.S. Passports

All documents recorded are stored on the county mainframe.

Revenues

The Register of Deeds office must abide by the following mandates by the North Carolina General Statutes in collection of funds. These are as follows:

Automation Enhancement and Preservation Fund—Account No. 36105:

North Carolina General Statute 161-11.3 provides that ten percent (10%) of the fees collected pursuant to General Statute 161-10 and retained by the county shall be set aside annually and placed in a non-reverting Automation Enhancement and Preservation Fund. A total of \$71,189.41 was collected for this fund during FY 2020-21. In accordance with a formula provided by the State Treasurer's Office, "retained by the county" means total

revenue collected, less the following: all excise tax; 1.5% retirement fund disbursement; all state mandated recording fees for deeds and deeds of trust; and all state fees collected for the issuance of marriage licenses. Effective October 1, 2009, with the new fee structure for deeds and deeds of trust, the automation formula changed to allow the county to also retain \$3.20 automation fee for the first page of each deed of trust recorded.

Expenses

Supplemental Retirement Fund -Account No. 51209: Each month the Register of Deeds is required to remit to the Department of the State Treasurer 1.5% of all fees collected, excluding excise taxes, for the Register of Deeds Supplemental Retirement Fund. Based on the revenue collected during FY 2020-21, a total of \$12,309.34 was remitted to this fund.

Marriage License - Children's Trust Fund--Account No. 54601: Each month the Office is required to remit to the Department of Public Instruction for the Children's Trust Fund five dollars (\$5.00) of each sixty dollars (\$60.00) collected for the issuance of a marriage license. Based on the number of marriage licenses issued during FY 2020-21, a total of \$4,110.00 was remitted to this fund.

Excise Tax To State - Account No. 54602: Effective August 1, 1991, the Excise Tax collected by this office was increased from \$1.00 per \$1,000 of the sales price of real property to \$2.00 per \$1,000 of the sales price. This increase, less one percent (1%) of the total tax collected, which is retained by the County for administrative costs, is remitted to the State Treasurer monthly. Based on the revenue collected during FY 2020-21, a total of \$1,112,716.50 was remitted to this fund.

Marriage License -Domestic Violence - Account No. 54603: Each month the Register of Deeds is required to remit to the Department of Administration for the benefit of the Domestic Violence Fund thirty dollars (\$30.00) of each sixty dollars (\$60.00) collected for the issuance of a marriage license. Based on the number of marriage licenses issued during FY 2020-21, a total of \$24,660.00 was remitted to this fund.

Goals/Objectives

- Continue, through the Register of Deeds Association, to seek ways to keep in our county, more of the revenue we collect, rather than sending it to the State government.
- Continue inter-office cross training to better provide the smooth operation of the office procedures even when someone is sick or on vacation. This goal will be an ongoing project.
- To get more active in the Register of Deeds Association to help implement the various ideas to make our service to the citizens of our counties more efficient.
- Continue (as Automation Fund increases) to send off the older books for preservation as needed to keep the records legible and protected. This project will be an ongoing procedure through many years to come based on the number of books in our office.
- Continue the electronic submission of recorded documents to help our citizens buying properties to get the documents recorded faster so they can get moved in

without delay. As of now we are averaging 76% of all documents being recorded in this manner.

- Work with the Dept. of Health and Human Services to help initiate the Electronic Death Recording System that will be starting to develop during this fiscal year but will be a multi-year project.
- Continue to advertise and promote the Passport services for convenience of our citizens.
- Complete the installation of the Fraud Detection Notification System in our software that would notify a property owner if someone records a fraudulent document in the Register of Deeds office pertaining to their property.

PERFORMANCE MEASURES & ACTIVITY MEASURES

Measure	2019-20	2020-21	2021-22 Estimated
Documents recorded (includes plats, deeds, deeds of trust, deeds of trust cancellations and other miscellaneous documents)	16,644	22,536	18,550
Certified copies (includes birth, death and marriage certificates)	6,495	7,510	6,936
Marriage Licenses issued	530	822	660
Oath of Office administered for Notaries Public	228	334	275
Revenue collected	\$ 2,131,663	\$ 3,097,151	\$1,845,000

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 559,710	\$ 604,339	\$ 623,437	3%
Operations	1,318,852	932,849	859,945	-8%
Capital	7,038	26,701	7,500	-72%
Expenditure Total	\$ 1,885,600	\$ 1,563,889	\$ 1,490,882	-5%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Intergovernmental	\$ 2,274,241	\$ 1,550,000	\$ 1,600,000	3%
Sales and Services	819,887	506,920	491,920	-3%
Expenditure Total	\$ 3,094,128	\$ 2,056,920	\$ 2,091,920	2%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	8	9	9	0%
Part Time	1	1	1	0%
Total	9	10	10	0%



Information Technology

General Government

Overview:

With a focus on vision, service, and partnership, the Information Technology Office utilizes technology strategies and services to align organizational goals and enhance the delivery of services that facilitate commerce and enhance the quality of life for the citizens of Lincoln County. This vision is intended to be the catalyst for technology strategies and services, which deliver long term benefits in order to create and maintain a safe, healthy, and economically strong County.

IT provides support for all computer, telecommunications, security, and network service throughout Lincoln County Government. IT is responsible for analyzing the technology-driven business requirements of County departments according to mission criticality, required response time, system availability, term storage requirements, and hardware and software services. The department also ensures that adequate technological resources and training is available to County departments.

IT also analyzes, designs, purchases, and maintains the computing and telecommunications infrastructure for Lincoln County. This includes all hardware, software, networking components, telephone, cellular, and paging services.

Goals/Objectives:

- Complete migration of all servers to Windows Server 2016
- Complete conversion of all SQL servers to 2016
- Replace EOL Network Switching
- Continue End User Training Security Training
- Maintain and Improve Existing Infrastructure
- Continue to Improve county's defense system against malicious cyber-attacks
- Provide Lincoln County users with standardizations for work devices
- Replace legacy software that is no longer compatible with our environment
- Enhance End User Experience
- Keep Endpoints Refreshed
- Improve our Vendor Management
- Exploit the capabilities of our Service Management ticketing system
- Provide stable and secure remote connectivity options

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 828,434	\$ 913,740	\$ 1,087,718	19%
Operations	361,593	598,866	653,399	9%
Capital	84,233	377,680	765,500	103%
Expenditure Total	\$ 1,274,260	\$ 1,890,286	\$ 2,506,617	33%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	11	12	12	0%
Total	11	12	12	0%



Facilities Management

General Government

Overview:

The main purpose of Facilities Management is maintaining and keeping in good repair and appearance all the County owned buildings and properties for the use and safety of all Lincoln County employees and citizens. We provide all the janitorial services for all County buildings, excluding the school system.

Facilities Service Workers are responsible for all inside work, such as vacuuming; mopping; shampooing carpets; waxing, buffing and refinishing floors; emptying all trash; dusting; cleaning office furniture; keeping all restrooms clean and sanitary; keeping windows, blinds, walls and doors clean; and any other housekeeping duties that are necessary.

Facilities Maintenance Workers are responsible for renovations and repair (adding and removing wall, work stations, doors, reception counters, etc.); building bookshelves, computer desks, cabinets and other office furniture; moving and rearranging office furniture and moving entire offices; provide other general maintenance such as: changing light bulbs; troubleshooting electrical issues; plumbing; painting; remodeling; upkeep of HVAC systems; opening, closing and securing County buildings; raising and lowering flags and setting up meeting rooms. Larger more complex jobs are contracted out following the County's Purchasing Policy.

HVAC Tech is responsible for service, PM and repair of the County's HVAC systems. The HVAC Tech will assist Building Maintenance Workers if all HVAC systems are working properly.

Facilities Maintenance Supervisor oversees the major repairs to buildings, mechanical, plumbing, electrical and other maintenance performed by County employees.

Facilities Service Supervisor oversees cleaning operations of County buildings, delegates work to subordinates, monitors and maintains supply stock.

Capital Projects Coordinator works closely with the director on all contracted projects related to County owned facilities and all construction projects.

Grounds Maintenance Techs are responsible for all outside work, such as inspection and maintenance of playground equipment, mowing and maintenance of facilities, parks and ballfields, landscaping, pruning and tree trimming and removal.

Grounds Maintenance Crew Leader oversee their assigned zone and crew.

Grounds Maintenance Supervisor works closely with the director on all contracted projects related to County owned facilities. The Supervisor delegates work to his subordinates, receives and processes invoices, tracks employee time, etc.

Purchaser works with closely with director on purchasing and procurement, maintains

stock and equipment maintenance, receives deliveries and oversees activities at the FOC.

Facilities Support Specialist performs administrative duties in support of department operations. This includes maintaining data on capital projects and assisting supervisors with invoices.

Facilities Management employees are on call 24 hours 7 days to respond to any emergency that arises after normal business hours and weekends. Building Maintenance Workers, and HVAC Tech are part of the County's Snow Removal team and report as assigned.

Facilities Management provides maintenance and janitorial service for approximately 841,360 sq. ft. of County owned buildings and other leased facilities and grounds keeping and landscaping for over 318 acres of grounds around county buildings and various parks.

Maintenance and janitorial service is provided for 673,160 daily as listed below:

Academy St.	12,000 sq. ft.
Administration	18,000 sq. ft.
Adult Probation	7,400 sq. ft.
Beatty's Ford Shelter and Restrooms	3,000 sq. ft.
Citizen Center	48,000 sq. ft.
Com Center	7,460 sq. ft.
Courthouse Annex (Formerly Med Arts)	14,000 sq. ft.
Courthouse (New in 2022)	109,000 sq. ft.
Courthouse (Old)	40,000 sq. ft.
DSS	44,000 sq. ft.
East Lincoln Community Center	22,300 sq. ft.
EMS Central	12,300 sq. ft.
EMS East	2,500 sq. ft.
EMS West	2,500 sq. ft.
Farmers Market	2,800 sq. ft.
Field Operations Center	52,000 sq. ft.
Gaston College	117,500 sq. ft.
Howards Creek Community Center	3,000 sq. ft.
Health Department	40,000 sq. ft.
Jonas Library	18,000 sq. ft.
Lincoln Optimist Concessions	1,500 sq. ft.
North Brook Community Center	2,400 sq. ft.
Rescue Squad Park Shelter	4,700 sq. ft.
Rock Springs Shelter and Restrooms	3,600 sq. ft.
Senior Services	17,000 sq. ft.
Shanklin Library	8,300 sq. ft.
Tax, ROD and IT	40,000 sq. ft.
Union Ballpark Concessions	900 sq. ft.
West Library	12,000 sq. ft.
West Lincoln Park Shelter and Restrooms	3,500 sq. ft.
Westwinds Park Shelter and Restrooms	3,500 sq. ft.

Maintenance only is provided for 161,200 sq. ft. for the following facilities:

127 E. Congress St.	4,400 sq. ft.
Animal Control	15,000 sq. ft.
Block Smith Gym	28,000 sq. ft.
Cultural Center	36,600 sq. ft.
McBee St.	24,500 sq. ft.
Oaklawn	6,700 sq. ft.
Sheriff's Office	42,500 sq. ft.
West Lincoln Park Shelter and Restrooms	3,500 sq. ft.

Janitorial only is provided for 7,000 sq. ft. for the following facilities:

East Sheriff's Office	3,500 sq. ft.
West Sheriff's Office	3,500 sq. ft.

Grounds Maintenance cares for approximately 318 acres of County property.

127 E. Congress St.	0.55 acres
Academy St.	1.1 acres
Administration	3 acres
Adult Probation	0.7 acres
Beatty's Ford Park	11 acres
Block Smith	1.63 acres
Brick Grave	0.8 acres
Center St.	1.6 acres
Child Advocate Center	0.7 acres
Church St	1 acre
Citizen Center	1.8 acres
Com Center	3.5 acres
Courthouse	1.25 acres
Cultural Center	0.7 acres
DSS	5.5 acres
East Lincoln CC	16.6 acres
Emergency Services Center	4.0 acres
EMS East	0.4 acres
EMS West	0.5 acres
Farmers Market	1.5 acres
Field Operations Center	8.4 acres
Gamble Dr.	42 acres
Gaston College	7.2 acres
Gaston College Parking Lot	1.7 acres
Howards Creek CC	4 acres
John Howell Complex	34.5 acres
Jonas Library	1.7 acres
LEDA	0.7 acres
Lincoln Optimist Park	36.5 acres
Madison Furnace	1.5 acres
Mass Grave	0.7 acres
McBee St.	4.1 acres
Northbrook CC	1.7 acres

Oaklawn	3.7 acres
Old Health Department	2.8 acres
Ramsours Mill	4 acres
Rescue Squad Park	31.3 acres
Rock Springs Park	5 acres
Senior Services	2.2 acres
Shanklin Library	2.4 acres
Union Ballpark	9 acres
West Lincoln Park	55 acres

Goals/Objectives:

- Train staff on MUNIS Bids and Contracts module
- Obtain points for Purchasing Certification
- Obtain Structural Pesticide License
- Schedule arboriculture, hardscape and irrigation training
- Implement recommendations where feasible and appropriate from the Facility Needs Assessment and Asset
- Assist in the enhancement of capital project management through utilization of the Facility Inventory and Prioritization software

Budget Summary:

Facilities Maintenance

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,228,504	\$ 1,440,000	\$ 1,663,867	16%
Operations	1,640,393	2,037,217	2,415,030	19%
Capital	323,312	416,444	76,750	-82%
Expenditure Total	\$ 3,192,209	\$ 3,893,661	\$ 4,155,647	7%

Grounds Maintenance

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 616,614	\$ 765,630	\$ 825,453	8%
Operations	134,233	105,790	106,940	1%
Capital	147,875	1,380,355	514,000	-63%
Expenditure Total	\$ 898,722	\$ 2,251,775	\$ 1,446,393	-36%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	32	40	42	5%
Part Time	1	4	2	-50%
Total	33	44	44	0%



Sheriff's Office

Public Safety

Overview:

The Lincoln County Sheriff's office is responsible for protecting and serving the citizens of Lincoln County. The Lincoln County Sheriff's Office has the following Divisions/Units: Patrol Division, Criminal Investigations/Major Crimes Unit, Narcotics, Civil Division, Courthouse and Administration.

Patrol Division

The Patrol Division consists of three Districts including Adam (Western Lincoln County), Baker (Central Lincoln County) and Charlie (Eastern Lincoln County). The patrol officers are responsible for answering all calls for service in their district as well as serving criminal and civil papers, enforcing laws, investigating crimes and by deterring crime by visibility. Each district has unique attributes that require different tactics to insure that these responsibilities are being met. Investigators in each district also work closely with the patrol division in an effort to solve and prevent crime. In addition, each district has a School Resource Officer assigned to all high schools within their district. They help insure the safety of the students and faculty during school hours and during after hour school related events. These officers assist the district in other capacities during the summer break.

Criminal Investigation Division

The Criminal Investigation Division investigates all violent and otherwise serious crimes and is responsible for building legitimate, prosecutable cases for the District Attorney's Office. There is a detective on call 24 hours a day, 7 days a week. They process or oversee all crime scenes. They work closely with the Crime Stopper's Program in an effort to obtain as much information as possible to aid in the solving of cases. There are CID investigators assigned to each district and work closely with the officers of the district in order to disseminate vital information. These investigators are supervised by the CID Lieutenant.

Narcotics/Vice

The Narcotics/Vice Division is responsible for the many aspects of drug eradication in Lincoln County. Narcotics Officers investigate, interview, collect evidence, arrest, and present information to State and or Federal Prosecutors. They further provide testimony in the prosecution of defendants for violation of the North Carolina Controlled Substance Act, and in violation of United States Controlled Substances. This division works closely with other agencies and with other jurisdictions in an effort to reduce the drug activity in Lincoln County. A Drug Diversion program was implemented several years ago and continues today. This program is focused on collecting both prescription and over the counter medications in one of our 3 drug drop off boxes located at each district office. The collection of old and used medications help prevent the use and abuse of drugs by children and those with addiction issues. This program also monitors suspicious prescription

activity and tracks the purchases of certain drugs which are known to be used in the manufacturing of methamphetamines.

Detention Center

The Lincoln County Detention Center is capable of housing 168 inmates. The Detention Center provides for the safety and security of inmates who are incarcerated there by fairly and humanely ensuring that their physical, mental, and medical welfare is provided for within the framework of statutes, rules, and procedures as required by State and Federal government.

Goals/Objectives:

- Decrease response time for emergency calls for service
- Deter criminal behavior by being more visible in the communities of each district
- To increase communications between officers and citizens to build positive interactions
- Build a strong working relationship with all Emergency/Public Agencies in each district
- Improve clearance rates for all crimes by providing training/technology to investigators
- Build a cohesive working relationship with all area law enforcement agencies
- Strengthen our Community Watch program and educate business owners on security and loss prevention measures
- Focus on stopping the sale, manufacture and delivery of illicit drugs
- Increase the prosecution and conviction of drug dealers in Lincoln County
- Build a strong working relationship with local, state and federal agencies in our region
- Provide advanced training and technology available in the area of Drug Investigations
- Continue forfeitures and seizures of assets and illicit drugs from suspected drug dealers.
- Provide a 24 hour kiosk in the Lobby of the Sheriff's Office so that family member's may deposit money into an inmate's account for the purchase of medical services, commissary, phone cards and inmate supplies
- Provide video visitation for inmates and family members to help create a safer environment for both the inmate and officer
- Provide excellent medical services to our inmates at a reasonable expense to taxpayers
- Provide well balanced meals as required by state regulations
- Provide a clean, sanitary and safe facility that meets or exceeds state requirements

Performance Measures

<u>Measure</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019**</u>	<u>2020</u>
Calls for Service-Sheriff's Office	90,274	94,556	110,075	85,770	63,333	83,758
Average time "on scene"- Sheriff's Office	10 min. 9 sec	11 min. 22 sec	12 min 45 sec	13 min 59 sec	14 min 45 sec	12 min 33 sec
Call Response Time	3 min. 5 sec	1 min. 33 sec	7min 59 sec	4 min 25 sec	5 min	5 min
Vehicle Mileage (All LCSO Vehicles)	2,255,153	2,121,387	2,121,387	2,121,387	2,378,000	2,325,000

****Due to ransomware attack the data is not completely accurate. 2 months are missing.**

Criminal Investigation Division (CID)

<u>Measure</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total cases Assigned	1182	1653	987	977	982	1211	980	976	1315
Total cases Cleared	597	885	668	900	941	871	679	769	958
Total cases Cleared by Arrest	233	354	245	264	247	207	110	121	118
Total cases Cleared/ Prosecution Declined	97	92	53	70	102	75	53	46	52
Total Cases Cleared /Unfounded	194	328	281	281	327	346	195	213	270
Total cases Cleared /Other	73	111	88	271	265	243	321	330	523
Total cases Still Pending Investigation	585	768	319	319	222	371	301	205	357

**** The 2019 numbers only represent 10 months of data. Due to ransomware attack this is the only data we can provide.**

Narcotics Division

<u>Measure</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total cases assigned	223	131	138	151
Prosecution declined	10	0	2	0
Cleared by arrest	193	62	93	70
Still Active	6	67	43	74

**** The 2019 numbers only represent 10 months of data. Due to ransomware attack this is the only data we can provide.**

Administration / Civil Division

<u>Measure</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Number of Civil Papers Served	13174	11599	11394	10525	10356	9319	8813
Number of Foreclosures	610	529	489	395	384	304	231
Number of Executions	497	439	520	356	491	322	321
Writ of Real Property	176	167	177	165	151	143	117

**Uniform Crime Index Crimes

<u>Measure</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Violent Crimes							
Murder	1	1	0	0	1	2	2
Rape	10	14	13	9	14	11	15
Robbery	5	6	4	3	6	10	7
Aggravated Assault	19	16	80	83	74	100	103
Total Violent Crimes per year	35	37	97	95	95	123	127
Property Crimes							
Burglary	347	327	321	320	320	249	255
Larceny	950	958	971	681	868	735	749
MVT	19	14	71	57	58	87	84
Arson	6	4	7	4	4	7	6
Total Property Crimes per year	1322	1303	1370	1062	1250	1078	1097
White Collar Crimes							
Fraud	210	299	384	166	360	353	341
Forgery & Counterfeiting	25	26	24	29	32	21	25
Embezzlement	7	3	3	3	2	4	4
Total White-Collar Crimes	242	328	411	198	394	378	370

Jail

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Average Daily Population	127	138	154	153	161	104
Number of Inmates Transported	3067	3600	2932	1838	1885	920
Amount of Mileage	93754	102559	108267	115827	163014	85503
Total Number of Inmates Booked in	4206	4548	4399	4451	3417	2148
Total Number of Inmates Booked out	4151	4509	4355	4029	3369	2082
Number of Public Assists	141	130	98	71	34	15
Number of Weekenders	904	1029	968	968	649	408
Number of Criminal Papers Served	15	153	65	127	95	75

Budget Summary:

Sheriff

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 10,646,383	\$ 11,675,713	\$ 12,751,367	9%
Operations	1,961,010	1,970,195	2,278,809	16%
Capital	1,005,148	1,493,307	1,068,974	-28%
Expenditure Total	\$ 13,612,541	\$ 15,139,215	\$ 16,099,150	6%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Federal	\$ 5,313	\$ -	\$ -	0%
State	24,616	20,000	40,000	100%
Intergovernmental	471,625	525,000	567,000	8%
Sales and Services	307,844	192,000	192,000	0%
Expenditure Total	\$ 809,398	\$ 737,000	\$ 799,000	8%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	135	140	152	9%
Part Time	36	25	27	8%
Total	171	165	179	8%

Detention Center

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 2,935,888	\$ 3,308,042	\$ 3,277,014	-1%
Operations	1,322,258	1,382,657	1,329,912	-4%
Capital	23,475	82,337	74,740	-9%
Expenditure Total	\$ 4,281,621	\$ 4,773,036	\$ 4,681,666	-2%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 79,447	\$ 50,000	\$ 90,000	80%
Expenditure Total	\$ 79,447	\$ 50,000	\$ 90,000	80%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	45	49	50	2%
Part Time	5	3	4	33%
Total	50	52	54	4%

Commissary

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 18,822	\$ 70,605	\$ 65,800	-7%
Capital	84,311	53,795	50,000	-7%
Expenditure Total	\$ 103,133	\$ 124,400	\$ 115,800	-7%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 62,212	\$ 124,400	\$ 115,800	-7%
Expenditure Total	\$ 62,212	\$ 124,400	\$ 115,800	-7%



Communications / 911 Center

Public Safety

Overview:

The mission of the Communications Center is to provide prompt and professional emergency service for the citizens of Lincoln County. Lincoln County 9-1-1 strives to provide effective public safety services through the appropriate dispatch of fire, police, and medical units with the least possible delay.

The focus of the department is to:

- Ensure citizens receive prompt emergency and public safety assistance
- Provide courteous and accurate services to the public and first responders
- Continue to work with surrounding local public safety responders to establish radio and emergency interoperability between other agencies

The Communications Center is responsible for all emergency and non-emergency communications for police, fire, medical, and various on call County staff 24/7/365. The Communications Center is also responsible for notification and dispatching of all the special teams that operate within the county, including Swift Water, Land Search, SWAT, High Angle Rescue, HAZMAT, Incident Management, Radiological and Confined Space teams.

Goals/Objectives:

- TC 2 – TC 3 (Supervisor) Advance Training Program.
- Reduce Training Time for Operations Personnel.
- Assessment of Current Emergency Notification System.
- Complete Functionality of the Back-Up PSAP on Academy Street.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,442,073	\$ 1,623,981	\$ 1,750,993	8%
Operations	351,786	410,123	405,900	-1%
Capital	134,827	157,900	15,000	-91%
Expenditure Total	\$ 1,928,686	\$ 2,192,004	\$ 2,171,893	-1%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	27	26	28	8%
Part Time	-	2	4	100%
Total	27	28	32	14%



Emergency Services

Public Safety

Overview:

The mission of Lincoln County Emergency Services (LCEMS) is to provide comprehensive, cost effective planning, prevention, protection, mitigation, response and recovery services related to fire, medical, natural or man-made disasters, and multi-hazard events through persistent preparation and sustained collaborative partnerships for the citizens and visitors of Lincoln County.

Working closely together, we have put years of professional experience into creating a new organization that increases efficiencies, reduce costs and to unify the department to meet the emergency services challenges that we face today and in years to come.

The new department has three divisions, each headed by a manager: Emergency Medical Services, to be headed by Kim Campbell; Fire Marshal's office, to be headed by Rodney Emmitt; and Emergency Management, to be headed by Mark Howell. The Department also includes the County Medical Examiner's Office.

In today's difficult economic times, all aspects of how we do business have to be evaluated and where possible, reorganized. The consolidation under one unified department will provide savings for the taxpayers of Lincoln County while strengthening the essential services that keep the citizens of the county safe.

In addition to savings through attrition and identification of duplicative administrative services, savings will be realized through the consolidation of capital projects such as office space, infrastructure and equipment.

We have worked together to develop a common-sense plan that eliminates duplicative services and expenses, encourages cost-saving initiatives and keeps protecting the safety of our residents as its top priority.

This past year has been very busy with EMS responding to over 16,000 calls for service; the Fire Marshal's Office conduction nearly 1,500 inspections and 75 fire investigations; and Emergency Management participating in over 100 EOC activations, drills and exercises.

Goals/Objectives:

- Finalize and implement a Quality Management program that embodies the ideals of the Emergency Services culture of safety, improves provider performance and monitors system performance measures which are utilized to guide educational programs and organizational improvements.
- Continue working to streamline equipment and supplies carried on units to decrease cost of supplies and limit expiring medication inventories.
- Continue efforts to further develop recruitment and retention initiatives by re-evaluating candidate selection processes in an effort to remain competitive with surrounding agencies.

- Collaboration with other county agencies to minimize the local impact of the opioid crisis Continue community collaboration and participation in the Lincoln County Substance Use Coalition.
- Continue working with our contracted billing agency regarding Medicare Reform in an effort to maximize revenues.
- Continue interdepartmental collaborative education, planning and drills to ensure Active Shooter Incident readiness.
- Continue defining roles and responsibilities within the organization
- Continue to assist in the improvement ISO ratings in all fire districts and maintaining required inspection rate established by NCOSFM.

Emergency Medical Services:

Lincoln County Emergency Medical Services is one of only 14 EMS Systems statewide to be designated as a “Model EMS System” by the North Carolina Office of Emergency Medical Services. LCEMS includes an Operations Division, Quality Improvement and Special Operations. The Division also provides oversight of one Rescue Squad.

Operations Section

The Operations Section of LCEMS is headed by the EMS Operations Manager, and consists of four shifts of medics that provide continuous paramedic level coverage to the citizens and visitors of Lincoln County 24 hours a day, seven days a week.

Quality Improvement Section

The Quality Improvement Section of LCEMS is headed by the Quality Improvement Manager and manages the Training Coordinator and Training Specialist, four Field Training Officers that oversee the training needs of the Division. They plan, coordinate and implement all of the county-wide pre-hospital emergency medical training programs for all Lincoln County EMS System medical providers. They also develop, maintain and conduct the annual in-service and orientation programs for EMS, fire department and rescue squad responders. The QI Manager also evaluates programs and activities required by federal, state and local authorities. The QI Manager works with the LCEMS Manager, Medical Director, Training Coordinator, Training Specialist, NC Office of Emergency Medical Services, and Lincoln County EMS System providers to ensure compliance with national, state and local protocols, and compiles demographic and billing data and activity reports of services rendered. The Quality Improvement Manager also conducts quality assurance screenings of all patient care reports (ePCR) from all LCEMS system provider agencies.

Special Operations

The Training Specialist provides assistance and support to the Special Operations and Response Teams (SOAR) throughout the county. The SOAR team members have special qualifications and training to provide specific rescue type incidents and coverage to special events, mass gatherings, civic activities, sporting events, and local and state disaster responses. The team also provides tactical medical support for law enforcement officers.

Tactical Team – Lincoln Sheriff’s Office

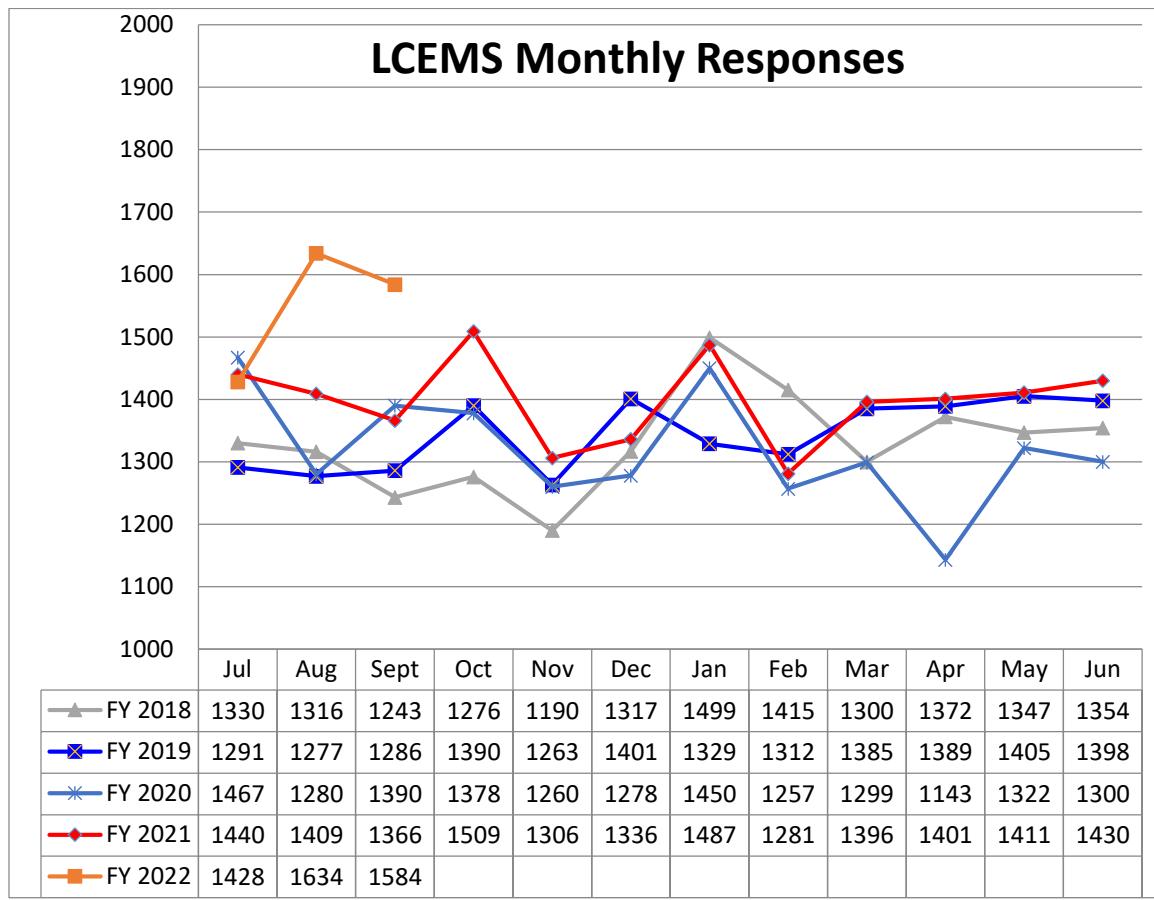
High Angle Team – Denver Fire Department

Swift Water Rescue Team – East Lincoln Fire Department

Confined Space Team – Lincolnton Fire Department

Search and Rescue Team – Lincoln Sheriff’s Office
Drone Team – Lincoln Sheriff’s Office, Fire Marshal’s Office, and Lincolnton Fire Department

Performance Measures:



Emergency Management:

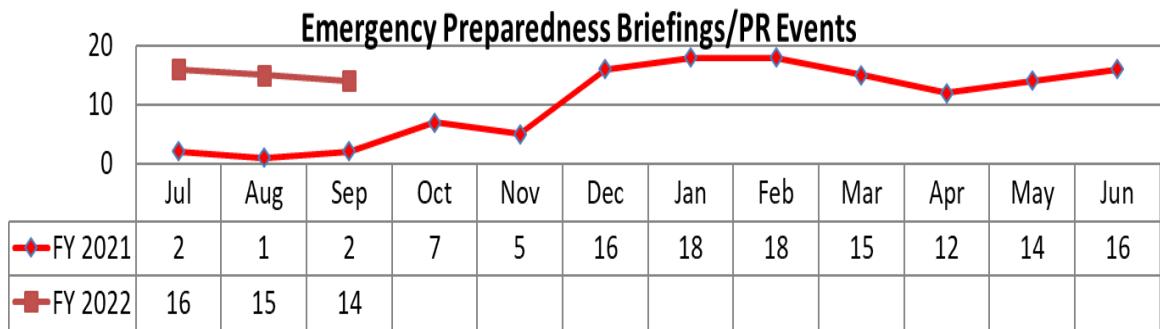
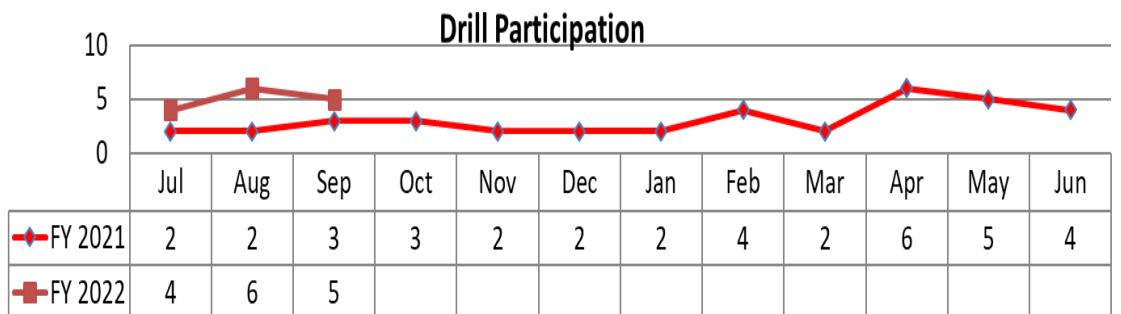
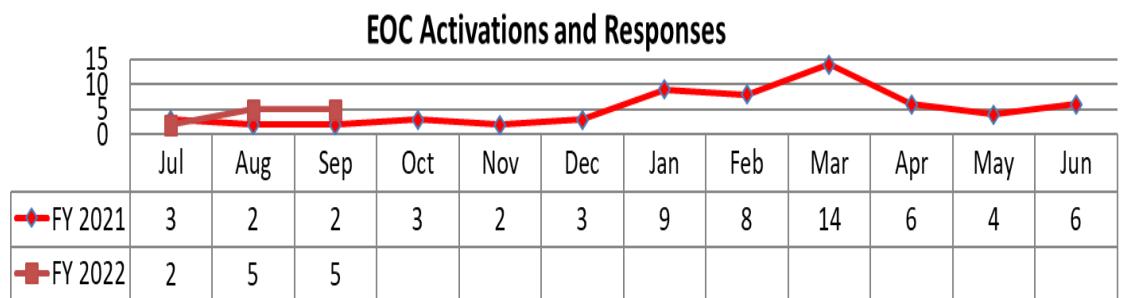
Lincoln County Emergency Management is responsible for coordinating the actions that protect our citizens from the effects of disasters, both natural and manmade. They work to assist our community to mitigate against, prepare for, respond to, and recover from all hazards and disasters.

Emergency Management provides resources to support our community and first responders during emergency/disaster situations. Emergency Management coordinates those operations from the Emergency Operations Center and has a Mobile Command Center when needed to facilitate the incident management on scene.

Emergency Management analyzes hazards that may threaten our communities and when needed plans are developed accordingly. Hazard mitigation plans are developed as a responsibility of local Emergency Management to reduce the future impacts of natural and man-made disasters on people and property in Lincoln County.

Emergency Management is responsible for maintaining a current plan for response to a disaster at the McGuire Nuclear Facility and also an All Hazards Emergency Operations Plan. These plans include our response to evacuation, sheltering, search and rescue, power restoration and debris removal. Exercises, ranging from tabletop exercises to full-scale mock accidents involving multiple counties and government agencies are conducted to help validate these plans. Emergency Management plans are designed to trigger mutual aid response when necessary from other local governments and states using existing mutual aid agreements and pacts. This response may also include representatives from organizations such as Red Cross, Salvation Army and faith based response groups.

Performance Measures:



Fire Marshal:

The Lincoln County Fire Marshal's Office was established in May 1988. The mission of the Fire Marshal's Office is to minimize the risk of fire and other hazards to the life/property of the citizens of the County; to make sure all new and existing commercial and

public buildings meet the NC Fire Codes, during plan reviews, construction process and throughout the life of the building; and to assist the fire departments in the county during fire investigations to help them determine the cause and origins of the fires in their districts.

