



FY 2020-2021

BUDGET & CAPITAL IMPROVEMENT PLAN

LINCOLN COUNTY
NORTH CAROLINA



COUNTY OF LINCOLN, NORTH CAROLINA

FY 2021 BUDGET and CAPITAL IMPROVEMENT PLAN

PREPARED BY:
COUNTY MANAGER'S OFFICE
& FINANCE DEPARTMENT

May 2021

LIST OF OFFICIALS

BOARD OF COMMISSIONERS

Carrol Mitchem, Chairman
Richard Permenter, Vice Chairman
Anita McCall
Milton Sigmon
Bud Cesena

Amy Atkins, Clerk to the Board

CONSTITUTIONAL OFFICERS

Sheriff Bill Beam
Danny Hester, Register of Deeds

COUNTY ADMINISTRATION

Kelly G. Atkins, County Manager
Joshua Grant, Program Operations/Assistant to County Manager
Deanna Rios, CPA, Finance Director
Crystal Watson, Controller
Candy Burgin, Human Resources Director

DEPARTMENT MANAGERS

Andrew Bryant, Director of Planning and Inspections
Don Chamblee, P.E., Director of Public Works
Davin Madden, Health Director
Rodney Emmett, Fire Marshal
John Henry, Facilities Management Director & Purchasing Agent
Kathryn Saine, Senior Services Director
John Davis, Parks & Recreation Director
Susan Sain, Tax Administrator
Tony Carpenter, Director of Social Services
Patty Dellinger, Soil & Water Conservation Manager
Dante' Patterson, Director of Information Technology
Bradley Putnam, Director of Elections
Alex Patton, Veterans Services Officer
Ron Rombs, Director of EMS & Transportation Lincoln County
Jennifer Sackett, PhD, Library Director
Hannah Beaver, Animal Services Director
Bill Gibbs, Communications Director
Bill Summers, Emergency Management Director
Tom Dyson, 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 nineteen (19) 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 nineteen 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



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Telephone System 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 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

Agency Funds – Funds that account for monies collected on behalf of others, or for pension benefits. The county operates five agency funds to collect funds for other agencies. Under NC statutes, they are not budgeted, as the money collected is turned over to the other agencies for their use.

Appropriations for all funds lapse at year-end except for the Water and Sewer Capital Projects Fund, the General Capital Projects 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 shows all the major capital expenditures for these types of funds in the General Fund,



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School Capital Reserve 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.

After the General Fund is covered, the Enterprise Funds and all other funds are shown with summaries of their budgets for the upcoming fiscal year.

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>
September 19, 2019	Preparation Manual/Budget Calendar to Department Managers and Outside Agencies
October 1-4, 2019	Pre-budget meetings with Departments (if requested by manager or department)
October 25, 2019	Goals and Objectives and Narratives Due to County Manager Office/All Departments/Offices
October 25, 2019	CIP form Due to County Manager Office/All Departments/Offices
October 25, 2019	Maintenance project cost and explanation will need to be included in the requesting department's budget; however, each manager is expected to discuss each project with the Facilities Manager so that cost estimates and the necessity of the projects are fully vetted. Any maintenance request over \$25,000 shall also be included under the "other" category in the CIP
October 25, 2019	Employee Verification and New Employee Request to Human Resources.
Nov. 4-15, 2019	HR to meet with Managers to confirm employee verification and new employee requests
December 13, 2019	HR to submit final Employee salary information and new requests to Manager
December 17, 2019	Finance, Director of Building & Maintenance and County Manager to discuss all capital
December 19, 2019	County Manager and Finance hold meeting with Public Utilities
January 10, 2020	Board of Commissioners Budget Planning Retreat Capital/Construction Projects and Health Insurance Update/Projections for FY 21, including Public Utilities Water/Sewer/Solid Waste
January 10, 2020	Department & Agency Manager deadline to submit (Operating Budget) Revenues and Expenditures to Finance via MUNIS (except Lincoln County Schools)
January 10, 2020	Deadline for submitting Outside Agency requests to Finance (except Lincoln County Schools)

January 17, 2020	HR to submit final employee requests to Finance
January 17, 2020	Finance enters all outside requests into Munis and confirms all Department Requests (Expenditures, Revenues, and Capital)
January 23, 2020	Finance to deliver Funds 11 and 44 via spreadsheet to County Manager
January 30, 2020	BOC and BOE budget planning retreat
February 3, 2020	Fire Departments Budgets Due
Feb. 10-12, 2020	CM and FD hold meetings with outside agencies
Feb. 18-25, 2020	CM, HR and FD hold meetings with county departments/elected offices
Feb. 26-28, 2020	CM, FM and FD budget meetings with Fire Districts
March 3, 2020	County Manager/Human Resources/Finance Finalize Employee Requests/Reclassifications
March 3, 2020	General Fund revenues completed and submitted to BOE
March 16, 2020	Lincoln County Schools “estimated” budget request due
March 27, 2020	BOC budget retreat (Revenue/Capital/Expenditure) overview; outside agencies requests reviewed
April 3, 2020	BOC budget meetings with the County Departments (if needed)
April 17, 2020	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 1 st Public Hearing on the Proposed FY21 Budget
May 18, 2020	County Manager, Program Manager, Finance Director, and Controller presents the proposed budget to the Board of Commissioners.
May 19, 2020	Proposed Budget and CIP placed on the County’s website
May 22, 2020	Board of Commissioners Budget Work Session (if needed)
June 1, 2020	Public Hearing on the FY21 Budget (BOC may consider adoption)
June 1, 2020	Board of Commissioners may consider adoption of the FY21 Budget and Budget Ordinance; however, the board may decide to consider adoption on June 15, 2020



COUNTY MANAGER | KELLY G. ATKINS

May 4, 2020

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 2021 Proposed Budget

Commissioners:

The Budget Message summarizes the budget for Lincoln County for Fiscal Year 2020/2021. The fiscal year begins July 1, 2020, and ends June 30, 2021. The Board of Commissioners established their FY 21 goals and objectives at the January 10, 2020 budget retreat. Tonight, I present for your consideration the proposed FY 2021 Budget for Lincoln County.

Budget in Brief

An ad valorem property tax rate of \$.599 per \$100 of assessed valuation is recommended for FY 21.

The requested budget is \$112,848,445; this represents a budget that is in keeping with the goals and objectives that the Board of Commissioners set forth for FY 2020/2021.

- The tax rate of \$0.599 per \$100 of valuation is the 4th lowest tax rate of adjoining counties and we have the 3rd lowest tax rate among similar counties in North Carolina.
- It is projected that the economy will slow as a result of COVID-19. It is projected that the economy will be slow to recover over the next year.
- It is expected that inflation will increase.
- Unemployment will fluctuate as businesses slowly recover from several months of being closed.
- Revenues were projected lower as a result of the impact of COVID-19.
- A property tax collection rate of 98.67% was estimated but it should be noted that this will largely depend on unemployment and the overall impacts of COVID-19. The local option sales tax revenues are projected to be similar to FY 2019 due to the slowing economy.
- Assumes that adequate, available fund balances will be maintained in all operating funds.

- All Proprietary (Enterprise) Funds will be self-supporting without assistance from the General Fund.
- Fees & Miscellaneous Revenues will remain unchanged except for proposed increases to the water and sewer fee schedule.
- Pay Study/Adjustment: The County will conduct a pay study as part of the FY 2021 budget. In order to remain competitive with the salaries of surrounding counties, it is important that this study be conducted in FY 2021. It was also recommended that an adjustment of approximately \$1500 per year for each full-time employee be considered; however, in light of COVID-19, all salary increases are frozen until the Board of Commissioners have an opportunity to assess projected revenues during the first quarter of FY 21. The board will make an informed decision if or when pay increases will occur. This being said, the manager recommended that longevity pay remain in place for FY 21.
- There will be an increase in the County's and the Employee's portions of medical insurance premiums for FY 2021. The County will pay the majority of the increase; however, county employees will realize a contribution increase as well. Reflected in the FY 21 health plan are few plan changes which are primarily deductible increases. Unfortunately, the shared cost increases were unavoidable due to higher than expected medical claims.
- It is anticipated that fuel will average \$3.00 per gallon on the open market. The County pays about \$.56 less than that due to its sales tax exemption.
- It is believed that State support for the Board of Education, Department of Social Services, and the Public Health Department will be slightly less than the previous year.

Budget Highlights:

Capital: Due to COVID-19, it is very likely that most counties will realize reduced revenues during FY 2021; likewise, Lincoln County can also expect a decline. This being said, most capital projects and purchases will be delayed until January 2021. The Board of Commissioners will be evaluating revenues during the first quarter of FY 2021. The only exceptions include the courthouse construction, Optimist Club convenience site construction, and the design of the EMS/EM/FM facility. Future Projects may include: (1) Animal Services (new facility) (2) Jail (expansion of facility)

Capital Reserve Fund: During the FY 2020 budget process, staff recommended and the BOC agreed that establishing and growing a capital reserve fund is sound financial planning. As a result, the board will designate a little more than \$1,100,000 during next year's budget towards the capital reserve fund. The board must list the specific purpose for which it is accumulating monies in the capital reserve fund. One of the primary goals of establishing this fund is to reduce the amount of debt that will be incurred during the next several years.

Debt Policy: During FY 2020, staff recommended and the BOC agreed that establishing a debt policy for Lincoln County will promote a balanced approach to capital funding by utilizing debt financing, capital reserves and pay-as-you go funding. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed 15% with a minimum aggregate ten-year tax-supported principal payout ratio of 50%.

Property Tax: This year's property tax revaluation is estimated to yield approximately 6.2 percent more tax revenue dollars by leaving the tax rate stable. The FY 2020 revenues from taxes was estimated at \$63,444,858. The projected revenues for FY 2021 are expected to be approximately \$67,638,420.

Personnel Requests: A total of forty-seven (47) F-T employees requested for the FY 2021 Budget Year. Of those requests, a total of twenty-eight (28) F-T employees are recommended by the County Manager. As aforementioned, these positions are frozen until January 2021. Before these positions are advertised, the board will carefully review revenues during the first and second quarter of FY 2021 before deciding whether or not these positions will be approved.

Information Technology-	IT Analyst (1)
Facilities Maintenance-	Maintenance Tech (2)
Grounds Maintenance-	Grounds Tech (1)
Sheriff's Office-	Sheriff's Deputies (4)
Communications	Telecommunicator (1)
Communications	Emergency Analyst (1)
Animal Services	Program Supervisor (1)
Library	Library Assistant (1)
Library	Digital Services Tech (1)
Health Department	School Health Nurses (3)
DSS	Children's Services Social Worker IV (1)
DSS	Social Worker IV (1)
DSS	Child Support Agent (1)
DSS	Economic Supervisor (1)
Public Utilities	Maintenance Worker (5)
Public Utilities	Cross Connection/Inspector (1)
Solid Waste	Sanitation Equipment Operator P-T (2)

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

Solid Waste: The Solid Waste Department will be repaving several driveways at the convenience sites over the next few years. Construction of new convenience site on Optimist Club Road is underway and is expected to be completed during FY 21. The new site will provide an additional driveway to get vehicles off Optimist Club Road. It is anticipated that additional revenue options for FY 2022 will need to be explored if expenditures continue to rise.

Water and Sewer Capital/Rates: Due to the amount of growth in Lincoln County, the number of capital projects needed throughout the county is apparent. Several workshops concerning this topic took place during FY 2018 and while many options were discussed, the board ultimately decided to move forward with the following projects: (1) Water Treatment

Plant Expansion (2) Reepsville Water Line (3) Waste Water Treatment Plant Expansion (4) Water Treatment Plan Line Extension, (5) Highway 16 Waterline upgrade (6) Various Sewer Improvements. As a result of these projects moving forward, the board also decided to increase water and sewer rates over a three year period. The increase for water during the FY 2021 budget will be 5%. The increase for sewer will be 15%. The additional revenues are needed to offset the debt that will be incurred as a result of the capital projects that have been approved to proceed.

Education Funding: While funding for Lincoln County Schools has increased each year for the past several years, the amount requested by the school system is typically greater than the amounts approved. The primary focus of the Board of Education is to meet their strategic budget goals. Goal 1: Provide adequate staffing to support the whole child to ensure student success. Goal 2: Continue funding for mandated current expenses. Goal 3: Establish and fund yearly repair and maintenance costs required for capital improvements. Goal 4: Provide competitive compensation for all Lincoln County Schools employees. In order to meet these goals, the Board of Commissioners decided to ask the voters for a ¼ cent sales tax increase. Ultimately, the ¼ cent sales tax was approved by the voters. While these additional dollars will not completely fund the school board's goals, it will greatly assist in meeting those objectives. For the purposes of defining a baseline and moving forward, the Current Expense for FY 2019 was \$18,320,288 and the Capital Expense was \$1,729,091. The total amount requested from the Board of Education for FY 2021 is \$27,154,013. Unfortunately, due to an expected reduction in revenues during FY 2021, the County Manager recommended \$24,478,453. This recommendation includes \$20,949,453 in current expense, \$1,729,091 baseline capital, and \$1,800,000 Article 46 sales tax dollars. The Board of Commissioners decided to further reduce the allocation due to the impacts of COVID-19. The board allocated \$17,877,877 to Current Expense and an additional \$840,000 in Current Expense for a 2% supplement increase for certified teachers in the classroom. The total allocated for Current Expense was \$18,717,877. Projected revenues will likely impact Article 46 projections; therefore, this amount was reduced to \$1,500,000. The capital baseline of \$1,729,091 remains unchanged. The total Current Expense and Capital being approved is \$21,946,968. This represents a five percent reduction overall from the approved FY 20 budget.

Fund Balance: By resolution the Board of Commissioners expects the Fund Balance to remain at or just above 20%. This is an increase from the past several years where the threshold was 15%. The unassigned fund balance is approximately 25.07% or \$26,110,745; however, it is anticipated that funds from this account will be used during FY 2021 for various capital projects. The appropriation of fund balance to balance a budget should be the exception and not the rule. Unfortunately, due to COVID-19 and the expected reduction in sales tax, a portion of the fund balance will be utilized to balance the FY 2021 budget. Regardless, the fund balance is expected to remain stable.

Future Challenges/Opportunities: Health Care Cost, Increasing Employee Counts, Maintenance of Existing Buildings, Solid Waste Increasing Expenditures, Water Treatment Plant Expansion, Sewer Treatment Plant Expansion, Sewer Pump Station Upgrades, Courthouse Construction, and Worker's Compensation.

County Fire Districts: All of the fire districts are recommending their respective tax rates to remain the same as FY 20, with the exceptions of Boger City and Pumpkin Center.

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

	<u>Proposed FY 2021</u>	<u>Current Tax Rate FY 2020</u>
Alexis-	11.65	11.65
Boger City-	12.5	10.50
Crouse-	8.60	8.60
Denver-	11.50	11.50
East Lincoln-	9.80	9.80
Howards Creek-	13.55	13.55
North 321-	7.00	7.00
North Brook-	10.00	10.00
Pumpkin Center-	12.00	9.70
South Fork-	12.50	12.50
Union-	12.50	12.50

Conclusion: I want to thank the Board of Commissioners for your support and guidance in the preparation of the FY 2021 Proposed Budget. Your comments and directions from all of the budget workshops were taken into consideration and incorporated into this budget proposal. I also want to recognize the numerous hours of staff time that have gone into the preparation of this Budget. Every department manager and their staff are to be commended for their support and efforts during the budget process.

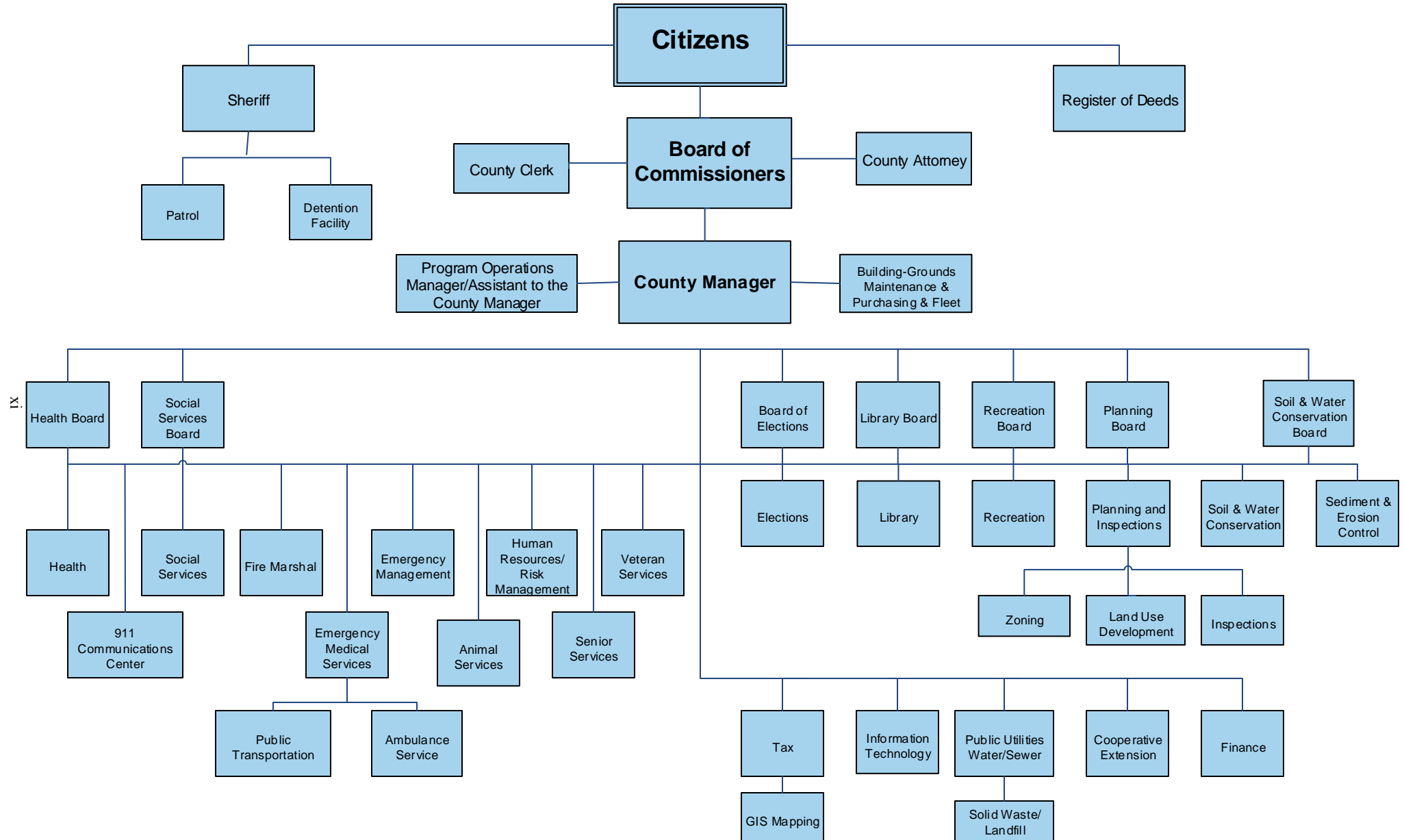
Copies of the proposed Budget will go on file in the County Clerk's Office. The Public Hearing on the Budget is scheduled for June 1, 2020, and the adopting Ordinance will be on the Board of Commissioners Meeting Agenda for June 1, 2020. If approved, the FY 2020 budget will be effective on July 1, 2020. Please let me know if I can provide any further information as you review the proposed FY 2021 Budget.

