



# **LINCOLN COUNTY**

## **North Carolina**



## **FY 2023-2024**

## **BUDGET & CAPITAL**

## **IMPROVEMENT PLAN**



# COUNTY OF LINCOLN, NORTH CAROLINA

## FY 2024 BUDGET and CAPITAL IMPROVEMENT PLAN

PREPARED BY:

COUNTY MANAGER'S OFFICE  
& FINANCE DEPARTMENT

May 2023

# **LIST OF OFFICIALS**

## **BOARD OF COMMISSIONERS**

Carrol Mitchem, Chairman  
Bud Cesena, Vice Chairman  
Anita McCall  
Cathy Davis  
Jamie Lineberger

Melissa Elmore, Clerk to the Board

## **CONSTITUTIONAL OFFICERS**

Sheriff Bill Beam  
Danny Hester, Register of Deeds

## **COUNTY ADMINISTRATION**

Davin Madden, 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, Health Director  
John Henry, Facilities Management Director & Purchasing Agent  
Kathryn Saine, Senior Services Director  
John Davis, Parks & Recreation Director  
Susan Sain, Tax Administrator  
Matthew Hillman, 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  
Jana Aviles, Animal Services Director  
Bill Gibbs, Communications Director  
Tanya Binafif, Director of NC Cooperative Extension Office

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## 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>
<b><u>2022</u></b>	
August 16 (T)	Budget Calendar to Department Managers and Outside Agencies
August 16 (T)	Preparation Manual to Department Managers and Outside Agencies
September 1 (Th)	Department Managers to stop by Finance to pick up their budget flash drives
October 5-6 (W-Th)	Pre-budget meetings with Departments (if requested by manager or departments)
October 7 (F)	Employee Verification and New Employee Request to Human Resources
October 26 (W)	Goals, Objectives and Narratives Due to County Manager Office/All Departments/Offices
October 26 (W)	CIP forms Due to Finance/All Departments/Offices
October 26 (W)	All maintenance requests and estimated costs need to be submitted to, Facilities Management Director. 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 Facilities Management Director so that cost estimates and the necessity of the projects are fully vetted. Any maintenance request over \$25,000.00 shall also be included under the "other" category in the CIP
October 26 (W)	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
December 6-9 (T-F)	HR to meet with Managers to confirm employee verification and new employee requests
December 13 (T)	Finance, Facilities Management Director and County Manager to discuss all capital in preparation for January 13, 2024
<b><u>2023</u></b>	
January 9 (M)	County Manager, Human Resources and Finance finalize Employee Requests/Reclassifications
January 13 (F)	Board of Commissioners Budget Planning Retreat Goals/Capital/Construction Projects and Health Insurance Update-Projections for FY 24. 10a-2p
January 17 (T)	HR to submit final Employee salary information and new requests to County Manager
January 17 (T)	All proposed fee schedule changes in your department are to be submitted to Finance
January 17 (T)	Department & Agency Manager deadline to submit (Operating Budget) Revenues and Expenditures to Finance via MUNIS (except Lincoln County Schools)

January 17 (T)	Deadline for submitting Outside Agency requests to Finance (except Lincoln County Schools)
January 25 (W)	Finance enters all outside requests into Munis and confirms all Department Requests (Expenditure, Revenues, Major Budget Requests, and Capital)
January 27 (F)	CM and FD hold meeting with Development Services (Water/Sewer/Solid Waste) 10a-12p
January 31 (T)	Finance to deliver Funds 61 and 66 via spreadsheet to County Manager
February 6 (M)	Fire Departments budgets due
February 9 (Th)	Finance to deliver Funds 11, 44 and all outside agencies request via spreadsheet to County Manager
February 10 (F)	BOC meeting with Development Services (Water/Sewer/Solid Waste) 10a-2p
February 13-15 (M-W)	CM and FD hold meetings with outside agencies
February 16-28 (Th-M)	CM and FD hold meetings with county departments/elected offices
March 7 (T)	General Fund revenues completed and submitted to BOE
March 9-10 (Th-F)	CM, FM and FD budget meetings with Fire Districts
March 16 (Th)	BOC and BOE budget planning retreat 6:30p-8:30p
March 20 (M)	Lincoln County Schools estimated budget request due (optional)
March 24 (F)	BOC budget retreat (Revenue/Capital/Expenditure) overview 10a-2p
April 14 (F)	BOC budget meeting with the BOE (proposed allocation discussion) or county departments (if needed) 10a-2p
April 14 (F)	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 5th Public Hearing on the Proposed FY24 Budget
May 15 (M)	County Manager, Controller, and Finance Director present the proposed budget to the Board of Commissioners
May 16 (T)	Proposed Budget and CIP placed on the County's website
May 19 (F)	Board of Commissioners (Budget Work Session if needed). 10a-2p
June 5 (M)	Public Hearing on the FY24 Budget (BOC may consider adoption)
June 5 (M)	Board of Commissioners may consider adoption of the FY24 Budget and Budget Ordinance; however, the board may choose to consider adoption on June 19, 2023



COUNTY MANAGER | DAVIN W. MADDEN

May 15, 2023

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 2024 Proposed Budget  
Commissioners:

The Budget Message summarizes the recommended Lincoln County Fiscal Year 2023-2024 Budget. The fiscal year begins July 1, 2023, and ends June 30, 2024. County Management along with the Board of Commissioners formally began the budget process by establishing goals and objectives for the county in January 2023. Through this budget brief, I present for your consideration the proposed FY 2024 Budget for Lincoln County.

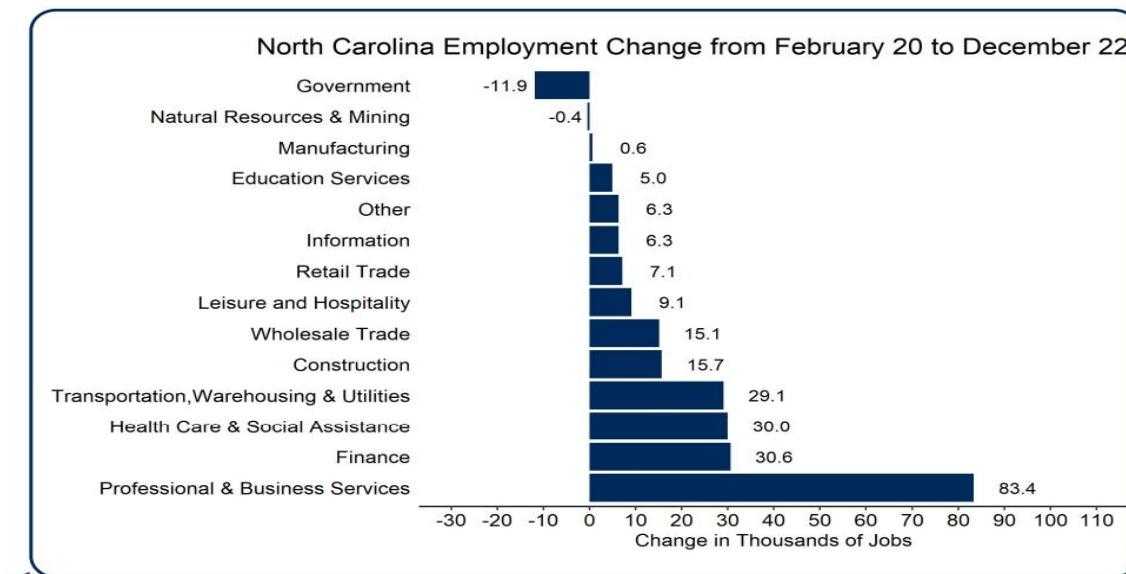
### Budget in Brief

**An ad valorem property tax rate of \$.499 per \$100 of assessed valuation is recommended for FY 2024. The requested General Fund budget is \$143,492,147; this represents a budget that is in keeping with the goals and objectives that the Board of Commissioners set forth for FY 2024 and in consideration for future progress and sustainability.**

- The tax rate of \$0.499 per \$100 of valuation is approximately 6.4 cents above the estimated revenue neutral rate. Given that several other counties are also undergoing a revaluation cycle, a direct indication of how this rate places Lincoln County among other surrounding counties is still unknown; historically, Lincoln County remains in the better half of counties with lower tax rates and this trend will likely remain.
- It is projected that the economy will slow, but economic conditions have remained surprisingly stable in FY 2023 despite inflation. It is projected that the economy will produce approximately 2.0% growth for the next year despite some uncertainties.
- It is expected that inflation will begin easing early 2024 and is projected to decrease from the most recent 5.0% to approximately 2.0% by end of 2024.
- Unemployment is expected to increase slightly to about 4.2%.

- Revenues were projected from a conservative, but realistic, outlook. Some additional caution was taken in the collection rate given the impact of a revaluation year.
- A property tax collection rate of 98% was used to estimate revenue. Revenues from property taxes are expected to increase approximately 13.6%; this is primarily due to revaluation and the average for new residential and commercial growth over the previous year.
- The local option sales tax revenues are projected to be slightly less than last year due to the impact of inflation and revaluation coupled with an anticipated increase in the unemployment rate.
- It is assumed that adequate and accessible fund balances will be maintained in all operating funds.
- All Proprietary (Enterprise) Funds are expected to be self-supporting without assistance from the General Fund; however, this year there will be a transfer of \$600,000 from the General Fund to purchase equipment for the Solid Waste Fund. This remains a challenge in keeping rates at a level to sustain the needs for solid waste services without other funding assistance.
- Fees and Miscellaneous Revenues will remain consistent except for some individually adjusted fees in various departments that will not have any significant impact on revenues.
- Regarding employee pay assessment, the County opted to forego the cost of a pay study and instead approved an 8% cost of living adjustment that would be split in July 2023 and January 2024. This would allow the county to remain competitive with surrounding counties and other potential employers while remaining conscientious to budgetary containment. It is more critical than ever for local governments to retain knowledge-based employees in the current market where employee retention is difficult. Local governments are seeing an exodus of employees overall despite ongoing efforts in pay adjustments occurring statewide (Graphs 1a-1b). Additionally, employee longevity pay is recommended to continue based on years of service with Lincoln County in order to continue necessary incentives for employee fidelity.

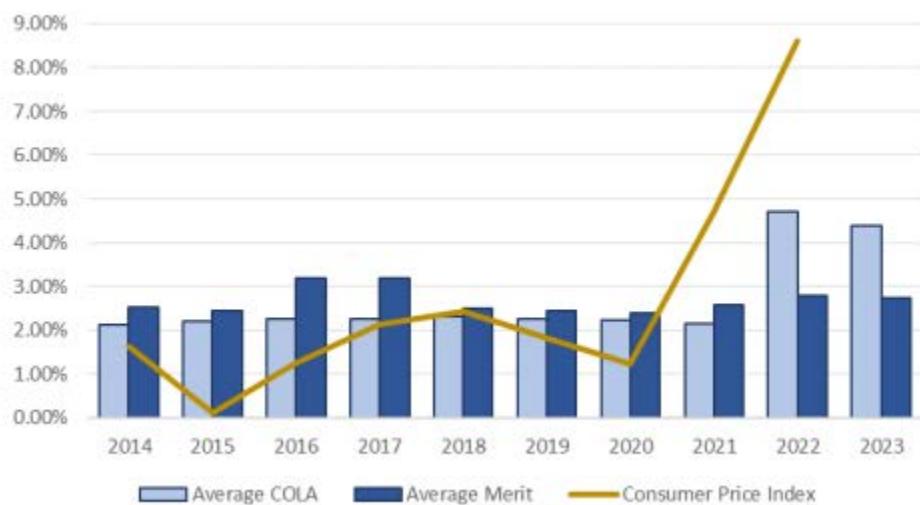
### Graph 1a



Source: Matthew, Martin, Federal Reserve Bank of Richmond (Data: BLS)

### Graph 1b

#### **Average Statewide COLA and Merit Increases vs. CPI-U Index, 2014-Present**



- It is assumed that there will be an increase in the County's and the Employee's portions of medical insurance premiums for the PPO and the HSA Plan for FY 2024. The County will increase its allocation by \$40 per employee to mitigate the approximate 5% increase in

premiums. The employee PPO plans will increase deductibles due to its influence on the premium rates while the employee HSA plans will remain flat.

- It is anticipated that gasoline fuel will be approximately \$3.00 per gallon and diesel fuel will be approximately \$4.00 per gallon on the open market. The County pays approximately \$0.50-\$0.60 less per gallon due to its federal excise tax exemption.
- The budget projects that financial support for the Board of Education will remain stable; however, unexpected pay adjustments have occurred recently without full funding that may have an impact on actual county expenditures.
- The budget projects that financial support from the Department of Health and Human Services will remain stable; however, recent adjustments in DSS administration percentages will have a slight increase to the county's share of appropriations.

### **Budget Highlights:**

**Capital:** The County faces challenges each year in prioritizing capital needs and forecasting the appropriate schedule for making capital expenditures. Fiscal Year 2024 will see some reduction in large capital projects but predictable capital expenditure in technology. Projects that are expected to begin during FY 2024 are: Westwinds Park (Phase 3), Water line replacement on Hwy 150, New Scale House for the Landfill, Relocation of Information Technology, Electric Firebox Purchase for Solid Waste, Water and Sewer lines on Hwy 16 to serve the Riverbend industrial site, Renovation of Sheriff Department firearm training area and enhancements to the Citizens Center.

**Capital Reserve Fund:** Utilization of a Capital Reserve Fund is a means for government to strategically improve tax dollar value by leveraging purchasing or cash deposits on capital expenditures in lieu of incurring higher debt payments. The Board of Commissioners agree this is sound financial planning. As a result, the board will designate a little more than \$3,145,000 during next year's budget towards the capital reserve fund. The BOC must indicate the specific purpose for assignments of money in the capital reserve fund. The BOC also agreed that as debt is reduced regarding schools, a portion of the difference shall be designated to the Capital Reserve Fund in order to prepare for the inevitable expansion of school space in the east Lincoln area.

**Debt Policy:** Staff recommended and the Board 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:** This year's property tax revaluation is estimated to establish approximately 13.6% more tax revenue dollars than the previous year at the adjusted tax rate of 0.499 per \$100. This is a decrease of 12 cents from the prior tax rate. The FY 2023 tax revenues are projected at \$76,037,000 and are calculated with the prior tax valuation. Over the course of the past six months, during budget workshops, the Board decided that the additional revenues are necessary for the cost increase in providing essential services, employee retention, educational support and to preserve valued-added capital needs. In addition, the county must consider the shifting buying power of pay-as-you-go purchasing and utilize debt service which can commit expenditures for the following 20 years. With all considerations and always an expected degree of uncertainty, the Board has indicated their desire to set the tax rate at a level that can provide operational security and be considerate to the taxpayers. The projected tax revenues for FY 2024 are expected to be an estimated \$90,468,700.

**Personnel Requests:** There are a total of fifteen (15) full-time employees and one (1) part-time employee being recommended for the FY 2024 Budget Year, which includes:

**1 FT CAD Systems Administrator**

**1 FT GIS Mapping Specialist (effective January '24)**

**1 FT Lieutenant**

**1 FT Deputy Sheriff (effective June '24)**

**1 FT Detective (effective January '24)**

**1 FT DCI Specialist**

**1 FT Paramedic (grant funded)**

**1 FT Paramedic (grant funded)**

**1 FT Logistics Specialist/EMT (effective January '24)**

**1 FT Logistics Specialist/EMT (effective January '24)**

**1 FT Social Worker II**

**1 FT Senior Wastewater Treatment Plant Operator**

**1 PT Sr. Physician Extender**

Graph 3: Denotes the average salary for Lincoln County employees over a 6-year period



**Healthcare Costs:** Lincoln County health insurance for employees continues to be a continual balance between the benefits of adequate coverage and cost containment. Although net claims for the previous year were under projections, the county had approximately 20% of claims categorized as large claims. This percentage amount and the impact of Rx formulary assignments increase the overall cost of premiums and stop-loss allowances. The Board approved a 5.1% increase to premiums that will be absorbed by the county with no direct increase to employees. However, the county did adjust the deductible for PPO beneficiaries due to the phase out of this county supported plan that was discontinued for new enrollments in FY 2017. In addition, the Board adopted an increase of \$40 per employee as the county contribution to the Health Insurance Fund. The county will also implement a pharmacy review program that examines prescriptions to beneficiaries with the intent of utilizing comparable medications at a cost savings to the county. Finally, more emphasis will be placed on the county's wellness plan during the next budget year as a necessary measure to positively impact employee health and reduce rising insurance costs.

**Solid Waste:** The Solid Waste Department has several repaving projects at the convenience sites to complete over the next few years. Solid Waste also plans to install compactors for recyclable materials at several sites to reduce the hauling cost. Funding for this project comes from a NC State grant. There will be construction of access to a new soil borrow area for the landfill, and the replacement of scales at the landfill are anticipated to be completed in FY

2024. The operating demand on solid waste continues to increase our operating hours, expectations and services. With this in mind, the Board has agreed to increase the annual Availability Fee from \$115 to \$120 in order to meet the same service level at increasing costs. Current trends suggest that additional revenue options will have to be examined in the upcoming years if the costs continue to rise and the same level of services are sustained.

**Water and Sewer:** Utility infrastructure is a critical component for effective residential, commercial and industrial development. The Board is charged with examining needs and adopting strategies that align with economic goals that support smart growth. Lincoln County maintains an appeal that continues to put demand on residential development and improvement in industry. The Board has supported several important capital projects in this regards. The Water Treatment Plant has undergone expansion in previous years and will be completed in 2023. The Wastewater Treatment Plant is currently undergoing expansion with an anticipated completion at the end of 2023. The Board and the Utilities Department are working on the design of a water transmission line upgrade in eastern Lincoln County to better serve this growing area. A study of the water and sewer rates is expected to be finalized in the second half of calendar year 2023. The study is part of a required update that examines the strength of the water and sewer enterprise funds in order assess future needs and to best serve customers. The county also will utilize state appropriations to expand water and sewer south along Highway 16 for industrial service and improve system redundancy.

**Education Funding:** Education funding in the recent years has been an ongoing debate around local funding. Public education has faced staffing issues, funding mandates and other complications since the onset of the 2020 pandemic and afterwards. These challenges have resulted in issues with disproportionate pay and competitor opportunity. A similar reality that the County also faces. Lincoln County Schools have demonstrated a request for increased funding every year. Recent DPI and legislative decisions have also created more financial expectations from local governments. Despite state decisions, the Board adopted a goal to increase support of Lincoln County Schools in 2024. The Board addressed this goal with a 16.6% net increase in overall funding as compared to the previous year. The Board's decision equates to an additional \$3.7 million to Lincoln County School's current expense fund and an additional \$500,000 to the their capital expense fund. The Board of Commissioners continues to work with the Board of Education on future needs in regards to growth and school capacity.

**Fund Balance:** By resolution the Board of Commissioners expects the Unassigned Fund Balance to remain at or just above 20%. The unassigned fund balance is approximately 18.8% or \$26,970,285; and, it is anticipated that funds from this account will be appropriated during FY 2024 to balance projected expenditures. The appropriation of fund balance to balance a budget should be based on an exception and utilized when necessary circumstances justify the appropriation. The uncertainty of inflation metrics and given the circumstances of the

revaluation of 2023 establish a reasonable exception. The Board's decision to set the county tax rate at a level that offers operational sustainability, but not at the full expense of taxpayers, determines the Board must appropriate approximately \$1,087,800 dollars from the fund balance to establish a balanced budget. With this appropriation, the county still will maintain a fairly strong fund balance, which is preferred for multiple financial benefits to the county and its ability to borrow money at lower rates while leveraging the ability to pay for reasonable capital expenditures without jeopardizing financial security.

**County Fire Districts:** Regarding the 11 fire districts in Lincoln County, six (6) have requested their tax rate to remain the same as the previous year. Five (5) fire districts have reduced their requested rates for FY 2024.

The following schedule denotes the proposed tax rates for the respective fire departments:

	<u>Proposed Tax Rate FY 24</u>	<u>Current Tax Rate FY 23</u>
Alexis	10.65	11.65
Boger City	12.50	12.50
Crouse	8.60	8.60
Denver	10.40	12.20
East Lincoln	10.24	12.00
Howards Creek	13.55	13.55
North 321	9.00	9.00
North Brook	9.50	10.00
Pumpkin Center	10.50	12.00
South Fork	12.50	12.50
Union	12.50	12.50

**Future Considerations:** Each budget cycle is met with some familiar challenges and many new. The effort in the process is always to develop services as the needs of the county are demonstrated while maintaining a focus on fiscal stewardship. Governmental adaptability is much less proactive in design than non-governmental operations. Cultural shifts in workforce expectations, diverse perspectives in community needs and increasing demands on government responsibility all impose a need for seeking balance in traditional thinking and creative

planning. Consequently, the following represent the identified areas for challenges and opportunities for FY 2024:

<u>Challenges</u>	<u>Opportunities</u>
Employee Health Care Cost	Industrial expansion
Employee Retention	Utility expansion (Water/Sewer)
Aging buildings/facilities	Technology in Workforce
Solid Waste Operating Costs	Wastewater Treatment Expansion
Aging Sewer Pump Stations	Animal Services Facility
Increasing debt/Inflation	Community Recreation
Growth Impact	Commercial business development
Increasing need for law enforcement	Jail Expansion

### **Conclusion:**

The Lincoln County Board of Commissioners continues to examine needs for a thriving community and maintains a focused investment in impactful community-centric goals. This is done with strategic consideration for creating jobs, maintaining a viable workforce, growing the tax base and ensuring quality of life for all residents. All Board of Commissioner comments and directions from the respective budget workshops were taken into consideration and incorporated into this budget proposal. I want to thank the Board of Commissioners and the Lincoln County Finance Team for their support and guidance in the preparation of the FY 2024 proposed budget. I also want to thank each department for their diligence and time in budget preparations. Extensive hours of staff time have gone into the preparation of this budget. Every department manager and their employees are to be commended for their support and efforts during the budget process.

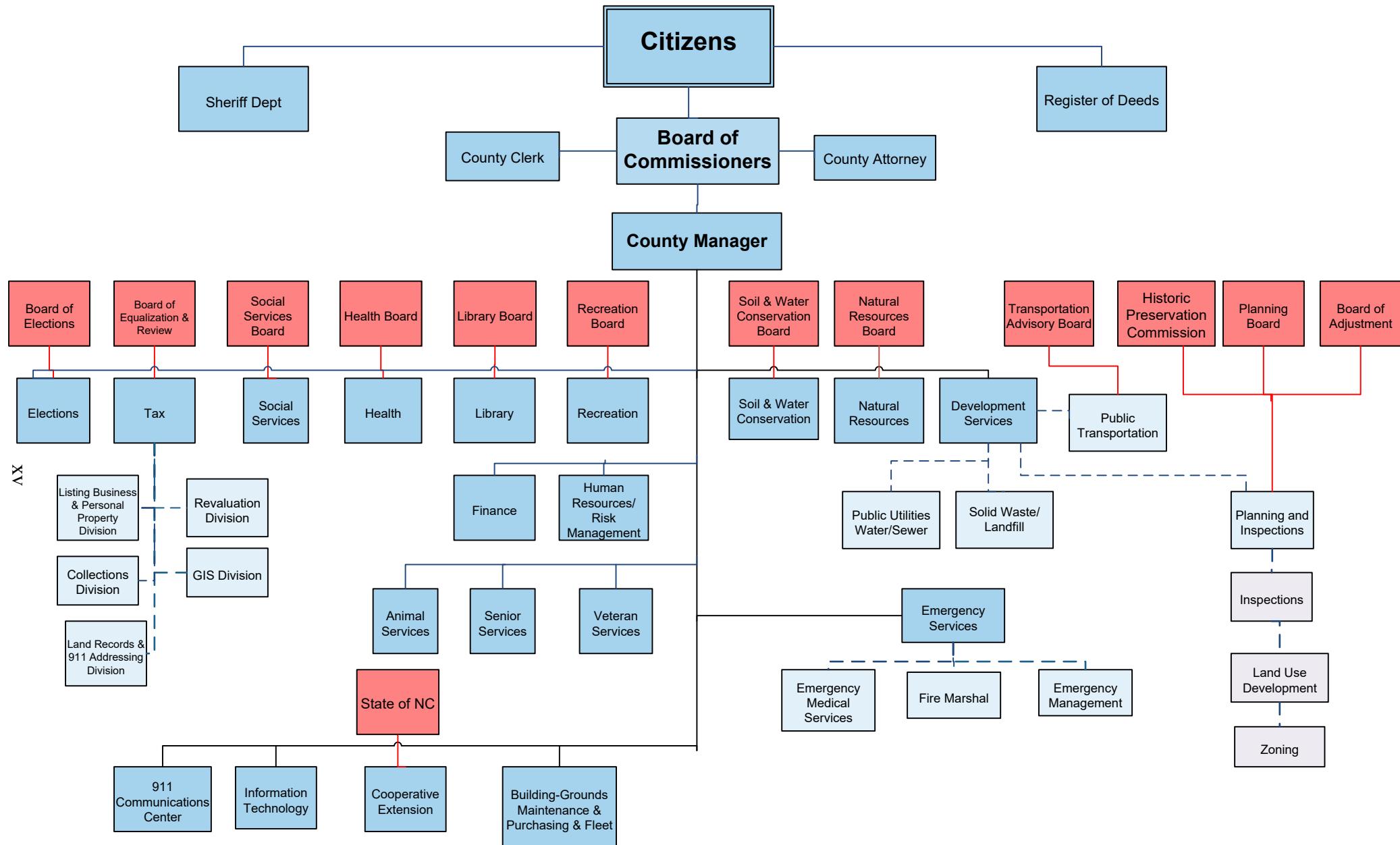
Copies of the proposed budget will go on file in the County Clerk's Office. The Public Hearing on the budget is scheduled for June 5, 2023. Adoption of the FY 2024 Budget Ordinance will be on the Board of Commissioners' Meeting Agenda for June 5, 2023. If approved, the FY 2024 Budget will be effective on July 1, 2023. Therefore, I am pleased to present the following budget recommendation for Lincoln County Government for FY 2024.

Respectfully submitted,

*Davin W. Madden*

Davin W. Madden, 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 Capital Projects 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.



## COUNTY COMPARISON INFORMATION

### Neighboring Counties

Jurisdiction	Population	FY 2022			Property Tax Rate
		2022 Estimated	FY 2022 Assessed Value	Assessed Value per Capita	
Iredell County	194,835	\$ 28,233,081,098	\$ 144,908	\$ 0.5375	
Catawba County	161,909	19,836,704,600	122,518	0.5750	
Union County	247,058	36,693,704,000	148,523	0.5880	
Rutherford County	64,586	8,084,417,000	125,173	0.5970	
Mecklenburg County	1,154,783	195,870,899,398	169,617	0.6169	
<b>Lincoln County</b>	<b>89,670</b>	<b>12,015,359,451</b>	<b>133,995</b>	<b>0.6190</b>	
Caldwell County	81,884	8,380,167,558	102,342	0.6300	
Rowan County	147,281	14,266,159,392	96,864	0.6575	
Cleveland County	100,359	9,567,282,807	95,331	0.6875	
Burke County	87,611	7,485,456,840	85,440	0.6950	
Cabarrus County	231,278	30,011,907,465	129,766	0.7400	
Gaston County	231,941	21,202,036,917	91,411	0.8300	
County Average	<u>232,766</u>	<u>\$ 32,637,264,711</u>	<u>\$ 120,491</u>	<u>\$ 0.6478</u>	



## COUNTY COMPARISON INFORMATION

### Counties from 75,000 to 100,000 Population

Jurisdiction	2022		FY 2022		FY 2022
	Estimated Population	FY 2022 Assessed Value	Assessed Value per Capita		FY 2023 Property Tax
			Capita	Rate	
Moore County	\$ 103,298	\$ 14,635,522,557	\$ 141,683	\$ 0.4850	
Craven County	99,851	10,244,131,256	102,594	0.5600	
<b>Lincoln County</b>	<b>89,670</b>	<b>12,015,359,451</b>	<b>133,995</b>	<b>0.6190</b>	
Caldwell County	81,884	8,380,167,558	102,342	0.6300	
Chatham County	76,285	13,933,717,951	182,653	0.6650	
Nash County	95,246	8,310,146,000	87,249	0.6700	
Cleveland County	100,359	9,567,282,807	95,331	0.6875	
Burke County	87,611	7,485,456,840	85,440	0.6950	
Rockingham County	91,096	8,074,337,451	88,635	0.6950	
Wilson County	81,979	7,807,414,900	95,237	0.7300	
County Average	<u>\$ 90,728</u>	<u>\$ 10,045,353,677</u>	<u>\$ 111,516</u>	<u>\$ 0.6437</u>	

**LINCOLN COUNTY  
BUDGET ORDINANCE  
FY 2023-24**

**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, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for Lincoln County.

<b>GENERAL GOVERNMENT</b>	<b>\$ 17,846,047</b>
Central Services	
Governing Body	
County Manager	
Human Resources	
Finance	
Information Technology	
Safety & Training	
Tax Department	
Legal	
Elections	
Register of Deeds	
Facilities Maintenance	
Special Appropriations	
<b>PUBLIC SAFETY</b>	<b>43,594,218</b>
Sheriff	
Communications	
Jail	
Jail Commissary	
Emergency Management	
Fire Marshal	
Volunteer Fire Department	
Inspections Division	
Medical Examiner	
Emergency Medical	
Animal Services	
Special Appropriations	
<b>TRANSPORTATION</b>	<b>1,830,958</b>
Transportation TLC	
Special Appropriations	
<b>ECONOMIC AND PHYSICAL DEVELOPMENT</b>	<b>3,372,351</b>
Planning	
Soil Conservation	
Cooperative Extension	
Special Appropriations	

<b>HUMAN SERVICES</b>	<b>22,648,023</b>
Health Department	
Mental Health	
Social Services	
Veterans Services	
Senior Services	
Special Appropriations	
<b>CULTURE AND RECREATION</b>	<b>4,308,043</b>
Library	
Recreation	
Special Appropriations	
<b>EDUCATION</b>	<b>31,159,786</b>
Lincoln Center Gaston College	
Schools Current Expense	
Schools Capital Outlay	
<b>DEBT SERVICE</b>	<b>14,427,721</b>
General County Debt	
School System Debt	
<b>OTHER FINANCING USES</b>	<b>4,305,000</b>
Transfers to Other Funds	
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 143,492,147</u></b>

**Section 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

<b>AD VALOREM TAXES</b>	<b>\$ 91,168,700</b>
Current Year's Property Taxes	
Prior Year's Property Taxes	
Tax Interest/Penalty/Misc.	
<b>LOCAL OPTION SALES TAX</b>	<b>27,100,000</b>
Article 39 one percent	
Article 40 one-half of one percent	
Article 42 one-half of one percent	
Article 44 one-half of one percent	
Article 46 one-quarter of one percent	
Medicaid hold harmless	
<b>OTHER TAXES AND LICENSES</b>	<b>1,511,000</b>
Real estate transfer tax	
Local occupancy tax and car rental tax	
Utility franchise tax	

<b>UNRESTRICTED INTERGOVERNMENTAL REVENUES</b>	<b>300,000</b>
Beer and wine tax	
<b>RESTRICTED INTERGOVERNMENTAL REVENUES</b>	<b>12,350,259</b>
Federal and State grants	
Court facilities fees	
ABC revenue	
Local/other	
<b>PERMITS AND FEES</b>	<b>3,061,200</b>
Planning and Building permits	
Concealed carry permits	
Fire marshal	
Register of Deeds	
Environmental health	
Other permits and fees	
<b>SALES AND SERVICES</b>	<b>5,352,388</b>
Rents, concessions, and fees	
Emergency medical services	
Animal control	
Sheriff department	
Transportation services	
Human services	
Other sales and services	
<b>MISCELLANEOUS</b>	<b>860,800</b>
Sale of property	
Contributions	
Indirect fees	
Other	
<b>INVESTMENT EARNINGS</b>	<b>200,000</b>
<b>OTHER FINANCING SOURCES</b>	<b>500,000</b>
<b>FUND BALANCE APPROPRIATED</b>	<b>1,087,800</b>
<b>TOTAL REVENUES</b>	<b><u>\$ 143,492,147</u></b>

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 third half cent sales and use taxes and one-quarter cent sales 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, 2023 and ending June 30, 2024:

Transfer to General Fund (Debt Service)	500,000
<b>Total School Capital Reserve Fund Appropriations</b>	<b>\$ 500,000</b>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Lottery Proceeds	500,000
<b>Total School Capital Reserve Fund Revenues</b>	<b>\$ 500,000</b>

**Section 4.** The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Capital Outlay	12,086
<b>Total</b>	<b>\$ 12,086</b>

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Fund Balance Appropriated	12,086
<b>Total</b>	<b>\$ 12,086</b>

**Section 5.** The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Capital Outlay	11,400
<b>Total</b>	<b>\$ 11,400</b>

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Fund Balance Appropriated	11,400
<b>Total</b>	<b>\$ 11,400</b>

**Section 6.** The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Operating Expenses	200,000
<b>Total Emergency Telephone Fund</b>	<b>\$ 200,000</b>

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

State Revenues	200,000
<b>Total Emergency Telephone Fund</b>	<b>\$ 200,000</b>

**Section 7.** The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Other Financing Sources	3,145,000
<b>Total Capital Reserve Fund</b>	<b>\$ 3,145,000</b>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Other Financing Uses	3,145,000
<b>Total Capital Reserve</b>	<b>\$ 3,145,000</b>

**Section 8.** The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Environmental Protection	11,687,962
Debt Service	4,556,927
Other Financing Uses	200,000
<b>Total Water and Sewer Enterprise Fund Appropriation</b>	<b>\$ 16,444,889</b>

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Sales & Services	16,344,889
Interest Revenue	100,000
<b>Total Water and Sewer Enterprise Fund Revenues</b>	<b>\$ 16,444,889</b>

**Section 9.** The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Environmental Protection	5,760,705
Debt Service	576,322
<b>Total Solid Waste Enterprise Fund Appropriation</b>	<b>\$ 6,337,027</b>

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Other Taxes	37,000
State Revenues	188,000
Sales & Services	5,497,027
Interest Revenue	15,000
Other Financing Sources	600,000
<b>Total Solid Waste Enterprise Fund Revenues</b>	<b>\$ 6,337,027</b>

**Section 10.** The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Health and Consultant Fees	1,445,000
Health Insurance Claims	8,875,000
<b>Total Health Insurance Fund Appropriations</b>	<b>\$ 10,320,000</b>

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Health Premiums Employer	9,100,000
Health Premiums Employee	1,200,000
Investment Income	20,000
<b>Total Health Insurance Fund Revenues</b>	<b>\$ 10,320,000</b>

**Section 11.** The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Professional Fees	150,000
Workers' Compensation Claims	787,900
<b>Total Workers' Compensation Fund Appropriations</b>	<b>\$ 937,900</b>

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Workers' Compensation Premiums	929,900
Interest Income	8,000
<b>Total Workers' Compensation Fund Revenues</b>	<b>\$ 937,900</b>

**Section 12.** 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, 2023; 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	2023-24 Tax Revenue	2023-24 Tax Appropriations
Alexis	658,100,000	0.1065	686,859	686,859
Boger City	1,194,100,000	0.1250	1,462,773	1,462,773
Crouse	311,500,000	0.0860	262,532	262,532
Denver	4,381,800,000	0.1040	4,465,931	4,465,931
East Lincoln	5,488,100,000	0.1024	5,507,418	5,507,418
Howard's Creek	500,700,000	0.1355	664,880	664,880
North 321	1,344,400,000	0.0900	1,185,761	1,185,761
North Brook	613,600,000	0.0950	571,262	571,262
Pumpkin Center	1,057,100,000	0.1050	1,087,756	1,087,756
South Fork	554,800,000	0.1250	679,630	679,630
Union	532,200,000	0.1250	651,945	651,945

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 13.** There is hereby levied a unified tax at the rate of 49.9 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023, 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 \$18,500,000,000 and an estimated collection rate of 98 percent. The estimated rate of collection is based on the fiscal 2021-22 collection rate of 99 percent, with allowances for revaluation.