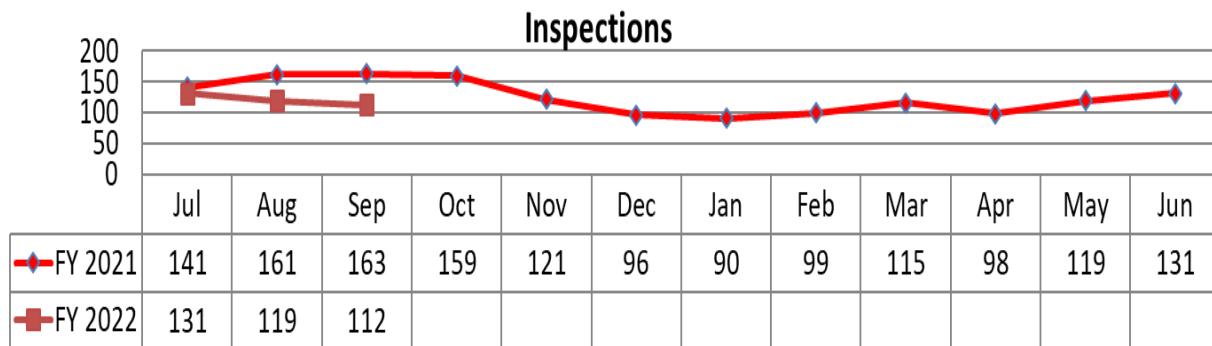
Plan Reviews - The Fire Marshal's Office is responsible for reviewing the construction plans of all commercial and public buildings, sprinkler plans, fire alarm plans, hydrant placement and fire apparatus access around all commercial and public buildings and anything effected by the NC Fire Codes for those structures before permits can be issued.

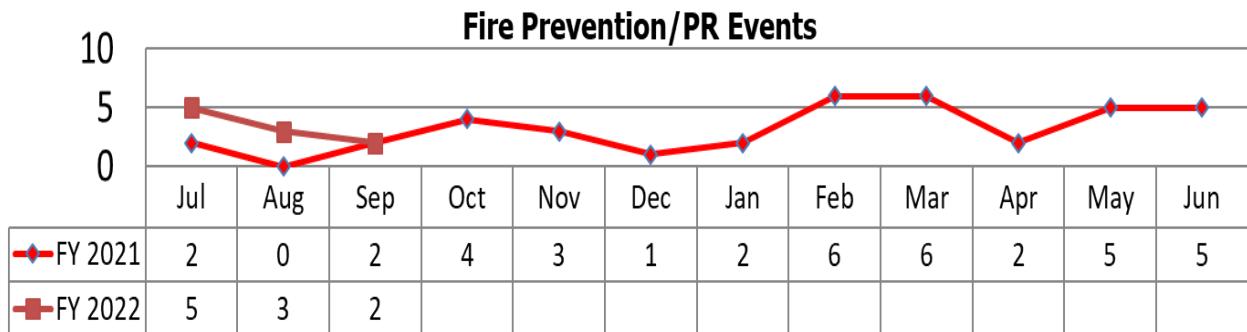
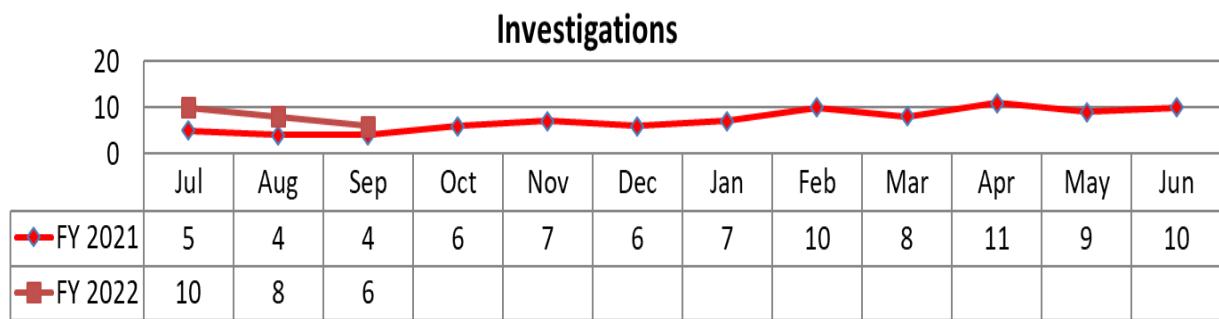
Inspections and Code Enforcement - The staff inspects new buildings as they are being constructed to ensure that they the Fire Prevention portions of the NC Building Codes. Once a building has been issued a certificate of occupancy, the Fire Marshal's Office is responsible for inspecting all existing commercial and public buildings to ensure they meet the NC standards throughout the life of the building. The Fire Marshal's Office is responsible for enforcing the Knox Box program in the County, fire hydrant obstructions, fire lane violations, occupancy violations, occupancy load violations, illegal burns and enforcing the NC Fire Codes.

Investigations - The Fire Marshal's staff, in cooperation with local fire departments; along with local and state law enforcement agencies are responsible for investigating fires that occur in Lincoln County to determine the cause and origin if there is a fire injury or death, if there is a fire loss over \$100,000.00, if a fire occurs in a church or government building, or if it is a suspicious fire.

Volunteer Fire Departments Liaison - The Fire Marshal's Office serves as the County's liaison with the eleven Fire Departments within the County and also with the City of Lincolnton Fire Department. The Fire Marshal oversees the contracts between the County and Volunteer Fire Departments. The Volunteer Fire Departments are IRS 501(c) (3) non-profit organizations but the tax rates for the Fire Districts are set by the County Commission.

Performance Measures:





Budget Summary:

Emergency Medical Services

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 5,830,226	\$ 6,736,870	\$ 7,301,067	8%
Operations	1,203,243	1,175,293	1,200,350	2%
Capital	519,893	791,036	423,550	-46%
Expenditure Total	\$ 7,553,362	\$ 8,703,199	\$ 8,924,967	3%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 3,784,866	\$ 3,500,000	\$ 3,650,000	4%
Expenditure Total	\$ 3,784,866	\$ 3,500,000	\$ 3,650,000	4%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	80	82	82	0%
Part Time	84	44	43	-2%
Total	164	126	125	-1%

Medical Examiner

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 76,534	\$ 52,150	\$ 56,150	8%
Expenditure Total	\$ 76,534	\$ 52,150	\$ 56,150	8%

Emergency Management

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 224,619	\$ 239,416	\$ 231,660	-3%
Operations	100,358	143,821	147,621	3%
Capital	91,948	164,363	1,200	-99%
Expenditure Total	\$ 416,925	\$ 547,600	\$ 380,481	-31%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Miscellaneous	\$ 81,750	\$ 50,000	\$ 65,000	30%
Expenditure Total	\$ 81,750	\$ 50,000	\$ 65,000	30%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%

Fire Marshal

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 371,718	\$ 397,162	\$ 395,376	0%
Operations	77,714	97,688	94,391	-3%
Capital	11,678	91,000	5,200	-94%
Expenditure Total	\$ 461,110	\$ 585,850	\$ 494,967	-16%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 36,970	\$ 30,000	\$ 30,000	0%
Expenditure Total	\$ 36,970	\$ 30,000	\$ 30,000	0%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	4	5	5	0%
Total	4	5	5	0%

Volunteer Fire Departments

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 150,778	\$ 225,799	\$ 223,101	-1%
Capital	10,650	5,110	-	-100%
Expenditure Total	\$ 161,428	\$ 230,909	\$ 223,101	-3%



Animal Services

Public Safety

Overview:

The mission of the Animal Services Department is to provide Animal Control, Animal Sheltering, and Program services for the residents and animals of Lincoln County. Special focuses are:

- To provide integrated animal sheltering, animal control, and program services that ensure and promote the health, safety and well-being of humans, pets and the County as a whole.
- To maintain operations as an open admission No Kill Shelter in accordance with the laws and regulations under the NC Department of Agriculture.
- To provide public safety and rabies control for Lincoln County, and to enforce the Lincoln County Animal Ordinance.
- To promote programs and perform services which provide a great benefit to the animals and people in Lincoln County.

Animal Services has three main functions: Animal Sheltering, Animal Control, and Programs. Animal Control is responsible for Animal Ordinance enforcement during business hours and days, and animal emergencies and bites 24/7 year round. Cases include bites/scratches, cruelty/neglect, wildlife, nuisances, leash law violations, stray animals and injured animals. The Animal Shelter is responsible for the care and disposition of all animals received from the public and from Animal Control Officers. The Programs division is responsible for the following programs: fostering, rescue, volunteers, outreach, events, managed admissions, pet resources, and community cat spay and neuter. Animal Services continues to help more people than in any year prior, while saving more animals and offering more services and programs to the community.

Goals/Objectives:

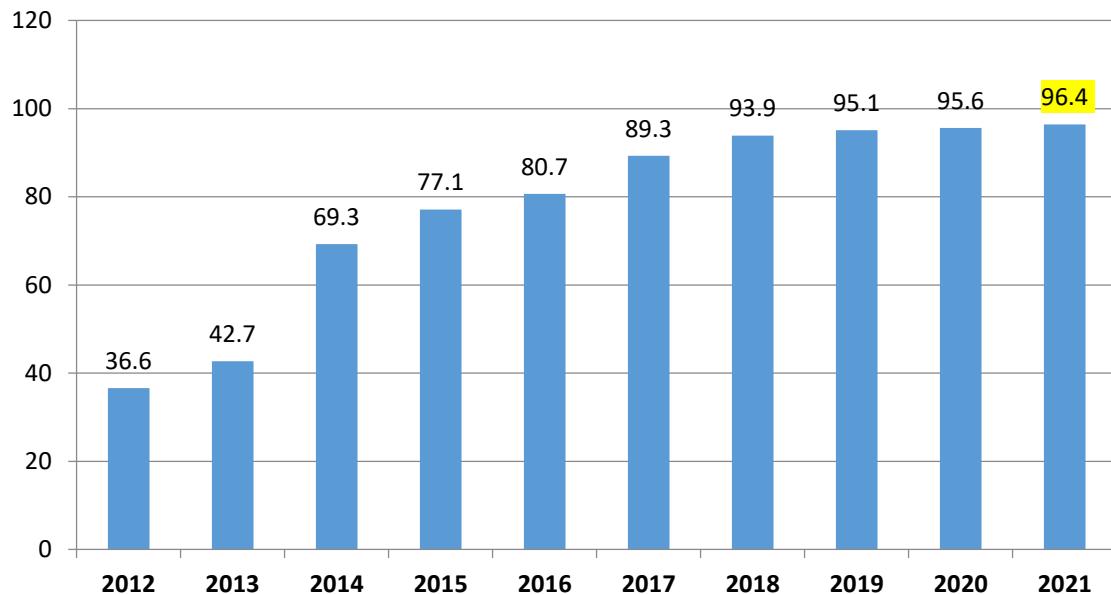
- Maintain No Kill Status and LRR over 90%
- Work to increase outside funding from grant funders and donors
- Expand volunteer program and capitalize on community volunteerism
- Increase number of programs and grow services available to the public
- Expand Animal Control Services through implementation of new Ordinance
- Complete new strategic plan and long-term planning
- Reduce medical expenses through in house surgery and veterinary care

Performance Measurement

Reported statistics for 2020 are current through to October 22nd, 2021.

Live Release Rate (Dogs and Cats)

Live Release Rate %



Programs Highlights 2021:

- **251 Microchips:** 251 free microchips provided to companion animals through new program providing microchips to pet owners who live in Lincoln County
- **59 Low Cost Spay/Neuters:** 59 low cost spays/neuters provided to Lincoln County residents since acquiring the program from HATS in August 2021.
- **339 Fostered Animals:** 339 animals cared for by volunteer caregivers who gave their time to help injured, young, and behaviorally challenged animals in their homes
- **680 TNRs:** 680 free roaming/community cats in Lincoln County have been altered free of charge to reduce cat population in the community.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,135,677	\$ 1,487,847	\$ 1,595,699	7%
Operations	544,893	479,932	460,389	-4%
Capital	44,728	205,489	192,300	-6%
Expenditure Total	\$ 1,725,298	\$ 2,173,268	\$ 2,248,388	3%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	48,981	50,000	55,000	10%
Expenditure Total	\$ 48,981	\$ 50,000	\$ 55,000	10%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	22	24	25	4%
Part Time	2	1	-	-100%
Total	24	25	25	0%



Transportation Lincoln County

Transportation

Overview:

Transportation Lincoln County (TLC) is a division of the Emergency Medical Services Department. TLC is a fully coordinated, public transportation system that operates as a branch of Lincoln County Government. TLC provides transportation for human service agencies, elderly, disabled, and the general public of Lincoln County.

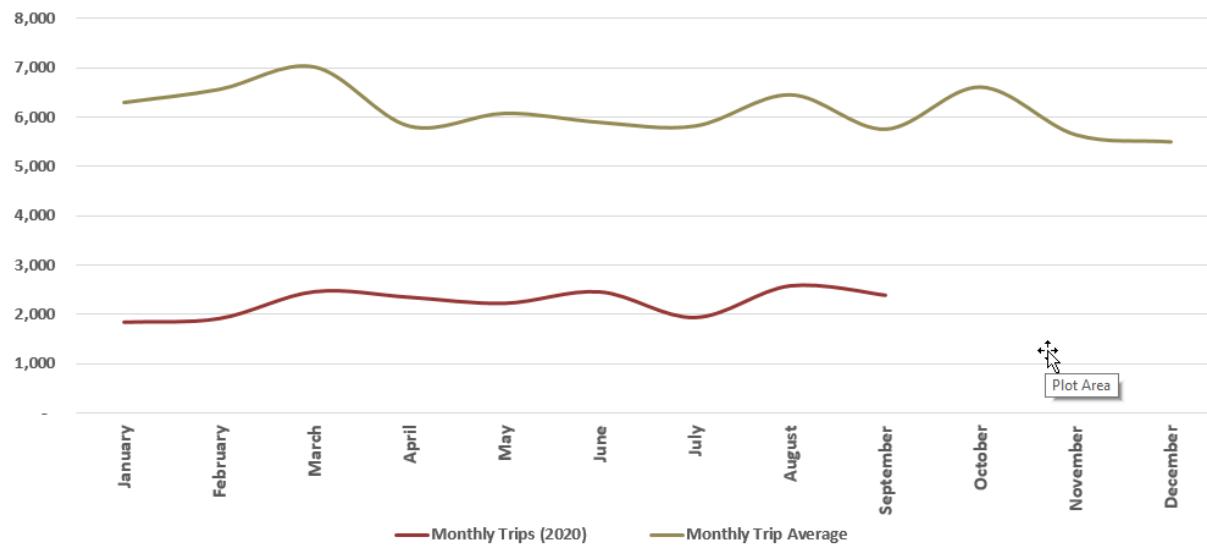
TLC offers deviated fixed routes, para transit service, and a demand response service between 6:00 a.m. and 5:00 p.m. Monday through Friday, except county holidays. With the exception of the fixed routes, requests for services must be made at least 3 days prior to the in-county scheduled trip and 5 days prior for out of county transportation.

Goals/Objectives:

- Implement Denver/East Lincoln Route
- Employee involvement in departmental goals and objectives
- Reduce deadhead mileage by 3%
- Complete transition to managed care with Medicaid transit brokers

Performance Measures:

Trip volumes decreased dramatically at the beginning of the pandemic but slowly began to rise over the summer of 2020 as medical offices began to reopen. Ridership stayed roughly 50% of average without the town route operating. NCDOT funding for the Rural Operating Assistance Program (ROAP) has been restored and TLC hopes to restore the town route in a new form in FY22.



Budget Summary:

Administration

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 202,931	\$ 217,025	\$ 218,913	1%
Operations	95,506	108,410	113,308	5%
Expenditure Total	\$ 298,437	\$ 325,435	\$ 332,221	2%

Operations

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 647,404	\$ 1,031,248	\$ 1,095,337	6%
Operations	150,755	213,100	233,100	9%
Expenditure Total	\$ 798,159	\$ 1,244,348	\$ 1,328,437	7%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Federal	-	-	210,500	100%
State	210,039	215,289	210,500	-2%
Sales and Services	414,284	700,000	600,000	-14%
Expenditure Total	\$ 624,323	\$ 915,289	\$ 1,021,000	12%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	15	20	20	0%
Part Time	17	13	14	8%
Total	32	33	34	3%



Planning & Inspections

Planning - Economic & Physical Development Inspections – Public Safety

Overview:

The mission of the Planning and Inspections Department is to plan, provide and promote orderly growth in Lincoln County. The focus of the department is to:

- Be proactive with planning, building inspections and code enforcement.
- Provide consistent and timely service while positively impacting the health, safety and general welfare.
- Provide education to the public concerning planning and development.
- Provide statistical information to the Board of Commissioners, County Manager, Board of Adjustment, Planning Board and Historic Properties Committee
- Promote economic development and environmental awareness.

The Department has six divisions: Addressing, Administration, Code Enforcement, Inspections, Planning and Zoning.

Addressing

The addressing division is responsible for installing and replacing all street signs in the county's unincorporated areas. The addressing division also checks for addressing compliance with the county's addressing ordinance. Finally, this division is also responsible for providing addressing numbers when appropriate to residents in efforts to improve public safety and emergency awareness during response times.

Administration

The Administration Division is responsible for receiving and inputting building permits, zoning permits, and an array of other permits. Additionally, the division is responsible for meeting with the public and explaining the various regulations as it relates to construction. Furthermore, this staff is responsible for daily deposit and budget amendments. The administrative staff maintains permit forms and applications, informational brochures/handouts and schedules inspections.

Code Enforcement

Code enforcement is responsible for administering and enforcing the county's nuisance ordinances that are not enforced by the Sheriff's Department. This includes junk vehicles and garbage and refuse. This division also inspects properties that have zoning approvals with conditions to make ensure compliance.

Inspections

The Inspections Division is responsible for conducting all commercial and residential inspections in Lincoln County. Inspection and permitting volume continues to steadily increase throughout the pandemic.

Planning/Zoning

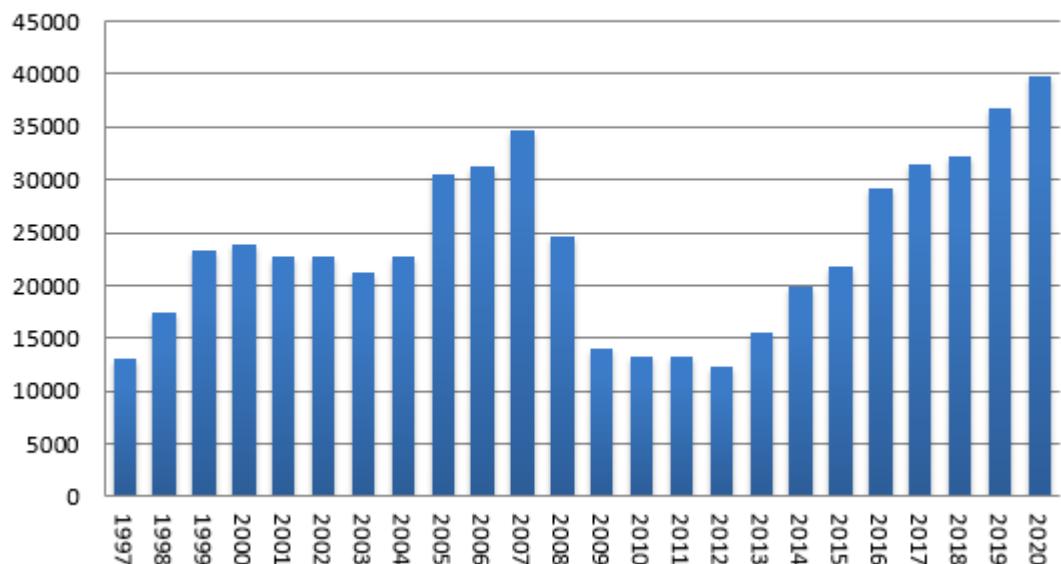
The Planning and Zoning Division is responsible for reviewing and submitting all applications for zoning requests such as rezoning request, conditional use permits, zoning

text amendments, conditional zoning and several other requests to the Planning Board and the Board of County Commissioners. Long range planning efforts for growth and development including housing, transportation and area planning are also coordinated through this division.

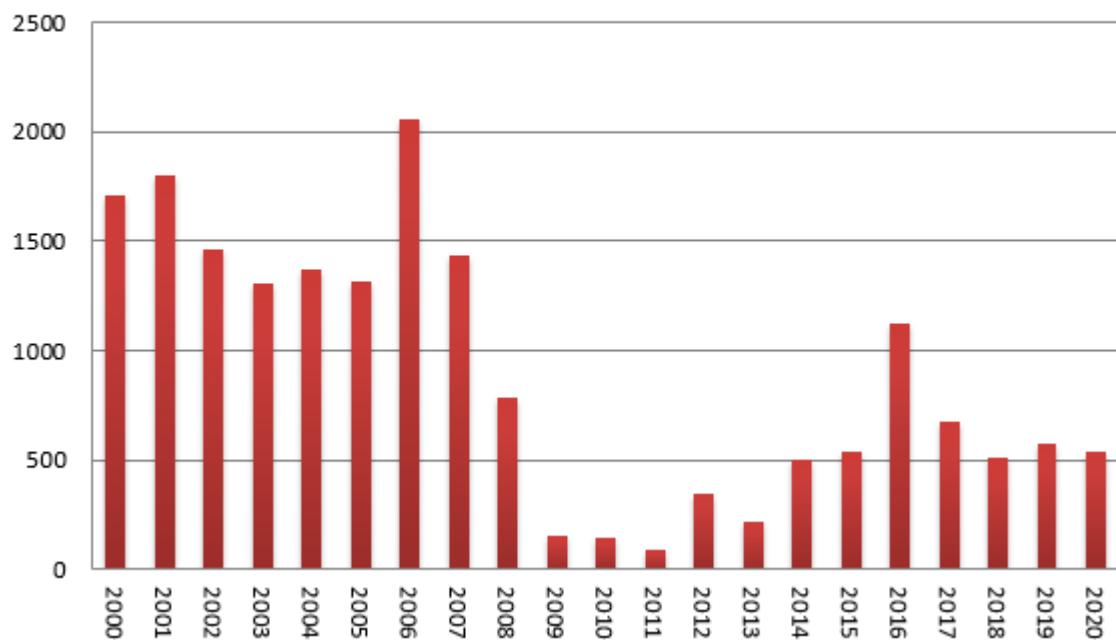
Goals/Objectives:

- Develop online building permit application portal
- Develop online subdivision and zoning application submittal portal
- Finalize implementation of digital plan review for city and outside agencies
- Continue obtaining citizen feedback opportunities
- Monitor and improve revised Development Review Processes
- Coordinate training opportunities for various boards including Planning Board, Board of Adjustment, and the Historic Preservation Commission.
- Work in conjunction with the Public Utilities Division to establish a Capital Investment Plan for better management of infrastructure and its impact on land use and population growth
- Rebranding efforts to establish new logo for Development Services Department and icons for the two divisions of Public Utilities and Planning & Inspections.

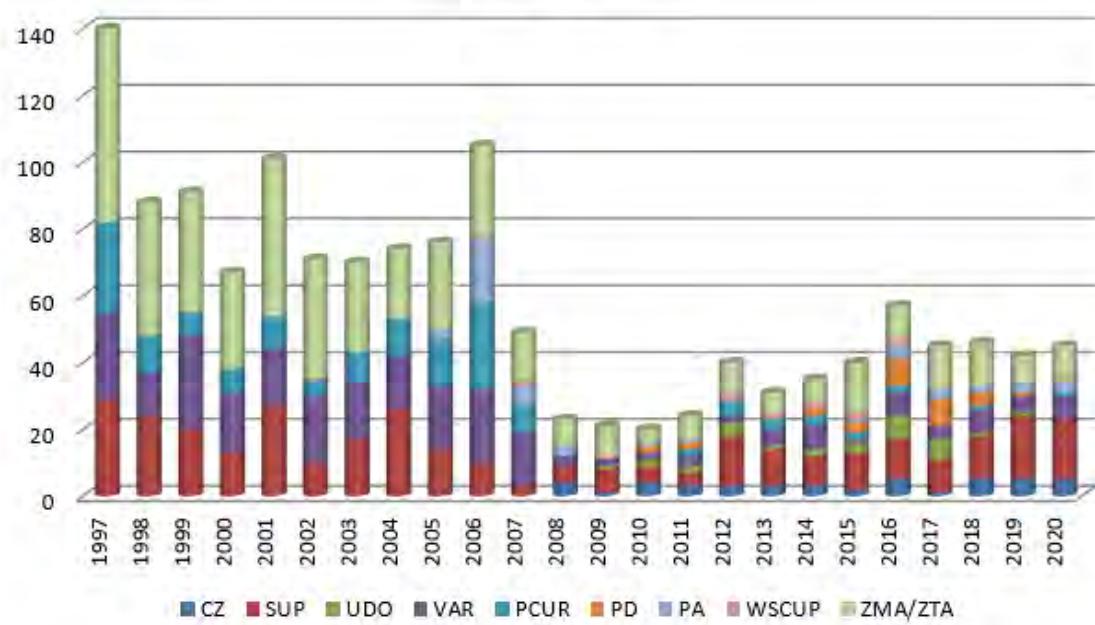
Building Inspections



Subdivided Lots



Zoning Cases



Budget Summary:

Planning

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 581,299	\$ 617,070	\$ 674,390	9%
Operations	134,919	357,567	314,867	-12%
Capital	9,032	14,880	-	-100%
Expenditure Total	\$ 725,250	\$ 989,517	\$ 989,257	0%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 264,850	\$ 189,589	\$ 193,589	2%
Expenditure Total	\$ 264,850	\$ 189,589	\$ 193,589	2%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	7	9	10	11%
Total	7	9	10	11%

Inspections

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,262,700	\$ 1,303,839	\$ 1,426,140	9%
Operations	267,037	298,600	343,360	15%
Capital	67,842	276,500	81,000	-71%
Expenditure Total	\$ 1,597,579	\$ 1,878,939	\$ 1,850,500	-2%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 2,892,673	\$ 1,967,680	\$ 1,975,000	0%
Expenditure Total	\$ 2,892,673	\$ 1,967,680	\$ 1,975,000	0%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	18	17	17	0%
Total	18	17	17	0%



Soil & Water Conservation

Economic & Physical Development

Overview:

The Lincoln Soil and Water Conservation District is a subdivision of the N.C. Department of Agriculture and Consumer Services. The function of our office is to take available technical, financial, and educational resources and coordinate them so that they meet the needs of the local land uses for conservation of soil, water, and related resources. Additionally, we provide office space and assistance to the Federal U.S. Department of Agriculture's Natural Resources Conservation Service (USDA-NRCS). The NRCS provides the same types of programs and assistance that our office provides but through different funding sources and contracting means. Through this partnership, we are carrying on a State wide tradition so that we can provide as much technical or financial assistance to our farming community as possible.

The Soil and Water department also directs and oversees the sub-department; Natural Resources. This department works to protect the natural resources of Lincoln County through the administration and enforcement of the local Soil Erosion and Sedimentation Control Ordinance. Employees provide technical review of plans, calculations, technical assistance, and monthly inspections to commercial contractors or private landowners. This enhances our community development and awareness of environmental conservation compliance requirements mandated from the Federal and State Governments. Staff guidance and knowledge help to reduce the environmental impacts of erosion and sedimentation for the protection, welfare, and safety of Lincoln County citizens and the environment that we live.

Goals/Objectives:

Soil & Water Conservation District Objectives:

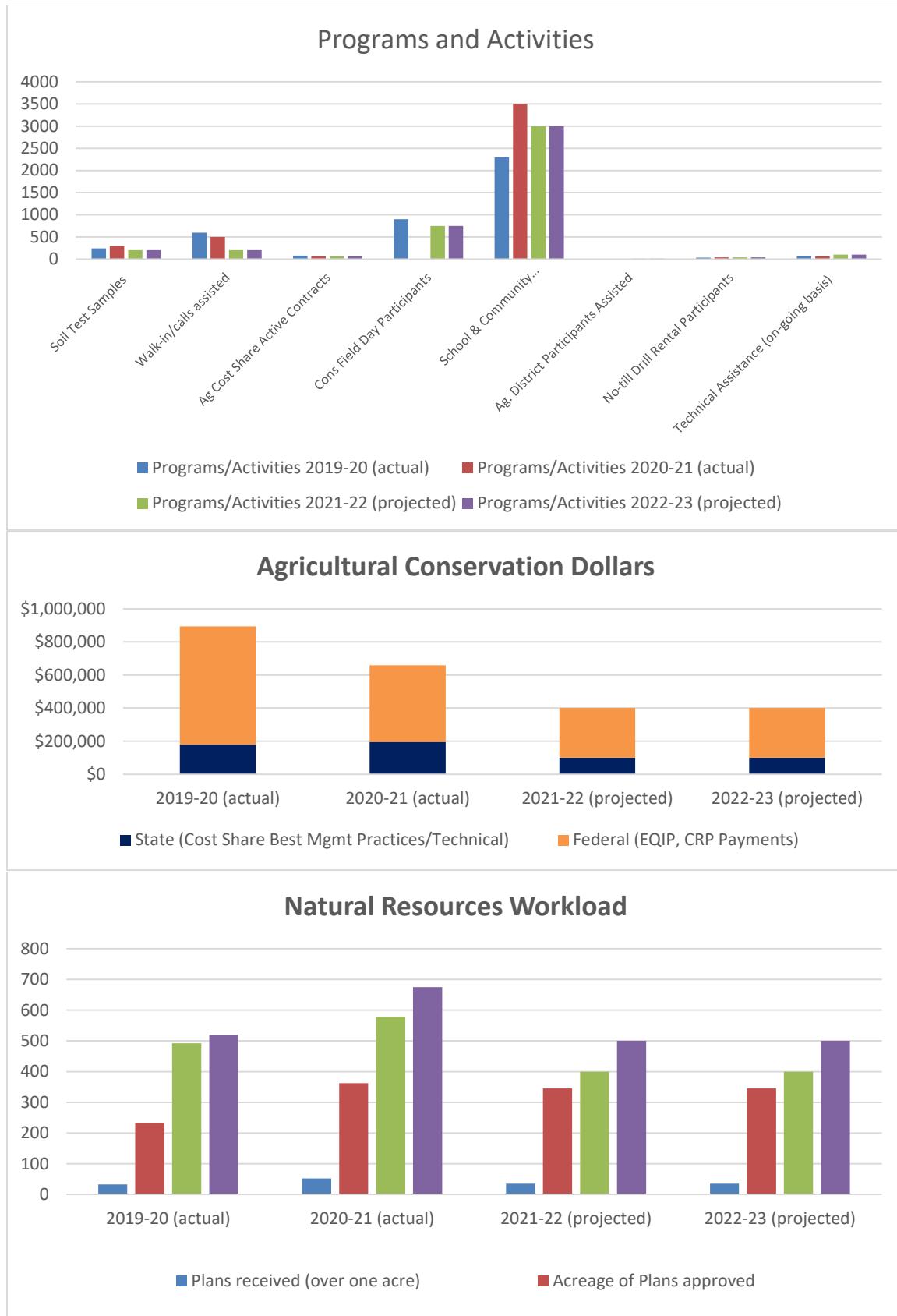
- 1) Education
 - a) Promote environmental education by sending a high school student to the Resource Conservation Workshop at NCSU, sponsor essay contest and Conservation Field day for sixth grade students. Also, we assist Envirothon teams for Area/State competition and conduct environmental education programs for students and adults either in the schools or through online media.
- 2) Financial/Technical
 - a) Administer the NC Agricultural Cost Share (NCACSP) & Agricultural Water Resources Assistance Program (AgWRAP) Programs.
 - b) Assist with the Federal Environmental Quality Incentive Program (EQIP) and other Federal financial assistance programs like CSP and CRP.
 - c) Administer and hold Federal ALE-ACEP and State Farmland Preservation Easements. These easements work in conjunction with each other to preserve and keep farmland-farmland forever.
 - d) Rental of two no-till drills to support erosion control and pasture renovation on farm, hay, and pasture land.

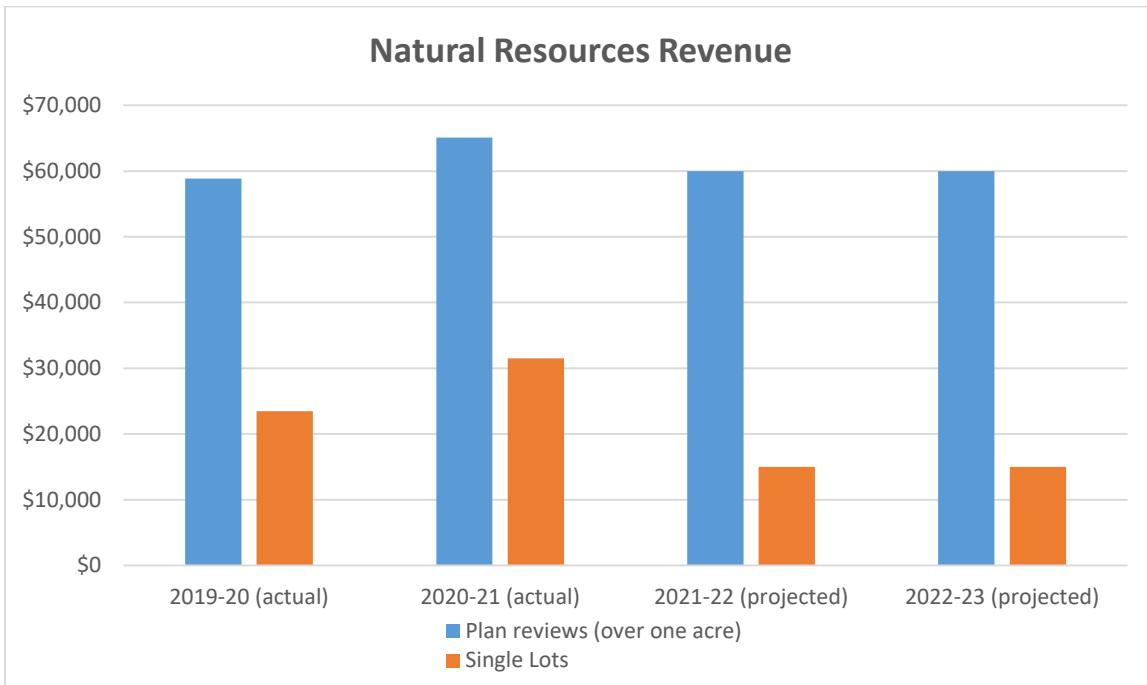
- e) Sale of Geotextile fabric and securing pins. This allows landowners to buy shorter sections of the material without having to buy an entire role saving them money in the long term for erosion control practices.
- 3) Technical
 - a) Administer the Voluntary & Enhanced Voluntary Agricultural Districts (VAD and EVAD) ordinances. This includes promoting and overseeing all VAD and EVAD properties in Lincoln County.
 - b) Provide landowners with assistance for stormwater drainage, topographic maps, pond issues, seeding information, soils information/testing, and old aerials.
 - c) Provide technical information to other County, State and Federal departments or agencies.
 - d) Administer the Sedimentation & Erosion Control Ordinance through the Natural Resources Division.
 - e) Work with our Tax Department to convert roll over funds received when land is removed from land use to assist with land protection.
 - f) Train a new set of employees to provide technical assistance and to have a broad range of knowledge. This will provide the most help possible to our community.

Natural Resources Division Objectives:

- a) Review sediment & erosion control plans
- b) Provide technical assistance to contractors, private landowners, developers, engineers and other county, state and federal departments/agencies.
- c) Educate the citizens about county and state ordinances, laws and regulations pertaining to protecting our natural resources.
- d) Address complaints initiated by citizens of the county for sedimentation/air/water quality issues.
- e) Provide training for developers, contractors, engineers and individual landowners for design and compliance requirements to meet State, local and federal natural resource protection regulations.
- f) Develop a local Stormwater Ordinance to mitigate the various impacts of construction development with guidance from the state of North Carolina Department of Environmental Quality
- g) Review and update Sedimentation & Erosion Control Ordinance and fees.

Performance Measures:





Budget Summary:

Soil Conservation

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 176,659	\$ 200,213	\$ 201,609	1%
Operations	19,252	17,942	21,525	20%
Expenditure Total	\$ 195,911	\$ 218,155	\$ 223,134	2%

Natural Resources

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 201,169	\$ 239,673	\$ 225,133	-6%
Operations	10,480	21,733	23,950	10%
Capital	2,230	2,700	33,900	1156%
Expenditure Total	\$ 213,879	\$ 264,106	\$ 282,983	7%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
State	29,594	39,110	39,110	0%
Sales and Services	97,923	76,000	76,000	0%
Expenditure Total	\$ 127,517	\$ 115,110	\$ 115,110	0%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	8	5	5	0%
Part Time	-	1	1	0%
Total	8	6	6	0%



Cooperative Extension Service

Economic & Physical Development

Overview:

Locally, the North Carolina Cooperative Extension Service is a three-way partnership between Lincoln County, the land-grant universities in our state (North Carolina State and North Carolina A&T State Universities), and U.S. Department of Agriculture. The local Extension faculty delivers educational programs in four basic areas: Agricultural and Natural Resources, Family and Consumer Sciences, 4-H and Youth, and Community and Rural Development. Working together, we achieve much more than we can alone, through research, informal education and local problem solving.

Programming

Extension programs help to address crucial issues facing Lincoln County citizens. The economy, health and nutrition, food safety, challenges facing youth as they mature, and ever-changing agricultural issues are addressed through relevant educational programs described below.

Home gardening, commercial vegetable and fruit farming, ornamentals production and application are all addressed by the horticulture agent through Master Gardener programs, public presentations/programs, videos, mailings, field trials and websites.

Food science, safety, nutrition, preparation and preservation, etc. are addressed by our Family and Consumer Science agent. Risk of foodborne illness related to improper preparation, process and consumption of home canned food is a great concern that is addressed aggressively. Programming is also offered to commercial food industry entities.

Field crop/horticulture crop producers' needs are addressed extensively through test plots, meetings, field visits, trainings, educational mailings, and extensive troubleshooting.

Advanced technology is used in programs, including digital diagnostics, drone application, radio, and video production.