Respectfully submitted,

Kelly G. Atkins

Kelly G. Atkins, County Manager, Lincoln County

Lincoln County





FINANCIAL POLICIES

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

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

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

Fund Balance and Working Capital

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

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

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

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

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

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

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

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

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

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

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

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

Debt

General

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

Tax Supported Debt

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

Capital Reserve

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



COUNTY COMPARISON INFORMATION

NEIGHBORING COUNTIES				
Jurisdiction	2019 Estimated Population	FY 2019-2020 Assessed Value	Assessed Value Per Capita	2019 Property Tax Rate
Iredell County	180,000	\$ 25,962,000,000	\$ 144,233	\$ 0.5275
Catawba County	159,000	\$ 18,444,600,000	\$ 116,004	\$ 0.5750
Rutherford County	66,800	\$ 7,461,500,000	\$ 111,699	\$ 0.5970
LINCOLN COUNTY	84,600	\$ 10,917,600,000	\$ 129,050	\$ 0.5990
Mecklenburg County	1,115,000	\$ 185,265,400,000	\$ 166,157	\$ 0.6169
Caldwell County	82,000	\$ 7,634,900,000	\$ 93,109	\$ 0.6300
Rowan County	141,000	\$ 11,085,000,000	\$ 78,617	\$ 0.6575
Burke County	90,400	\$ 7,228,400,000	\$ 79,960	\$ 0.6950
Cleveland County	97,600	\$ 9,399,700,000	\$ 96,308	\$ 0.7200
Union County	241,000	\$ 26,980,000,000	\$ 111,950	\$ 0.7309
Cabarrus County	216,000	\$ 24,022,500,000	\$ 111,215	\$ 0.7400
Gaston County	225,000	\$ 19,500,000,000	\$ 86,667	\$ 0.8400
Twelve County Average	224,867	\$ 29,491,800,000	\$ 131,152	\$ 0.6607



COUNTY COMPARISON INFORMATION

COUNTIES FROM 75,000 TO 100,000 POPULATION

Jurisdiction	2019 Estimated Population	FY 2019-2020 Assessed Value	Assessed Value Per Capita	2019 Property Tax Rate
Moore County	99,600	\$ 16,343,600,000	\$ 164,092	\$ 0.5100
LINCOLN COUNTY	84,600	\$ 10,917,600,000	\$ 129,050	\$ 0.5990
Caldwell County	82,000	\$ 7,634,900,000	\$ 93,109	\$ 0.6300
Nash County	94,000	\$ 7,527,000,000	\$ 80,074	\$ 0.6700
Burke County	90,400	\$ 7,228,400,000	\$ 79,960	\$ 0.6950
Rockingham County	90,600	\$ 7,658,100,000	\$ 84,526	\$ 0.6960
Cleveland County	97,600	\$ 9,399,700,000	\$ 96,308	\$ 0.7200
Wilson County	81,500	\$ 7,000,000,000	\$ 85,890	\$ 0.7300
Eight County Average	90,038	\$ 9,213,662,500	\$ 102,331	\$ 0.6563

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2020-21**

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, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for Lincoln County.

GENERAL GOVERNMENT	\$ 14,691,212
Central Services	
Governing Body	
County Manager	
Human Resources	
Finance	
Information Technology	
Safety & Training	
Tax Department	
Legal	
Elections	
Register of Deeds	
Facilities Maintenance	
Special Appropriations	
PUBLIC SAFETY	32,988,009
Sheriff	
Communications	
Jail	
Jail Commissary	
Emergency Management	
Fire Marshal	
Volunteer Fire Department	
Planning	
Inspections Division	
Medical Examiner	
Emergency Medical	
Animal Services	
Special Appropriations	
TRANSPORTATION	1,650,097
Transportation TLC	
Special Appropriations	

ECONOMIC AND PHYSICAL DEVELOPMENT	2,115,250
Soil Conservation	
Cooperative Extension	
Special Appropriations	
HUMAN SERVICES	19,669,234
Health Department	
Mental Health	
Social Services	
Veterans Services	
Senior Services	
Special Appropriations	
CULTURAL AND RECREATION	3,132,336
Library	
Recreation	
Special Appropriations	
EDUCATION	22,236,922
Lincoln Center Gaston College	
Schools Current Expense	
Schools Capital Outlay	
DEBT SERVICE	15,212,350
General County Debt	
School System Debt	
OTHER FINANCING USES	1,153,035
Transfers to Other Funds	
TOTAL GENERAL FUND	\$ 112,848,445

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

AD VALOREM TAXES	
Current Year's Property Taxes	\$ 66,573,000
Prior Year's Property Taxes	700,000
Tax Interest/Penalty/Misc.	365,420
	67,638,420
STATE SHARED TAXES	
Medicaid Hold Harmless	500,000
Local Option 1 cent Sales Tax	7,300,000
Local Option 1st 1/2 cent Sales Tax	4,650,000
Local Option 2nd 1/2 cent Sales Tax	4,050,000

524 Redistribution Sales Tax	1,208,753
Article 46 1/4 cent Sales Tax	1,500,000
Utilities Franchise Tax	230,000
	<hr/>
	19,438,753
 FEDERAL REVENUES	 8,230,500
 STATE REVENUES	 2,159,320
 INTERGOVERNMENTAL REVENUES	 923,000
 OTHER TAXES AND LICENSES	 800,000
 SALES AND SERVICES	 9,271,202
 INVESTMENT EARNINGS	 250,000
 MISCELLANEOUS	 861,688
 OTHER FINANCING SOURCES	 750,000
 FUND BALANCE APPROPRIATED	 2,525,562
 TOTAL REVENUES	 <hr/>
	\$ 112,848,445 <hr/>

Thirty percent (30%) of the proceeds of the first local half-cent sales and use tax (article 40) and sixty percent (60%) of the proceeds of the second local half-cent sales and use tax (article 42) are hereby declared to be included in the appropriation for school capital projects and/or debt service. Any receipts in excess of capital projects and debt service shall be accumulated in the Capital Reserve Fund for Schools until such time as the funds are appropriated for specific projects or debt service.

The remaining proceeds from the two half cent sales and use taxes are hereby appropriated for other general county needs which may include, but not be limited to, debt service, capital projects, capital outlay and operating expenses.

Section 3. The following amounts are hereby appropriated or reserved in the School Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

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

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Lottery Proceeds	500,000
Total School Capital Reserve Fund Revenues	\$ 500,000

Section 4. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Operating Expenses	327,500
Total Emergency Telephone Fund	\$ 327,500

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Revenues	327,500
Total Emergency Telephone Fund	\$ 327,500

Section 5. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other Financing Sources	1,103,000
Total Capital Reserve Fund	\$ 1,103,000

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other Financing Uses	1,103,000
Total Capital Reserve	\$ 1,103,000

Section 6. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Environmental Protection	8,614,683
Other Financing Sources	4,911,765
Total Water and Sewer Enterprise Fund Appropriation	\$ 13,526,448

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Sales & Services	13,440,759
Interest Revenue	75,000
Miscellaneous Revenue	10,689
Total Water and Sewer Enterprise Fund Revenues	\$ 13,526,448

Section 7. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Environmental Protection	4,076,801
Debt Service	886,169
Total Solid Waste Enterprise Fund Appropriation	\$ 4,962,970

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other Taxes	35,000
State Revenues	116,552
Sales & Services	4,746,000
Interest Revenue	65,418
Total Solid Waste Enterprise Fund Revenues	\$ 4,962,970

Section 8. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Health and Consultant Fees	1,350,000
Health Insurance Claims	7,967,014
Total Health Insurance Fund Appropriations	\$ 9,317,014

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Health Premiums Employer	8,117,686
Health Premiums Employee	1,169,328
Investment Income	30,000
Total Health Insurance Fund Revenues	\$ 9,317,014

Section 9. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Professional Fees	135,000
Workers' Compensation Claims	710,500

Total Workers' Compensation Fund Appropriations	\$ 845,500
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It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Workers' Compensation Premiums	845,000
Interest Income	500

Total Workers' Compensation Fund Revenues	\$ 845,500
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Section 10. There is hereby levied a tax at the rate shown below, per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020; 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	2020-21 Tax Revenue	2020-21 Tax Appropriations
Alexis	386,800,000	0.1165	444,539	444,539
Boger City	785,700,000	0.1250	968,867	968,867
Crouse	200,500,000	0.0860	170,102	170,102
Denver	2,573,300,000	0.1150	2,919,345	2,919,345
East Lincoln	3,187,000,000	0.0980	3,081,096	3,081,096
Howard's Creek	299,300,000	0.1355	400,077	400,077
North 321	900,800,000	0.0700	622,047	622,047
North Brook	396,500,000	0.1000	391,147	391,147
Pumpkin Center	618,600,000	0.1200	732,288	732,288
South Fork	344,500,000	0.1250	424,812	424,812
Union	311,500,000	0.1250	384,118	384,118

There is appropriated to the special fire districts from the proceeds of this tax the amounts shown under the appropriation column, for use by the special fire districts in such manner and such expenditures as is permitted by law from the proceeds of this tax. In the event the actual net proceeds from the tax levies exceed or fall short of the appropriated amounts, the actual net proceeds from the tax shall constitute the appropriation from the tax levy.

Section 11. There is hereby levied a unified tax at the rate of 59.9 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020, 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 \$11,300,000,000 and an estimated collection rate of 98.65 percent. The estimated rate of collection is based on the fiscal 2018-19 collection rate of 98.65 percent.

Section 12. Lincoln County will continue to serve as collection agent for the City of Lincolnton for the collection of property taxes, as long as this is mutually agreeable between Lincolnton and Lincoln County. Lincoln County shall receive a three percent (3%) collection fee (1-1/2% fee for motor vehicles) for this service, plus unusual expenses as agreed by both parties.

Section 13. On June 29, 2002, the Board of County Commissioners adopted "Ordinance for Availability and Use Fees for Solid Waste Disposal Facilities Lincoln County, North Carolina." As stated in the ordinance the fees for availability shall remain in effect until amended. The Solid Waste Availability Fee for fiscal year 2020 - 21 is \$99 per unit rate.

Section 14. On August 23, 1993, the Board of County Commissioners adopted "Resolution Concerning Use of Room Occupancy and Tourism Tax" which became effective October 1, 1993. This resolution levies a 3% room occupancy tax on the rental of a room, lodging, or accommodation furnished by a hotel, motel, tourist camp, or similar place within the County. The purpose of this tax is to provide a source of revenue to promote travel and tourism within Lincoln County. Included in this budget is estimated revenue of \$140,000 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 \$17,500 to advertise, print and distribute information on Lincoln County; Downtown Development Association \$7,500; Historical Properties \$2,760; Historical Association \$41,000; Cultural Development Center \$60,000; Arts Council \$10,000; Lake Norman Marine Commission \$31,000; for a total of \$169,760.

Section 15. This Budget Ordinance, effective July 1, 2020 authorizes the mileage reimbursement rate as the standard mileage rate set by the Internal Revenue Service, which may be revised during the fiscal year. Per Diem without receipts will be \$11.00 for breakfast; \$15.00 for lunch; and \$24.00 for dinner for In State Travel, for out of State travel, GSA rates shall be used.

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

Section 17. The County Manager, or designee, is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts among objects of expenditure within a department.
- b. He may transfer amounts up to \$50,000 between departments of the same fund.
- c. He may not transfer any amounts between funds nor from the contingency or from any capital reserve appropriations.

Section 18. The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:

- a. He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than \$50,000.

- b. He may execute contracts for: (1) purchases of apparatus, supplies and materials, or equipment which are within budgeted appropriations, (2) leases of personal property for a duration of one year or less and within budgeted appropriations, and (3) services which are within budgeted appropriations.
- c. He may execute grant agreements to or from public and non-profit organizations, which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- d. He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if funds therefore are within budgeted appropriations.

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

<u>Position Title</u>	<u>Number of Full Time Positions</u>
Sheriff	1
Major	0
Captain	1
1st Sergeant	7
Sergeant	15
Court Security Officer (considered deputies)	0
Sr. Deputy Sheriff	15
Deputy Sheriff	50
Detectives	15
Lieutenant	5
Financial Manager	1
DCI Specialist	3
Records/Permit Specialist	0
Firearms Permit Specialist	1
Public Information Officer	1
Administrative Assistant	2
Systems Analyst Programmer 1	1
Systems Analyst Programmer 2	1
Logistics Specialist	1
Admin Support Specialist	0
Admin Support Supervisor	1
TOTAL FOR SHERIFF	121

<u>Position Title</u>	<u>Number of Full Time Positions</u>
Admin. Det. Lieutenant	1
Asst. Det. Admin.	1
Administrative Secretary	1
Classification Officer	1
Corporal Detention	4
Deputy Sheriff - Transport	4
Detention Officer	21
Sergeant - Detention	4
Sr. Detention Officer	5
Pre-Trial Release	0
Total for DETENTION	42

Section 20. The annual appropriations for all divisions of the Sheriff's Office shall be allocated by the Finance Department on a quarterly basis, with each quarterly allocation being equal to twenty-five (25%) percent of the annual appropriation in each line item. The County Manager is hereby authorized to exceed such a quarterly appropriation in the event an annual contract requires a pre-payment or earlier payment schedule than quarterly. The intent of this section is to authorize expenditures equal to no more than 25% of the annual appropriations during each quarter of the fiscal year.

Section 21. It is the intent of the Board of Commissioners that Lincoln County Schools have adequate funding to operate for Fiscal Year 2021. The Board of Commissioners has divided the Current Expense amount that the County will remit to the Schools as follows:

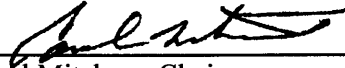
Purpose Code	
5000	Instructional Services
6000	System-Wide Services
7000	Ancillary Services
8000	Capital Outlay
	Total
	\$ 21,946,968

It is the intent of the Board of Commissioners of Lincoln County that Lincoln County Schools be able to transfer between purpose codes an amount not to exceed 10% of that purpose code. Any amount in excess of 10% must be brought before the Board of Commissioners prior to the transfer for approval. In addition, the Lincoln County Board of Commissioners will fund the following number of positions for Local Paid Employees:

Teachers (Cert 10 & Cert 11)	15
Administrators	11.05
Office and Clerical	78.42

Section 22. 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 15th day of June, 2020.



Carrol Mitchem, Chair
Lincoln County
Board of Commissioners

ATTEST:



Amy S. Atkins
Clerk to the Board



GENERAL FUND

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

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

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

**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2020-2021**

	FY 2020 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2021 BUDGET REQUESTED	FY 2021 CM RECOMMENDED BUDGET	FY 2021 APPROVED BUDGET	% OF FY 2021 BUDGET
REVENUES:						
Property Taxes	\$ 63,444,858	57.9%	\$ 67,273,000	\$ 67,638,420	\$ 67,638,420	59.9%
Sales Taxes	20,992,000	19.2%	22,400,000	18,708,753	18,708,753	16.6%
Medicaid Hold Harmless	600,000	0.5%	600,000	500,000	500,000	0.4%
Utilities Franchise Tax	230,000	0.2%	230,000	230,000	230,000	0.2%
Federal Revenues	7,766,241	7.1%	8,024,062	8,230,500	8,230,500	7.3%
State Revenues	2,031,775	1.9%	1,905,673	2,159,320	2,159,320	1.9%
Intergovernmental Revenues	1,139,000	1.0%	1,139,000	923,000	923,000	0.8%
Other Taxes	731,000	0.7%	806,000	800,000	800,000	0.7%
Sales and Services	8,943,437	8.2%	8,792,130	9,271,202	9,271,202	8.2%
Investment Earnings	342,000	0.3%	350,000	250,000	250,000	0.2%
Miscellaneous Revenues	766,653	0.7%	739,926	861,688	861,688	0.8%
Other Financing Sources	550,000	0.5%	750,000	750,000	750,000	0.7%
Fund Balance Appropriated	2,059,662	1.9%	-	2,525,562	2,525,562	2.2%
TOTAL FINANCIAL RESOURCES	\$ 109,596,626		\$ 113,009,791	\$ 112,848,445	\$ 112,848,445	

EXPENDITURES:

Departmental Expenses:

Central Services	\$ 856,720	0.7%	\$ 933,270	\$ 933,870	\$ 933,870	0.8%
Governing Body	476,880	0.4%	332,307	342,307	342,307	0.3%
County Manager	446,817	0.4%	499,877	487,106	487,106	0.4%
Human Resources Department	480,251	0.4%	525,485	605,373	605,373	0.5%
Finance Department	1,011,483	0.9%	1,103,923	1,088,228	1,088,228	1.0%
Information Technology Department	1,446,187	1.3%	1,608,927	1,584,778	1,584,778	1.4%
Safety and Training	37,500	0.0%	44,949	44,949	44,949	0.0%
Tax Department	2,542,083	2.2%	2,661,145	2,640,415	2,640,415	2.3%
Legal Expenses	235,108	0.2%	235,108	235,108	235,108	0.2%
Board of Elections	636,352	0.6%	751,949	748,894	748,894	0.7%
Register of Deeds	1,402,822	1.2%	1,411,907	1,407,764	1,407,764	1.2%
Buildings and Grounds	3,851,940	3.4%	4,322,429	4,343,867	4,343,867	3.8%
Sheriff Department	12,228,160	10.7%	14,484,514	13,223,840	13,223,840	11.7%
Communications	2,114,585	1.8%	2,404,946	2,043,157	2,043,157	1.8%
Jail	3,817,135	3.3%	4,971,336	4,555,407	4,555,407	4.0%
Jail Commissary	60,000	0.1%	50,000	58,000	58,000	0.1%
Emergency Management	301,147	0.3%	408,802	398,425	398,425	0.4%
Fire Marshal	369,683	0.3%	446,921	415,237	415,237	0.4%
Duke Discretionary	59,523	0.1%	50,000	50,000	50,000	0.0%
Volunteer Fire Dept Assistance	215,708	0.2%	211,408	195,408	195,408	0.2%
Planning Department	662,700	0.6%	1,029,006	800,324	800,324	0.7%
Inspections Division	1,549,001	1.4%	1,596,370	1,561,419	1,561,419	1.4%
Medical Examiner	51,336	0.0%	51,750	52,150	52,150	0.0%
Emergency Medical Services	7,970,101	7.0%	7,854,445	7,765,315	7,765,315	6.9%
Animal Services	1,548,060	1.4%	1,772,045	1,743,512	1,743,512	1.5%
Transportation TLC	1,393,176	1.2%	1,533,383	1,480,226	1,480,226	1.3%
Soil & Water Conservation	475,986	0.4%	486,074	434,337	434,337	0.4%
Cooperative Extension	321,071	0.3%	306,705	288,680	288,680	0.3%
Health Department	6,017,566	5.2%	6,168,247	6,061,536	6,061,536	5.4%
Mental Health	394,589	0.3%	394,589	394,589	394,589	0.3%
Social Services	11,836,472	10.3%	12,631,134	12,281,120	12,281,120	10.9%
Veterans Services	170,824	0.1%	209,372	206,716	206,716	0.2%
Senior Services	516,950	0.5%	524,465	519,012	519,012	0.5%
Library	1,859,019	1.6%	2,180,450	2,028,465	2,028,465	1.8%
Recreation Department	1,183,040	1.0%	874,807	902,111	902,111	0.8%
Public Schools--Current Expenses	19,668,705	17.2%	23,625,013	18,717,877	18,717,877	16.6%
Public Schools--Capital Outlay	4,409,091	3.8%	3,529,000	3,229,091	3,229,091	2.9%

**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2020-2021**

	FY 2020 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2021 BUDGET REQUESTED	FY 2021 CM RECOMMENDED BUDGET	FY 2021 APPROVED BUDGET	% OF FY 2021 BUDGET
Gaston Community College-Curr Exp	226,328	0.2%	268,488	259,954	259,954	0.2%
Special Appropriations	2,597,661	2.3%	2,434,993	2,354,493	2,354,493	2.1%
Debt Service for Board of Education	9,583,494	8.4%	9,165,515	9,165,515	9,165,515	8.1%
Debt Service for County	3,173,741	2.8%	3,235,035	6,046,835	6,046,835	5.4%
TOTAL EXPENDITURES	108,198,995		117,330,089	111,695,410	111,695,410	
TRANSFERS TO OTHER FUNDS						
Transfer to Other Funds	30,936	0.0%	38,230	1,153,035	1,153,035	1.0%
Transfer to General Capital Projects Fund	6,411,036	5.6%	-	-	-	0.0%
TOTAL USES OF FINANCIAL RESOURCES	\$ 114,640,967		\$ 117,368,319	\$ 112,848,445	\$ 112,848,445	

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 2021 Budget is based upon a 98.74% 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 2017 \$7,223,841. FY 2018 we recognized an increase to \$7,763,207 and in FY 2019 we saw an increase to \$9,077,943. For FY 2020, we project only a slight increase if any, and, due to COVID-19, we anticipate a decrease for FY 2021 to \$7,300,000. 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 2017 saw growth to \$4,895,371, FY 2018 increased to \$5,133,159 and FY 2019 recognized \$4,986,995. For FY 2020, we project a small increase. For FY 2021, we anticipate an amount of \$4,650,000. Article 40 is a good gauge of statewide sales activity.