**Section 14.** 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 15.** 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 2023 - 2024 is \$120 per unit rate.

**Section 16.** 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 \$23,000 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 \$142,000; Arts Council \$12,000; Lake Norman Marine Commission \$35,000; for a total of \$268,710.

**Section 17.** This Budget Ordinance, effective July 1, 2023 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 18.** 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 19.** 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 20.** 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 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 5th day of June, 2023.



Carrol Mitchem, Chair  
Lincoln County  
Board of Commissioners

ATTEST:



Melissa Elmore  
Clerk to the Board



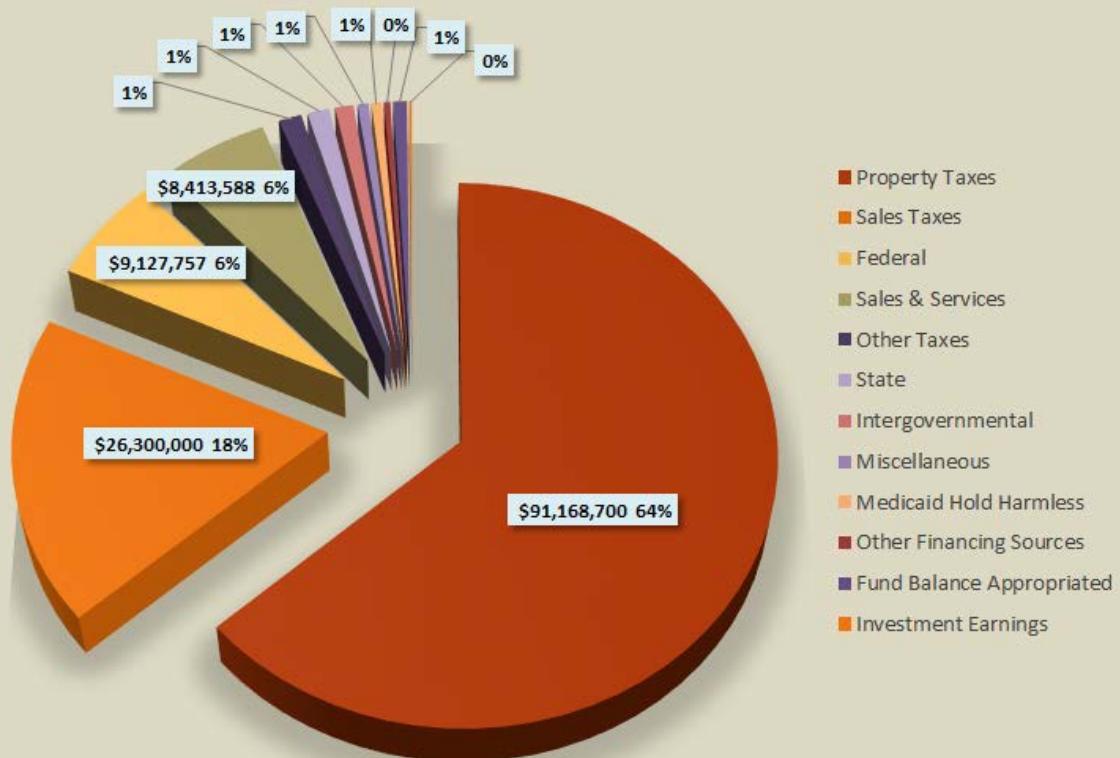
## GENERAL FUND

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.

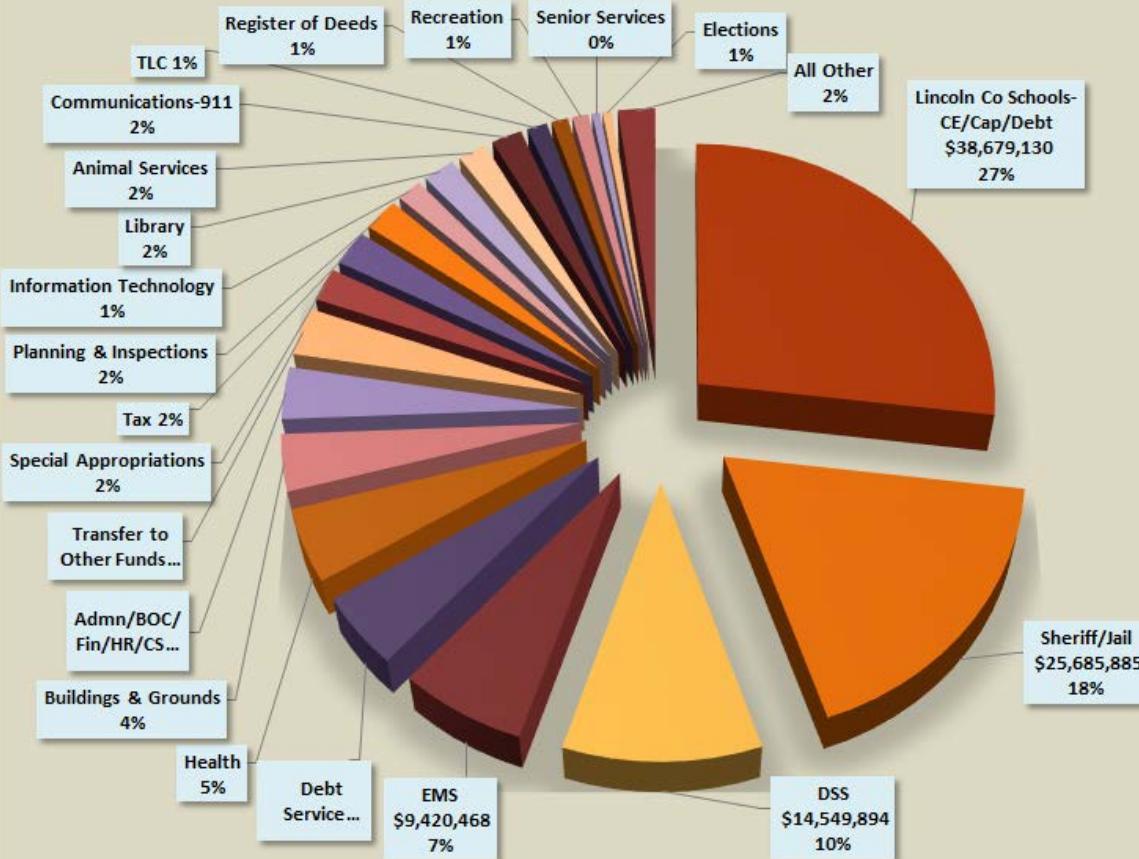
The general fund also accounts for certain excise tax funds set aside from the Register of Deeds Office to contribute toward improving the efficiency of the county's transportation network as a result of growth and development.

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 24 Projected Revenues - \$143,492,147



## General Fund FY 24 Expenditures - \$143,492,147



**GENERAL FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2023-2024**

	FY 2023 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2024 BUDGET REQUESTED	FY 2024 CM RECOMMENDED BUDGET	% OF CM FY 2024 BUDGET
<b>REVENUES:</b>					
Property Taxes	\$ 76,758,420	56.6%	\$ 85,883,040	\$ 91,168,700	63.5%
Sales Taxes	26,376,065	19.5%	27,600,000	26,300,000	18.3%
Medicaid Hold Harmless	800,000	0.6%	800,000	800,000	0.6%
Other Taxes	2,328,000	1.7%	1,100,000	1,811,000	1.3%
Federal Revenues	9,639,987	7.1%	8,120,022	9,127,757	6.4%
State Revenues	2,837,541	2.1%	1,242,445	1,759,502	1.2%
Intergovernmental Revenues	1,435,000	1.1%	983,000	1,463,000	1.0%
Sales and Services	8,989,161	6.6%	4,730,173	8,413,588	5.9%
Investment Earnings	118,073	0.1%	120,000	200,000	0.1%
Miscellaneous Revenues	1,171,106	0.9%	1,000	860,800	0.6%
Other Financing Sources	800,000	0.6%	-	500,000	0.3%
Fund Balance Appropriated	4,294,465	3.2%	-	1,087,800	0.8%
<b>TOTAL FINANCIAL RESOURCES</b>	<b><u>\$ 135,547,818</u></b>		<b><u>\$ 130,579,680</u></b>	<b><u>\$ 143,492,147</u></b>	
<b>EXPENDITURES:</b>					
Departmental Expenses:					
Central Services	\$ 1,033,870	0.8%	\$ 1,036,270	\$ 1,336,270	0.9%
Governing Body	394,151	0.3%	438,455	456,991	0.3%
County Manager	725,442	0.5%	532,877	879,477	0.6%
Human Resources Department	579,849	0.4%	598,588	596,648	0.4%
Finance Department	1,265,061	0.9%	1,418,235	1,428,335	1.0%
Information Technology Department	2,733,211	2.0%	1,941,004	2,121,021	1.5%
Safety and Training	44,949	0.0%	44,949	44,949	0.0%
Tax Department	3,067,592	2.3%	3,253,160	3,205,780	2.2%
Legal Expenses	208,190	0.2%	207,301	216,979	0.2%
Board of Elections	685,046	0.5%	735,706	751,871	0.5%
Register of Deeds	1,513,780	1.1%	1,398,804	1,381,404	1.0%
Buildings and Grounds	6,646,290	4.9%	4,983,737	5,120,097	3.6%
Sheriff Department	16,272,831	12.0%	19,506,996	20,170,687	14.1%
Communications	2,199,078	1.6%	2,631,110	2,546,640	1.8%
Jail	5,046,847	3.7%	5,499,210	5,515,198	3.8%
Jail Commissary	262,410	0.2%	65,800	65,800	0.0%
Planning Department	1,114,257	0.8%	963,982	957,765	0.7%
Inspections Division	2,173,750	1.6%	2,021,873	2,021,263	1.4%
Animal Services	2,338,356	1.7%	2,385,677	2,403,777	1.7%
Emergency Medical Services	9,226,572	6.8%	9,512,288	9,420,468	6.6%
Emergency Management	485,421	0.4%	608,154	558,636	0.4%
Fire Marshal	529,350	0.4%	555,404	551,771	0.4%
Duke Discretionary	101,880	0.1%	115,800	115,800	0.1%
Volunteer Fire Dept Assistance	252,024	0.2%	249,228	92,678	0.1%
Medical Examiner	56,150	0.0%	56,150	55,750	0.0%
Transportation TLC	1,660,658	1.2%	1,637,542	1,661,087	1.2%
Soil Conservation & Natural Resources	507,420	0.4%	598,070	562,469	0.4%
Cooperative Extension	310,571	0.2%	300,149	295,533	0.2%
Health Department	6,653,177	4.9%	6,387,207	6,600,437	4.6%
Social Services	14,862,503	11.0%	14,603,053	14,549,894	10.1%
Veterans Services	237,054	0.2%	249,013	248,244	0.2%
Senior Services	664,639	0.5%	662,780	686,184	0.5%
Library	2,557,006	1.9%	4,589,319	2,664,424	1.9%
Recreation Department	1,479,234	1.1%	1,488,659	1,359,909	0.9%
Public Schools--Current Expenses	20,827,642	15.4%	29,701,727	26,816,196	18.7%
Public Schools--Capital Outlay Expenses	3,529,091	2.6%	6,029,091	4,029,091	2.8%
Gaston Community College--Current Exp.	279,499	0.2%	368,329	279,499	0.2%
Special Appropriations	3,969,937	2.9%	3,135,904	2,990,404	2.1%

**GENERAL FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2023-2024**

	FY 2023 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2024 BUDGET REQUESTED	FY 2024 CM RECOMMENDED BUDGET	% OF CM FY 2024 BUDGET
Debt Service for Board of Education	8,443,414	6.2%	7,833,843	7,833,843	5.5%
Debt Service for County	7,172,581	5.3%	7,811,308	6,593,878	4.6%
<b>TOTAL EXPENDITURES</b>	<b><u>132,110,783</u></b>		<b><u>146,156,752</u></b>	<b><u>139,187,147</u></b>	
<b>OTHER FINANCING USES</b>					
Transfer to Other Funds	2,247,035	1.7%	2,960,000	4,105,000	2.9%
Transfer to General Capital Projects Fund	1,190,000	0.9%	-	200,000	0.1%
<b>TOTAL USES OF FINANCIAL RESOURCES</b>	<b><u>\$ 135,547,818</u></b>		<b><u>\$ 149,116,752</u></b>	<b><u>\$ 143,492,147</u></b>	

### **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 2024 Budget is based upon a 98% 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, FY 2021 we saw an increase to \$12,299,323, and in FY 2022 we recognized \$13,852,324. FY 2023 is projected to be \$11,583,000 with FY 2024 anticipated at \$11,500,000. 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, and FY 2022 increased to \$6,815,002. For FY 2023 and FY 2024, 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 2014 through 2017, the FY 2018 amount increased to \$4,213,882, with FY 2019 of \$4,624,270 followed by \$5,098,040 in FY 2020. For FY 2021, we saw \$6,160,036, and FY 2022 \$6,944,470; however, we conservatively anticipate a little more than \$5,600,000 for FY 2023 and FY 2024.

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 FY17-22. Revenue from this sales tax in FY23 is projected at \$1,600,000.

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 decrease slightly due to the growth trend for FY2024.

**Register of Deeds:** Revenues in this area are expected to decrease during FY 2024.

**Sheriff’s Office and Detention Center:** The Sheriff’s Office and Detention Center expect revenues to remain mostly flat in FY 2024.

**Fire Marshal’s Office:** Revenues are expected to remain about the same during FY2024.

**Planning and Inspections Development (PID):** Overall revenues are projected to decrease slightly in FY 2024.

**Emergency Medical Services (EMS):** Revenues in FY 2024 are estimated to slightly increase from FY 2023 budgeted revenues.

**Animal Services:** Revenues in this area are expected to remain flat.

**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 remain fairly even.

**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 decrease slightly in FY2024, 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 decrease in the coming year.

**Library System:** Revenues are expected to remain mostly flat in state aid to in FY 2024.

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

**Investment Earnings:** Earnings are expected to increase in FY 2024.

**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 FY2024.

**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, 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 is expected to remain fairly even.

**Board of Elections:** Projections for this section of the unit are to increase due to the election process.

**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:** A decrease is expected as a result of some much needed improvements to various systems and equipment in previous years.

**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 FY2024.

**911 Communications Center:** This budget is anticipating a small increase.

**Emergency Management:** This budget has a slight increase in the coming year.

**Fire Marshal:** This budget has seen an increase for FY24 due to inflation and price increases.

**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 decrease to this budget.

**Emergency Medical Services:** 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 expected to remain fairly consistent.

**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 increase is anticipated for this budget.

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

**Library:** It is anticipated that this budget should show a small increase overall.

**Recreation Department:** Due to some completed projects, the FY 2024 budget anticipates a small decrease from the previous year.

### **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 4<sup>th</sup> of July Fireworks
- Communities in Schools
- Crime Stoppers
- Cultural Development Center
- District Court
- Downtown Development Association
- Dues and Subscriptions
- Economic Development
- Gaston College-Lincoln Campus
- Gaston Skills (Salem Industries)
- Helping Animals to Survive (HATS)
- Historical Association

- Historic Properties Commission
- Humane Society
- Juvenile Crime Prevention Council (JCPC)
- Keep Lincoln County Beautiful
- Lake Norman Marine Commission
- Lincolnton-Lincoln County Chamber of Commerce
- Lincolnton-Lincoln County Regional Airport Authority
- National Guard
- 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 decrease for FY 2024.

**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:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Operations	\$ 1,079,538	\$ 1,033,870	\$ 1,336,270	29%
<b>Expenditure Total</b>	<b>\$ 1,079,538</b>	<b>\$ 1,033,870</b>	<b>\$ 1,336,270</b>	<b>29%</b>



## 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:

The budget listed is established based on the needs of the commissioners and clerk to the board in order to conduct day to day functions by computer use. This budget outlines a replacement/purchase for existing laptops/desktop within the CIP.

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 176,754	\$ 176,614	\$ 197,854	12%
Operations	243,616	217,537	259,137	19%
<b>Expenditure Total</b>	<b>\$ 420,370</b>	<b>\$ 394,151</b>	<b>\$ 456,991</b>	<b>16%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	5	5	5	0%
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0%</b>



## 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:

The budget listed is established based on the needs of the county manager and administrative assistant to conduct day to day functions by computer use. This budget outlines a replacement/purchase for existing laptops/desktops within the CIP.

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 433,169	\$ 678,792	\$ 821,410	21%
Operations	32,246	46,650	58,067	24%
Capital	26,226	-	-	0%
<b>Expenditure Total</b>	<b>\$ 491,641</b>	<b>\$ 725,442</b>	<b>\$ 879,477</b>	<b>21%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	3	3	3	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>



## 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 also 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 six consecutive years beginning for the year ended June 30, 1996, including the most recent fiscal year which ended June 30, 2021. We have also submitted our FY 2022 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.
- Implement an AMI system for billing and collection of the Water and Sewer bills.

**Budget Summary:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,027,429	\$ 1,129,309	\$ 1,271,835	13%
Operations	133,895	125,028	142,100	14%
Capital	56,102	10,724	14,400	34%
<b>Expenditure Total</b>	<b>\$ 1,217,426</b>	<b>\$ 1,265,061</b>	<b>\$ 1,428,335</b>	<b>13%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	14	15	15	0%
<b>Total</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>0%</b>



## Human Resources 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.
- Evaluate and revise the current employee Evaluation process.
- Evaluate Succession Planning and the impact on Employee Organizational Commitment.
- Implement paperless processes as that can be identified. Work Flow system for all users. To eliminate action forms.
- Continue to engage in further research for retention and recruitment opportunities.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 435,493	\$ 465,403	\$ 478,648	3%
Operations	65,024	105,846	114,000	8%
Capital	11,724	8,600	4,000	-53%
<b>Expenditure Total</b>	<b>\$ 512,241</b>	<b>\$ 579,849</b>	<b>\$ 596,648</b>	<b>3%</b>
<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	7	6	6	0%
<b>Total</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>0%</b>



## Tax Department

### General Government

#### Overview:

The mission of the Lincoln County Tax Department is to follow N.C. General Statutes by treating all taxpayers fairly and equitably while providing excellent customer service. It is the responsibility of the Tax Administrator's office to: discover, list, assess, bill, and collect ad valorem property taxes and fees for Lincoln County, the City of Lincolnton, and the Fire Departments. We strive to maintain and improve the collection rate each year while also providing 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, 34,000 personal property (boats, business equipment, etc.) assets, and 98,000 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, 2023 and the next scheduled revaluation will be effective January 1, 2027. 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**

The Geographic Information Systems Division provides data management, application development, analysis, and assistance to all Lincoln County Departments. Informative maps, reports, and data are produced as requests are made by any Lincoln County Department as well as the public. The GIS Division also maintains the Lincoln County GIS website, the GIS data download pages, the GIS database, and supports the Lincoln County Tax Department as GIS issues occur.

## **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 180,000 tax notices are created annually.

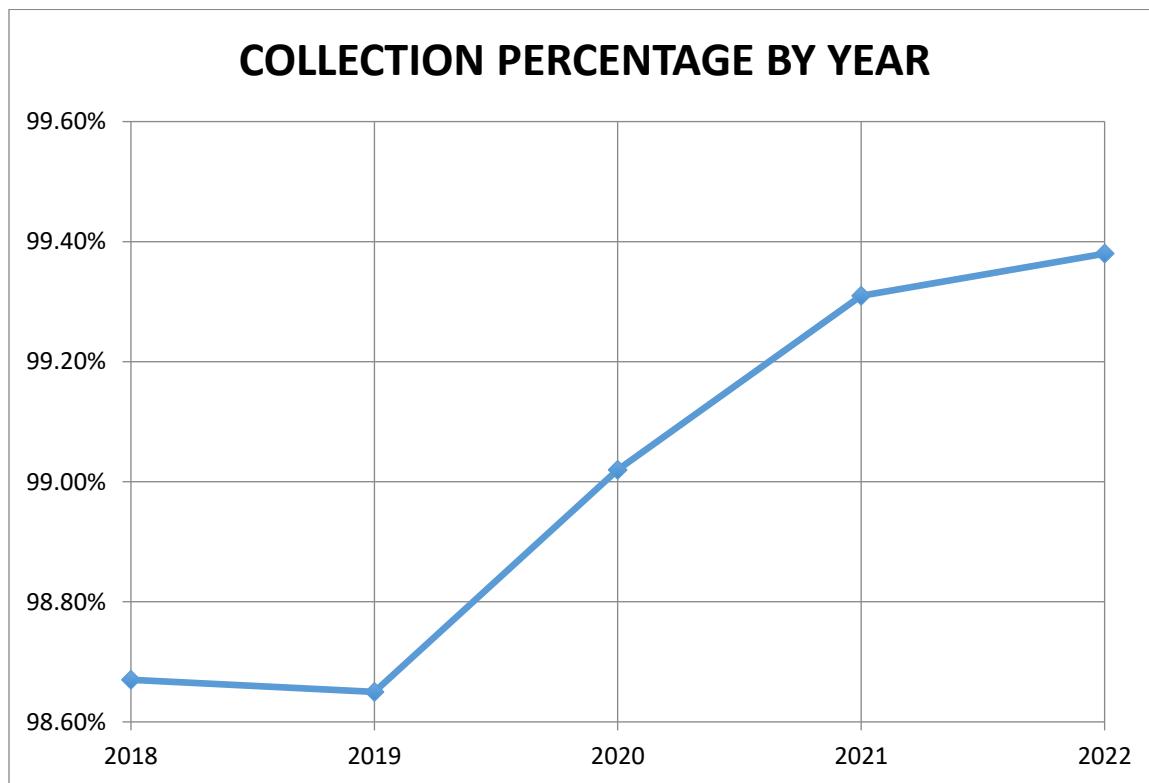
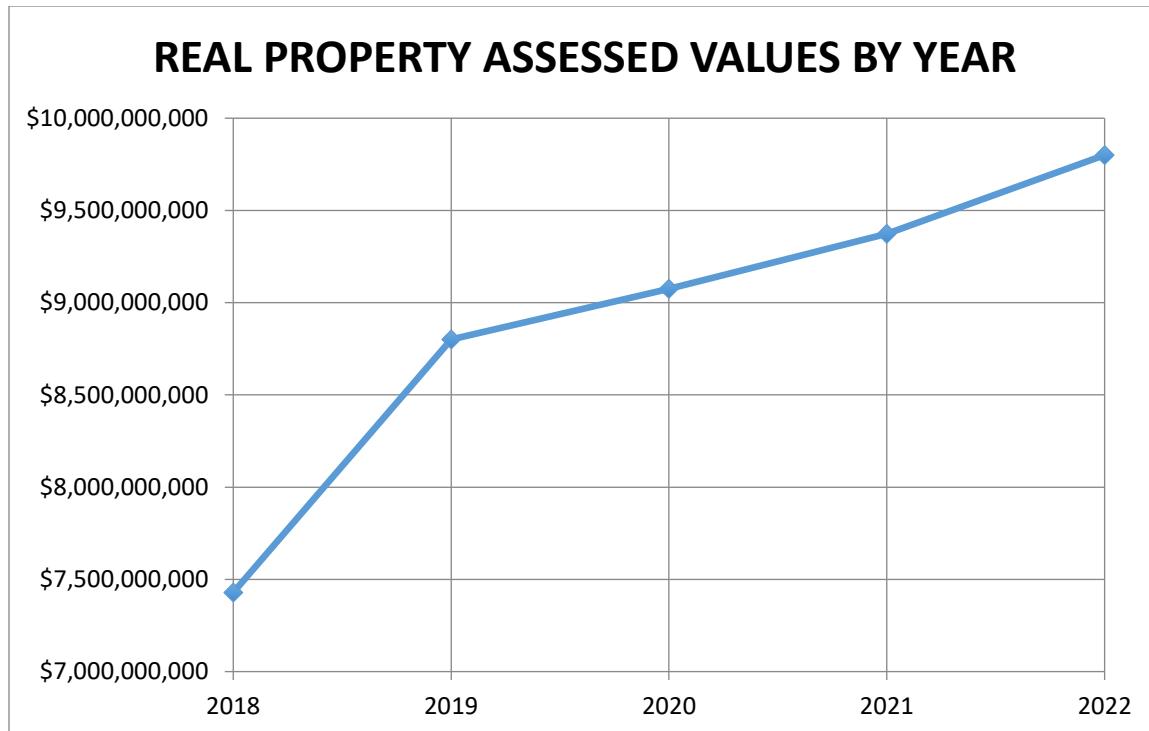
## **Tax Collection Division**

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, 2022, the overall collection rate was about 99.38%. Established methods to collect delinquent taxes are: payment arrangements, garnishment of wages, attachment of bank accounts, debt set-off, and mortgage-style foreclosures.

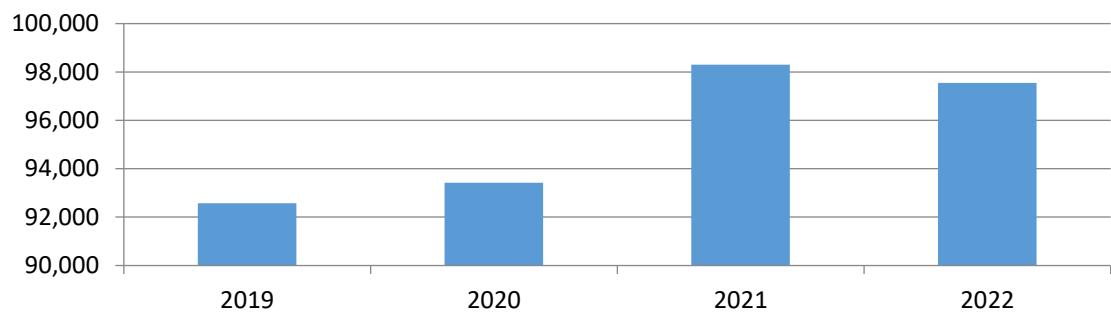
### **Goals/Objectives:**

- 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.
- Complete the in-house 4-year revaluation cycles and paperless review of the 2023 revaluation.
- Implement “Just Appraised” to reduce paper consumption in the Land Records division.
- 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.
- Utilize the newly remodeled/renovated tax department.

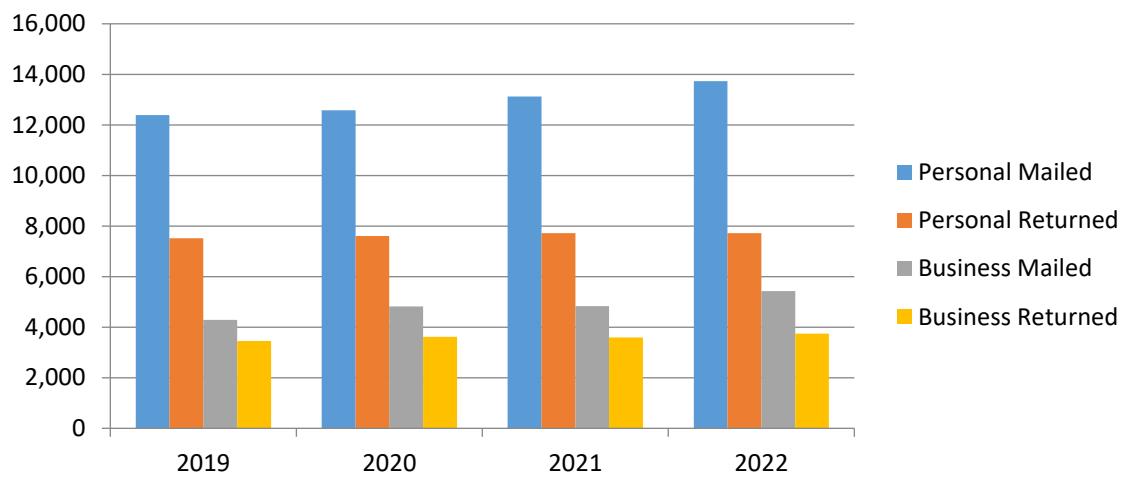
### Performance Measures:



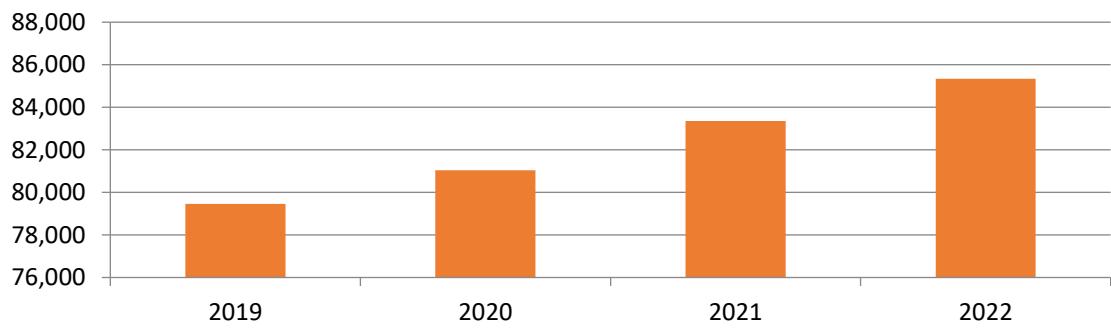
## NCVTS REGISTERED VEHICLES BY YEAR

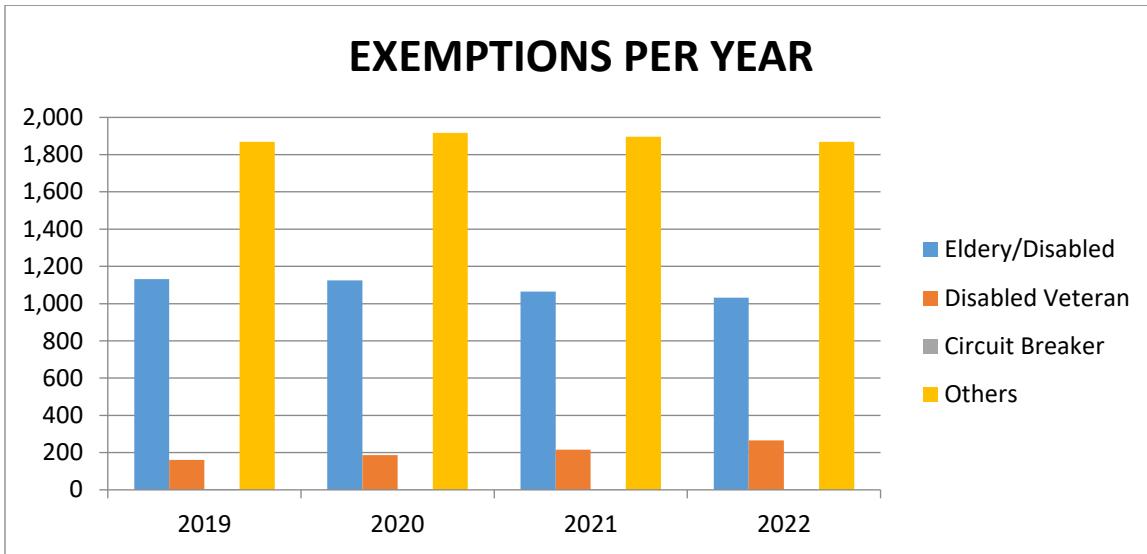


## PERSONAL AND BUSINESS PERSONAL PROPERTY LISTINGS BY YEAR



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





### Listing

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 988,894	\$ 1,029,461	\$ 1,093,412	6%
Operations	540,062	602,336	652,400	8%
Capital	2,194	19,368	8,000	-59%
<b>Expenditure Total</b>	<b>\$ 1,531,150</b>	<b>\$ 1,651,165</b>	<b>\$ 1,753,812</b>	<b>6%</b>

### Mapping

Expenditure by Type	FY22 Actual	FY22 Actual	FY22 Actual	% Change
Personnel	\$ 474,640	\$ 519,633	\$ 553,807	7%
Operations	53,415	105,146	109,050	4%
Capital	3,982	8,000	16,000	100%
<b>Expenditure Total</b>	<b>\$ 532,037</b>	<b>\$ 632,779</b>	<b>\$ 678,857</b>	<b>7%</b>

### Revaluation

Expenditure by Type	FY22 Actual	FY22 Actual	FY22 Actual	% Change
Personnel	\$ 614,224	\$ 645,001	\$ 685,291	6%
Operations	74,159	100,250	83,820	-16%
Capital	-	38,397	4,000	-90%
<b>Expenditure Total</b>	<b>\$ 688,383</b>	<b>\$ 783,648</b>	<b>\$ 773,111</b>	<b>-1%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	29	30	31	3%
Part Time	1	1	1	0%
<b>Total</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>3%</b>



## 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	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 126,443	\$ 179,940	\$ 192,529	7%
Operations	46,109	28,250	24,450	-13%
Capital	2,389	-	-	0%
<b>Expenditure Total</b>	<b>\$ 174,941</b>	<b>\$ 208,190</b>	<b>\$ 216,979</b>	<b>4%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	-	1	1	0%
<b>Total</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0%</b>



## 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
- Geodetically County lines secured along Catawba & Gaston
- 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 2024 Presidential Election

#### Budget Summary:

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 388,080	\$ 433,363	\$ 452,241	4%
Operations	124,115	214,683	253,130	18%
Capital	103,916	37,000	46,500	26%
<b>Expenditure Total</b>	<b>\$ 616,111</b>	<b>\$ 685,046</b>	<b>\$ 751,871</b>	<b>10%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	4	4	4	0%
Part Time	52	64	64	0%
<b>Total</b>	<b>56</b>	<b>68</b>	<b>68</b>	<b>0%</b>



## 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 ROD Server in 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 \$67,160.51 was collected for this fund during FY 2021-22. 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 2021-22, a total of \$11,429.84 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 2021-22, a total of \$3,165.00 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 2021-22, a total of \$1,252,216.00 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 2021-22, a total of \$18,990.00 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 77% 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.
- Continue advertising 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**

<b>Measure</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23 Estimated</b>
Documents recorded (includes plats, deeds, deeds of trust, deeds of trust cancellations and other miscellaneous documents)	22,536	19,896	18,550
Certified copies (includes birth, death and marriage certificates)	7,510	8,144	6,936
Marriage Licenses issued	822	633	600
Oath of Office administered for Notaries Public	334	336	300
Revenue collected	\$ 3,097,151	\$ 3,321,403	\$2,500,000

#### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 613,359	\$ 637,287	\$ 683,379	7%
Operations	1,457,978	866,743	692,025	-20%
Capital	16,078	9,750	6,000	-38%
<b>Expenditure Total</b>	<b>\$ 2,087,415</b>	<b>\$ 1,513,780</b>	<b>\$ 1,381,404</b>	<b>-9%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Intergovernmental	\$ 2,552,594	\$ 1,600,000	\$ 1,100,000	-31%
Sales and Services	714,885	505,484	460,200	-9%
<b>Revenues Total</b>	<b>\$ 3,267,479</b>	<b>\$ 2,105,484</b>	<b>\$ 1,560,200</b>	<b>-26%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	9	9	9	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0%</b>



## 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 2019 or 2022
- Complete conversion of all SQL servers to 2019
- 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
- Move to a one user one device policy
- Replace legacy software that is no longer compatible with our environment
- Enhance End User Experience
- Implement secure centralized printing and remove local user printers
- Keep Endpoints Refreshed
- Improve our Vendor Management
- Exploit the capabilities of our Service Management ticketing system
- Provide stable and secure remote connectivity options
- Improve Backup Strategy to move some backups to the cloud

#### Budget Summary:

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 948,379	\$ 1,087,718	\$ 1,219,161	12%
Operations	370,315	766,602	723,360	-6%
Capital	265,203	878,891	178,500	-80%
<b>Expenditure Total</b>	<b>\$ 1,583,897</b>	<b>\$ 2,733,211</b>	<b>\$ 2,121,021</b>	<b>-22%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	12	12	13	8%
<b>Total</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>8%</b>



## Safety and Training

### General Government

#### Overview:

The Safety Department provides safety training to all departments of the County. This Department, which is part of Administration, is responsible for:

- Ensuring the County is in compliance with State and Federal Safety requirements.
- Ensuring the County has adequate training in regards to safety principles and practices.
- Prepare Emergency Action Plans for all buildings.
- Review, prepare and update written safety programs where applicable.
- Preparation of training matrix, tracking of employee training, issuance of training certificates.
- Preparation of OSHA 300 logs, assist with any OSHA inspection including preparation of required OSHA abatement documentation.
- Hold bi-monthly safety committee meetings.
- Conduct safety training sessions to include hazard communication, bloodborne pathogens, confined space entry, lockout/tagout, and numerous other topics.