4-H programming is opening many developmental opportunities for youth in Lincoln County, and we have seen great competitive success regionally and beyond in livestock judging and in speaking competitions. We anticipate expanded contact with youth in the community and in schools as Co-Vid restrictions become increasingly relaxed.

Extension has greatly increased our educational and promotional role at the Lincoln County Apple Festival in the past 5 years, organizing and presenting "AG.CITY" as a significant element of the festival.

A major focus of Lincoln County Extension has developed in the area farmland preservation and farmer appreciation, taking advantage of recent increases in interest in Agritourism. Extension bus tours are very popular and in demand, and are great opportunities to boost awareness of Lincoln farming and to bring consumers into direct contact with our agricultural producers. We have not been able to conduct these tours

recently due to pandemic restrictions, however, we plan to increase frequency and variety of these themed agricultural tours through Lincoln County for years to come.

Goals/Objectives:

- Continue to increase participation in 4-H programs, both in the schools and in the public in general
- Provide up-to-date agricultural information through educational programing, demonstrations, field trial, field visits and troubleshooting
- Continue increases in consumer horticulture education and services to the public, as well as Master Gardener training and activity
- Continue advances in food safety and food science and nutrition efforts in the county.
- Continue to improve public contact, influence and education in farmland preservation and farmer appreciation through “Ag. City” and the newly inaugurated annual “Farm Jam” farmer dinner and public concert event, as well as through expanding increasing frequency of our popular countywide farm tours, and our Lincoln County Agritourism program and lincolnfarmfun.com website efforts.
- Engage expanded audiences in the county by offering educational content presented by our staff, for events and activities organized by other existing organizations.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 50,382	\$ 78,851	\$ 82,433	5%
Operations	186,441	233,131	207,893	-11%
Expenditure Total	\$ 236,823	\$ 311,982	\$ 290,326	-7%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 8,557	\$ 15,272	\$ 15,272	0%
Expenditure Total	\$ 8,557	\$ 15,272	\$ 15,272	0%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	1	1	1	0%
Total	2	2	2	0%



Health Department

General Government

Overview:

The mission of the health department is to provide quality health services to promote a healthy community. The vision is to promote healthy lifestyles through prevention, preparedness and education. The health department has six primary divisions: Preventive Medical Services, School Health, WIC (Women, Infants and Children) Nutritional Services, Laboratory, Environmental Health and Community Health all supported by the Business Office/Medical Records/Vital Records/Administration. Services provided by each division are detailed below.

Preventive Medical Services:

Provides health services, screenings, nutrition services, treatment, follow-up, referrals and case management to both children and adults as enrolled in a number of more specific programs such as General Clinic, Immunizations, Adult Health, Communicable Disease, Women's Health, Child Health, Care Management for At-Risk Children (CMARC), Care Management for High Risk Pregnancies (CMHRP), School Health and Refugee Health.

WIC (Women, Infants and Children):

The Special Supplemental Nutrition Program for Women, Infants, and Children, commonly known as WIC, is a federal program administered by the United States Department of Agriculture (USDA). The WIC Program is designed to provide supplemental foods, health care referrals, and nutrition education to low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.

Laboratory:

The lab provides support to our public health clinical services. The laboratory staff also provides communicable disease testing, referral testing for private physicians, educational outreach programs and well water testing. The lab is CLIA certified through the NC State Lab for Public Health's CLIA contract program.

Environmental Health:

This division educates the public and enforces laws and rules that apply to food, lodging and institutional facilities, public swimming pools, on-site wastewater treatment and disposal, migrant housing, private drinking water wells, mosquito control, childhood lead poisoning, and tattooing in order to facilitate the protection of the public's health.

Community Health:

This division focuses on health education, public health preparedness and population health. Public Health Educators work to prevent and mitigate poor nutrition, obesity, chronic disease, and substance use or abuse by planning and implementing programs that promote and educate the public in Lincoln County on healthy habits and avoiding risks. These programs also educate the community on tobacco use cessation and prevention and

raising mental health awareness. The division is responsible for public health preparedness through public information efforts and coordination with other county emergency personnel to prepare and mitigate communicable disease outbreaks, pandemic flu, emerging disease, and bioterrorism attacks. Population health efforts are coordinated with Safe Kids Lincoln County, a coalition dedicated to preventing unintentional injuries in children. And through The Lincoln County Partnership for Health, a community coalition that focuses on needs-driven wellness programming as determined through the Community Health Assessment for all county residents.

Goals/Objectives:

Preventive Medical Services

- Re-Accreditation 2024 – Continue with ongoing measures to ensure the process of data collection, documentation, and activities required to meet NC Public Health Accreditation standards.
- Employee Wellness –Deputy Health Director will work with Human Resources to develop a 3-year strategic plan to provide clinical services for county employees.
- Access to Care- Collaborate with local providers and community partners in assessing the needs, gaps and resources available for our population.
- Participate in Medicaid Transformation as a Tier 2 provider.
- Continue staff training on the EHR system and implementing additional components or implement new EHR with staff training.
- Family Planning: To decrease unintended pregnancy rates by increasing the use of birth control and to increase the number of teens in the family planning clinic.
- Communicable Disease: Designate locations throughout the county to keep a supply of condoms, and possibly educational handouts, to reach the at risk populations.
- Maternal Health Program: Continue to grow the Postpartum Home Visiting /Newborn Home Visiting Program as an effort to decrease the maternal mortality rate and improve birth outcomes within the first 360 days. NC current maternal mortality rate is 21.9/100,000 with the National rate being 20.1/100,000.
- Care Management (CM) Programs: Continue to adjust to the Managed care model by balancing services to the Prepaid Health Plans (PHP) with LHD resources. Adapt to the adjustments to the Care Management service delivery model while ensuring service integrity to our patients. Director of Nursing and CM staff trained by care Impact Super User.

WIC (Women-Infants-Children)

- Continue outreach efforts to increase caseload through off-site enrollment, health fairs, social media and additional media outlets.
- Continue to educate the community on good nutrition for young children, formula feeding and the benefits of breastfeeding as recommended in “Baby Friendly” and by the current US Surgeon General.
- Continue to educate all staff (including county staff) on the availability of lactation rooms at the health department.
- Create a strictly informational WIC specific social media presence
- Roll out WIC Health mini lessons.
- Begin using Teletask and roll out Telehealth

Laboratory Services

- Continue to work with state lab to implement the state's new electronic lab testing module (under development) for integration into our EMR system.
- Work with Deputy Health Director to plan lab testing for county employees in future Employee Wellness Clinic.
- Offer laboratory screening tests for the general public during the year in coordination with various projects.
- Assist with health fairs and providing the public more opportunities to learn about lab services.
- Attend laboratory trainings offered by NCSLPH and other lab resources for continuing education.

Environmental Health

- Continue meeting and exceeding standards of the On-Site Quality Assurance Program.
- Continue to provide environmental educational opportunities to the public, contractors, and permitted facility management.
- Cross train key staff to be dually authorized in the on-site wastewater/well program and the food and lodging program.
- Continue meeting and exceeding standards of the F & L Quality Assurance Program.
- Continue to provide environmental educational opportunities to the public, contractors, and permitted facility management.

Community Health

- Partner with an organization to implement a safer syringe initiative in Lincoln County.
- Increase compliance with the NC 100% tobacco-free schools law by partnering with youth, parents, and school personnel to educate about the dangers of tobacco use and new and emerging tobacco products.
- Spearhead Partnership for Health Committee and provide guidance to community partners regarding implementation of action plans.
- Continue planning for and implementing the Parks Rx program.
- Increase visibility and outreach in the community (for preparedness and health education) through the use of website and social media outlets and continue to provide press releases to media outlets on emerging health issues.
- Continue with Monthly Wellness Highlights (newsletter) and other activities with the County Wellness Committee.
- Increase LCHD Permanent Child Passenger Safety Checking Station participants & Child Passenger Safety Check events.
- Continue to build the community partnership, Safe Kids Lincoln County, to prevent childhood injuries.
- Enhance the Medical Counter Measure plan and Emerging High Consequence Pathogen plans to include responding to COVID-19.

Budget Summary:

Health Administration

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,131,100	\$ 1,273,880	\$ 1,375,955	8%
Operations	205,720	228,872	233,761	2%
Capital	26,728	5,205	-	-100%
Expenditure Total	\$ 1,363,548	\$ 1,507,957	\$ 1,609,716	7%

Immunization

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 79,910	\$ 88,107	\$ 89,686	2%
Operations	42,016	54,321	54,693	1%
Expenditure Total	\$ 121,926	\$ 142,428	\$ 144,379	1%

Adult Health

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 64,882	\$ 71,690	\$ 73,710	3%
Operations	1,796	5,292	3,691	-30%
Expenditure Total	\$ 66,678	\$ 76,982	\$ 77,401	1%

BCCCP

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ -	\$ 33,484	\$ 36,768	10%
Operations	22,912	28,750	25,510	-11%
Expenditure Total	\$ 22,912	\$ 62,234	\$ 62,278	0%

Communicable

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 92,571	\$ 72,392	\$ 87,750	21%
Operations	25,481	15,501	13,933	-10%
Expenditure Total	\$ 118,052	\$ 87,893	\$ 101,683	16%

Lab

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 119,569	\$ 134,962	\$ 139,265	3%
Operations	25,167	33,051	33,176	0%
Expenditure Total	\$ 144,736	\$ 168,013	\$ 172,441	3%

Clinical Services

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 582,989	\$ 724,839	\$ 686,077	-5%
Operations	20,889	25,236	25,045	-1%
Expenditure Total	\$ 603,878	\$ 750,075	\$ 711,122	-5%

Health Promotion

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 13,119	\$ 34,230	\$ 35,791	5%
Operations	2,525	6,131	5,888	-4%
Expenditure Total	\$ 17,232	\$ 40,361	\$ 41,679	3%

Substance Use Prevention

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ -	\$ 35,417	\$ 78,315	121%
Operations	-	3,767	13,303	253%
Capital	-	34,833	-	-100%
Expenditure Total	\$ -	\$ 74,017	\$ 91,618	24%

CMHRP Care Management

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 181,806	\$ 192,389	\$ 187,305	-3%
Operations	4,936	9,391	8,886	-5%
Expenditure Total	\$ 186,742	\$ 201,780	\$ 196,191	-3%

Maternal Health

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 54,471	\$ 97,408	\$ 106,452	9%
Operations	2,061	4,899	2,946	-40%
Expenditure Total	\$ 56,532	\$ 102,307	\$ 109,398	7%

Family Planning

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 89,831	\$ 132,282	\$ 151,452	14%
Operations	25,032	58,051	45,359	-22%
Expenditure Total	\$ 114,863	\$ 190,333	\$ 196,811	3%

Child Health

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 150,449	\$ 107,950	\$ 112,635	4%
Operations	1,565	6,232	3,984	-36%
Expenditure Total	\$ 152,014	\$ 114,182	\$ 116,619	2%

CMARC Care Management

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 154,248	\$ 164,787	\$ 171,235	4%
Operations	4,676	7,071	5,581	-21%
Expenditure Total	\$ 158,924	\$ 171,858	\$ 176,816	3%

WIC Client Services

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 268,828	\$ 178,845	\$ 113,115	-37%
Operations	14,391	4,271	4,322	1%
Expenditure Total	\$ 283,219	\$ 183,116	\$ 117,437	-36%

WIC Nutrition

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel Operations	\$ 38,195 255	\$ 164,378 541	\$ 178,541 566	9% 5%
Expenditure Total	\$ 38,450	\$ 164,919	\$ 179,107	9%

School Health

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel Operations	\$ 852,901 16,414	\$ 1,065,726 25,774	\$ 1,241,016 25,082	16% -3%
Expenditure Total	\$ 873,752	\$ 1,091,500	\$ 1,284,098	18%

Peer Counselor

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 13,604	\$ 27,229	\$ 25,187	-7%
Expenditure Total	\$ 13,604	\$ 27,229	\$ 25,187	-7%

WIC

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel Operations	\$ 117,318 4,955	\$ 109,839 8,096	\$ 111,588 8,268	2% 2%
Expenditure Total	\$ 122,273	\$ 117,935	\$ 122,856	4%

Public Health Preparedness

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel Operations	\$ 61,139 1,727	\$ 113,372 5,437	\$ 111,317 6,070	-2% 12%
Expenditure Total	\$ 64,454	\$ 118,809	\$ 117,387	-1%

Environmental Health

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 740,015	\$ 814,553	\$ 827,115	2%
Operations	77,905	83,611	80,544	-4%
Capital	25,955	32,573	29,450	-10%

Expenditure Total	\$ 843,875	\$ 930,737	\$ 937,109	1%
-------------------	------------	------------	------------	----

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Federal	\$ 861,958	\$ 548,108	\$ 529,547	-3%
State	335,467	320,084	320,984	0%
Intergovernmental	257,297	350,000	380,000	9%
Sales and Services	829,103	842,544	898,400	7%

Expenditure Total	\$ 2,283,825	\$ 2,060,736	\$ 2,128,931	3%
-------------------	--------------	--------------	--------------	----

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	90	77	76	-1%
Part Time	12	15	13	-13%
Total	102	92	89	-3%



Social Services

Human Services

Overview:

The Lincoln County Department of Social Services (DSS), as established by Federal and State Statute and guided by their policies and procedures, administers an array of programs and services. These programs and services have evolved over time from the limited assistance for the poor and infirm, to a very complex system of public assistance and services. The Department is charged with the responsibility of addressing the economic, social, health care, and safety needs of disabled individuals, elderly adults, children, and families. We help ensure citizens have the economic resources to meet their basic needs, can work toward and maintain self-sufficiency, are safe from neglect, abuse, and exploitation, and have the support to live independently.

Goals/Objectives:

- Increase the accuracy and thoroughness of Adult Service activities, to provide quality services in a timely manner as required by General Statute and Federal and State policy, to meet the mandate to protect disabled and elderly adults and reduce recurrences of maltreatment and exploitation, and support staff in the provision of Adult Services.
- Increase the accuracy and thoroughness of Child Welfare activities, to provide quality services in a timely manner as required by General Statute and Federal and State policy, to meet the mandate to protect children and reduce recurrences of Repeat Maltreatment, and support staff in the provision of Child Protective Services.
- To increase staff safety and maximize efficiency through the use of Teleworking strategies, while maintaining the timeliness and accuracy requirements set by General Statute, Policy and Procedures and still provide excellent customer service.
- To enhance the efficiency of Child Support Establishment and Enforcement Services which support the development of children in single parent households or absent parent households.

Budget Summary:

DSS Administration

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,269,048	\$ 1,344,227	\$ 1,621,211	21%
Operations	544,784	620,715	585,278	-6%
Capital	56,975	60,665	73,766	22%
Expenditure Total	\$ 1,870,807	\$ 2,025,607	\$ 2,280,255	13%

Children's Services

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 2,914,491	\$ 3,203,897	\$ 3,385,777	6%
Operations	900,409	1,546,463	1,346,412	-13%
Expenditure Total	\$ 3,814,900	\$ 4,750,360	\$ 4,732,189	0%

Adult Services

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 911,901	\$ 1,060,170	\$ 1,190,128	12%
Operations	367,613	442,064	433,217	-2%
Expenditure Total	\$ 1,279,514	\$ 1,502,234	\$ 1,623,345	8%

State In-Home

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 4,851	\$ 8,562	\$ 8,562	0%
Expenditure Total	\$ 4,851	\$ 8,562	\$ 8,562	0%

HCCBG

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 235,814	\$ 290,398	\$ 290,398	0%
Expenditure Total	\$ 235,814	\$ 290,398	\$ 290,398	0%

Child Support Enforcement

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 599,592	\$ 661,419	\$ 700,749	6%
Operations	16,815	29,370	27,191	-7%
Expenditure Total	\$ 616,407	\$ 690,789	\$ 727,940	5%

CAP-C

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 26,453	\$ 55,200	\$ 55,200	0%
Expenditure Total	\$ 26,453	\$ 55,200	\$ 55,200	0%

CAP-DA

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 23,258	\$ 98,385	\$ 62,885	-36%
Expenditure Total	\$ 23,258	\$ 98,385	\$ 62,885	-36%

Work First

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 239,393	\$ 264,005	\$ 357,145	35%
Operations	3,958	56,512	19,452	-66%
Expenditure Total	\$ 243,351	\$ 320,517	\$ 376,597	17%

Family Medicaid

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 877,061	\$ 981,981	\$ 1,293,319	32%
Operations	1,375	8,842	7,692	-13%
Expenditure Total	\$ 878,436	\$ 990,823	\$ 1,301,011	31%

Adult Medicaid

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,088,855	\$ 1,244,290	\$ 1,394,676	12%
Operations	9,059	18,970	16,671	-12%
Expenditure Total	\$ 1,097,914	\$ 1,263,260	\$ 1,411,347	12%

Food and Nutrition

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 994,600	\$ 1,098,183	\$ 997,902	-9%
Operations	692,478	955,569	548,065	-43%
Expenditure Total	\$ 1,687,078	\$ 2,053,752	\$ 1,545,967	-25%

Fraud

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 65,819	\$ 73,389	\$ 75,421	3%
Operations	70	491	503	2%
Expenditure Total	\$ 65,889	\$ 73,880	\$ 75,924	3%

SA Blind

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 4,160	\$ 4,451	\$ 4,451	0%
Expenditure Total	\$ 4,160	\$ 4,451	\$ 4,451	0%

SHIIP Grant

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 2,943	\$ -	\$ -	0%
Capital	3,891	-	-	0%
Expenditure Total	\$ 6,834	\$ -	\$ -	0%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Federal	\$ 7,516,497	\$ 7,654,729	\$ 7,952,026	4%
State	730,537	911,571	882,470	-3%
Sales and Services	56,507	57,505	66,137	15%
Expenditure Total	\$ 8,303,541	\$ 8,623,805	\$ 8,900,633	3%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	133	148	152	3%
Part Time	2	4	5	25%
Total	135	152	157	3%



Veterans Services

Human Services

Overview:

The mission of the Veteran Services Department is to provide assistance to Veterans and their dependents in Lincoln County. The focus of the department is to:

- Be proactive in all planning, training, and implementation of our services.
- Provide consistent and timely customer service while positively impacting the health, safety and financial welfare of our Veterans.
- Provide education to the public concerning all VA benefits.
- Promote and work with all local Veterans Organizations
- Work to end homelessness in Lincoln County for our Veteran population.

The Department works to obtain benefits in seven areas. They are as follows:

Compensation

- We review all current recipients to file for increases when warranted
- We help collect pertinent medical records to provide evidence for claim.
- We collect all evidence needed to secure best outcome possible for claimant.
- We file claim and all supporting paperwork to the VA.
- We follow up to ensure claim is moving through VA as it should.

Pension

- We work with eligible Veterans to apply for VA Pension Benefits. This includes determining eligibility, determining income and net worth, collecting proper medical information, all financial data and doing all needed research to file a quality claim.

Dependency and Indemnity

- Proactively contact spouses of deceased Veterans to check for eligibility for this program.
- We determine basic eligibility for this benefit and file the needed paperwork to assist the spouse or dependent.

Survivor Pension

- This benefit is available to spouses of war time Veterans. We check for eligibility, income and net worth.
- We assist in gathering all pertinent information and file the claim for the surviving spouse or dependent.

Education Benefits

- We assist Veterans and their families in determining what educational benefits are available to them and assist them in any way needed file the proper paperwork to obtain this benefit.

Death Benefits

- We assist dependents of deceased Veterans applying for death benefits such as, burial flags, grave markers, any financial payment due, stopping Veterans compensation once deceased and informing all agencies of Veterans death.
- We connect dependents with available local resources and contacts to assist during this difficult time

VA Health Care

- We work to help Veterans get enrolled into the VA Healthcare System.
- We help Veterans with billing issues within the VA System

- We help Veterans with incorrect healthcare billing outside the VA System
- We work with our Veterans Doctors both at the VA and outside the VA to make sure Veterans receives the proper care.

In addition to the seven areas above, we also order replacement discharge papers, medical records, and personnel records. We order replacement medals and ribbons for our Veterans. We work with local agencies like DSS, United Way, Hesed House, Habitat for Humanities, and Purple Heart Homes to assist Veterans as needed.

Goals/Objectives:

- Increase cash compensation awards in Lincoln County from \$27 million to \$28 million by the end of the budget year
- Work to increase the percentage of approved VA pension claims by working to get the word out to eligible recipients
- Partner with Senior Services to provide additional transportation for our Veterans
- Partner with other county departments to increase awareness of both departments by holding events such as animal adoption events, Senior Citizen events, etc.
- Continue to increase the number of outside events conducted by this office to better inform our Veterans.
- Continue to build stronger relationships with local Veteran organizations.
- Work with the North Carolina Division of Military and Veteran Affairs, the VA, and other county VSO's to bring regional Veteran and VA events to Lincoln County
- Build our Band of Brothers support group and our monthly coffee to get more veterans involved.
- Continue to work with the VA, the Hesed House, DSS, the Continuum of Care and others to end homelessness for Veterans in Lincoln County
- To continue to grow our opportunities with local Judges, the Sheriff's Dept and the local prison to assist Veterans as needed
- Build better relationships with all local Funeral Homes so they will automatically notify our office when a Veteran passes away
- Continue the goal of being the first stop for all things Veteran related.
- Continue working to make our office a destination for Veterans, their families and citizens to come and see military artifacts, military equipment and military displays that honor our Lincoln County Veterans from all branches of service.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 186,995	\$ 212,553	\$ 219,627	3%
Operations	10,472	14,269	14,391	1%
Capital	1,041	23,225	1,500	-94%
Expenditure Total	\$ 198,508	\$ 250,047	\$ 235,518	-6%
Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	2	3	3	0%
Total	2	3	3	0%



Senior Services

Human Services

Overview:

The mission of Lincoln County Senior Services is to enhance the quality of life for all older adults and to promote their participation in all aspects of the community. Senior Centers serve as a gateway to the nation's aging network by connecting older adults to vital community services that can help them age-in-place, stay healthy and independent. We accomplish this mission by providing the following programs:

Information and Assistance

The Information and Assistance Program helps older adults identify the type of services they may need and matches them with the appropriate program/resource available in Lincoln County to help meet those needs. The Lincoln County Senior Services Center also maintains a database that includes over 150 county resources available to county residents. These resources include but are not limited to: AARP, the American Red Cross, Atrium Health, the Coalition against Domestic Violence, Alzheimer's Association, the Housing Authority and the Lincoln County Employment Security Commission.

Family Caregiver and Support Program

The goal of the Family Caregiver Support Program is to assist Caregivers providing care to a family member or friend 60 years of age or older with information, respite services or supplies such as nutritional supplements or incontinence products. In addition, the Center also provides support groups, trainings and educational seminars to help the caregiver deal with the emotional and physical demands of caring for a sick loved one.

Lincoln County Health and Wellness Nutrition (Congregate) Program

The Congregate Meals Program provides vouchers to residents 60 years and older who may be at risk for isolation, depression and/or malnutrition. Lincoln County Senior Services contracts with 5 local restaurants to provide voucher clients will a balanced meal that has been approved by a Registered Dietician. Four (4) of these sites are in Lincolnton and one (1) is in Denver. Having access to a well-balanced and proportional meal helps older adults maintain adequate nutrition and physical functioning. This program also provides nutrition education, screening and often is the first step towards utilizing other services. This program provides not only an opportunity for a senior to get a meal but also allows them to have fellowship and socialize with others. Currently we have 100 Lincoln County seniors on the Nutrition voucher program.

Health Promotion Disease Prevention

The goal of the Health Promotion Disease Prevention program is to empower people to improve their health by providing a variety of evidence based programs. We provide 5 evidenced based programs throughout the fiscal year. Classes can be either 6 weeks or 8 weeks long and some can be conducted virtually. The courses include Matter of Balance, Living Healthy/Chronic Disease Self-Management and Living Healthy with Diabetes/Diabetes Self-Management.

Transportation Services

The Transportation Services program provides transportation assistance to seniors over 60 who don't have the means to get around on their own. We schedule trips to medical offices, Chemotherapy, Dialysis treatment, grocery stores, drug stores and human service agencies. Currently there are over 500 clients the receive services through our program.

NC SHIIP Program

Lincoln County Senior Services is a certified SHIIP location for Lincoln County. SHIIP is the Seniors Health Insurance and Information Program that is run through the NC Department of Insurance. We counsel Medicare beneficiaries about their Part D drug plan options and offer price comparisons between different products. SHIIP Counselors do not market for any insurance plan and only offer unbiased information. We also assist citizens new to Medicare enroll for the first time. Counseling appointments are held on-site and outreach events are held across the county to increase awareness about this service.

Lincoln County Senior Center Programs and Services:

The Lincoln County Senior Center was recertified in May of 2021 as a Center of Excellence through the NC Division of Aging and Adult Services. Centers achieve this designation by meeting a rigorous set of programming standards as well as offering a wide variety of programs and activities. Due to COVID many of our programs were offered virtually through the ZOOM platform or Facebook Live. In FY 2023 we will continue to look for Grant opportunities, host fundraising events and/or seek corporate donations for additional programs. The Lincoln County Senior Services Center provides most of its classes at no cost to the seniors. We also offer scholarships to those who may not have the means to pay for activities where there is a charge such as Yoga, Crafts or trips. In FY 21 average daily attendance decreased to 50 seniors per day due to fears over COVID-19. In the first four (4) months of this fiscal year we have seen an increase of the average daily attendance to 60 per day.

Goals/Objectives:

- Research and apply for all available Grants that will help fund additional services
- Still want to offer a new Group Respite Enrichment program at the Center to aide Caregivers
- Increase the average daily attendance at the Center to 100 each month
- Continue to offer programming and services required for recertification as a Senior Center of Excellence through the SCOPE Certification process
- Build an outdoor patio and garden space. The goal is to offer new programs centered around gardening and growing vegetables, herbs, lettuce and tomatoes.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 314,425	\$ 415,227	\$ 427,212	3%
Operations	347,009	265,113	177,654	-33%
Capital	35,566	6,825	3,000	-56%
Expenditure Total	\$ 697,000	\$ 687,165	\$ 607,866	-12%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Federal	\$ 739,737	\$ 506,551	\$ 452,002	-11%
State	89,070	29,305	89,070	204%
Sales and Services	-	1,000	1,000	0%
Miscellaneous	1,715	1,715	1,715	0%
Expenditure Total	\$ 830,522	\$ 538,571	\$ 543,787	1%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	7	6	6	0%
Part Time	2	1	1	0%
Total	9	7	7	0%



Library

Cultural & Recreation

Overview:

The Lincoln County Public Library cultivates lifelong learning and facilitates connections that build community. In order to accomplish its mission, the library provides free access to information, knowledge and ideas. It offers a wide range of materials and services for all ages and interests with the intent to inform, educate, entertain and connect the residents of Lincoln County. The Lincoln County Public Library is managed by the Library Director who serves under the Lincoln County Manager. Under supervision of the Library Director, Branch Library Supervisors oversee the daily operations of the three libraries, technical services department and courier service with the help of Library Assistants. The library has an advisory board comprised of 8 members who are appointed by the Lincoln County Board of Commissioners.

Service Outlets: The Lincoln County Public Library has three service outlets and a courier service:

- Charles R. Jonas Library which is located in downtown Lincolnton serves as the main library, housing the local history collection and administrative offices.
- Florence Soule Shanklin Branch Library located in Denver.
- West Lincoln Branch Library located on Westwinds Road in West Lincoln.
- Courier service provides on-site access to library materials at nursing homes and retirement communities throughout the county and transfers materials between the library branches.

Lincoln County Public Library's mission is to *cultivate lifelong learners and facilitate connections that build community*. In order to accomplish this purpose, the library has adopted the following service priorities:

- **Connect to the Online World: Public Internet Access:** Residents will have high-speed access to the digital world and opportunities for technology instruction to ensure that everyone can take advantage of the ever-growing resources and services available through the Internet.
- **Create Young Readers: Early Literacy:** Children and caregivers will have access to programs and services designed to ensure that children enter school ready to learn to read, write, and listen.
- **Know Your Community: Community Resources and Services:** Residents will have a central source for information about the wide variety of programs, services, and activities provided by community agencies and organizations.

Goals/Objectives:

- Strengthen and expand partnerships with other agencies including the cross promotion of programs and resources.
- Incorporate virtual programming into regular program offerings. Increase use of video as means to promote services and present library's activities/accomplishments.
- Begin implementing three-year strategic plan. Collect feedback data and impact measurements as possible.

- Continue to expand and enhance programming opportunities for all Lincoln County residents.
- Work with county administration on facility plan for central and eastern parts of county.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,189,111	\$ 1,422,838	\$ 1,580,284	11%
Operations	854,452	873,638	739,686	-15%
Capital	65,621	94,654	141,478	49%
Expenditure Total	\$ 2,109,184	\$ 2,391,130	\$ 2,461,448	3%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
State	\$ 121,434	\$ 218,507	\$ 120,000	-45%
Sales and Services	13,054	7,000	-	-100%
Miscellaneous	15,187	-	-	0%
Expenditure Total	\$ 149,675	\$ 225,507	\$ 120,000	-47%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	24	24	24	0%
Part Time	6	6	6	0%
Total	30	30	30	0%



Parks & Recreation

Cultural & Recreation

Overview:

The mission of Lincoln County Parks and Recreation is to provide recreational opportunities for the citizens of Lincoln County through the development and operation of parks and facilities with sponsorship of programs, classes and special events, and by working with others in the preservation of the dwindling open space and natural resources of our County.

This department hosts community center activities, special events, classes, day camps, adult athletic leagues, and senior programs. The Parks and Recreation department also often partners with outside agencies and groups to provide various educational and leisure based activities in the community.

Goals/Objectives:

- Evaluate existing programs, research new, innovative programs for youth, adults, and seniors. These programs can include but are not limited to athletics, fitness, health and nature-based.
- Implement Lincoln County Recreation Master Plan and reevaluate annually to update community priorities
- Complete construction of Westwinds Park
- Research and develop plans for an athletic complex in Lincoln County including land acquisition and scope of project.
- Increased marketing of current and new recreation programs including youth camp, Lincoln County Senior Games, and open programs.
- Work with Planning Department to develop a policy on payment in lieu of (in regards to open space or set aside requirements) to be used for park acquisition and development
- Expansion of trail systems in Lincoln County.
- Implement bike safety program in conjunction with Safe Kids Lincoln County.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 446,835	\$ 603,667	\$ 686,734	14%
Operations	226,364	188,081	205,055	9%
Capital	151,715	1,665,328	469,000	-72%
Expenditure Total	\$ 824,914	\$ 2,457,076	\$ 1,360,789	-45%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Sales and Services	\$ 38,299	\$ 45,000	\$ 45,000	0%
Miscellaneous	3,435	-	-	0%
Expenditure Total	\$ 41,734	\$ 45,000	\$ 45,000	0%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	6	7	7	0%
Part Time	29	31	30	-3%
Total	35	38	37	-3%



Lincoln County Schools & Gaston College

Education

This section of the General Fund focuses on the education component of the budget and comprises of two parts: 1) Lincoln County Schools; and 2) Gaston College.

Lincoln County Schools

The funding in this section contains what is known as the Current Operating Expense and the Capital Expense of the school system. Current Expenses include any locally funded teacher positions, supplies, technology and equipment as well as other materials necessary to carry out the duties of educating the students. Capital Expenses include any construction of buildings and facilities in the system and replacement of their functional components. Additionally, Lincoln County Schools now receive proceeds from the article 46 sales tax. These additional dollars will be utilized to enhance technology and safety; moreover, a portion of these dollars may be used for certain capital as designated by the Lincoln County School Board. More information regarding the Lincoln County Schools portion of this budget can be found in the Manager's message within the 'Reader's Guide to the Budget' section.

Gaston College

The Lincoln Campus of Gaston Community College is funded in part by Lincoln County. Each year the local government unit provides funding to the college for operational assistance. The County also provides approximately \$260,000 in building maintenance at the college within the Building Maintenance Departmental budget. The County has relocated Senior Services from the shared space at the college. This move will allow Gaston College to backfill the space with additional programs.

Budget Summary:

Schools

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 18,816,963	\$ 19,387,257	\$ 20,827,642	7%
Capital	6,169,568	4,160,814	3,529,091	-15%
Expenditure Total	\$ 24,986,531	\$ 23,548,071	\$ 24,356,733	3%

Community College

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 259,954	\$ 269,499	\$ 279,499	4%
Expenditure Total	\$ 259,954	\$ 269,499	\$ 279,499	4%



Special Appropriations

Arts Council (\$12,000) – The Arts Council of Lincoln County provides an outlet to the arts to the citizens of Lincoln County. Their goal is to develop, promote and nurture all art as creative endeavors to our community. They provide countywide art camps, art classes, art exhibitions, and art competitions.

City of Lincolnton 4th of July Fireworks (\$6,000) – The County contributes to the July 4th celebration that the City of Lincolnton puts on each year for the residents of Lincoln County.

Communities in Schools (\$55,000) – Communities in Schools of Lincoln County (CIS) was established as a not-for-profit corporation in 1991. Their mission is to champion the connection of needed community resources with Schools to help young people successfully learn, stay in school, and prepare for life. The County support for the Communities in Schools program allows them to bring in grant funding to Lincoln County. CIS operates in all four middle schools and at Asbury Academy. They also operate the following programs:

- CIS After School program – supervised program for teens from 3-6 pm
- Don't Foul Out Program – for two weeks during the summer, this program serves students in grades K-12 from high-risk neighborhoods to focus on the value of taking personal responsibility to make sure they don't foul out of sports, school and life.
- Strengthening Families Program – serves court referred youth and their parents.
- CIS Gives Back Restitution and Mentoring Program –offers juveniles, involved with Juvenile Court, a chance to give back to their community and take classes on anger management, positive decision making, and other learning activities.

Crime Stoppers (\$5,000) – Crime Stoppers is a grassroots community action program involving citizens, media, and law enforcement - all working together by offering rewards to solve crimes. It encourages citizen involvement in making our community a safer place in which to work and live. The County contributes these funds towards the effort in addition to housing the main phone line for the agency.

Cultural Development Center (\$165,000) – The Cultural Development Center is a 501c3 non-profit organization whose mission is to support the cultural enrichment for the citizens of Lincoln County. They provide a home for the arts and history in our community and maintain the historic Lincoln Cultural Center as a positive County asset. County funding is for maintenance of this County owned facility that is leased to the Cultural Center. It helps cover the cost of fire/security system maintenance, elevator maintenance, exterminating, and gas and heating costs.

Denver Area Business Association 4th of July Fireworks (\$16,000) – The Denver Area Business Association is a non-profit organization that exist to help the businesses in the greater East Lincoln area grow and be profitable. DABA is not a Chamber of Commerce, instead DABA is an association compiled of business owners and employees, striving to provide leadership, educational and networking opportunities through a host of venues.

The County contributes to the July 4th celebration that the organization puts on each year for the residents of Lincoln County.

District Court (\$36,250) – The court system in Lincoln County is managed by the North Carolina Judicial Branch. Lincoln County's annual contribution to the District Court operations is determined by the State of North Carolina.

Downtown Development Association (\$7,500) – The Downtown Development Association (DDA) assists existing businesses and attracts new businesses to downtown Lincolnton, works to improve the physical appearance of the community, and disseminates information of and promotes interest in the preservation, history, culture, architecture and public use of Lincolnton's downtown area.

Dues and Subscriptions:

- Centralina Council of Governments (CCOG) (\$20,341) – CCOG is the state designated lead regional organization for our region. It includes 72 local jurisdictions including 9 counties and 63 municipalities and represents a population of close to 1.8 million. Dues for CCOG are set by their Board and are based on population; their dues of \$.25 per person is at the same rate as last year. The CCOG provides a forum for public officials to discuss regional policy and special policy initiatives and provides a platform for collaborative regional action. They sponsor regular meetings for elected officials, county/city managers, and planners and provide current information about regional concerns. CCOG includes the Area Aging Agency, Workforce Development Programs, Community and Economic Development Programs, and local and regional planning. Member dues support match requirements for state and federal aging programs. CCOG provides an allotted amount of technical assistance as a part of membership in the organization.
- Gaston-Cleveland-Lincoln Metropolitan Planning Organization (\$20,000) – Lincoln County is a member of the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO). This three county organization including 34 local government entities along with representatives from the North Carolina Department of Transportation (NCDOT) and United States Department of Transportation (USDOT) serves as the planning agency for transportation projects and transportation services to the three county region. This funding covers the fees for participation in the organization and provides for services rendered back to the county by GCLMPO staff.

Economic Development:

- Lincoln Economic Development Association (\$896,865) – This funding supports the operational expenses and special programming of the Lincolnton/Lincoln County Economic Development Association. This non-profit organization created by the city and county is charged with recruiting new industry and the facilitating the expansion of existing industries to increase jobs and the tax base.
- Economic Development Incentives (\$782,570) – These are economic incentive grants entered into by the County as part of the recruitment of new industries, and expansions of existing industries. The grants never exceed the amount of taxes paid by the corporation in any tax year, and expire at the end of five years.

Gaston College (\$30,000) – In addition to the funding for operational assistance shown in the previous section of this document, Lincoln County is responsible for maintenance of

the Gaston College campus located in Lincolnton. The County funds \$30,000 for capital improvements / repair and replacement of core facility infrastructure. Those funds are recognized here as other funding for an outside agency.