Article 42 is a ½% tax that is pooled at the state level then apportioned among the counties on a per capita basis. Starting in FY 2010, the distribution was changed to 50% on a per capita basis, and 50% on the point of sale basis. However, sixty percent (60%) of the County's portion must be used for school capital outlay or debt service. The change in the formula began in October, 2009. The following 4 years saw very minor increases and an overall detriment to the county. After moderate increases for 2014 through 2017, the FY 2018 amount increased to \$4,213,882 followed by another increase in FY 2019 to \$4,624,270. For FY 2020, we estimated approximately \$4,335,000. For FY 2021, we expect a decrease to \$4,050,000.

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 Lincoln 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 three Fiscal years of FY17-19. Revenue from this sales tax in FY21 is projected at \$1,208,753.

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

Administrative Indirect Cost—Water Fund: Revenues are expected to increase slightly due to the growth trend in FY2021.

Elections Department: Revenues in this area are expected to remain fairly even.

Register of Deeds: Revenues in this area are expected to remain fairly even during FY 2021.

Sheriff’s Office and Detention Center: The Sheriff’s Office and Detention Center expect revenues to remain mostly flat in FY2021.

Emergency Management: Revenues are expected to remain mostly flat in FY2021.

Fire Marshal’s Office: Revenues are expected to increase slightly during FY2021.

Communication Center Revenues: Revenues are expected to remain unchanged in FY2021.

Planning and Inspections Development (PID): Overall revenues are projected to increase slightly in FY 2021.

Emergency Medical Services (EMS): Revenues in FY 2021 are estimated to slightly increase beyond FY20 budgeted revenues.

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

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

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

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

Natural Resources: Revenues are expected to increase due to the build out of physical development in the county.

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

Department of Social Services: This department's revenue comes primarily from State allocations for the various federal programs it administers. We are expecting revenues to remain fairly stable in FY2021, 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. Medicaid Transport and (Rural Operating Assistance Program) ROAP funds look to be increasing while other revenue sources tend to be seeing a slight decrease.

Library System: Revenues are expected to remain mostly flat in state aid to libraries and slightly decrease in general revenues in FY 2020.

Recreation: Slight revenue increases are expected here due to increases in Summer Day Camp fees. .

Investment Earnings: Earnings are expected to decrease in FY 2021 as a result of COVID-19.

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.

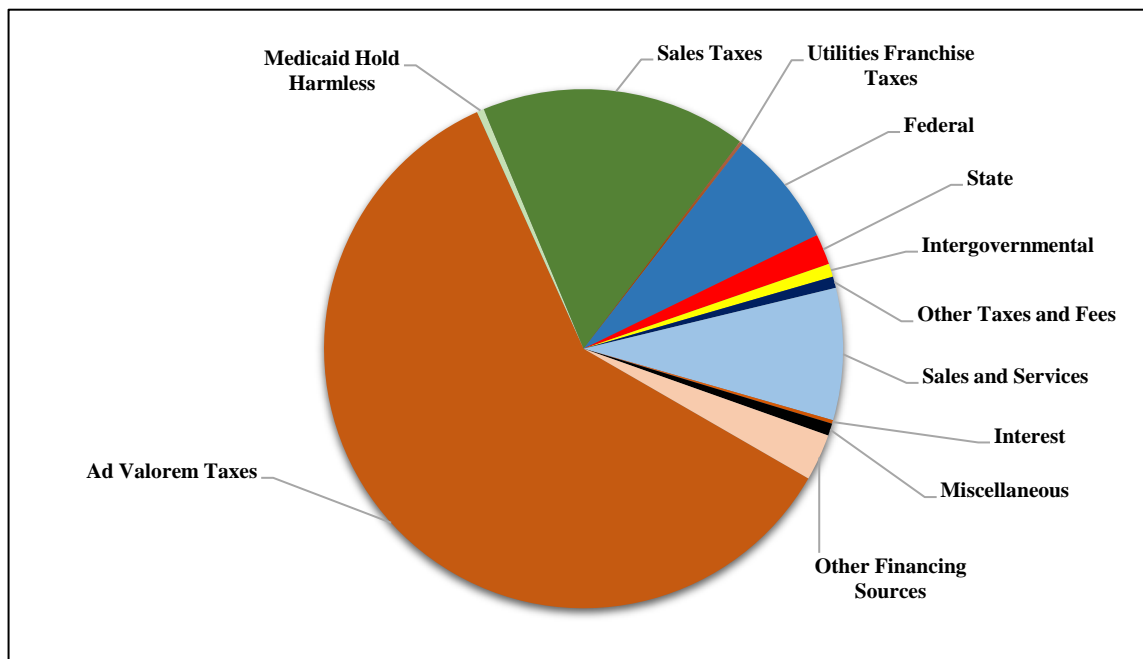
Other Miscellaneous Revenues: This revenue source is projected to remain somewhat flat in FY2021.

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.

General Fund Revenues

	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Requested Budget	FY 2021 Recommended Budget	FY 2021 Approved Budget
Ad Valorem Taxes	\$ 57,953,257	\$ 63,444,858	\$ 67,273,000	\$ 67,638,420	\$ 67,638,420
Medicaid Hold Harmless	1,165,601	600,000	600,000	500,000	500,000
Sales Taxes	21,790,534	20,992,000	22,400,000	18,708,753	18,708,753
Utilities Franchise Taxes	211,971	230,000	230,000	230,000	230,000
Federal	7,612,688	7,766,241	8,024,062	8,230,500	8,230,500
State	2,097,461	2,031,775	1,905,673	2,159,320	2,159,320
Intergovernmental	822,382	1,139,000	1,139,000	923,000	923,000
Other Taxes and Fees	893,209	731,000	806,000	800,000	800,000
Sales and Services	9,873,501	8,943,437	8,792,130	9,271,202	9,271,202
Interest	957,095	342,000	350,000	250,000	250,000
Miscellaneous	1,703,578	766,653	739,926	861,688	861,688
Other Financing Sources	<u>12,699,603</u>	<u>2,609,662</u>	<u>750,000</u>	<u>3,275,562</u>	<u>3,275,562</u>
Total	<u>\$ 117,780,880</u>	<u>\$ 109,596,626</u>	<u>\$ 113,009,791</u>	<u>\$ 112,848,445</u>	<u>\$ 112,848,445</u>



Expenditures:

Governing Body: Some changes were made to add additional funds for those line items associated with Training and Travel, with the exception of Dues and Subscriptions which were ultimately reduced.

Administration: Adjusted for mileage and slightly adjusted for office supplies in County Management. Slight increases in Human Resources for new software and furniture in relocation of offices and modest increases in Finance to account for a new employee.

Tax Department: Tax Department and associated divisions within are projected to remain mostly flat with some standard adjustments in Hospitalization and Retirement.

Legal Expenses: This budget has been set at the same levels as the previous fiscal year.

Board of Elections: Projections for this section of the unit are to increase due to temporary part time employees and equipment purchase as required by the state.

Register of Deeds: This budget to remain essentially flat.

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

Information Technology: An increase in full time salaries for the addition of an employee and some increased budget levels in both General and Computer Equipment.

Building and Grounds: This budget comprises of both sections of one department. As a part of some restructuring within the Part Time and Full Time staff of the department, some increases can be noticed in full time salaries and a reduction in part time salaries.

Sheriff's Department: Increases in full time salaries as a result of additional personnel and needed building maintenance and repair items has resulted inconsiderable, but essential growth of this budget for FY2021.

911 Communications Center: This budget will see a meaningful increase mainly due to equipment related purchases to the construction of the new 911 Operations Center.

Emergency Management: This budget has increased mildly to account for capital outlay associated with Emergency Operations on Lake Norman. .

Fire Marshal: This budget has seen an increased for FY21.

Safety: There are no major changes to this budget.

Planning and Inspections Department: The budget for this department has slightly decreased overall due to a reduction in contracted services and investment into computer equipment last fiscal year.

Medical Examiner: There are no major changes to this budget.

Emergency Medical Services: No major changes in overall budget totals within this department.

Rescue Squad: This budget covers the County's contributions to one (1) rescue squad (West Lincoln).

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. .

Airport Authority: The County and the City of Lincoln fund this authority on a set formula.

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 remain mostly flat.

Health Department: This budget is increasing due to additional personnel in several divisions including a focus in Environmental Health as well as Public Health Nurses in the schools.

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: The moderate increase to this budget is from an additional administrative position.

Senior Services: This department's overall budget has seen a sizeable decrease only due to the fact that some contracted services were moved out of this budget altogether.

Library: Moderate increases in this budget reflect upward adjustments to maintenance and repair items at the Jonas, Shanklin and West Lincoln Library.

Recreation Department: The budget for this department will increase due to the Parks and Recreation Master Plan being updated. In addition, renovations to the Howards Creek Community Center and Capital Outlay including new Electronic Bleachers at the East Lincoln Community Center and a vehicle replacement are most of what's driving the moderate increases in this department.

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:

- American Legion
- Arts Council
- Carolina Land and Lakes
- City of Lincolnton 4th of July Fireworks
- Communities in Schools
- Crime Stoppers
- Cultural Development Center
- Denver Area Business Association 4th of July Fireworks
- District Court
- Downtown Development Association
- Dues and Subscriptions
- Economic Development
- Gaston College-Lincoln Campus
- Gaston Family Health Services
- 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
- Special Olympics
- West Lincoln Rescue Squad

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

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

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



CENTRAL SERVICES

General Government

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

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

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

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

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 925,643	\$ 856,720	\$ 933,870	9%
Expenditure Total	\$ 925,643	\$ 856,720	\$ 933,870	9%



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. FY2021 Objectives include:

- 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 seeking grass roots opportunities to increase public transportation
- Recruit industry, create jobs, and bolster the tax base by expanding the county's economic development portfolio
- Employ better efforts in emergency services data management, primarily focused on statistical reporting and analytics.
- Enhance Agricultural Education countywide through additional efforts with Cooperative Extension Service
- Increase levels of statistical reporting to better quantify and characterize service provision and program outcomes in the Health Department and Department of Social Services
- Promote wellness, provide additional recreation opportunities, and bolster industrial recruitment, by investigating the expansion of the county's parks and recreation footprint to include trail networks and a potential athletic complex
- Continue to focus efforts in Animal Services and the implementation of the "No-Kill" philosophy
- Invest in Education through the Lincoln County School system with a focus on teacher supplement and equal student access to technology in the classroom

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 130,488	\$ 148,429	\$ 152,056	2%
Operations	231,347	323,251	190,251	-41%
Capital	7,382	8,800	-	-100%
Expenditure Total	\$ 369,217	\$ 480,480	\$ 342,307	-29%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Part Time	5	5	5	0%
Total	5	5	5	0%



County Manager's Office

General Government

Overview:

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

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.

FY2021 Objectives include:

- Continue improving both departmental and public communication
- Complete ongoing capital projects and improve efficiency in the oversight of projects overall
- Further enhance the internal budget process for FY2022
- Seek to expand access to Public Water in rural Western Lincoln County
- Improve efficiency in all county departments
- Improve Fiscal Responsibility by implementing strategic budget policies

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 371,753	\$ 387,817	\$ 403,406	4%
Operations	28,812	56,500	56,200	-1%
Capital	3,452	2,500	27,500	1000%
Expenditure Total	\$ 404,017	\$ 446,817	\$ 487,106	9%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%



Finance Department

General Government

Overview:

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

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

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) may award local government units a Certificate of Achievement for Excellence in Financial Reporting for publishing an easily readable and efficiently organized CAFR whose contents conform to program standards. The CAFR 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 four consecutive years beginning for the year ended June 30, 1996, including the most recent fiscal year which ended June 30, 2019. We will also submit our FY 2020 CAFR for the award.

Goals/Objectives:

- Utilize Munis software to include General Billing to reduce paperwork and unnecessary invoicing by departments.
- Continue to look for cost saving opportunities.
- Continue to administer an investment program to further diversify County investments and obtain more investment revenue.

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 853,043	\$ 911,315	\$ 976,645	7%
Operations	107,751	87,988	97,183	10%
Capital	1,247	12,180	14,400	18%
Expenditure Total	\$ 962,041	\$ 1,011,483	\$ 1,088,228	8%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	13	14	14	0%
Total	13	14	14	0%



Human Resources

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:

- Continue ongoing training for staff for extended interpersonal customer service skills and opportunity
- Continue on-going Staff Development Training days for stronger organizational structure, HR Director to attend School of Government Municipal and County Administration Course – fall 2020
- Explore resources to implement a paperless action form process
- Ongoing Sites visits to area counties to further improve overall departmental processes
- Complete update of Human Resources Policy- summer 2020

Budget Summary:**Human Resources**

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 302,885	\$ 366,993	\$ 406,985	11%
Operations	60,124	89,002	191,888	116%
Capital	6,843	24,256	6,500	-73%
Expenditure Total	\$ 369,852	\$ 480,251	\$ 605,373	26%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	4	5	5	0%
Total	4	5	5	0%

Safety and Training

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 48,078	\$ 37,500	\$ 44,949	20%
Expenditure Total	\$ 48,078	\$ 37,500	\$ 44,949	20%



Tax Department

General Government

Overview:

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

The Tax Department maintains tax information on approximately 50,000 real property parcels, 30,000 personal property (boats, business equipment, etc.) assets and 80,000 motor vehicles registered in Lincoln County. The Tax Department consists of five divisions: Revaluation, Land Records, GIS, Listing, and Collections.

Revaluation Division

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

Land Records/Mapping/Addressing Division

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

GIS Division

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

Tax Listing and Assessing Division

The annual listing and appraisal of all business personal property, personal property, and registered motor vehicles is handled by this division. This includes, but is not limited to: aircraft, watercraft, vehicular equipment, mobile homes, machinery and equipment, furniture and fixtures, leasehold improvements, and computer equipment. This division is also responsible for: creating and maintaining all tax notices for real property, personal property, and registered motor vehicles; the straight transfer of all real estate; audit and approval of all exemption applications except present use; hearing appeals for registered motor vehicles, business personal property and personal property; maintaining all taxpayer account information. Approximately 160,000 tax notices are created annually.