#### Budget Summary:

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 43,213	\$ 44,949	\$ 44,949	0%
<b>Expenditure Total</b>	<b>\$ 43,213</b>	<b>\$ 44,949</b>	<b>\$ 44,949</b>	<b>0%</b>



## 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**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,413,331	\$ 1,230,367	\$ 1,716,500	40%
Operations	1,211,307	2,844,190	1,829,760	-36%
Capital	1,101,823	330,411	100,000	-70%
<b>Expenditure Total</b>	<b>\$ 3,726,461</b>	<b>\$ 4,404,968</b>	<b>\$ 3,646,260</b>	<b>-17%</b>

#### **Grounds Maintenance**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 788,593	\$ 825,453	\$ 870,177	5%
Operations	139,978	106,940	118,660	11%
Capital	469,482	1,308,929	485,000	-63%
<b>Expenditure Total</b>	<b>\$ 1,398,053</b>	<b>\$ 2,241,322</b>	<b>\$ 1,473,837</b>	<b>-34%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	40	42	42	0%
Part Time	4	2	2	0%
<b>Total</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>0%</b>



## Sheriff's Office

Public Safety

### Overview:

The Lincoln County Sheriff's office is responsible for providing all law enforcement services to 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, School Resource Officer Division, Lake Patrol Division, Courthouse Bailiffs, Special Operations, Training Division, IT Division, Administration and Detention

### Patrol Division

The Patrol Division currently 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 ensure that these responsibilities are being met. Officers are assigned to districts to promote community-oriented policing which gives the community a feel of trust and ownership. With the growth of Lincoln County, we are transitioning to implementing a fourth district which will be Denver (Eastern Lincoln County). We are planning the move in early 2023.

### 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. We have specialized Investigators that handle all Sex and Child Endangerment Crimes, Registered Sex Offenders, Digital Forensics, Latent Fingerprint Analysis, Fraud, as well as an Evidence Tech who handles the security and integrity of collected evidence. These investigators are supervised by the CID Lieutenant, and CID Sergeant.

### 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. Currently we have an investigator assigned with the DEA, and Homeland Security. 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.

### Civil Division

The Civil Division is responsible for serving executions, evictions, criminal summons, subpoenas, court orders, child custody paperwork and all paperwork required by state and federal laws. The civil division is responsible along with the patrol division for the transportation of all mental patients. The civil division along with patrol is responsible for serving outstanding criminal and civil warrants.

### School Resource Officer Division

The Lincoln County Sheriff's Office currently has School Resource Officers in 3-High Schools, 2-Charter Schools, and 4-Middle Schools (9-Total). The School Resource Officer Division is supervised by a First Sergeant who oversees the day-to-day activities of the SROs, and acts as a liaison between the school system and Sheriff's Office. The SROs maintain the safety of the faculty and students at the schools, diagnose safety concerns with the schools, and promote positive relationships with the students. With the continual increase of mass casualty events at school across the country additional SRO's will need to be added as soon as feasible.

### Lake Patrol Division

The Lake Patrol Division is responsible for all calls for service on Lake Norman. They promote safety and well being for the public while occupying the lake. They deter criminal activity with a police presence. The Lake Patrol is manned 12-hours per day, 7-days per week beginning in May and ending in October. Beginning in May of 2023 we will also be responsible for the safety and patrol of the new Swim Beach on Lake Norman.

### Courthouse Bailiffs

The Courthouse Bailiffs are responsible for the day-to-day security of the courthouse and grounds. They are responsible for maintaining control and order in each courtroom that is being utilized for court business. The Bailiffs are responsible for opening and closing the courthouse every day and are responsible for the safety of each patron and employee that has business or works at the courthouse. The Bailiff's are supervised by a First Sergeant.

### Special Operations

The Special Operations consists of the SWAT Team, The Dive/Swift Water Team, The Land Search Team, The Drone Team, The Civil Unrest Team, The Negotiators Team, The Honor Guard. Each team trains different amounts of times throughout the year and are called upon not only by Lincoln County and the Lincolnton City Police Department but also by other out of county agencies when needed. Each team is headed by a supervisor who maintains records and develops operation plans for all missions. Teams are called upon for special events throughout the county.

## Training Division

The Training Division is responsible for maintaining all training and records for every employee. They are responsible for making sure all yearly requirements are met for not only the Sheriff's Office but for the employees. The Training Division is responsible for coordinating the outfitting and equipment assignment of all new hires. The Training Division is responsible for making sure all new hires complete all required training and paperwork. The Training Division is responsible for scheduling all off duty assignments and special events.

## IT Division

The IT Division is responsible for maintaining network infrastructure. Connecting internal and external law enforcement systems. Managing server centers and data rooms to ensure 24-7 access to records management systems and criminal justice applications. Provides end user support and troubleshooting on Microsoft based products and all applications and networks accessed by Sheriff's Office employees. Maintains all phone systems, both stand alone and cellular. Maintains all internet connections in and out of the Sheriff's Office building.

## Administration

The Administration consists of the Sheriff, Chief Deputy 2-Majors, Captain, 7-Lieutenants. It also includes Sheriff's Office HR, Financial Management, Administrative Support Supervisors, DCI Specialists, Concealed Carry Permit/Purchase Permit Specialists, Operations Manager and Quartermaster. Each person maintains a roll in the everyday tasks and functions of the Sheriff's Office. They interact with the citizens of Lincoln County, and other agencies/departments inside and outside of Lincoln County. They handle complaints and requests for information. They are responsible for the safety and guidelines for the employees of the Lincoln County Sheriff's Office.

## Detention Center

The Lincoln County Detention Center provides for the safety and security of the inmates who are incarcerated there by fairly ensuring that each inmate's physical, mental, and medical welfare is provided for within the framework of statutes, rules and procedures required by the State and Federal government. The Detention Center has 4 Transport Officers who transports all inmates who have court dates, writs, medical treatments, and any other court required proceedings not only locally but throughout the state. The Detention Center provides all meals for each inmate three times a day while working with all dietary restraints for some inmates. The Detention Center handles all grievances, and general inquiries posed by inmates. Whenever possible, house inmates from surrounding counties to generate revenue.

## Goals/Objectives:

- Protect life, protect property, keep the peace, tell the truth, do the right thing
- Improve clearance rates for all crime by providing training and technology to all investigators and officers

- Find and procure property for our 2 Denver district offices
- Plan and begin construction of Law Enforcement Training Center and Range
- Move in and refurbish EMS base for Investigations, Logistics and Supplies and add a Forensic Laboratory
- Continue to grow to support the growing population
- Expand IT department due to demands of latest crime fighting technology
- Prepare for Jail Expansion that will include new medical wing for inmates and medical staff
- Prepare for full-time Magistrate included in new Jail expansion. This will be a 24/7/365 office
- Plan and construct an Impound Lot to store vehicles and other large property involved in serious crimes
- Prioritize getting updated equipment to ensure officer safety
- Add additional cameras to Sheriff's Office Building's
- Continue to provide excellent medical services to our inmates at a reasonable expense to taxpayers
- Continue to provide well balanced meals as required by state regulations
- Continue to provide a clean, sanitary and safe facility that meets or exceeds state requirements

## Performance Measures

<u>Measure</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019**</u>	<u>2020</u>	<u>2021</u>
Calls for Service-Sheriff's Office	94,556	110,075	85,770	63,333	83,758	86,064
Average time "on scene"- Sheriff's Office	11 min. 22 sec	12 min. 45 sec	13 min 59 sec	14 min 45 sec	12 min 33 sec	12 min 41 sec
Call Response Time	1 min. 33 sec	7 min. 59 sec	4 min 25 sec	5 min	5 min	4 min 52 sec
Vehicle Mileage (All LCSO Vehicles)	2,121,387	2,121,387	2,121,387	2,378,000	2,325,000	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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total cases Assigned	1653	987	977	982	1211	980	976	1315	1301
Total cases Cleared	885	668	900	941	871	679	769	958	827
Total cases Cleared by Arrest	354	245	264	247	207	110	121	118	98
Total cases Cleared/ Prosecution Declined	92	53	70	102	75	53	46	52	38
Total Cases Cleared /Unfounded	328	281	281	327	346	195	213	270	331
Total cases Cleared /Other	111	88	271	265	243	321	330	523	208
Total cases Still Pending Investigation	768	319	319	222	371	301	205	357	439

**\*\* 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total cases assigned	131	138	151	151
Prosecution declined	0	2	0	17
Cleared by arrest	62	93	70	75
Still Active	67	43	74	59

**\*\* 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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Number of Civil Papers Served	11599	11394	10525	10356	9319	8813	9227
Number of Foreclosures	529	489	395	384	304	231	108
Number of Executions	439	520	356	491	322	321	300
Writ of Real Property	167	177	165	151	143	117	104

## **\*\*Uniform Crime Index Crimes**

<u>Measure</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Violent Crimes							
Murder	1	0	0	1	2	2	2
Rape	14	13	9	14	11	15	15
Robbery	6	4	3	6	10	7	9
Aggravated Assault	16	80	83	74	100	103	70
Total Violent Crimes per year	37	97	95	95	123	127	96
Property Crimes							
Burglary	327	321	320	320	249	255	157
Larceny	958	971	681	868	735	749	656
MVT	14	71	57	58	87	84	115
Arson	4	7	4	4	7	6	7
Total Property Crimes per year	1303	1370	1062	1250	1078	1097	935
White Collar Crimes							
Fraud	299	384	166	360	353	341	412
Forgery & Counterfeiting	26	24	29	32	21	25	10
Embezzlement	3	3	3	2	4	4	5
Total White-Collar Crimes	328	411	198	394	378	370	427

## Jail

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Average Daily Population	138	154	153	161	104	117
Number of Inmates Transported	3600	2932	1838	1885	920	1047
Amount of Mileage	102559	108267	115827	163014	85503	109,853
Total Number of Inmates Booked in	4548	4399	4451	3417	2148	1689
Total Number of Inmates Booked out	4509	4355	4029	3369	2082	1654
Number of Public Assists	130	98	71	34	15	24
Number of Weekenders	1029	968	968	649	408	0
Number of Criminal Papers Served	153	65	6127	95	75	81

## Budget Summary:

With the continual growth of Lincoln County the Lincoln County Sheriff's Office is trying to keep up with the growth and trying to shrink response times by as much as possible.

### **Sheriff**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 11,715,138	\$ 12,762,880	\$ 14,207,470	11%
Operations	2,170,595	2,351,235	2,760,999	17%
Capital	1,327,400	1,158,716	3,202,218	176%
<b>Expenditure Total</b>	<b>\$ 15,213,133</b>	<b>\$ 16,272,831</b>	<b>\$ 20,170,687</b>	<b>24%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Federal	\$ 3,421	\$ -	\$ -	0%
State	107,569	40,000	35,000	-13%
Intergovernmental	567,816	567,000	567,000	0%
Sales and Services	243,778	203,513	187,000	-8%
<b>Revenues Total</b>	<b>\$ 922,584</b>	<b>\$ 810,513</b>	<b>\$ 789,000</b>	<b>-3%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	140	152	159	5%
Part Time	25	27	27	0%
<b>Total</b>	<b>165</b>	<b>179</b>	<b>186</b>	<b>4%</b>

### Detention Center

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 3,012,004	\$ 3,290,098	\$ 3,737,920	14%
Operations	1,220,077	1,679,691	1,677,845	0%
Capital	51,870	77,058	99,433	29%
<b>Expenditure Total</b>	<b>\$ 4,283,951</b>	<b>\$ 5,046,847</b>	<b>\$ 5,515,198</b>	<b>9%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 268,910	\$ 103,084	\$ 85,000	-18%
<b>Revenues Total</b>	<b>\$ 268,910</b>	<b>\$ 103,084</b>	<b>\$ 85,000</b>	<b>-18%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	49	50	50	0%
Part Time	3	4	4	0%
<b>Total</b>	<b>52</b>	<b>54</b>	<b>54</b>	<b>0%</b>

### Commissary

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 102,268	\$ 183,549	\$ 65,800	-64%
Capital	5,129	78,861	-	-100%
<b>Expenditure Total</b>	<b>\$ 107,397</b>	<b>\$ 262,410</b>	<b>\$ 65,800</b>	<b>-75%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 100,479	\$ 115,800	\$ 65,800	-43%
<b>Revenues Total</b>	<b>\$ 100,479</b>	<b>\$ 115,800</b>	<b>\$ 65,800</b>	<b>-43%</b>



## 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:

- CAD Project Completion
- Conventional Radio Upgrade
- Reduce Training Time for Operations Personnel.
- Assessment of Current Emergency Notification System.
- Complete Functionality of the Back-Up PSAP from Academy Street to Catawba County E 91-1-

#### Budget Summary:

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 1,530,103	\$ 1,750,993	\$ 2,070,260	18%
Operations	372,011	433,085	371,380	-14%
Capital	153,429	15,000	105,000	600%
<b>Expenditure Total</b>	<b>\$ 2,055,543</b>	<b>\$ 2,199,078</b>	<b>\$ 2,546,640</b>	<b>16%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	26	28	28	0%
Part Time	2	4	4	0%
<b>Total</b>	<b>28</b>	<b>32</b>	<b>32</b>	<b>0%</b>



## 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 apparatus and equipment carried on units to decrease cost of supplies and limit expiring 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 refining Lincoln County's ability to respond to a nuclear event at McGuire
- 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.

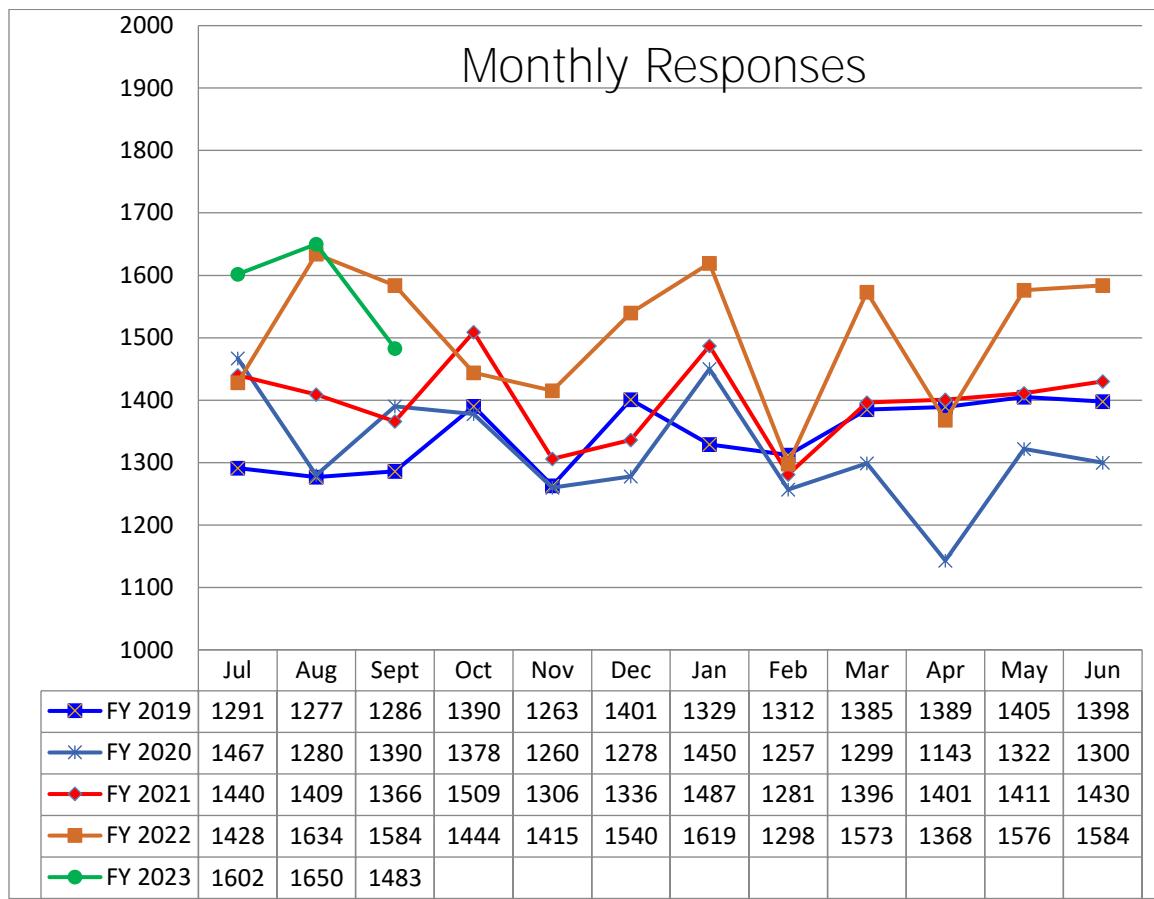
#### Special Operations

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 County Sheriff's Office  
Land Search Team - Lincoln County Sheriff's Office

Swift Water Rescue Team – East Lincoln Fire Department  
 Confined Space Team – Lincolnton Fire Department  
 Drone Team – Lincoln County Sheriff's Office, Fire Marshal's Office, and  
 Lincolnton Fire Department

### **Performance Measures:**



### **Emergency Management:**

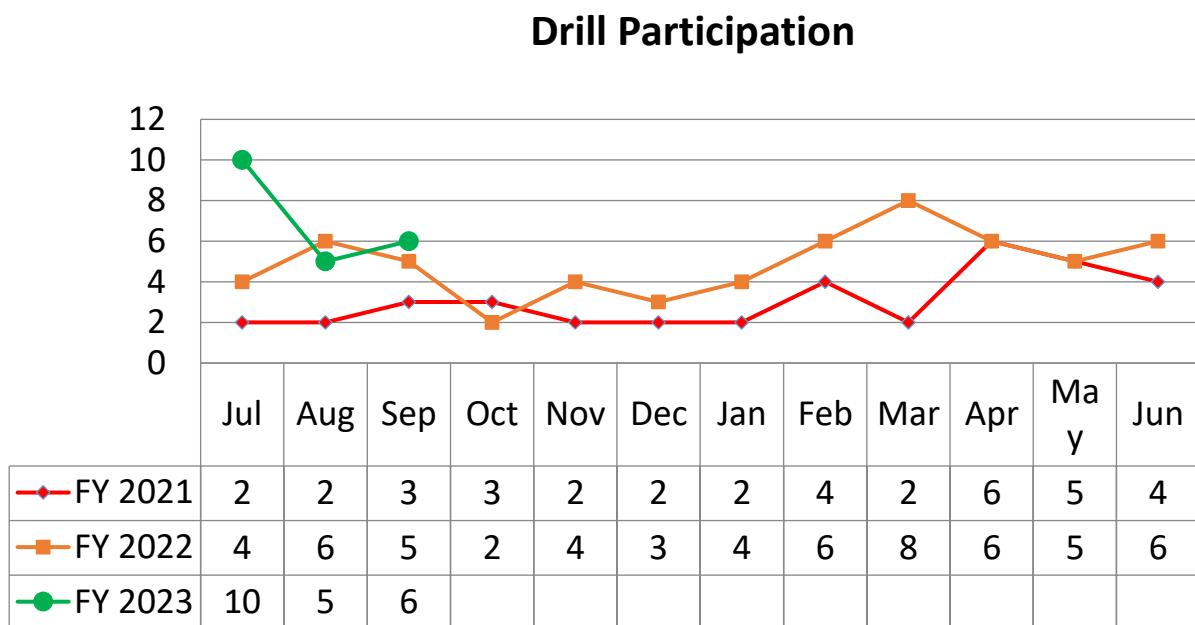
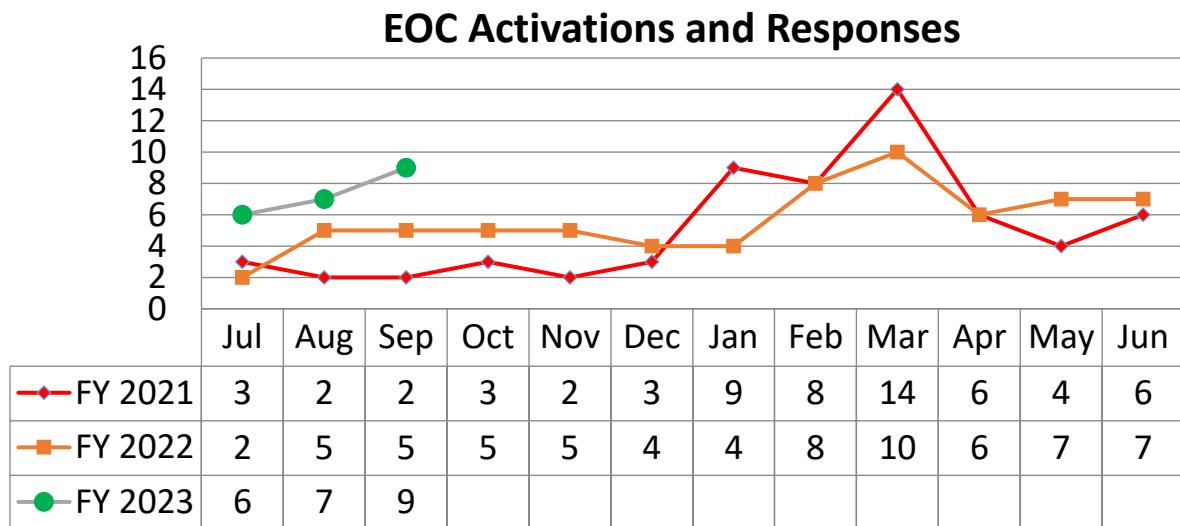
Lincoln County Emergency Management is responsible for coordinating the actions that protect our citizens from the effects of disasters, both natural and manmade. They work to assist our community to mitigate against, prepare for, respond to, and recover from all hazards and disasters.

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.

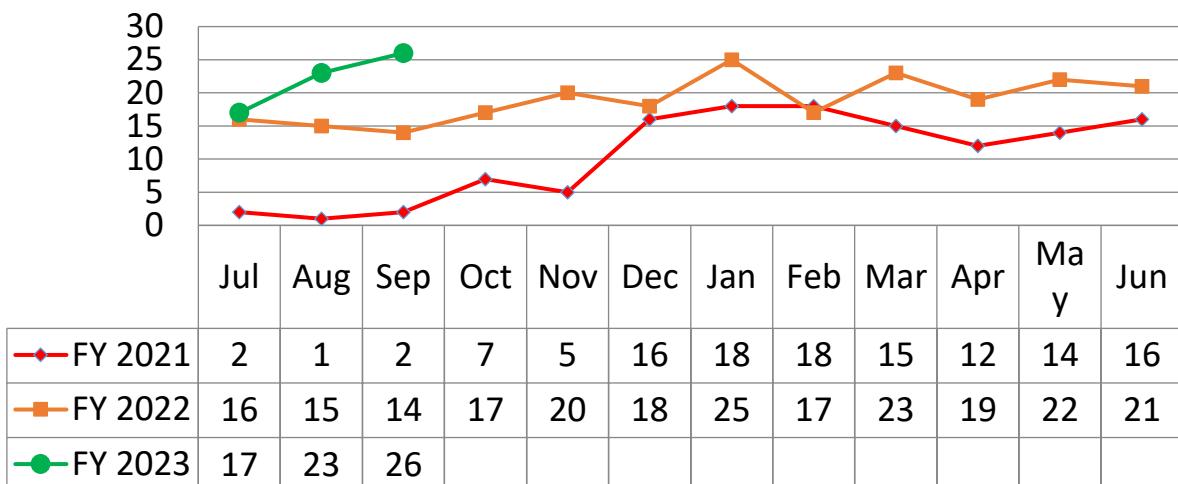
Emergency Management analyzes hazards that may threaten our communities and when needed plans are developed accordingly. Hazard mitigation plans are developed as a responsibility of local Emergency Management to reduce the future impacts of natural and man-made disasters on people and property in Lincoln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



## Emergency Preparedness Briefings/PR Events



### **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.

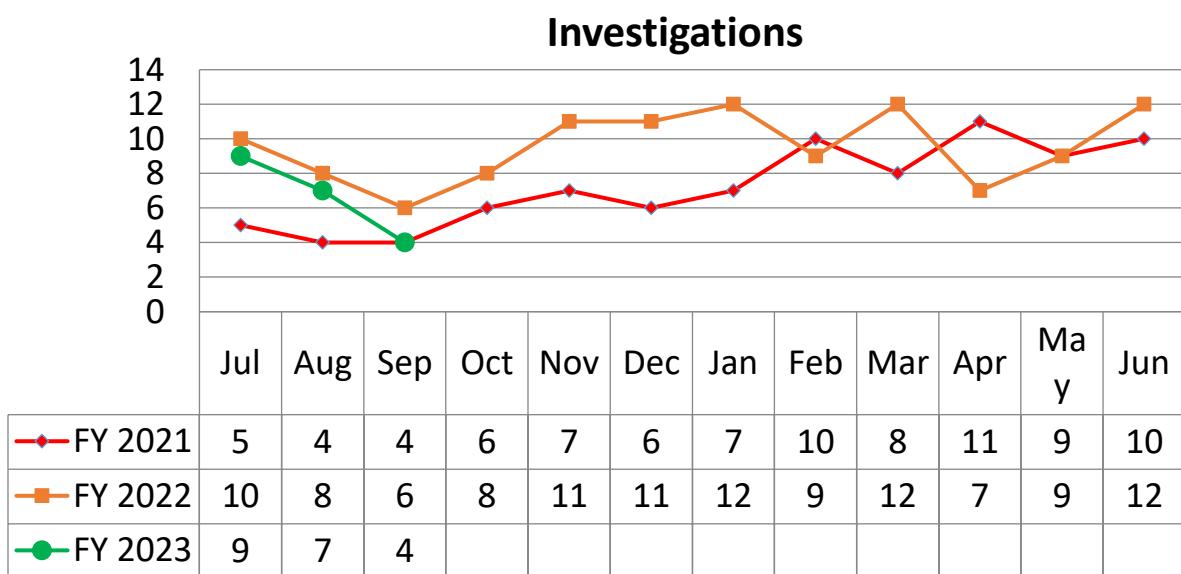
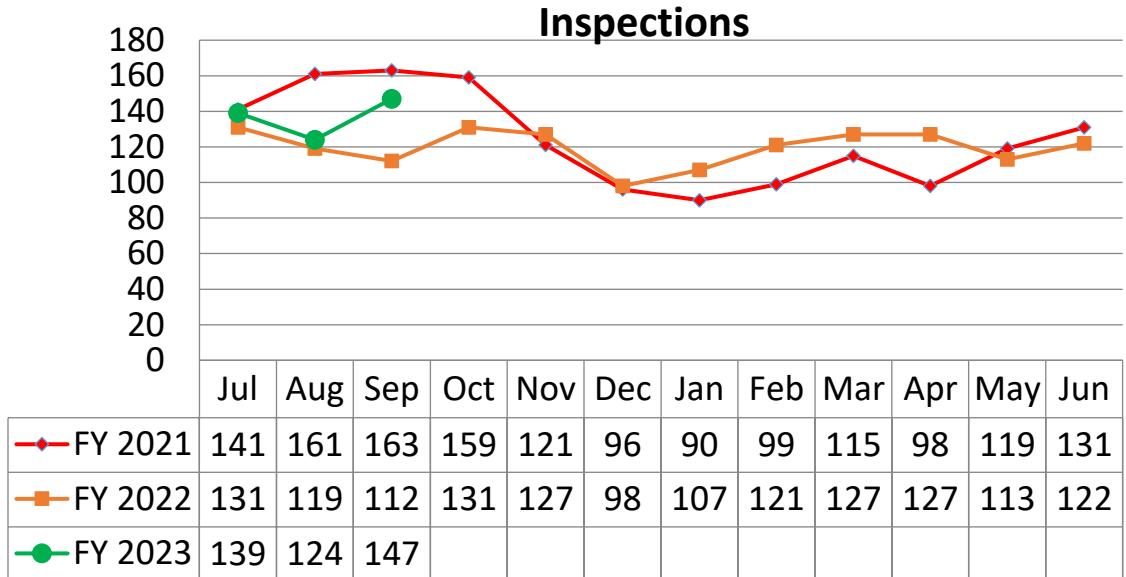
**Inspections and Code Enforcement** - The staff inspects new buildings as they are being constructed to ensure that they the Fire Prevention portions of the NC Building Codes. Once a building has been issued a certificate of occupancy, the Fire Marshal's Office is responsible for inspecting all existing 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.

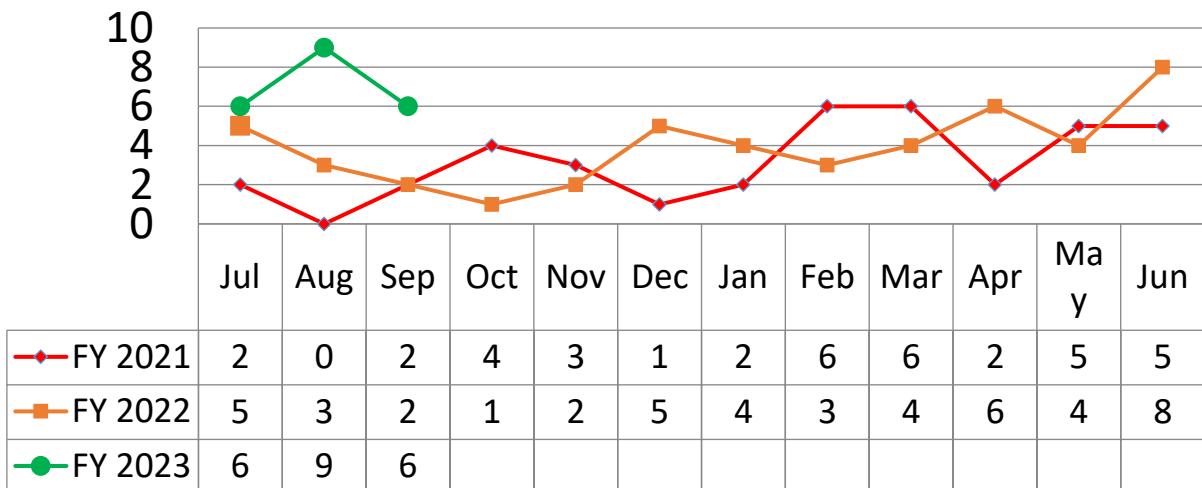
**Volunteer Fire Departments Liaison** - The Fire Marshal's Office serves as the County's liaison with the eleven Fire Departments within the County and also with the City of

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:



## Fire Prevention/PR Events



### Budget Summary:

#### Emergency Medical Services

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 6,605,936	\$ 7,303,788	\$ 7,448,138	2%
Operations	1,357,205	1,251,711	1,345,280	7%
Capital	473,772	671,073	627,050	-7%
<b>Expenditure Total</b>	<b>\$ 8,436,913</b>	<b>\$ 9,226,572</b>	<b>\$ 9,420,468</b>	<b>2%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Federal	\$ 14,200	\$ 6,300	\$ 145,000	2202%
Sales and Services	4,368,099	3,650,000	3,650,000	0%
<b>Revenues Total</b>	<b>\$ 4,382,299</b>	<b>\$ 3,656,300</b>	<b>\$ 3,795,000</b>	<b>4%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	82	82	86	5%
Part Time	44	43	43	0%
<b>Total</b>	<b>126</b>	<b>125</b>	<b>129</b>	<b>3%</b>

#### Medical Examiner

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 63,024	\$ 56,150	\$ 55,750	-1%
<b>Expenditure Total</b>	<b>\$ 63,024</b>	<b>\$ 56,150</b>	<b>\$ 55,750</b>	<b>-1%</b>

#### Duke Discretionary

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 32,312	\$ 55,950	\$ 71,800	28%
Capital	-	45,930	44,000	-4%
<b>Expenditure Total</b>	<b>\$ 32,312</b>	<b>\$ 101,880</b>	<b>\$ 115,800</b>	<b>14%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Miscellaneous	\$ 82,750	\$ 65,000	\$ 115,800	78%
<b>Revenues Total</b>	<b>\$ 82,750</b>	<b>\$ 65,000</b>	<b>\$ 115,800</b>	<b>78%</b>

### Emergency Management

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 236,409	\$ 231,765	\$ 254,986	10%
Operations	67,495	88,312	81,850	-7%
Capital	33,918	165,344	221,800	34%
<b>Expenditure Total</b>	<b>\$ 337,822</b>	<b>\$ 485,421</b>	<b>\$ 558,636</b>	<b>15%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Federal	\$ 54,380	\$ 53,407	\$ 55,000	3%
<b>Revenues Total</b>	<b>\$ 54,380</b>	<b>\$ 53,407</b>	<b>\$ 55,000</b>	<b>3%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	3	3	3	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>

### Fire Marshal

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 401,927	\$ 392,264	\$ 425,804	9%
Operations	92,613	61,667	55,967	-9%
Capital	11,839	75,419	70,000	-7%
<b>Expenditure Total</b>	<b>\$ 506,379</b>	<b>\$ 529,350</b>	<b>\$ 551,771</b>	<b>4%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 41,419	\$ 30,000	\$ 30,000	0%
<b>Revenues Total</b>	<b>\$ 41,419</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	5	5	5	0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0%</b>

### Volunteer Fire Department

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 204,953	\$ 252,024	\$ 92,678	-63%
<b>Expenditure Total</b>	<b>\$ 204,953</b>	<b>\$ 252,024</b>	<b>\$ 92,678</b>	<b>-63%</b>



## 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 control, and low-cost 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:

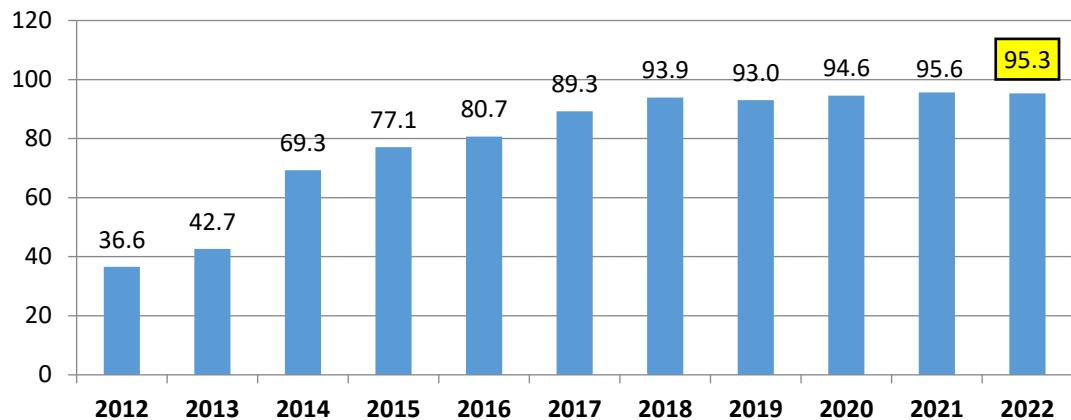
- Maintain No Kill Status and LRR over 90%
- Achieve 100% compliance with all Department of Agriculture mandates and remain in compliance.
- Work to increase outside funding from grant funders and donors.
- Increase number of programs and grow services available to the public and track these statistics and the number and types of resources being supplied.
- Expand Animal Control Services through implementation of new Ordinance and track existing call volume, as well as expand upon service delivery data.
- Work to complete new animal shelter planning and construction
- Reinvigorate the Animal Services Advisory Board with expanded membership per the new Animal Ordinance, and meet quarterly.
- Create internal fleet management and safety programs for better compliance and management of resources.