Helping Animals to Survive (HATS) (\$10,000) – This agency is a Non-Profit organization whose mission is to act as guardians to protect and enhance the lives of companion animals through facilitating community involvement, education, legislation and leadership. The organization is a partner in Lincoln County Animal Services success to become a “No Kill” Shelter and serves on both the No Kill Ad Hoc Committee and the Animal Services Advisory Board.

Historical Association (\$41,000) – The Lincoln County Historical Association operates and manages the collections contained in the Lincoln County Museum of History, now numbering over 500,000 objects and artifacts. The staff also works with the Historic Properties Commission on historic preservation projects such as the Madison-Derr Iron Furnace, Ramseur’s Mill Revolutionary War Battle site, Jacob Forney House, Robert Mundy House, Eureka Manufacturing Company Cotton Mill, Mariposa Road Bridget, Shelton –Lowe Farmstead, and four historic cemeteries. This funding will also support the annual Battle of Ramseur Mill celebration and reenactment. Staff also facilitates the process of designating historic properties in Lincoln County. The staff supports numerous community functions including a genealogy workshop, an Archaeological Camp for kids, Arts Crawl in Downtown Lincolnton, and local observance of Historical Preservation Week.

Historical Properties Commission (\$8,210) – The Lincoln County Historical Properties Commission (HPC) was created in 1983. Lincoln County established the HPC to safeguard its heritage by preserving any property in the County that embodies important elements of its cultural, social, economic, political, or architectural history. The HPC promotes the use and conservation of such property for the education, pleasure, and enrichment of the residents.

Humane Society (\$10,000) – The Humane Society of Lincoln County has been offering low cost spay/neuter services to the residents of Lincoln County and surrounding counties since 2000. In partnership with ASCPA Spay/Neuter Alliance in Asheville, the society is able to offer surgery to dogs and cats at very low prices.

Juvenile Crime Prevention Council (JCPC) (\$230,072) – This group administers state grants dealing with juvenile crime prevention. The County contributes in kind services to this group, the grant allocations which are made by JCPC are supported by these funds.

Keep Lincoln County Beautiful (\$7,500) – The Keep Lincoln County Beautiful organization has a mission to educate, inspire and empower the community to improve the environment through beautification, litter prevention and recycling.

Kintegra Health (\$30,000) – This is to match state and federal grants to provide primary health care to the underserved population in Lincoln County.

Lake Norman Marine Commission (\$32,000) – The Lake Norman Marine Commission was established in 1969 to make regulations applicable to Lake Norman and its shoreline area concerning all matters relating to or affecting public recreation and water safety.

Catawba, Iredell, Mecklenburg and Lincoln Counties are part of the Commission. As boating safety is a primary focus of the Commission, the county funding is primarily used to maintain and install the navigational aid system on Lake Norman. The Commission also promotes boater education, and works to address environmental issues such as the Hydrilla threat.

Lincolnton –Lincoln County Chamber of Commerce (\$22,500) – The Chamber’s mission is to provide an association of community leadership whose purpose is to enhance the quality of life and foster a healthy economic environment in Lincolnton and Lincoln County. Overall funding for the organization is provided by membership dues from businesses, industries, civic clubs, churches, individuals and professionals, and sponsorships and fundraisers. The County’ sponsorship helps support the Chamber’s Visitor Information Center.

Lincolnton-Lincoln County Regional Airport Authority (\$104,400) – The Lincolnton-Lincoln County Regional Airport Authority is a relief airport for the Charlotte Douglas International Airport. The airport serves the corporate customer and private pilot in every possible way. Lincoln County and the City of Lincolnton supplement the operations and capital projects at the airport through a joint venture.

North Carolina Forestry Service – Lincoln County (\$89,009) – The Forestry Service provides woods, grass and brush fire protection within the County in coordination with the local volunteer fire departments. County funding provides for operation and manning of two Wildlife Fire Engines in the County along with the availability of all other state wildlife resources, which include helicopters, air tankers and bulldozers. Local Rangers along with an assigned Forester provide forest management planning, water quality protection and environmental education to Lincoln County citizens. Reforestation services are also provided to ensure the viability of the forest industry, which provides over \$ 1.6 million of timber revenue annually to landowners in Lincoln County. The percentage of State and County support is negotiated annually.

Optimist Clubs – The Optimist Clubs within Lincoln County play a pivotal role in expanding recreational opportunities for young boys and girls. The Clubs provide a multitude of sports from basketball, and football to cheerleading and Volleyball. The County views the optimist clubs as partners in recreation and an asset to its Parks and Recreation Department. West Lincoln (\$21,000); East Lincoln (\$21,000); Boger City (\$21,000); Lincolnton (\$6,500)

Partners Health Management (\$333,192) – Partners Health Management assists with assuring that mental health, intellectual/developmental disability and substance abuse services are available for citizens of eight counties, including Lincoln County.

Special Olympics (\$5,000) – A contribution to the Special Olympics of Lincoln County.

West Lincoln Rescue Squad (\$58,250) – West Lincoln Rescue Squad is the last remaining rescue squad in the County. It serves as an all-volunteer agency that provides technical rescue services to the citizens of Lincoln County. It plays a vital role in providing back-up ambulance support to Lincoln County Emergency Medical Services. In addition to providing technical rescue services, the rescue squad assists with searches for missing and lost persons, traffic control, evacuations, debris removal and many other essential functions

to assist the citizens of the county. The West Lincoln Rescue Squad is a current member of the North Carolina Association of Rescue and Emergency Medical Services (NCAREMS) and is currently pursuing certifications in several rescue specialty areas.

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
General Government	\$ 256,825	\$ 259,535	\$ 252,600	-3%
Public Safety	74,044	66,565	78,250	18%
Transportation	104,400	117,874	104,400	-11%
Economic Development	1,556,370	1,934,887	1,721,935	-11%
Culture and Recreation	199,244	247,050	322,710	31%
Education	11,560	30,000	363,192	1111%
Human Services	258,792	626,171	260,072	-58%
Expenditure Total	\$ 2,461,235	\$ 3,282,082	\$ 3,103,159	-5%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
State	\$ 220,349	\$ 220,349	\$ 220,349	0%
Expenditure Total	\$ 220,349	\$ 220,349	\$ 220,349	0%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Part Time	1	1	1	0%
Total	1	1	1	0%



Interfund Transfers

Other Financing Uses

Interfund transfers are transfers between the fund(s) receiving sources and the fund(s) through which the resources are to be expended. The transfer to the Grant Fund, for example, transfers the amount of General Fund monies expected to be expended on grant programs during the next fiscal year.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Transfer to Cap. Projects Fund	\$ 2,880,400	\$ 2,960,723	\$ 1,190,000	-60%
Transfer to Grant Fund	156,774	379,424	53,050	-86%
Transfer to Capital Reserve Fund	4,495,769	8,484,852	2,109,360	-75%
Expenditure Total	\$ 7,532,943	\$ 11,824,999	\$ 3,352,410	-72%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<u>ISSUED DEBT</u>										
2008 Recreation Rock Springs Park State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ -	\$ -
	Int	4,950	4,125	3,300	2,475	1,650	825	-	-	-
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	407,680	407,680	407,680	407,680	407,680	407,680	407,680		-
	Int	72,924	62,120	51,317	40,514	29,710	18,906	8,103		-
2016 First Bank Financing \$8,858,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	105,000	105,000	105,000	105,000	104,000	104,000	104,000	104,000	
	Int	28,568	26,583	24,598	22,614	20,639	18,673	16,708	14,742	
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	1,240,000	577,000	577,000	577,000	577,000	576,000	441,000	441,000	
	Int	134,162	112,812	99,252	85,693	72,133	58,586	46,636	36,272	
2019 General Government Financing \$9,511,000 Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin	634,562	634,562	634,562	633,736	633,736	633,736	633,736	633,736	
	Int	231,262	211,972	192,681	173,390	154,125	134,859	115,593	96,328	
2019 Refunding of 2010A Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin	101,449	277,688	275,466	273,245	271,023	-	-	-	
	Int	59,944	54,871	40,987	27,213	13,551	-	-	-	
2020 Court Services Building \$36,500,000 Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Prin	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	
	Int	886,950	837,675	788,400	739,125	689,850	640,575	591,300	542,025	
2022 EM Services Facility \$19,640,000 Dated 7/1/2021 - 6/30/2041 4% for 20 years	Prin	985,000	985,000	985,000	985,000	985,000	985,000	985,000	985,000	
	Int	367,632	348,720	329,808	310,896	291,984	273,072	254,160	235,248	
TOTAL ISSUED PRINCIPAL PAYMENTS		5,381,191	4,894,430	4,892,208	4,889,161	4,885,939	4,613,916	4,396,416	3,988,736	
TOTAL ISSUED INTEREST PAYMENTS		1,786,392	1,658,878	1,530,343	1,401,920	1,273,642	1,145,496	1,032,500	924,615	
TOTAL ISSUED DEBT		7,167,583	6,553,308	6,422,551	6,291,081	6,159,581	5,759,412	5,428,916	4,913,351	
<u>PROJECTED DEBT</u>										
2023 Animal Services Facility \$14,000,000 Dated 7/1/2022 - 6/30/2042 4% for 20 years	Prin	-	700,000	700,000	700,000	700,000	700,000	700,000	700,000	
	Int	-	553,000	525,000	497,000	469,000	441,000	413,000	385,000	
2024 Jail Expansion \$9,000,000 Dated 7/1/2023 - 6/30/2043 3.7% for 20 years	Prin	-	-	450,000	450,000	450,000	450,000	450,000	450,000	
	Int	-	-	355,500	337,500	319,500	301,500	283,500	265,500	
PROJECTED TOTAL PRINCIPAL PAYMENTS		5,381,191	5,594,430	6,042,208	6,039,161	6,035,939	5,763,916	5,546,416	5,138,736	
PROJECTED TOTAL INTEREST PAYMENTS		1,786,392	2,211,878	2,410,843	2,236,420	2,062,142	1,887,996	1,729,000	1,575,115	
PROJECTED TOTAL DEBT EXPENDITURES		\$ 7,167,583	\$ 7,806,308	\$ 8,453,051	\$ 8,275,581	\$ 8,098,081	\$ 7,651,912	\$ 7,275,416	\$ 6,713,851	

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

		FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038
<u>ISSUED DEBT</u>									
2008 Recreation Rock Springs Park State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Int	-	-	-	-	-	-	-	-
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
2016 First Bank Financing \$8,858,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	104,000	104,000	104,000	104,000	104,000	104,000	104,000	-
	Int	12,776	10,811	8,845	6,880	4,914	2,948	983	-
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	441,000	441,000	441,000	-	-	-	-	-
	Int	25,909	15,545	5,182	-	-	-	-	-
2019 General Government Financing \$9,511,000 Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin	633,736	633,736	633,736	633,738	-	-	-	-
	Int	77,062	57,797	38,531	19,266	-	-	-	-
2019 Refunding of 2010A Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
2020 Court Services Building \$36,500,000 Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Prin	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
	Int	492,750	443,475	394,200	344,925	295,650	246,375	197,100	147,825
2022 EM Services Facility \$19,640,000 Dated 7/1/2021 - 6/30/2041 4% for 20 years	Prin	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000
	Int	216,384	197,568	178,752	159,936	141,120	122,304	103,488	84,672
TOTAL ISSUED PRINCIPAL PAYMENTS		3,983,736	3,983,736	3,983,736	3,542,738	2,909,000	2,909,000	2,909,000	2,805,000
TOTAL ISSUED INTEREST PAYMENTS		824,881	725,196	625,510	531,007	441,684	371,627	301,571	232,497
TOTAL ISSUED DEBT		4,808,617	4,708,932	4,609,246	4,073,745	3,350,684	3,280,627	3,210,571	3,037,497
<u>PROJECTED DEBT</u>									
2023 Animal Services Facility \$14,000,000 Dated 7/1/2022 - 6/30/2042 4% for 20 years	Prin	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
	Int	357,000	329,000	301,000	273,000	245,000	217,000	189,000	161,000
2024 Jail Expansion \$9,000,000 Dated 7/1/2023- 6/30/2043 3.7% for 20 years	Prin	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
	Int	247,500	229,500	211,500	193,500	175,500	157,500	139,500	121,500
PROJECTED TOTAL PRINCIPAL PAYMENTS		5,133,736	5,133,736	5,133,736	4,692,738	4,059,000	4,059,000	4,059,000	3,955,000
PROJECTED TOTAL INTEREST PAYMENTS		1,429,381	1,283,696	1,138,010	997,507	862,184	746,127	630,071	514,997
PROJECTED TOTAL DEBT EXPENDITURES		\$ 6,563,117	\$ 6,417,432	\$ 6,271,746	\$ 5,690,245	\$ 4,921,184	\$ 4,805,127	\$ 4,689,071	\$ 4,469,997

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

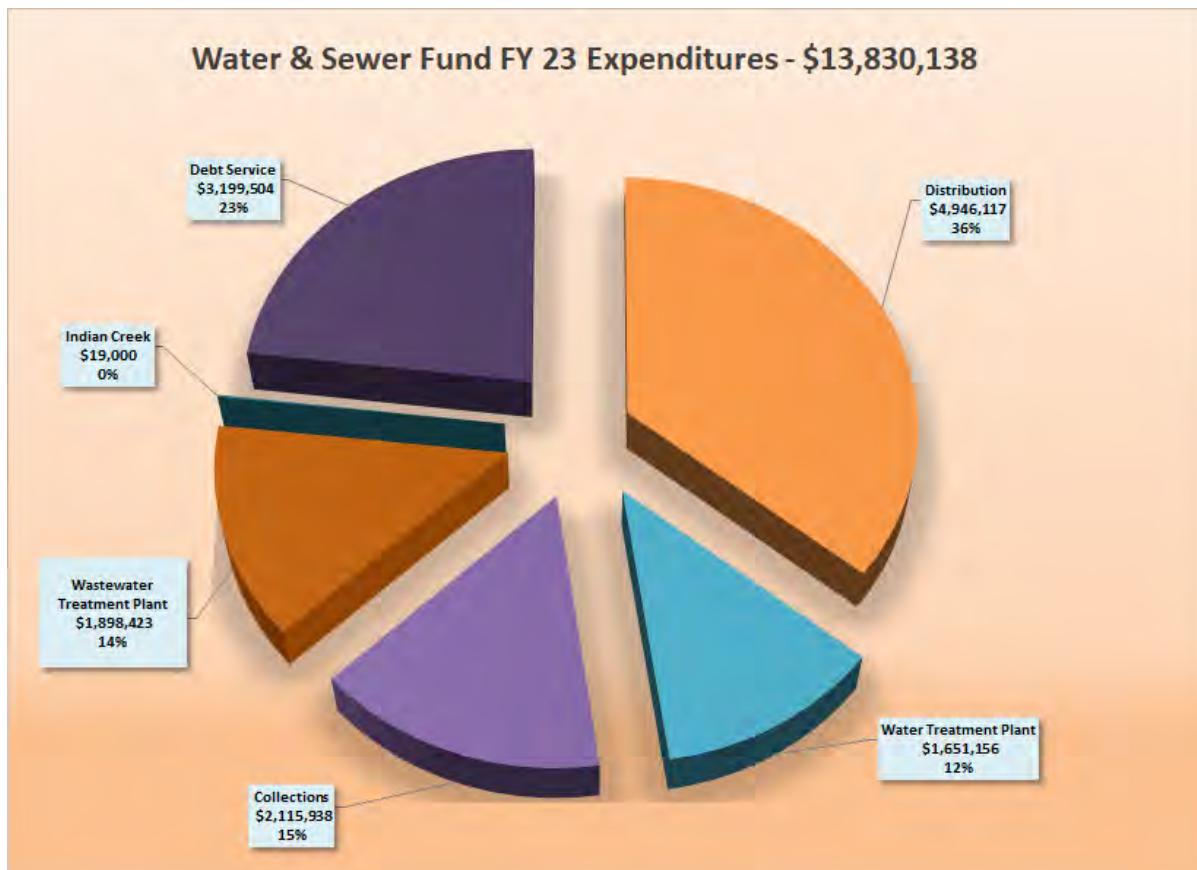
		FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	TOTALS
<u>ISSUED DEBT</u>								
2008 Recreation Rock Springs Park State Loan \$1,650,000	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,000
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	-	-	-	-	-	-	17,325
2014 Various Capital Projects Financing \$6,115,000	Prin	-	-	-	-	-	-	2,853,760
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	-	-	-	-	-	-	283,594
2016 First Bank Financing \$8,858,000	Prin	-	-	-	-	-	-	1,564,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	-	-	-	-	-	-	221,282
2017 Raymond James Financing \$11,139,000	Prin	-	-	-	-	-	-	6,329,000
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	-	-	-	-	-	-	692,182
2019 General Government Financing \$9,511,000	Prin	-	-	-	-	-	-	7,607,312
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	-	-	-	-	-	-	1,502,866
2019 Refunding of 2010A Bonds \$10,230,000	Prin	-	-	-	-	-	-	1,198,871
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	-	-	-	-	-	-	196,566
2020 Court Services Building \$36,500,000	Prin	1,825,000	1,825,000	-	-	-	-	32,850,000
Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Int	98,550	49,275	-	-	-	-	8,426,025
2022 EM Services Facility \$19,640,000	Prin	980,000	980,000	980,000	980,000	-	-	19,640,000
Dated 7/1/2021 - 6/30/2041 4% for 20 years	Int	65,856	47,040	28,224	9,408	-	-	3,766,272
TOTAL ISSUED PRINCIPAL PAYMENTS		2,805,000	2,805,000	980,000	980,000	-	-	52,897,943
TOTAL ISSUED INTEREST PAYMENTS		164,406	96,315	28,224	9,408	-	-	11,339,840
TOTAL ISSUED DEBT		2,969,406	2,901,315	1,008,224	989,408	-	-	64,237,783
<u>PROJECTED DEBT</u>								
2023 Animal Services Facility \$14,000,000	Prin	700,000	700,000	700,000	700,000	700,000	-	14,000,000
Dated 7/1/2022 - 6/30/2042 4% for 20 years	Int	133,000	105,000	77,000	49,000	21,000	-	5,740,000
2024 Jail Expansion \$9,000,000	Prin	450,000	450,000	450,000	450,000	450,000	450,000	9,000,000
Dated 7/1/2023- 6/30/2043 3.7% for 20 years	Int	103,500	85,500	67,500	49,500	31,500	13,500	3,690,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,955,000	3,955,000	2,130,000	2,130,000	1,150,000	450,000	95,537,943
PROJECTED TOTAL INTEREST PAYMENTS		400,906	286,815	172,724	107,908	52,500	13,500	24,536,112
PROJECTED TOTAL DEBT EXPENDITURES		\$ 4,355,906	\$ 4,241,815	\$ 2,302,724	\$ 2,237,908	\$ 1,202,500	\$ 463,500	\$ 120,074,055

**LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
FOR THE LINCOLN COUNTY BOARD OF EDUCATION**

<u>ISSUED DEBT</u>		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
2012 School Refunding \$12,360,000 Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Prin	1,855,000	-	-	-	-	-	-	1,855,000
	Int	55,650	-	-	-	-	-	-	55,650
2012A School Refunding \$17,895,000 Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Prin	3,195,000	2,725,000	-	-	-	-	-	5,920,000
	Int	204,850	109,000	-	-	-	-	-	313,850
2013 Refunding of 2003 COPS and partial 2006 COPS Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate	Prin	1,034,000	1,016,000	997,000	979,000	959,000	-	-	4,985,000
	Int	111,166	88,107	65,451	43,217	21,386	-	-	329,327
2017 Refunding of 2010B & 2011B COPS \$13,190,000 Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Prin	812,000	1,754,000	1,731,000	1,705,000	1,677,000	2,095,000	1,029,000	10,803,000
	Int	247,389	228,794	188,627	148,987	109,943	71,540	23,564	1,018,844
2019 Refunding of 2010A School Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Prin	583,552	1,597,313	1,584,534	1,571,756	1,558,977			6,896,132
	Int	344,807	315,629	235,763	156,537	77,949			1,130,685
TOTAL ISSUED PRINCIPAL PAYMENTS		7,479,552	7,092,313	4,312,534	4,255,756	4,194,977	2,095,000	1,029,000	30,459,132
TOTAL ISSUED INTEREST PAYMENTS		963,862	741,530	489,841	348,741	209,278	71,540	23,564	2,848,356
TOTAL ISSUED DEBT		<u>\$ 8,443,414</u>	<u>\$ 7,833,843</u>	<u>\$ 4,802,375</u>	<u>\$ 4,604,497</u>	<u>\$ 4,404,255</u>	<u>\$ 2,166,540</u>	<u>\$ 1,052,564</u>	<u>\$ 33,307,488</u>

**WATER AND SEWER FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2021-2022**

	FY 2022 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2023 BUDGET REQUESTED	FY 2023 CM RECOMMENDED BUDGET	% OF CM FY 2023 BUDGET
REVENUES:					
Sales and Services	\$ 12,731,845	69.7%	\$ 16,225,300	\$ 13,780,138	99.6%
Investment Earnings	75,000	0.4%	50,000	50,000	0.4%
Miscellaneous Revenues	10,689	0.1%	-	-	0.0%
Other Financing Sources	2,263,008	12.4%	-	-	0.0%
Fund Balance Appropriated	3,185,056	17.4%	-	-	0.0%
TOTAL FINANCIAL RESOURCES	<u>\$ 18,265,598</u>		<u>\$ 16,275,300</u>	<u>\$ 13,830,138</u>	
EXPENDITURES:					
Departmental Expenses:					
Distribution	\$ 4,622,346	35.2%	\$ 4,965,454	\$ 4,946,117	35.8%
Water Treatment Plant	1,428,183	10.9%	1,573,020	1,651,156	11.9%
Collections	1,954,962	14.9%	2,083,292	2,115,938	15.3%
Wastewater Treatment Plant	1,481,046	11.3%	1,743,167	1,898,423	13.7%
Indian Creek	44,800	0.3%	19,000	19,000	0.1%
Debt Service	3,604,261	27.4%	3,199,504	3,199,504	23.1%
TOTAL EXPENDITURES	<u>\$ 13,135,598</u>		<u>\$ 13,583,437</u>	<u>\$ 13,830,138</u>	
TRANSFERS TO OTHER FUNDS					
Transfer to Water/Sewer Capital					
Projects Fund	5,130,000	28.1%	-	-	0.0%
TOTAL USES OF FINANCIAL RESOURCES	<u>\$ 18,265,598</u>		<u>\$ 13,583,437</u>	<u>\$ 13,830,138</u>	





WATER AND SEWER FUND

Environmental Protection

This fund is used to account for the activities of the combined water and sewer system. On June 18, 2007, the assets of the ELWS District were transferred into this combined system. In addition, the operating and capital costs of the sewer system have been budgeted from this fund thereafter.

The combined water and sewer system has a number of components. The water system consists of an 8.0 million gallon per day (MGD) water treatment plant located at Lake Norman. The intake structure pumps raw water from the lake to begin the process. Currently, the plant has an average daily use in the winter of about 2.5 MGD, but about 3.3 MGD in the summer. So, the County has approximately 4.7 MGD of excess capacity not used in the summer peak period. The expansion of the Water Treatment Plant from 3.99 to 8.0 MGD was completed in 2020.

The water system has three 1.0 MGD clear wells at the water treatment plant for storage of processed water. This water is then pumped into the distribution system. The distribution system consists of various size pipes and five elevated storage tanks. Given Lincoln County's topography, the system actually runs on three different water pressure zones: elevation 1010 ft. in the East; 1133 ft. in the Pumpkin Center area; and 1233 ft. in the West. That means that the elevated water tanks are set to run at one of those three elevations. Additional pumping is required to get the water from one of the three systems to the next higher elevation.

The five elevated storage tanks and their capacities are:

Denver	500,000 Gallons
Pumpkin Center	500,000 Gallons
Optimist Club Road	500,000 Gallons
Car Farm Road	750,000 Gallons
Northbrook	250,000 Gallons

With 2.5 million gallons of elevated storage and 3.0 million gallons in the three clear wells, the system has a maximum of 5.5 million gallons of treated water available if all the tanks and clear wells are full. This is important to maintain water quality, reserve capacity, and provide fire protection capabilities.

The water system also has an interconnection with the City of Lincolnton's water system on Bethel Church Road. This interconnection allows us to obtain backup water supplies from the City as necessary. The County has a Water Purchase Agreement with the City of Lincolnton with approximately 0.25 MGD minimum purchase with up to 2.25 MGD allocation.

The sewer system currently consists of the collection system, with various size gravity lines flowing into 47 lift (pump) stations. The County built the Killian Creek WWTP on Killian Creek. The current WWTP capacity is 3.36 MGD. A preliminary engineering design for expanding the plant began in March 2017 with the expansion to 6.6 MGD. Construction

started at the WWTP to be expanded to the full 6.6 MGD in September 2020. Construction on the WWTP Expansion is expected to be complete in early 2023.

There are many opportunities for additional development in Lincoln County. Utility planning will be adjusted to reflect any Land Use Plan updates for anticipated and existing development. We are currently expending funds to review the system condition, capacity, and future growth to update the recent new developments and industries. A model of the water distribution system was completed in early 2017 and the model of the sewer system was completed in December 2019. Public Utilities is updating the water and sewer model with the current data needed to provide accurate results and reflect future demands and expansion.

This fund accounts for the operating costs, including the debt service for the water and sewer system. A transfer is made from this Water and Sewer Fund to the W&S Capital Projects Fund to help finance any capital outlay for the water and sewer system.

Departmental Goals:

- The Utility customer base and usage has grown consistently. In planning for maintaining quality and quantity operational needs in the system, the Utility is proceeding with improvement projects to double WWTP capacities as well as line improvements. Reviews of staff requirements are continually conducted and discussed with management. Staff will investigate apprentice and training programs to improve recruitment and retention of employees.
- There will also be a focus on providing new services in Lincoln County with public outreach for the areas of need and interest. This will include working with neighboring Utilities and staff seeking funding opportunities and grants as available.
- Additionally, Public Works will continue to advance its technology implementation across all areas of operation.

Budget Summary:

Water Distribution

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,223,107	\$ 1,620,780	\$ 1,697,117	5%
Operations	2,706,129	2,677,069	3,051,000	14%
Capital	129,805	324,497	198,000	-39%
Expenditure Total	\$ 4,059,041	\$ 4,622,346	\$ 4,946,117	7%

Water Treatment Plant

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 734,389	\$ 767,247	\$ 935,797	22%
Operations	614,785	657,753	687,359	5%
Capital	-	3,183	28,000	780%
Expenditure Total	\$ 1,349,174	\$ 1,428,183	\$ 1,651,156	16%

Sewer Collection

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 647,281	\$ 636,434	\$ 756,009	19%
Operations	1,133,779	1,230,209	1,284,929	4%
Capital	194,033	88,319	75,000	-15%
Expenditure Total	\$ 1,975,093	\$ 1,954,962	\$ 2,115,938	8%

Wastewater Treatment Plant

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 450,905	\$ 604,872	\$ 798,639	32%
Operations	783,899	876,174	1,051,870	20%
Capital	-	-	47,914	100%
Expenditure Total	\$ 1,234,804	\$ 1,481,046	\$ 1,898,423	28%

Indian Creek

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 14,523	\$ 44,800	\$ 19,000	-58%
Expenditure Total	\$ 14,523	\$ 44,800	\$ 19,000	-58%

Other

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Debt Principal	\$ 1,180,408	\$ 1,851,402	\$ 1,536,004	-17%
Debt Interest	1,304,804	1,742,859	1,653,500	-5%
Debt Issuance Costs	389,271	10,000	10,000	0%
Transfer to W&S Capital Proj.	697,100	3,065,000	-	-100%
Expenditure Total	\$ 3,571,583	\$ 6,669,261	\$ 3,199,504	-52%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Ad Valorem Taxes	\$ 416	\$ -	\$ -	0%
Sales and Services	18,930,516	12,731,845	13,780,138	8%
Miscellaneous	2,013,381	10,689	-	-100%
Investment Earnings	34,467	75,000	50,000	-33%
Other Financing Sources	17,074,180	3,383,064	-	-100%
Expenditure Total	\$ 38,052,960	\$ 16,200,598	\$ 13,830,138	-15%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	53	55	63	15%
Part Time	1	1	1	0%
Total	54	56	64	14%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<u>ISSUED DEBT</u>										
2007 Federal Revolving Loan \$2,295,067 Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	135,004	135,004	-	-	-	-	-	-	-
	Int	7,183	3,592	-	-	-	-	-	-	-
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	156,000	160,000	164,000	168,000	172,000	176,000	180,000	184,000	188,000
	Int	50,992	48,006	44,944	41,807	38,594	35,305	31,941	28,501	24,986
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	340,000	360,000	375,000	395,000	415,000	440,000	460,000	485,000	505,000
	Int	500,400	482,900	464,525	445,275	425,025	403,650	381,150	357,525	335,100
2020 Revenue Bond Issuance \$28,435,000 Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	905,000	1,335,000	1,395,000	1,460,000	1,525,000	1,595,000	1,665,000	1,745,000	1,820,000
	Int	1,094,925	1,038,925	970,675	899,300	824,675	746,675	665,175	579,925	490,800
TOTAL ISSUED PRINCIPAL PAYMENTS		1,536,004	1,990,004	1,934,000	2,023,000	2,112,000	2,211,000	2,305,000	2,414,000	2,513,000
TOTAL ISSUED INTEREST PAYMENTS		1,653,500	1,573,423	1,480,144	1,386,382	1,288,294	1,185,630	1,078,266	965,951	850,886
TOTAL ISSUED DEBT		3,189,504	3,563,427	3,414,144	3,409,382	3,400,294	3,396,630	3,383,266	3,379,951	3,363,886
<u>UNISSUED DEBT</u>										
2020 SRF Loan \$14,000,000 Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Prin		700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
	Int		283,500	269,694	255,500	241,306	227,733	212,917	198,722	184,528
PROJECTED TOTAL PRINCIPAL PAYMENTS		1,536,004	2,690,004	2,634,000	2,723,000	2,812,000	2,911,000	3,005,000	3,114,000	3,213,000
PROJECTED TOTAL INTEREST PAYMENTS		1,653,500	1,856,923	1,749,838	1,641,882	1,529,600	1,413,363	1,291,183	1,164,673	1,035,414
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,189,504	\$ 4,546,927	\$ 4,383,838	\$ 4,364,882	\$ 4,341,600	\$ 4,324,363	\$ 4,296,183	\$ 4,278,673	\$ 4,248,414

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

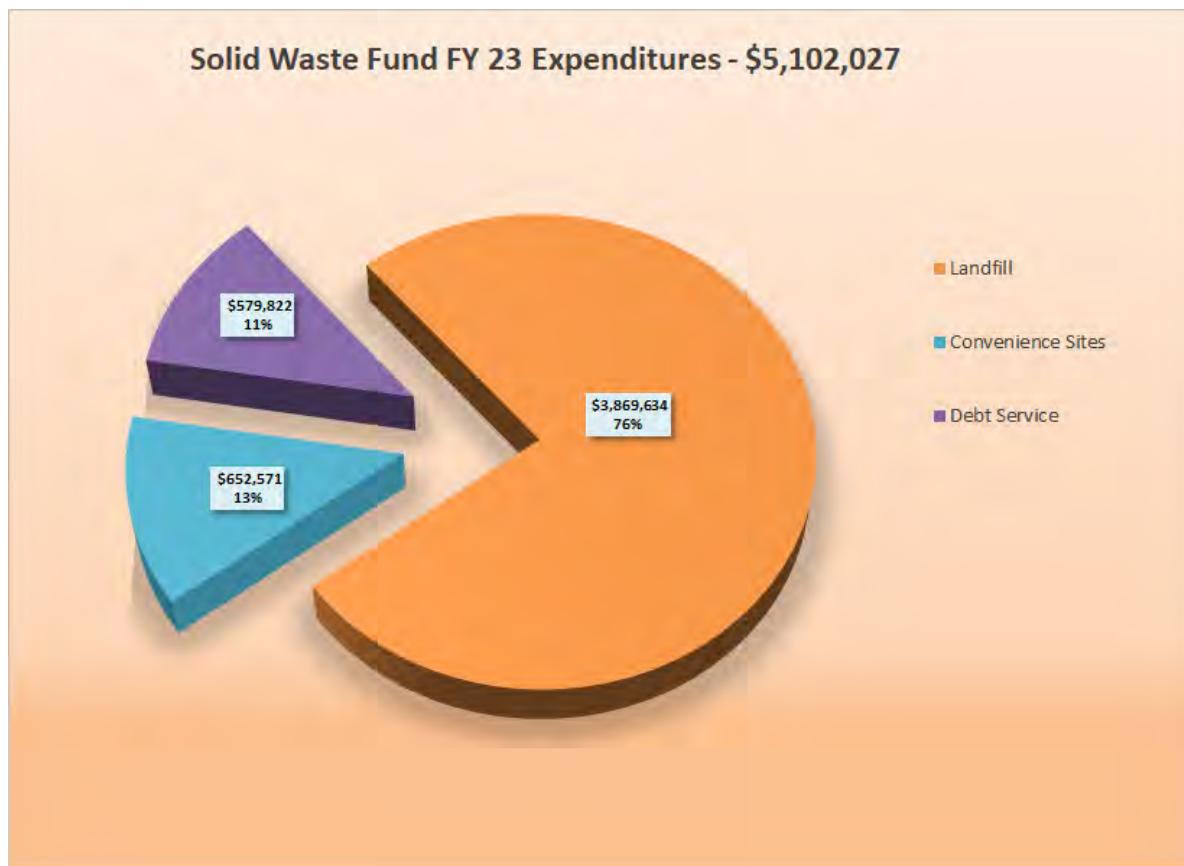
		FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040
<u>ISSUED DEBT</u>										
2007 Federal Revolving Loan \$2,295,067 Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	-	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-	-
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	193,000	197,000	202,000	207,000	212,000	217,000	-	-	-
	Int	21,385	17,700	13,929	10,064	6,105	2,051	-	-	-
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	525,000	545,000	560,000	585,000	605,000	630,000	655,000	680,000	705,000
	Int	317,225	298,550	278,550	257,750	233,950	210,825	186,700	161,275	134,850
2020 Revenue Bond Issuance \$28,435,000 Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	1,100,000	1,160,000	1,210,000	1,260,000	1,310,000	1,360,000	1,420,000	1,480,000	1,535,000
	Int	417,800	372,900	337,350	300,300	261,750	221,700	180,000	136,500	91,275
TOTAL ISSUED PRINCIPAL PAYMENTS		1,818,000	1,902,000	1,972,000	2,052,000	2,127,000	2,207,000	2,075,000	2,160,000	2,240,000
TOTAL ISSUED INTEREST PAYMENTS		756,410	689,150	629,829	568,114	501,805	434,576	366,700	297,775	226,125
TOTAL ISSUED DEBT		2,574,410	2,591,150	2,601,829	2,620,114	2,628,805	2,641,576	2,441,700	2,457,775	2,466,125
<u>UNISSUED DEBT</u>										
2020 SRF Loan \$14,000,000 Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Prin	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
	Int	170,800	156,139	141,944	127,750	113,867	99,361	85,167	70,972	56,933
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,518,000	2,602,000	2,672,000	2,752,000	2,827,000	2,907,000	2,775,000	2,860,000	2,940,000
PROJECTED TOTAL INTEREST PAYMENTS		927,210	845,289	771,773	695,864	615,672	533,937	451,867	368,747	283,058
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,445,210	\$ 3,447,289	\$ 3,443,773	\$ 3,447,864	\$ 3,442,672	\$ 3,440,937	\$ 3,226,867	\$ 3,228,747	\$ 3,223,058

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2041	FY 2042	FY 2043	FY 2044	TOTALS
<u>ISSUED DEBT</u>						
2007 Federal Revolving Loan \$2,295,067 Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	-	-	-	-	270,008
	Int	-	-	-	-	10,775
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	-	-	-	-	2,776,000
	Int	-	-	-	-	416,310
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	735,000	765,000	795,000	825,000	12,385,000
	Int	106,050	76,050	45,844	15,469	6,118,638
2020 Revenue Bond Issuance \$28,435,000 Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	1,115,000	1,160,000	-	-	27,555,000
	Int	51,525	17,400	-	-	9,699,575
TOTAL ISSUED PRINCIPAL PAYMENTS		1,850,000	1,925,000	795,000	825,000	42,986,008
TOTAL ISSUED INTEREST PAYMENTS		157,575	93,450	45,844	15,469	16,245,298
TOTAL ISSUED DEBT		<u>2,007,575</u>	<u>2,018,450</u>	<u>840,844</u>	<u>840,469</u>	<u>59,231,306</u>
<u>UNISSUED DEBT</u>						
2020 SRF Loan \$14,000,000 Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Prin	700,000	700,000	700,000	-	14,000,000
	Int	42,583	28,378	14,194	-	2,981,988
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,550,000	2,625,000	1,495,000	825,000	56,986,008
PROJECTED TOTAL INTEREST PAYMENTS		200,158	121,828	60,038	15,469	19,227,286
PROJECTED TOTAL DEBT EXPENDITURES		<u>\$ 2,750,158</u>	<u>\$ 2,746,828</u>	<u>\$ 1,555,038</u>	<u>\$ 840,469</u>	<u>\$ 76,213,294</u>

**SOLID WASTE FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2021-2022**

	FY 2022 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2023 BUDGET REQUESTED	FY 2023 CM RECOMMENDED BUDGET	% OF CM FY 2023 BUDGET
REVENUES:					
Franchise Tax	\$ 37,000	0.5%	\$ 37,000	\$ 37,000	0.7%
State Revenues	2,018,500	25.8%	268,500	188,000	3.7%
Sales & Services	5,377,074	68.7%	5,510,000	4,862,027	95.3%
Interest Revenue	140,000	1.8%	25,000	15,000	0.3%
Miscellaneous	47,300	0.6%	-	-	0.0%
Fund Balance Appropriated	211,790	2.7%	-	-	0.0%
TOTAL FINANCIAL RESOURCES	<u>\$ 7,831,664</u>		<u>\$ 5,840,500</u>	<u>\$ 5,102,027</u>	
EXPENDITURES:					
Departmental Expenses:					
Landfill	\$ 5,550,481	70.9%	\$ 4,547,929	\$ 3,869,634	75.8%
Convenience Sites	1,418,649	18.1%	1,012,148	652,571	12.8%
Debt Service	862,534	11.0%	579,822	579,822	11.4%
TOTAL USES OF FINANCIAL RESOURCES	<u>\$ 7,831,664</u>		<u>\$ 6,139,899</u>	<u>\$ 5,102,027</u>	





SOLID WASTE FUND

Environmental Protection

This fund is used to account for the operations of the convenience and recycling centers and the landfill. The County operates a landfill, as well as eight (8) convenience and recycling centers at the following locations:

Airport
Northbrook
Owl's Den
Webb's Road

Car Farm Road
Optimist Club Road
Tin Mine Road
Landfill

These centers collect household garbage, but also provide for recycling by allowing for cardboard, glass bottles, plastics, scrap metals, used motor oil, and other materials to be source separated, then sold to recycling companies. The household garbage is deposited at the County's landfill. The recyclables are separately directly transported to recycling vendors, except for glass, electronics, white goods and electronics. Lincoln County is permitted by the State of North Carolina only to accept waste that has been generated inside the County.