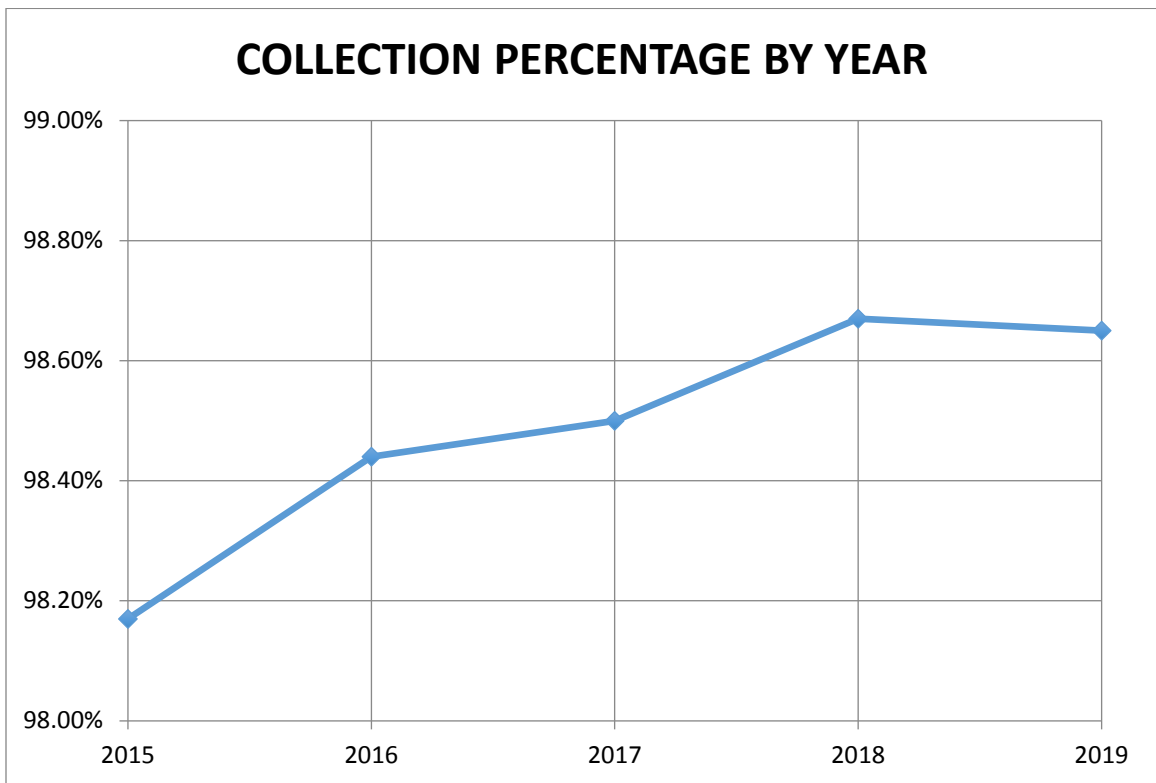
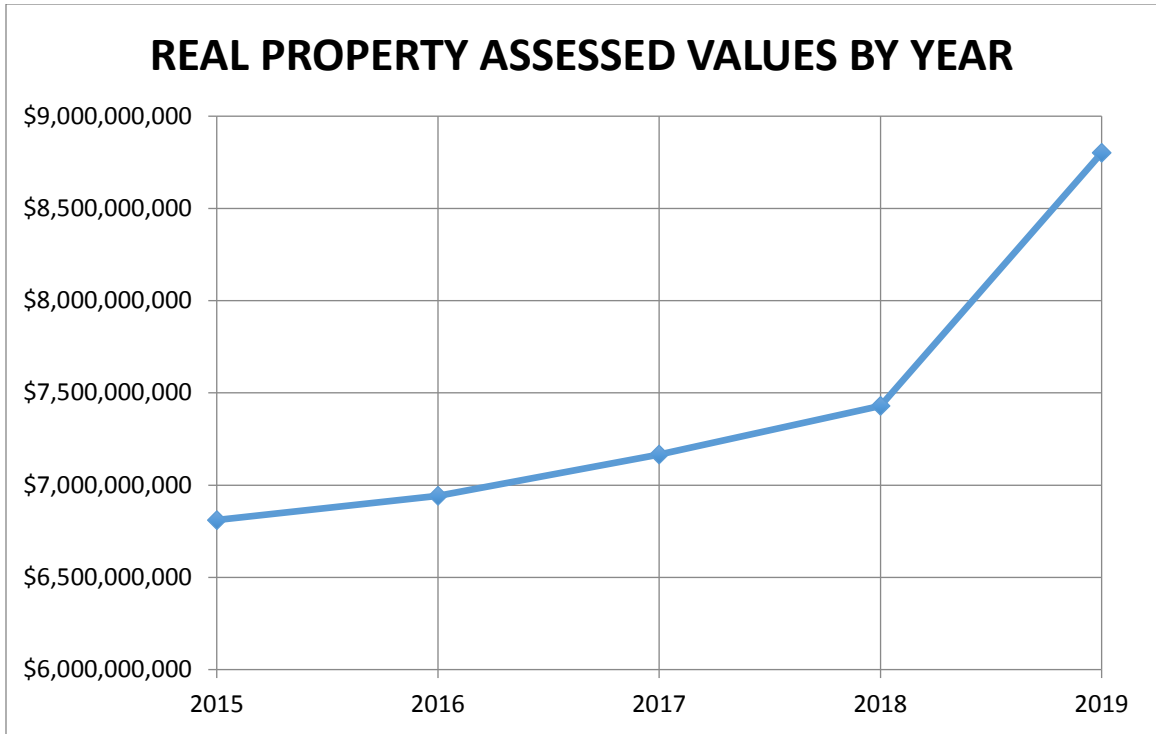
Tax Collection Division

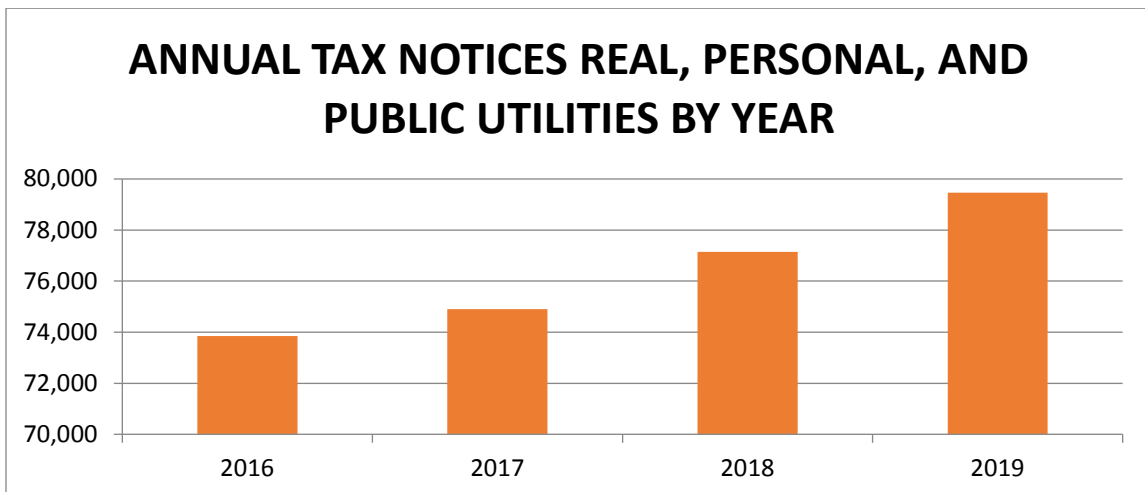
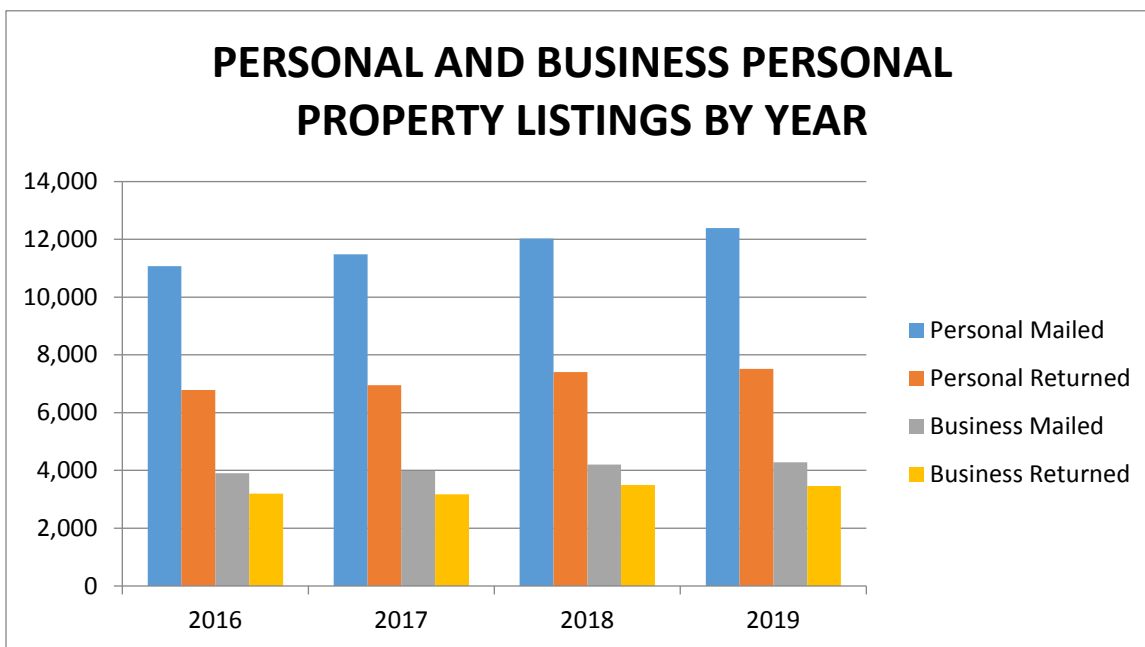
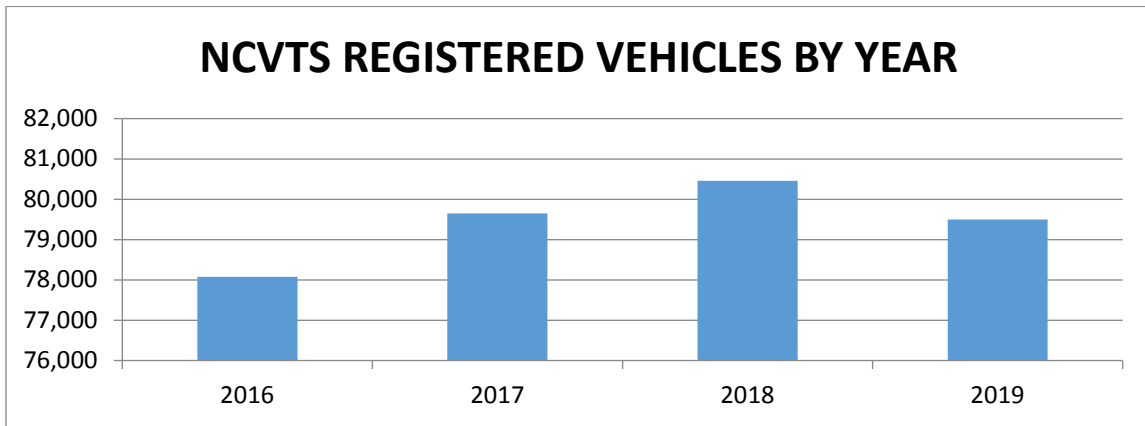
This division is responsible for the collection of property taxes and fees. Maintaining a high collection rate is essential to the financial stability of the county. For FY ending June 30, 2019, the overall collection rate was about 98.65%. Established methods to collect delinquent taxes are: payment arrangements, garnishment of wages, attachment of bank accounts, debt set-off, and mortgage style foreclosures.

Goals/Objectives:

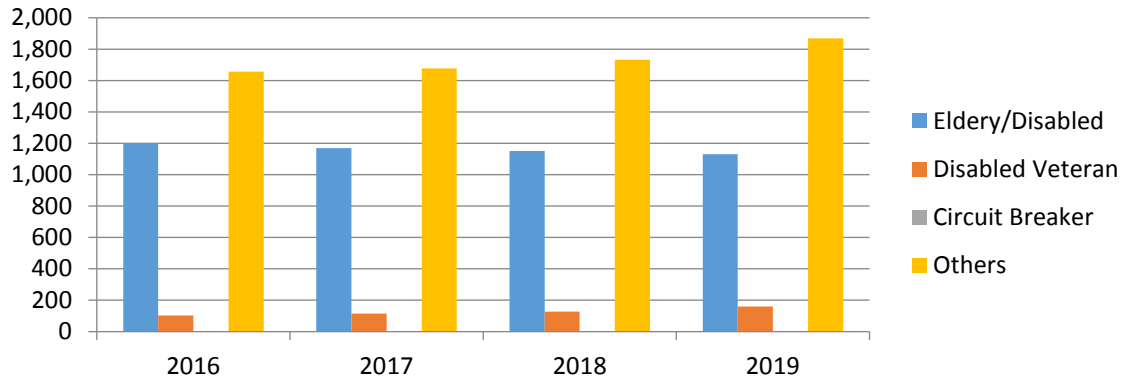
- Increase public awareness of all tax relief programs available
- Improve ways to communicate and inform taxpayers by mass mailings, brochures, inserts, websites, articles, speaking to civic groups and organizations
- Continue customer service training efforts
- Plan and prepare with Emergency Disaster Teams
- Prepare for safety awareness
- Continue staff cross-training efforts and manuals for all divisions
- Encourage staff to obtain higher level of certifications
- Continue to communicate and educate residents about market value and revaluations
- Continue with in-house 4 year revaluation cycles
- Strive for 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
- Lobby Renovation Project

Performance Measures:





APPROVED EXEMPTION APPLICATIONS BY YEAR



Budget Summary:

Listing

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 653,237	\$ 787,873	\$ 888,897	13%
Operations	516,277	554,367	592,300	7%
Capital	20,677	6,000	4,500	-25%
Expenditure Total	\$ 1,190,191	\$ 1,348,240	\$ 1,485,697	10%

Mapping

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 446,153	\$ 413,320	\$ 447,872	8%
Operations	63,523	82,981	75,181	-9%
Expenditure Total	\$ 509,676	\$ 496,301	\$ 523,053	5%

Revaluation

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 572,136	\$ 532,832	\$ 466,511	-12%
Operations	115,167	129,925	129,154	-1%
Capital	23,083	34,785	36,000	3%
Expenditure Total	\$ 710,386	\$ 697,542	\$ 631,665	-9%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	29	29	29	0%
Part Time	2	2	2	0%
Total	31	31	31	0%



Legal / County Attorney

General Government

Overview:

Legal Counsel is contracted to The Deaton Law Firm located in Denver, NC. 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

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Legal Charges	\$ 230,659	\$ 235,000	\$ 235,000	0%
I&B Professional Liability	108	108	108	0%
Expenditure Total	\$ 230,767	\$ 235,108	\$ 235,108	0%



Board of Elections

General Government

Overview:

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

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

Goals/Objectives:

- Implement new election procedures and laws to comply with General statutes
- Educate public and promote increased voter registration and turnout for each election
- Implement new state software & new ADA equipment
- Prepare election officials with proper training
- Prepare for Primary in conjunction with the upcoming 2020 election

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 350,621	\$ 415,946	\$ 420,233	1%
Operations	137,044	214,406	217,236	1%
Capital	6,200	6,000	111,425	1757%
Expenditure Total	\$ 493,865	\$ 636,352	\$ 748,894	18%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	4	4	4	0%
Part Time	31	31	31	0%
Total	35	35	35	0%



Register of Deeds

General Government

Overview:

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

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

Services Provided by the Register of Deeds:

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

All documents recorded are stored on the county mainframe.

Revenues

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

Automation Enhancement and Preservation Fund—Account No. 36105:

North Carolina General Statute 161-11.3 provides that ten percent (10%) of the fees collected pursuant to General Statute 161-10 and retained by the county shall be set aside annually and placed in a non-reverting Automation Enhancement and Preservation Fund. A total of \$44,400.52 was collected for this fund during FY 2018-19. 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 2018-19, a total of \$7,778.66 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 2018-19, a total of \$2,760.00 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 2018-19, a total of \$687,399.00 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 2018-19, a total of \$16,560.00 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 56% 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.

PERFORMANCE MEASURES & ACTIVITY MEASURES

Measure	2017-18	2018-19	2019-20 Estimated
Documents recorded (includes plats, deeds, deeds of trust, deeds of trust cancellations and other miscellaneous documents)	14,944	14,150	13,975
Certified copies (includes birth, death and marriage certificates)	5,995	6,240	5,865
Marriage Licenses issued	571	552	560
Oath of Office administered for Notaries Public	273	293	280
Revenue collected	\$ 1,951,294	\$ 1,923,074	\$1,905,662

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 546,567	\$ 550,148	\$ 542,519	-1%
Operations	835,410	849,874	857,245	1%
Capital	5,919	2,800	8,000	186%
Expenditure Total	1,387,896	1,402,822	1,407,764	0%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Service	1,921,423	1,894,955	1,884,420	-1%
Revenue Total	\$ 1,921,423	\$ 1,894,955	\$ 1,884,420	-1%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	8	8	8	0%
Part Time	1	1	1	0%
Total	9	9	9	0%



Information Technology

General Government

Overview:

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

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

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

Goals/Objectives:

- Complete migration of all servers to Windows Server 2016
- Complete conversion of all SQL servers to 2016
- Complete migration of workstations to Windows 10
- Replace EOL Network Switching
- Replace Existing Firewalls With Next Gen Firewalls
- Institute End User Training Security Training
- Improve county's defense system against malicious cyber-attacks

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 724,774	\$ 796,723	\$ 841,049	6%
Operations	245,902	304,790	325,529	7%
Capital	16,137	344,674	418,200	21%
Expenditure Total	\$ 986,813	\$ 1,446,187	\$ 1,584,778	10%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	10	10	11	10%
Part Time	1	1	1	0%
Total	11	11	12	9%



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.

Auditorium Attendant is present at all events in the Auditorium and Senior Center to ensure restrooms are clean throughout the event, to show renters where cleaning supplies are and ensure renters properly clean after event.

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 722,860 sq. ft. of County owned buildings and other leased facilities and grounds keeping and landscaping for over 314 acres of grounds around county buildings and various parks.

Listed below are the facilities that receive maintenance and janitorial service:

Academy St.	12,000 sq. ft.
Administration	18,000 sq. ft.
Adult Probation	7,400 sq. ft.
Citizen Center	48,000 sq. ft.
Com Center	7,460 sq. ft.
Courthouse	40,000 sq. ft.
DSS	44,000 sq. ft.
EMS Central	12,300 sq. ft.
Field Operations Center	52,000 sq. ft.
Gaston College	117,500 sq. ft.
Health Department	40,000 sq. ft.
Jonas Library	18,000 sq. ft.
Med Arts	14,000 sq. ft.
Senior Services	17,000 sq. ft.
Shanklin Library	8,300 sq. ft.
Tax, ROD and IT	40,000 sq. ft.
West Library	12,000 sq. ft.

Maintenance only is provided for 207,900 sq. ft. for the following facilities:

127 E. Congress St.	4,400 sq. ft.
Animal Control	15,000 sq. ft.
Beatty's Ford Shelter and Restrooms	3,000 sq. ft.
Block Smith Gym	28,000 sq. ft.
Cultural Center	36,600 sq. ft.
East Lincoln Community Center	22,300 sq. ft.

EMS East	2,500 sq. ft.
EMS West	2,500 sq. ft.
Farmers Market	2,800 sq. ft.
Howards Creek Community Center	3,000 sq. ft.
Lincoln Optimist Concessions	1,500 sq. ft.
McBee St.	24,500 sq. ft.
North Brook Community Center	2,400 sq. ft.
Oaklawn	6,700 sq. ft.
Rescue Squad Park Shelter	4,700 sq. ft.
Rock Springs Shelter and Restrooms	3,600 sq. ft.
Sheriff's Office	42,500 sq. ft.
Union Ballpark Concessions	900 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 314 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 Complex	34.5 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
Jonas Library	1.7 acres
LEDA	0.7 acres
Lincoln Optimist Park	36.5 acres

Madison Furnace	1.5 acres
Mass Grave	0.7 acres
McBee St.	4.1 acres
Northbrook CC	1.7 acres
Oaklawn	3.7 acres
Old Health Department	2.8 acres
Ramsours Mill	4 acres
Rescue Squad Park	31.3 acres
Rock Springs Park	5 acres
Senior Services	2.2 acres
Shanklin Library	2.4 acres
Union Ballpark	9 acres
West Lincoln Park	55 acres

Goals/Objectives:

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

Budget Summary:

Facilities Maintenance

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 848,973	\$ 950,898	\$ 1,112,982	17%
Operations	1,749,351	1,827,475	2,051,550	12%
Capital	323,511	134,416	182,000	35%
Expenditure Total	\$ 2,921,835	\$ 2,912,789	\$ 3,346,532	15%

Grounds Maintenance

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 531,014	\$ 575,745	\$ 624,388	8%
Operations	132,947	107,906	104,947	-3%
Capital	114,785	255,500	268,000	5%
Expenditure Total	\$ 778,746	\$ 939,151	\$ 997,335	6%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	26	29	32	10%
Part Time	1	1	1	0%
Total	27	30	33	10%

Sheriff's Office



Public Safety

Overview:

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

Patrol Division

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

Criminal Investigation Division

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

Narcotics/Vice

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

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

Detention Center

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

Goals/Objectives:

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

Performance Measures

<u>Measure</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Calls for Service-Sheriff's Office	49,930	57,077	90,274	94,556	110,075	85,770
Average time "on scene"- Sheriff's Office	20min 39 sec	19 min. 38 sec	10 min. 9 sec	11 min 22 sec	12 min 45 sec	13 min 59 sec
Call Response Time	10 min 23 sec	3 min. 5 sec	3 min. 5 sec	1min 33 sec	7 min 59 sec	4 min 25 sec
Vehicle Mileage (All LCSO Vehicles)	2,291,643	2,088,267	2,255,153	2,121,387	2,121,387	2,378,000

**Due to implementation of MDT's, the Sheriff's Office call volume is much higher due to more accurate accounting of all types of calls which were not accounted for in previous years.