## **Performance Measurement**

*Reported statistics for 2022 are current through to October 1st, 2022.*

### **Live Release Rate (Dogs and Cats)**

#### **Live Release Rate %**



### **Highlights 2022:**

*Reported statistics for 2022 are current through to October 1st, 2022.*

- **802 In House Spay/Neuters Performed:** 802 surgeries performed in house at a huge cost savings to the county.
- **362 Fostered Animals:** 362 animals cared for by volunteer caregivers who gave their time to help injured, young, and behaviorally challenged animals in their homes (up from 339 this time last year).
- **1003 Adopted Animals:** 1003 animals have been adopted so far this year to individuals in this community and our surrounding communities.
- **605 Animals Transferred:** 605 animals have been transferred to rescue groups and partners, freeing up operational resources (up from 338 this time last year).
- **838 TNRs:** 838 free roaming/community cats in Lincoln County have been altered free of charge to reduce cat population in the community (up from 680 this time last year).
- **205 Low Cost Spay/Neuters:** 205 low cost spays/neuters provided to Lincoln County residents (up from 59 this time last year).

### **Budget Summary:**

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 1,408,168	\$ 1,595,699	\$ 1,737,716	9%
Operations	554,326	461,196	507,161	10%
Capital	85,316	281,461	158,900	-44%
<b>Expenditure Total</b>	<b>\$ 2,047,810</b>	<b>\$ 2,338,356</b>	<b>\$ 2,403,777</b>	<b>3%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 53,023	\$ 55,000	\$ 55,000	0%
<b>Revenues Total</b>	<b>\$ 53,023</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>0%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	24	25	25	0%
Part Time	1	-	-	0%
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0%</b>



## 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.

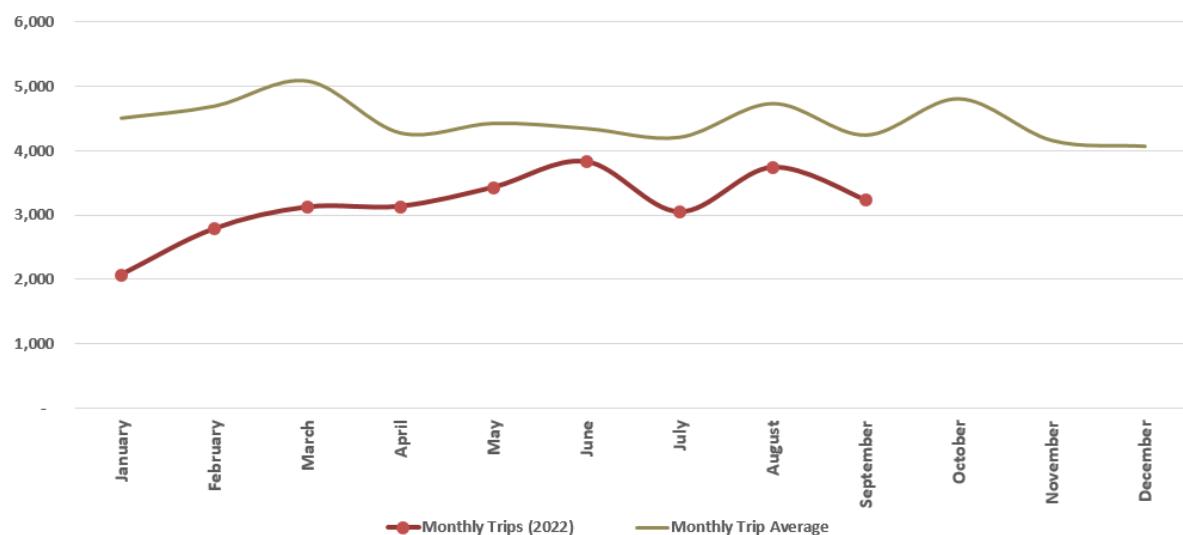
TLC offers deviated fixed routes, para transit service, and a demand response service between 6:00 a.m. and 5:00 p.m. Monday through Friday, except county holidays. With the exception of the fixed routes, requests for services must be made at least 3 days prior to the in-county scheduled trip and 5 days 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 FY23.



## Budget Summary:

### Administration

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 219,387	\$ 218,913	\$ 232,759	6%
Operations	103,616	113,308	113,200	0%
<b>Expenditure Total</b>	<b>\$ 323,003</b>	<b>\$ 332,221</b>	<b>\$ 345,959</b>	<b>4%</b>

### Operations

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 841,182	\$ 1,095,337	\$ 1,042,128	-5%
Operations	271,359	233,100	273,000	17%
<b>Expenditure Total</b>	<b>\$ 1,112,541</b>	<b>\$ 1,328,437</b>	<b>\$ 1,315,128</b>	<b>-1%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Federal	\$ 466,152	\$ 210,500	\$ 190,000	-10%
State	215,288	210,500	118,000	-44%
Sales and Services	421,705	600,000	475,000	-21%
<b>Revenues Total</b>	<b>\$ 1,103,145</b>	<b>\$ 1,021,000</b>	<b>\$ 783,000</b>	<b>-23%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	20	20	20	0%
Part Time	13	14	14	0%
<b>Total</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>0%</b>



## 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.

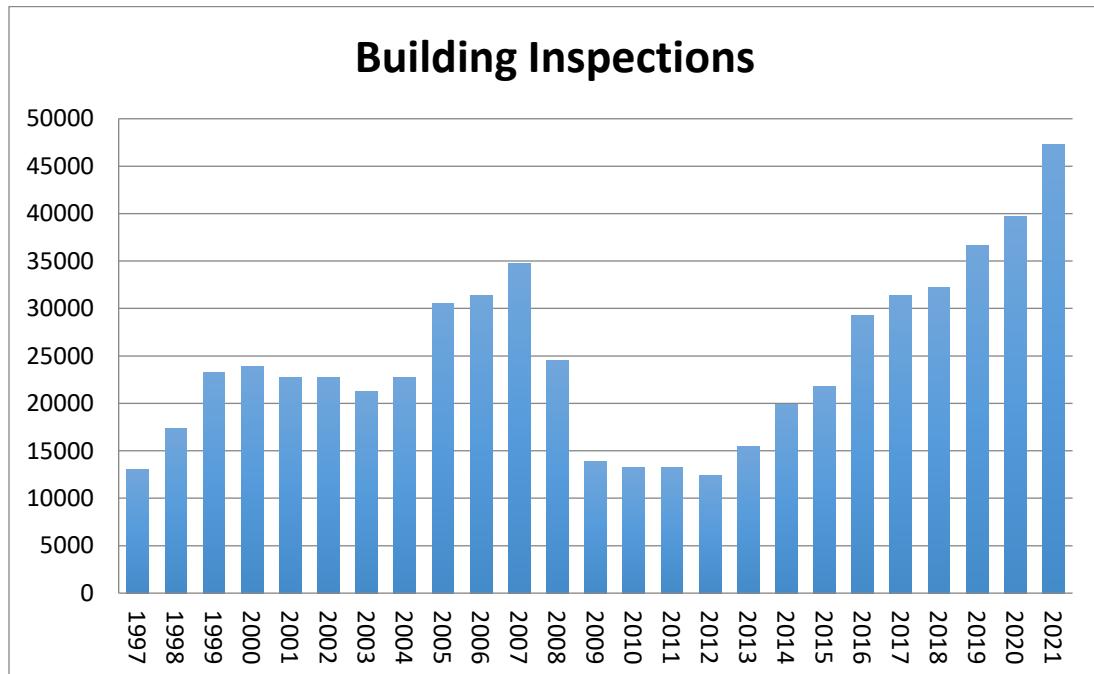
#### Planning/Zoning

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

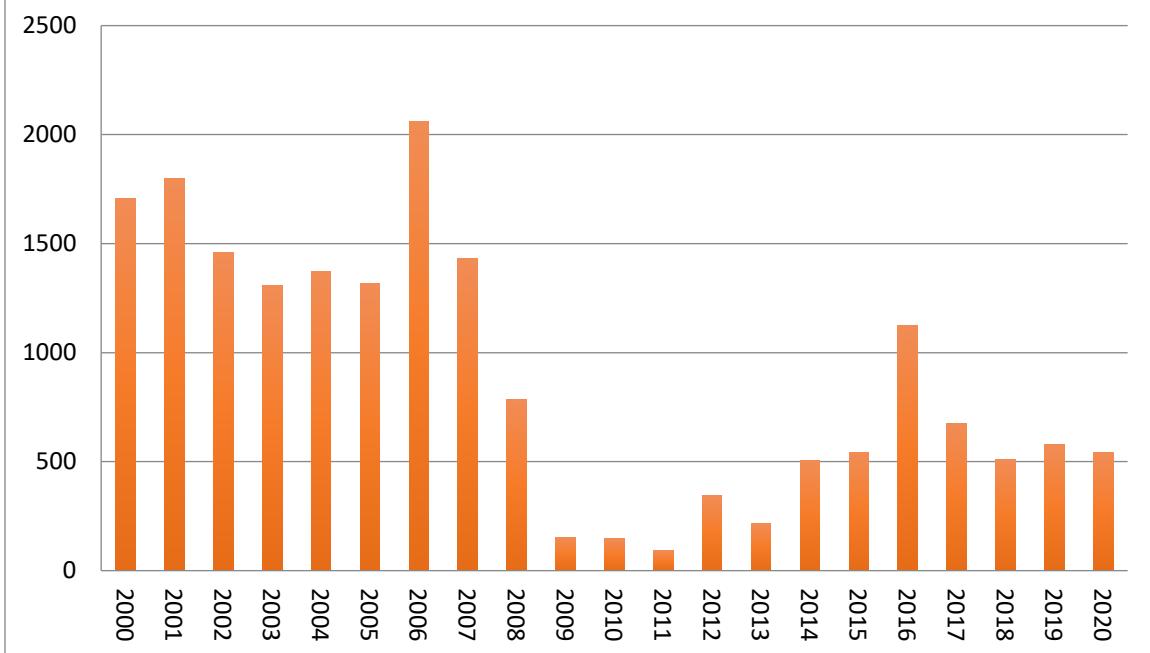
the Board of County Commissioners. Long range planning efforts for growth and development including housing, transportation and area planning are also coordinated through this division.

### **Goals/Objectives:**

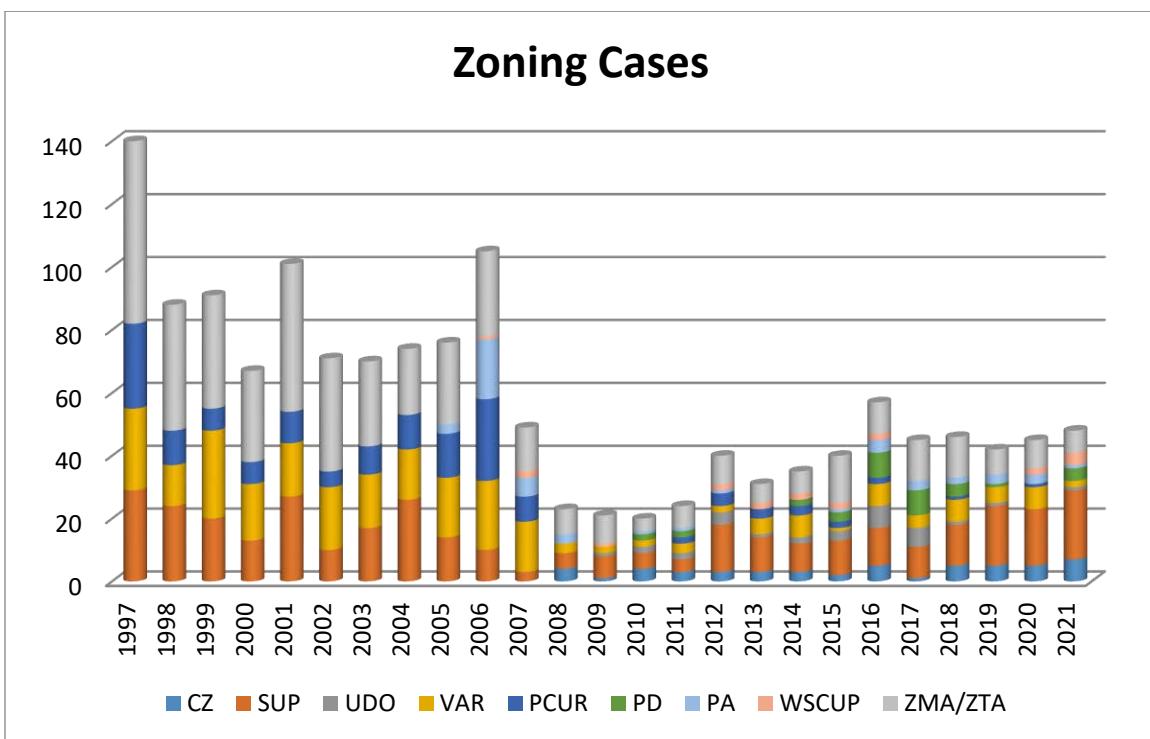
- [Develop online subdivision and zoning application submittal portal](#)
- Finalize implementation of digital plan review for city and outside agencies
- Continue obtaining citizen feedback opportunities
- Monitor and improve revised Development Review Processes
- Coordinate training opportunities for various boards [including Planning Board, Board of Adjustment, and the Historic Preservation Commission.](#)
- Work in conjunction with the Public Utilities [Division Department](#) to establish a Capital Plan for better management of infrastructure and its impact on land 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.](#)



## Subdivided Lots



## Zoning Cases



## Budget Summary:

### Planning

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 648,692	\$ 674,390	\$ 722,215	7%
Operations	198,238	439,867	235,550	-46%
Capital	4,880	-	-	0%
<b>Expenditure Total</b>	<b>\$ 851,810</b>	<b>\$ 1,114,257</b>	<b>\$ 957,765</b>	<b>-14%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 215,490	\$ 191,000	\$ 180,000	-6%
<b>Revenues Total</b>	<b>\$ 215,490</b>	<b>\$ 191,000</b>	<b>\$ 180,000</b>	<b>-6%</b>

<b>Authorized Personnel</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	9	10	10	0%
<b>Total</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>0%</b>

### Inspections

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 1,388,769	\$ 1,426,140	\$ 1,561,363	9%
Operations	393,457	348,031	369,900	6%
Capital	-	399,579	90,000	-77%
<b>Expenditure Total</b>	<b>\$ 1,782,226</b>	<b>\$ 2,173,750</b>	<b>\$ 2,021,263</b>	<b>-7%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 2,230,607	\$ 1,975,000	\$ 1,700,000	-14%
<b>Revenues Total</b>	<b>\$ 2,230,607</b>	<b>\$ 1,975,000</b>	<b>\$ 1,700,000</b>	<b>-14%</b>

<b>Authorized Personnel</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	17	17	17	0%
<b>Total</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0%</b>



## 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) Meet with students and teachers in their classroom to present natural resources educational content that aligns with their curriculum. 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.

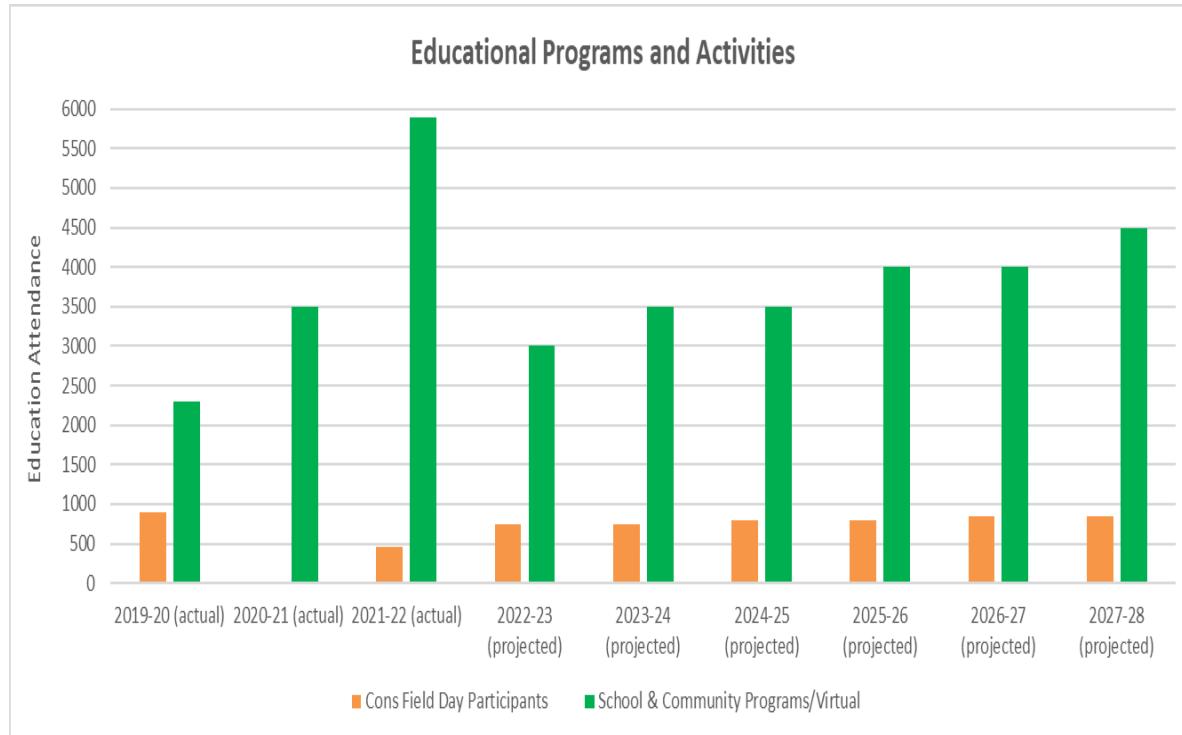
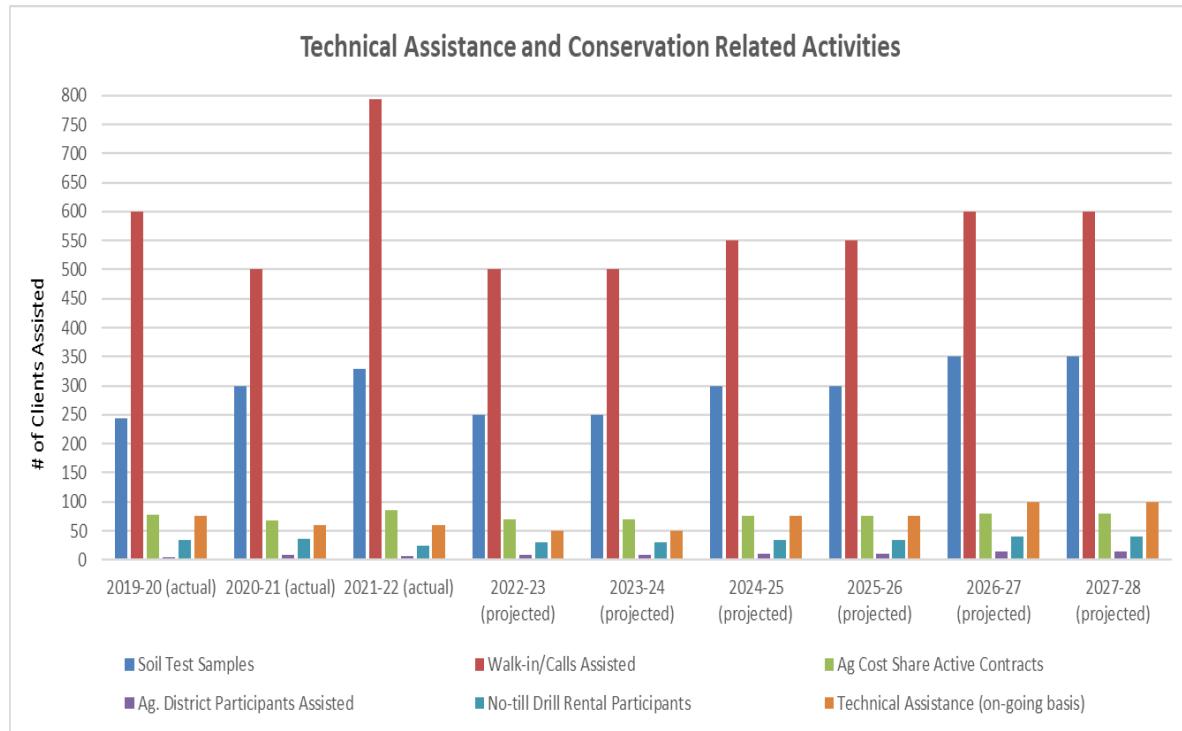
3) Technical

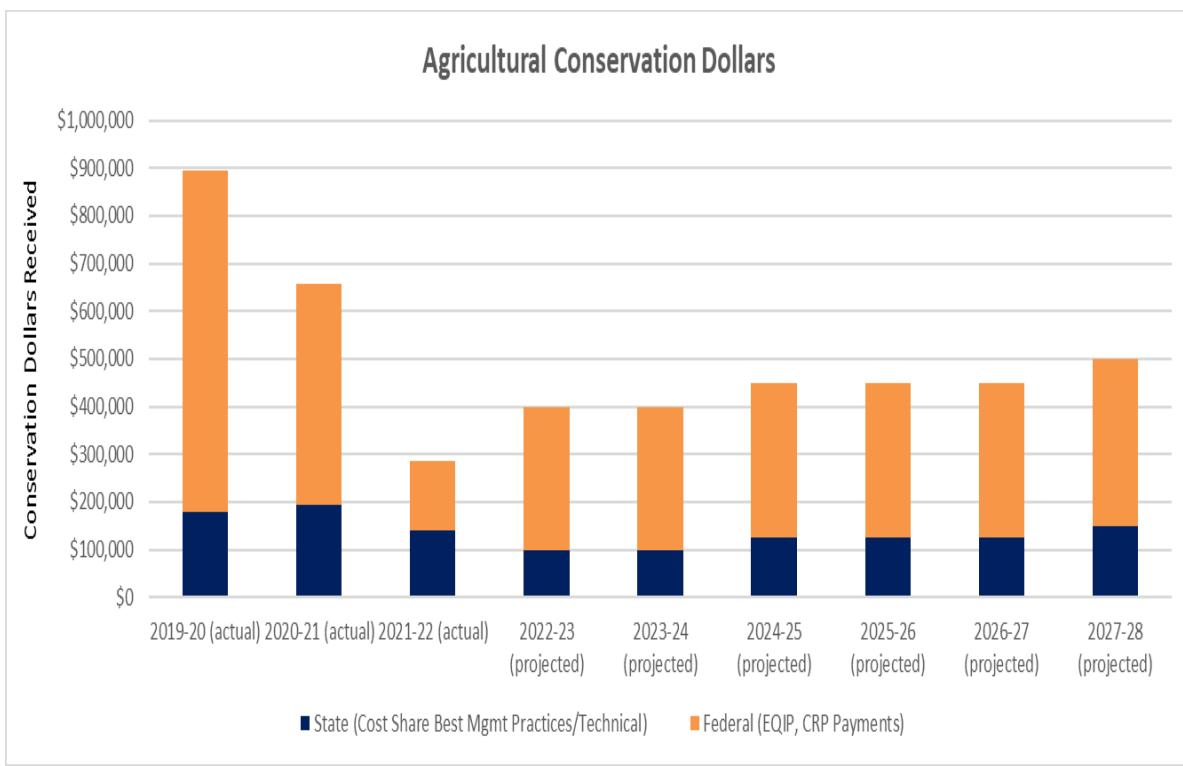
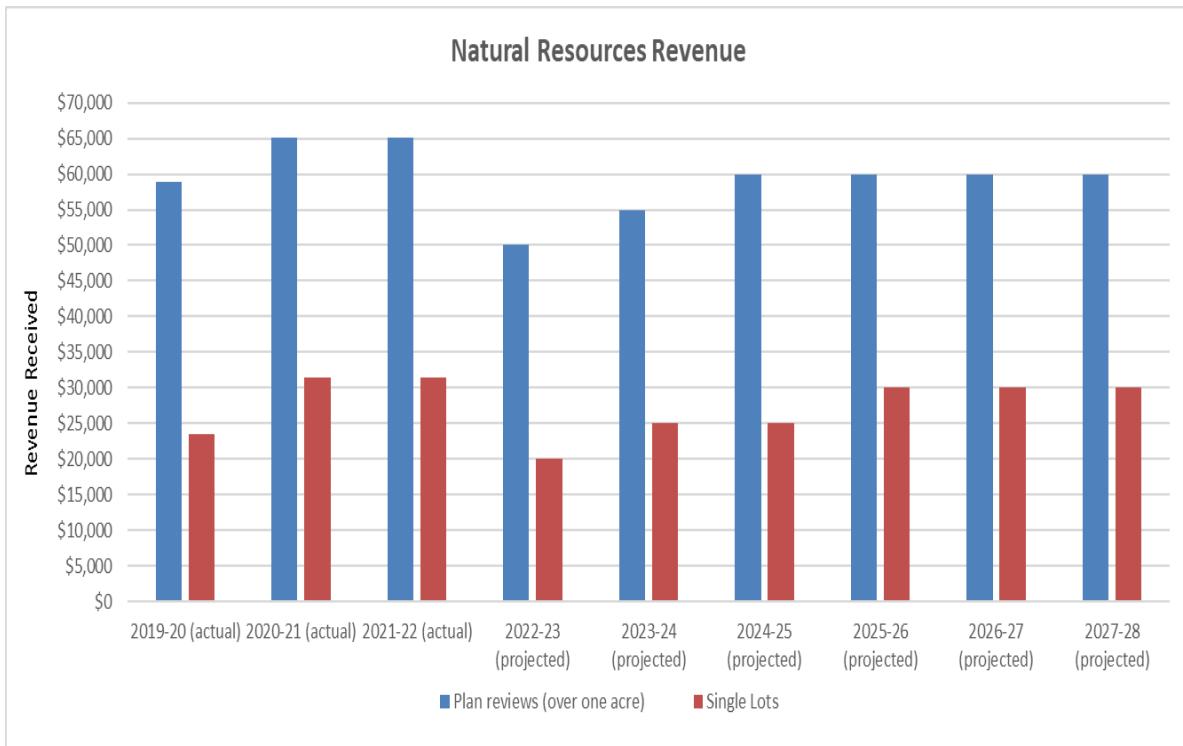
- a) Administer the Voluntary & Enhanced Voluntary Agricultural Districts (VAD and EVAD) ordinances. This includes promoting and overseeing all VAD and EVAD properties in Lincoln County.
- b) Provide landowners with assistance for stormwater drainage, topographic maps, pond issues, seeding information, 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.

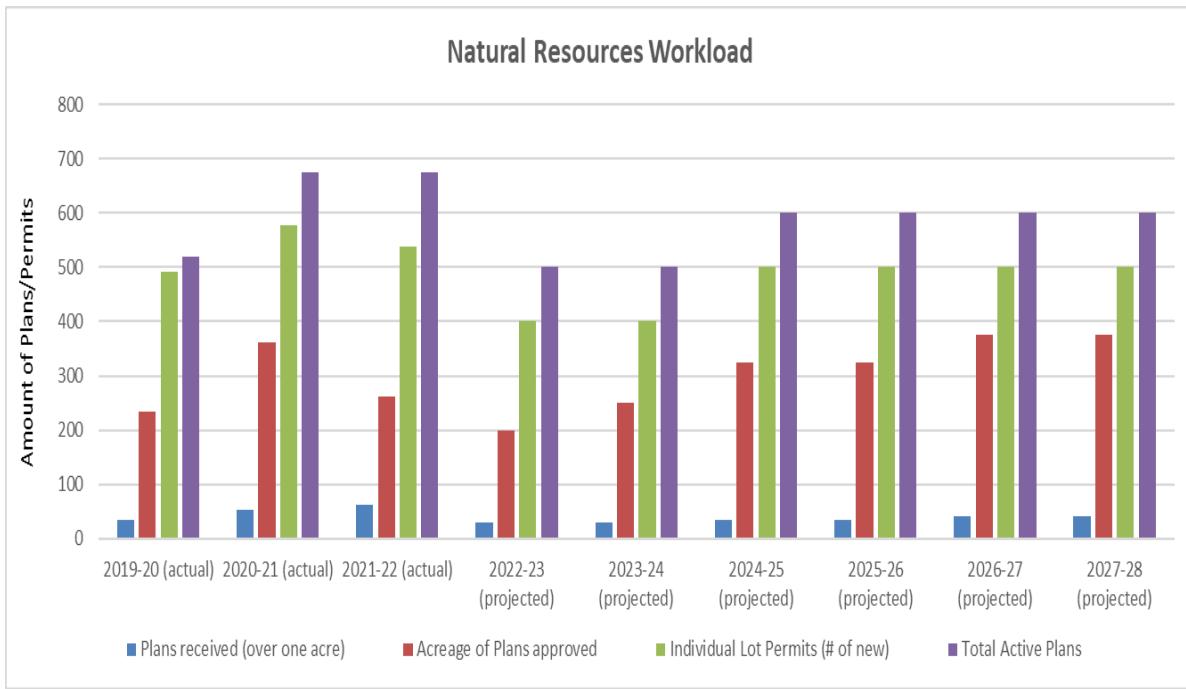
Natural Resources Division Objectives:

- 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**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 187,264	\$ 201,609	\$ 233,280	16%
Operations	15,572	21,525	23,813	11%
Capital	-	-	41,000	0%
<b>Expenditure Total</b>	<b>\$ 202,836</b>	<b>\$ 223,134</b>	<b>\$ 298,093</b>	<b>34%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
State	\$ 31,370	\$ 39,110	\$ -	-100%
Sales and Services	190	1,000	41,000	4000%
<b>Revenues Total</b>	<b>\$ 31,560</b>	<b>\$ 40,110</b>	<b>\$ 41,000</b>	<b>2%</b>

#### **Natural Resources**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 219,807	\$ 225,133	\$ 241,233	7%
Operations	17,480	23,950	23,143	-3%
Capital	1,304	35,203	-	-100%
<b>Expenditure Total</b>	<b>\$ 238,591</b>	<b>\$ 284,286</b>	<b>\$ 264,376</b>	<b>-7%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Sales and Services	91,950	75,000	75,000	0%
<b>Revenues Total</b>	<b>\$ 91,950</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>0%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	5	5	5	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0%</b>



## 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.

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:**

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 60,723	\$ 82,433	\$ 80,083	-3%
Operations	211,315	228,138	215,450	-6%
<b>Expenditure Total</b>	<b>\$ 272,038</b>	<b>\$ 310,571</b>	<b>\$ 295,533</b>	<b>-5%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 18,001	\$ 15,272	\$ 15,272	0%
<b>Revenues Total</b>	<b>\$ 18,001</b>	<b>\$ 15,272</b>	<b>\$ 15,272</b>	<b>0%</b>

<b>Authorized Personnel</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0%</b>



## Health Department

### Human Services

#### 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):

This is a supplemental food program for pregnant and post-partum women, infants, and children up to age 5. The program provides nutrition education and breastfeeding support including equipment and supplies.

#### Laboratory:

The lab provides support to our public health clinical services. The laboratory staff also provides communicable disease testing, 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 on physical activity and nutrition education, chronic disease prevention, as well as tobacco use cessation and prevention and mental health and substance abuse 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 diseases, and/or a bioterrorism attack. Population health efforts are coordinated through The Lincoln County Partnership for Health, a community coalition, which 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.
- Continue planning to participate in Medicaid Transformation as a Tier 2 provider.
- Continue staff training on the EMR system and implementing additional components.

#### *WIC (Women-Infants-Children)*

- Increase number of events, prepare for future satellite offices, launch social media projects.
- Increase utilizing use of kitchen, videos, multimedia, social media, telephones, WIC Health, and future telehealth
- Continue outreach collaborations, increase involvement Spanish speaking population and increase number of vendors
- Increase Breastfeeding rates, promote breastfeeding event, and have discussions with local experts on starting support group.
- Work to increase county breastfeeding rates, increase enrollment in the BFPC program, and begin visiting providers and maternity unit.

#### *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.
- 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*

- Establishing reorganizational flow within the Environmental Health Section.
- 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 designated 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.
- Take measures to prepare for reaccreditation.

### *Community Health*

- Implement two strategies that align with the Healthy Communities Program.
- Provide leadership to the Partnership for Health team.
- Complete and begin work on the Community Health Improvement Plans (CHIPs) as a result of the priorities identified in the 2022 Community Health Assessment.
- Drive usage of LCHD services through continued outreach and promotion within the community.
- Disseminate timely and relevant health information to the public.
- Provide leadership to the Substance Use Prevention and Recovery Coalition.
- Enhance LCHD public health emergency response plans through training, exercise, and review.