The landfill is a North Carolina Department of Environmental Quality (NCDEQ)-approved Subtitle D facility, fully lined with a rubber membrane, a leachate collection system, and monitoring wells. Leachate is the rainwater that seeps through the waste of the landfill then collects in the bottom of the lined landfill. It must be removed and treated at a wastewater treatment plant as it gets mixed with chemicals that have been discarded in the landfill. This protects the surrounding groundwater from contamination. The landfill must meet stringent federal and state environmental regulations regarding proper disposal including daily cover of the garbage that is compacted to the open cell.

This operation is financed principally by two revenue sources. First, every improved parcel in Lincoln County is billed an availability fee for the landfill and the convenience and recycling centers. Citizens are mailed a decal to place in the window of a vehicle showing that they are from Lincoln County and can use these facilities. This has become necessary to keep out-of-county residents from bringing their garbage to our landfill and convenience & recycling centers. The second source of revenue is the tipping fee for MSW and C&D. These are charged on a per ton basis to those companies that haul garbage and construction waste to the landfill. All fees are outlined in the Solid Waste Operations Manual.

The County does not charge the City of Lincolnton for disposal of its waste in the landfill. In exchange, the City of Lincolnton accepts and treats the leachate collected from the landfill.

NOTES:

The Solid Waste Department is continuing to address and educate safety concerns and better practices. Solid Waste is continuing to take extra steps and measures to update our facility to stay in compliance with all state and federal regulations. Solid Waste has had procedures written for machine and equipment lock out/ tag out, with yearly training. Solid Waste continues to update our SDS list for all the chemicals and materials that we use at the Landfill and Conv. Sites. Performing safety walks in the shop and landfill with for extra safety precautions.

The Solid Waste Department is striving to provide great customer service to residents and businesses, with also striving to provide the best guidance in following policies that the department enforces.

The Solid Waste Department operates a trucking and hauling division along with landfill that has lots of specialty heavy equipment. The truck division hauls approx. 9,000 loads per year of waste and recycling. The landfill accepts and processes in several different manners, approximately 63,000 tons of material per year.

Lincoln County continues to open all sites on Sundays for extra convenience for the residents of Lincoln County.

The Solid Waste Department is still accepting all electronics at all convenience sites and the landfill free of charge.

Small amounts Construction and Demolition (C&D) waste, from residents, are accepted at the convenience sites as an extra convenience for the residents. An 11-foot X 4-foot X 8-foot load size limit is recommended, roughly the size of a Volkswagen Beetle.

Contracted Services has experienced increased costs for Electronics Recycling, Scrap Tire and other services due to state banning the items and increase costs for vendors accepting electronic waste. Computers, T.V.'s and other electronics will be accepted at convenience and recycling centers on staged recycling trailers.

Trailers using the convenience and recycling centers are limited to fourteen (14) foot in length effective July 1, 2018. An 11-foot X 4-foot X 8-foot load size limit is recommended, roughly the size of a Volkswagen Beetle. This is posted on Lincoln County's website, as well as each convenience and recycling centers.

Budget Summary:

Landfill

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 1,908,541	\$ 2,040,656	\$ 1,871,105	-8%
Operations	1,500,075	1,361,560	1,475,529	8%
Capital	240,339	1,201,790	523,000	-56%
Expenditure Total	\$ 3,648,955	\$ 4,604,006	\$ 3,869,634	-16%

Convenience Sites

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Personnel	\$ 469,554	\$ 466,361	\$ 549,108	18%
Operations	48,691	46,463	48,463	4%
Capital	2,024,197	55,000	55,000	0%
Expenditure Total	\$ 2,542,442	\$ 567,824	\$ 652,571	15%

Other

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Debt Principal	\$ 481,091	\$ 738,092	\$ 496,410	-33%
Debt Interest	151,698	124,442	83,412	-33%
Debt Issuance Costs	2,442	-	-	0%
Expenditure Total	\$ 635,231	\$ 862,534	\$ 579,822	-33%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Franchise Tax	\$ 57,400	\$ 37,000	\$ 37,000	0%
State	239,767	268,500	188,000	-30%
Sales and Services	4,793,246	5,377,074	4,862,027	-10%
Miscellaneous	957	-	-	0%
Investment Earnings	17,361	140,000	15,000	-89%
Other Financing Sources	-	211,790	-	-100%
Expenditure Total	\$ 5,108,731	\$ 6,034,364	\$ 5,102,027	-15%

Authorized Personnel	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Full Time	38	36	34	-6%
Part Time	47	46	48	4%
Total	85	82	82	0%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND

			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
ISSUED DEBT									
FY 14 Installment Purchase Financing \$385,000 Dated 6/27/14 -- 6/26/29 2.65% Fixed Rate	Prin	\$ 25,972	\$ 25,972	\$ 25,972	\$ 25,972	\$ 25,972	\$ 25,972	\$ 25,972	\$ 25,972
	Int	4,589	3,909	3,229	2,550	1,869	1,190		510
2016 Installment Purchase Financing \$3,301,000 Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Prin	337,000	345,000	353,000	361,000	370,000	-	-	-
	Int	30,193	23,748	17,152	10,404	3,497	-	-	-
2019 Installment Purchase Financing \$2,000,000 Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Prin	133,438	133,438	133,438	133,264	133,264	133,264	133,264	
	Int	48,630	44,574	40,518	36,461	32,410	28,359	24,307	
<hr/>									
TOTAL ISSUED PRINCIPAL PAYMENTS		496,410	504,410	512,410	520,236	529,236	159,236	159,236	
TOTAL ISSUED INTEREST PAYMENTS		83,412	72,231	60,899	49,415	37,776	29,549	24,817	
TOTAL ISSUED DEBT		\$ 579,822	\$ 576,641	\$ 573,309	\$ 569,651	\$ 567,012	\$ 188,785	\$ 184,053	

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND

		FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTALS
ISSUED DEBT							
FY 14 Installment Purchase Financing \$385,000	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,804
Dated 6/27/14 -- 6/26/29 2.65% Fixed Rate	Int	-	-	-	-	-	17,846
2016 Installment Purchase Financing \$3,301,000	Prin	-	-	-	-	-	1,766,000
Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Int	-	-	-	-	-	84,994
2019 Installment Purchase Financing \$2,000,000	Prin	133,264	133,264	133,264	133,264	133,264	1,599,690
Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Int	20,256	16,205	12,154	8,051	4,051	315,976
<hr/>							
TOTAL ISSUED PRINCIPAL PAYMENTS		133,264	133,264	133,264	133,264	133,264	3,547,494
TOTAL ISSUED INTEREST PAYMENTS		20,256	16,205	12,154	8,051	4,051	418,816
TOTAL ISSUED DEBT		\$ 153,520	\$ 149,469	\$ 145,418	\$ 141,315	\$ 137,315	\$ 3,966,310
<hr/>							



CAPITAL RESERVE FUND

The Capital Reserve Fund is a fund used to accumulate and fund Capital Improvement Plan projects for Governmental Funds. This fund transfers appropriations to the approved projects as needed. The sources of funding for the Capital Reserve Fund are appropriations from the General Fund as designated by the Board of Commissioners.

The Capital Reserve Fund was added during Fiscal Year 2020 for sound financial planning. The intended uses of the funds are an Animal Services facility, Airport/Economic Development, King Wilkinson Park Phase I, and Jail Expansion. The County has designated 1.7 cents on the Ad Valorem tax rate to be transferred from the General Fund to this fund each year to finance these projects.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Future Capital Projects	\$ -	\$ 1,984,852	\$ 2,109,360	6%
Expenditure Total	-	1,984,852	2,109,360	6%

Revenue by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Transfer from General Fund	495,769	1,984,852	2,109,360	6%
Revenue Total	\$ 495,769	\$ 1,984,852	\$ 2,109,360	6%



SCHOOL CAPITAL RESERVE FUND

Education

This fund is used to account for those revenue sources earmarked for school debt service payments or capital outlay. The funds are collected here, and then transferred to the General Fund to pay a portion of the principal and interest of bonds and certificates of participation issued for construction of school facilities.

A $\frac{1}{2}$ % Sales and Use Tax is authorized by NCGS 105, Article 40. It is pooled at the state level, and then distributed on a per capita basis. This statute requires that 30% of it be set aside for school capital outlay or debt service.

A $\frac{1}{2}$ % Sales and Use Tax is authorized by NCGS 105, Article 42. It also is pooled at the state level, and then used to be distributed on a per capita basis. Starting in FY 2010, the distribution was changed to 50% on a per capita basis, and 50% on the point of sale basis. This significantly reduced our revenues for FY 2010 and beyond. This statute requires that 60% of the proceeds be set aside for school capital outlay or debt service.

The State School Building Funds are state appropriations funded by a portion of the corporate income tax. These funds are distributed on an ADM (average daily membership) basis, and must be earmarked for school capital outlay or debt service. However, the NC General Assembly seized these funds in FY 2010, 2011, 2012, and 2013 to help balance the State's budget. They are not expected to be returned to counties for some years if at all. This has cost Lincoln County about \$643,000 annually.

The NC Lottery proceeds are apportioned based on average daily attendance and a formula taking effective property tax rates into account. However, the NC General Assembly seized \$823,000 of these funds in FY 2011, 2012, and 2013 to balance the State's budget.

The total amount budgeted for school debt service is broken out from general county debt on the General Fund Expenditure Summary. You can see the details of all existing debt issues for the schools in the Schools Debt Service Schedule located in the Appendix.

In prior years, the sales tax revenues were posted to the General Fund, and then the portion reserved for school debt service was transferred to this fund. Later in the year, the money was transferred back into the General Fund to cover the expenses of schools debt service. This was completed to document that we used all the funds for education. However, we currently spend more than \$10,000,000 on school debt, which is far more than this amount. Consequently, we no longer need to transfer the earmarked sales taxes out of, and back into the General Fund to prove we have used the funds correctly. This change was made beginning in FY 2013.

NOTES:

The monies going in this fund should be the only monies going out. In essence, no more fund balance should be appropriated from this fund.

Looking ahead, the sales tax revenues should continue to improve as the economy improves. However, it is doubtful the State will be in a financial position to return to counties anytime in the near term the ADM and Lottery funds seized.

A one quarter cent sales tax, Article 46 was approved by the voter referendum in the 2018 election. The Board of Commissioners passed a resolution for referendum pursuant to G.S. 105-537, followed by an agreement between parties designating these funds to be allocated to the Lincoln County Board of Education and Lincoln Charter School for educational funding needs through Capital Improvements and in some instances, current expense dollars. In all instances of allocation of funds the “per pupil” funding formulas and other applicable formula(s) as set out in the relevant general statutes are used to determine the distribution of dollars to each educational system (Lincoln Charter & Lincoln County Schools).

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Transfer to General Fund	\$ 500,000	\$ 800,000	\$ 800,000	0%
Expenditure Total	500,000	800,000	800,000	0%

Revenue by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Lottery Proceeds	1,637,400	800,000	800,000	0%
Investment Earnings	2,245	-	-	0%
Revenue Total	\$ 1,639,645	\$ 800,000	\$ 800,000	0%



LAW ENFORCEMENT FUND

Public Safety

This fund is used to account for proceeds from assessments under the State controlled substances excise tax authorized by NCGS 105-113.105, et seq. These assessments are placed against dealers who engage in illegal drug sales. These statutes state that 75% of the monies collected from these assessments shall be remitted to the State or local law enforcement agencies that conducted the investigation of the dealer that led to the assessment. These funds must be budgeted by the County in the normal budgetary process, but their use is restricted entirely for the law enforcement agency that generated them. In Lincoln County's case, that would be the Sheriff's Office.

These funds must remain segregated from other funds, and any fund balance remaining at year end must be restricted for use by the Sheriff's Office. In addition, the funds cannot be used to supplant the existing budget of the department. The best way to meet these criteria is to set up a separate fund, as has been done. The monies may be used for any purpose to support the operations of the Sheriff's Office. Since this is one-time money, the NC Local Government Commission strongly suggests that it be used for one-time expenditures, such as capital outlay. It should be viewed as a fund to help equip the Sheriff's Office in addition to what is funded in the General Capital Projects Fund. Some nominal amounts can also be spent for operational items such as training.

The recommended uses are to cover minor tools and equipment, and some supplies and Materials. If assessments are received above the budgeted amount, this budget can be amended to purchase additional equipment.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 280	\$ 43,234	\$ -	-100%
Capital	\$ 29,976	\$ -	\$ -	0%
Expenditure Total	\$ 30,256	\$ 43,234	\$ -	-100%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Controlled Substance Tax	\$ 24,237	\$ -	\$ -	0%
Investment Earnings	\$ 105	\$ -	\$ -	0%
Other Financing Sources	\$ -	\$ 43,234	\$ -	-100%
Expenditure Total	\$ 24,342	\$ 43,234	\$ -	-100%



FEDERAL LAW ENFORCEMENT FUND

Public Safety

This fund is used to account for proceeds from the federal courts. In the course of conducting federal investigations, the US Attorney may seize property and recommend that a portion of the forfeited property, or its proceeds, be shared with the state or local law enforcement agencies that participated in the acts leading to the seizure or forfeiture of the item. The Sheriff's Office must make application for the seized property or proceeds, and detail how it will be spent.

These funds must be budgeted by the County in the normal budgetary process, but their use is restricted entirely for the Sheriff's Office. Permissible uses include purchase of vehicles, weapons, protective and communication equipment; payment of salaries and overtime, training and travel expenses, reward or "buy" money, and costs associated with the construction, expansion, improvement, or operation of detention facilities.

These funds must not be used to supplant the budget for the Sheriff's Office. They must remain segregated from other funds, and any fund balance remaining at year end must be restricted for use by the Sheriff's Office. The best way to meet these criteria is to set up a separate fund, as has been done. Since this is one-time money, the NC Local Government Commission strongly suggests that it be used for one-time expenditures, such as capital outlay. Just like the Law Enforcement Fund, it should be viewed as a fund to help equip the Sheriff's Office in addition to what is funded in the General Fund and General Capital Projects Fund.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 3,121	\$ -	\$ -	0%
Capital	-	26,000	-	-100%
Expenditure Total	\$ 3,121	\$ 26,000	\$ -	-100%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Federal Forfeiture	\$ 36,098	\$ -	\$ -	0%
Investment Earnings	43	-	-	0%
Other Financing Sources	-	26,000	-	-100%
Expenditure Total	\$ 36,141	\$ 26,000	\$ -	-100%



EMERGENCY TELEPHONE SYSTEM FUND

Public Safety

This fund is used to account for funds received from the State 911 Board as the County's portion of the 911 Monthly Service Charge. This charge is currently set at \$.60 on each active voice communications service connection that is capable of accessing the 911 system. The monthly service charge is paid by customers to the local provider, who in turn remits it to the State 911 Board at the end of each month.

The service charge used to be set by the County at \$1.00 per month on all telephone, but not wireless, subscribers. Wireless subscribers paid directly into the State 911 Fund. A 2007 amendment to state law abolished that County fee, and established the new state fee system. The statutes controlling this fund are NCGS Chapter 62A-40 ET. seq. The statutes authorize the State 911 Board to set out the formula for distribution to local PSAPs (public safety answering points), which in our case is the E911 Communications Center located in the Sheriff's Department.

Once the funds are allocated, NCGS 62A-46(c) contains specific statutory provisions limiting its use, as follows:

- 1) The lease, purchase, or maintenance of emergency telephone equipment, including necessary computer hardware, software, and database provisioning; addressing; telecommunicator furniture; dispatch equipment located exclusively within a building where a PSAP is located, excluding the costs of base station transmitter, towers, microwave links, and antennae used to dispatch emergency call information from the PSAP; and the nonrecurring costs of establishing a 911 system.
- 2) Expenditures for in-State training of 911 personnel regarding the maintenance and operation of the 911 system. Allowable training expenses include the cost of transportation, lodging, instructors, certifications, improvement programs, quality assurance training, and training associated with call taking, and emergency medical, fire, or law enforcement procedures, and training specific to managing a PSAP or supervising PSAP staff.
- 3) Charges associated with the service supplier's 911 service and other service supplier recurring charges.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 246,486	\$ 183,100	\$ 215,500	18%
Capital	59,667	10,200	1,500	-85%
Expenditure Total	\$ 306,153	\$ 193,300	\$ 217,000	12%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
State	217,333	193,300	217,000	12%
Investment Earnings	692	-	-	0%
Expenditure Total	\$ 218,025	\$ 193,300	\$ 217,000	12%



VOLUNTEER FIRE DISTRICTS FUND

Public Safety

This fund is used to account for the fire district tax revenues that are assessed and collected on behalf of the 11 fire districts, which were approved by referendums in Lincoln County. These fire districts cover all of Lincoln County except for the City of Lincolnton, which provides its own fire department through city taxes. The fire districts are served by fire departments, which have elected boards of directors that govern them. They are organized as 501(c)(3) non-profit corporations. Each one has entered into a written contract with the Lincoln County Board of Commissioners to provide their services. The fire districts were established under the provisions of NCGS 69-25.1 et. seq.

The 11 fire districts are Alexis, Boger City, Crouse, Denver, East Lincoln, Howard's Creek, North 321, Northbrook, Pumpkin Center, South Fork, and Union. Their coverage area ranges from very rural with little tax base, to increasingly urban with a growing tax base. Consequently, each one needs to be evaluated separately to determine their operational and budgetary needs. The Board of Commissioners is responsible for setting the fire district tax rate, following a review of the requests submitted each year by the respective fire departments' boards of directors.

We have reviewed the budgets of all eleven fire districts, and have discussed them with the 11 districts in detail. Participating in these reviews and meetings were the Fire Marshal, Finance Staff, and County Management. In your consideration of these requests, several issues need to be considered:

- 1) All volunteer fire departments around the country are experiencing problems in providing coverage during normal workday hours. Fewer volunteers are able to leave their full-time jobs to respond to calls Monday through Friday. We continue to see the need for full-time employees to be added to these departments to provide guaranteed minimal staffing during these critical times. Volunteer departments can lose valuable time in responding to a call if no one is already at the fire station to drive the equipment to the fire scene. The other volunteers can respond directly to the fire scene, with turnout gear in their personal vehicles. These departments are responsible for all fire exposures in these districts, including elementary, middle, and high schools, nursing homes, hospitals, office buildings, industrial concerns, hazardous chemical incidents, apartment complexes and condominiums, vehicle accidents, train derailments, and churches, as well as the standard residential homes. This protection is one of the most critical public safety services our citizens need. As the population grows, the number of calls for service also increases.
- 2) The County has entered into contracts with these departments and an effort has been made to decrease the areas that have high ISO ratings. ISO (Insurance Service Office) ratings go from 1 (best protection) to 10 (unprotected). They are used by this arm of the insurance industry to help insurance agents assess the risk of fire loss in an area covered by a fire department. This is used to set the insurance premiums that homeowners and businesses must pay. Most fire departments in the United States are between a 3 and a 9.

ISO ratings are based upon three major components: a) emergency communications, which includes the E911 Center and whether fire departments have adequate communications; b) the levels of manpower and fire apparatus available to fight specific types of fires; and c) the water supply.

In NC, rather than use the ISO, the Office of State Fire Marshal, a division of the NC Department of Insurance, conducts the reviews and assigns a rating similar to the national ISO rating. To improve these ratings, the department must be radio-dispatched from a 911 center, respond quickly to a fire within a six-mile response area with adequate equipment and manpower, and have access to adequate water. That has required some of them to add fire stations, the fire apparatus for these stations, water points, and possibly manpower as noted above. But, the improvement in the level of fire protection should help reduce homeowners' insurance premiums to help offset the higher cost.

Rural departments face significant challenges not only in terms of funding (limited tax base, with much of it taxed at the lower agricultural use rate), but also of water supply. These areas often do not have a public water supply with hydrants, so they must draft from farm ponds and other water sources, and use tanker trucks to transport the water to the scene of a fire. This is far more difficult than an urbanized area's tactics, where a public water system with hydrants is available.

3) Two of our fire districts are covered by fire departments whose coverage area also includes parts of another county: Alexis and Crouse. Both serve portions of Gaston County as well. We continue to work with the Gaston County Board of Commissioners on the issue of tax equity in the Alexis Fire District.

What follows is each department's budget history including the current requested budget. Also included is the tax rate comparison showing which departments are requesting an increase and the County Manager's recommendations.

NOTES:

For an important piece of past budget information, the County and Volunteer Fire Departments agreed to amend the contracts to include specific language to address the following:

- Improved scheduling and due dates for budget process and documentation
- Increase efficiency in which the funds are paid to the fire department from their tax revenues by the Finance Office
- Improvements for transparency with the public for open meetings, notifications, and election of officers
- Several other small changes were made to enhance the relationship between the local government and the fire service agencies

Budget Summary:

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Alexis VFD	\$ 468,456	\$ 470,406	\$ 474,142	1%
Boger City VFD	990,608	981,000	1,018,339	4%
Crouse VFD	180,778	173,923	179,986	3%
Denver VFD	2,954,208	3,050,674	3,561,319	17%
East Lincoln VFD	3,110,999	4,071,745	4,191,026	3%
Howards Creek VFD	427,672	415,659	430,203	3%
North 321 VFD	661,590	646,890	879,150	36%
Northbrook VFD	409,730	397,268	408,969	3%
Pumpkin Center VFD	761,374	767,373	802,494	5%
South Fork VFD	453,328	448,625	494,258	10%
Union VFD	403,837	402,449	419,265	4%
Expenditure Total	10,822,580	11,826,012	12,859,151	9%
Revenue by Type	FY20 Actual	FY21 Budgeted	FY22 Budgeted	% Change
Ad Valorem Taxes	10,822,580	11,826,012	12,859,151	9%
Revenue Total	\$ 10,822,580	\$ 11,826,012	\$ 12,859,151	9%

Tax Rate Data:

VFD	FY 2022 Rate	FY 2022 Rate
Alexis	\$.1165	\$.1165
Boger City	.1250	.1250
Crouse	.0860	.0860
Denver	.1150	.1220
East Lincoln	.1250	.1200
Howards Creek	.1355	.1355
North 321	.0700	.0900
Northbrook	.1000	.1000
Pumpkin Center	.1200	.1200
South Fork	.1250	.1250
Union	.1250	.1250



HEALTH INSURANCE FUND

General Government

This fund in previous years was used to account for the provision of medical insurance and workers compensation insurance. However, the County shifted to a self-insured program for workers compensation insurance in FY 2011, and those revenues and expenses are now accounted for in a separate fund, the Workers Compensation Insurance Fund. The previous Health Benefits Fund was renamed the Health Insurance Fund. This fund only accounts for the health insurance revenues and expenditures.

The County changed from a premium-based health insurance plan in FY 2009 to a self-insured plan. This is a medical insurance plan in which the County takes on some aspects of self-insurance. A TPA (Third Party Administrator) is hired to administer the plan, such as employee enrollment and claims processing. In this case, the County uses Blue Cross/Blue Shield of NC. The County pays directly all legitimate claims from medical providers. To protect from major losses, specific stop loss re-insurance is purchased. This protects the County from any claim exceeding \$150,000.

The employer share of health insurance has been budgeted within each department or agency. Those funds will be expensed, and the money transferred to this fund as a revenue source. The employee share of medical insurance is payroll deducted. It also is transferred into this fund. Then, the expenditures listed above will be paid from this fund. If claims are less than estimated, any fund balance will remain in this fund as a cushion against a bad-claims year.

The County offers employees the opportunity to payroll deduct into a FSA (Flexible Spending Account) to cover their medical and childcare expenses. The advantage to the employee is that they don't have to pay federal or state income tax on this money. The advantage to the County is it doesn't have to pay FICA taxes on this money. Beginning July 1, 2008, the County provided debit cards for this program, which are a more convenient, efficient way to use and account for this money. The savings in FICA taxes offset the cost of this feature.

In FY 2010, the County began offering a Health Savings Account (HSA) option. The primary differences in an HSA and an FSA are that the HSA belongs to the employee, not the employer, and is therefore not forfeited if unused at the end of each year. Any remaining balance stays in the employee's account to offset medical expenses for the next year. The County paid \$500 into each HSA established. Again, with this option, there was no increase in the employee or the County's premiums. In subsequent years the County has increased the amount paid into the employees HSA, as this is now the only option for newly hired employees. With incremental increases, the County is now contributing \$950 per employee in the HSA.

The county and employees both have faced increases of insurance premiums and changes in the plans to offset rising healthcare costs in recent years. The county has seen an 18% increase in health insurance coverage over the past five years. Over that same period, Lincoln County employees have seen a 5% increase, including deductibles.

Some employees did see a rate increase during FY 2021. Employees that remained with the Preferred Provider Organization (PPO) plan saw a 20% rate increase. Slight modifications to plans were made to help accommodate and partially offset the increase on the side of the County.

The County continues to assess healthcare on an annual basis to determine the best options for the County employees. The plan benefits and percentages of premiums paid, co-pays, and deductibles will have to be reviewed carefully to determine how best to counterbalance the increases to a manageable level.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 9,851,267	\$ 9,787,622	\$ 10,372,449	6%
Expenditure Total	\$ 9,851,267	\$ 9,787,622	\$ 10,372,449	6%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Health Premiums-Employer	\$ 8,115,085	\$ 8,150,941	\$ 9,167,449	12%
Health Premiums-Employee	1,112,870	1,200,000	1,200,000	0%
Other Contributions	68,613	50,000	-	-100%
Investment Earnings	4,359	30,000	5,000	-83%
Other Financing Sources	-	356,681	-	-100%
Expenditure Total	\$ 9,300,927	\$ 9,787,622	\$ 10,372,449	6%



WORKERS COMPENSATION INSURANCE FUND

General Government

This fund is used to account for the provision of workers compensation insurance. In previous years, workers compensation was accounted for in the Health Benefits Fund, which is now the Health Insurance Fund. The County had used a premium-based insurance plan from the NC Association of County Commissioners. In FY 2011, the Board of Commissioners established this self-insurance plan for workers compensation.

This is an insurance plan in which the County takes on some aspects of self-insurance. A TPA (Third Party Administrator) is hired to administer the plan, investigate claims, represent the County at NC Industrial Commission hearings, and assist us with those few claims requiring legal advice. In this case, the County uses the North Carolina Association of County Commissioners as the TPA. Then, the County pays directly all legitimate claims. To protect from major losses, specific stop-loss insurance is also purchased.

Each department having personnel is budgeted for the premiums to pay for this program. Those amounts are then transferred on each payroll date to this fund, and are the revenues for this fund. The expenses of the plan listed above are paid from this fund.

Implementing this plan in FY 2011 allowed a budgeted annual savings of about \$200,000 spread over the General Fund, Water and Sewer Fund, and the Solid Waste Fund. That represented a 33% reduction in the cost of the plan compared to FY 2010. It could potentially save more as we have better claim years. The plan ended FY 2013 with a deficit of \$157,722, but ended FY 2014 with a surplus of \$82,828. FY 2015 had several settled claims, and we realized a slight deficit. While there were fewer high claims during FY 16 and FY 17, this fund continued in a deficit balance with a slight surplus in FY 2018 of \$16,081; therefore, additional funds for premiums were recommended during FY19, FY20 and FY21. As a result, FY 2020 ended with a surplus of \$748,018. Clearly, each year rates are determined by the number and types of claims; however, it is expected that any increase will assist in offsetting future deficits.

Expenditure by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Operations	\$ 698,529	\$ 898,237	\$ 972,866	8%
Expenditure Total	\$ 698,529	\$ 898,237	\$ 972,866	8%

Revenues by Type	FY21 Actual	FY22 Budgeted	FY23 Budgeted	% Change
Workers Comp Premiums	\$ 786,259	\$ 897,237	\$ 972,816	8%
Investment Earnings	1,210	1,000	50	-95%
Miscellaneous	5,340	-	-	0%
Expenditure Total	\$ 792,809	\$ 898,237	\$ 972,866	8%



CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan

The Capital Improvement Plan (CIP) outlines the County's plan for achieving goals, objectives, and service levels. The purpose of the CIP is to forecast and match projected revenues and major capital needs over a five (5)-year period.

The CIP consists of four categories: a) Construction Work in Progress (CWIP); b) Operating Capital; c) Non-Asset Inventory and d) Other. These are defined below:

a) Construction Work in Progress (CWIP)

Any capital asset which is considered major purchases or improvement programs that generally have a life span of ten or more years or improvements that are not normally funded through the operating budget. These usually consist of major constructed capital items such as new buildings, plants, and infrastructure with an initial cost of \$5,000 or greater. Projects may also include water distribution projects, wastewater collection projects, drainage projects, building improvements and parks projects.

b) Operating Capital (OC)

Vehicles, equipment, furniture, etc. that normally represent a one-time cash disbursement with an initial cost of \$5,000 or greater.

c) Non-Asset Inventory

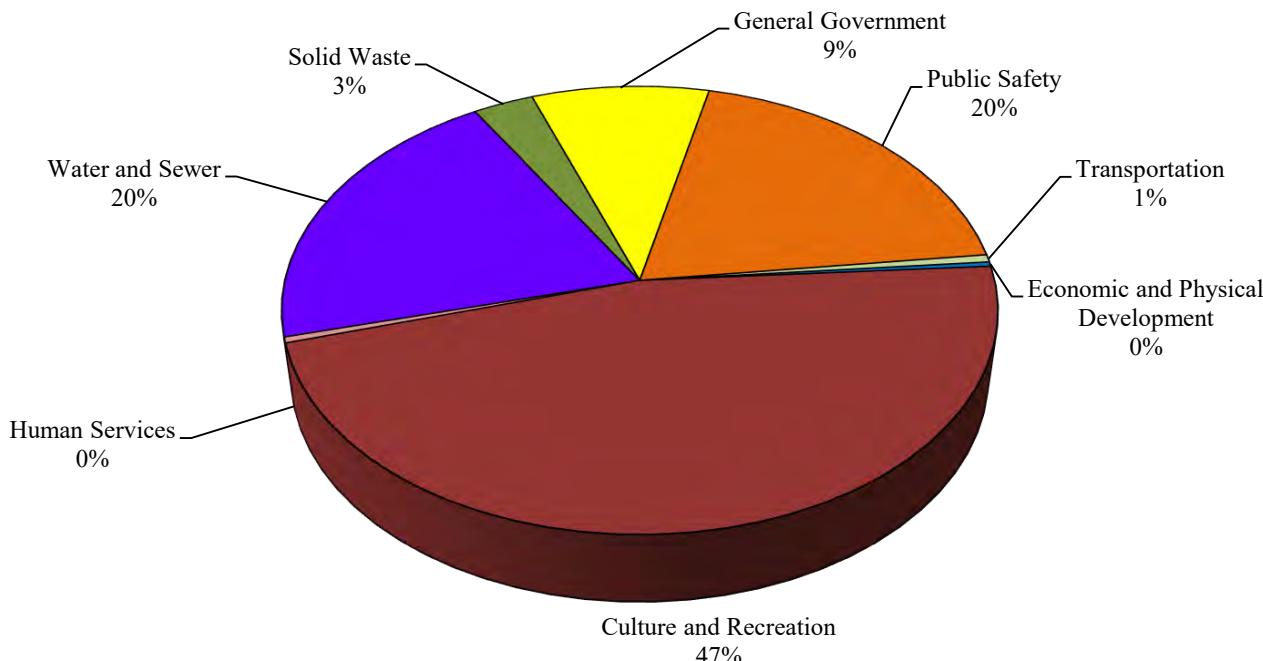
Purchase of an individual tangible item with an initial cost between \$1,000 and \$4,999.99. This category could include computers, small office equipment, furniture, tools, etc.

d) Other

Large dollar items that are infrequent in nature but require advance planning for budgetary purposes. This category could include roofing, remodeling, large maintenance, etc.

First-year projects noted on the CIP will be incorporated into the County Manager's recommended annual operating budget or a capital project ordinance to be considered by the County Commissioners. The four (4) subsequent years reflected on the CIP will be presented to the Board of Commissioners for consideration and review so staff can proceed with planning of potential capital projects. These four (4) years are not binding and definitely subject to change each year. The CIP is subject to change each year based on new or shifting priorities/needs, grant opportunities, emergency needs or other priorities established by the Board of Commissioners.