Criminal Investigation Division (CID)

<u>Measure</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total cases Assigned	1361	1335	1182	1653	987	977	982	1211	980
Total cases Cleared	641	636	597	885	668	900	941	871	679
Total cases Cleared by Arrest	200	229	233	354	245	264	247	207	110
Total cases Cleared/ Prosecution Declined	61	79	97	92	53	70	102	75	53
Total Cases Cleared /Unfounded	213	274	194	328	281	281	327	346	195
Total cases Cleared /Other	25	54	73	111	88	271	265	243	321
Total cases Still Pending Investigation	221	699	585	768	319	319	222	371	301

Narcotics Division

<u>Measure</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total cases assigned	270	225	223	131
Prosecution declined	36	41	10	0
Cleared by arrest	181	162	193	62
Still Active	53	0	6	67

Administration / Civil Division

<u>Measure</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Number of Civil Papers Served	12420	12591	13174	11599	11394	10525	10356
Number of Foreclosures	893	869	610	529	489	395	384
Number of Executions	610	543	497	439	520	356	491
Writ of Real Property	204	182	176	167	177	165	151

****Uniform Crime Index Crimes**

<u>Measure</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Violent Crimes							
Murder	1	3	1	1	0	0	1
Rape	9	9	10	14	13	9	14
Robbery	7	15	5	6	4	3	6
Aggravated Assault	50	44	19	16	80	83	74
Total Violent Crimes per year	67	71	35	37	97	95	95
Property Crimes							
Burglary	566	577	347	327	321	320	320
Larceny	880	658	950	958	971	681	868
MVT	35	8	19	14	71	57	58
Arson	6	5	6	4	7	4	4
Total Property Crimes per year	1487	1248	1322	1303	1370	1062	1250
White Collar Crimes							
Fraud	288	249	210	299	384	166	360
Forgery & Counterfeiting	12	41	25	26	24	29	32
Embezzlement	4	2	7	3	3	3	2
Total White Collar Crimes	304	292	242	328	411	198	394

Jail

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Average Daily Population	136	135	127	138	154	153
Number of Inmates Transported	2362	2458	3067	3600	2932	1838
Amount of Mileage	67882	86625	93754	102559	108267	115827
Total Number of Inmates Booked in	4232	4065	4206	4548	4399	4451
Total Number of Inmates Booked out	4196	4015	4151	4509	4355	4029
Number of Public Assists	129	130	141	130	98	71
Number of Weekenders	777	729	904	1029	968	968
Number of Criminal Papers Served	9	0	15	153	65	127

Budget Summary:

Sheriff

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 9,344,557	\$ 9,694,965	\$ 10,349,272	7%
Operations	1,321,011	1,920,381	1,532,355	-20%
Capital	545,102	612,814	1,342,213	119%
Expenditure Total	11,210,670	12,228,160	13,223,840	8%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
State Revenues	25,636	17,000	17,000	0%
Intergovernmental	427,849	489,000	525,000	7%
Sales and Service	290,510	148,000	181,500	23%
Revenue Total	\$ 743,995	\$ 654,000	\$ 723,500	11%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	131	131	135	3%
Part Time	36	36	36	0%
Total	167	167	171	2%

Detention Center

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 2,600,310	\$ 2,584,568	\$ 2,886,860	12%
Operations	1,182,035	1,178,167	1,636,247	39%
Capital	67,456	54,400	32,300	-41%
Expenditure Total	\$ 3,849,801	\$ 3,817,135	\$ 4,555,407	19%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	44	45	45	0%
Part Time	3	5	5	0%
Total	47	50	50	0%

Commissary

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 129,275	\$ 60,000	\$ 58,000	-3%
Capital	98,769	-	-	0%
Expenditure Total	228,044	60,000	58,000	-3%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Service	95,189	60,000	58,000	-3%
Revenue Total	\$ 95,189	\$ 60,000	\$ 58,000	-3%



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:

- Upgrade to new Training Academy to include Call Process/Radio Dispatch Simulation Software
- Telecommunicator 3 (Supervisor) Advanced Training Program.
- Reassess County-Wide Emergency Notification System
- UHF/VHF Receive Site Removal.

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 1,326,351	\$ 1,445,471	\$ 1,577,036	9%
Operations	361,442	427,114	420,221	-2%
Capital	111,153	242,000	45,900	-81%
Expenditure Total	\$ 1,798,946	\$ 2,114,585	\$ 2,043,157	-3%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	24	25	27	8%
Part Time	-	-	-	0%
Total	24	25	27	8%



Emergency Management

Public Safety

Overview:

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.

Goals/Objectives:

- Maintain a readiness state for the use of the Emergency Operations Center (EOC).
- Continue financial support of Lincoln County Special Operations Teams.
- Compete for Grant funds for training and exercises.
- Update the Lincoln County McGuire Nuclear Plan Annually and meet Federal Emergency Management Agency (FEMA) operational requirements for protection of our citizens.
- Maintain an up to date Lincoln County All Hazards Emergency Operations Plan.
- Provide annual training on McGuire Nuclear Facility Emergency Plan for Lincoln County First Responders Task Force.
- Maintain Emergency Response Equipment.
- Develop Memorandum of Understanding with Lincoln County Schools for sheltering during large emergency events

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 171,585	\$ 169,643	\$ 186,260	10%
Operations	130,113	150,227	136,365	-9%
Capital	35,574	40,800	125,800	208%
Expenditure Total	337,272	360,670	448,425	24%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Miscellaneous	90,700	50,000	50,000	0%
Revenue Total	\$ 90,700	\$ 50,000	\$ 50,000	0%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%



Fire Marshal

Public Safety

Overview:

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.
- 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.

The Fire Marshal's Office is responsible for the following functions:

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. The Fire Marshal assists County management in its reviews of the Volunteer Fire Departments' operating budgets. The Fire Marshal's budget includes funds to cover workers compensation for the volunteer fire department volunteers and employees. The budget also includes funds for purchase, repair and maintenance of radios and pagers, and fire software reporting systems to support the departments.

Goals/Objectives:

- To maintain required inspection rate as set by the North Carolina Office of the State Fire Marshal Office NCOSFM
- Work with Designers & staff on the new facility for Emergency Services.
- Continue to assist in the improvement ISO ratings in all fire districts.
- To work with Deputy Shrum and other staff and have a clear 2nd in command in the absence of the Fire Marshal.
- To continue the working relationship with all emergency services departments both within and outside of our county
- To become more visible in the county with our fire prevention programs also add to the programs by working with other departments such as Parks & Recreation.

Budget Summary:**Fire Marshal**

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 278,897	\$ 276,208	\$ 314,905	14%
Operations	70,625	93,475	88,332	-6%
Capital	24,752	-	12,000	100%
Expenditure Total	374,274	369,683	415,237	12%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	30,010	35,000	30,000	-14%
Revenue Total	\$ 30,010	\$ 35,000	\$ 30,000	-14%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	4	4	4	0%
Total	4	4	4	0%

Volunteer Fire Departments

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 185,071	\$ 215,708	\$ 195,408	-9%
Expenditure Total	\$ 185,071	\$ 215,708	\$ 195,408	-9%



Planning & Inspections

Economic & Physical Development

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. Through the first 10 months of 2019 inspections are on pace to pass 37,000 inspections for the year, a 5% increase from the previous year. This averaged out to 14 inspections per inspector, per day. With the increase in the number of inspections the department has added two additional building inspectors to its staff. Commercial plan review has transitioned to almost 100% digital plan review.

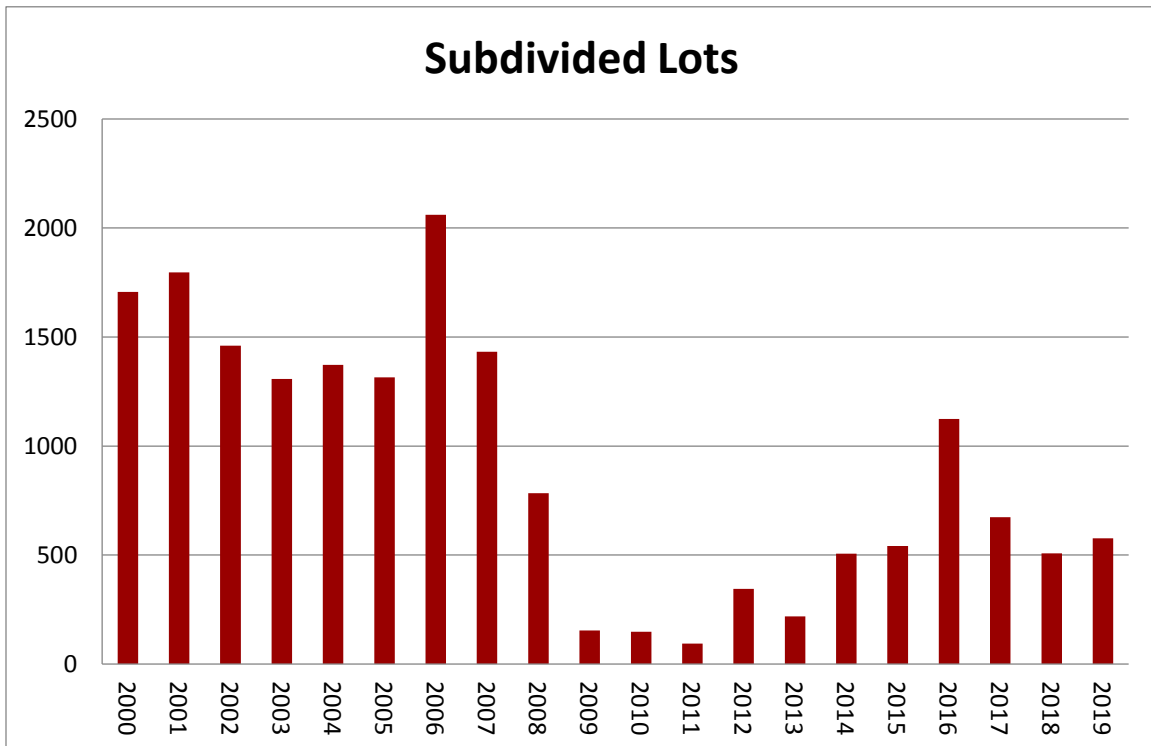
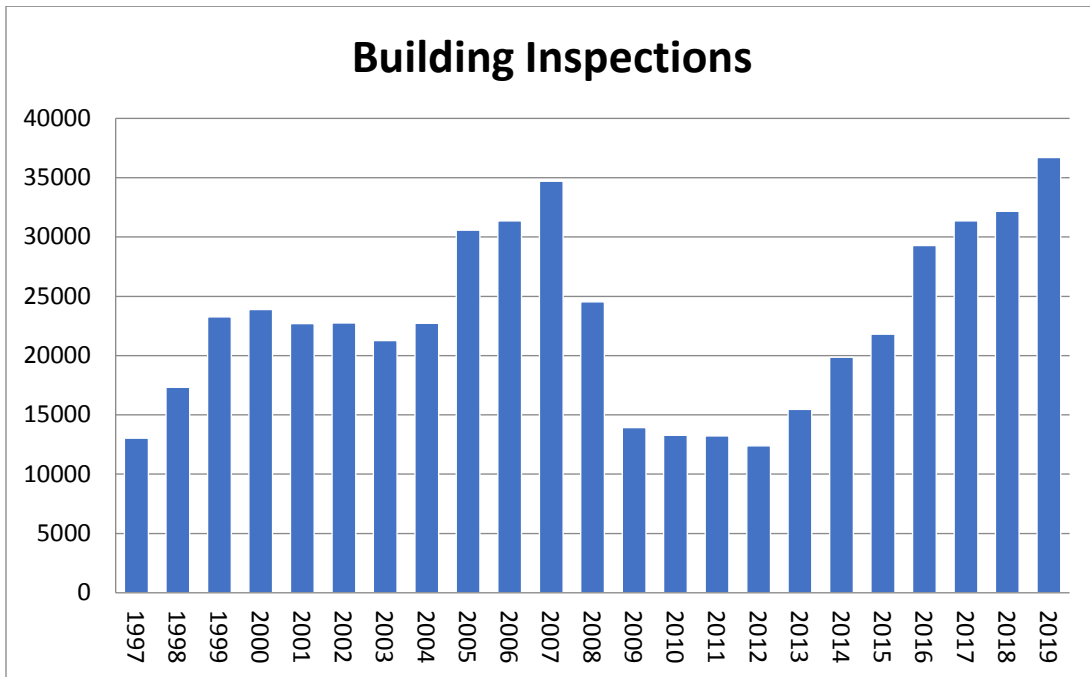
Planning/Zoning

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. Staff has been or will be involved in the following special projects:

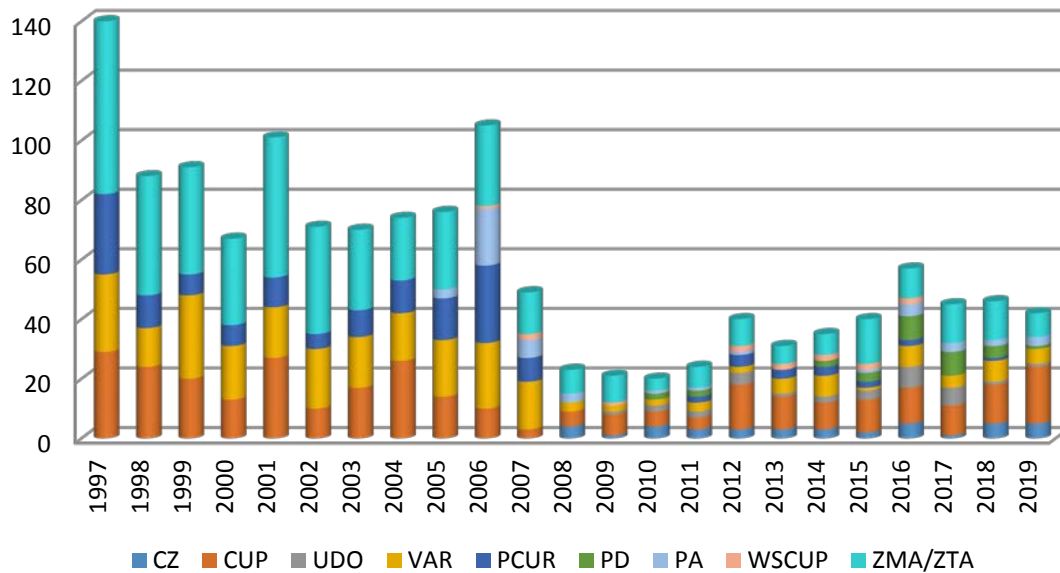
- NCDOT Prioritization 6.0
- Comprehensive Land Use Plan Update
- Eastern Lincoln County Corridor Mobility Study
- County Retention Schedules
- Fire District Growth projections
- Metal Detection Ordinance

Goals/Objectives:

- Continue replacement program for street signs that no longer meet Federal lettering and retro-reflectivity standards; Aim for 80% of roads with replacements
- Identify and assist in the correction of addressing issues
- Continue staff cross-training efforts
- Roll out online application submittal
- 20% Online Application Submittal by end of FY20
- 90% Commercial Project digital submission
- Continue customer service training efforts
- Encourage inspectors to attain higher levels of certifications
- Finalize implementation of digital plan review for city and outside agencies
- Maintain less than 15 inspections per inspector per day to ensure quality inspections are being completed
- Continue obtaining citizen feedback opportunities
- Monitor and improve revised Development Review Processes
- Encourage more legislative zoning processes
- Coordinate training opportunities for various boards
- Standardize Board of Commissioners / Planning Board workshop schedule
- Work in conjunction with the Public Utilities Department to establish a Capital Improvements Plan for better management of infrastructure and its impact on land usage and population growth



Zoning Cases



Budget Summary:

Planning

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 477,999	\$ 467,171	\$ 559,393	20%
Operations	143,474	195,529	205,931	5%
Capital	7,316	-	35,000	100%
Expenditure Total	628,789	662,700	800,324	21%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	177,878	134,000	148,500	11%
Revenue Total	\$ 177,878	\$ 134,000	\$ 148,500	11%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	7	7	7	0%
Total	7	7	7	0%

Inspections

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 1,167,280	\$ 1,213,293	\$ 1,243,719	3%
Operations	241,811	263,208	261,700	-1%
Capital	121,577	72,500	56,000	-23%
Expenditure Total	1,530,668	1,549,001	1,561,419	1%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	1,825,574	1,600,000	1,650,000	3%
Revenue Total	\$ 1,825,574	\$ 1,600,000	\$ 1,650,000	3%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	18	18	18	0%
Total	18	18	18	0%



Emergency Medical Services

Public Safety

Overview:

The mission of Lincoln County Emergency Medical Services (LCEMS) is to operate and maintain a cost effective, comprehensive emergency medical services system that meets or exceeds national standards. 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, Training and Performance Improvement Coordination, and a Special Operations and Response Team. The Department also includes the County Medical Examiner’s Office and oversight of one Rescue Squad.

Operations Division

The Operations Division of LCEMS is headed by the Deputy Director, 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.

Training Division

The Training Coordinator and four Field Training Officers oversee the training needs of the Department. 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.

Performance Improvement

The Performance Improvement section is under the Training Coordinator and evaluates programs and activities required by federal, state and local authorities. The Coordinator works with the LCEMS Director, Medical Director, Training Coordinator, 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 Performance Improvement Coordinator also conducts quality assurance screenings of all patient care reports (ePCR) from all LCEMS system provider agencies.

Special Operations and Response (SOAR) Team

The SOAR team members have special qualifications and training to provide paramedic level coverage and treatment for special events, mass gatherings, civic activities, sporting events, and local and state medical disaster responses. The Team also provides tactical medical support for law enforcement officers.