### **Budget Summary:**

#### **Health Administration**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,165,294	\$ 1,262,284	\$ 1,204,065	-5%
Operations	192,252	240,261	202,649	-16%
Capital	-	20,000	5,500	-73%
<b>Expenditure Total</b>	<b>\$ 1,357,546</b>	<b>\$ 1,522,545</b>	<b>\$ 1,412,214</b>	<b>-7%</b>

#### **Immunization**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 80,888	\$ 107,778	\$ 168,357	56%
Operations	34,534	54,693	45,092	-18%
<b>Expenditure Total</b>	<b>\$ 115,422</b>	<b>\$ 162,471</b>	<b>\$ 213,449</b>	<b>31%</b>

#### **Adult Health**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 72,402	\$ 62,402	\$ 62,721	1%
Operations	3,015	3,691	4,277	16%
<b>Expenditure Total</b>	<b>\$ 75,417</b>	<b>\$ 66,093</b>	<b>\$ 66,998</b>	<b>1%</b>

#### **BCCCP**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY 23 Budgeted</b>	<b>FY 24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 38,810	\$ 36,768	\$ 32,163	-13%
Operations	18,108	15,500	21,600	39%
<b>Expenditure Total</b>	<b>\$ 56,918</b>	<b>\$ 52,268</b>	<b>\$ 53,763</b>	<b>3%</b>

**Communicable**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 52,893	\$ 145,726	\$ 180,177	24%
Operations	11,025	15,618	23,424	50%
<b>Expenditure Total</b>	<b>\$ 63,918</b>	<b>\$ 161,344</b>	<b>\$ 203,601</b>	<b>26%</b>

**Lab**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 132,431	\$ 139,265	\$ 146,559	5%
Operations	26,405	33,176	34,408	4%
Capital	-	-	2,200	0%
<b>Expenditure Total</b>	<b>\$ 158,836</b>	<b>\$ 172,441</b>	<b>\$ 183,167</b>	<b>6%</b>

**Contracted Services**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 515,552	\$ 667,983	\$ 595,604	-11%
Operations	16,690	25,045	23,743	-5%
<b>Expenditure Total</b>	<b>\$ 532,242</b>	<b>\$ 693,028</b>	<b>\$ 619,347</b>	<b>-11%</b>

**Health Promotion**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 20,753	\$ 35,791	\$ 37,614	5%
Operations	2,111	5,888	5,522	-6%
<b>Expenditure Total</b>	<b>\$ 22,864</b>	<b>\$ 41,679</b>	<b>\$ 43,136</b>	<b>3%</b>

**Substance Use Prevention**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 35,731	\$ 78,315	\$ 80,583	3%
Operations	1,783	13,303	11,358	-15%
Capital	35,844	-	-	0%
<b>Expenditure Total</b>	<b>\$ 73,358</b>	<b>\$ 91,618</b>	<b>\$ 91,941</b>	<b>0%</b>

**CMHRP Care Management**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 185,358	\$ 194,436	\$ 198,734	2%
Operations	4,958	8,886	5,764	-35%
<b>Expenditure Total</b>	<b>\$ 190,316</b>	<b>\$ 203,322</b>	<b>\$ 204,498</b>	<b>1%</b>

**Maternal Health Clinic**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 97,315	\$ 79,240	\$ 82,936	5%
Operations	1,960	2,946	1,913	-35%
<b>Expenditure Total</b>	<b>\$ 99,275</b>	<b>\$ 82,186</b>	<b>\$ 84,849</b>	<b>3%</b>

**Family Planning**

<b>Expenditure by Type</b>	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 111,391	\$ 140,143	\$ 159,238	14%
Operations	46,367	46,794	51,604	10%
<b>Expenditure Total</b>	<b>\$ 157,758</b>	<b>\$ 186,937</b>	<b>\$ 210,842</b>	<b>13%</b>

### Child Health

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 116,730	\$ 130,729	\$ 127,022	-3%
Operations	2,582	3,984	3,693	-7%
Capital	-	4,137	-	-100%
<b>Expenditure Total</b>	<b>\$ 119,312</b>	<b>\$ 138,850</b>	<b>\$ 130,715</b>	<b>-6%</b>

### CMARC Care Management

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 168,002	\$ 186,792	\$ 196,742	5%
Operations	3,966	5,581	6,378	14%
<b>Expenditure Total</b>	<b>\$ 171,968</b>	<b>\$ 192,373</b>	<b>\$ 203,120</b>	<b>6%</b>

### School Health

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 850,607	\$ 1,250,065	\$ 1,354,690	8%
Operations	16,154	25,082	22,292	-11%
Capital	1,613	18,000	-	-100%
<b>Expenditure Total</b>	<b>\$ 868,374</b>	<b>\$ 1,293,147</b>	<b>\$ 1,376,982</b>	<b>6%</b>

### Peer Conselor

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 24,533	\$ 25,687	\$ 26,665	4%
<b>Expenditure Total</b>	<b>\$ 24,533</b>	<b>\$ 25,687</b>	<b>\$ 26,665</b>	<b>4%</b>

### WIC

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 392,374	\$ 458,939	\$ 488,794	7%
Operations	10,668	13,156	13,075	-1%
Capital	-	3,000	7,700	157%
<b>Expenditure Total</b>	<b>\$ 403,042</b>	<b>\$ 475,095</b>	<b>\$ 509,569</b>	<b>7%</b>

### Public Health Preparedness

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 110,136	\$ 111,317	\$ 125,024	12%
Operations	1,968	6,070	5,307	-13%
<b>Expenditure Total</b>	<b>\$ 112,104</b>	<b>\$ 117,387</b>	<b>\$ 130,331</b>	<b>11%</b>

### Environmental Health

Expenditure by Type	FY22 Actual	FY 23 Budgeted	FY 24 Budgeted	% Change
Personnel	\$ 792,591	\$ 827,115	\$ 749,092	-9%
Operations	78,252	82,744	86,158	4%
Capital	3,893	64,847	-	-100%
<b>Expenditure Total</b>	<b>\$ 874,736</b>	<b>\$ 974,706</b>	<b>\$ 835,250</b>	<b>-14%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Federal	\$ 900,424	\$ 580,960	\$ 577,840	-1%
State	333,540	324,395	324,975	0%
Intergovernmental	519,088	380,000	416,000	9%
Sales and Services	1,032,067	927,100	951,316	3%
<b>Revenues Total</b>	<b>\$ 2,785,119</b>	<b>\$ 2,212,455</b>	<b>\$ 2,270,131</b>	<b>3%</b>

<b>Authorized Personnel</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	77	76	77	1%
Part Time	15	13	13	0%
<b>Total</b>	<b>92</b>	<b>89</b>	<b>90</b>	<b>1%</b>



## 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 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 In-Home Services.
- To ensure the ongoing safety of children and the engagement and well-being of families. Continued engagement with children experiencing foster care and families on a consistent basis to ensure permanency in a timely manner.
- To increase staff safety through the use of Teleworking, while maintaining the timeliness and accuracy requirements set by General Statute, Policy and Procedures and still provide excellent customer service.
- To provide adequate and skilled Supervisors for the Economic and Social Work Services staff ensuring that programs are practice driven and challenged, that staff are trained and supported, that relationships between staff and families are guided, that the integrity of services are assured and maintaining program compliance is achieved.
- To provide programs and services to individuals and families in a timely manner while meeting all program expectations and MOU goals.
- 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**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,487,840	\$ 1,621,211	\$ 1,719,923	6%
Operations	534,340	595,486	640,994	8%
Capital	75,851	112,363	50,675	-55%
<b>Expenditure Total</b>	<b>\$ 2,098,031</b>	<b>\$ 2,329,060</b>	<b>\$ 2,411,592</b>	<b>4%</b>

### Children's Services

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 3,185,199	\$ 3,385,777	\$ 3,496,359	3%
Operations	1,150,889	1,534,274	1,383,494	-10%
<b>Expenditure Total</b>	<b>\$ 4,336,088</b>	<b>\$ 4,920,051</b>	<b>\$ 4,879,853</b>	<b>-1%</b>

### Adolescent Parenting

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 83	\$ -	\$ -	0%
<b>Expenditure Total</b>	<b>\$ 83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### Adult Services

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 997,360	\$ 1,190,128	\$ 1,221,894	3%
Operations	325,710	433,217	471,268	9%
<b>Expenditure Total</b>	<b>\$ 1,323,070</b>	<b>\$ 1,623,345</b>	<b>\$ 1,693,162</b>	<b>4%</b>

### State In-Home

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 8,585	\$ 8,562	\$ 8,562	0%
<b>Expenditure Total</b>	<b>\$ 8,585</b>	<b>\$ 8,562</b>	<b>\$ 8,562</b>	<b>0%</b>

### HCCBG

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 221,758	\$ 290,398	\$ 290,398	0%
<b>Expenditure Total</b>	<b>\$ 221,758</b>	<b>\$ 290,398</b>	<b>\$ 290,398</b>	<b>0%</b>

### Child Support Enforcement

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 666,456	\$ 700,749	\$ 738,859	5%
Operations	17,790	27,191	27,268	0%
<b>Expenditure Total</b>	<b>\$ 684,246</b>	<b>\$ 727,940</b>	<b>\$ 766,127</b>	<b>5%</b>

### CAP-C

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 39,676	\$ 66,310	\$ 70,000	6%
<b>Expenditure Total</b>	<b>\$ 39,676</b>	<b>\$ 66,310</b>	<b>\$ 70,000</b>	<b>6%</b>

### CAP-DA

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 29,258	\$ 62,885	\$ 62,885	0%
<b>Expenditure Total</b>	<b>\$ 29,258</b>	<b>\$ 62,885</b>	<b>\$ 62,885</b>	<b>0%</b>

### TANF

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 338,765	\$ 357,145	\$ 379,214	6%
Operations	872	19,452	14,809	-24%
<b>Expenditure Total</b>	<b>\$ 339,637</b>	<b>\$ 376,597</b>	<b>\$ 394,023</b>	<b>5%</b>

### Family Medicaid

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel Operations	\$ 1,119,332 912	\$ 1,293,319 7,692	\$ 1,331,143 8,398	3% 9%
<b>Expenditure Total</b>	<b>\$ 1,120,244</b>	<b>\$ 1,301,011</b>	<b>\$ 1,339,541</b>	<b>3%</b>

### Adult Medicaid

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel Operations	\$ 1,181,817 14,654	\$ 1,394,676 16,671	\$ 1,352,514 19,836	-3% 19%
<b>Expenditure Total</b>	<b>\$ 1,196,471</b>	<b>\$ 1,411,347</b>	<b>\$ 1,372,350</b>	<b>-3%</b>

### Food and Nutrition

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel Operations	\$ 921,342 957,582	\$ 997,902 659,342	\$ 1,126,169 42,780	13% -94%
<b>Expenditure Total</b>	<b>\$ 1,878,924</b>	<b>\$ 1,657,244</b>	<b>\$ 1,168,949</b>	<b>-29%</b>

### Food and Nutrition Fraud

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel Operations	\$ 73,424 83	\$ 75,421 503	\$ 80,031 592	6% 18%
<b>Expenditure Total</b>	<b>\$ 73,507</b>	<b>\$ 75,924</b>	<b>\$ 80,623</b>	<b>6%</b>

### S A Blind

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 4,195	\$ 4,451	\$ 4,451	0%
<b>Expenditure Total</b>	<b>\$ 4,195</b>	<b>\$ 4,451</b>	<b>\$ 4,451</b>	<b>0%</b>

### SHIIP Grant

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 6,098	\$ 7,378	\$ 7,378	0%
<b>Expenditure Total</b>	<b>\$ 6,098</b>	<b>\$ 7,378</b>	<b>\$ 7,378</b>	<b>0%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Federal	\$ 8,702,362	\$ 8,353,448	\$ 7,923,896	-5%
State	816,772	882,470	882,470	0%
Sales and Services	56,897	66,137	61,000	-8%
<b>Revenues Total</b>	<b>\$ 9,576,031</b>	<b>\$ 9,302,055</b>	<b>\$ 8,867,366</b>	<b>-5%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	148	152	153	1%
Part Time	4	5	5	0%
<b>Total</b>	<b>152</b>	<b>157</b>	<b>158</b>	<b>1%</b>



## 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:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 210,713	\$ 219,627	\$ 233,688	6%
Operations	20,158	15,927	14,556	-9%
Capital	7,360	1,500	-	-100%
<b>Expenditure Total</b>	<b>\$ 238,231</b>	<b>\$ 237,054</b>	<b>\$ 248,244</b>	<b>5%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
State	\$ 2,109	\$ 2,000	\$ -	-100%
<b>Revenues Total</b>	<b>\$ 2,109</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>-100%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	3	3	3	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>



## 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 remain in their own homes or "age-in-place", stay healthy and independent.

#### **Services Provided by the Senior Services Department:**

##### **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 111 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 classes typically involve classroom time and hands on activities to promote the topic. 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. It focuses on the needs of the rural elderly and those with greatest economic and social need. We schedule trips to medical offices, Chemotherapy, Dialysis treatment, grocery stores, drug stores and human service agencies. Currently there are over 500 clients who are receiving 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. We continue to climb out of COVID and have resumed offering in person classes again. We also continue to offer our Blue Grass Jam sessions, Exercise classes and a Cooking with Kathryn show virtually on Facebook Live to reach seniors who may not be able to get to the senior center. We will continue to look for Grant opportunities in FY 24, 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. Financial scholarships are available to those who may not have the means to pay for activities where there is a charge such as Yoga, Crafts or trips. In first 4 months of FY 23 the average daily attendance increased to 79 participants per day that are coming to the Senior Center for 1 or more activity. This is an increase from an average daily attendance in FY 22 of 72.

### **Goals/Objectives:**

- Research and apply for all available Grants that will help fund additional services
- Develop a 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
- Offer new programs centered around our newly constructed outdoor patio space such as gardening classes and growing vegetables, herbs, lettuce and tomatoes.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 333,950	\$ 427,212	\$ 448,150	5%
Operations	314,906	232,827	235,773	1%
Capital	8,700	4,600	2,261	-51%
<b>Expenditure Total</b>	<b>\$ 657,556</b>	<b>\$ 664,639</b>	<b>\$ 686,184</b>	<b>3%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Federal	\$ 426,765	\$ 238,779	\$ 236,021	-1%
State	16,588	48,717	60,708	25%
Sales and Services	4,312	1,000	1,000	0%
<b>Revenues Total</b>	<b>\$ 447,665</b>	<b>\$ 288,496</b>	<b>\$ 297,729</b>	<b>3%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	6	6	6	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0%</b>



# 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 for FY 2023-2025:

### Goals/Objectives

- **Access: The Community will have access to collections, services, programs, and technologies that pique curiosity, encourage exploration and engage all learners.**
  - Strengthen and build collections.
  - Continue to upgrade and implement new technologies to meet customer and community needs.
  - Strengthen library programs and services to support the educational, recreational and cultural needs of Lincoln County residents.
  - Strengthen outreach efforts to residents of Lincoln County, especially to underserved and underrepresented communities.
  - Encourage and support the development of Library staff.
- **Community Partnerships: The community will have expanded access to resources as the library strengthens and establishes new partnerships with local government agencies, nonprofit organizations and local businesses/industry.**
  - Promote academic success by supporting student learning through stronger partnerships with local schools and colleges.

- Partner with local organizations to promote literacy.
- Partner with organizations to promote health and wellness.
- Partner with other agencies and organizations that promote economic and workforce development.
- Provide opportunities for collaboration and connection of local organizations.

➤ **Inviting Spaces: The community will have access to physical and virtual spaces that are responsive to their diverse needs, support learning, and encourage networking.**

- Incorporate innovative and flexible spaces in current and new facilities.
- Identify potential grants and private funding opportunities to enhance library facilities.
- Create online spaces for virtual engagement with the community

➤ **Public Awareness: The community will be more aware of the library's programs, resources and services.**

- Implement email marketing that broadens the library's reach to users.
- Improve community engagement and awareness through new social media opportunities.
- Engage with community organizations, agencies and businesses to expand awareness of library resources.
- Increase stakeholder's awareness of the value and impact of the library.
- Welcome new residents to the community and introduce them to the library's resources.
- Create community awareness through professional marketing materials and staff engagement.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,436,565	\$ 1,580,284	\$ 1,677,975	6%
Operations	732,103	779,886	839,280	8%
Capital	29,088	196,836	147,169	-25%
<b>Expenditure Total</b>	<b>\$ 2,197,756</b>	<b>\$ 2,557,006</b>	<b>\$ 2,664,424</b>	<b>4%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Federal	\$ 19,497	\$ -	\$ -	0%
State	119,239	120,000	118,000	-2%
Sales and Services	5,754	-	-	0%
Miscellaneous	17,462	-	-	0%
<b>Revenues Total</b>	<b>\$ 161,952</b>	<b>\$ 120,000</b>	<b>\$ 118,000</b>	<b>-2%</b>

<b>Authorized Personnel</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Full Time	24	24	24	0%
Part Time	6	6	6	0%
<b>Total</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>0%</b>



## 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 operations of the Safe Kids Lincoln County programs and events.

#### Budget Summary:

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 567,973	\$ 686,734	\$ 727,304	6%
Operations	219,682	205,055	487,705	138%
Capital	343,705	587,445	144,900	-75%
<b>Expenditure Total</b>	<b>\$ 1,131,360</b>	<b>\$ 1,479,234</b>	<b>\$ 1,359,909</b>	<b>-8%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Sales and Services	\$ 47,935	\$ 45,000	\$ 10,000	-78%
Miscellaneous	18,325	14,000	-	-100%
<b>Revenues Total</b>	<b>\$ 66,260</b>	<b>\$ 59,000</b>	<b>\$ 10,000</b>	<b>-83%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	7	7	7	0%
Part Time	31	30	30	0%
<b>Total</b>	<b>38</b>	<b>37</b>	<b>37</b>	<b>0%</b>



## 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.

#### **Budget Summary:**

##### **Lincoln County Schools**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Operations	\$ 21,001,352	\$ 23,116,196	\$ 26,816,196	16%
Capital	5,965,985	3,529,091	4,029,091	14%
<b>Expenditure Total</b>	<b>\$ 26,967,337</b>	<b>\$ 26,645,287</b>	<b>\$ 30,845,287</b>	<b>16%</b>

##### **Gaston Community College**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Operations	\$ 269,499	\$ 279,499	\$ 279,499	0%
<b>Expenditure Total</b>	<b>\$ 269,499</b>	<b>\$ 279,499</b>	<b>\$ 279,499</b>	<b>0%</b>



## 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.

Carolina Land and Lakes (\$5,000) – Carolina Land and Lakes is a non-profit 501c3 organization and any donations received will be put toward funding community projects that will enhance economic, social and environmental initiatives locally.

City of Lincolnton 4<sup>th</sup> of July Fireworks (\$6,000) – The County contributes to the July 4<sup>th</sup> 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 (\$142,000) – 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.

District Court (\$76,140) – 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) (\$25,400) – 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 (\$743,551) – 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 (\$760,633) – 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 (\$35,000) – 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.

Gaston Skills (Salem Industries) (\$65,471) – Salem Industries is a Division of Gaston Skills, Inc. They provide support to individuals with mental and physical disabilities and substance abuse issues and their families. Their programs include:

- Adult Vocational Rehabilitation – Salem industries procures production contracts with local industries to provide on-site contract work opportunities and training.
- Vocational Rehabilitation – Support for job placements in the community.
- Community Alternative Program – One on one training to individuals with severe disabilities.
- Developmental Therapy – One on one individually designed instruction, training or functional developmental intervention activities.

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.

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.

Lake Norman Marine Commission (\$35,000) – 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 (\$23,000) – 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.

National Guard (\$2,000) – A contribution to the local National Guard unit in Lincolnton.

North Carolina Forestry Service – Lincoln County (\$97,085) – 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 (\$65,750) – 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:**

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
General Government	\$ 260,987	\$ 343,320	\$ 306,225	-11%
Public Safety	61,840	78,250	75,750	-3%
Transportation	104,400	104,400	169,871	63%
Economic Development	1,832,295	2,473,810	1,556,584	-37%
Culture and Recreation	235,812	332,710	283,710	-15%
Education	28,837	30,000	35,000	17%
Human Services	563,928	607,447	563,264	-7%
<b>Expenditure Total</b>	<b>\$ 3,088,099</b>	<b>\$ 3,969,937</b>	<b>\$ 2,990,404</b>	<b>-25%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
State	\$ 220,799	\$ 220,349	\$ 220,349	0%
Intergovernmental	97,161	90,000	90,000	0%
<b>Revenues Total</b>	<b>\$ 317,960</b>	<b>\$ 310,349</b>	<b>\$ 310,349</b>	<b>0%</b>

<b>Authorized Personnel</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Part Time	1	1	1	0%
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0%</b>



## 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	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Transfer to Capital Reserve Fund	\$ 8,484,852	\$ 2,109,360	\$ 3,145,000	49%
Transfer to Gen. Cap. Proj. Fund	4,118,068	1,190,000	200,000	-83%
Transfer to Grants Fund	1,434,786	137,675	360,000	161%
Transfer to Solid Waste Fund	-	-	600,000	100%
<b>Expenditure Total</b>	<b>\$ 14,037,706</b>	<b>\$ 3,437,035</b>	<b>\$ 4,305,000</b>	<b>25%</b>

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**NON-SCHOOL COUNTY DEBT**

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b><u>ISSUED DEBT</u></b>									
<b>2008 Recreation Rock Springs Park State Loan \$1,650,000</b> Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ -	\$ -	\$ -
	Int	4,125	3,300	2,475	1,650	825	-	-	-
<b>2014 Various Capital Projects Financing \$6,115,000</b> Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	407,680	407,680	407,680	407,680	407,680	407,680	-	-
	Int	62,120	51,317	40,514	29,710	18,906	8,103	-	-
<b>2016 First Bank Financing \$8,858,000</b> Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	105,000	105,000	105,000	104,000	104,000	104,000	104,000	104,000
	Int	26,583	24,598	22,614	20,639	18,673	16,708	14,742	12,776
<b>2017 Raymond James Financing \$11,139,000</b> Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	577,000	577,000	577,000	577,000	576,000	441,000	441,000	441,000
	Int	112,812	99,252	85,693	72,133	58,586	46,636	36,272	25,909
<b>2019 General Government Financing \$9,511,000</b> Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin	665,132	634,562	633,736	633,736	633,736	633,736	633,736	633,736
	Int	211,972	192,681	173,390	154,125	134,859	115,593	96,328	77,062
<b>2019 Refunding of 2010A Bonds \$10,230,000</b> Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin	277,688	275,466	273,245	271,023	-	-	-	-
	Int	54,871	40,987	27,213	13,551	-	-	-	-
<b>2020 Court Services Building \$36,500,000</b> 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	837,675	788,400	739,125	689,850	640,575	591,300	542,025	492,750
<b>2021 EM Services Facility \$19,640,000</b> 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	980,000
	Int	348,720	329,808	310,896	291,984	273,072	254,160	235,248	216,384
<b>TOTAL ISSUED PRINCIPAL PAYMENTS</b>		4,925,000	4,892,208	4,889,161	4,885,939	4,613,916	4,396,416	3,988,736	3,983,736
<b>TOTAL ISSUED INTEREST PAYMENTS</b>		1,658,878	1,530,343	1,401,920	1,273,642	1,145,496	1,032,500	924,615	824,881
<b>TOTAL ISSUED DEBT</b>		6,583,878	6,422,551	6,291,081	6,159,581	5,759,412	5,428,916	4,913,351	4,808,617
<b><u>PROJECTED DEBT</u></b>									
<b>2023 Animal Services Facility \$14,000,000</b> 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	-	525,000	497,000	469,000	441,000	413,000	385,000	357,000
<b>2024 Jail Expansion \$9,000,000</b> 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
	Int	-	355,500	337,500	319,500	301,500	283,500	265,500	247,500
<b>PROJECTED TOTAL PRINCIPAL PAYMENTS</b>		4,925,000	6,042,208	6,039,161	6,035,939	5,763,916	5,546,416	5,138,736	5,133,736
<b>PROJECTED TOTAL INTEREST PAYMENTS</b>		1,658,878	2,410,843	2,236,420	2,062,142	1,887,996	1,729,000	1,575,115	1,429,381
<b>PROJECTED TOTAL DEBT EXPENDITURES</b>		\$6,583,878	\$8,453,051	\$8,275,581	\$8,098,081	\$7,651,912	\$7,275,416	\$6,713,851	\$6,563,117

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**NON-SCHOOL COUNTY DEBT**

		FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039
<b><u>ISSUED DEBT</u></b>									
<b>2008 Recreation Rock Springs Park State Loan \$1,650,000</b> Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Int	-	-	-	-	-	-	-	-
<b>2014 Various Capital Projects Financing \$6,115,000</b> Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
<b>2016 First Bank Financing \$8,858,000</b> Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	104,000	104,000	104,000	104,000	104,000	104,000	-	-
	Int	10,811	8,845	6,880	4,914	2,948	983	-	-
<b>2017 Raymond James Financing \$11,139,000</b> Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	441,000	441,000	-	-	-	-	-	-
	Int	15,545	5,182	-	-	-	-	-	-
<b>2019 General Government Financing \$9,511,000</b> Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin	633,736	633,736	633,738	-	-	-	-	-
	Int	57,797	38,531	19,266	-	-	-	-	-
<b>2019 Refunding of 2010A Bonds \$10,230,000</b> Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
<b>2020 Court Services Building \$36,500,000</b> 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	443,475	394,200	344,925	295,650	246,375	197,100	147,825	98,550
<b>2021 EM Services Facility \$19,640,000</b> 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	197,568	178,752	159,936	141,120	122,304	103,488	84,672	65,856
<b>TOTAL ISSUED PRINCIPAL PAYMENTS</b>		3,983,736	3,983,736	3,542,738	2,909,000	2,909,000	2,909,000	2,805,000	2,805,000
<b>TOTAL ISSUED INTEREST PAYMENTS</b>		725,196	625,510	531,007	441,684	371,627	301,571	232,497	164,406
<b>TOTAL ISSUED DEBT</b>		4,708,932	4,609,246	4,073,745	3,350,684	3,280,627	3,210,571	3,037,497	2,969,406
<b><u>PROJECTED DEBT</u></b>									
<b>2023 Animal Services Facility \$14,000,000</b> 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	329,000	301,000	273,000	245,000	217,000	189,000	161,000	133,000
<b>2024 Jail Expansion \$9,000,000</b> 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	229,500	211,500	193,500	175,500	157,500	139,500	121,500	103,500
<b>PROJECTED TOTAL PRINCIPAL PAYMENTS</b>		5,133,736	5,133,736	4,692,738	4,059,000	4,059,000	4,059,000	3,955,000	3,955,000
<b>PROJECTED TOTAL INTEREST PAYMENTS</b>		1,283,696	1,138,010	997,507	862,184	746,127	630,071	514,997	400,906
<b>PROJECTED TOTAL DEBT EXPENDITURES</b>		\$6,417,432	\$6,271,746	\$5,690,245	\$4,921,184	\$4,805,127	\$4,689,071	\$4,469,997	\$4,355,906

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**NON-SCHOOL COUNTY DEBT**

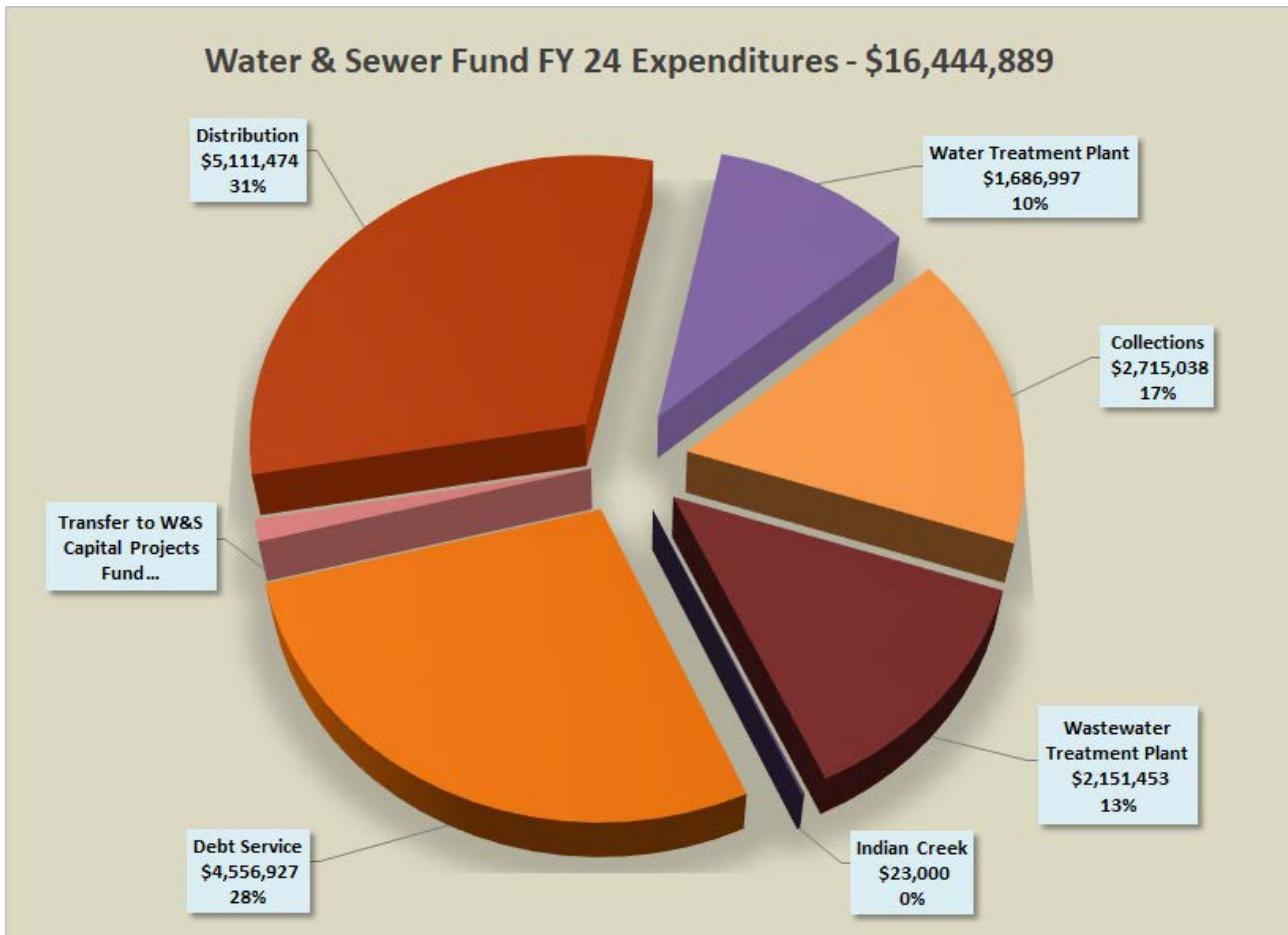
		FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	TOTALS
<b>ISSUED DEBT</b>							
<b>2008 Recreation Rock Springs Park State Loan \$1,650,000</b> Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,500
	Int	-	-	-	-	-	12,375
<b>2014 Various Capital Projects Financing \$6,115,000</b> Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	-	-	-	-	-	2,446,080
	Int	-	-	-	-	-	210,670
<b>2016 First Bank Financing \$8,858,000</b> Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	-	-	-	-	-	1,459,000
	Int	-	-	-	-	-	192,714
<b>2017 Raymond James Financing \$11,139,000</b> Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	-	-	-	-	-	5,089,000
	Int	-	-	-	-	-	558,020
<b>2019 General Government Financing \$9,511,000</b> Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin	-	-	-	-	-	7,003,320
	Int	-	-	-	-	-	1,271,604
<b>2019 Refunding of 2010A Bonds \$10,230,000</b> Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin	-	-	-	-	-	1,097,422
	Int	-	-	-	-	-	136,622
<b>2020 Court Services Building \$36,500,000</b> Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Prin	1,825,000	-	-	-	-	31,025,000
	Int	49,275	-	-	-	-	7,539,075
<b>2021 EM Services Facility \$19,640,000</b> Dated 7/1/2021 - 6/30/2041 4% for 20 years	Prin	980,000	980,000	980,000	-	-	18,655,000
	Int	47,040	28,224	9,408	-	-	3,398,640
<b>TOTAL ISSUED PRINCIPAL PAYMENTS</b>		2,805,000	980,000	980,000	-	-	67,187,322
<b>TOTAL ISSUED INTEREST PAYMENTS</b>		96,315	28,224	9,408	-	-	13,319,720
<b>TOTAL ISSUED DEBT</b>		<u>2,901,315</u>	<u>1,008,224</u>	<u>989,408</u>	<u>-</u>	<u>-</u>	<u>80,507,042</u>
<b>PROJECTED DEBT</b>							
<b>2023 Animal Services Facility \$14,000,000</b> Dated 7/1/2022 - 6/30/2042 4% for 20 years	Prin	700,000	700,000	700,000	700,000	-	13,300,000
	Int	105,000	77,000	49,000	21,000	-	5,187,000
<b>2024 Jail Expansion \$9,000,000</b> Dated 7/1/2023- 6/30/2043 3.7% for 20 years	Prin	450,000	450,000	450,000	450,000	450,000	9,000,000
	Int	85,500	67,500	49,500	31,500	13,500	3,690,000
<b>PROJECTED TOTAL PRINCIPAL PAYMENTS</b>		3,955,000	2,130,000	2,130,000	1,150,000	450,000	89,487,322
<b>PROJECTED TOTAL INTEREST PAYMENTS</b>		286,815	172,724	107,908	52,500	13,500	22,196,720
<b>PROJECTED TOTAL DEBT EXPENDITURES</b>		<u>\$4,241,815</u>	<u>\$2,302,724</u>	<u>\$2,237,908</u>	<u>\$1,202,500</u>	<u>\$ 463,500</u>	<u>\$111,684,042</u>

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

<u>ISSUED DEBT</u>		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	<b>TOTALS</b>
<b>2012 School Refunding \$12,360,000</b> Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Prin	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-
<b>2012A School Refunding \$17,895,000</b> Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Prin	2,725,000	-	-	-	-	-	2,725,000
	Int	109,000	-	-	-	-	-	109,000
<b>2013 Refunding of 2003 COPS and partial 2006 COPS</b> Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate	Prin	1,016,000	997,000	979,000	959,000	-	-	3,951,000
	Int	88,107	65,451	43,217	21,386	-	-	218,161
<b>2017 Refunding of 2010B &amp; 2011B COPS \$13,190,000</b> Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Prin	1,754,000	1,731,000	1,705,000	1,677,000	2,095,000	1,029,000	9,991,000
	Int	228,794	188,627	148,987	109,943	71,540	23,564	771,455
<b>2019 Refunding of 2010A School Bonds \$10,230,000</b> Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Prin	1,597,313	1,584,534	1,571,756	1,558,977			6,312,580
	Int	315,629	235,763	156,537	77,949			785,878
TOTAL ISSUED PRINCIPAL PAYMENTS		7,092,313	4,312,534	4,255,756	4,194,977	2,095,000	1,029,000	22,979,580
TOTAL ISSUED INTEREST PAYMENTS		741,530	489,841	348,741	209,278	71,540	23,564	1,884,494
TOTAL ISSUED DEBT		<b>\$ 7,833,843</b>	<b>\$ 4,802,375</b>	<b>\$ 4,604,497</b>	<b>\$ 4,404,255</b>	<b>\$ 2,166,540</b>	<b>\$ 1,052,564</b>	<b>\$ 24,864,074</b>