Five-Year Capital Improvement Plan County-wide Summary 2023 - 2027



Five-Year Total: \$ 215,026,412

	FISCAL YEAR					TOTALS
	2023	2024	2025	2026	2027	
General Government	\$ 6,971,750	\$ 10,613,150	\$ 607,232	\$ 600,998	\$ 807,460	\$ 19,600,590
Public Safety	15,966,303	6,152,870	16,960,766	1,626,919	1,338,485	42,045,343
Transportation	230,500	230,500	230,500	230,500	230,500	1,152,500
Economic and Physical Development	433,900	-	250,000	-	-	683,900
Culture and Recreation	1,800,478	3,570,623	52,433,296	1,669,550	40,756,970	100,230,917
Human Services	198,040	199,811	120,232	149,054	232,025	899,162
Water and Sewer	22,192,000	5,294,000	4,535,000	5,045,000	6,685,000	43,751,000
Solid Waste	598,000	2,480,000	1,535,000	1,860,000	190,000	6,663,000
Total	<u><u>\$ 48,390,971</u></u>	<u><u>\$ 28,540,954</u></u>	<u><u>\$ 76,672,026</u></u>	<u><u>\$ 11,182,021</u></u>	<u><u>\$ 50,240,440</u></u>	<u><u>\$ 215,026,412</u></u>



**LINCOLN COUNTY
Capital Improvement Plan
COUNTY WIDE**

	FISCAL YEAR					TOTALS
	2023	2024	2025	2026	2027	

GOVERNMENTAL FUNDS

General Government

Governing Body	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
County Manager	- -	7,500	2,500	- -	10,000	20,000
Human Resources	8,600	4,000	5,000	2,000	4,000	23,600
Finance	14,400	14,400	11,900	14,400	14,400	69,500
Information Technology	776,500	82,500	110,000	- -	42,500	1,011,500
Tax	14,000	44,000	14,000	44,000	14,000	130,000
Register of Deeds	7,500	6,000	8,500	6,000	7,500	35,500
Facilities Management	6,150,750	10,442,750	455,332	534,598	715,060	18,298,490

Public Safety

Sheriff	1,348,053	4,034,420	16,304,216	785,619	885,485	23,357,793
Communications	15,000	780,000	30,000	192,000	- -	1,017,000
Building Inspections	81,000	90,000	95,000	85,000	85,000	436,000
Emergency Services	429,950	1,116,650	459,750	378,500	296,200	2,681,050
Animal Services	14,092,300	131,800	71,800	185,800	71,800	14,553,500

Transportation

Transportation Lincoln County	230,500	230,500	230,500	230,500	230,500	1,152,500
-------------------------------	---------	---------	---------	---------	---------	-----------

Economic and Physical Development

Planning	200,000	- -	250,000	- -	- -	450,000
Economic Development	200,000	- -	- -	- -	- -	200,000
Soil Conservation	33,900	- -	- -	- -	- -	33,900

Culture and Recreation

Library	141,478	2,135,723	98,296	719,550	39,906,970	43,002,017
Recreation	1,659,000	1,434,900	52,335,000	950,000	850,000	57,228,900

Human Services

Health	50,450	14,575	16,657	56,739	47,450	185,871
Social Services	143,090	182,975	99,575	90,815	182,975	699,430
Veterans Services	1,500	- -	4,000	1,500	1,600	8,600
Senior Services	3,000	2,261	- -	- -	- -	5,261

Total Governmental Funds

25,600,971	20,766,954	70,602,026	4,277,021	43,365,440	164,612,412
-------------------	-------------------	-------------------	------------------	-------------------	--------------------

WATER AND SEWER FUND

Water Distribution	19,518,000	4,804,000	3,820,000	2,880,000	6,320,000	37,342,000
Water Treatment Plant	2,186,000	- -	- -	1,800,000	- -	3,986,000
Sewer Collection	440,000	490,000	715,000	365,000	365,000	2,375,000
Total Water and Sewer Fund	22,192,000	5,294,000	4,535,000	5,045,000	6,685,000	43,751,000

SOLID WASTE FUND

Landfill	\$ 598,000	\$ 2,480,000	\$ 1,535,000	\$ 1,860,000	\$ 190,000	\$ 6,663,000
----------	-------------------	---------------------	---------------------	---------------------	-------------------	---------------------

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Governing Body

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
Non-Asset Inventory								
	Replace Laptops for BOC and Clerk	H4	-	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
	Department Totals		<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
County Manager

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
Non-Asset Inventory								
	Replacement Computers	H1	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 5,000
	Replace Laptops (3)	M1	-	7,500	-	-	7,500	15,000
	Department Totals		<u>\$ -</u>	<u>\$ 7,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Human Resources

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR							TOTALS
			2023	2024	2025	2026	2027			
Non-Asset Inventory										
	Replacement Computers	H1	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000			\$ 12,000
	Replace 5-Drawer File Cabinets (3)	H2	\$ 3,600	\$ -	\$ -	\$ -	\$ -			\$ 3,600
	Replace Kiosk Workstation	H2	\$ -	\$ 2,000	\$ -	\$ -	\$ -			\$ 2,000
	Replace Department Laptops (2)	H2	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -			\$ 6,000
	Department Totals		<u>\$ 8,600</u>	<u>\$ 4,000</u>	<u>\$ 5,000</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>			<u>\$ 23,600</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Finance

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
Non-Asset Inventory									
	Replace Computers	H2	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000	
	Replace Epson Printers	H2	3,900	3,900	3,900	3,900	3,900	19,500	
	Replace Surface Pros	H2	2,500	2,500	-	2,500	2,500	10,000	
	Department Totals		<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 11,900</u>	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 69,500</u>	

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Information Technology

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR							TOTALS
			2023	2024	2025	2026	2027			
OC										
	UPS Replacement/Upgrade	H4	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500	\$ 45,000		
	Replace County Network Infrastructure	H2	\$ 653,000	\$ -	\$ -	\$ -	\$ -	\$ 653,000		
	AV System for BOC Meetings-Citizens Ctr.	M4	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000		
	iSeries Operating System Upgrade			\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000		
	Cisco UCS Upgrade			\$ 46,500	\$ -	\$ -	\$ -	\$ 46,500		
	iSeries Hardware Replacement/Upgrade				\$ 90,000	\$ -	\$ -	\$ 90,000		
Other										
	Fiber Connection to ECCC from Water Tower	M1	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000		
	VMWare Software Upgrade		\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 60,000		
	Department Totals		\$ 776,500	\$ 82,500	\$ 110,000	\$ -	\$ 42,500	\$ 1,011,500		

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Tax

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS			
			2023	2024	2025	2026	2027					
<u>LISTING</u>												
Non-Asset Inventory												
	Replace Computers (2 per yr)	H2	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000				
	Listing Totals		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>15,000</u>				
<u>MAPPING</u>												
Non-Asset Inventory												
	Replace Computers	H2	8,000	8,000	8,000	8,000	8,000	40,000				
	Mapping Totals		<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>40,000</u>				
<u>REVALUATION</u>												
OC												
	New Vehicle for Revaluation	H1	-	-	-	30,000	-	30,000				
	Replace 2010 Ford Explorer	H1	-	30,000	-	-	-	30,000				
Non-Asset Inventory												
	Replace Computers	H4	3,000	3,000	3,000	3,000	3,000	15,000				
	Revaluation Totals		<u>3,000</u>	<u>33,000</u>	<u>3,000</u>	<u>33,000</u>	<u>3,000</u>	<u>75,000</u>				
	Department Totals		<u>\$ 14,000</u>	<u>\$ 44,000</u>	<u>\$ 14,000</u>	<u>\$ 44,000</u>	<u>\$ 14,000</u>	<u>\$ 130,000</u>				

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Register of Deeds

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
Non-Asset Inventory									
	Replacement Computers (4 per year)	H1	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000	
	Replace Lenova Carbonx1 16GB	H1	1,500	-	-	-	-	1,500	3,000
	Replace Surface Pro	H1	-	-	2,500	-	-	-	2,500
	Department Totals		<u><u>\$ 7,500</u></u>	<u><u>\$ 6,000</u></u>	<u><u>\$ 8,500</u></u>	<u><u>\$ 6,000</u></u>	<u><u>\$ 7,500</u></u>	<u><u>\$ 35,500</u></u>	

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Facilities Management

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
BUILDING MAINTENANCE									
CWIP									
	Old Courthouse Renovation	H4	\$ 4,500,000	\$ 5,500,000	\$ -	\$ -	\$ -	\$ 10,000,000	
	Fuel Farm	ML	-	750,000	-	-	-	-	750,000
	Block Smith Gym		-	1,200,000	-	-	-	-	1,200,000
OC									
	Veh Replace - Ram ProMasrer for Custodial	H1	28,750	28,750	28,750	-	-	-	86,250
	Veh Replace - Ram 2500s 8' w/plow	H1	46,000	46,000	46,000	46,000	46,000	-	230,000
Non-Asset Inventory									
	Purchase Tablets for Maintenance	H4	2,000	-	-	-	-	-	2,000
	Surface Pros	H4	-	6,000	2,000	2,000	8,000	-	18,000
Other									
	Renovation/Remodel Tax Department	H1	500,000	200,000	-	-	-	-	700,000
	Citizens Center Renovations		400,000	600,000	-	-	-	-	1,000,000
	Roof - Gaston College	H4	160,000	890,000	-	-	-	-	1,050,000
	Roof - Administration Building	H4	-	600,000	-	-	-	-	600,000
	Building Maintenance Totals		5,636,750	9,820,750	76,750	48,000	54,000	15,636,250	
GROUNDS MAINTENANCE									
CWIP									
	Lincoln County Welcome Signs	H4	216,000	-	-	-	-	-	216,000
OC									
	Veh Replace - Ram 3500	H1	66,000	66,000	66,000	66,000	66,000	-	330,000
	Parking Lot Outlay	ML1	105,000	115,000	267,582	300,598	595,060	-	1,383,240
	Veh Replace- Isuzu Diesel	H1	70,000	-	-	-	-	-	70,000
	Replace 2 Mowers-Old mowers go to Sewer	H2	32,000	-	-	-	-	-	32,000
	CAT 309 Mini-Ex	H4	-	140,000	-	-	-	-	140,000
	Gooseneck Trailer	H4	-	20,000	-	-	-	-	20,000
	Mulch Blower	H4	-	120,000	-	-	-	-	120,000
	Dump Trailer	H4	25,000	-	-	-	-	-	25,000
	AX19 Chipper	H4	-	116,000	-	-	-	-	116,000
	CTX100 Mini-Skid	H4	-	45,000	-	-	-	-	45,000
	61" mowers	H1	-	-	45,000	45,000	-	-	90,000
	Replace CAT 277 (279D3)	H1	-	-	-	75,000	-	-	75,000
	Grounds Maintenance Totals		514,000	622,000	378,582	486,598	661,060	2,662,240	
	Department Totals		\$ 6,150,750	\$ 10,442,750	\$ 455,332	\$ 534,598	\$ 715,060	\$ 18,298,490	

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Sheriff

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
<u>SHERIFF OPERATIONS</u>									
CWIP									
OC	Develop new Firing Range at Landfill	H2	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	
	Vehicle Replacements	H3	977,477	528,080	1,127,276	677,879	777,745	4,088,457	
	Pontoon	H1	50,000	-	-	-	-	50,000	
	Servers	H2	30,000	15,000	15,000	-	-	60,000	
	LiveScan Fingerprint Device	H2	15,000	-	-	-	-	15,000	
	Dry Suit	H4	11,130	-	-	-	-	11,130	
	Purchase Building and Land for East Area	L1	-	2,700,000	-	-	-	2,700,000	
Non-Asset Inventory									
134	Replace MTC Laptops	H1	54,000	40,000	40,000	40,000	40,000	214,000	
	Replace Desktop PC's and Monitors	H2	18,000	18,000	18,000	18,000	18,000	90,000	
	Level III Pro Tech G2 Shield w/Lights	H2	2,300	-	-	-	-	2,300	
	Radar Units	M3	11,000	-	-	-	-	11,000	
	Cradlepoint IBR Modems	L4	-	125,000	-	-	-	125,000	
Other									
	Crowd Management Team	M3	54,406	-	-	-	-	54,406	
	Sheriff Operations Totals		1,223,313	3,926,080	1,200,276	735,879	835,745	7,921,293	
<u>DETENTION CENTER</u>									
CWIP									
OC	Jail Expansion	M3	-	-	15,000,000	-	-	15,000,000	
	LiveScan Fingerprint Machine	H2	25,000	-	-	-	-	25,000	
	Vehicle Replacements		49,740	49,740	49,740	49,740	49,740	248,700	
Non-Asset Inventory									
Other	Replace Computers	H1	-	4,400	-	-	-	4,400	
	HVAC Replacements	H1	-	54,200	54,200	-	-	108,400	
	Jail Totals		74,740	108,340	15,103,940	49,740	49,740	15,386,500	

COMMISSARY
OC

Camer Upgrades Phase 3	H2	50,000	-	-	-	-	50,000
Commissary Totals		50,000	-	-	-	-	50,000
Department Totals		\$ 1,348,053	\$ 4,034,420	\$ 16,304,216	\$ 785,619	\$ 885,485	\$ 23,357,793

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Communications

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
OC									
	Retaining Wall on North Side of PSAP	M2	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
	MCC7500 Radio Consoles	H3	-	140,000	-	140,000	-	280,000	
	UHF/VHF Upgrade	M4	-	600,000	-	-	-	600,000	
	Replace '12 Jeep Liberty	M2	-	40,000	-	-	-	40,000	
Non-Asset Inventory									
	Replace PC Workstations	H1	-	-	30,000	-	-	30,000	
	Replace Surface Pros	H3	-	-	-	7,000	-	7,000	
	Replace 11 Portable and 5 Mobile Motorola	H4	-	-	-	45,000	-	45,000	
	Department Totals		<u>\$ 15,000</u>	<u>\$ 780,000</u>	<u>\$ 30,000</u>	<u>\$ 192,000</u>	<u>\$ -</u>	<u>\$ 1,017,000</u>	

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Planning and Inspections

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS			
			2023	2024	2025	2026	2027					
PLANNING												
Other												
	Long Range Planning	M1	\$ 200,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 450,000				
	Planning Totals		<u>200,000</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>450,000</u>				
INSPECTIONS												
OC												
	Inspector Vehicle Replacement (2 per year)	M1	65,000	65,000	65,000	65,000	65,000	325,000				
Non-Asset Inventory												
	Replace Computers	M2	16,000	25,000	30,000	20,000	20,000	111,000				
	Inspections Totals		<u>81,000</u>	<u>90,000</u>	<u>95,000</u>	<u>85,000</u>	<u>85,000</u>	<u>436,000</u>				
	Department Totals		<u>\$ 281,000</u>	<u>\$ 90,000</u>	<u>\$ 345,000</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 886,000</u>				

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Animal Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
CWIP									
OC	New Animal Services Facility	H2	\$ 13,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,900,000
	Replace 2015 Dodge Ram 1500 w/Dog Box	M4	69,000	-	-	-	-	-	69,000
	Replace Animal Shelter Transport Van	M1	46,000	-	-	-	-	-	46,000
	Replace 2017 Dodge Ram 1500 w/Dog Box	M4	69,000	-	-	-	-	-	69,000
	Replace 2008 Animal Shelter Truck	M1	-	-	-	45,000	-	-	45,000
	Replace Animal Control Veh. (1/yr, 2 2026)	H1	-	69,000	69,000	138,000	69,000	345,000	
	Replace Industrial Washing Machine	H2	-	14,000	-	-	-	-	14,000
	Replace TRN Van	H4	-	46,000	-	-	-	-	46,000
Non-Asset Inventory									
138	Replace Animal Controll Off. Laptops (4)	H2	4,400	-	-	-	-	-	4,400
	Desktop Computer Replacements (2 per yr)	M1	2,800	2,800	2,800	2,800	2,800	14,000	
	Replace TNR Coordinator Laptop	M2	1,100	-	-	-	-	-	1,100
	Department Totals		<u>\$ 14,092,300</u>	<u>\$ 131,800</u>	<u>\$ 71,800</u>	<u>\$ 185,800</u>	<u>\$ 71,800</u>	<u>\$ 14,553,500</u>	

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Emergency Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS			
			2023	2024	2025	2026	2027					
EMERGENCY MEDICAL SERVICES												
CWIP												
OC	North Brook FD EMS Sub Station	H3	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000				
OC	Forklift	H1	20,000	-	60,000	-	-	80,000				
	Ambulance Expansion and Remount Program	H3	295,000	295,000	295,000	295,000	295,000	1,475,000				
	QRV Expansion and Remount Program	H3	60,000	-	60,000	-	-	120,000				
Non-Asset Inventory												
	Turn Out Gear Replacements	H4	33,750	33,750	33,750	-	-	101,250				
	Furniture Replacements	M1	10,000	2,500	-	2,500	-	15,000				
	Replace Desktop Computers	M1	4,800	-	4,800	4,800	-	14,400				
139	Emergency Medical Services Totals		423,550	831,250	453,550	302,300	295,000	2,305,650				
EMERGENCY MANAGEMENT												
OC												
OC	Replace Lake Warning Boat and Motor		-	150,000	-	-	-	150,000				
	Vehicle Replacements RAM 4X4		-	60,000	-	-	-	60,000				
Non-Asset Inventory												
	Replace Computers	M2	1,200	1,200	-	-	1,200	3,600				
	Emergency Management Totals		1,200	211,200	-	-	1,200	213,600				
FIRE MARSHAL												
OC												
OC	Training Trailer for Simulations	H4	-	13,000	5,000	-	-	18,000				
	Vehicle Replacements RAM 4X4	M1	-	60,000	-	60,000	-	120,000				
Non-Asset Inventory												
	Replace Surface Pros	M2	4,000	-	-	-	-	4,000				
	Replace Desktop Computers	M2	1,200	1,200	1,200	1,200	-	4,800				
	Replace Turnout Gear	M2	-	-	-	15,000	-	15,000				
	Fire Marshal Totals		5,200	74,200	6,200	76,200	-	161,800				
	Department Totals		\$ 429,950	\$ 1,116,650	\$ 459,750	\$ 378,500	\$ 296,200	\$ 2,681,050				

LINCOLN COUNTY
Capital Improvement Plan
TRANSPORTATION
Transportation Lincoln County

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
OC	LTV Expansion and Replacement	H3	\$ 230,500	\$ 230,500	\$ 230,500	\$ 230,500	\$ 230,500	\$ 1,152,500
	Department Totals		<u>\$ 230,500</u>	<u>\$ 1,152,500</u>				

LINCOLN COUNTY
Capital Improvement Plan
ECONOMIC AND PHYSICAL DEVELOPMENT
Soil Conservation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
OC	Vehicle-Natural Res Conservation Tech	H4	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Non-Asset Inventory									
	New Laptop -Erosion & Sediment Contr.	M1	2,200	-	-	-	-	-	2,200
	New Laptop -Nat Res Conservationist	M1	2,200	-	-	-	-	-	2,200
	Computer - Nat Res Tech	ML4	1,300	-	-	-	-	-	1,300
	iPad - Nat Res Tech	ML4	1,200	-	-	-	-	-	1,200
	Department Totals		\$ 33,900	\$ -	\$ 33,900				

LINCOLN COUNTY
Capital Improvement Plan
ECONOMIC AND PHYSICAL DEVELOPMENT
Economic Development

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
CWIP								
	Airport Business Park Planning		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Department Totals		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Health

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS			
			2023	2024	2025	2026	2027					
HEALTH ADMINISTRATION												
Non-Asset Inventory												
	Replace Computers	H2	\$ -	\$ 14,575	\$ 12,493	\$ 10,420	\$ 11,000	\$ 48,488				
	Replace Surface Pros	H2	\$ 21,000	\$ -	\$ -	\$ 12,371	\$ 1,400	\$ 34,771				
	Health Administration Totals		\$ 21,000	\$ 14,575	\$ 12,493	\$ 22,791	\$ 12,400	\$ 83,259				
ENVIRONMENTAL HEALTH												
OC												
	High Mileage Vehicle Replacements	H2	29,450	-	-	30,822	29,450	89,722				
Non-Asset Inventory												
	Replace Computers	H2	-	-	4,164	3,126	5,600	12,890				
	Environmental Health Totals		\$ 29,450	\$ -	\$ 4,164	\$ 33,948	\$ 35,050	\$ 102,612				
	Department Totals		\$ 50,450	\$ 14,575	\$ 16,657	\$ 56,739	\$ 47,450	\$ 185,871				

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Social Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
OC	New 4-6 Passenger Vehicle	H4	\$ 65,000	\$ 35,075	\$ 35,075	\$ 35,075	\$ 35,075	\$ 205,300	
Non-Asset Inventory									
	TV Mount and Click Share for Conf Room	H4	3,966	-	-	-	-	3,966	
	New Cisco Video/Conference Phones (2)	M2	4,800	-	-	-	-	4,800	
Other									
	HVAC Unit Replacements	H4	34,500	34,500	34,500	34,500	34,500	172,500	
	Replace Desktop Towers	H1	34,824	-	-	21,240	-	56,064	
	Citrix License Renewal	H1	-	113,400	-	-	113,400	226,800	
	Replace Laptops (50)	H4	-	-	30,000	-	-	30,000	
	Department Totals		<u>\$ 143,090</u>	<u>\$ 182,975</u>	<u>\$ 99,575</u>	<u>\$ 90,815</u>	<u>\$ 182,975</u>	<u>\$ 699,430</u>	

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Veterans Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
Non-Asset Inventory									
	Replace Computers	H3	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,600	\$ 6,100	
	Replace Surface Pro	H3	-	-	2,500	-	-	2,500	
	Department Totals		<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 1,500</u>	<u>\$ 1,600</u>	<u>\$ 8,600</u>	

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Senior Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
Non-Asset Inventory								
	Replace Computers	M2	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
	Second AED Device and Wall Cabinet	M1	\$ -	\$ 2,261	\$ -	\$ -	\$ -	\$ 2,261
	Department Totals		\$ 3,000	\$ 2,261	\$ -	\$ -	\$ -	\$ 5,261

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Library

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
CWIP									
	New Expanded Central Library	H2	\$ -	\$ -	\$ -	\$ -	\$ 23,040,000	\$ 23,040,000	
	New East Lincoln Library	H4	-	-	-	-	-	16,800,000	16,800,000
OC									
	Land for New Central Library	H2	-	672,000	-	-	-	-	672,000
	Replace 2007 GMC Surburban	M1	45,000	-	-	-	-	-	45,000
	Bibliotheca Self-Check Equ-Jonas & Shanklin	H4	-	70,950	-	-	-	-	70,950
	Google Classroom Expedition Kits (3)	M1	-	30,000	-	-	-	-	30,000
	Upgrade Resin 3D Printers (2)	M1	-	-	10,170	-	-	14,340	24,510
	Rebuild Courier Chassis	H4	-	-	-	85,000	-	-	85,000
Non-Asset Inventory									
14	New MacBook Pro	H4	3,190	-	-	-	-	-	3,190
	Space Saver Workstations for New Staff (2)	H4	10,340	-	-	-	-	-	10,340
	Replace Smartboards (All Branches)	H4	22,857	-	-	-	-	-	22,857
	Replace Admn. Computers (8)	H4	17,248	-	4,312	-	-	-	21,560
	Replace Staff Computers (16 2023, 6 2025)	H4	28,016	-	10,506	-	-	-	38,522
	Replace Oversized Printer for Tech Serv.	M1	3,337	-	-	-	-	-	3,337
	Replace OPAC Computers (10)	M1	11,490	-	-	-	-	-	11,490
	Ozobot Kits (2)	H4	-	5,980	-	-	-	-	5,980
	Replace Smart TV's	M1	-	1,100	7,600	9,500	-	-	18,200
	Replace Maker Space Computers (3)	M1	-	5,676	-	-	-	-	5,676
	Replace Patron Computers (37)	M1	-	50,616	-	-	-	-	50,616
	Sphero RVR Multi-Pack (4)	M1	-	4,800	-	-	-	-	4,800
	Lego BriqQ Motion Priime Science Pks (2)	M1	-	-	2,400	-	-	-	2,400
	Sphero Specdrums 12 pk & Bolt Power (2)	M1	-	-	5,300	-	-	-	5,300
	Replace AWE Children's Computers(10)	H4	-	-	-	32,500	-	-	32,500
	Replace Laptops at Shanklin (13)	M1	-	-	23,400	-	-	-	23,400
	Upgr Laptop Dispenser and Laptops-W Linc	H1	-	-	-	14,700	-	-	14,700
	Replace Director and Maker Laptops-W Linc	M1	-	-	8,100	-	-	-	8,100
	Replace Children's Public Computers (8)	M1	-	-	14,008	-	-	-	14,008
	Replace Glow Forge Laser Cutter-W Linc	M1	-	-	6,500	-	-	-	6,500
	Replace Mobile Lab Laptops-W Linc (17)	M1	-	-	-	30,600	-	-	30,600
	Upgrade Camera/Filming Equip at W Linc	H4	-	-	-	8,250	-	-	8,250
	Replace MacBook Pro	M1	-	-	-	2,900	-	-	2,900

Replace Beam Projector at W Linc	M1	-	-	-	7,500	-	7,500
Sphero Education Robot Class Pack (3)	M2	-	-	-	3,600	-	3,600
Upgrade Digital Camera Equipment	H4	-	-	-	-	4,950	4,950
Upgrade Laptop Dispenser-Jonas 14 Laptops	H4	-	-	-	-	14,700	14,700
Upgrade Jonas Mobile Lab Laptops (17)	M1	-	-	-	-	32,980	32,980
Other							
Facility Issues at Jonas	M1	-	15,500	6,000	465,000	-	486,500
Replace Carpet Areas at Jonas	M1	-	29,500	-	-	-	29,500
Upgrade Bibliotheca Software/Hardware	H1	-	-	-	32,000	-	32,000
Replace Carpet Areas at Shanklin	H4	-	80,000	-	-	-	80,000
Facility Enhancements at Jonas	H4	-	25,400	-	-	-	25,400
Upgrade Polaris Catalog System	H4	-	26,000	-	-	-	26,000
Shanklin Library Repairs	M4	-	864,671	-	-	-	864,671
Reseal and Refurbish Parking Lot at Jonas	H4	-	-	-	28,000	-	28,000
Install Watercoolers - Jonas and Shanklin	M1	-	4,000	-	-	-	4,000
Lincoln Times-News Digitization Project	M1	-	249,530	-	-	-	249,530
Department Totals		\$ 141,478	\$ 2,135,723	\$ 98,296	\$ 719,550	\$ 39,906,970	\$ 43,002,017

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Recreation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
CWIP								
	Westwinds Park (Phase 3)	H2	\$ 990,000	\$ -	\$ -	\$ -	\$ -	\$ 990,000
	Trail Planning and Construction	M2	200,000	200,000	200,000	200,000	200,000	1,000,000
	Beatty's Ford Park Play Beach Additions	H2	360,000	-	-	-	-	360,000
	Update Beatty's Ford Splash Pad	H4	80,000	-	-	-	-	80,000
	Mundy Farm Property Park	H2	-	1,000,000	1,375,000	-	-	2,375,000
	West Lincoln Community Center	M3	-	-	-	100,000	-	100,000
	Athletic Complex	H4	-	-	50,000,000	-	-	50,000,000
	Play Surface Renovations	M1	-	-	400,000	400,000	450,000	1,250,000
OC								
	Utility Vehicles and Trailers (2)	H4	25,000	-	-	-	-	25,000
	Security Cameras	M1	-	25,000	50,000	50,000	-	125,000
	West Lincoln Park Paving	M3	-	-	110,000	-	-	110,000
Non-Asset Inventory								
	New Desktop & Surface - Beatty's Ford	H4	4,000	-	-	-	-	4,000
	Replace Computers	H2	-	9,900	-	-	-	9,900
Other								
	Existing Park Improvements		-	200,000	200,000	200,000	200,000	800,000
	Department Totals		\$ 1,659,000	\$ 1,434,900	\$ 52,335,000	\$ 950,000	\$ 850,000	\$ 57,228,900

LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Water Distribution

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
CWIP									
	24" Waterline from WTP to E Lincoln Tank	H1	\$ 19,000,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000,000	
	Airlie III Waterline to Hwy 73 Access	H2	-	1,500,000	-	-	-	-	1,500,000
	Shoal Road to Crouse Utility Connection	H4	-	2,750,000	-	-	-	-	2,750,000
	Hwy 182 Waterline Loop to Crouse	M2	-	-	3,500,000	-	-	-	3,500,000
	Elevated Water Tank - Hwy 73	M2	-	-	-	2,500,000	-	-	2,500,000
	Buffalo Shoals Waterline Loop Connection	H3	-	-	-	-	6,000,000	-	6,000,000
OC									
	Waterline Improvements	H2	80,000	80,000	80,000	80,000	80,000	400,000	
	Replace '05 Ford Escape	H1	42,000	-	-	-	-	-	42,000
	Replace Sullivan Towable Air Compressor	H2	25,000	-	-	-	-	-	25,000
	Hydraulic Power Supply/Saw/Pump/Hyd Tool	L1	16,000	-	-	-	-	-	16,000
	Replace Supervisor's Vehicle	M4	35,000	-	-	-	-	-	35,000
	Replace '14 F150 (PW019)	M1	-	42,000	-	-	-	-	42,000
	All Weather Shed at FOC	M4	-	132,000	-	-	-	-	132,000
Other									
	Water Meter Replacements (2" or Larger)	M2	100,000	100,000	100,000	100,000	100,000	500,000	
	Replace Registers (1,000 per year)	H2	140,000	140,000	140,000	140,000	140,000	700,000	
	Water & Sewer Rate Study	H1	80,000	-	-	-	-	-	80,000
	Insert Line Isolation Valve Program	H2	-	60,000	-	60,000	-	-	120,000
	Department Totals		\$ 19,518,000	\$ 4,804,000	\$ 3,820,000	\$ 2,880,000	\$ 6,320,000	\$ 37,342,000	

**LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Water Treatment Plant**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
CWIP									
OC	Rehab Bethel Church Booster Pump Station	H3	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000	
OC	Replace '10 F150	H1	28,000	-	-	-	-	-	28,000
Other	Rehab Disinfection System	H2	2,158,000	-	-	-	-	-	2,158,000
	Department Totals		<u>\$ 2,186,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,800,000</u>	<u>\$ -</u>	<u>\$ 3,986,000</u>	

LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Wastewater Treatment Plant

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2023	2024	2025	2026	2027	
OC	KCWWTP Spare SBR Blower	H2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Vehicle for Pre-Treatment Position	H4	28,000	-	-	-	-	28,000
	Department Totals		\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ 48,000

**LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Sewer Collection**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
CWIP									
	Sewer Lift Station Rehabilitation	H2	\$ 365,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 1,825,000	
OC	Repl Kubota L4350 Tractor/Bushhog Mower	M2	75,000	-	-	-	-	75,000	
	Purchase Ford F750 4X4 Dump Truck	M2	-	125,000	-	-	-	125,000	
	Repl '03 Sterling Vacuum w/ 5,000 Pumper	ML2	-	-	350,000	-	-	350,000	
	Department Totals		\$ 440,000	\$ 490,000	\$ 715,000	\$ 365,000	\$ 365,000	\$ 2,375,000	

LINCOLN COUNTY
Capital Improvement Plan
SOLID WASTE FUND
Landfill

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2023	2024	2025	2026	2027		
CWIP									
OC	New Scale House	M1	\$ -	\$ 640,000	\$ -	\$ -	\$ -	\$ 640,000	
	Replace Roll-off Truck (1 per year)	H1	185,000	185,000	190,000	190,000	190,000	940,000	
	Paving Convenience Sites	H1	55,000	55,000	55,000	55,000	-	220,000	
	Replace Landfill Trash Compactor	H3	-	550,000	1,000,000	-	-	1,550,000	
	Replace Tanker Trailer for Leachate	M1	70,000	-	-	-	-	70,000	
	Purchase 4X4 Utility Vehicle	M3	18,000	-	-	-	-	18,000	
	Replace Backhoe for Yard Waste	H4	100,000	-	-	-	-	100,000	
	Replace '08 Ford F550 Service Truck	H4	110,000	-	-	-	-	110,000	
	Replace Tub Grinder	M2	-	850,000	-	-	-	850,000	
	Pickup Truck Fleet	M4	-	50,000	50,000	50,000	-	150,000	
	Replace '01 GMC Single Axle Dump Truck	ML1	-	150,000	-	-	-	150,000	
	Road Tractor for Leachate & Equip	H2	-	-	135,000	-	-	135,000	
	New Lowboy Trailer for Heavy Equipment	H3	-	-	50,000	-	-	50,000	
	New Track Skid Steer	M3	-	-	55,000	-	-	55,000	
	Repl 2013 CAT 320 w/Track Excavator	H2	-	-	-	220,000	-	220,000	
	Replace 2017 CAT D6T Bull Dozer	H3	-	-	-	415,000	-	415,000	
	Replace Hydroseeder	H3	-	-	-	60,000	-	60,000	
	Replace 2015 Ford Explorer	M1	-	-	-	50,000	-	50,000	
	Replace 2015 John Deere Tractor	M2	-	-	-	50,000	-	50,000	
	Replace 2013 963 Track Loader	M3	-	-	-	300,000	-	300,000	
	Repl Scrapper w/Off Road Dirt Hauling Trk	ML1	-	-	-	465,000	-	465,000	
	New Trailer for Mowing Tractor and UTV	ML3	-	-	-	5,000	-	5,000	
Other									
	Repair Shop Roof at Landfill	H2	20,000	-	-	-	-	20,000	
	Replace Landfill Generator	H4	40,000	-	-	-	-	40,000	
	Department Totals		\$ 598,000	\$ 2,480,000	\$ 1,535,000	\$ 1,860,000	\$ 190,000	\$ 6,663,000	



LINCOLN COUNTY FEES & CHARGES
ADMINISTRATIVE
FISCAL YEAR 2022 - 2023

Black & White copy	\$ 0.25	per page
Black & White copy, mailed	\$ 1.00	per page
Copy of plat		
18 x 24	\$ 1.00	per page
24 x 36	\$ 2.00	per page
Returned check, each check, each time presented for payment	\$ 25.00	
Employee Badge Replacement	\$ 10.00	
James W. Warren Citizens Center Auditorium Rental :		
Sponsored by Lincoln County Board of Commissioners		
Basic 4 Hours of Usage	\$ 100.00	
Basic 8 Hours of Usage	\$ 200.00	
Basic 24 Hours of Usage	\$ 400.00	
Rate per hour over request	\$ 15.00	
Non-Sponsored by Lincoln County Board of Commissioners		
Monday - Thursday		
Admission		
Basic 4 Hours of Usage	\$ 400.00	
Basic 8 Hours of Usage	\$ 500.00	
Basic 24 Hours of Usage	\$ 700.00	
No Admission		
Basic 4 Hours of Usage	\$ 150.00	
Basic 8 Hours of Usage	\$ 250.00	
Basic 24 Hours of Usage	\$ 450.00	
Friday - Sunday		
Admission		
Basic 4 Hours of Usage	\$ 800.00	
Basic 8 Hours of Usage	\$ 900.00	
Basic 24 Hours of Usage	\$ 1,100.00	
No Admission		
Basic 4 Hours of Usage	\$ 350.00	
Basic 8 Hours of Usage	\$ 450.00	
Basic 24 Hours of Usage	\$ 650.00	
Rate per hour over request	\$ 50.00	

***Note - 25% discount for consecutive days with most expensive day being first day.*

Set-Up/Tear Down	\$ 250.00
Reserved/Blocked Parking	\$ 3.00 per space
Commercial Kitchen	\$ 50.00
Janitorial Staff	\$ 15.00 per hour
Piano, Grand <i>(fee waived if renter tunes for event)</i>	\$ 200.00
Piano, Upright <i>(fee waived if renter tunes for event)</i>	\$ 50.00
Deposit for use of computer, interactive podium, audio player, stage monitor, wired microphone, wireless microphone, lapel microphone, audio cables	\$ 250.00
Late Fee - If contract is signed within 14 days of event	\$ 100.00



LINCOLN COUNTY FEES & CHARGES
ANIMAL SERVICES
FISCAL YEAR 2022 - 2023

Animal Shelter

Cat Adoption	\$ 20.00
Dog Adoption	\$ 80.00
Pocket Pet Adoption	\$ 10.00
Livestock Adoption (after auction)	\$ 20.00
Senior Citizen/Armed Forces Cat Adoption	\$ -
Senior Citizen/Armed Forces Dog Adoption	\$ -
Multiple Cat Adoption	\$ 10.00
Fee Waived Adoption Event Adoption	\$ -
Adoption Special Adoption	Variable Fees
Rescue Pull	\$ -
Altered Animal Reclaim	
1st Offense	\$ -
2nd Offense	\$ 25.00
3rd Offense	\$ 50.00
Unaltered Animal Reclaim	
1st Offense	\$ 25.00
2nd Offense	\$ 50.00
3rd Offense	\$ 100.00
Shelter Bite Quarantine Fee	\$ 50.00
Daily Board Fee	\$ 10.00
Rabies Vaccination Fee	\$ 7.00
Trap Rental Fee	\$ 40.00

Animal Control

Warning Violation	\$ -
1st Offense Civil Citation	\$ 100.00
2nd Offense Civil Citation (repeat violation)	\$ 200.00
3rd Offense Civil Citation (repeat violation)	\$ 300.00
4th Offense Civil Citation (repeat violation)	\$ 400.00
5th + Offense Civil Citation (repeat violation)	\$ 500.00
Field Return to Owner	\$ -
Exotic License (per household)	\$ 250.00

Fees may be waived or reduced by the Animal Services Director or designee at his or her discretion, as allowed by law.