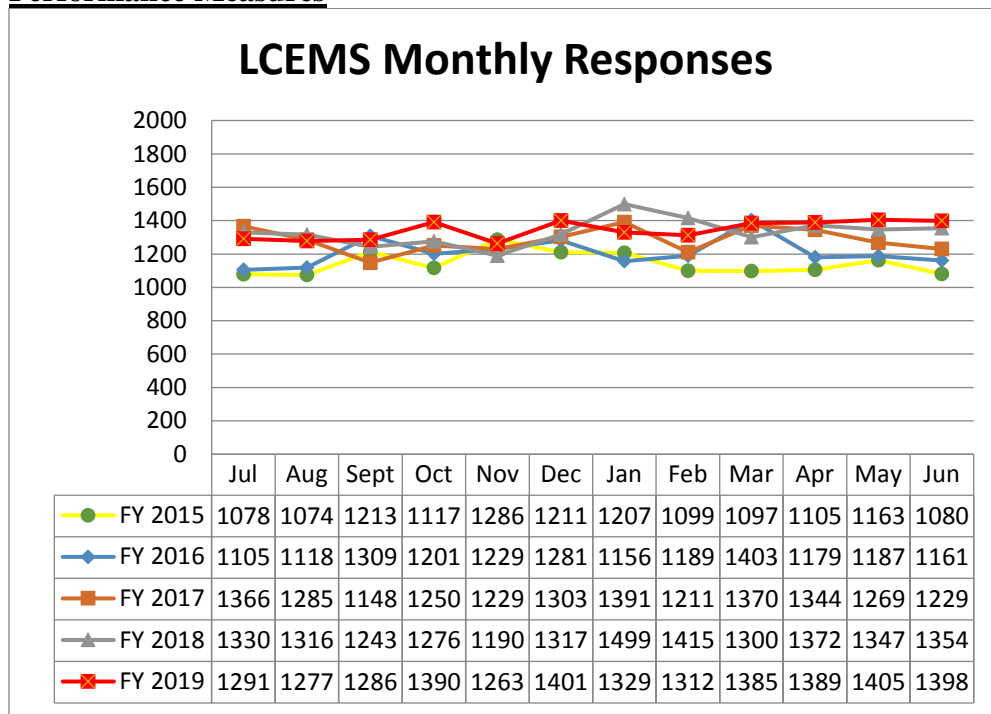
Medical Examiner

The Lincoln County Medical Examiner’s Office consists of three registered nurses who are appointed by the State Medical Examiner and are charged with the duty of investigating and certifying specified categories of human deaths in North Carolina. A medical examiner's authority derives from Article 16 of Section 130A of the North Carolina General Statutes. The Medical Examiner’s primary purpose is to detect, analyze, and document the medical aspects of the deceased.

Goals/Objectives:

- Promote public awareness of EMS through education and prevention programs
- Acquisition and Installation of reliable data communications (Cradlepoint Router/Antenna) in each apparatus
- Work with local entities to develop and participate in an Overdose Response Team for overdose survivors within 48 hours post-overdose. Streamline the Quality Assurance processes to enhance workflow and staff utilization Implement the updated NC OEMS Standards for EMS Performance Improvement to enhance workflow
- Streamline equipment and medications carried on units to decrease cost of supplies and limit expiring medication inventories
- Ongoing development of a more resilient Critical Incident Stress Management program to enhance the mental health of LCEMS employees. We would like to do this as a part of a “Whole Employee Health” program that evaluates the physical and mental readiness of our employees annually
- Collaboration with other county agencies to minimize the local impact of the opioid crisis and continue community collaboration and participation in the Lincoln County Substance Use Coalition
- Focus efforts on recruitment and retention initiatives to remain competitive with surrounding EMS agencies
- Refocus our efforts to ensure continued excellent patient care and retaining exemplary employees who meet or exceed National Standards.
- 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.

Performance Measures



Budget Summary:**Emergency Medical Services**

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 5,500,971	\$ 5,474,092	\$ 6,196,510	13%
Operations	1,059,101	1,141,075	1,145,353	0%
Capital	618,600	1,354,934	423,452	-69%
Expenditure Total	7,178,672	7,970,101	7,765,315	-3%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	3,719,443	3,250,000	3,600,000	11%
Revenue Total	\$ 3,719,443	\$ 3,250,000	\$ 3,600,000	11%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	80	80	80	0%
Part Time	85	84	84	0%
Total	165	164	164	0%

Medical Examiner

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 50,536	\$ 51,336	\$ 52,150	2%
Expenditure Total	\$ 50,536	\$ 51,336	\$ 52,150	2%



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 enforce the Lincoln County Animal Ordinance.
- To promote programs and perform services which provide a great benefit to the animals and people in Lincoln County.

Animal Services has three main functions: Animal Sheltering, Animal Control, and Programs. Animal Control is responsible for Animal Ordinance enforcement during business hours and days, and animal emergencies and bites 24/7 year round. Cases include bites/scratches, cruelty/neglect, wildlife, nuisances, leash law violations, stray animals and injured animals. The Animal Shelter is responsible for the care and disposition of all animals received from the public and from Animal Control Officers. The Programs division is responsible for the following programs: fostering, rescue, volunteers, outreach, events, managed admissions, pet resources, and community cat spay and neuter. In 2019 Animal Services helped more animals and people than in years prior, while saving more animals and offering more services and programs to the community, all while increasing shelter efficiency by reducing the length of stay for animals in the shelter before their disposition.

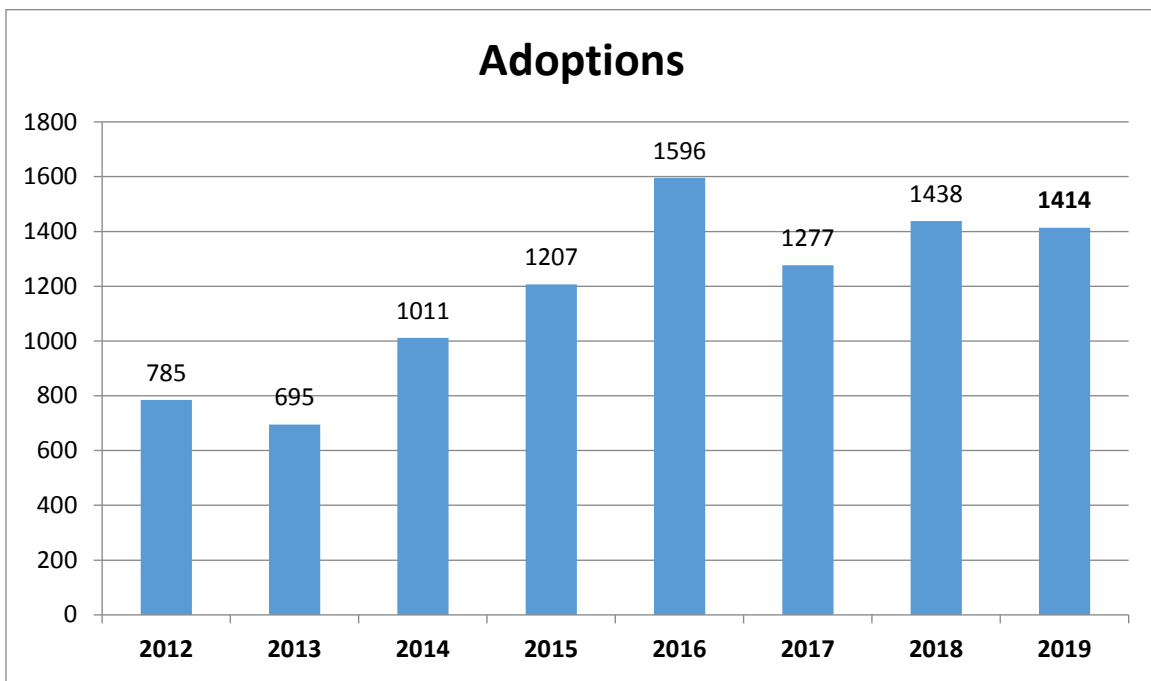
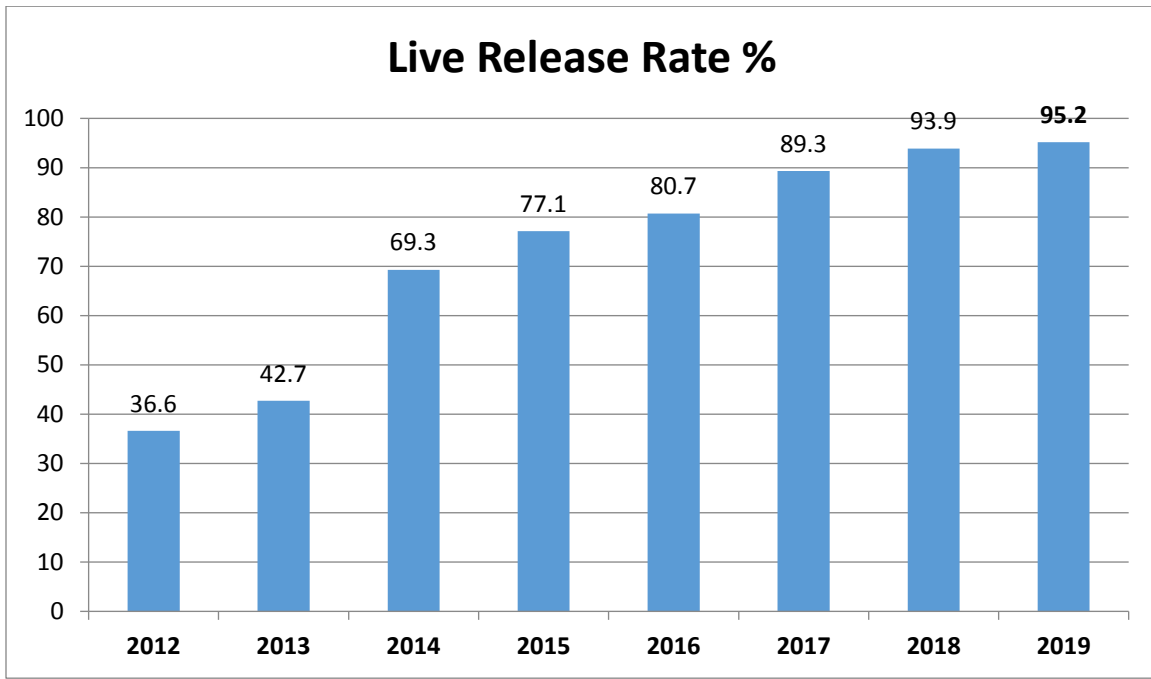
Goals/Objectives:

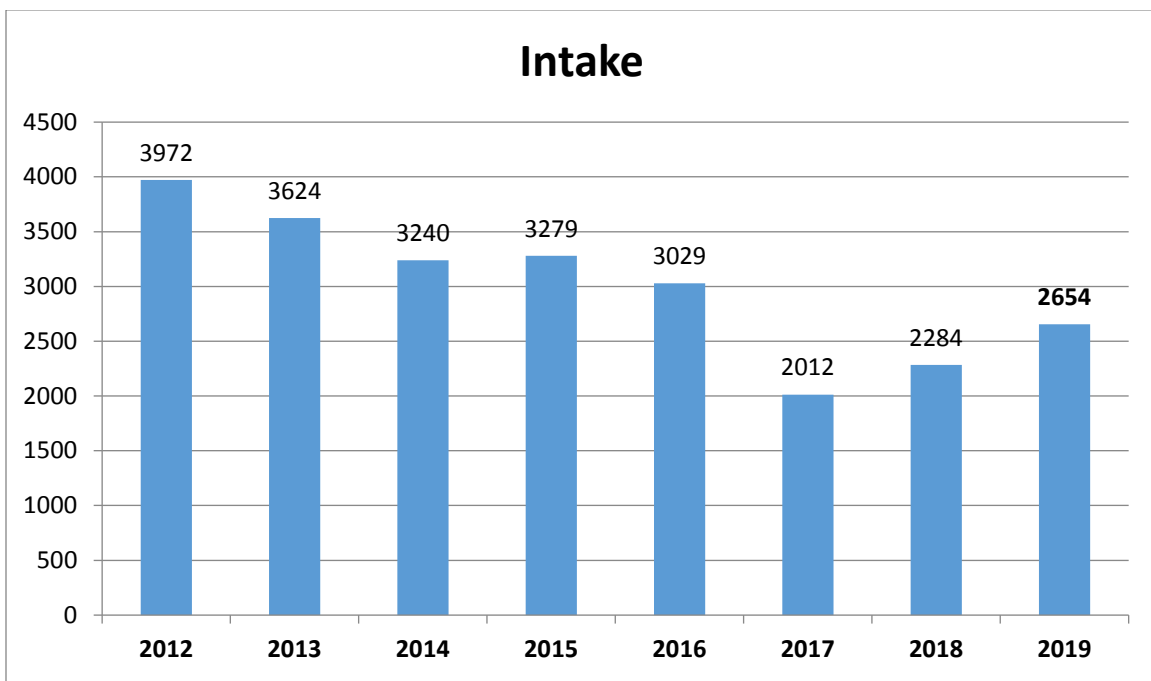
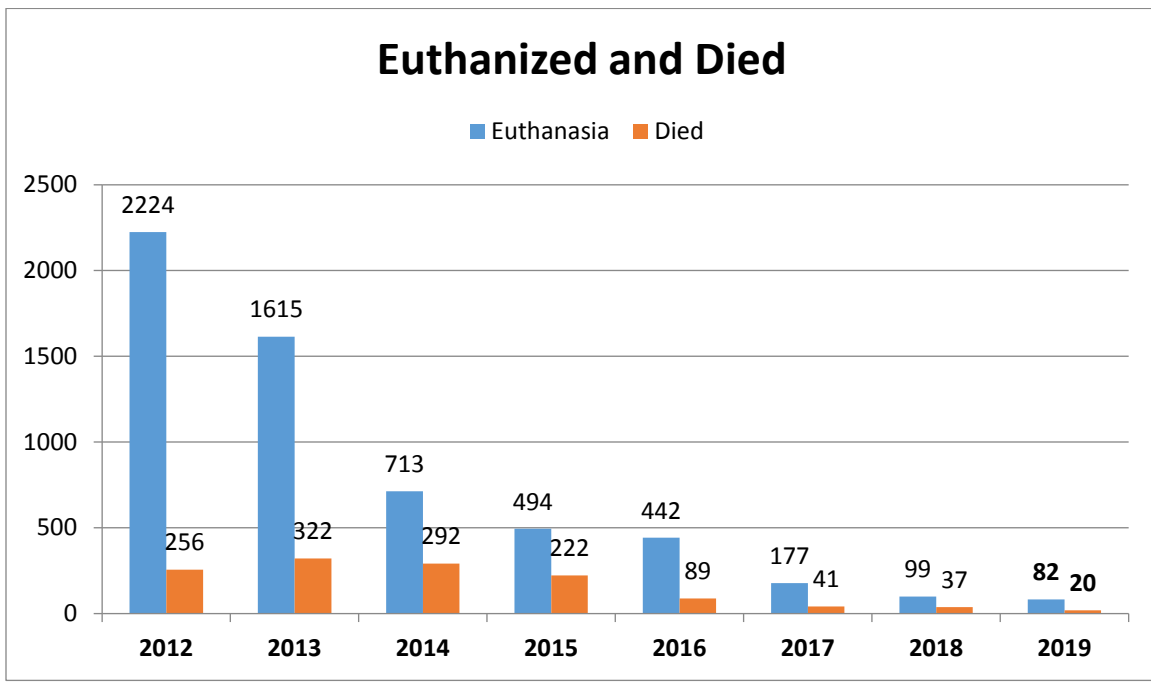
- Reduce intake to shelter through diversion programs and alternative resources
- Reduce animal length of stay for better animal welfare and reduced care costs
- Maintain LRR to over 90% and meet other goals on No Kill Timeline
- Work to increase outside funding from grant funders and donors
- Increase number of programs and services available to the public
- Grow existing programs, to include tracking of individual program statistics and setting program benchmarks
- Complete Animal Control Ordinance and update No Kill Timeline

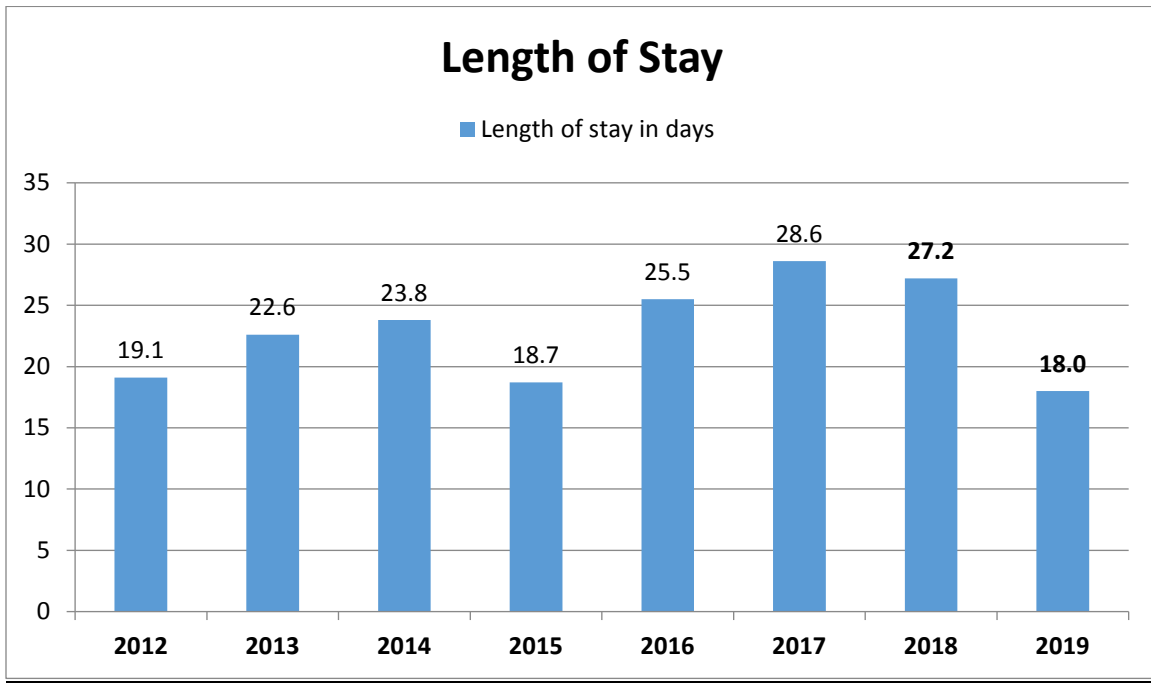
Performance Measurement

Reported statistics for 2019 are current through to October 18th, 2019.