**WATER AND SEWER FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2023-2024**

	<u>FY 2023 AMENDED BUDGET</u>	<u>% OF AMENDED BUDGET</u>	<u>FY 2024 BUDGET REQUESTED</u>	<u>FY 2024 CM RECOMMENDED BUDGET</u>	<u>% OF CM FY 2024 BUDGET</u>
<b>REVENUES:</b>					
Sales and Services	\$ 13,780,138	86.0%	\$ 15,145,000	\$ 16,344,889	99.4%
Investment Earnings	50,000	0.3%	50,000	100,000	0.6%
Fund Balance Appropriated	2,199,477	13.7%	-	-	0.0%
<b>TOTAL FINANCIAL RESOURCES</b>	<b><u>\$ 16,029,615</u></b>		<b><u>\$ 15,195,000</u></b>	<b><u>\$ 16,444,889</u></b>	
<b>EXPENDITURES:</b>					
Departmental Expenses:					
Distribution	\$ 7,144,686	44.6%	\$ 8,145,474	\$ 5,111,474	31.1%
Water Treatment Plant	1,652,064	10.3%	1,765,997	1,686,997	10.3%
Collections	2,115,938	13.2%	2,890,038	2,715,038	16.5%
Wastewater Treatment Plant	1,898,423	11.8%	2,315,715	2,151,453	13.1%
Indian Creek	19,000	0.1%	23,000	23,000	0.1%
Debt Service	3,199,504	20.0%	4,556,927	4,556,927	27.7%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 16,029,615</u></b>		<b><u>\$ 19,697,151</u></b>	<b><u>\$ 16,244,889</u></b>	
<b>OTHER FINANCING USES:</b>					
Transfer to Water/Sewer Capital Projects Fund	-	0.0%	-	200,000	1.2%
<b>TOTAL USES OF FINANCIAL RESOURCES</b>	<b><u>\$ 16,029,615</u></b>		<b><u>\$ 19,697,151</u></b>	<b><u>\$ 16,444,889</u></b>	





## WATER AND SEWER FUND

### Environmental Protection

#### Overview:

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**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,608,798	\$ 1,697,117	\$ 1,859,074	10%
Operations	2,464,787	5,096,000	3,130,400	-39%
Capital	65,064	351,569	122,000	-65%
<b>Expenditure Total</b>	<b>\$ 4,138,649</b>	<b>\$ 7,144,686</b>	<b>\$ 5,111,474</b>	<b>-28%</b>

#### **Water Treatment Plant**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 801,468	\$ 935,797	\$ 901,720	-4%
Operations	561,122	688,267	785,277	14%
Capital	3,183	28,000	-	-100%
<b>Expenditure Total</b>	<b>\$ 1,365,773</b>	<b>\$ 1,652,064</b>	<b>\$ 1,686,997</b>	<b>2%</b>

#### **Sewer Collection**

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Personnel	\$ 784,877	\$ 756,009	\$ 714,561	-5%
Operations	1,144,364	1,284,929	1,400,477	9%
Capital	87,248	75,000	600,000	700%
<b>Expenditure Total</b>	<b>\$ 2,016,489</b>	<b>\$ 2,115,938</b>	<b>\$ 2,715,038</b>	<b>28%</b>

### Wastewater Treatment Plant

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 534,299	\$ 798,639	\$ 759,105	-5%
Operations	747,132	1,051,870	1,392,348	32%
Capital	-	47,914	-	-100%
<b>Expenditure Total</b>	<b>\$ 1,281,431</b>	<b>\$ 1,898,423</b>	<b>\$ 2,151,453</b>	<b>13%</b>

### Indian Creek

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 5,272	\$ 19,000	\$ 23,000	21%
<b>Expenditure Total</b>	<b>\$ 5,272</b>	<b>\$ 19,000</b>	<b>\$ 23,000</b>	<b>21%</b>

### Other

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Debt Principal	\$ 1,851,408	\$ 1,536,004	\$ 2,690,004	75%
Debt Interest	1,730,306	1,653,500	1,856,923	12%
Debt Issuance Costs and Charge	6,744	10,000	10,000	0%
Transfer to W&S Capital Proj.	5,130,000	-	200,000	100%
<b>Expenditure Total</b>	<b>\$ 8,718,458</b>	<b>\$ 3,199,504</b>	<b>\$ 4,756,927</b>	<b>49%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Ad Valorem Taxes	\$ 338	\$ -	\$ -	0%
Sales and Services	18,694,290	13,780,138	16,344,889	19%
Investment Earnings	(34,447)	50,000	100,000	100%
Miscellaneous	2,750,818	-	-	0%
Other Financing Sources	2,385,450	2,199,477	-	-100%
<b>Revenues Total</b>	<b>\$ 23,796,449</b>	<b>\$ 16,029,615</b>	<b>\$ 16,444,889</b>	<b>3%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	55	63	64	2%
Part Time	1	1	1	0%
<b>Total</b>	<b>56</b>	<b>64</b>	<b>65</b>	<b>2%</b>

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**WATER AND SEWER FUND**

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b><u>ISSUED DEBT</u></b>										
<b>2007 Federal Revolving Loan \$2,295,067</b> Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	135,004	-	-	-	-	-	-	-	-
	Int	3,592	-	-	-	-	-	-	-	-
<b>2016 Carolina Bank Financing \$3,468,000</b> Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	160,000	164,000	168,000	172,000	176,000	180,000	184,000	188,000	193,000
	Int	48,006	44,944	41,807	38,594	35,305	31,941	28,501	24,986	21,385
<b>2018 Revenue Bond Issuance \$13,895,000</b> Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	360,000	375,000	395,000	415,000	440,000	460,000	485,000	505,000	525,000
	Int	482,900	464,525	445,275	425,025	403,650	381,150	357,525	335,100	317,225
<b>2020 Revenue Bond Issuance \$28,435,000</b> Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	1,335,000	1,395,000	1,460,000	1,525,000	1,595,000	1,665,000	1,745,000	1,820,000	1,100,000
	Int	1,038,925	970,675	899,300	824,675	746,675	665,175	579,925	490,800	417,800
TOTAL ISSUED PRINCIPAL PAYMENTS		1,990,004	1,934,000	2,023,000	2,112,000	2,211,000	2,305,000	2,414,000	2,513,000	1,818,000
TOTAL ISSUED INTEREST PAYMENTS		1,573,423	1,480,144	1,386,382	1,288,294	1,185,630	1,078,266	965,951	850,886	756,410
<b>TOTAL ISSUED DEBT</b>		<b>3,563,427</b>	<b>3,414,144</b>	<b>3,409,382</b>	<b>3,400,294</b>	<b>3,396,630</b>	<b>3,383,266</b>	<b>3,379,951</b>	<b>3,363,886</b>	<b>2,574,410</b>
<b><u>UNISSUED DEBT</u></b>										
<b>2021 SRF Loan \$7,513,965</b> Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Prin		375,698	375,698	375,698	375,698	375,698	375,698	375,698	375,698
			63,274	80,662	76,417	72,172	67,926	63,681	59,435	55,190
<b>2020 SRF Loan \$14,000,000</b> 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	283,500	269,694	255,500	241,306	227,733	212,917	198,722	184,528	170,800
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,690,004	2,634,000	2,723,000	2,812,000	2,911,000	3,005,000	3,114,000	3,213,000	2,518,000
PROJECTED TOTAL INTEREST PAYMENTS		1,856,923	1,749,838	1,641,882	1,529,600	1,413,363	1,291,183	1,164,673	1,035,414	927,210
PROJECTED TOTAL DEBT EXPENDITURES		<b>\$ 4,546,927</b>	<b>\$ 4,383,838</b>	<b>\$ 4,364,882</b>	<b>\$ 4,341,600</b>	<b>\$ 4,324,363</b>	<b>\$ 4,296,183</b>	<b>\$ 4,278,673</b>	<b>\$ 4,248,414</b>	<b>\$ 3,445,210</b>

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**WATER AND SEWER FUND**

		FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
<b><u>ISSUED DEBT</u></b>										
<b>2007 Federal Revolving Loan \$2,295,067</b> Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	-	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-	-
<b>2016 Carolina Bank Financing \$3,468,000</b> Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	197,000	202,000	207,000	212,000	217,000	-	-	-	-
	Int	17,700	13,929	10,064	6,105	2,051	-	-	-	-
<b>2018 Revenue Bond Issuance \$13,895,000</b> Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	545,000	560,000	585,000	605,000	630,000	655,000	680,000	705,000	735,000
	Int	298,550	278,550	257,750	233,950	210,825	186,700	161,275	134,850	106,050
<b>2020 Revenue Bond Issuance \$28,435,000</b> Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	1,160,000	1,210,000	1,260,000	1,310,000	1,360,000	1,420,000	1,480,000	1,535,000	1,115,000
	Int	372,900	337,350	300,300	261,750	221,700	180,000	136,500	91,275	51,525
TOTAL ISSUED PRINCIPAL PAYMENTS		1,902,000	1,972,000	2,052,000	2,127,000	2,207,000	2,075,000	2,160,000	2,240,000	1,850,000
TOTAL ISSUED INTEREST PAYMENTS		689,150	629,829	568,114	501,805	434,576	366,700	297,775	226,125	157,575
<b>TOTAL ISSUED DEBT</b>		<b>2,591,150</b>	<b>2,601,829</b>	<b>2,620,114</b>	<b>2,628,805</b>	<b>2,641,576</b>	<b>2,441,700</b>	<b>2,457,775</b>	<b>2,466,125</b>	<b>2,007,575</b>
<b><u>UNISSUED DEBT</u></b>										
<b>2021 SRF Loan \$7,513,965</b> Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Prin	375,698	375,698	375,698	375,698	375,698	375,698	375,698	375,699	375,699
	Int	50,945	46,699	42,454	38,209	33,963	29,718	25,472	21,227	16,982
<b>2020 SRF Loan \$14,000,000</b> 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	156,139	141,944	127,750	113,867	99,361	85,167	70,972	56,933	42,583
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,602,000	2,672,000	2,752,000	2,827,000	2,907,000	2,775,000	2,860,000	2,940,000	2,550,000
PROJECTED TOTAL INTEREST PAYMENTS		845,289	771,773	695,864	615,672	533,937	451,867	368,747	283,058	200,158
<b>PROJECTED TOTAL DEBT EXPENDITURES</b>		<b>\$ 3,447,289</b>	<b>\$ 3,443,773</b>	<b>\$ 3,447,864</b>	<b>\$ 3,442,672</b>	<b>\$ 3,440,937</b>	<b>\$ 3,226,867</b>	<b>\$ 3,228,747</b>	<b>\$ 3,223,058</b>	<b>\$ 2,750,158</b>

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**WATER AND SEWER FUND**

		FY 2042	FY 2043	FY 2044	<b>TOTALS</b>
<b><u>ISSUED DEBT</u></b>					
<b>2007 Federal Revolving Loan \$2,295,067</b> Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	-	-	-	135,004
	Int	-	-	-	3,592
<b>2016 Carolina Bank Financing \$3,468,000</b> Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	-	-	-	2,620,000
	Int	-	-	-	365,318
<b>2018 Revenue Bond Issuance \$13,895,000</b> Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	765,000	795,000	825,000	12,045,000
	Int	76,050	45,844	15,469	5,618,238
<b>2020 Revenue Bond Issuance \$28,435,000</b> Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	1,160,000	-	-	26,650,000
	Int	17,400	-	-	8,604,650
TOTAL ISSUED PRINCIPAL PAYMENTS		1,925,000	795,000	825,000	41,450,004
TOTAL ISSUED INTEREST PAYMENTS		93,450	45,844	15,469	14,591,798
TOTAL ISSUED DEBT		<u>2,018,450</u>	<u>840,844</u>	<u>840,469</u>	<u>56,041,802</u>
<b><u>UNISSUED DEBT</u></b>					
<b>2021 SRF Loan \$7,513,965</b> Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Prin	375,699	375,699	375,699	7,513,965
		12,736	8,491	4,245	869,898
<b>2020 SRF Loan \$14,000,000</b> Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Prin	700,000	700,000	-	14,000,000
	Int	28,378	14,194	-	2,981,988
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,625,000	1,495,000	825,000	62,963,969
PROJECTED TOTAL INTEREST PAYMENTS		121,828	60,038	15,469	18,443,684
PROJECTED TOTAL DEBT EXPENDITURES		<u>\$ 2,746,828</u>	<u>\$ 1,555,038</u>	<u>\$ 840,469</u>	<u>\$ 81,407,653</u>

**SOLID WASTE FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2023-2024**

	FY 2023 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2024 BUDGET REQUESTED	FY 2024 CM RECOMMENDED BUDGET	% OF CM FY 2024 BUDGET
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**REVENUES:**

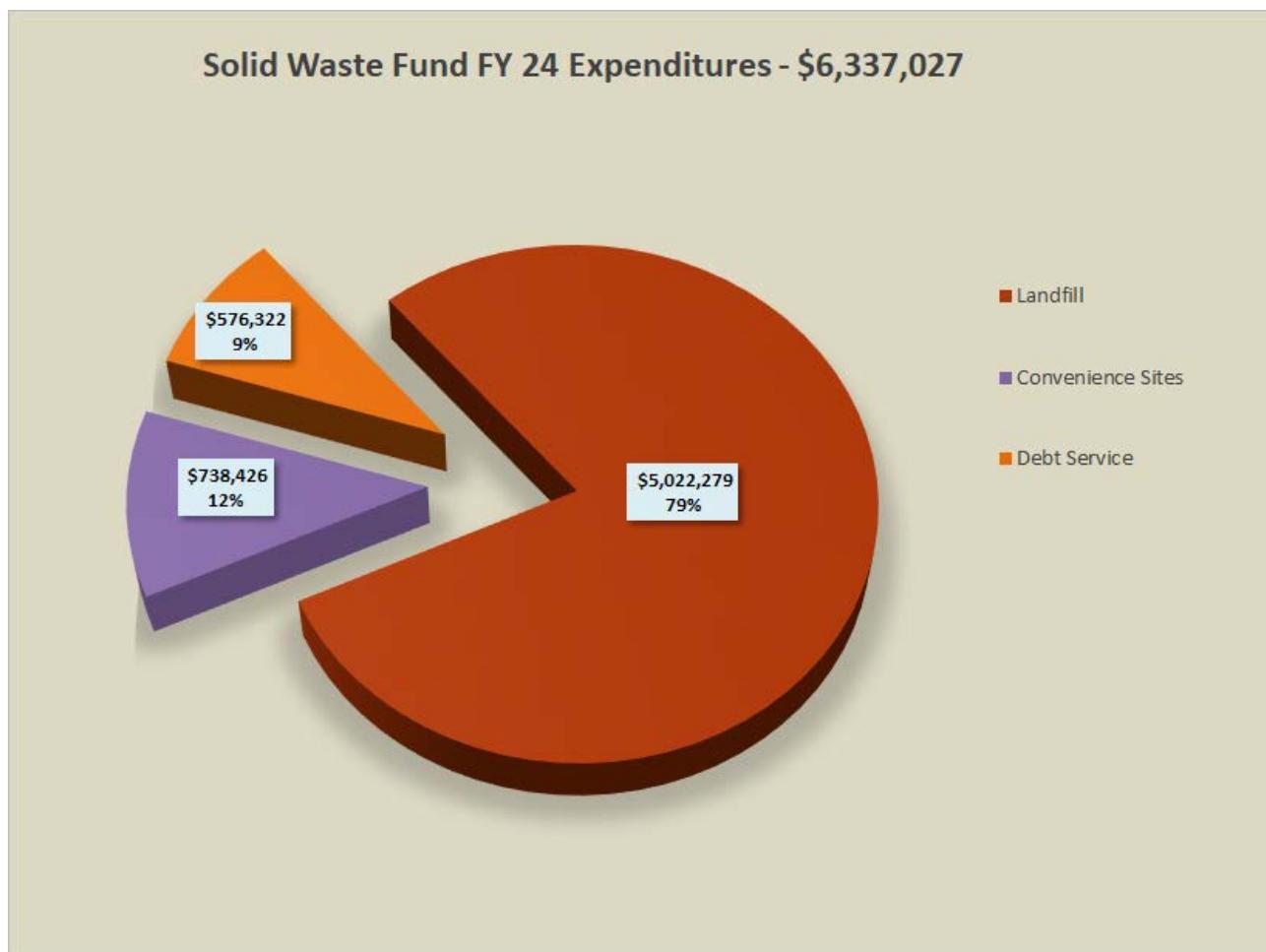
Franchise Tax	\$ 37,000	0.5%	\$ 37,000	\$ 37,000	0.6%
State Revenues	188,000	2.7%	188,000	188,000	3.0%
Sales & Services	5,352,027	77.9%	4,910,817	5,497,027	86.7%
Interest Revenue	15,000	0.2%	15,000	15,000	0.2%
Other Financing Sources	-	0.0%	-	600,000	9.5%
Fund Balance Appropriated	1,277,055	18.6%	-	-	0.0%
<b>TOTAL FINANCIAL RESOURCES</b>	<b><u>\$ 6,869,082</u></b>		<b><u>\$ 5,150,817</u></b>	<b><u>\$ 6,337,027</u></b>	

**EXPENDITURES:**

Departmental Expenses:					
Landfill	\$ 5,636,689	82.1%	\$ 5,292,145	\$ 5,022,279	79.3%
Convenience Sites	652,571	9.5%	738,221	738,426	11.7%
Debt Service	579,822	8.4%	576,322	576,322	9.1%

**TOTAL USES OF FINANCIAL  
RESOURCES**

<b><u>\$ 6,869,082</u></b>	<b><u>\$ 6,606,688</u></b>	<b><u>\$ 6,337,027</u></b>
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## SOLID WASTE FUND

### Environmental Protection

#### Overview:

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	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 1,867,054	\$ 1,871,105	\$ 2,030,041	8%
Operations	1,544,940	1,966,739	1,582,238	-20%
Capital	838,185	1,798,845	1,410,000	-22%
<b>Expenditure Total</b>	<b>\$ 4,250,179</b>	<b>\$ 5,636,689</b>	<b>\$ 5,022,279</b>	<b>-11%</b>

### Convenience Sites

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Personnel	\$ 508,710	\$ 549,108	\$ 619,758	13%
Operations	47,370	48,463	58,668	21%
Capital	-	55,000	60,000	9%
<b>Expenditure Total</b>	<b>\$ 556,080</b>	<b>\$ 652,571</b>	<b>\$ 738,426</b>	<b>13%</b>

### Other

Expenditure by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Debt Principal	\$ 488,091	\$ 496,410	\$ 504,091	2%
Debt Interest	94,442	83,412	72,231	-13%
<b>Expenditure Total</b>	<b>\$ 582,533</b>	<b>\$ 579,822</b>	<b>\$ 576,322</b>	<b>-1%</b>

Revenues by Type	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Franchise Tax	\$ 48,342	\$ 37,000	\$ 37,000	0%
State	270,011	188,000	188,000	0%
Sales and Services	5,517,887	5,352,027	5,497,027	3%
Investment Earnings	(13,301)	15,000	15,000	0%
Miscellaneous	48,838	-	-	0%
Other Financing Sources	-	1,277,055	600,000	-53%
<b>Revenues Total</b>	<b>\$ 5,871,777</b>	<b>\$ 6,869,082</b>	<b>\$ 6,337,027</b>	<b>-8%</b>

Authorized Personnel	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Full Time	36	34	-	-100%
Part Time	46	48	-	-100%
<b>Total</b>	<b>82</b>	<b>82</b>	<b>-</b>	<b>-100%</b>

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**SOLID WASTE FUND**

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>ISSUED DEBT</b>										
<b>FY 14 Installment Purchase Financing \$385,000</b>	Prin	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	-	\$ -	\$ -
Dated 6/27/14 -- 6/26/29 2.65% Fixed Rate	Int	3,909	3,229	2,550	1,869	1,190	510	-	-	-
<b>2016 Installment Purchase Financing \$3,301,000</b>	Prin	345,000	353,000	361,000	370,000	-	-	-	-	-
Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Int	23,748	17,152	10,404	3,497	-	-	-	-	-
<b>2019 Installment Purchase Financing \$2,000,000</b>	Prin	133,438	133,438	133,264	133,264	133,264	133,264	133,264	133,264	133,264
Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Int	44,574	40,518	36,461	32,410	28,359	24,307	20,256	16,205	12,154
TOTAL ISSUED PRINCIPAL PAYMENTS		504,091	512,091	519,917	528,917	158,917	158,917	133,264	133,264	133,264
TOTAL ISSUED INTEREST PAYMENTS		72,231	60,899	49,415	37,776	29,549	24,817	20,256	16,205	12,154
TOTAL ISSUED DEBT		\$ 576,322	\$ 572,990	\$ 569,332	\$ 566,693	\$ 188,466	\$ 183,734	\$ 153,520	\$ 149,469	\$ 145,418

**LINCOLN COUNTY**  
**DEBT SERVICE REPAYMENT SCHEDULE**  
**SOLID WASTE FUND**

		FY 2033	FY 2034	TOTALS
<u>ISSUED DEBT</u>				
<b>FY 14 Installment Purchase Financing \$385,000</b> Dated 6/27/14 -- 6/26/29 2.65% Fixed Rate	Prin	\$ -	\$ -	\$ 153,918
	Int	\$ -	\$ -	\$ 13,257
<b>2016 Installment Purchase Financing \$3,301,000</b> Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Prin	\$ -	\$ -	\$ 1,429,000
	Int	\$ -	\$ -	\$ 54,801
<b>2019 Installment Purchase Financing \$2,000,000</b> Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Prin	\$ 133,264	\$ 133,263	\$ 1,466,251
	Int	\$ 8,102	\$ 4,051	\$ 267,397
<hr/>				
TOTAL ISSUED PRINCIPAL PAYMENTS		\$ 133,264	\$ 133,263	\$ 3,049,169
TOTAL ISSUED INTEREST PAYMENTS		\$ 8,102	\$ 4,051	\$ 335,455
TOTAL ISSUED DEBT		<hr/> \$ 141,366	<hr/> \$ 137,314	<hr/> \$ 3,384,624
<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, Economic Development-Industrial Park Expansion, Jail Expansion, Recreational Facilities and Old Courthouse Renovation. 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.

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Future Capital Projects	\$ 8,484,852	\$ 12,518,381	\$ 3,145,000	-75%
<b>Expenditure Total</b>	<b>\$ 8,484,852</b>	<b>\$ 12,518,381</b>	<b>\$ 3,145,000</b>	<b>-75%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Transfer from General Fund	\$ 8,466,293	\$ 12,518,381	\$ 3,145,000	-75%
<b>Revenues Total</b>	<b>\$ 8,466,293</b>	<b>\$ 12,518,381</b>	<b>\$ 3,145,000</b>	<b>-75%</b>



## 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).

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Transfer to General Fund	\$ 800,000	\$ 800,000	\$ 500,000	-38%
<b>Expenditure Total</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 500,000</b>	<b>-38%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Lottery Proceeds	\$ 779,160	\$ 800,000	\$ 500,000	-38%
Investment Earnings	(1,866)	-	-	0%
<b>Revenues Total</b>	<b>\$ 777,294</b>	<b>\$ 800,000</b>	<b>\$ 500,000</b>	<b>-38%</b>



## 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.

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 44,389	\$ -	\$ -	0%
Capital	-	-	12,086	100%
<b>Expenditure Total</b>	<b>\$ 44,389</b>	<b>\$ -</b>	<b>\$ 12,086</b>	<b>0%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Controlled Substancne Tax	\$ 14,065	\$ -	\$ 12,086	100%
Investment Earnings	(18)	-	-	0%
<b>Revenues Total</b>	<b>\$ 14,047</b>	<b>\$ -</b>	<b>\$ 12,086</b>	<b>0%</b>



## 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.

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 1,630	\$ 10,900	\$ -	-100%
Capital	7,914	70,740	11,400	-84%
<b>Expenditure Total</b>	<b>\$ 9,544</b>	<b>\$ 81,640</b>	<b>\$ 11,400</b>	<b>-86%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Federal Forfeiture	\$ 158,246	\$ 25,450	\$ -	-100%
Investment Earnings	(263)	-	-	0%
Other Financing Sources	-	56,190	11,400	-80%
<b>Revenues Total</b>	<b>\$ 157,983</b>	<b>\$ 81,640</b>	<b>\$ 11,400</b>	<b>-86%</b>



## 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.

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Operations	\$ 231,608	\$ 215,500	\$ 200,000	-7%
Capital	10,064	1,500	-	-100%
<b>Expenditure Total</b>	<b>\$ 241,672</b>	<b>\$ 217,000</b>	<b>\$ 200,000</b>	<b>-8%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
State	\$ 200,924	\$ 217,000	\$ 200,000	-8%
Investment Earnings	(447)	-	-	0%
<b>Revenues Total</b>	<b>\$ 200,477</b>	<b>\$ 217,000</b>	<b>\$ 200,000</b>	<b>-8%</b>



## 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:**

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Alexis VFD	\$ 488,369	\$ 474,142	\$ 686,859	45%
Boger City VFD	1,005,872	1,018,339	1,462,773	44%
Crouse VFD	181,938	179,986	262,532	46%
Denver VFD	3,147,539	3,561,319	4,465,931	25%
East Lincoln VFD	4,160,327	4,191,026	5,507,418	31%
Howards Creek VFD	427,211	430,203	664,880	55%
North 321 VFD	687,130	879,150	1,185,761	35%
Northbrook VFD	414,925	408,969	571,262	40%
Pumpkin Center VFD	792,682	802,494	1,087,756	36%
South Fork VFD	491,510	494,258	679,630	38%
Union VFD	421,215	419,265	651,945	55%
<b>Expenditure Total</b>	<b>\$ 12,218,718</b>	<b>\$ 12,859,151</b>	<b>\$ 17,226,747</b>	<b>34%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Ad Valorem Taxes	\$ 12,218,718	\$ 12,859,151	\$ 17,226,747	34%
<b>Revenues Total</b>	<b>\$ 12,218,718</b>	<b>\$ 12,859,151</b>	<b>\$ 17,226,747</b>	<b>34%</b>

**Tax Rate Data:**

<b>VFD</b>	<b>FY 2023 Rate</b>	<b>FY 2024 Rate</b>
Alexis	\$ .1165	\$ .1065
Boger City	.1250	.1250
Crouse	.0860	.0860
Denver	.1220	.1040
East Lincoln	.1200	.1024
Howards Creek	.1355	.1355
North 321	.0900	.0900
Northbrook	.1000	.0950
Pumpkin Center	.1200	.1050
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.

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.

<b>Expenditure by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Operations	\$ 10,619,055	\$ 10,372,449	\$ 10,320,000	-1%
<b>Expenditure Total</b>	<b>\$ 10,619,055</b>	<b>\$ 10,372,449</b>	<b>\$ 10,320,000</b>	<b>-1%</b>

<b>Revenues by Type</b>	FY22 Actual	FY23 Budgeted	FY24 Budgeted	% Change
Health Premiums-Employer	\$ 8,283,994	\$ 9,167,449	\$ 9,100,000	-1%
Health Premiums-Employee	1,096,144	1,200,000	1,200,000	0%
Other Contributions	75,594	-	-	0%
Investment Earnings	(2,176)	5,000	20,000	300%
<b>Revenues Total</b>	<b>\$ 9,453,556</b>	<b>\$ 10,372,449</b>	<b>\$ 10,320,000</b>	<b>-1%</b>



## 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 FY 2019 through FY 2023. As a result, FY 2022 ended with a surplus of \$1,276,294. Clearly, each year rates are determined by the number and types of claims; however, it is expected that any surplus will assist in offsetting future deficits.

<b>Expenditure by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Operations	\$ 479,598	\$ 972,866	\$ 937,900	-4%
<b>Expenditure Total</b>	<b>\$ 479,598</b>	<b>\$ 972,866</b>	<b>\$ 937,900</b>	<b>-4%</b>

<b>Revenues by Type</b>	<b>FY22 Actual</b>	<b>FY23 Budgeted</b>	<b>FY24 Budgeted</b>	<b>% Change</b>
Workers Comp Premiums	\$ 915,117	\$ 972,816	\$ 929,900	-4%
Investment Earnings	(1,524)	50	8,000	15900%
<b>Revenues Total</b>	<b>\$ 913,593</b>	<b>\$ 972,866</b>	<b>\$ 937,900</b>	<b>-4%</b>



# 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**

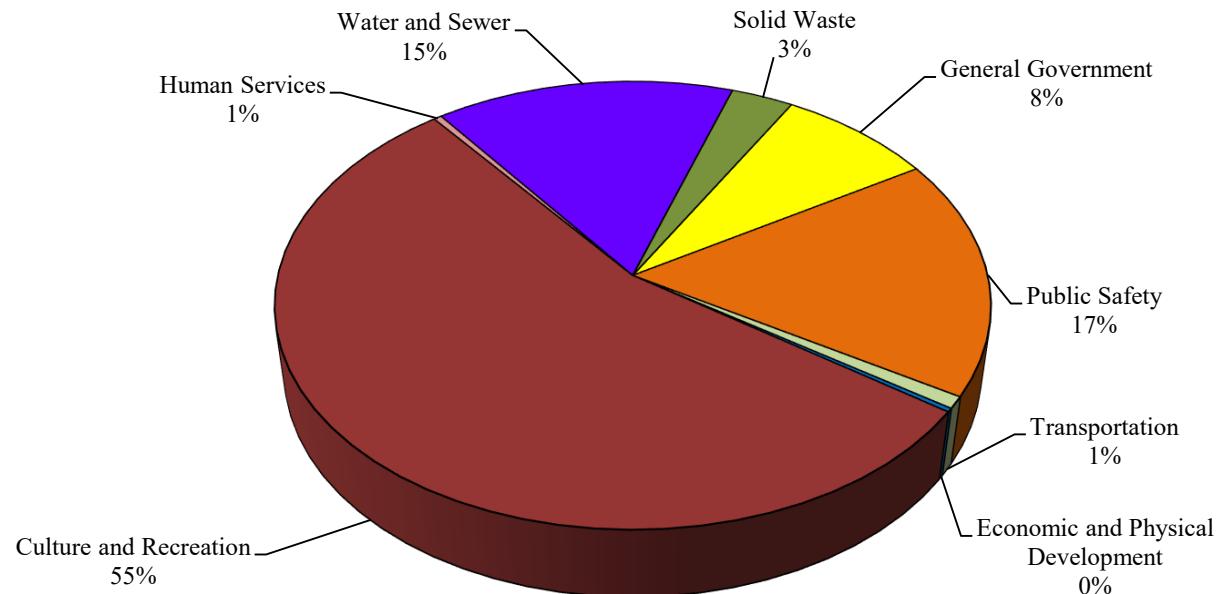
Large dollar items that are infrequent in nature but require advance planning for budgetary purposes. This category could include roofing, remodeling, large maintenance, etc.