**LINCOLN COUNTY FEES & CHARGES
EMERGENCY SERVICES**

FISCAL YEAR 2022 - 2023

Emergency Medical Services

Advanced Life Support(ALS) 2 Transport	\$ 985.62	
ALS Emergency Transport	\$ 680.97	
ALS Non-emergency Transport	\$ 575.50	
ALS Treatment, No Transport	\$ 450.00	
ALS Disposable Supplies	\$ 100.00	
Basic Life Support(BLS) Emergency Transport	\$ 575.00	
BLS Non-emergency Transport	\$ 575.00	
BLS Disposable Supplies	\$ 60.00	
Dead On Arrival Transport	\$ 575.00	
Medicaid Roundtrip Transport	\$ 1,150.00	
Specialty Care Transport	\$ 1,164.83	
Intravenous Disposable Supplies	\$ 50.00	
Oxygen Disposable Supplies	\$ 50.00	
Mileage	\$ 18.00	per loaded mile
Wait Time	\$ 65.00	per 1/4 hour
BLS Ambulance Standby	\$ 145.00	per hour
ALS Ambulance Standby	\$ 165.00	per hour
Quick Response Vehicle Standby	\$ 85.00	per hour
Golf Cart or UTV Standby	\$ 125.00	per hour
Mobile Medical Treatment Unit/Rehab Support	\$ 150.00	per hour

Hazardous Materials Incidents and Other Standby Fees

Emergency Response Vehicle (HazMat Truck & Trailer, Mobile Command Post, MMTU/Rehab)	\$ 150.00	per hour
EMS Unit (medical stand-by for HazMat Response)	\$ 165.00	per hour
HazMat Decontamination Trailer	\$ 75.00	per hour
Marine Unit	\$ 50.00	per hour
Support Trailer (Message Board, Light Tower, etc.)	\$ 50.00	per hour
HazMat & Emergency Management Response Staff	\$ 45.00	per hour, per person
Support Vehicle	\$ 25.00	per hour
Supplies provided by Lincoln County (including, but not limited to, booms, suits, absorbent, foam, etc.)	Cost plus 25%	

Reimbursement to Responding Agency or Fire Department

Ladder Truck	\$ 300.00	per hour
Pumper Truck or Tanker Truck	\$ 200.00	per hour
Emergency Response Vehicle (HazMat Truck & Trailer, Mobile Command Post, MMTU/Rehab)	\$ 150.00	per hour
Squad Truck	\$ 100.00	per hour
Marine Unit	\$ 50.00	per hour
Support Trailer (Air Unit, etc.)	\$ 50.00	per hour
Support Vehicle	\$ 25.00	per hour
Supplies provided by the Agency (including, but not limited to, booms, suits, absorbent, foam, etc.)	Cost plus 25%	
Fire Department Staff (per person)		
Firefighter	\$ 20.00	per hour
Senior Firefighter	\$ 25.00	per hour
Engineer	\$ 30.00	per hour
Specialist	\$ 35.00	per hour
Company Officer	\$ 40.00	per hour
Chief Officer	\$ 45.00	per hour



LINCOLN COUNTY FEES & CHARGES
ENVIRONMENTAL HEALTH
FISCAL YEAR 2022 - 2023

Septic Permit Fees (On-site Wastewater Program)

Improvement Permit (includes soil/site evaluation and proposed system area)	\$ 200.00
Authorization to Construct (includes visit, site verification and operational permit)	\$ 300.00
Engineered Option Permit	\$ 105.00
Operational Permit	\$ 50.00
Re-inspection Fees for Certain Septic Systems .1961 Rule (in addition to Operational Permit)	
Type IIIIB	\$ 50.00
Type IV	\$ 75.00
Type V	\$ 100.00
Type VI	\$ 150.00
Use of Existing System/Compliance Fee	\$ 150.00
Repairs (malfunctions)	No Charge

Well Permit Fees (Well Program)

New/Replacement Wells (includes initial well siting visit, grouting inspection, well head completion inspection)	\$ 350.00
Existing Well Repair (excludes Pump Replacement)	\$ 175.00
State Required Water Sample (17 parameters)	\$ 200.00
Abandonment Verification Visit	No Charge

Water Samples - Private Water Supply Fees

(Customer must request these samples, they are not part of the required sampling in well program)

Bacteriological Samples (e-Coli and mortgage)	\$ 25.00
Inorganic Chemical Sample	
Regular Parameters	\$ 73.00
Nitrate/Nitrite	\$ 36.00
Sulfate-Reducing/Sulfur Bacteria	\$ 50.00
Iron Bacteria	\$ 40.00
Pesticide Samples	\$ 84.00
Petroleum Samples	\$ 84.00

Swimming Pool Fees

Public Seasonal Pools (includes permit and one inspection)	\$ 150.00	per season
(Operating on or after April 1 and closing on or before October 31)		
Public Annual Pools (includes permit and two inspections)	\$ 250.00	per year
Private Pool Testing (by request only)	\$ 100.00	
Plan Review	\$ 250.00	

Food Establishment Plan Review Fees

(Excludes prototype franchises, chain facilities & nonprofit organizations)

Restaurant Full-Service Plan Review	\$ 250.00
Food Stand/Meat Market/Push Cart/MFU	
Plan Review	\$ 200.00
Temporary Food Events/Limited Food Stand Permit	\$ 75.00
Renovation/Upgrade Plan Review	\$ 75.00

Other Fees

Revisit Fee	\$ 75.00
Tattoo Parlor Annual Fee	\$ 275.00 per artist



LINCOLN COUNTY FEES & CHARGES
FIRE MARSHAL
FISCAL YEAR 2022 - 2023

Required Operational Permits (mandatory permits required by NC Fire Code)

ABC Permit	\$ 100.00
Amusement Buildings (105.6.2)	\$ 100.00
Aviation Facilities-Group H or S, servicing or repair, and aircraft refueling-servicing vehicles (105.6.3)	\$ 100.00
Burning Permit (105.6.30)	
Open burning permit required for the following:	
Residential and Farms (must obtain from NC Forest Service)	No Charge
Burning for Fire Department Training (must obtain paperwork before training event)	No Charge
Bonfire (recreational fires are not required to have a permit)	\$ 25.00
Land Clearing for Commercial, Industrial or Residential	
Construction Residential	\$ 25.00 per lot
Commercial or Industrial	\$ 300.00 per site
Carnivals, Circuses, and Fairs (105.6.4) Permit and site inspection	\$ 100.00
Combustible Dust-Producing Operations (105.6.6)	\$ 100.00
Covered Mall Buildings (105.6.9)	\$ 150.00
Exhibits and Trade Shows (105.6.13)	\$ 50.00
Explosive Storage-manufacture, storage, handling, sale or use (105.6.14)	
Blasting Permit: 48 hours-Permit and site inspection	\$ 100.00
Blasting Permit: 90 days-Permit and site inspection	\$ 250.00
Year-round manufacture, store, sale-Permit and site inspection	\$ 500.00
Fireworks Display (105.6.14) Permit and site inspection	
Indoor	\$ 500.00
Outdoor	\$ 250.00
Pyrotechnic Special Effects Materials	\$ 100.00
Fireworks for sale under a tent	
7 day permit	\$ 150.00
14 day permit	\$ 250.00
30 day permit	\$ 450.00
Flammable and Combustible Liquids (106.6.16, sections 6 thru 11)	
6. Facilities where flammable and combustible liquids are produced, processed, transported, stored, dispensed or used	\$ 50.00
7. To take or place temporarily out of service, underground or above-ground flammable/combustible storage tank	\$ 50.00
8. To change type of contents stored in flammable/combustible tank to a material that poses a greater hazard	\$ 50.00

9. To manufacture, process, blend, or refine flammable or combustible materials	\$ 50.00
10. To engage in the dispensing of liquid fuels into tanks of motor vehicles at commercial, industrial, governmental, or manufacturing establishments	\$ 50.00
11. To utilize a site for dispensing of liquid fuels from tank vehicles into fuel tanks of motor vehicles, marina and other equipment at commercial, industrial, governmental or manufacturing establishments	\$ 50.00
Fumigation and Thermal Insecticidal Fogging (105.6.19)	
Permit and site inspection	\$ 100.00
Hazardous Materials (105.6.20) Permit and site inspection	\$ 150.00
Hazardous Production Materials Facilities (105.6.21)	
Permit and site inspection	\$ 150.00
High-Piled or High-Rack Storage (105.6.22)	
Permit and site inspection	\$ 150.00
Liquid or Gas Fueled Vehicles or Equipment in Assembly Buildings (105.6.26)	
Permit and site inspection	\$ 100.00
Open Flames and Candles (105.6.31)	
Assembly areas, dining areas of restaurants, or drinking establishments (churches exempt)	\$ 50.00
Organic Coatings (105.6.33) Permit and site inspection	\$ 100.00
Places of Assembly (churches exempt) (105.6.34)	\$ 100.00
Pyroxylin Plastic (105.6.36) Permit and site inspection	\$ 100.00
Spraying and Dipping Operations (105.6.41) Permit and site inspection	\$ 100.00
Storage of Scrap Tires or Byproducts (105.6.42) Permit and site inspection	\$ 100.00
Temporary Membrane/Air Structures, Kiosks, or Tents-Each (105.6.43)	
(No charge when used for funeral)	\$ 50.00
Tire Rebuilding Plants (105.6.44)	\$ 100.00
Waste Handling-wrecking yards, junk yards, waste material handling facilities (105.6.45)	\$ 100.00
Under/Above Ground Storage Tank-installation, upgrade, removal (105.7.7)	\$ 100.00 per tank

Required Construction Permits (mandatory permits required by NC Fire Code for installations, modifications, alterations)

Automatic Fire-Extinguishing Systems (105.7.1)	\$ 100.00
Battery Systems-installation of stationary storage battery systems liquid capacity greater than 50 gal (105.7.2)	\$ 100.00
Compressed Gases-exceeding amounts in table 105.6.8 (105.7.3)	\$ 100.00
Permit required to install, repair, abandon, remove, place temporarily out of service, close, or substantially modify system.	
Cryogenic Fluids (105.7.4)	\$ 100.00
Fire Alarm and Detection Systems, Related Equipment (105.7.5)	\$ 100.00

Fire Pumps, Related Equipment (105.7.6)	\$ 100.00
Flammable and Combustible Liquids-install, construct, alter (105.7.7)	\$ 100.00
Hazardous Materials (105.7.8)	\$ 100.00
Permit required to install, repair, abandon, remove, place temporarily out of service, close, or substantially modify faculty or area regulated by Chapter 27.	
Industrial Ovens (105.7.9)	\$ 100.00
LP Gas Systems as required by NC Dept of Agriculture & Consumer Services (105.7.10)	\$ 100.00
Private Hydrants (105.7.11)	\$ 50.00
Spraying and Dipping Operations (105.7.12)	\$ 100.00
Standpipe Systems (105.7.13)	\$ 100.00
Temporary Membrane/Air Structures, Kiosks or Tents-Each (105.7.14)	\$ 50.00
Tents and Membrane Structures exceeding 400 sq ft	
Canopy Structures exceeding 700 sq ft (open sides)	
Clusters of Small Canopy Tents exceeding 700 sq ft without separation	
(No charge for funeral tents when used for a funeral)	

The following are exempt from operational fees, but the agency must still get the needed operational permits: churches, schools, County operations and buildings, City operations and buildings, Emergency Service Organizations (Fire, Rescue, EMS), City, County, State, and Federal Law Enforcement Agencies, City, County, State, and Federal Correction Facilities/Detention Centers/Jails, and 501c3 agencies.

No one is exempt from construction permit fees or special use permits, except as defined in the North Carolina Fire Prevention Code.

Operational permits are valid until the next inspection cycle as stated in the North Carolina Fire Prevention Code. Operational permits will be renewed if they meet the requirements.

Additional Departmental Fees (Plan review cost is calculated on square footage, in addition to any permits)

Amusement Structure Plan Review, Inspection and Permit, includes Haunted Houses and Trails (Permit and Plan Review Cost)	\$ 75.00
Commercial Fire Alarm System Plan Review and Inspection, Performance Testing (permit plus plan review cost)	
Fire Pump System Plan Review, Inspection, Performance Testing (New, Retrofit, Existing) (permit plus plan review cost)	
Fuel Pump Dispenser Inspection and Permit, incl nozzle replacement (permit plus plan review cost)	
Kitchen Hood System Plan Review, Inspection, Performance Testing (permit plus plan review cost)	
Hydrant Test, other than Flow Test	\$ 50.00

Hydrant Flow Test-per hydrant	\$ 50.00
Other Fire Protection System Plan Review, Inspection, Performance Testing (New, Retrofit, Existing)	\$ 100.00
Spray Booth System Plan Review, Inspection, Performance Testing (permit plus plan review cost)	
Special Inspection-outside normal business hours (per hour)	\$ 100.00
Sprinkler System Plan Review, Inspection, Performance Testing (New, Retrofit, Existing) (permit plus plan review cost)	
Standpipe System Review, Inspection, Performance Testing (New, Retrofit, Existing) (permit plus plan review cost)	
Trip Fee for Permit Inspections-site not ready	\$ 100.00

Preliminary Plan Review Cost (per building)

Up to 5,000 sq ft	\$ 25.00
5,001 to 10,000 sq ft	\$ 50.00
10,001 to 25,000 sq ft	\$ 125.00
25,001 to 100,000 sq ft	\$ 250.00
Over 100,000 sq ft	\$ 500.00

Any individual or contractor that begins work on a project prior to obtaining the required permits will be subject to a civil citation and double permit fees.

Special Inspections as required by the State of North Carolina

Festivals, Parades, or Special Events not sponsored or co-sponsored by Lincoln County	
Small event (less than 1,000 people in attendance)	\$ 100.00
Large event (1,000 or more people in attendance)	\$ 200.00
Foster Home Inspections	\$ 25.00

Dedicated Services of Fire and Rescue Personnel and Vehicles

Standby Firefighter (per firefighter, per hour-2 hour minimum)	
Firefighter	\$ 20.00
Senior Firefighter	\$ 25.00
Engineer	\$ 30.00
Specialist	\$ 35.00
Company Officer	\$ 40.00
Chief Officer	\$ 45.00
Apparatus for Standby (per vehicle, per hour-2 hour minimum)	
Support Vehicle-Trailer	\$ 25.00
Light Duty Quick Response Vehicle (boat, jet ski, small vehicle)	\$ 50.00
Fire Engine	\$ 125.00
Fire Truck-Tanker	\$ 125.00
Rescue Truck or Quint	\$ 150.00
Ladder Truck	\$ 200.00

Personnel and apparatus necessary for standby will be determined by the Fire Chief and Fire Marshal.

State Mandated Periodic Fire Inspections (see footnotes 1-15) Ordinary Risk Occupancies
Inspected every 36 months

Small Assembly-Group A; Business-Group B; Merchant-Group M; Storage-Group S; Utility-Group U

(per building)

Less than 501 sq ft	\$ 25.00
501 to 2,500 sq ft	\$ 50.00
2,501 to 10,000 sq ft	\$ 75.00
10,001 to 20,000 sq ft	\$ 100.00
Greater than 20,000 sq ft	\$ 125.00

No Re-inspection fee if all violations are corrected or cleared from first inspection.

Re-inspection, if all violations haven't been corrected or cleared from first inspection

(per building)

Less than 501 sq ft	\$ 50.00
501 to 2,500 sq ft	\$ 75.00
2,501 to 10,000 sq ft	\$ 100.00
10,001 to 20,000 sq ft	\$ 125.00
Greater than 20,000 sq ft	\$ 150.00

No Re-inspection fee if all violations are corrected or cleared from second inspection.

Re-inspection, if all violations haven't been corrected or cleared from second inspection

(per building)

Less than 501 sq ft	\$ 75.00
501 to 2,500 sq ft	\$ 125.00
2,501 to 10,000 sq ft	\$ 125.00
10,001 to 20,000 sq ft	\$ 150.00
Greater than 20,000 sq ft	\$ 175.00

State Mandated Periodic Fire Inspections (see footnotes 1-15) Moderate Risk Occupancies

Inspected every 24 months

Educational-Group E Public and Private Schools; Factory/Industrial-Group F

(per building)

Less than 501 sq ft	\$ 25.00
501 to 2,500 sq ft	\$ 50.00
2,501 to 10,000 sq ft	\$ 75.00
10,001 to 20,000 sq ft	\$ 100.00
20,001 to 40,000 sq ft	\$ 125.00
40,001 to 80,000 sq ft	\$ 150.00
80,001 to 120,000 sq ft	\$ 175.00
120,001 to 150,000 sq ft	\$ 200.00
150,001 to 200,000 sq ft	\$ 225.00
Greater than 200,000 sq ft	\$ 250.00

No Re-inspection fee if all violations are corrected or cleared from first inspection.

Re-inspection, if all violations haven't been corrected or cleared from first inspection
(per building)

Less than 501 sq ft	\$ 50.00
501 to 2,500 sq ft	\$ 75.00
2,501 to 10,000 sq ft	\$ 100.00
10,001 to 20,000 sq ft	\$ 125.00
20,001 to 40,000 sq ft	\$ 150.00
40,001 to 80,000 sq ft	\$ 175.00
80,001 to 120,000 sq ft	\$ 200.00
120,001 to 150,000 sq ft	\$ 225.00
150,001 to 200,000 sq ft	\$ 250.00
Greater than 200,000 sq ft	\$ 275.00

No Re-inspection fee if all violations are corrected or cleared from second inspection.

Re-inspection, if all violations haven't been corrected or cleared from second inspection
(per building)

Less than 501 sq ft	\$ 75.00
501 to 2,500 sq ft	\$ 125.00
2,501 to 10,000 sq ft	\$ 125.00
10,001 to 20,000 sq ft	\$ 150.00
20,001 to 40,000 sq ft	\$ 175.00
40,001 to 80,000 sq ft	\$ 200.00
80,001 to 120,000 sq ft	\$ 225.00
120,001 to 150,000 sq ft	\$ 250.00
150,001 to 200,000 sq ft	\$ 275.00
Greater than 200,000 sq ft	\$ 300.00

State Mandated Periodic Fire Inspections (see footnotes 1-15) High Risk Occupancies

Inspected every 12 months

Hazardous-Group H

(per building)	
Less than 501 sq ft	\$ 50.00
501 to 2,500 sq ft	\$ 100.00
2,501 to 10,000 sq ft	\$ 150.00
10,001 to 20,000 sq ft	\$ 200.00
Greater than 20,000 sq ft	\$ 250.00

No Re-inspection fee if all violations are corrected or cleared from first inspection.

Re-inspection, if all violations haven't been corrected or cleared from first inspection

(per building)	
Less than 501 sq ft	\$ 100.00
501 to 2,500 sq ft	\$ 125.00
2,501 to 10,000 sq ft	\$ 175.00

10,001 to 20,000 sq ft	\$ 225.00
Greater than 20,000 sq ft	\$ 275.00

No Re-inspection fee if all violations are corrected or cleared from second inspection.

Re-inspection, if all violations haven't been corrected or cleared from second inspection
(per building)

Less than 501 sq ft	\$ 150.00
501 to 2,500 sq ft	\$ 175.00
2,501 to 10,000 sq ft	\$ 225.00
10,001 to 20,000 sq ft	\$ 250.00
Greater than 20,000 sq ft	\$ 325.00

State Mandated Periodic Fire Inspections (see footnotes 1-15) High Risk Occupancies
Inspected every 12 months

Large Assembly-Group A

(per building)	
Capacity 100 to 200	\$ 25.00
Capacity 201 to 300	\$ 50.00
Capacity 301 to 400	\$ 75.00
Capacity 401 to 500	\$ 100.00
Capacity greater than 500	\$ 125.00

No Re-inspection fee if all violations are corrected or cleared from first inspection.

Re-inspection, if all violations haven't been corrected or cleared from first inspection
(per building)

Capacity 100 to 200	\$ 50.00
Capacity 201 to 300	\$ 75.00
Capacity 301 to 400	\$ 100.00
Capacity 401 to 500	\$ 125.00
Capacity greater than 500	\$ 150.00

No Re-inspection fee if all violations are corrected or cleared from second inspection.

Re-inspection, if all violations haven't been corrected or cleared from second inspection

(per building)	
Capacity 100 to 200	\$ 75.00
Capacity 201 to 300	\$ 125.00
Capacity 301 to 400	\$ 125.00
Capacity 401 to 500	\$ 150.00
Capacity greater than 500	\$ 175.00

State Mandated Periodic Fire Inspections (see footnotes 1-15) High Risk Occupancies
Inspected every 12 months

Educational/Day Care-Group E; Institutional-Group I, R-4, and R-3 Group Homes

(per building)

Licensed for 1 to 5	\$ 25.00
Licensed for 6 or more	\$ 50.00

No Re-inspection fee if all violations are corrected or cleared from first inspection.

Re-inspection, if all violations haven't been corrected or cleared from first inspection

(per building)

Licensed for 1 to 5	\$ 50.00
Licensed for 6 or more	\$ 75.00

No Re-inspection fee if all violations are corrected or cleared from second inspection.

Re-inspection, if all violations haven't been corrected or cleared from second inspection

Licensed for 1 to 5	\$ 75.00
Licensed for 6 or more	\$ 125.00

Hospitals

First inspection	\$ 125.00
Second Inspection, if all violations haven't been corrected or cleared from first inspection	\$ 150.00
Third Inspection, if all violations haven't been corrected or cleared from second inspection	\$ 300.00

State Mandated Periodic Fire Inspections (see footnotes 1-15) High Risk Occupancies
Inspected every 12 months

Residential-Group R-1 (sleeping rooms) and R-2 (common area only)

(number of sleeping rooms)

1 to 30	\$ 25.00
31 to 50	\$ 50.00
51 to 75	\$ 75.00
76 to 99	\$ 100.00
Greater than 99	\$ 150.00

No Re-inspection fee if all violations are corrected or cleared from first inspection.

Re-inspection, if all violations haven't been corrected or cleared from first inspection

(number of sleeping rooms)

1 to 30	\$ 50.00
31 to 50	\$ 75.00
51 to 75	\$ 100.00
76 to 99	\$ 125.00
Greater than 99	\$ 175.00

No Re-inspection fee if all violations are corrected or cleared from second inspection.

Re-inspection, if all violations haven't been corrected or cleared from second inspection
(number of sleeping rooms)

1 to 30	\$ 75.00
31 to 50	\$ 125.00
51 to 75	\$ 125.00
76 to 99	\$ 150.00
Greater than 99	\$ 200.00

High Rise (common use and service areas only)

First inspection	\$ 125.00
Second Inspection, if all violations haven't been corrected or cleared from first inspection	\$ 150.00
Third Inspection, if all violations haven't been corrected or cleared from second inspection	\$ 300.00

Civil Citations and Fines-Any violation incurred more than a year after issuance of the initial citation shall be treated as a first offense for the purpose of establishing and imposing penalties.

All open burning violations listed in the Lincoln County FPAPO and NC SBCFPC may issue a warning or civil citation

First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00

All Fire Lane, Hydrant, Haz-Mat and False Alarm Violations may issue a warning or civil citation

First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00

All violations of Lincoln County FPAPO or NC SBCFPC not listed in this section may issue a warning or civil citation

First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00

All violations of the Occupancy Limit established pursuant to the NC SBCFPC may issue a warning or civil citation

First offense	\$ 150.00
Second offense	\$ 250.00
Third offense and each offense after	\$ 500.00

All violations of the locked or blocked exits in the NC SBCFPC shall issue a civil citation

First offense	\$ 150.00
Second offense	\$ 250.00
Third offense and each offense after	\$ 500.00

Life Safety Equipment installed without permit	\$ 250.00
Life Safety Equipment installed without plans	\$ 250.00
Occupying a structure without Certificate of Occupancy	\$ 250.00 each day

- 1) The building or structure shall not be occupied prior to the fire code official issuing a permit and conducting associated inspections indicating the applicable provisions of this code had been met, also includes change of occupancy.
- 2) All issued permits shall be kept on the premises designated therein at all times and shall be readily available for inspection.
- 3) Permits may be revoked for reasons as listed in the Lincoln County FPAPO and NC SBCFPC.

LC FPAPO-Lincoln County Fire Prevention and Protection Ordinance; NC SBCFPC- North Carolina State Building Code Fire Prevention Code

A delinquency charge shall be imposed at a rate determined by the fire code official for failure of payment based on provisions set for in the Fire Protection Ordinance.

All permits registered under the False Alarm Ordinance shall be renewed annually.

System installation prior to plan review or permit issuance will result in double fees.

Footnotes:

- 1) For multi-occupancy buildings, other than residential or institutional, fees are per occupancy.
- 2) For single buildings where there are more than four occupancies, all occupants agree to a continuing inspection date, and a single invoice is paid through the building owner(s) or agent, a 33.3% discount on the first inspection fee is available. No discounts are available on re-inspections due to non-compliance.
- 3) For multiple buildings owned by the same owner(s), the fees are per building as defined by the NC State Building Code.
- 4) Subsequent re-inspections beyond the second re-inspection with violations not cleared will result in doubled fees with each necessary re-inspection of continuing violations, with no fee cap.
- 5) High-rise buildings shall be assessed a fee for the common use areas per section C5.
- 6) Inspections will match the State mandated minimum inspection frequency. The Fire Chief can authorize a specific occupancy classification to be inspected more frequently, but not less frequently.
- 7) At the time of the periodic inspection for the occupancy or premise operation, if an operational permit is required, that permit fee is included with the periodic inspection fee for that permit type.
- 8) Occupancies that are current with the fire inspection fees as outlined above are not charged staff time for staff fire safety training. Occupancies that are not current or not covered by the above fee schedule will be charged according to the hourly rate fee schedule for staff fire safety training.
- 9) Lincoln County schools are inspected every six months, as required by state statute.
- 10) Premises, complexes, and/or uses that are not covered by the above fee schedule will be charged according to the hourly rate fee schedule for the specialist rank.

- 11) Large assembly occupancies used primarily for worship and that are not used for exhibition or display purposes are inspected on a 36 month schedule regardless of occupant load, in accordance with the North Carolina State Fire Code.
- 12) Parking garages, greenhouses, sheds, stables, tanks, and towers will be charged according to the hourly rate fee schedule for the specialist rank.
- 13) Accessory buildings, such as clubhouses, maintenance sheds, etc., are inspected independently based on their occupancy type.
- 14) Charges for standby personnel and/or equipment shall be charged per section F and G. Permits that are fee exempt or pay a reduced rate are also exempt or pay a reduced fee for these services.
- 15) The following are exempt from inspection fees: Public and Charter schools, County operated buildings, and Emergency Service buildings. (No exception of other fees.)
- 16) Certain fees may be waived at the discretion of the Fire Marshal on an individual basis.



LINCOLN COUNTY FEES & CHARGES

HEALTH

FISCAL YEAR 2022 - 2023

<u>CPT Code</u>	<u>CPT Title (Fee per unit)</u>		
82550	Creatine kinase (cardiac enzyme) level	\$	4.67
80076	(Hepatic Function) Liver function blood test panel	\$	5.11
J3490	17 Alpha Hydroxprogesterone Caproate, bulk powder 250 mg (17P)	\$	19.80
90649	4V HPV vaccine 3 dose IM	\$	-
82570	24 hour urine creatinine measurement	\$	8.00
96372	Admin. of anti D immunoglobulin	\$	-
90707	Admin. of first measles-mumps-rubella	\$	93.00
90460	Admin. of first vaccine or toxoid component through 18 yrs of age w with counseling	\$	23.00
G0008	Administration of influenza virus vaccine	\$	30.00
G0009	Administration of pneumococcal vaccine	\$	26.00
90715	Administration of TDaP vaccine	\$	52.00
92031	AFP	\$	64.25
99408	Alcohol/substance screen & interven 15-30 min	\$	69.00
99409	Alcohol/substance screen & intervention >30 min	\$	159.00
95115	Allergy Shot	\$	19.00
95117	Allergy Shot x2	\$	23.00
84460	ALT	\$	3.89
82120	Amines Vaginal Fluid Qual	\$	12.00
G0438	Annual Wellness Initial (Medicare)	\$	291.00
G0439	Annual Wellness Subsequent (Medicare)	\$	262.00
86631FP	Anitbody; chlamydia	\$	15.03
86631	Anitbody; chlamydia	\$	15.03
86632FP	Anitbody; chlamydia, igm	\$	16.14
86632	Anitbody; chlamydia, igm	\$	16.14
86694FP	Antibody; herpes simplex, non-specific type test	\$	18.27
86694	Antibody; herpes simplex, non-specific type test	\$	18.27
86695FP	Antibody; herpes simplex, type i	\$	16.77
86695	Antibody; herpes simplex, type i	\$	16.77
86695FP	Antibody; herpes simplex, type 2	\$	24.62
86695	Antibody; herpes simplex, type 2	\$	24.62
86701FP	Antibody; hiv-1	\$	11.29
86701	Antibody; hiv-1	\$	11.29

86702FP	Antibody; hiv-2	\$ 14.95
86702	Antibody; hiv-2	\$ 14.95
86790	Antibody; virus, not elsewhere specified	\$ -
85018	Arterial blood hemoglobin measurement by oximetry	\$ 10.00
20610	Arthrocentesis of hip	\$ 70.00
99420	Assessment for suicidality	\$ 15.00
84450	AST	\$ 3.89
11730	Avulsion of nail plate	\$ 87.00
87205	Babesia microti smear	\$ 13.00
81025	Beta-HCG, urine, qual	\$ 22.00
11100	Biopsy of single growth of skin and/or tissue	\$ 100.00
S4993	Birth Control Pills	COST
S9442	Birthing class (one unit = 1 hour)	\$ 8.69
85013	Blood count; spun microhematocrit	\$ 3.01
85013FP	Blood count; spun microhematocrit	\$ 3.01
36415	Blood draw, venipuncture	\$ 17.00
82947	Blood glucose level	\$ 15.00
83036	Blood hemoglobin A1c/total hemoglobin ratio	\$ 21.00
85610Q	Blood test, clotting time	\$ 5.96
80061Q	Blood test, lipids (cholesterol and triglycerides)	\$ 8.42
80048	BMP	\$ 5.34
76977	Bone Mineral Density Scan	\$ 45.00
96127	Brief emotional or behavioral assessment	\$ 4.49
96161	Brief MH Depression	\$ -
84520	BUN	\$ 4.00
36416	Capillary blood collection	\$ 7.50
69210	Cerumen removal (Ear Irrigation)	\$ 112.00
87210	Cervical wet mount	\$ 21.00
71010	Chest X-ray (contract)	\$ 7.00
87491	Chlamydia trachomatis confirm amplified probe	\$ -
82465	Cholesterol total	\$ 12.00
58300	Coil insertion	\$ 161.00
85027	Complete blood cell count (red cells, white blood cell, platelets), automated test	\$ 3.32
85025	Complete blood count (CBC) with platelet count and automated WBC differential	\$ 4.49
80053	Comprehensive metabolic panel	\$ 6.67
58301	Contraception, device intrauterine, removal	\$ 196.00
91300-0001A	COVID Vaccination - Pfizer 1st Dose	\$ 40.00
91300-0002A	COVID Vaccination - Pfizer 2nd Dose	\$ 40.00
91301-0011A	COVID Vaccination - Moderna 1st Dose	\$ 40.00
91301-0012A	COVID Vaccination - Moderna 2nd Dose	\$ 40.00
91303-0031A	COVID Vaccination - Janssen Single Dose	\$ 40.00
82565	Creatinine	\$ 3.89

87070	Cul bact xcpt urine blood/stool aerobic isol	\$	13.00
87077	Culture, bacterial; aerobic isolate, additional methods required for definitive	\$	10.27
87086	Culture, bacterial; quantitative colony count, urine	\$	56.43
87110FP	Culture, chlamydia, any source	\$	24.91
87110	Culture, chlamydia, any source	\$	24.91
87081	Culture, presumptive, pathogenic organisms-screening only	\$	19.00
J1020	Depo Medrol 20mg	\$	6.00
J1030	Depo Medrol 40mg	\$	12.00
J1040	Depo Medrol 80mg	\$	17.00
17110	Destruction 11-14 benign skin lesions, not skin tags or vascular proliferative	\$	116.00
17003	Destruction of 2-14 skin growths	\$	12.00
17000	Destruction of skin growth	\$	74.00
17111	Destruction by any method of flat warts	\$	91.22
46900	Destruction of lesion(s), anus(eg, condyloma, papilloma)	\$	160.97
54065	Destruction of lesion(s), penis(eg, condyloma, papilloma, molluscum)	\$	168.63
87535	Detection test for HIV-1 virus	\$	160.23
87623	Detection test for human papillomavirus (HPV)	\$	31.18
87624	Detection test for human papillomavirus (HPV)	\$	31.18
87804	Detection test for influenza virus- A & B	\$	42.00
96110	Developmental screening w/interp&reprt std for	\$	18.00
80162	Digoxin	\$	13.84
80185	Dilantin (Phenytoin)	\$	37.41
80307	Drug scr qual 1 drug class meth ea drug class	\$	51.75
90701	DTAP	\$	-
90698	DTaP hemophilus influenza B polio vaccination	\$	112.00
90700	DTaP immunization	\$	31.00
90723	DTaP-HepB-IPV vaccine intramuscular	\$	84.00
93000	ECG (electrocardiogram)	\$	41.00
99397	Estab. pt physical exam; 65 years and over	\$	175.00
82677	Estriol	\$	30.75
J7307UD	Etonogestrel (contraceptive) implant system, including implant and supplies	COST	
J7307	Etonogestrel (contraceptive) implant system, including implant and supplies	\$	1,097.00
57452	Examination of vagina	\$	85.22
11200	Excision of skin tag	\$	173.00
56501	Female-Wart Treatment	\$	218.00
82728	Ferritin	\$	7.52
76819	Fetal biophysical profile; without non-stress testing	\$	75.32
82731	Fetal fibronectin, cervicovaginal secretions, semi-quant.	\$	81.89
Q2038	Fluzone vacc, 3 yrs & >, IM	\$	20.00

82746	Folate	\$ 7.28
83001	FSH	\$ 7.52
J1460	Gamma globulin, intramuscular, 1 cc, injection (Gamastan S/D)	\$ 11.02
J1560	Gamma globulin, intramuscular, over 10 cc, injection (Gamastan S/D)	\$ 110.27
90651	Gardasil 9 (HPV) State	\$ -
90651	Gardasil 9 (HPV) State and Private	\$ 272.00
82948	Glucose blood stick test	\$ 4.03
82950	Glucose Challenge	\$ 17.00
82952	Glucose Tolerance >3	\$ 12.00
87591	Gonorrhea	\$ 18.44
82951	GTT Glucose Tolerance	\$ 28.00
99000	Handling of lab specimen	\$ 23.00
84702	HCG beta QN	\$ 13.00
96160	Health A Risk/ MCHAT	\$ 13.00
96150	Health and behavior assessment (eg, health-focused clinical interview	\$ 19.25
96151	Health and behavior assessment (eg, health-focused clinical interview	\$ 18.63
92551	Hearing screening	\$ 19.00
92552	Hearing test	\$ 16.65
85014	Hematocrit	\$ 6.00
83020	Hemoglobin A1C	\$ 18.00
83036Q	Hemoglobin A1C level	\$ 8.11
90647	Hemophilus influenza B vaccine prp-omp 3 dose IM	\$ 31.00
90633	Hep A Ped <19	\$ 39.00
87340	Hep B Antigen	\$ -
86803	Hep C Antibody	\$ 12.92
90636	Hepatitis A & B vaccine HepA-HepB adult IM	\$ 129.00
90632	Hepatitis A vaccine, adult dosage, for intramuscular use	\$ 82.00
90744	Hepatitis B immuniz, peds/adolesc	\$ 24.00
90371	Hepatitis B immune globulin (HBIG), human, IM	\$ 114.50
86706	Hepatitis B surface antibody (HBsAb)	\$ 10.38
90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use	\$ 81.00
87253	Herpes Culture	\$ -
90645	HIB n/c HBOC	\$ -
10060	Hidradenitis incision and drainage	\$ 262.00
99205	High level new patient office visit	\$ 488.00
86703	HIV Rapid	\$ 16.65
87389	HIV Screen	\$ -
82270	Home fecal occult blood kit for 3 specimens	\$ 10.00
99502	Home visit for newborn care	\$ 60.00

99501	Home visit for postnatal assessment	\$	60.00
G0328	IFOBT(Immunochemical fecal occult blood test)	\$	23.00
90473	Imadm intransl/oral 1 vaccine	\$	23.00
90474	Imadm intransl/oral ea vaccine	\$	23.00
90471	Imadm prq id subq/im njxs 1 vaccine	\$	27.00
90472	Imadm prq id subq/im njxs ea vaccine	\$	27.00
J1561	Immune Globulin, Intravenous, 500 mg, injection (Gamunex)	\$	31.93
J1566	Immune Globulin, Intravenous, lyophilized, (e.g. powder) 500 mg, injection (Gammagard S-D)	\$	26.79
J1562	Immune Globulin, subcutaneous, 100 mg (Vivaglobin)	\$	6.76
90713	Inactivated poliovirus (IPV) vaccination	\$	42.00
87270FP	Infectious agent antigen detection by direct fluorescent antibody technique	\$	14.57
87270	Infectious agent antigen detection by direct fluorescent antibody technique	\$	14.57
87285FP	Infectious agent antigen detection by direct fluorescent antibody technique	\$	14.57
87285	Infectious agent antigen detection by direct fluorescent antibody technique	\$	14.57
87320FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	\$	14.57
87320	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	\$	14.57
87390FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	\$	22.43
87390	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	\$	22.43
87391FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	\$	22.43
87391	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	\$	22.43
87810FP	Infectious agent detection by immunoassay with direct optical observation	\$	14.57
87810	Infectious agent detection by immunoassay with direct optical observation	\$	14.57
87850FP	Infectious agent detection by immunoassay with direct optical observation	\$	14.57
87850	Infectious agent detection by immunoassay with direct optical observation	\$	14.57
87273FP	Infectious agent antigen detection by immunofluorescent technique; herpes	\$	14.57
87273	Infectious agent antigen detection by immunofluorescent technique; herpes	\$	14.57

87274FP	Infectious agent antigen detection by immunofluorescent technique; herpes	\$ 14.57
87274	Infectious agent antigen detection by immunofluorescent technique; herpes	\$ 14.57
87490FP	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	\$ 25.50
87490	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	\$ 25.50
87492FP	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	\$ 41.41
87492	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	\$ 41.41
87510	Infectious agent detection by nucleic acid (dna or rna); gardnerella vaginalis	\$ 25.50
87528FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	\$ 25.50
87528	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	\$ 25.50
87529FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	\$ 31.18
87529	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	\$ 31.18
87530FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	\$ 41.41
87530	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	\$ 41.41
87534FP	Infectious agent detection by nucleic acid (dna or rna); hiv-1, direct probe	\$ 25.50
87534	Infectious agent detection by nucleic acid (dna or rna); hiv-1, direct probe	\$ 25.50
87536FP	Infectious agent detection by nucleic acid (dna or rna); hiv-1, quantification	\$ 67.59
87536	Infectious agent detection by nucleic acid (dna or rna); hiv-1, quantification	\$ 67.59
87537FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, direct probe	\$ 25.50
87537	Infectious agent detection by nucleic acid (dna or rna); hiv-2, direct probe	\$ 25.50
87538FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, amplified probe	\$ 31.18
87538	Infectious agent detection by nucleic acid (dna or rna); hiv-2, amplified probe	\$ 31.18
87539FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, quantification	\$ 41.41

87539	Infectious agent detection by nucleic acid (dna or rna); hiv-2, quantification	\$ 41.41
87590FP	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	\$ 25.50
87590	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	\$ 25.50
87592FP	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	\$ 41.41
87592	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	\$ 41.41
87660	Infectious agent detection by nucleic acid (dna or rna); trichomonas vaginalis	\$ 25.50
90685	Influenza 6-35 State	\$ 29.00
90662	Influenza High Dose	\$ 58.00
90658	Influenza virus vaccine split virus 3/yr IM	\$ 25.00
90686	Infuenza 2-49	\$ 29.00
99381	Initial preventive medicine new patient <1year	\$ 258.00
99386	Initial preventive medicine new patient 40-64yrs	\$ 376.00
99384	Initial preventive medicine new pt age 12-17 yr	\$ 279.00
99382	Initial preventive medicine new pt age 1-4 yrs	\$ 258.00
99385	Initial preventive medicine new pt age 18-39yrs	\$ 267.00
99383	Initial preventive medicine new pt age 5-11 yrs	\$ 320.00
J0696	Injection, ceftriaxone sodium, per 250 mg	\$ 21.00
J1571	Injection, hepatitis B immune globulin, intramuscular, 0.5 ml, (Hepagam B)	\$ 46.14
J1050ud	Injection, medroxyprogesterone acetate, 1 mg	COST
J1050	Injection, medroxyprogesterone acetate, 1 mg	\$ 81.00
J1071	Injection, testosterone cypionate, 1 mg 200 units	\$ 8.00
20552	Injection-Trigger	\$ 58.00
11981	Insertion of drug implant, non-biodegradable	\$ 218.00
99407	Intensive smoking and tobacco use cessation counseling visit	\$ 51.00
99406	Intermediate smoking and tobacco use cessation counseling visit	\$ 27.00
J7300ud	Intrauterine copper contraceptive	COST
J7300	Intrauterine copper contraceptive	\$ 1,090.00
83550	Iron/TIBC	\$ 4.83
96360	IV Infusion	\$ 60.00
J1885	Ketorolac Injection (15mg x4= 2cc)	\$ 6.00
90696	Kinrix	\$ 63.00
J1940	Lasix Injection	\$ 6.00
83655	Lead	\$ 20.78
J7296	Levonorgestrel-releasing intrauterine contraceptive system, (kyleena), 19.5 mg	\$ 565.00