Live Release Rate (Dogs and Cats)







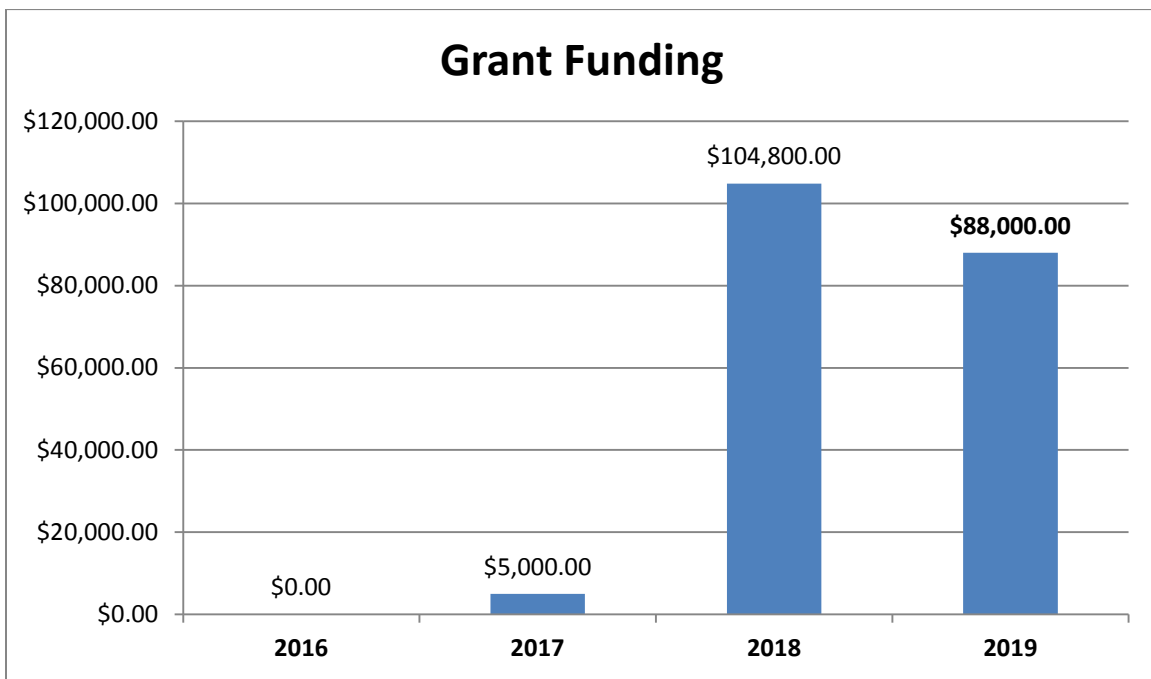
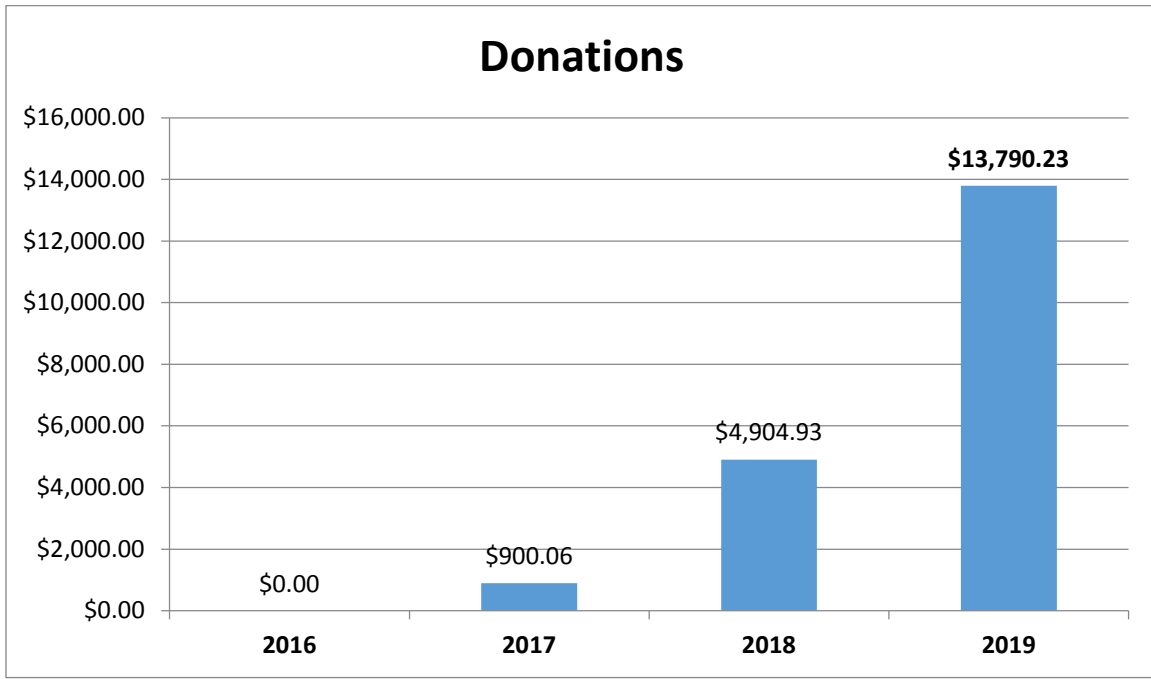
Programs

Reported statistics for 2019 are current through to October 18th, 2019.

PROGRAM		2019
PLACEMENT		
Animals Transferred to Rescue		386
Animals Fostered		456
OUTREACH AND VOLUNTEER		
Volunteer Hours Onsite		163
Animals Adopted at Events/Offsite Locations		478
COMMUNITY CAT		
Number of Community Cats Spayed/Neutered		916
PET RESOURCE		
Number of Pets Surrendered		885
Number of Pets Helped Outside of the Shelter		159

External Funding Sources

Reported statistics for 2019 are current through to October 18th, 2019.



Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 988,048	\$ 1,032,180	\$ 1,119,226	8%
Operations	520,942	515,880	556,686	8%
Capital	7,391	-	67,600	100%
Expenditure Total	\$ 1,516,381	\$ 1,548,060	\$ 1,743,512	13%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	50,443	47,275	45,000	-5%
Revenue Total	\$ 50,443	\$ 47,275	\$ 45,000	-5%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	21	21	22	5%
Part Time	1	2	2	0%
Total	22	23	24	4%



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.

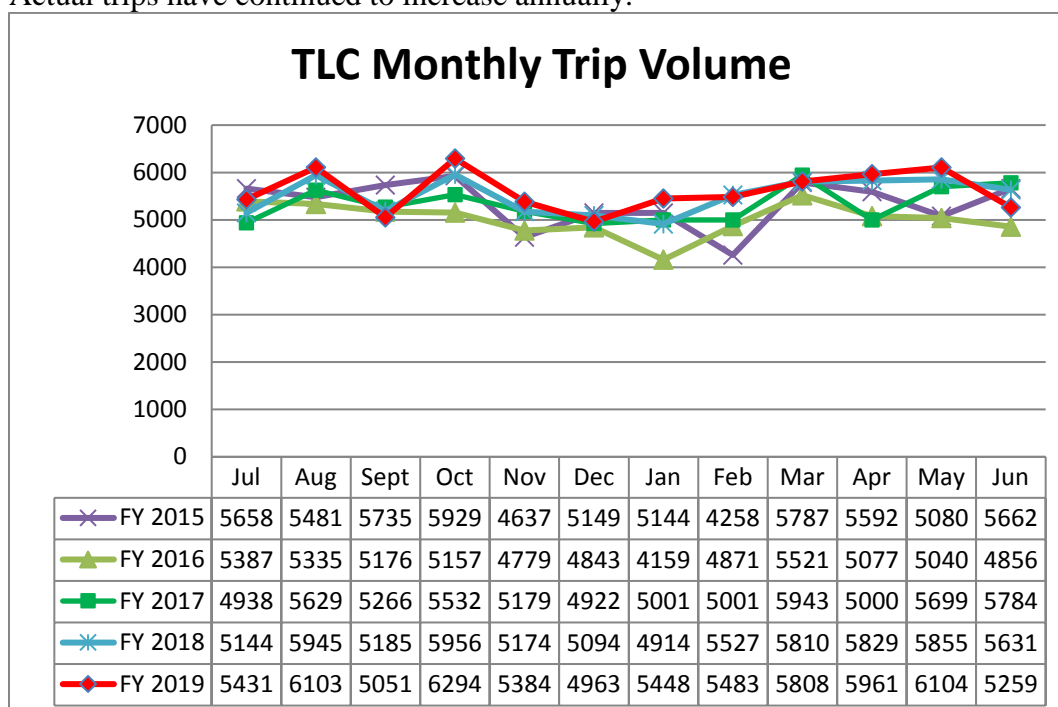
TLC offers deviated fixed routes, para transit service, and a demand response service between 6:00 a.m. and 5:00 p.m. Monday through Friday, except county holidays. With the exception of the fixed routes, requests for services must be made at least 3 days prior to the in-county scheduled trip and 5 days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

Goals/Objectives:

- Increase grant funding and/or add contract services funding
- 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:

A slight increase in actual number of transports have been attributed to better management of clients and an increase in contracted clients from federally funded programs (MEDICAID). Trip count reporting method changed in FY16 which accounts for decrease. Actual trips have continued to increase annually.



Budget Summary:**Administration**

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 195,231	\$ 193,937	\$ 186,524	-4%
Operations	100,748	116,539	129,670	11%
Expenditure Total	295,979	310,476	316,194	2%

Operations

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	697,511	842,331	916,532	9%
Operations	240,685	240,369	247,500	3%
Expenditure Total	938,196	1,082,700	1,164,032	8%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Federal	195,724	146,797	146,797	0%
State	182,237	205,477	205,477	0%
Sales and Services	632,597	750,000	650,000	-13%
Revenue Total	\$ 1,010,558	\$ 1,102,274	\$ 1,002,274	-9%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	15	15	15	0%
Part Time	17	17	17	0%
Total	32	32	32	0%



Soil & Water Conservation

Economic & Physical Development

Overview:

The Lincoln Soil and Water Conservation District is a subdivision of State Government. The function is to take available technical, financial and educational resources, whatever their source and focus or coordinate them so that they meet the needs of the local land user for conservation of soil, water and related resources. Soil & Water directs the sub-department Natural Resources and provides office space and assistance to the federal USDA Natural Resources Conservation Service.

The Department works to protect the natural resources of Lincoln County through the administration and enforcement of the local Soil Erosion and Sedimentation Control Ordinance, by providing technical review of plans, calculations and conservation assistance to commercial contractors and private landowners to enhance our community development and awareness of environmental conservation compliance requirements mandated from the Federal and State Governments, by reducing the environmental impacts of erosion and sedimentation for the protection, welfare and safety of Lincoln County citizens and the environment that we live. Provide state funds and technical assistance to agricultural operations.

Goals/Objectives:

Soil & Water Conservation District Objectives:

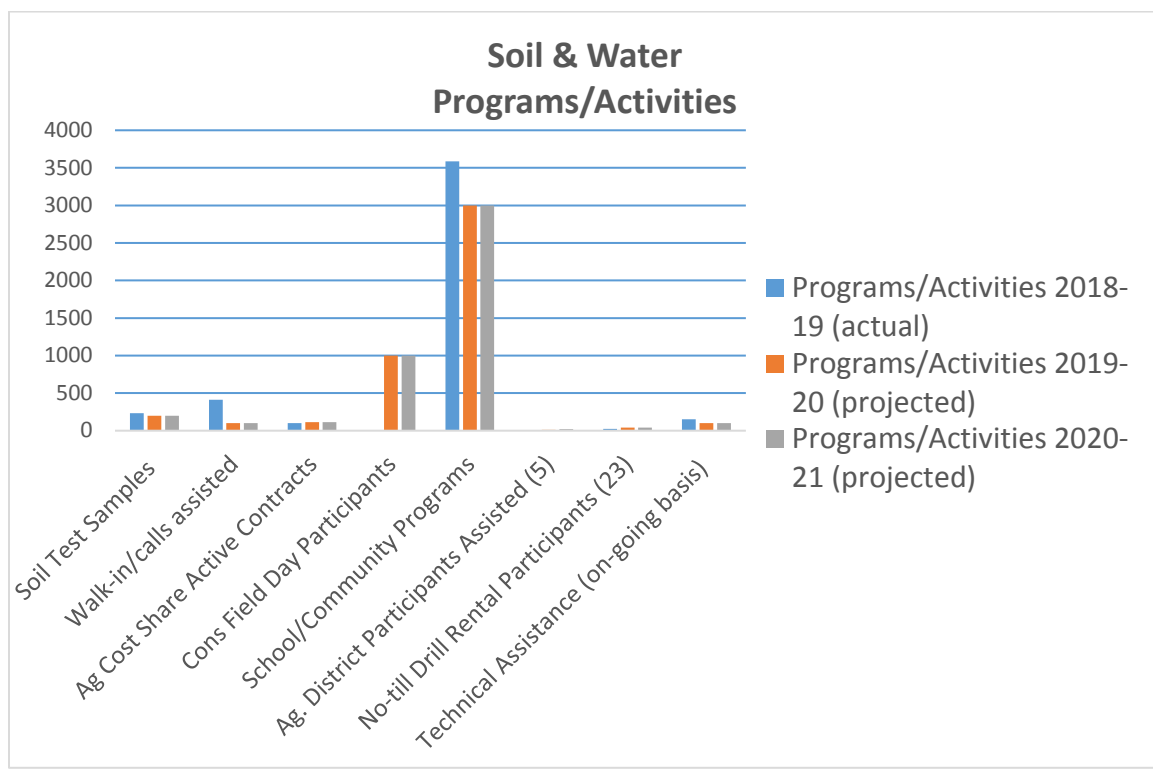
- **Education**
 - Promote environmental education by sending a high school student to the Resource Conservation Workshop at NCSU, sponsor essay contest and Conservation Field day for sixth grade students, assist Envirothon teams for Area/State competition and conduct environmental education programs for students and adults.
- **Financial/Technical**
 - Administer the NC Agricultural Cost Share & Agricultural Water Resources Assistance Program (AgWRAP) Programs.
 - Assist with the federal Environmental Quality Incentive Program (EQIP) and other federal programs.
- **Technical**
 - Administer the Voluntary & Enhanced Voluntary Agricultural Districts ordinances
 - Provide landowners with assistance for stormwater drainage, topographic maps, ponds, seeding, soils information/testing and old aerials.
 - Provide technical information to other county, state and federal departments/agencies.
 - Administer the Sedimentation & Erosion Control Ordinance through the Natural Resources Division.
 - Work with Tax Department to convert roll over funds received when land is removed from land use to assist with land protection.

- Provide assistance for pasture renovation – rent no-till drills
- Work with landowners to protect farmland by enrolling in a conservation easement.
- Digitize old aerials and make available through GIS

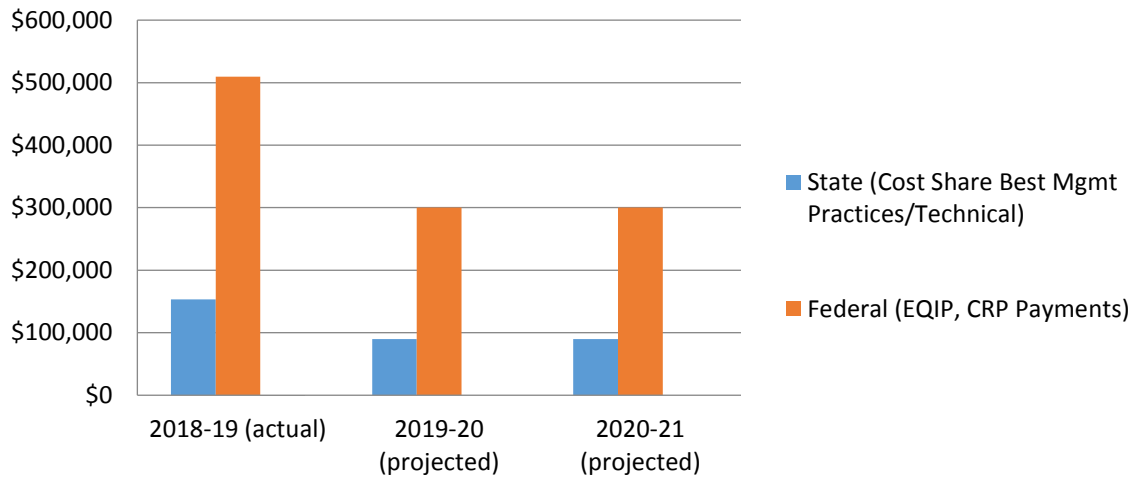
Natural Resources Division Objectives:

- Review sediment & erosion control plans
- Provide technical assistance to contractors, private landowners, developers, engineers and other county, state and federal departments/agencies.
- Educate the citizens about county and state ordinances, laws and regulations pertaining to protecting our natural resources.
- Address complaints initiated by citizens of the county for sedimentation/air/water quality issues.
- Provide training for developers, contractors, engineers and individual landowners for design and compliance requirements to meet State, local and federal natural resource protection regulations.
- 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
- Review and update Sedimentation & Erosion Control Ordinance and fees.

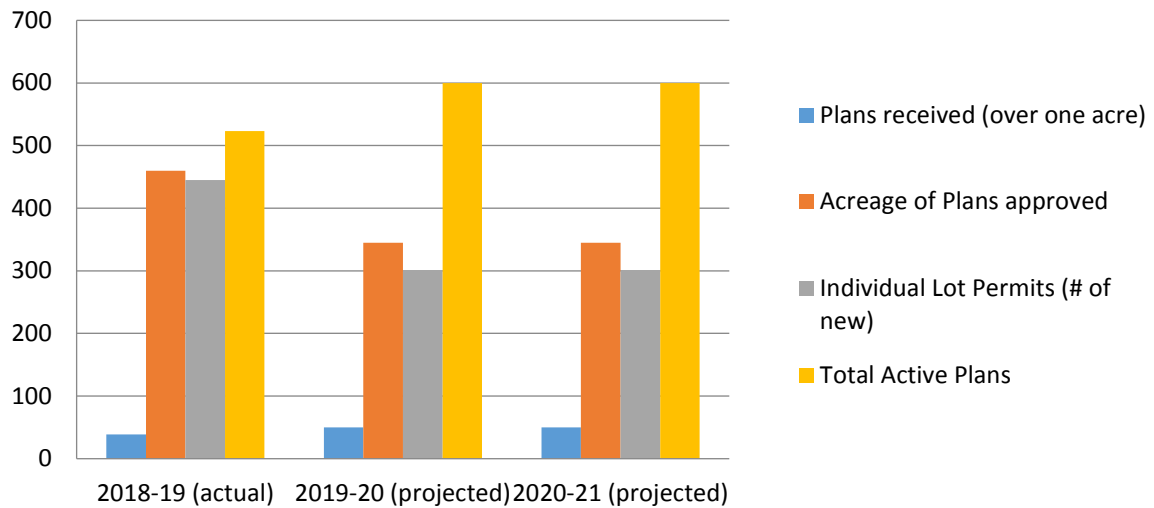
Performance Measures:

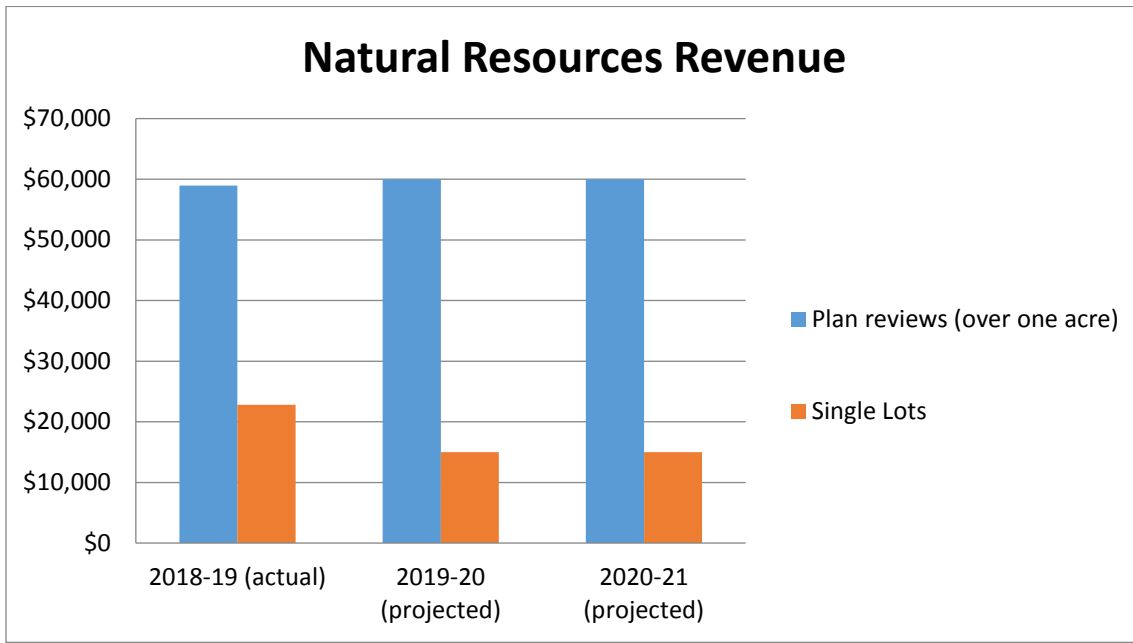


Monies Programs Brought into County



Natural Resources Workload





Budget Summary:

Soil Conservation

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 143,535	\$ 154,547	\$ 171,135	11%
Operations	20,542	17,905	18,620	4%
Expenditure Total	164,077	172,452	189,755	10%

Natural Resources

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	168,630	201,411	225,619	12%
Operations	11,456	16,823	16,963	1%
Capital	25,335	85,300	2,000	-98%
Expenditure Total	205,421	303,534	244,582	-19%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	82,743	80,500	76,100	-5%
Miscellaneous	29,534	32,912	34,654	5%
Revenue Total	\$ 112,277	\$ 113,412	\$ 110,754	-2%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	7	8	8	0%
Total	7	8	8	0%



Cooperative Extension Service

Economic & Physical Development

Overview:

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

Programming

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

Home gardening, commercial vegetable and fruit farming, ornamentals production and application are all addressed by the horticulture agent through Master Gardener programs, public presentations, radio, 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. Programing is also offered to commercial food industry entities.