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

### 2024 - 2028



**Five-Year Total: \$ 176,057,203**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>General Government</b>	\$ 4,144,500	\$ 6,420,900	\$ 827,200	\$ 2,153,400	\$ 551,400	\$ 14,097,400
<b>Public Safety</b>	4,654,801	17,200,330	4,271,049	1,791,283	2,426,983	30,344,446
<b>Transportation</b>	305,000	300,000	300,000	300,000	300,000	1,505,000
<b>Economic and Physical Development</b>	41,000	327,800	-	49,200	38,500	456,500
<b>Culture and Recreation</b>	890,619	2,154,730	52,374,650	40,768,070	94,481	96,282,550
<b>Human Services</b>	106,136	160,475	178,596	135,625	136,475	717,307
<b>Water and Sewer</b>	3,772,000	9,477,000	2,980,000	7,120,000	3,680,000	27,029,000
<b>Solid Waste</b>	1,470,000	1,500,000	1,885,000	450,000	320,000	5,625,000
<b>Total</b>	<b>\$ 15,384,056</b>	<b>\$ 37,541,235</b>	<b>\$ 62,816,495</b>	<b>\$ 52,767,578</b>	<b>\$ 7,547,839</b>	<b>\$ 176,057,203</b>



**LINCOLN COUNTY  
Capital Improvement Plan  
COUNTY WIDE**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>GOVERNMENTAL FUNDS</b>						
<b>General Government</b>						
Governing Body	\$ -	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 7,500
County Manager	- -	2,500	2,500	- -	2,500	7,500
Human Resources	4,000	5,000	2,000	4,000	8,000	23,000
Finance	14,400	11,900	14,400	14,400	15,900	71,000
Information Technology	226,100	81,500	175,000	76,000	125,000	683,600
Tax	28,000	16,000	16,000	61,000	18,000	139,000
Register of Deeds	6,000	8,500	7,800	7,500	6,000	35,800
Facilities Management	3,819,500	6,295,500	604,500	1,990,500	373,500	13,083,500
<b>Public Safety</b>						
Sheriff	3,338,051	16,454,680	1,107,649	1,249,683	1,500,283	23,650,346
Communications	105,000	43,800	2,555,600	82,000	- -	2,786,400
Building Inspections	90,000	95,000	85,000	85,000	- -	355,000
Emergency Services	962,850	435,050	337,000	302,800	843,400	2,881,100
Animal Services	158,900	171,800	185,800	71,800	83,300	671,600
<b>Transportation</b>						
Transportation Lincoln County	305,000	300,000	300,000	300,000	300,000	1,505,000
<b>Economic and Physical Development</b>						
Planning	- -	295,000	- -	- -	- -	295,000
Soil Conservation/Natural Resources	41,000	32,800	- -	49,200	38,500	161,500
<b>Culture and Recreation</b>						
Library	345,719	1,304,730	1,424,650	39,918,070	94,481	43,087,650
Recreation	544,900	850,000	50,950,000	850,000	- -	53,194,900
<b>Human Services</b>						
Health	15,400	17,600	63,321	54,650	39,600	190,571
Social Services	88,475	108,875	105,275	72,875	72,875	448,375
Veterans Services	- -	4,000	1,500	1,600	- -	7,100
Senior Services	2,261	30,000	8,500	6,500	24,000	71,261
<b>Total Governmental Funds</b>	<b>10,142,056</b>	<b>26,564,235</b>	<b>57,951,495</b>	<b>45,197,578</b>	<b>3,547,839</b>	<b>143,403,203</b>
<b>WATER AND SEWER FUND</b>						
Water Distribution	3,172,000	8,202,000	380,000	6,320,000	2,880,000	20,954,000
Water Treatment Plant	- -	- -	1,800,000	- -	- -	1,800,000
Sewer Collection	600,000	1,275,000	800,000	800,000	800,000	4,275,000
<b>Total Water and Sewer Fund</b>	<b>3,772,000</b>	<b>9,477,000</b>	<b>2,980,000</b>	<b>7,120,000</b>	<b>3,680,000</b>	<b>27,029,000</b>
<b>SOLID WASTE FUND</b>						
Landfill	\$ 1,470,000	\$ 1,500,000	\$ 1,885,000	\$ 450,000	\$ 320,000	\$ 5,625,000

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Governing Body**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>Non-Asset Inventory</b>								
	Replace Laptops for BOC and Clerk	H4	\$ -	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 10,000
	Department Totals		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 10,000</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**County Manager**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>Non-Asset Inventory</b>								
	Replacement Computers	H1	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 5,000
	Replace Laptops	M1	-	2,500	-	-	-	2,500
	Department Totals		<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 7,500</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Human Resources**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>Non-Asset Inventory</b>								
	Replacement Computers	H1	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ -	\$ 10,000
	Replace Kiosk Workstation	H2	2,000	-	-	-	-	2,000
	Replace Department Laptops (2)	H2	-	3,000	-	-	-	3,000
	Replace Laptops with docking stations(2)	H2	-	-	-	-	8,000	8,000
Department Totals			<u>\$ 4,000</u>	<u>\$ 5,000</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 8,000</u>	<u>\$ 23,000</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Finance**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>Non-Asset Inventory</b>								
	Replace Computers	H2	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
	Replace Epson Printers	H1	3,900	3,900	3,900	3,900	3,900	19,500
	Replace Surface Pros	H3	2,500	-	2,500	2,500	2,500	10,000
	Replace Cash Counter	M1	-	-	-	-	1,500	1,500
	Department Totals		<u>\$ 14,400</u>	<u>\$ 11,900</u>	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 15,900</u>	<u>\$ 71,000</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Information Technology**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>OC</b>								
	New County Servers	H2	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 300,000
	Cisco UCS Upgrade	M1	\$ -	\$ 56,500	\$ -	\$ -	\$ -	\$ 56,500
	UPS Replacement/Upgrade	M1	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ 22,500
	New Firewalls	H2	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
<b>Non-Asset Inventory</b>								
	Cameras for Data Closets	M1	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ 28,500
	Computer Replacements	M1	\$ -	\$ -	\$ -	\$ 28,500	\$ -	\$ 28,500
<b>Other</b>								
	iSeries Operating System Upgrade	H1	\$ 22,600	\$ -	\$ -	\$ -	\$ -	\$ 22,600
	Cloud Backups	H2	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
	Department Totals		<b>\$ 226,100</b>	<b>\$ 81,500</b>	<b>\$ 175,000</b>	<b>\$ 76,000</b>	<b>\$ 125,000</b>	<b>\$ 683,600</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Tax**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b><u>LISTING</u></b>								
<b>Non-Asset Inventory</b>								
	Replace Computers	H2	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 29,000
	Listing Totals		<b>8,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>29,000</b>
<b><u>MAPPING</u></b>								
<b>Non-Asset Inventory</b>								
	Replace Computers	H2	8,000	8,000	8,000	8,000	8,000	40,000
	Wide format Plotter for Maps	H2	8,000	-	-	-	-	8,000
	Mapping Totals		<b>16,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>48,000</b>
<b><u>REVALUATION</u></b>								
<b>OC</b>								
	New Vehicle for Appraiser	H2	-	-	-	45,000	-	45,000
<b>Non-Asset Inventory</b>								
	Replace Computers	H2	4,000	3,000	3,000	3,000	4,000	17,000
	Revaluation Totals		<b>4,000</b>	<b>3,000</b>	<b>3,000</b>	<b>48,000</b>	<b>4,000</b>	<b>62,000</b>
	Department Totals		<b>\$ 28,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 61,000</b>	<b>\$ 18,000</b>	<b>\$ 139,000</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Elections**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
OC								
	New SUV for equipment pickup and delivery	H1	\$ 46,500	\$ -	\$ -	\$ -	\$ -	\$ 46,500
	Department Totals		<b>\$ 46,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,500</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Register of Deeds**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>Non-Asset Inventory</b>								
	Replacement Computers (4 per year)	H1	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 30,000
	Replace Surface Pro	H1	-	2,500	-	-	-	2,500
	Replace Fujitsu Scanner for Real Estate	H1	-	-	1,800	-	-	1,800
	Replace Lenova Carbonx1 16GB	H1	-	-	-	1,500	-	1,500
Department Totals			<u>\$ 6,000</u>	<u>\$ 8,500</u>	<u>\$ 7,800</u>	<u>\$ 7,500</u>	<u>\$ 6,000</u>	<u>\$ 35,800</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**GENERAL GOVERNMENT**  
**Facilities Management**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>BUILDING MAINTENANCE</b>								
<b>CWIP</b>								
OC	Old Courthouse Renovation	H4	\$ -	\$ 5,500,000	\$ -	\$ -	\$ -	\$ 5,500,000
	Veh Replace - Ram ProMaser for Custodial	H1	36,000	36,000	-	-	-	72,000
	Veh Replace - Ram 2500s 8' w/plow	H1	58,000	58,000	58,000	58,000	58,000	290,000
<b>Non-Asset Inventory</b>								
Other	Surface Pros for Maintenance	H4	6,000	2,000	2,000	8,000	6,000	24,000
	HVAC Unit Replacements-Social Services	H4	34,500	34,500	34,500	34,500	34,500	172,500
	Building Maintenance Totals		<b>134,500</b>	<b>5,630,500</b>	<b>94,500</b>	<b>100,500</b>	<b>98,500</b>	<b>6,058,500</b>
<b>GROUNDS MAINTENANCE</b>								
<b>CWIP</b>								
OC	Renovate IT and Facilities Management Bldg	H1	3,200,000	-	-	-	-	3,200,000
	Lincoln County Welcome Signs	H4	-	-	-	1,200,000	-	1,200,000
	Veh Replace - Ram 3500	H1	90,000	90,000	90,000	90,000	90,000	450,000
	Parking Lot Outlay	H4	395,000	-	300,000	600,000	185,000	1,480,000
	61" mowers	H1	-	45,000	45,000	-	-	90,000
	Mulch Blower	H4	-	120,000	-	-	-	120,000
	CAT 309 Mini-Ex	H4	-	180,000	-	-	-	180,000
	Gooseneck Trailer	H4	-	40,000	-	-	-	40,000
	AX19 Chipper	H4	-	130,000	-	-	-	130,000
	CTX100 Mini-Skid	H4	-	60,000	-	-	-	60,000
	Replace CAT 277 (279D3)	H1			75,000	-	-	75,000
	Grounds Maintenance Totals		<b>3,685,000</b>	<b>665,000</b>	<b>510,000</b>	<b>1,890,000</b>	<b>275,000</b>	<b>7,025,000</b>
	Department Totals		<b>\$ 3,819,500</b>	<b>\$ 6,295,500</b>	<b>\$ 604,500</b>	<b>\$ 1,990,500</b>	<b>\$ 373,500</b>	<b>\$ 13,083,500</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**PUBLIC SAFETY**  
**Sheriff**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b><u>SHERIFF OPERATIONS</u></b>								
<b>CWIP</b>								
<b>OC</b>	Impound Lot Construction	H3	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	Vehicle Replacements	H1	1,273,325	973,727	624,196	524,330	524,330	3,919,908
	Mobile Radios	H1	113,720	113,720	113,720	113,720	113,720	568,600
	Axon VR Training System	H2	34,000	34,000	34,000	34,000	34,000	170,000
	Network Infrastructure Upgrade	H1	65,000	-	-	-	-	65,000
	Night Vision Goggles	H1	130,000	-	-	-	-	130,000
	Purchase Building and Land for East District	H2	875,000	-	-	-	-	875,000
	Portable Radios	H3	66,473	-	-	30,000	-	96,473
	Servers Upgrade	H2	30,000	15,000	-	-	-	45,000
	Upgrade Fingerprint Machines	H2	10,000	10,000	-	-	-	20,000
	Camera's for Sheriff's Office/Old EMS Bldg	H3	50,000	-	50,000	-	-	100,000
	K9s with Full Training (2)	H2	25,000	-	-	-	-	25,000
	Mavic 2 Enterprise Advanced	M2	-	16,000	-	-	-	16,000
	Trimble X7 3D Scanning System	M3	-	-	45,000	-	-	45,000
	Crime Lite Auto Camera	M3	-	-	10,000	-	-	10,000
	Matrice 30T Worry Free Plus Combo	M1	-	-	-	32,000	-	32,000
	Command Bus Refurbishment	L2	-	-	-	300,000	-	300,000
	Armored Critical Incident Response Vehicle	M1	-	-	-	-	600,000	600,000
<b>Non-Asset Inventory</b>								
	Replace MTC Laptops	H1	122,500	40,000	40,000	40,000	40,000	282,500
	SWAT Vest Replacement	H1	36,000	31,500	31,500	31,500	31,500	162,000
	Replace Desktop PC's and Monitors	H2	43,200	43,200	43,200	43,200	43,200	216,000
	Replacing Ballistic Shields w/o LED	H3	5,400	5,400	5,400	5,400	5,400	27,000
	New Ballistic Shields w/LED	H4	6,000	6,000	-	-	-	12,000
	Remote ID for Drones	H1	3,500	-	-	-	-	3,500
	MCX Rattler Sig Sauer AR-15 Rifles(SRO)	H4	22,500	-	-	-	-	22,500
	Throw Phone Extended 100 ft. Cable	M2	2,000	-	-	-	-	2,000
	Flock Cameras	H2	-	45,600	-	-	-	45,600
	DJI Avata Pro-View Combo	M1	-	-	2,500	-	-	2,500
<b>Other</b>	Renovate/Refurbish EMS Base	H1	25,000	25,000	-	-	-	50,000

Flock Cameras Service and Maintenance	H2	-	45,600	45,600	45,600	45,600	182,400	
Sheriff Operations Totals			<u>3,238,618</u>	<u>1,404,747</u>	<u>1,045,116</u>	<u>1,199,750</u>	<u>1,437,750</u>	<u>8,325,981</u>

**DETENTION CENTER**

<b>CWIP</b>	Jail Expansion	M3	-	15,000,000	-	-	-	15,000,000
<b>OC</b>	Vehicle Replacements	H2	49,933	49,933	49,933	49,933	49,933	249,665
	Domus Heavy Duty Washing Machine	H2	18,900	-	-	-	-	18,900
	Walk In Cooler for Kitchen	H2	18,000	-	-	-	-	18,000
<b>Non-Asset Inventory</b>	Replace Desktop Computers	H3	12,600	-	12,600	-	12,600	37,800
	Jail Totals		<u>99,433</u>	<u>15,049,933</u>	<u>62,533</u>	<u>49,933</u>	<u>62,533</u>	<u>15,324,365</u>
	Department Totals		<u>\$ 3,338,051</u>	<u>\$ 16,454,680</u>	<u>\$ 1,107,649</u>	<u>\$ 1,249,683</u>	<u>\$ 1,500,283</u>	<u>\$ 23,650,346</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**PUBLIC SAFETY**  
**Communications**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>CWIP</b>								
OC	Retaining Wall on North Side of PSAP	M1	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Replace '12 Jeep Liberty	H3	45,000	-	-	-	-	45,000
	UHF/VHF Upgrade	H3 H4	-	-	1,500,000	-	-	1,500,000
	Replacement of Motorola Mobile Radios	H1	-	-	174,000	-	-	174,000
	Motorola MCC7500 Replacement	H3	-	-	875,000	-	-	875,000
	Server Replacement	H2	-	-	-	75,000	-	75,000
<b>Non-Asset Inventory</b>								
	Replace PC Workstations	H2	-	35,000	-	-	-	35,000
	Replacement of 911 Chairs	H4	-	8,800	6,600	-	-	15,400
	Replace Surface Pros	H4	-	-	-	7,000	-	7,000
	Department Totals		<b>\$ 105,000</b>	<b>\$ 43,800</b>	<b>\$ 2,555,600</b>	<b>\$ 82,000</b>	<b>\$ -</b>	<b>\$ 2,786,400</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**PUBLIC SAFETY**  
**Planning and Inspections**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b><u>PLANNING</u></b>								
OC	Replace Vehicle PI-027		-	45,000	-	-	-	45,000
Other	Long Range Planning	M1	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
	Planning Totals		<b><u>-</u></b>	<b><u>295,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>295,000</u></b>
<b><u>INSPECTIONS</u></b>								
OC	Inspector Vehicle Replacement (2 per year)	M1	65,000	65,000	65,000	65,000	-	260,000
I <sup>+</sup>	Non-Asset Inventory	M2	25,000	30,000	20,000	20,000	-	95,000
	Replace Computers		<b><u>90,000</u></b>	<b><u>95,000</u></b>	<b><u>85,000</u></b>	<b><u>85,000</u></b>	<b><u>-</u></b>	<b><u>355,000</u></b>
	Inspections Totals		<b><u>\$ 90,000</u></b>	<b><u>\$ 390,000</u></b>	<b><u>\$ 85,000</u></b>	<b><u>\$ 85,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 650,000</u></b>
	Department Totals							

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**PUBLIC SAFETY**  
**Animal Services**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>OC</b>								
	Replace Animal Control Veh. (1/yr, 2-2026)	H1	\$ 69,000	\$ 69,000	\$ 138,000	\$ 69,000	\$ 75,000	\$ 420,000
	Replace TRN Van	H4	46,000	-	-	-	-	46,000
	Community Resource Trailer(Grant Funded)	M1	40,000	-	-	-	-	40,000
	Replace Industrial Washing Machine	H2	-	14,000	-	-	-	14,000
	Radiology Diagnostic Unit	H3	-	60,000	-	-	-	60,000
	Ultrasound machine	H4	-	26,000	-	-	-	26,000
	Replace Animal Shelter 2008 Truck	M1	-	-	45,000	-	-	45,000
<b>Non-Asset Inventory</b>								
	Desktop Computer Replacements (2 per yr)	H4	2,800	2,800	2,800	2,800	2,800	14,000
	Replace Surface Pro	H3	1,100	-	-	-	-	1,100
	Replace Laptops (5)	H2	-	-	-	-	5,500	5,500
	Department Totals		<b>\$ 158,900</b>	<b>\$ 171,800</b>	<b>\$ 185,800</b>	<b>\$ 71,800</b>	<b>\$ 83,300</b>	<b>\$ 671,600</b>

**LINCOLN COUNTY  
Capital Improvement Plan  
PUBLIC SAFETY  
Emergency Services**

Category	Project Description	Priority	2024	2025	2026	2027	2028	Totals
<b>EMERGENCY MEDICAL SERVICES</b>								
OC	Ambulance Expansion and Remount Program	H3	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
	QRV Expansion and Remount Program	H3	65,000	65,000	-	-	65,000	195,000
	Replace LifePack 15 Monitor/Defibrillator	H1	50,000	-	-	-	50,000	100,000
	LUCUS Compression Devices	H1	28,000	-	-	-	28,000	56,000
	Stryker Powerload Stretcher Replacement	H1	-	-	-	-	144,000	144,000
<b>Non-Asset Inventory</b>								
	Turn Out Gear Replacements	H4	33,750	33,750	-	-	-	67,500
	Furniture Replacements	M1	2,500	2,500	-	-	-	5,000
	RACE-CARS-AEDs for county facilities	M1	145,000	-	-	-	-	145,000
	Replace Desktop Computers	M1	2,800	2,800	-	-	28,000	33,600
	Replace CF20 Toughbook Computers	M1	-	-	-	-	90,000	90,000
	Emergency Medical Services Totals		<b>627,050</b>	<b>404,050</b>	<b>300,000</b>	<b>300,000</b>	<b>705,000</b>	<b>2,336,100</b>
<b>EMERGENCY MANAGEMENT</b>								
OC	Replace Boat (Lake Warning/Rescue)	H3	150,000	-	-	-	-	150,000
	Vehicle Replacements RAM 4X4	H3	65,000	-	-	-	65,000	130,000
<b>Non-Asset Inventory</b>								
	HAZMAT Response Program	H3	4,000	4,000	-	-	-	8,000
	Replace Desktop Computers	M2	2,800	-	-	2,800	2,800	8,400
	Emergency Management Totals		<b>221,800</b>	<b>4,000</b>	<b>-</b>	<b>2,800</b>	<b>67,800</b>	<b>296,400</b>
<b>FIRE MARSHAL</b>								
OC	Vehicle Replacements RAM 4X4	M1	65,000	-	-	-	65,000	130,000
<b>Non-Asset Inventory</b>								
	Training Trailer for Simulations	M1	5,000	5,000	-	-	-	10,000
	Replace Turnout Gear	M2	-	-	15,000	-	-	15,000
	Replace Tablets (Surface Pro)	M2	-	-	-	-	5,600	5,600
	Fire Marshal Totals		<b>70,000</b>	<b>5,000</b>	<b>15,000</b>	<b>-</b>	<b>70,600</b>	<b>160,600</b>

**Duke Discretionary**

OC

Radiation Response Program	H2	44,000	22,000	22,000	-	-	88,000
Duke Discretionary Totals		<u>44,000</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>-</u>	<u>88,000</u>
Department Totals		<u>\$ 962,850</u>	<u>\$ 435,050</u>	<u>\$ 337,000</u>	<u>\$ 302,800</u>	<u>\$ 843,400</u>	<u>\$ 2,881,100</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**TRANSPORTATION**  
**Transportation Lincoln County**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
OC								
	LTV Expansion and Replacement	H3	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
<b>Non-Asset Inventory</b>								
	Purchase Laptops (3)	M2	5,000	-	-	-	-	5,000
	Department Totals		<b><u>\$ 305,000</u></b>	<b><u>\$ 300,000</u></b>	<b><u>\$ 300,000</u></b>	<b><u>\$ 300,000</u></b>	<b><u>\$ 300,000</u></b>	<b><u>\$ 1,505,000</u></b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**ECONOMIC AND PHYSICAL DEVELOPMENT**  
**Soil Conservation/Natural Resources**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b><u>Soil Conservation</u></b>								
<b>OC</b>								
	New 4x4 District Res. Vehicle(Grant Fds)	M4	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ 41,000
<b>Non-Asset Inventory</b>								
	Office Computer Replacements	M4	-	-	-	4,500	-	4,500
	Replacement of Office iPad	M4	-	-	-	1,480	-	1,480
	Soil Conservation Totals		<b>41,000</b>	<b>-</b>	<b>-</b>	<b>5,980</b>	<b>-</b>	<b>46,980</b>
<b><u>Natural Resources</u></b>								
<b>OC</b>								
	Vehicle for Proposed Nat. Res. Technician	H4	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
	4x4 Vehicle Replacements	H4	-	-	-	36,500	38,500	75,000
<b>Non-Asset Inventory</b>								
	Computer for Proposed Nat. Res. Technician	M1	-	1,500	-	-	-	1,500
	iPad for Proposed Nat. Res. Technician	M1	-	1,300	-	-	-	1,300
	Office Computer Replacements	M4	-	-	-	4,500	-	4,500
	Replacement of Office iPad		-	-	-	2,220	-	2,220
	Natural Resources Totals		<b>-</b>	<b>32,800</b>	<b>-</b>	<b>43,220</b>	<b>38,500</b>	<b>114,520</b>
	Department Totals		<b>\$ 41,000</b>	<b>\$ 32,800</b>	<b>\$ -</b>	<b>\$ 49,200</b>	<b>\$ 38,500</b>	<b>\$ 161,500</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**HUMAN SERVICES**  
**Health**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b><u>HEALTH ADMINISTRATION</u></b>								
<b>Non-Asset Inventory</b>								
	Replace Desktop Computers	H2	\$ 15,400	\$ 13,200	\$ 11,000	\$ 11,000	\$ -	\$ 50,600
	Replace Surface Pros	H2	-	-	12,371	1,400	39,600	53,371
	Health Administration Totals		<b><u>15,400</u></b>	<b><u>13,200</u></b>	<b><u>23,371</u></b>	<b><u>12,400</u></b>	<b><u>39,600</u></b>	<b><u>103,971</u></b>
<b><u>ENVIRONMENTAL HEALTH</u></b>								
<b>OC</b>								
	High Mileage Vehicle Replacements	H2	-	-	36,650	36,650	-	73,300
<b>Non-Asset Inventory</b>								
	Replace Desktop Computers	H2	-	4,400	3,300	5,600	-	13,300
	Environmental Health Totals		<b><u>-</u></b>	<b><u>4,400</u></b>	<b><u>39,950</u></b>	<b><u>42,250</u></b>	<b><u>-</u></b>	<b><u>86,600</u></b>
	Department Totals		<b><u>\$ 15,400</u></b>	<b><u>\$ 17,600</u></b>	<b><u>\$ 63,321</u></b>	<b><u>\$ 54,650</u></b>	<b><u>\$ 39,600</u></b>	<b><u>\$ 190,571</u></b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**HUMAN SERVICES**  
**Social Services**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
OC	Replace 4-6 Passenger Vehicles	H4	\$ 35,075	\$ 35,075	\$ 35,075	\$ 35,075	\$ 35,075	\$ 175,375
<b>Non-Asset Inventory</b>	Replace Surface Pros (10)	H2	15,600	-	-	-	-	15,600
<b>Other</b>	Citrix License Renewal	H1	37,800	37,800	37,800	37,800	37,800	189,000
	Replace Laptops (60)	H2	-	36,000	-	-	-	36,000
	Replace Raspberry Pi's	H3	-	-	32,400	-	-	32,400
	Department Totals		<u>\$ 88,475</u>	<u>\$ 108,875</u>	<u>\$ 105,275</u>	<u>\$ 72,875</u>	<u>\$ 72,875</u>	<u>\$ 448,375</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**HUMAN SERVICES**  
**Veterans Services**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>Non-Asset Inventory</b>								
	Replace Computers	H3	\$ -	\$ 1,500	\$ 1,500	\$ 1,600	\$ -	\$ 4,600
	Replace Surface Pro	H3	-	2,500	-	-	-	2,500
	Department Totals		<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 1,500</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ 7,100</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**HUMAN SERVICES**  
**Senior Services**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>Non-Asset Inventory</b>								
	Second AED Device and Wall Cabinet	M1	\$ 2,261	\$ -	\$ -	\$ -	\$ -	\$ 2,261
	Replace Staff Computers (4)	M2	-	-	4,500	-	-	4,500
	Replace Commercial Ice Machine	M3	-	-	4,000	-	-	4,000
	Replace Public Use Computers (6)	M2	-	-	-	6,500	-	6,500
	Update Fitness Room Exercise Equipment	M3	-	-	-	-	10,000	10,000
<b>Other</b>								
	Paint Interior Rooms	M2	-	30,000	-	-	-	30,000
	Install French Doors in Conference Room	M2	-	-	-	-	14,000	14,000
	Department Totals		<u>\$ 2,261</u>	<u>\$ 30,000</u>	<u>\$ 8,500</u>	<u>\$ 6,500</u>	<u>\$ 24,000</u>	<u>\$ 71,261</u>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**CULTURE AND RECREATION**  
**Library**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>CWIP</b>								
	New Expanded Central Library	H2	\$ -	\$ -	\$ -	\$ 23,040,000	\$ -	\$ 23,040,000
	New East Lincoln Library	H4	-	-	-	16,800,000	-	16,800,000
<b>OC</b>								
	Bibliotheca Self-Check Equ-Jonas & Shanklin	H4	78,045	-	-	-	-	78,045
	Charlie Cart Kitchen	M1	15,000	-	-	-	-	15,000
	Overhead book/document scanner	M1	15,000	-	-	-	-	15,000
	Bookworm Vending Machines (7) (Grant)	M1	77,550	-	-	-	-	77,550
	Upgrade Resin 3D Printers (2)	M1	-	10,170	-	14,340	-	24,510
	Google Classroom Expedition Kits (3)	M1	-	-	30,000	-	-	30,000
	Land for New Central Library	H2	-	-	672,000	-	-	672,000
	Rebuild Courier Chassis	H4	-	-	85,000	-	-	85,000
	Replace Glow Forge - W Linc	M1	-	-	6,500	-	-	6,500
	Replace Beam Projector - W Linc	M1	-	-	-	7,500	-	7,500
	Storywalk-Marcia Cloninger Rail Trail (Grant)	M2	-	-	-	-	5,500	5,500
	Replace Smartboards - all branches	M1	-	-	-	-	23,400	23,400
<b>Non-Asset Inventory</b>								
	Replace Maker Space Computers (3)	M1	5,676	-	-	-	-	5,676
	Replace Patron Computers (31)	M1	43,648	-	-	-	-	43,648
	Sphero RVR Multi-Pack (4)	M1	4,800	-	-	-	-	4,800
	Replace Smart TV's	M1	-	7,600	9,500	-	-	17,100
	Ozobot Kits (2)	H4	-	6,580	-	-	-	6,580
	Replace Admn. Computers (2 2025, 8 2028)	H4	-	4,312	-	-	17,248	21,560
	Replace Staff Computers (6 2025, 16 2028)	H4	-	10,506	-	-	28,016	38,522
	Replace Laptops at Shanklin (13)	M1	-	23,400	-	-	-	23,400
	Replace Director and Maker Laptops-W Linc	M1	-	8,100	-	-	-	8,100
	Replace Children's Public Computers (8)	M1	-	14,008	-	-	-	14,008
	Lego BriqQ Motion Priime Science Pks (2)	M1	-	-	2,400	-	-	2,400
	Sphero Specdrums 12 pk & Bolt Power (2)	M1	-	-	5,300	-	-	5,300
	Upgr Laptop Dispenser and Laptops-W Linc	H1	-	-	14,700	-	-	14,700
	Replace AWE Children's Computers(10)	H4	-	-	32,500	-	-	32,500
	Upgrade Camera/Filming Equip at W Linc	H4	-	-	8,250	-	-	8,250
	Replace Mobile Lab Laptops-W Linc (17)	M1	-	-	30,600	-	-	30,600
	Replace MacBook Pro	M1	-	-	2,900	-	-	2,900

Sphero Education Robot Class Pack (3)	M1	-	-	-	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
Outdoor Speaker System	M1	-	-	-	-	2,300	2,300
New MacBook Pro	H4	-	-	-	-	3,190	3,190
Oversized printer for Tech Services	M1	-	-	-	-	3,337	3,337
OPAC Computers - all branches	M1	-	-	-	-	11,490	11,490
<b>Other</b>							
Improve Soundproofing - W Linc	H4	26,000	-	-	-	-	26,000
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
Lincoln Times-News Digitization Project	H4	-	274,483	-	-	-	274,483
Replace Carpet Areas at Jonas	M1	-	29,500	-	-	-	29,500
Facility Issues at Shanklin	M4	-	864,671	-	-	-	864,671
Facility Issues at Jonas	M1	-	-	465,000	-	-	465,000
Upgrade Bibliotheca Software/Hardware	H1	-	-	32,000	-	-	32,000
Reseal and Refurbish Parking Lot at Jonas	H4	-	-	28,000	-	-	28,000
<b>Department Totals</b>		<b>\$ 345,719</b>	<b>\$ 1,304,730</b>	<b>\$ 1,424,650</b>	<b>\$ 39,918,070</b>	<b>\$ 94,481</b>	<b>\$ 43,087,650</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**CULTURE AND RECREATION**  
**Recreation**

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>CWIP</b>								
	Trail Planning and Construction	M2	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 800,000
	Play Surface Renovations	M1	\$ -	\$ 400,000	\$ 400,000	\$ 450,000	\$ -	\$ 1,250,000
	Athletic Complex (Bond Referendum)	H4	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ 50,000,000
	West Lincoln Community Center	M3	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>OC</b>								
	Security Cameras	M1	\$ 25,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 125,000
	West Lincoln Park Paving	M3	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
<b>Non-Asset Inventory</b>								
	Replace Computers (9)	H2	\$ 9,900	\$ -	\$ -	\$ -	\$ -	\$ 9,900
<b>Other</b>								
	Existing Park Improvements		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 800,000
	Department Totals		<b>\$ 544,900</b>	<b>\$ 850,000</b>	<b>\$ 50,950,000</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ 53,194,900</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**WATER AND SEWER FUND**  
**Water Distribution**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>CWIP</b>								
	NC150 Waterline Replacement	H1	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
	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
	Buffalo Shoals Waterline Loop Connection	H3	-	-	-	6,000,000	-	6,000,000
	Elevated Water Tank - Hwy 73	M1	-	-	-	-	2,500,000	2,500,000
<b>OC</b>								
	Waterline Improvements	H2	80,000	80,000	80,000	80,000	80,000	400,000
	Replace '14 F150 (PW019)	M1	42,000	-	-	-	-	42,000
	All Weather Shed at FOC	M4	-	132,000	-	-	-	132,000
<b>Other</b>								
154	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
	Insert Line Isolation Valve Program	H2	60,000	-	60,000	-	60,000	180,000
	Department Totals		<b>\$ 3,172,000</b>	<b>\$ 8,202,000</b>	<b>\$ 380,000</b>	<b>\$ 6,320,000</b>	<b>\$ 2,880,000</b>	<b>\$ 20,954,000</b>

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

<b>CATEGORY</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTALS</b>
<b>CWIP</b>								
	Rehab Bethel Church Booster Pump Station	H3	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000
	Department Totals		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,800,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,800,000</u></b>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
OC								
	Sewer Lift Station Rehabilitation	H2	\$ 400,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 3,600,000
	Repl CAT 299 D3 SkidSteer w/ Mulcher	M2	200,000	-	-	-	-	200,000
	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		<b>\$ 600,000</b>	<b>\$ 1,275,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 4,275,000</b>

**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**SOLID WASTE FUND**  
**Landfill**

CATEGORY	PROJECT DESCRIPTION	PRIORITY	2024	2025	2026	2027	2028	TOTALS
<b>CWIP</b>								
OC	New Scale House	M1	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
	Replace Roll-off Truck (1 per year)	H1	200,000	200,000	200,000	200,000	200,000	1,000,000
	Paving Convenience Sites	H1	60,000	60,000	60,000	60,000	60,000	300,000
	New Electric Firebox	H3	350,000	-	-	-	-	350,000
	Pickup Truck Fleet	M4	60,000	-	60,000	-	60,000	180,000
	Replace Landfill Trash Compactor	H3	-	1,000,000	-	-	-	1,000,000
	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
	Replace '01 GMC Single Axle Dump Truck	ML1	-	-	-	190,000	-	190,000
	Department Totals		<b>\$ 1,470,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,885,000</b>	<b>\$ 450,000</b>	<b>\$ 320,000</b>	<b>\$ 5,625,000</b>



LINCOLN COUNTY FEES & CHARGES

**ADMINISTRATIVE**

FISCAL YEAR 2023 - 2024

Black & White copy	\$ 0.25	per page
Black & White copy, mailed	\$ 1.00	per page

Returned check, each check, each time presented for payment	\$ 25.00
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Employee Badge Replacement	\$ 20.00
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James W. Warren Citizens Center Auditorium Rental :

Sponsored by Lincoln County Board of Commissioners

Basic 4 Hours of Usage	\$ 100.00
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Basic 8 Hours of Usage	\$ 200.00
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Basic 24 Hours of Usage	\$ 400.00
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Rate per hour over request	\$ 15.00
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Non-Sponsored by Lincoln County Board of Commissioners

Monday - Thursday

Admission

Basic 4 Hours of Usage	\$ 400.00
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Basic 8 Hours of Usage	\$ 500.00
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Basic 24 Hours of Usage	\$ 700.00
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No Admission

Basic 4 Hours of Usage	\$ 150.00
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Basic 8 Hours of Usage	\$ 250.00
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Basic 24 Hours of Usage	\$ 450.00
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Friday - Sunday

Admission

Basic 4 Hours of Usage	\$ 800.00
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Basic 8 Hours of Usage	\$ 900.00
------------------------	-----------

Basic 24 Hours of Usage	\$ 1,100.00
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No Admission

Basic 4 Hours of Usage	\$ 350.00
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Basic 8 Hours of Usage	\$ 450.00
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Basic 24 Hours of Usage	\$ 650.00
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Rate per hour over request

\$ 50.00
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*\*\*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 2023 - 2024

**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 2023 - 2024

**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 2023 - 2024

**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 IIIB	\$ 50.00
Type IV	\$ 75.00
Type V	\$ 100.00
Type VI	\$ 150.00
Septic Compliances in Mobile Home Parks	\$ 110.00
Reconnect Permits on Private Kots	\$ 110.00
Use of Existing System/Compliance Fee	\$ 150.00
Wasted Trip (excludes repair malfunctions)	\$ 50.00
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)	\$ 50.00
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) (Operating on or after April 1 and closing on or before October 31)	\$ 150.00 per season
Public Annual Pools (includes permit and two inspections)	\$ 250.00 per year
Private Pool Testing (by request only)	\$ 100.00
Extra Visits	\$ 75.00
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**

Tattoo Parlor Annual Fee	\$ 275.00 per artist
Temporary Food Events (TFE)	\$ 75.00
Limited Food Establishment (LFE) Annual Fee	\$ 75.00

**No Fee - Application Required**

Transitional Food Establishment Permit (buying existing food establishment)
School Building
Residential Care
Institution (nursing home, rest home, hospital)
Camp (summer, resident, primitive)
Child care Center
Adult Day Care Center
Lodging (hotel, motel, bed and breakfast)



LINCOLN COUNTY FEES & CHARGES  
**FIRE MARSHAL**  
FISCAL YEAR 2023 - 2024

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
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Second Inspection, if all violations haven't been corrected or cleared from first inspection	\$ 150.00
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Third Inspection, if all violations haven't been corrected or cleared from second inspection	\$ 300.00
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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 2023 - 2024

<u>CPT Code</u>	<u>CPT Title (Fee per unit)</u>	
10060	Hidradenitis incision and drainage	\$ 262.00
11042	Wound debridement	\$ 52.00
11100	Biopsy of single growth of skin and/or tissue	\$ 100.00
11102	Tangential biopsy of skin single lesion (scrape)	\$ 105.43
11200	Excision of skin tag	\$ 173.00
11201	Skin Tag Removal (additional 10)	\$ 18.00
11305	Shaving of 0.5 cent. or less skin growth of scalp, neck, hands, feet, or genitals	\$ 49.03
11730	Avulsion of nail plate	\$ 87.00
11981	Insertion of drug implant, non-biodegradable	\$ 218.00
11982	Removal of drug implant, non-biodegradable	\$ 250.00
11983	Replacement of drug implant, non-biodegradable	\$ 389.00
17000	Destruction of skin growth	\$ 74.00
17003	Destruction of 2-14 skin growths	\$ 12.00
17110	Destruction 15-up to 14 benign skin lesions, not skin tags or vascular proliferative	\$ 116.00
17111	Destruction benign lesions 15/	\$ 91.22
20552	Injection-Single/MLT Trigger	\$ 58.00
20610	Arthrocentesis of hip	\$ 70.00
33983	Rplcmt VAD Pmp Impltbl ICORP 1 Vntr w/By	\$ -
36415	Blood draw, venipuncture	\$ 17.00
36416	Capillary blood collection	\$ 7.50
46900	Destruction of lesion(s), anus(eg, condyloma, papilloma)	\$ 160.97
54050	Male-Wart Treatment	\$ 186.00
54065	Destruction of lesion(s), penis(eg, condyloma, papilloma, molluscum)	\$ 168.63
56501	Female-Wart Treatment	\$ 218.00
57452	Examination of vagina	\$ 85.22
58300	Coil insertion	\$ 161.00
58301	Contraception, device intrauterine, removal	\$ 196.00
59425	Maternity Global Billing (4-7 visits)	\$ 1,046.00
59426	Maternity Global Billing (7+ visits)	\$ 1,926.00
59430	Post-delivery care	\$ 105.89
69210	Cerumen removal (Ear Irrigation)	\$ 112.00