J7302	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg	\$ 745.23
83002	LH (Luteinizing Hormone)	\$ 7.52
J3490	Lidocaine, for typical use	Invoice Req
76857	Limited or follow-up (eg, for follicles)	\$ 77.65
80061	Lipid panel	\$ 38.00
80178	Lithium	\$ 16.91
99212	Low level established patient office visit	\$ 117.00
99202	Low level new patient office visit	\$ 190.00
54050	Male-Wart Treatment	\$ 186.00
59425	Maternity Global Billing (4-7 visits)	\$ 1,046.00
59426	Maternity Global Billing (7+ visits)	\$ 1,926.00
90734	Meningococcal conj vaccine tetravalent im	\$ 151.00
90733	Meningococcal polysaccharide vaccine (any group(s)), for subcutaneous use	\$ 140.00
82043	Microalbumin	\$ 12.01
99211	Minor level established patient office visit	\$ 63.00
99201	Minor level new patient office visit	\$ 124.00
J7298	Mirena	COST
99213	Moderate level established patient office visit	\$ 168.00
99203	Moderate level new patient office visit	\$ 267.00
99214	Moderate-high level established patient office visit	\$ 252.00
99204	Moderate-high level new patient office visit	\$ 391.00
82105	MSAFP, Quad	\$ 149.00
86735	Mumps immune status detection by antibody assay	\$ 21.35
99387	New pt physical exam; 65 years and over	\$ 215.00
99501	Newborn Home Screening - Mom visit	\$ 58.29
99502	Newborn Home Screening - Newborn visit	\$ 60.00
T1001	Nursing assessment/evaluation	\$ 87.09
J7303	Nuva Ring -Contraceptive supply, hormone containing vaginal ring, each	\$ 23.00
80055	Obstetric blood test panel	\$ 36.17
99215	Office outpatient visit 40 minutes	\$ 357.00
99421	Online digital evaluation and management ser.	\$ 66.95
99422	Online digital evaluation and management ser.	\$ 92.50
99423	Online digital evaluation and management ser.	\$ 143.63
99241FP	Outpt. Consult, minor-phys time approx 15 min.	\$ 39.98
99241	Outpt. Consult, minor-phys time approx 15 min.	\$ 39.98
99242FP	Outpt. Consult, moderate-phys time approx 30 min.	\$ 74.90
99242	Outpt. Consult, moderate-phys time approx 30 min.	\$ 74.90
99243FP	Outpt. Consult, severe-phys time approx 40 min.	\$ 103.00
99243	Outpt. Consult, severe-phys time approx 40 min.	\$ 103.00
99244FP	Outpt. Consult, severe-phys time approx 60 min.	\$ 152.99
99244	Outpt. Consult, severe-phys time approx 60 min.	\$ 152.99

99245FP	Outpt. Consult, severe-phys time approx 80 min.	\$ 188.03
99245	Outpt. Consult, severe-phys time approx 80 min.	\$ 188.03
88175	Pap, Thin Prep	\$ 20.00
88141	Pathologist Review	\$ 15.00
99394	Periodic preventive med est patient 12-17yrs	\$ 250.00
99392	Periodic preventive med est patient 1-4yrs	\$ 244.00
99395	Periodic preventive med est patient 18-39 yrs	\$ 245.00
99396	Periodic preventive med est patient 40-64yrs	\$ 319.00
99393	Periodic preventive med est patient 5-11yrs	\$ 252.00
99391	Periodic preventive med established patient <1y	\$ 244.00
83986	PH body fluid except blood	\$ 4.55
99441	Phone e/m phys/qhp 5-10 min	\$ 11.80
99442	Phone e/m phys/qhp 11-20 min	\$ 22.37
99443	Phone e/m phys/qhp 21-30 min	\$ 33.02
90670	Pneumococcal conjugate vaccine, 13 valent, for intramuscular use	\$ 255.00
90732	Pneumococcal vaccination	\$ 126.00
59430	Post-delivery care	\$ 105.89
84132	Potassium ser	\$ 3.71
86580	PPD - TB Intradermal Test	\$ 23.00
S0281	Pregnancy Medical Home - maintenance of plan	\$ -
84703	Pregnancy, serum	\$ 7.84
94640	Pressurized/nonpressurized inhalation treatment	\$ 17.00
99412	Prev med counsel & risk factor redj grp spx 60 m	\$ 25.00
84146	Prolactin	\$ 45.17
90710	Proquad (MMR/VARIVAX)-private	\$ 280.00
85610	Prothrombin time;	\$ 26.00
84153	PSA	\$ 8.83
90675	Rabies	\$ 360.00
90375	Rabies immune globulin (RIG), 2ML, human, for intramuscular AND/OR subcutaneous use	\$ 64.74
90376	Rabies immune globulin, heat-treated (RIG-HT) 2ML, human, intramuscular and/or	\$ 74.52
86382	Rabies Titer	\$ 122.00
11982	Removal of drug implant, non-biodegradable	\$ 250.00
11983	Replacement of drug implant, non-biodegradable	\$ 389.00
86431	Rheumatoid factor level	\$ 7.12
J2788	Rho(D) Immune Globulin, 50 mcg	\$ 27.14
J2790	Rho(D) Immune Globulin, human, full dose, 300 mcg	\$ 85.63
J2791	Rho(D) Immune Globulin, human, intramuscular or intravenous, 100 IU, injection	\$ 5.09
J2792	Rho(D) Immune Globulin Intravenous, human, solvent detergent, 100 IU, injection	\$ 14.91
S0280	Risk Screening	\$ 50.00

T1002	RN services, up to 15 minutes	\$ 51.00
90681	Rotarix	\$ 159.00
90680	Rotavirus vaccine, pentavalent, 3 dose schedule, live, for oral use	\$ 114.00
86762	Rubella Titer (German Measles	\$ 7.65
86765	Rubeola (Measles Titer)	\$ 26.18
85652	Sed Rate - Red blood cell sedimentation rate, to detect inflammation	\$ 5.00
11305	Shaving of 0.5 cent. or less skin growth of scalp, neck, hands, feet, or genitals	\$ 49.03
11201	Skin Tag Removal (additional 10)	\$ 18.00
J7301	Skyla	COST
87207FP	Smear, primary source with interpretation; special stain for inclusion bodies	\$ 7.62
87207-26	Smear, primary source with interpretation; special stain for inclusion bodies	\$ 15.48
87207	Smear, primary source with interpretation; special stain for inclusion bodies	\$ 7.62
J2930	Solu Medrol	\$ 7.00
94010	Spirometry	\$ 70.00
87072	Sputum Culture	\$ -
87045	Stool culture	\$ 11.63
87880	Strep test (Streptococcus, group A)	\$ 33.00
S0630	Suture Removal	\$ 12.00
86593	Syphilis Screen	\$ -
86592	Syphilis test, non-treponemal antibody; qualitative (eg, VDRL, RPR, ART)	\$ -
84481	T3 Free	\$ 6.23
84480	T3 Total	\$ 6.23
84479	T3, Uptake	\$ 4.58
84439	T4 Free	\$ 6.23
84436	T4, Total	\$ 4.49
11102	Tangential biopsy of skin single lesion (scrape)	\$ 105.43
99446	Telephone or internet assessment and man.	\$ 21.28
99447	Telephone or internet assessment and man.	\$ 42.97
99448	Telephone or internet assessment and man.	\$ 64.25
99449	Telephone or internet assessment and man.	\$ 85.61
84403	Testosterone	\$ 8.57
90714	Tetanus and diphtheria toxoids (Td)	\$ 41.00
90389	Tetanus Immune Globulin (Tgi), Human, for Intramuscular use, 250 U/1 ml (BayTet)	\$ 133.57
84155	Total protein level, blood	\$ 3.89
86780	Treponema pallidum	\$ 17.26
84443	TSH	\$ 6.38

86480	Tuberculosis test	\$ 66.18
84550	Uric Acid, Serum	\$ 4.33
81003	Urinalysis dipstick only	\$ 8.00
81000FP	Urinalysis dipstick or tablet reagent for bilirubin, glucose hemoglobin	\$ 4.03
81000	Urinalysis dipstick or tablet reagent for bilirubin, glucose hemoglobin	\$ 4.03
81001	Urinalysis w/ microscope	\$ 20.00
81002	Urinalysis routine w/o microscopy	\$ 3.25
81002FP	Urinalysis routine w/o microscopy	\$ 3.25
82175	Urine Heavy Metal	\$ 71.00
90702	Vaccination, diphtheria and tetanus	\$ 58.00
80164	Valproic Acid (Depakene)	\$ 20.05
90716	Varicella virus vaccine, live, for subcutaneous use	\$ 162.00
86787	Varicella-zoster IgG ab	\$ 20.78
90396	Varicella-zoster immune globulin, human, for intramuscular use (125 units)	\$ 105.38
99173	Vision Test	\$ 15.00
82607	Vitamim B-12 Level	\$ 7.54
J3420	Vitamin B-12	\$ 9.00
82306	Vitamin D	\$ 20.78
11042	Wound debridement	\$ 52.00
J7304	Xulane Patch-Contraceptive supply, hormone containing patch, each	\$ 81.00
90736	Zostavax 60+	\$ 262.00



LINCOLN COUNTY FEES & CHARGES
LIBRARY

FISCAL YEAR 2022 - 2023

Lost Book Processing Fee	\$ 5.00
Lost Book Replacement Fee	Cost
Out of Region Library Card (per year)	\$ 15.00
Replacement Card	\$ 3.00
Interlibrary Loan (per item)	\$ 5.00

Meeting Room

City, County, State, or Federal Governmental Agency	No Charge
Lincoln County Based Non-Profit Organization/Individuals	\$ 10.00 per hour
Lincoln County Based For Profit Organization/Individuals	\$ 25.00 per hour
Out-of-County Organization/Individuals	\$ 50.00 per hour

Lost or Damaged Equipment

Kindle Fire Kids Edition Tablet	\$ 135.00
Kindle Fire Charging Cord	\$ 15.00
Kindle Fire Case	\$ 20.00
Samsung Educational Tablet	\$ 344.00
Samsung Charging Cord	\$ 30.00
Samsung Case	\$ 20.00
Launchpad	\$ 130.00
Launchpad Charging Cord	\$ 6.99
Launchpad Charging Adaptor	\$ 9.99
Orange Bumper	\$ 8.99
Orange Case	\$ 12.99



LINCOLN COUNTY FEES & CHARGES
PARKS & RECREATION
FISCAL YEAR 2022 - 2023

RENTALS

Park Shelters

Half Day (10:00 AM - 2:00 PM or 3:00 PM - 7:00PM)	\$ 50.00
Full Day (10:00 AM - 7:00 PM)	\$ 100.00

East Lincoln Community Center

Meeting Room - 6 Hours	\$ 50.00
Event Room - 6 Hours	\$ 150.00
Event Room - 12 Hours	\$ 300.00

Howards Creek Community Center

Full Day (8:00 AM - 11:00 PM)	\$ 100.00
Key/Cleaning Deposit	\$ 100.00

North Brook Community Center

Full Day (8:00 AM - 11:00 PM)	\$ 100.00
Key/Cleaning Deposit	\$ 100.00

REGISTRATIONS

Day Camp (per child, per week)	\$ 100.00
Senior Games (per participant)	\$ 10.00



LINCOLN COUNTY FEES & CHARGES
PLANNING AND INSPECTIONS
FISCAL YEAR 2022 - 2023

Administrative

Hard Copy of Ordinance/Land Use Development Plan

Unified Development Ordinance	\$ 35.00
Land Use Plan	\$ 35.00
All other plan documents	\$ 15.00

Permit Reports

Permits issued per month, per quarter, or per year (each)	\$ 5.00
Complete inspection record (per permit)	\$ 5.00
Permits by Contractor	\$ 5.00
Owner/Builder permits issued	\$ 10.00
Active permit listing (per year)	\$ 20.00
Mass permit printing (per year)	\$ 20.00
Any other customized report not listed above	\$ 10.00
Phase 1 Environmental Inquiries	\$ 50.00

Copies

Small format copies or prints (per sheet, black and white)	\$ 0.10
Small format copies or prints (per sheet, color)	\$ 0.35
Large format copies or prints (per sheet, black and white)	\$ 5.00
Large format copies or prints (per sheet, color)	\$ 15.00
Data Transfer	\$ 5.00

Custom Maps

Maps from existing data

11 x 17	\$ 10.00
18 x 24	\$ 15.00
24 x 36	\$ 20.00
36 x 48	\$ 30.00
22 x 54	\$ 35.00
36 x 72	\$ 45.00
36 x 96	\$ 55.00

Custom Maps Products (New Data) \$35.00/hr plus size cost

Street Signs \$ 100.00

Land Use

Flood Damage Prevention Ordinance

Development permits	\$ 200.00
---------------------	-----------

Zoning

Residential Permit (including pools and piers)	\$ 75.00
Non-residential Permit	\$ 100.00
Temporary Use Permit (including accessory care provider)	\$ 75.00

Zoning (continued)

Major Site Plan Review	\$ 1,000.00
Map Amendment	
Less than 2 acres	\$ 200.00
2 to 5 acres	\$ 400.00
5 or more acres	\$ 800.00
Non-Conforming Use	\$ 200.00
Conditional Use	
Site less than 2 acres	\$ 250.00
Site more than 2 acres	\$ 500.00
Parallel Conditional Use Rezoning	
Site less than 2 acres	\$ 200.00
Site more than 2 acres	\$ 400.00
Conditional District	
Less than 2 acres	\$ 400.00
2 to 5 acres	\$ 800.00
5 or more acres	\$ 1,200.00
Planned Development	
51-300 units, or 50,000-100,000 sf of commercial floor area	\$ 1,500.00
301-600 units, 100,000-250,000 sf of commercial floor area	\$ 3,000.00
601 plus units, greater than 250,000 sf comm floor area	\$ 5,000.00
Zoning Vested Right	\$ 250.00
Subdivision	
Minor and Family Subdivision Review	\$150.00 plus \$10.00 per lot
Major Subdivision Preliminary Approval	\$ 300.00
Major Subdivision Review	\$300.00 plus \$20.00 per lot
Exempt Plat Review	\$ 75.00
Letter of Credit/Surety Bond/ Cash Bond (Application and Review)	\$ 300.00
Renewal of Letter of Credit/Surety Bond/Cash Bond	\$ 150.00
TRC Review	\$ 300.00
Watershed	
Site Plan Review	Engineer's fee (Min. \$300.00)
Annual Inspection Fee	Engineer's fee (Min. \$150.00)
Conditional Use Permit	\$ 1,000.00
Variances, Appeals, and Text Amendments	
Appeal from decision	\$ 200.00
Request for variance or relief	\$ 400.00
Text amendment	\$ 400.00
Historic Preservation	
Certificate of Appropriateness	\$ 100.00
Local Historic Landmark Designation	\$ 200.00

Residential Construction

Single-Family Residential (Detached/Attached)

New construction, additions

Building	\$0.35/sq ft	\$ 100.00
Electrical	\$0.05/sq ft	\$ 75.00
Mechanical	\$0.05/sq ft	\$ 75.00
Plumbing	\$0.05/sq ft	\$ 75.00

Other Residential Structures

Renovations, accessory buildings, moved home, and decks

Building	\$0.15/sq ft	\$ 75.00
Electrical	\$0.05/sq ft	\$ 75.00
Mechanical	\$0.05/sq ft	\$ 75.00
Plumbing	\$0.05/sq ft	\$ 75.00

Manufactured Homes (Blanket permit, including B, E, M, P, and decks)

Single-wide	\$ 300.00
Double-wide	\$ 350.00
Triple-wide	\$ 400.00

Swimming Pools (Building)

Swimming Pools (electrical)	\$ 75.00
Swimming Pools (mechanical)	\$ 75.00

Piers, Boatslips, Etc.

Temporary Pole Only	\$ 250.00
Temporary Power on Residence	\$ 75.00

(All but \$100.00 to be refunded after final approval. Refund must be requested within 90 days of CO or COC.)

Change of Contractor	\$ 25.00
Demolition Permit	\$ 75.00
Residential Retaining Wall	\$ 75.00

Individual Permits (Residential)

Electrical Permit Fees

PV Systems	\$ 150.00
Generators	\$ 150.00
Minimum fee for anything not otherwise described here	\$ 75.00

Mechanical Permit Fees

Minimum fee (per system)	\$ 75.00
--------------------------	----------

Plumbing Permit Fees

Minimum Fee	\$ 75.00
-------------	----------

Grinder Pump Fees

Private Grinder Pumps are included with the plumbing and electrical permit for the house. This fee shall apply if a different contractor is installing the grinder pump.

Electrical	\$ 50.00
Plumbing	\$ 50.00

Commercial Construction

New Construction, Renovations, Additions, Alterations, and/or Accessory Buildings

Occupancy Classification	Bldg	Elec	Plbg	Mech	Total
Assembly	0.08	0.05	0.05	0.05	0.23
Business	0.08	0.05	0.05	0.05	0.23
Educational	0.08	0.05	0.05	0.05	0.23
Factory/Industrial	0.02	0.05	0.05	0.05	0.17
Hazardous	0.08	0.05	0.05	0.05	0.23
Institutional	0.20	0.05	0.05	0.05	0.35
Mercantile	0.08	0.05	0.05	0.05	0.23
Residential	0.20	0.05	0.05	0.05	0.35
Storage	0.08	0.05	0.05	0.05	0.23
Utility	0.08	0.05	0.05	0.05	0.23

Permit fees for new construction shall be calculated using the following formulas:

A = Total Gross Building Floor Area Under Construction

B = Fee per square foot from occupancy classification table above

Building permit fees are to be paid by the general contractor for the building. The individual sub-contractors will be responsible for their permit(s) and fee(s).

Total gross building floor area under construction	Formula
New structures 0-50,000 sq ft	A x B
New structures 50,000 - 100,000 sq ft	A x B (25% reduction)
New structures 100,000 + sq ft	A x B (50% reduction)
Shell permit (Includes Building, Electrical, Mechanical, and Plumbing)	A x B (75% reduction)
All commercial renovations, upfit completion, additions, or alterations (any size)	A x B (25% reduction)

Minimum Commercial Permits (for items not covered by the square footage calculation)

Building	\$ 200.00
Electrical	\$ 100.00
Plumbing	\$ 100.00
Mechanical (per system)	\$ 100.00
Commercial Signs (Building Only)	
Wall	\$ 100.00
Ground	\$ 100.00
Canopy	\$ 100.00
Temporary Power	\$ 500.00

(Refund = Permit Fee less \$300.00 Administrative Charge. Refund must be requested within 90 days of CO or COC.)

Commercial Plan Review

Building, Electric, Mechanical, Plumbing Reviews	\$100.00 per submittal
--	------------------------

Miscellaneous

Change of Tenant/Occupancy	\$ 75.00
Licensing of Daycare	\$ 300.00
Refund of permit fee with no inspection activity	
	Refund = Permit Fee less \$25.00 Administrative Charge
Renewal of expired permit (New application required)	Minimum fee per trade
After hours inspection fee (per hour)	\$ 100.00
Non-scheduled inspection/Same day	\$ 75.00
Change of Contractor on existing permits	\$ 25.00
Commercial Demolition	\$ 100.00
Modular Unit-Commercial	\$ 350.00
Blanket permit including B, E, M and P permits	
Re-roofing Permit	
Residential	\$ 100.00
Commercial	\$ 200.00
Storage Racking System Permit	\$ 300.00
Mobile Communications	
Tower (Building)	\$ 500.00
Tower (Electrical)	\$ 500.00
Co-Location	\$ 500.00
Antenna Mount	\$ 500.00
Temporary Structures (Tents, stages, etc.)	\$ 100.00
Bleachers	\$ 250.00
Handicap Ramp (residential)	No Charge
Yearly Maintenance Permit	\$100.00/trade
Solar Farm	
Electrical	\$ 750.00
Building	\$ 250.00
Any item not otherwise addressed in this schedule that requires inspection based on Chief Building Officials estimate	\$75.00/trip

Penalties

Work started without a permit	Fee x 2
Wasted trip/re-inspection fee*	\$ 100.00

**To be used to prevent unnecessary trips to jobsite and to recoup money lost on wasted visits. Will be charged to an active account, and must be paid in full before the final inspection. Inspections will be halted until payment arrangements are made.*

Permit fees for the State of North Carolina, Lincoln County, and the City of Lincolnton shall be waived along with permits for work funded by State or Federal grant funds. Permit fees for completion of work done by community service organizations may be waived by the director.



LINCOLN COUNTY FEES & CHARGES
REGISTER OF DEEDS

FISCAL YEAR 2022 - 2023

Deeds of Trust

First thirty-five page	\$ 64.00
Additional pages	\$ 4.00 per page

Recording Fees for All Other Documents

First fifteen pages	\$ 26.00
Additional pages	\$ 4.00 per page

Uniform Commercial Code Records

One or two pages	\$ 38.00
Three to ten pages	\$ 45.00
Additional pages over ten	\$ 2.00 per page

Non-standard Documents (plus recording fee)

Multiple Instrument Documents	\$ 10.00 each
Plats	\$ 21.00 per page

Highway Right-of-Way Plans (plus \$5.00 each add'l page)

Other	\$ 21.00
Certified Copies - first page	\$ 5.00

Additional pages	\$ 2.00 per page
Uncertified Copies	\$ 0.25 per page

Uncertified Copies of Plats	
18x24 and 21x30	\$ 1.00
24x36	\$ 2.00

Certified Copies - Birth, Death, and Marriage Certificates	\$ 10.00 each
Out of County Birth Certificates (1971 to Current)	\$ 24.00

Amend Birth or Death Certificates

Marriage License	\$ 60.00
Delayed Birth Certificates (includes one certified copy)	\$ 20.00

See Statutes if application is made in one county and birth occurred in another county.	
--	--

Legitimizations

Administer Notary Oath	\$ 10.00
Authentication Check of Notary	\$ 5.00

Passport Agency Fee

Passport Photo	\$ 35.00
Passport Postage Expedite Fee	\$ 10.00

Amount charged by US Postal Service



LINCOLN COUNTY FEES & CHARGES
SENIOR SERVICES
FISCAL YEAR 2022 - 2023

Yoga (8 week session)	\$ 40.00
-----------------------	----------

Activity/Special Programs	COST
---------------------------	------



LINCOLN COUNTY FEES & CHARGES
SHERIFF

FISCAL YEAR 2022 - 2023

Civil Service (per defendant)	\$ 30.00
Fingerprint	\$ 10.00
Gun Permit	\$ 5.00
Concealed Carry Application-New (includes fingerprint)	\$ 90.00
Concealed Carry Renewal	\$ 75.00
Concealed Carry Replacement Card	\$ 15.00
Precious Metal Application (includes SBI and fingerprint)	\$ 228.00



LINCOLN COUNTY FEES & CHARGES
SOIL AND WATER
FISCAL YEAR 2022 - 2023

Erosion and Sediment Control Application (1,000 sq. feet to one acre)	\$ 50.00
Erosion Control Plan (per acre rounded up to next whole acre)	\$ 200.00 per acre
Express Permitting:	
Application Fee (per acre rounded up to next whole acre)	\$ 200.00 per acre
Supplement (per acre up to maximum of eight acres)	\$ 250.00 per acre
Stormwater Standard Plan Review (per acre rounded up to next whole acre)	\$ 300.00 per acre



LINCOLN COUNTY FEES & CHARGES
SOLID WASTE
FISCAL YEAR 2022 - 2023

A fee of \$115 per unit per year shall be imposed on the improved property of each owner (as of January 1 of the calendar year for which the fee is collected) within that benefits from the availability of the facility.

Tipping fees:

Municipal Solid Waste	\$ 41.00	per ton
Construction & Demolition	\$ 32.00	per ton
Yard Waste	\$ 17.00	per ton
Pallets	\$ 32.00	per ton
Livestock	\$ 41.00	per ton
Asbestos	\$ 216.00	per ton



LINCOLN COUNTY FEES & CHARGES
TAX

FISCAL YEAR 2022 - 2023

County Maps	
18 x 54	\$ 25.00
30 x 72	\$ 40.00
36 x 96	\$ 50.00
District Maps	
All 36"	\$ 25.00
Area Maps	
11 x 17	\$ 10.00
18 x 24	\$ 15.00
24 x 36	\$ 20.00
36 x 48	\$ 30.00
Large Capacity Hard Drive	\$ 50.00



LINCOLN COUNTY FEES & CHARGES
WATER AND SEWER
FISCAL YEAR 2022 - 2023

Table 1- Water Tap Fees and Meter Fees

Meter Size	Tap Fee	Meter Fee
3/4-inch	\$ 960.00	\$ 265.00
1-inch	\$ 1,190.00	\$ 355.00
2-inch	\$ 2,840.00	\$ 1,550.00
3/4-inch irrigation tap on service line	\$ 480.00	\$ 265.00
3/4-inch irrigation tap on water main	\$ 960.00	\$ 265.00
1-inch irrigation tap on water main	\$ 1,190.00	\$ 355.00

Table 2-System Development Fees for All Water Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 3,102.00
1-inch	\$ 5,170.00
2-inch	\$ 16,544.00
3-inch	\$ 33,088.00
4-inch	\$ 51,699.00
6-inch	\$ 103,399.00
8-inch	\$ 165,438.00
10-inch	\$ 434,275.00
12-inch	\$ 548,014.00

Class of Service	System Development Fee
Single Family Residential	\$ 3,102.00
Interruptible Agricultural	\$ 3,102.00
Commercial/Industrial	Meter Size Table 2
Single Family Residential Irrigation	\$ 3,102.00
All Other Irrigation	Meter Size Table 2

Notes

- 1) System Development Fees must be fully paid before the issuance of the Building Permit for the property being served by the Planning and Inspections Department.
- 2) Any applicants under the Deferred Payment Plan will be subject to the Policy at the time of application.
- 3) For multi-family dwellings, a System Development Fee shall be paid for each unit, regardless of the number of water taps or meters installed.
- 4) Applicants with multiple dwelling units, multiple unit businesses, or multiple buildings on an individual tract of land may apply for one Water Tap to serve all units. However, applicant shall pay System Development Fees shown in Table 2, in addition to any applicable Tap Fees included in Table 1. All lines connecting more than one building to a single Water Tap will require a permit issued by the North Carolina Department of Environmental and Natural Resources.

Table 3-Monthly Volumetric Charges for Water
Residential In-County Rates

Minimum billing (0-2,500 gallons)	\$	23.37
Each additional 1,000 gallons up to 12,000 gallons	\$	5.51
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$	6.68
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$	8.36
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$	13.38
Bulk Water Rate per 1,000 gallons	\$	9.35
Commercial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	23.37
Each additional 1,000 gallons	\$	6.68
Interruptible Agricultural Rate per 1,000 gallons	\$	4.67
Bulk Water Rate per 1,000 gallons	\$	9.35
Industrial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	23.37
Each additional 1,000 gallons	\$	5.51
Residential Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	46.74
Each additional 1,000 gallons up to 12,000 gallons	\$	11.02
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$	13.36
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$	16.72
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$	26.76
Bulk Water Rate per 1,000 gallons	\$	18.70
Commercial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	46.74
Each additional 1,000 gallons	\$	13.36
Interruptible Agricultural Rate per 1,000 gallons	\$	9.34
Bulk Water Rate per 1,000 gallons	\$	18.70
Industrial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	46.74
Each additional 1,000 gallons	\$	11.02

Table 4-Sewer Tap Fees

1 1\2-inch Low Pressure Sewer Tap	\$	3,000.00
2-inch Low Pressure Sewer Tap	\$	3,000.00
4-inch Gravity Sewer Tap	\$	3,000.00
6-inch Gravity Sewer Tap	\$	3,000.00

Table 5-System Development Fees for All Sewer Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 1,621.00
1-inch	\$ 2,702.00
2-inch	\$ 8,647.00
3-inch	\$ 17,295.00
4-inch	\$ 27,023.00

6-inch	\$ 54,047.00
8-inch	\$ 86,647.00
10-inch	\$ 226,996.00
12-inch	\$ 286,447.00

Notes

- 1) System Development Fees must be fully paid before the issuance of the Building Permit for the property being served by the Planning and Inspections Department.
- 2) Any applicants under the Deferred Payment Plan will be subject to the Policy at the time of application.
- 3) For multi-family dwellings, a System Development Fee shall be paid for each unit, regardless of the number of sewer taps or meters installed.
- 4) Applicants with multiple dwelling units, multiple unit businesses, or multiple buildings on an individual tract of land may apply for one Sewer Tap to serve all units. However, applicant shall pay System Development Fees shown in Table 5, in addition to any applicable Tap Fees included in Table 4. All lines connecting more than one building to a single Sewer Tap will require a permit issued by the North Carolina Department of Environmental and Natural Resources.

Table 6-Monthly Volumetric Charges for Sewer

Residential In-County Rates

Minimum billing (0-2,500 gallons)	\$ 33.47
Each additional 1,000 gallons	\$ 7.90

Commercial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 33.47
Each additional 1,000 gallons	\$ 9.00

Industrial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 33.47
Each additional 1,000 gallons	\$ 9.00

Residential Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 66.93
Each additional 1,000 gallons	\$ 15.80

Commercial Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 66.93
Each additional 1,000 gallons	\$ 18.01

Industrial Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 66.93
Each additional 1,000 gallons	\$ 18.01

Sewer Only (non-metered flat rate)

	\$ 53.20
--	----------

Table 7-Reimbursement Fees

The purpose of Table 7 fee structure is to reimburse for staff time and management for all Residential/Non-Residential Subdivision/Subdivision Technical Review Committee(STRC) Fees/Commercial/Industrial/Institutional Review and Inspections for new, existing, temporary use, and building upfit, including pools. All applicable fees shall be paid in full at the time of submittal and/or scheduled inspection.

Subdivision Review:

Subdivision Review (each submitted phase)	\$300.00 plus \$20.00 per lot
Pump Station Review	\$ 300.00 each
Offsite Review	\$300.00 plus \$10.00 per 100 LF
STRC Preliminary Review	\$ 300.00
Requested Hydrant Flow Test	\$ 100.00 each
Final Plat Review (each submitted phase)	\$ 75.00 per review
Deed of Easement (each submitted phase)	\$ 100.00 per review

Note: Public Utilities Design Manual compliant submittals of more than three(3) re-review submittals shall be charged duplicate fees for each submittal thereafter.

Commercial Review:

Commercial Plan Review Fee	
Water	\$ 100.00
Sewer	\$ 100.00
Activity Center and/or Pool Review	\$ 75.00

Note: Commercial/Industrial/Institutional shall be charged for each submittal/re-review at the time of each submittal.

Inspection:

Water Subdivision Inspection	\$125.00 plus \$20.00 per lot
Sewer Subdivision Inspection	\$125.00 plus \$20.00 per lot
Offsite Inspection	\$125.00 plus \$20.00 per 100 LF
Sewer Pump Station Inspection	\$ 350.00 per inspection
Commercial/Industrial/Institutional Inspection	\$ 150.00 per inspection
Non-scheduled Inspection	\$ 150.00 per inspection
Any item not otherwise addressed in this schedule that requires inspection, based upon Director's discretion	\$ 75.00 per inspection

Note: Inspection Fees are due prior to scheduling of inspection.

Penalties:

Wasted Trip/Re-Inspection Fee	\$ 100.00 per trip
-------------------------------	--------------------

Note: To be used to prevent unnecessary trips to jobsite and to recoup money lost on wasted visits. Will be charged at time of a scheduled Wasted Trip/Re-Inspection with no further inspections conducted and/or scheduled until paid in full.

Table 8-Miscellaneous Fees and Charges

New Account Activation Fee (applied to all new accounts)	\$ 25.00
Renter Deposit	\$ 75.00
Same Day Service Connection	\$ 50.00
Default Fee	\$ 50.00
After Hours Fee (lock list only)	\$ 150.00
Late Payment Penalty (\$5.00 or 5%, whichever is higher)	\$5.00/5%

Meter Activation Fee (applied if inactivated/finaled within the previous 12 months by the same customer)	\$	200.00
Broken Lock Fee	\$	25.00
Broken Meter Box Ears Fee	\$	25.00
Tampering Fine		
First Offense	\$	100.00
Second Offense	\$	250.00
Third and Subsequent Offenses	\$	500.00
Civil Penalty (for irrigation violations during mandatory drought restrictions)		
First Offense	\$	50.00
Second Offense	\$	250.00
Third and Subsequent Offenses	\$	500.00
Residential Water Service:		
Relocate 3/4" or 1" Water Meter Box	\$	350.00
(Max. 10' either direction on Private Property)		
(Farther than 10' require a new Water Tap Fee based on size)		
(2" or larger services require a licensed Utility Contractor at Requestor's cost)		
Raise/Lower 3/4" or 1" Water Meter Box	\$	250.00
(2" or larger services require a licensed Utility Contractor at Requestor's cost)		
Repair/Replace 3/4" or 1" Water Meter Box	\$	250.00
(2" or larger services require a licensed Utility Contractor at Requestor's cost)		
Repair/Replace 3/4" or 1" Water/Irrigation Poly Box (only)	\$	75.00
Repair/Replace 3/4", 1", or 2" Meter Box Lid (only)	\$	50.00
Meter Test Fee, if no error found (3/4" or 1")	\$	75.00
(2" or larger meters require a licensed 3rd Party Tester at Requestor's cost)		
Meter Replacement Fee, if no malfunction	\$	265.00
Repair/Replace damaged 3/4", 1", or 2" Meter (only)		Cost based on size
(3" or larger meters require a licensed Utility Contractor at Requestor's cost)		
Water Service Fee (No Fault of Lincoln County)	\$	125.00
(Any requested service request/call that is determined to be no fault of Lincoln County equipment and/or appurtenances will be charged this fee)		

Residential Sewer Service:

Relocate 1.5" Low Pressure Sewer Service	\$	350.00
(Max. 10' either direction on Private Property)		
(Farther than 10' require a new Sewer Tap Fee based on size)		
(Larger services require a licensed Utility Contractor at Requestor's cost)		

Raise/Lower 1.5" Low Pressure Sewer Service Box (Larger services require a licensed Utility Contractor at Requestor's cost)	\$	250.00
Repair/Replace 1.5" Low Pressure Sewer Service Box (Larger services require a licensed Utility Contractor at Requestor's cost)	\$	250.00
Sewer Service Fee (No Fault of Lincoln County) (Any requested service request/call that is determined to be no fault of Lincoln County equipment and/or appurtenances will be charged this fee)	\$	125.00

Non-Residential Request and/or Repairs require a licensed Utility Contractor at
Requestor's cost.

Requestor's Cost: All other requests or emergency repairs to any Lincoln County equipment, structure, and/or Appurtenances, that are caused by any party, are charged on the Basis of Cost as determined by material used, equipment used, administrative burden, clean-up services, and any related contracted service costs required to complete the repair to the Public Utility Design Manual Requirements and Specifications.



Glossary

Glossary of Terms

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Annualize – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio – The ratio at which the tax rate is applied to the tax base.

Asset – Resources owned or held by a government which have monetary value.

Attrition – A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available Fund Balance – This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Base Budget – Cost of continuing the existing levels of service in the current budget year.

Bond – A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond – This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond – This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.



Glossary

Bond Refinancing – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar – The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets. The County defines them as assets costing at least \$5,000 and a useful life in excess of one year.

Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Capital assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as capital asset.

Capital Project – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve – An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.



Glossary

Commodities – Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax – A tax levied to support a specific government program or purpose.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees – Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement – The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.



Glossary

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure – The outflow of funds or assets that are incurred, or goods and services obtained, regardless of when the expense is actually paid. This term applies to all funds.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year is July 1st through June 30th.

Full Faith and Credit – A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) – A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time clerk working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function – A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities and deferrals.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.



Glossary

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and entitlements.

Internal Service Charges – The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy – To impose taxes for the support of government activities.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Position – An accounting term used to describe assets plus deferred outflows less liabilities plus deferred inflows reported under the full accrual basis of accounting. Net Position may serve, over time, as a useful indicator of a government's financial position.

Nominal Dollars – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.



Glossary

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to be accomplished in specific well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost of personnel, materials and equipment required for a department to function.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving objectives.

Personal Services – Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. These cease to be encumbrances when the obligations are paid or otherwise terminated.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget – A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.



Glossary

Program Performance Budget – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose – A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

Service Level – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue – Revenues are classified according to their source or point of origin.

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests – Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base (assessed value of all property).

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific



Glossary

charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance – The portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned to a specific purpose and is available for general appropriation within the Governmental Fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital – Excess of current assets over current liabilities.

Workload Indicator – A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years – The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of "work years" for the position.