71010	Chest X-ray (contract)	\$ 7.00
76819	Fetal biophysical profile; without non-stress testing	\$ 75.32
76857	Limited or follow-up (eg, for follicles)	\$ 77.65
76977	Bone Mineral Density Scan	\$ 45.00
80048	BMP	Cost
80051	Electrolyte panel	Cost
80053	Comprehensive metabolic panel	Cost
80055	Obstetric blood test panel	Cost
80061	Lipid panel	Cost
80061Q	Blood test, lipids (cholesterol and triglycerides)	\$ 5.00
80069	Renal function panel	Cost
80074	Acute Hepatitis	Cost
80076	(Hepatic Function) Liver function blood test panel	Cost
80162	Digoxin	Cost
80164	Valproic Acid (Depakene)	Cost
80178	Lithium	Cost
80185	Dilantin (Phenytoin)	Cost
80299-7781	Methadone (Dolophine) serum	Cost
80299-6189	Mononucleosis test, Qual	Cost
80307	Drug scr qual 1 drug class meth ea drug class	Cost
81000FP	Urinalysis dipstick or tablet reagent for bilirubin, glucose hemoglobin	Cost
81000	Urinalysis dipstick or tablet reagent for bilirubin, glucose hemoglobin	Cost
81001	Urinalysis w/ microscope	Cost
81002FP	Urinalysis routine w/o microscopy	Cost
81002	Urinalysis routine w/o microscopy	Cost
81003	Urinalysis dipstick only	Cost
81025	Beta-HCG, urine, qual	Cost
82040	Albumin	Cost
82043	Microalbumin	Cost
82105	MSAFP, Quad	Cost
82120	Amines Vaginal Fluid Qual	Cost
82150	Amylase	Cost
82175	Urine Heavy Metal	Cost
82247	Bilirubin, Total	Cost
82248	Bilirubin, Direct	Cost
82250	Creatin Kinase (CK), total	Cost
82270	Home fecal occult blood kit for 3 specimens	Cost
82274	Occult blood, fecal, immunoassay	Cost
82306	Vitamin D	Cost
82310	Calcium	Cost
82465	Cholesterol total	Cost
82550	Creatine kinase (cardiac enzyme) level	Cost

82565	Creatinine	Cost
82570	24 hour urine creatinine measurement	Cost
82575	Creatinine Clearance	Cost
82607	Vitamim B-12 Level	Cost
82670	Estradiol	Cost
82672	Estrogens, total	Cost
82677	Estriol	Cost
82728	Ferritin	Cost
82731	Fetal fibronectin, cervicovaginal secretions, semi-quant.	Cost
82746	Folate	Cost
82947	Blood glucose level	Cost
82948	Glucose blood stick test	Cost
82950	Glucose Challenge	Cost
82951	GTT Glucose Tolerance	Cost
82952	Glucose Tolerance >3	Cost
82977	GGT	Cost
83001	FSH	Cost
83002	LH (Luteinizing Hormone)	Cost
83020	Hemoglobin A1C	Cost
83021	Hgb fractionation by HPLC	Cost
83036Q	Hemoglobin A1C level	Cost
83036	Blood hemoglobin A1c/total hemoglobin ratio	Cost
83550	Iron/TIBC	Cost
83605	Lactic acid plasma	Cost
83615	LDH	Cost
83655	Lead	Cost
83690	Lipase	Cost
83735	Magnesium	Cost
83986	PH body fluid except blood	Cost
84075	Alkaline phosphatase	Cost
84100	Phosphorus	Cost
84132	Potassium ser	Cost
84144	Progesterone	Cost
84146	Prolactin	Cost
84153	PSA	Cost
84155	Total protein level, blood	Cost
84156	Protein, total, quantitative, 24-hour urine	Cost
84202	Zinc protoporphyrin (ZPP)	Cost
84252	Vitamin B2, whole blood	Cost
84270	Sex hormone-binding globulin	Cost
84402	Testosterone, free, direct	Cost
84403	Testosterone	Cost
84436	T4, Total	Cost
84439	T4 Free	Cost

84443	TSH	Cost
84450	AST	Cost
84460	ALT	Cost
84479	T3, Uptake	Cost
84480	T3 Total	Cost
84481	T3 Free	Cost
84520	BUN	Cost
84550	Uric Acid, Serum	Cost
84702	HCG beta QN	Cost
84703	Pregnancy, serum	Cost
85013FP	Blood count; spun microhematocrit	Cost
85013	Blood count; spun microhematocrit	Cost
85014	Hematocrit	Cost
85018	Arterial blood hemoglobin measurement by oximetry	Cost
85025	Complete blood count (CBC) with platelet count and automated WBC differential	Cost
85027	Complete blood cell count (red cells, white blood cell, platelets), automated test	Cost
85045	Reticulocyte count	Cost
85049	Platelet count	Cost
85610Q	Blood test, clotting time	Cost
85610	Prothrombin time;	Cost
85652	Sed Rate - Red blood cell sedimentation rate, to detect inflammation	Cost
85660	Hemoglobin (Hb) solubility	Cost
85730	PTT, Activated	Cost
86038	Antinuclear antibodies, Connective tissue disease	Cost
86140	C-reactive protein (CRP), quantitative	Cost
86157	Cold agglutinin titer, quantitative	Cost
86200	Anti-CCP Ab, IgG/IgA	Cost
86304	Cancer antigen (CA) 125, (HAMA)	Cost
86317	Infectious agent antibody qu. Immunoassay	Cost
86376	Thyroid peroxidase (TPO) Ab	Cost
86382	Rabies Titer	Cost
86431	Rheumatoid factor level	Cost
86480	Tuberculosis test	Cost
86580	PPD - TB Intradermal Test	Cost
86592	Syphilis test, non-treponemal antibody; qualitative (eg, VDRL, RPR, ART)	Cost
86593	Syphilis Screen	Cost
86618	Lyme disease serology w/Reflex	Cost
86631	Anitbody; chlamydia	Cost
86631FP	Anitbody; chlamydia	Cost
86632	Anitbody; chlamydia, igm	Cost

86632FP	Anitbody; chlamydia, igm	Cost
86694	Antibody; herpes simplex, non-specific type test	Cost
86694FP	Antibody; herpes simplex, non-specific type test	Cost
86695	Antibody; herpes simplex, type i	Cost
86695FP	Antibody; herpes simplex, type i	Cost
86696	Antibody; herpes simplex, type 2	Cost
86696FP	Antibody; herpes simplex, type 2	Cost
86701	Antibody; hiv-1	Cost
86701FP	Antibody; hiv-1	Cost
86702	Antibody; hiv-2	Cost
86702FP	Antibody; hiv-2	Cost
86703	HIV Rapid	Cost
86705	Hepatitis B core antibody, IgM	Cost
86706	Hepatitis B surface antibody (HBsAb)	Cost
86709	Hepatitis A antibody, IgM	Cost
86735	Mumps immune status detection by antibody assay	Cost
86757	Rocky Mtn Spotted Fever, IgM	Cost
86762	Rubella Titer (German Measles	Cost
86765	Rubeola (Measles Titer)	Cost
86769	SARS-CoV-2	Cost
86780	Treponema pallidum	Cost
86787	Varicella-zoster IgG ab	Cost
86790	Antibody; virus, not elsewhere specified	Cost
86794	Zika virus antibody, IgM	Cost
86800	Thyroglobulin antibody	Cost
86803	Hep C Antibody	Cost
86850	Antibody screen	Cost
86900	ABO grouping	Cost
86901	Rh typing	Cost
87045	Stool culture	Cost
87070	Cul bact xcpt urine blood/stool aerobic isol	Cost
87072	Sputum Culture	Cost
87075	Anaerobic culture	Cost
87077	Culture, bacterial; aerobic isolate, additional methods required for definitive	Cost
87081	Culture, presumptive, pathogenic organisms-screening only	Cost
87086	Culture, bacterial; quantitative colony count, urine	Cost
87110	Culture, chlamydia, any source	Cost
87110FP	Culture, chlamydia, any source	Cost
87186	Sensitivity organism #1-5	Cost
87205	Babesia microti smear	Cost
87207FP	Smear, primary source with interpretation; special stain for inclusion bodies	Cost

87207	Smear, primary source with interpretation; special stain for inclusion bodies	Cost
87210	Cervical wet mount	Cost
87253	Herpes Culture	Cost
87270FP	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87270	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87273FP	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87273	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87274FP	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87274	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87285FP	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87285	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87320FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87320	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87340	Hep B Antigen	Cost
87389	HIV Screen	Cost
87390FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87390	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87391FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87391	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87420	Respiratory syncytial virus (RSV), immunoassay	Cost
87490FP	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost
87490	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost
87491	Chlamydia trachomatis confirm amplified probe	Cost
87492FP	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost
87492	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost

87510	Infectious agent detection by nucleic acid (dna or rna); gardnerella vaginalis	Cost
87522	HCV RT-PCR quant (Non-graph)	Cost
87528FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87528	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87529FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87529	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87530FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87530	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87534FP	Infectious agent detection by nucleic acid (dna or rna); hiv-1, direct probe	Cost
87534	Infectious agent detection by nucleic acid (dna or rna); hiv-1, direct probe	Cost
87535	Detection test for HIV-1 virus	Cost
87536FP	Infectious agent detection by nucleic acid (dna or rna); hiv-1, quantification	Cost
87536	Infectious agent detection by nucleic acid (dna or rna); hiv-1, quantification	Cost
87537FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, direct probe	Cost
87537	Infectious agent detection by nucleic acid (dna or rna); hiv-2, direct probe	Cost
87538FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, amplified probe	Cost
87538	Infectious agent detection by nucleic acid (dna or rna); hiv-2, amplified probe	Cost
87539FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, quantification	Cost
87539	Infectious agent detection by nucleic acid (dna or rna); hiv-2, quantification	Cost
87563	Mycoplasma genitalium, NAA, Swab/Urine	Cost
87590FP	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87590	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87591	Gonorrhea	Cost
87592FP	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost

87592	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87623	Detection test for human papillomavirus (HPV)	Cost
87624	Detection test for human papillomavirus (HPV)	Cost
87625	Human papillomavirus (HPV) genotypes 16 & 18,45	Cost
87635	Infectious agent detection by nucleic acid	Cost
87660	Infectious agent detection by nucleic acid (dna or rna); trichomonas vaginalis	Cost
87661	Trichomonas vaginalis, NAA, & by NAA	Cost
87801	Candida albicans & Candida glabrata, NAA	Cost
87804	Detection test for influenza virus- A & B	Cost
87810FP	Infectious agent detection by immunoassay with direct optical observation	Cost
87810	Infectious agent detection by immunoassay with direct optical observation	Cost
87811	SARS-COV-2 COVID19 w/OPTIC	Cost
87850FP	Infectious agent detection by immunoassay with direct optical observation	Cost
87850	Infectious agent detection by immunoassay with direct optical observation	Cost
87880	Strep test (Streptococcus, group A)	Cost
88108	Sputum cytology series	Cost
88141	Pathologist Review	Cost
88142	Gynecologic pap test, liquid-based prep, IG to LB	Cost
88175	Pap, Thin Prep	Cost
89220	Sputum Obtaining Spec Aerosol Induced TX	Cost
90371	Hepatitis B immune globulin (HBIG), human, IM	Cost
90375	Rabies immune globulin (RIG), 2ML, human, for intramuscular AND/OR subcutaneous use	Cost
90376	Rabies immune globulin, heat-treated (RIG-HT) 2ML, human, intramuscular and/or	Cost
90389	Tetanus Immune Globulin (Tgi), Human, for Intramuscular use, 250 U/1 ml (BayTet)	Cost
90396	Varicella-zoster immune globulin, human, for intramuscular use (125 units)	Cost
90460	Admin. of first vaccine or toxoid component through 18 yrs of age w with counseling	\$ 23.00
90471	Imadm prq id subq/im njxs 1 vaccine	\$ 27.00
90472	Imadm prq id subq/im njxs ea vaccine	\$ 27.00
90473	Imadm intransl/oral 1 vaccine	\$ 23.00
90474	Imadm intransl/oral ea vaccine	\$ 23.00
90585	Bacillus Calmette-Guerin Vacc for TB Liv	\$ -
90619	Meningococcal conjugate vaccine, serogro.	Cost
90620	MENB Recombinant Prot w/o Membr Vesic.	\$ -

90632	Hepatitis A vaccine, adult dosage, for intramuscular use	Cost
90633	Hep A Ped <19	Cost
90636	Hepatitis A & B vaccine HepA-HepB adult IM	Cost
90645	HIB n/c HBOC	\$ -
90647	Hemophilus influenza B vaccine prp-omp 3 dose IM	Cost
90648	Hemophilus influenza B vaccine prp-t 4 dose	\$ -
90649	4V HPV vaccine 3 dose IM	\$ -
90651	Gardisil 9 (HPV) State and Private	Cost
90653	Influenza vaccine inact subunit adjuvant.	\$ -
90654	Influenza vaccine IIV3 split virus PRSRV FR.	\$ -
90655	Influenza vaccine trivalent PRSRV Free Jun.	\$ -
90656	Influenza virus vaccine split virus 3/>yrs IM	\$ -
90660	Influenza vaccine live intranasal.	\$ -
90661	Influenza vaccine cell cult PRSRV Free I.	\$ -
90662	Influenza High Dose	Cost
90664	Influenza vaccine pandemic formula live intranasal.	\$ -
90670	Pneumococcal conjugate vaccine, 13 valent, for intramuscular use	Cost
90675	Rabies	Cost
90680	Rotavirus vaccine, pentavalent, 3 dose schedule, live, for oral use	Cost
90681	Rotarix	Cost
90685	Influenza 6-35 State	Cost
90686	Influenza 2-49	Cost
90687	Influenza vaccine quadrivalent Jun-35 Mo.	\$ -
90688	IIV4 Vaccine Splt 0.5 ML IM	\$ -
90696	Kinrix	Cost
90698	DTaP hemophilus influenza B polio vaccination	Cost
90700	DTaP immunization	Cost
90701	DTaP	\$ -
90702	Vaccination, diphtheria and tetanus	Cost
90707	Admin. of first measles-mumps-rubella	Cost
90710	Proquad (MMR/VARIVAX)-private	Cost
90713	Inactivated poliovirus (IPV) vaccination	Cost
90714	Tetanus and diphtheria toxoids (Td)	Cost
90715	Administration of TDaP vaccine	Cost
90716	Varicella virus vaccine, live, for subcutaneous use	Cost
90717	Yellow Fever Vaccine Live Subq.	Cost
90723	DTaP-HepB-IPV vaccine intramuscular	Cost
90732	Pneumococcal vaccination	Cost
90733	Meningococcal polysaccharide vaccine (any group(s)), for subcutaneous use	Cost
90734	Meningococcal conj vaccine tetravalent im	Cost
90736	Zostavax 60+	Cost

90738	Japanese Encephalitis Vaccine Inactivate	\$	-
90739	Hepatitis B vaccine, adult dosage 2 doseIM	\$	-
90740	Hepatitis B 3 dose immunsup IM	\$	-
90744	Hepatitis B immuniz, peds/adolesc	Cost	
90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use	Cost	
90747	Hepatitis B 4 dose Immunsup IM	\$	-
91300	Severe acute respiratory syndrome corona.	\$	-
91301	Severe acute respiratory syndrome corona.	\$	-
91303	Severe acute respiratory syndrome corona.	\$	-
91305	Pfizer vaccine - 12 yrs and up	\$	-
91306	SARSCOV2 VAC 50MCG/0.25ML IM	\$	-
91308	SARSCOV2 VAC 3 MCG TRS-SUCR	\$	-
91309	SARSCOV2 VAC 50MCG/0.5ML IM	\$	-
91313	SARSCOV2 VAC BVL 50MCG/0.5ML	\$	-
92031	AFP	\$	64.25
92551	Hearing screening	\$	19.00
92552	Hearing test	\$	16.65
93000	ECG (electrocardiogram)	\$	41.00
94010	Spirometry	\$	70.00
94640	Pressurized/nonpressurized inhalation treatment	\$	17.00
95115	Allergy Shot	\$	19.00
95117	Allergy Shot x2	\$	23.00
96110	Developmental screening w/interp&reprt std for	\$	18.00
96127	Brief emotional or behavioral assessment	\$	4.49
96150	Health and behavior assessment (eg, health-focused clinical interview	\$	19.25
96151	Health and behavior assessment (eg, health-focused clinical interview	\$	18.63
96156	Health and behavior assessment or re-assess.	\$	-
96160	Health A Risk/ MCHAT	\$	13.00
96161	Brief MH Depression	\$	-
96360	IV Infusion	\$	60.00
96372	Admin. of anti D immunoglobulin	Cost	
97802	Medical Nutrition Assmt & Ivntj Indiv each	\$	31.55
97803	Medical Nutrition Re-Assmt & Ivntj Indiv each	\$	29.68
99000	Handling of lab specimen	\$	23.00
99080	Spec Reports > Usual Med Comunicaj/Stand	\$	-
99173	Vision Test	\$	15.00
99201	Minor level new patient office visit	\$	124.00
99202	Low level new patient office visit	\$	190.00
99203	Moderate level new patient office visit	\$	267.00
99204	Moderate-high level new patient office visit	\$	391.00
99205	High level new patient office visit	\$	488.00

99211	Minor level established patient office visit	\$ 63.00
99212	Low level established patient office visit	\$ 117.00
99213	Moderate level established patient office visit	\$ 168.00
99214	Moderate-high level established patient office visit	\$ 252.00
99215	Office outpatient visit 40 minutes	\$ 357.00
99241	Outpt. Consult, minor-phys time approx 15 min.	\$ 39.98
99241FP	Outpt. Consult, minor-phys time approx 15 min.	\$ 39.98
99242	Outpt. Consult, moderate-phys time approx 30 min.	\$ 74.90
99242FP	Outpt. Consult, moderate-phys time approx 30 min.	\$ 74.90
99243	Outpt. Consult, severe-phys time approx 40 min.	\$ 103.00
99243FP	Outpt. Consult, severe-phys time approx 40 min.	\$ 103.00
99244	Outpt. Consult, severe-phys time approx 60 min.	\$ 152.99
99244FP	Outpt. Consult, severe-phys time approx 60 min.	\$ 152.99
99245	Outpt. Consult, severe-phys time approx 80 min.	\$ 188.03
99245FP	Outpt. Consult, severe-phys time approx 80 min.	\$ 188.03
99381	Initial preventive medicine new patient <1year	\$ 258.00
99382	Initial preventive medicine new pt age 1-4 yrs	\$ 258.00
99383	Initial preventive medicine new pt age 5-11 yrs	\$ 320.00
99384	Initial preventive medicine new pt age 12-17 yr	\$ 279.00
99385	Initial preventive medicine new pt age 18-39yrs	\$ 267.00
99386	Initial preventive medicine new patient 40-64yrs	\$ 376.00
99387	New pt physical exam; 65 years and over	\$ 215.00
99391	Periodic preventive med established patient <1y	\$ 244.00
99392	Periodic preventive med est patient 1-4yrs	\$ 244.00
99393	Periodic preventive med est patient 5-11yrs	\$ 252.00
99394	Periodic preventive med est patient 12-17yrs	\$ 250.00
99395	Periodic preventive med est patient 18-39 yrs	\$ 245.00
99396	Periodic preventive med est patient 40-64yrs	\$ 319.00
99397	Estab. pt physical exam; 65 years and over	\$ 175.00
99401	Prev med counsel & risk factor redj sp.	\$ 40.00
99402	Prev med counsel & risk factor redj sp.	\$ -
99404	Prev med counsel & risk factor redj sp.	\$ -
99406	Intermediate smoking and tobacco use cessation counseling visit	\$ 27.00
99407	Intensive smoking and tobacco use cessation counseling visit	\$ 51.00
99408	Alcohol/substance screen & interven 15-30 min	\$ 69.00
99409	Alcohol/substance screen & intervention >30 min	\$ 159.00
99412	Prev med counsel & risk factor redj grp spx 60 m	\$ 25.00
99417	Prolonged office or other outpatient	\$ 82.03
99420	Assessment for suicidality	\$ 15.00
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

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
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
99501	Home visit postnatal assessment & follow-up care	\$ 86.69
99502	Home visit for newborn care & assessment	\$ 88.20
	Prolonged office or other outpatient	\$ 82.03
87207-26	Smear, primary source with interpretation; special stain for inclusion bodies	\$ 15.48
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
G0008	Administration of influenza virus vaccine	\$ 30.00
G0009	Administration of pneumococcal vaccine	\$ 26.00
G0010	Administration of Hepatitis B vaccine	\$ 26.00
G0328	IFOBT( Immunochemical fecal occult blood test)	\$ 23.00
G0438	Annual Wellness Initial (Medicare)	\$ 291.00
G0439	Annual Wellness Subsequent (Medicare)	\$ 262.00
G2023	Specimen collection for severe acute res.	\$ 25.00
G2212	Prolonged office or other outpatient Medicare	\$ 31.10
J0696	Injection, ceftriaxone sodium, per 250 mg	340 B Cost
J1020	Depo Medrol 20mg	340 B Cost
J1030	Depo Medrol 40mg	340 B Cost
J1040	Depo Medrol 80mg	340 B Cost
J1050	Injection, medroxyprogesterone acetate, 1 mg	340 B Cost
J1050ud	Injection, medroxyprogesterone acetate, 1 mg	340 B Cost
J1071	Injection, testosterone cypionate, 1 mg 200 units	340 B Cost
J1459	Inj ivig privigen 500 mg	340 B Cost
J1460	Gamma globulin, intramuscular, 1 cc, injection (Gamastan S/D)	340 B Cost
J1556	Inj IMM Glob bibigam, 500 MG	340 B Cost
J1557	Gammoplex injection	340 B Cost
J1559	Hizentra Injection	340 B Cost
J1560	Gamma globulin, intramuscular, over 10 cc, injection (Gamastan S/D)	340 B Cost
J1561	Immune Globulin, Intravenous, 500 mg, injection (Gamunex)	340 B Cost
J1562	Immune Globulin, subcutaneous, 100 mg (Vivaglobin)	340 B Cost

J1566	Immune Globulin, Intravenous, lyophilized, (e.g. powder) 500 mg, injection (Gammagard S-D)	340 B Cost
J1568	Octagam injection	340 B Cost
J1569	Gammagard Liquid Injection	340 B Cost
J1571	Injection, hepatitis B immune globulin, intramuscular, 0.5 ml, (Hepagam B)	340 B Cost
J1572	Flebogamma injection	340 B Cost
J1580	Garamycin gentamicin injection	340 B Cost
J1885	Ketorolac Injection (15mg x4= 2cc)	340 B Cost
J1940	Lasix Injection	340 B Cost
J2788	Rho(D) Immune Globulin, 50 mcg	340 B Cost
J2790	Rho(D) Immune Globulin, human, full dose, 300 mcg	340 B Cost
J2791	Rho(D) Immune Globulin, human, intramuscular or intravenous, 100 IU, injection	340 B Cost
J2792	Rho(D) Immune Globulin Intravenous, human, solvent detergent, 100 IU, injection	340 B Cost
J2930	Solu Medrol	340 B Cost
J3420	Vitamin B-12	340 B Cost
J3490	17 Alpha Hydroxprogesterone Caproate, bulk powder 250 mg (17P)	340 B Cost
J3490	Lidocaine, for typical use	340 B Cost
J7295	Eth estr and eton monthly	340 B Cost
J7295	Eth estr and eton monthly	340 B Cost
J7296	Levonorgestrel-releasing intrauterine contraceptive system, (kyleena), 19.5 mg	340 B Cost
J7296	Levonorgestrel-releasing intrauterine contraceptive system,	340 B Cost
J7296	Levonorgestrel-releasing intrauterine contraceptive system,	340 B Cost
J7298	Levonorgestrel IU 52 MG 5 yr	340 B Cost
J7298	Levonorgestrel IU 52 MG 5 yr	340 B Cost
J7298	Levonorgestrel IU 52 MG 5 yr	340 B Cost
J7300	Intrauterine copper contraceptive	340 B Cost
J7300ud	Intrauterine copper contraceptive	340 B Cost
J7301	Levonorgestrel IU 13.5 MG	340 B Cost
J7301	Levonorgestrel IU 13.5 MG	340 B Cost
J7302	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg	340 B Cost
J7303	Nuva Ring -Contraceptive supply, hormone containing vaginal ring, each	340 B Cost
J7304	Xulane Patch-Contraceptive supply, hormone containing patch, each	340 B Cost
J7304	Xulane Patch-Contraceptive supply, hormone containing patch, each	340 B Cost

J7307	Etonogestrel (contraceptive) implant system, including implant and supplies	340 B Cost
J7307UD	Etonogestrel (contraceptive) implant system, including implant and supplies	340 B Cost
J7504	Lymphocyte Immune Globulin	340 B Cost
J8499	Oral Prescrip Drug Non Chemo	340 B Cost
Q2038	Fluzone vacc, 3 yrs & >, IM	Cost
S0280	Risk Screening	\$ 50.00
S0281	Pregnancy Medical Home - maintenance of plan	\$ -
S0630	Suture Removal	\$ 12.00
S4993	Birth Control Pills	340 B Cost
S9442	Birthing class (one unit = 1 hour)	\$ 8.69
T1001	Nursing assessment/evaluation	\$ 87.09
T1002	RN services, up to 15 minutes	\$ 51.00
U0005	Inj ivig privigen 500 mg	Cost
*call client serv.	IGP, rfx, Apt HPV ASCU, 16/18, 45	Cost



**LINCOLN COUNTY FEES & CHARGES**  
**LIBRARY**

FISCAL YEAR 2023 - 2024

Lost Item Processing Fee	\$ 5.00
Lost Item Replacement Fee	Cost
Out of Region Library Card (per year)	\$ 15.00
Replacement Card	\$ 3.00
Interlibrary Loan (per item)	\$ 5.00
Fax Fees (per page Local/Long Distance calls - USA)	\$ 1.00 per page
Fax Fees (International)	\$ 2.00 per page
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	
Chromebook Laptop	\$ 260.00
Chromebook Charging Cord	\$ 15.00
Kajeet SmartSpot HotSpot	\$ 135.00
Kajeet SmartSpot Charging Cord	\$ 10.00
Kajeet SmartSpot Case	\$ 5.00
Kindle Fire Kids Edition Tablet	\$ 110.00
Kindle Fire Charging Cord	\$ 15.00
Kindle Fire Case	\$ 15.00
Samsung Educational Tablet	\$ 135.00
Samsung Charging Cord	\$ 15.00
Samsung Case	\$ 15.00
Launchpad	\$ 140.00
Launchpad Charging Cord	\$ 7.00
Launchpad Charging Adaptor	\$ 120.00
Orange Bumper	\$ 9.00
Orange Case	\$ 13.00
Lenova Thinkpad Laptop (Laptop Kiosk)	\$ 900.00



LINCOLN COUNTY FEES & CHARGES  
**PARKS & RECREATION**

FISCAL YEAR 2023 - 2024

	County Residents	Non-County Residents
<b><u>RENTALS</u></b>		
Park Shelters		
Half Day (10:00 AM - 2:00 PM or 3:00 PM - 7:00PM)	\$ 50.00	\$ 75.00
Full Day (10:00 AM - 7:00 PM)	\$ 100.00	\$ 150.00
East Lincoln Community Center		
Meeting Room - 6->3 Hours	\$ 50.00	\$ 75.00
Event Room - Half Day (w/Staff)	\$ 150.00	\$ 200.00
Event Room - Full Day (w/Staff)	\$ 300.00	\$ 400.00
Room Setup	\$ 100.00	\$ 100.00
Howards Creek Community Center		
Full Day (8:00 AM - 11:00 PM)	\$ 100.00	\$ 150.00
Key/Cleaning Deposit	\$ 100.00	\$ 150.00 Refundable
North Brook Community Center		
Full Day (8:00 AM - 11:00 PM)	\$ 100.00	\$ 150.00
Key/Cleaning Deposit	\$ 100.00	\$ 150.00 Refundable
Gymnasium		
Evening Usage (3 Hours)	\$ 75.00	\$ 100.00 Hourly
Gymnasium Tournament Full Day	\$ 300.00	\$ 400.00
Baseball/Softball Fields		
Practive Use (priority to Lincoln County teams)	\$ 25.00	\$ 40.00 Hourly
Field Lights	\$ 25.00	\$ 40.00 Nightly
Tournament Field	\$ 150.00	\$ 200.00 Daily
Concession Stand	\$ 100.00	\$ 200.00 Daily
Vendor Fee	\$ 150.00	\$ 300.00 Daily
Additional draf/reline hourly cost for staff		
Soccer/Lacrosse Fields		
Turf Practice Use	\$ 45.00	\$ 75.00 Hourly
Turf Tournament/Game Field	\$ 250.00	\$ 350.00 Daily
Grass Practice Use	\$ 25.00	\$ 40.00 Hourly
Grass Tournament//Game Field	\$ 150.00	\$ 200.00 Daily
<b><u>REGISTRATIONS</u></b> (Same fee for County and Non-County Residents)		
Day Camp (per child, per week)	\$ 100.00	
Senior Games (per participant)	\$ 12.00	



LINCOLN COUNTY FEES & CHARGES  
**PLANNING AND INSPECTIONS**  
FISCAL YEAR 2023 - 2024

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
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Zoning

Residential Permit (including pools and piers)	\$ 100.00
Non-residential Permit	\$ 200.00
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	\$ 75.00
Temporary Power on Residence	\$ 100.00

Change of Contractor

Demolition Permit	\$ 75.00
Retaining Wall	

Residential	\$ 100.00
Commercial	\$ 200.00

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	0.10	0.05	0.05	0.05	0.25
Business	0.10	0.05	0.05	0.05	0.25
Educational	0.10	0.05	0.05	0.05	0.25
Factory/Industrial	0.05	0.05	0.05	0.05	0.20
Hazardous	0.10	0.05	0.05	0.05	0.25
Institutional	0.20	0.05	0.05	0.05	0.35
Mercantile	0.10	0.05	0.05	0.05	0.25
Residential	0.20	0.05	0.05	0.05	0.35
Storage	0.10	0.05	0.05	0.05	0.25
Utility	0.10	0.05	0.05	0.05	0.25

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

Commercial Plan Review

Building, Electric, Mechanical, Plumbing Reviews	\$100.00 per submittal
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Miscellaneous

Change of Tenant/Occupancy/ABC/Electrical Safety	\$ 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	\$ 100.00
Change of Contractor on existing permits	\$ 25.00
Commercial Demolition	\$ 200.00
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)	\$ 1,000.00
Tower (Electrical)	\$ 1,000.00
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	\$ 2,500.00
Building	\$ 500.00
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. May 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. The Director and/or Chief Building Official may waive or reduce wasted trip/re-inspection fee and/or double permit fees under their discretion.*

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 2023 - 2024

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
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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
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Out of County Birth Certificates (1971 to Current)	\$ 24.00
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Amend Birth or Death Certificates

Marriage License	\$ 60.00
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Delayed Birth Certificates (includes one certified copy)

See Statutes if application is made in one county and birth occurred in another county.	
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Legitimizations

Administer Notary Oath	\$ 25.00
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Authentication Check of Notary

Passport Agency Fee	\$ 10.00
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Passport Photo

Passport Postage Expedite Fee	\$ 35.00
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Passport Photo

Amount charged by US Postal Service
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LINCOLN COUNTY FEES & CHARGES  
**SENIOR SERVICES**  
FISCAL YEAR 2023 - 2024

Activity/Special Programs	COST
Yoga (8 week session)	\$ 40.00



LINCOLN COUNTY FEES & CHARGES  
**SHERIFF**

FISCAL YEAR 2023 - 2024

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 2023 - 2024

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 2023 - 2024

A fee of ~~\$115~~<sup>\$120</sup> 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 2023 - 2024

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	\$ 20.00
24 x 36	\$ 25.00
36 x 48	\$ 30.00
Large Capacity Hard Drive	\$ 50.00



LINCOLN COUNTY FEES & CHARGES  
**WATER AND SEWER**  
FISCAL YEAR 2023 - 2024

Table 1- Water Tap Fees and Meter Fees

Meter Size	Tap Fee	Meter Fee
3/4-inch	\$ 1,280	\$ 265
1-inch	\$ 1,460	\$ 355
2-inch	\$ 2,840	\$ 1,550
3/4-inch irrigation tap on service line	\$ 480	\$ 265
3/4-inch irrigation tap on water main	\$ 1,280	\$ 265
1-inch irrigation tap on water main	\$ 1,460	\$ 355

Table 2-System Development Fees for All Water Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 3,102
1-inch	\$ 5,170
2-inch	\$ 16,544
3-inch	\$ 33,088
4-inch	\$ 51,699
6-inch	\$ 103,399
8-inch	\$ 165,438
10-inch	\$ 434,275
12-inch	\$ 548,014

Class of Service	System Development Fee
Single Family Residential	\$ 3,102
Interruptible Agricultural	\$ 3,102
Commercial/Industrial	Meter Size Table 2
Single Family Residential Irrigation	\$ 3,102
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
2-inch Low Pressure Sewer Tap	\$	3,000
4-inch Gravity Sewer Tap	\$	3,000
6-inch Gravity Sewer Tap	\$	3,000

Table 5-System Development Fees for All Sewer Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 1,621
1-inch	\$ 2,702
2-inch	\$ 8,647
3-inch	\$ 17,295
4-inch	\$ 27,023
6-inch	\$ 54,047
8-inch	\$ 86,647

10-inch	\$ 226,996
12-inch	\$ 286,447

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.

Public Utilities Engineering 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	\$ 150.00	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:

Single Parcel Commercial/Industrial/Institutional Plan Review Fee		
Water	\$ 100.00	
Sewer	\$ 100.00	
Activity Center and/or Pool Review	\$ 75.00	

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
Final Public Utilities Sewer Pump Station Inspection	\$ 350.00 per connection
Commercial/Industrial/Institutional Inspection	\$ 150.00 per connection
Additional Charge for Inspection	\$ 150.00 per connection
Scheduled with less than 3 days notice	
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
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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	\$ 60.00

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	\$	450.00
(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)	\$	120.00
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	\$	650.00
(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	\$	250.00
(Larger services require a licensed Utility Contractor at Requestor's cost)		
Repair/Replace 1.5" Low Pressure Sewer Service Box	\$	250.00
(Larger services require a licensed Utility Contractor at Requestor's cost)		

Sewer 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)

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.