Field 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 programing 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.

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.

Goals/Objectives:

- Continue to increase participation in 4-H programs, both in the schools and in the public in general

- Latest agricultural information will be provided through educational programing, demonstrations, field trial, field visits and troubleshooting
- Apply the recently completed E.F.O. (Educational Flying Object) Educational Simulation Unit as often as possible at public events
- Continuing increases in consumer horticulture, food safety and food science and nutrition
- Continue to improve public contact and education through “Ag. City” and other events
- Continue to advance efforts in agritourism and community development

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 46,671	\$ 62,432	\$ 75,024	20%
Operations	198,897	258,639	213,656	-17%
Expenditure Total	245,568	321,071	288,680	-10%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	21,736	22,272	18,272	-18%
Revenue Total	\$ 21,736	\$ 22,272	\$ 18,272	-18%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	1	1	1	0%
Total	2	2	2	0%



Health

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: Preventative Medical Services and School Health, WIC (Women, Infants and Children) Nutritional Services, Laboratory, Environmental Health, Community Health all supported by the Business Office/Medical Records/ Vital Records/Administration. Services provided by each division are detailed below.

Preventative 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, Chronic Disease, Maternal Health, Women's Health, Child Health, Care Coordination for Children, Pregnancy Care Management, 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 chronic disease testing, communicable disease testing, referral testing for private physicians, educational outreach programs and well water testing. The lab is CLIA certified through the NC State Lab for Public Health's CLIA contract program.

Environmental Health:

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

Community Health:

This division focuses on health education, public health preparedness and population health. Public Health Educators work 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:

Preventative 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 – Part-time FNP and Part-time PHN (Wellness) will work with Human Resources to plan implementation of clinical services for county employees.
- Access to Care- Collaborate with local providers and community partners in assessing the needs, gaps and resources available for our population.
- Participate in Medicaid Transformation as a Tier 2 provider.
- Continue staff training on the EMR system and additional components including the patient portal and statewide Health Information Exchange.
- Evaluate the effectiveness of the school nurse role in Year 1 (FY '19-20) of the “School Based Virtual Clinic” pilot program through the Lincoln County School System.
- Request additional school nurse positions to continue efforts towards one nurse per school.

WIC (Women-Infants-Children)

- Develop nutrition cooking classes for clients and the general public using the demo kitchen.
- Continue outreach efforts to increase caseload through off-site enrollment, health fairs, social media and additional media outlets.
- Continue to educate all staff (including county staff) on the availability of lactation rooms at the health department as part of employee wellness.
- Continue to educate the community on good nutrition for young children, formula feeding and the benefits of breastfeeding as recommended in “Baby Friendly” and by the current US Surgeon General.

Laboratory Services

- Work with state lab to implement state’s new electronic lab testing module (now under development) for integration into our EMR system.
- Work with Wellness Coordinator to plan lab testing for county employees in future Employee Wellness Clinic, and evaluate effect on lab work load.
- Offer laboratory screening tests for the general public during the year in coordination with various projects.
- Assist with health fairs and providing the public more opportunities to learn about lab services.
- Send Lab Manager and Lab Tech to state lab for further training when offered.
- Evaluate the effectiveness of new lab testing services implemented in FY '19-'20.

Environmental Health

- With current increase in building permits, maintain staffing levels sufficient to complete permitting within a reasonable completion time.
- Work with IT and Planning & Inspections Departments to further develop on-line payment for permits and centralized payment desk in new building.
- Continue meeting and exceeding standards of the On-Site Quality Assurance Program.
- Continue to provide environmental educational opportunities to the public, contractors, and permitted facility management.
- Cross train key staff to be dually authorized in the on-site wastewater/well program and the food and lodging program.
- Continue meeting and exceeding standards of the F & L Quality Assurance Program.
- Continue to provide environmental educational opportunities to the public, contractors, and permitted facility management.

Community Health

- Increase the number of organizations that provide educational interventions that address cancer risk factors (i.e. poor nutrition, physical inactivity, cancer screenings, tobacco use and avoiding UV exposure).
- Implement media and messaging campaigns that increase awareness of the risks of opioid poisoning, and/or signs and symptoms of opioid overdose, and/or where to access and how to administer naloxone in the event of an overdose.
- Spearhead Partnership for Health Committee and provide guidance to community partners regarding implementation of action plans.
- Continue planning for and potentially implementing a Healthy Rx, Parks Rx, and/or Produce Rx Prescription Program.
- Increase visibility and outreach in the community (for preparedness and health education) through the use of website and social media outlets and continue to provide press releases to media outlets on emerging health issues.
- Continue with Monthly Wellness Highlights (newsletter) and other activities with the County Wellness Committee.
- Increase LCHD Permanent Child Passenger Safety Checking Station participants & Child Passenger Safety Check events.
- Continue to build the community partnership, Safe Kids Lincoln County, to prevent childhood injuries.

Budget Summary:

Health Administration

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 1,079,561	\$ 1,105,853	\$ 1,210,851	9%
Operations	264,793	199,552	185,621	-7%
Capital	1,789	8,234	7,672	-7%
Expenditure Total	1,346,143	1,313,639	1,404,144	7%

Immunization

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	74,422	74,089	78,231	6%
Operations	57,150	53,849	54,218	1%
Capital	9,568	1,100	-	-100%
Expenditure Total	141,140	129,038	132,449	3%

Adult Health

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	118,267	131,448	62,955	-52%
Operations	14,601	21,605	4,802	-78%
Expenditure Total	132,868	153,053	67,757	-56%

BCCCP

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	2,400	-	26,237	100%
Operations	37,649	83,542	47,000	-44%
Expenditure Total	40,049	83,542	73,237	-12%

Communicable

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	64,294	63,302	65,921	4%
Operations	15,854	17,109	14,023	-18%
Capital	-	1,100	-	-100%
Expenditure Total	80,148	81,511	79,944	-2%

Lab

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	107,046	105,702	116,851	11%
Operations	36,377	56,135	43,625	-22%
Expenditure Total	143,423	161,837	160,476	-1%

Primary Care

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	607,257	732,570	758,558	4%
Operations	21,589	31,110	26,800	-14%
Capital	-	4,500	3,123	-31%
Expenditure Total	628,846	768,180	788,481	3%

Health Promotion

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	49,474	46,919	88,089	88%
Operations	6,221	5,102	6,919	36%
Capital	-	-	1,268	100%
Expenditure Total	55,695	52,021	96,276	85%

Day Care

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	50,061	-	-	0%
Operations	3,244	65	-	-100%
Expenditure Total	53,305	65	-	-100%

Maternal Care

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	171,493	162,003	181,628	12%
Operations	7,415	7,291	10,929	50%
Capital	3,028	-	-	0%
Expenditure Total	181,936	169,294	192,557	14%

Maternal Health Clinic

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	90,244	90,040	66,923	-26%
Operations	13,289	12,560	7,272	-42%
Expenditure Total	103,533	102,600	74,195	-28%

Family Planning

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	66,607	111,341	131,771	18%
Operations	39,705	112,693	48,314	-57%
Capital	-	-	1,041	100%
Expenditure Total	106,312	224,034	181,126	-19%

Child Health

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	137,496	136,884	146,342	7%
Operations	16,156	13,729	5,895	-57%
Capital	-	1,100	-	-100%
Expenditure Total	153,652	151,713	152,237	0%

Child Services Coordinator

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	114,841	145,873	174,793	20%
Operations	6,913	5,785	7,050	22%
Expenditure Total	121,754	151,658	181,843	20%

WIC Client Services

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	176,619	232,034	245,386	6%
Operations	11,099	13,428	6,326	-53%
Expenditure Total	187,718	245,462	251,712	3%

WIC Nutrition

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	107,990	44,585	82,724	86%
Operations	2,017	3,970	1,000	-75%
Expenditure Total	110,007	48,555	83,724	72%

School Health

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	489,192	979,013	945,033	-3%
Operations	27,039	69,869	47,186	-32%
Capital	-	10,200	5,100	-50%
Expenditure Total	516,231	1,059,082	997,319	-6%

Peer Counselor

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	12,009	12,102	13,273	10%
Expenditure Total	12,009	12,102	13,273	10%

WIC General Admin

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	32,810	36,638	27,853	-24%
Operations	972	50	8,975	17850%
Expenditure Total	33,782	36,688	36,828	0%

WIC Breastfeeding

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	65,326	65,678	32,673	-50%
Operations	1,816	1,300	1,300	0%
Expenditure Total	67,142	66,978	33,973	-49%

Public Health Preparedness

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	36,051	64,072	72,592	13%
Operations	4,955	10,207	9,368	-8%
Capital	-	-	1,268	100%
Expenditure Total	41,006	74,279	83,228	12%

Environmental Health

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	603,494	858,703	889,469	4%
Operations	78,080	72,432	63,046	-13%
Capital	4,574	1,100	24,242	2104%
Expenditure Total	686,148	932,235	976,757	5%

Komen

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	3,475	-	-	0%
Expenditure Total	3,475	-	-	0%

Mental Health

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	394,589	394,589	394,589	0%
Expenditure Total	394,589	394,589	394,589	0%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Federal	768,707	804,711	693,196	-14%
State	586,736	530,861	535,271	1%
Intergovernmental	268,233	520,000	268,000	-48%
Sales and Services	441,919	339,039	345,500	2%
Revenue Total	\$ 2,065,595	\$ 2,194,611	\$ 1,841,967	-16%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	82	87	90	3%
Part Time	12	12	12	0%
Total	94	99	102	3%



Social Services

Human Services

Overview:

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

Goals/Objectives:

- Increase the accuracy and thoroughness of 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 increase staff retention, reduce the effects of absences due to FMLA and Worker's Compensation, address the timeliness and accuracy requirements set by General Statute, support existing staff, and 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 and with excellent customer service while meeting all program expectations.
- To enhance the efficiency of Child Support Establishment and Enforcement services which support the development of children in single parent households/absent parent households.

Budget Summary:

DSS Administration

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 971,186	\$ 1,097,506	\$ 1,225,585	12%
Operations	517,748	895,193	542,031	-39%
Capital	51,774	78,182	25,500	-67%
Expenditure Total	1,540,708	2,070,881	1,793,116	-13%

Children's Services

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	2,561,515	2,776,457	3,000,252	8%
Operations	1,099,164	1,119,834	1,190,424	6%
Expenditure Total	3,660,679	3,896,291	4,190,676	8%

Adolescent Parenting

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	66,083	-	-	0%
Operations	2,054	-	-	0%
Expenditure Total	68,137	-	-	0%

Adult Services

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	743,909	824,925	853,813	4%
Operations	418,625	426,572	435,717	2%
Expenditure Total	1,162,534	1,251,497	1,289,530	3%

State In-Home

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	7,396	8,562	8,562	0%
Expenditure Total	7,396	8,562	8,562	0%

HCCBG

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	216,289	210,973	217,336	3%
Expenditure Total	216,289	210,973	217,336	3%

Child Support Enforcement

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	568,428	571,100	611,824	7%
Operations	25,474	27,993	28,768	3%
Expenditure Total	593,902	599,093	640,592	7%

CAP-C

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	-	55,245	55,200	0%
Expenditure Total	-	55,245	55,200	0%

CAP-DA

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	108,945	98,340	98,385	0%
Expenditure Total	108,945	98,340	98,385	0%

Work First

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	384,784	301,020	239,817	-20%
Operations	8,037	77,432	56,837	-27%
Expenditure Total	392,821	378,452	296,654	-22%

Family Medicaid

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	752,797	771,866	870,690	13%
Operations	7,505	10,782	9,544	-11%
Expenditure Total	760,302	782,648	880,234	12%

Adult Medicaid

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	846,848	937,818	1,147,020	22%
Operations	19,389	20,633	19,867	-4%
Expenditure Total	866,237	958,451	1,166,887	22%

Food and Nutrition

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	850,086	903,949	1,052,966	16%
Operations	539,667	556,710	515,880	-7%
Expenditure Total	1,389,753	1,460,659	1,568,846	7%

Fraud

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	61,108	60,882	64,080	5%
Operations	173	611	611	0%
Expenditure Total	61,281	61,493	64,691	5%

SA Blind

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	3,887	3,887	3,887	0%
Expenditure Total	3,887	3,887	3,887	0%

SHIP Grant

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	4,646	-	6,524	100%
Expenditure Total	4,646	-	6,524	100%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Federal Revenues	6,587,386	6,756,766	7,331,025	8%
State Revenues	637,434	860,601	934,085	9%
Sales and Services	84,882	96,396	93,410	-3%
Revenue Total	\$ 7,309,702	\$ 7,713,763	\$ 8,358,520	8%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Part Time	128	129	133	3%
Full Time	2	2	2	0%
Total	130	131	135	3%



Veterans Services

Human Services

Overview:

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

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

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

Compensation

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

Pension

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

Dependency and Indemnity

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

Survivor Pension

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

Education Benefits

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

Death Benefits

- We assist dependents of deceased Veterans applying for death benefits such as, burial flags, grave markers, any financial payment due, stopping Veterans compensation once deceased and informing all agencies of Veterans death.

- We connect dependents with available local resources and contacts to assist during this difficult time

VA Health Care

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

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

Goals/Objectives:

- Increase compensation awards in Lincoln County from \$23 million to \$24 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 Senior Citizen facilities to identify potential claimants
- 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 Veteran Affairs, the VA, and other county VSO's to bring regional Veteran and VA events to Lincoln County
- Start a Veteran's coffee program and work with the 4th of July committee
- 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

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 132,022	\$ 147,725	\$ 192,101	30%
Operations	12,843	14,765	13,115	-11%
Capital	-	8,334	1,500	-82%
Expenditure Total	144,865	170,824	206,716	21%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	2	2	2	0%
Total	2	2	2	0%



Senior Services

Human Services

Overview:

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

Information and Assistance

The goal of the Information and Assistance Program is to provide information about services available and place individuals in contact with those appropriate services. The Lincoln County Senior Services Center maintains a Senior Services 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 (formally Carolina's Healthcare System), the Coalition against Domestic Violence, Alzheimer's Association, the Housing Authority and the Lincoln County Employment Security Commission. There is an office located at the Senior Center to help 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.

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. Studies show that as we age our bodies do not absorb nutrients in the same way. Having access to a well-balanced and proportional meal will help the older adult maintain adequate nutrition and physical functioning. This program also provides nutrition education, screening and often is the first step towards utilizing other services. For many older persons, the meal provides not only an opportunity for fellowship and socialization, but it may also be the only meal that person has that day. Currently we have 85 Lincoln County citizens on our Nutrition program.

Health Promotion Disease Prevention

The goal of the Health Promotion Disease Prevention program is to empower people to improve their health and provide health promotion programs and services through a variety of evidence based programs. We provide 4 evidenced based programs throughout the fiscal year. Each class is 6 weeks long and involves 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

Transportation Services program provides transportation assistance to facilities such as medical offices, medical appointments such as Chemotherapy and Dialysis treatment, grocery stores, drug stores and human service agencies. Transportation is provided for Lincoln County residents 60 years of age and older. This service is focuses on the needs of the rural elderly and those with greatest economic and social need.

NC SHIP Program

Lincoln County Senior Services is a certified SHIP location for Lincoln County. SHIP is the Seniors Health Insurance and Information Program that is run through the Department of Insurance. We counsel Medicare beneficiaries about their plan options, price comparisons and offer unbiased information. We also assist citizens with enrolling in Medicare at the time of their retirement. 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, housed within Lincoln County Senior Services, earned designation as a Center of Excellence through the NC Division of Aging in 2016. Centers achieve this designation by meeting a rigorous set of programming standards which assures the center is offering a wide variety of programs and activities. We saw an increase in programming during FY20. We expect this growth to continue now that we have relocated to our new 17,000 square foot facility. In FY 2021 we hope to offset any additional expenses through Grant opportunities, fundraising, corporate donations or additional program fees. The Lincoln County Senior Services Center will provide a majority of its programs free of charge as dictated by State senior center regulations.

Goals/Objectives:

- Research and apply for all available Grants that will help fund additional services
- Begin a new Group Respite Enrichment program at the Center to aide Caregivers
- Increase the number of active participants that come to the Center from 700 to 910 or a 30% increase
- Continue to offer programming and services required for recertification of the SCOPE Certification process

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 306,477	\$ 332,604	\$ 349,516	5%
Operations	166,375	168,209	151,496	-10%
Capital	69,270	16,137	18,000	12%
Expenditure Total	542,122	516,950	519,012	0%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
State	339,189	299,329	348,980	17%
Sales and Services	7,533	12,000	9,500	-21%
Miscellaneous	13,032	16,857	17,349	3%
Revenue Total	\$ 359,754	\$ 328,186	\$ 375,829	15%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	6	7	7	0%
Part Time	2	2	2	0%
Total	8	9	9	0%



Library

Cultural & Recreation

Overview:

The Lincoln County Public Library cultivates lifelong learning and facilitates connections that build community. In order to accomplish its mission, the library provides free access to information, knowledge and ideas. It offers a wide range of materials and services for all ages and interests with the intent to inform, educate, entertain and connect the residents of Lincoln County. The Lincoln County Public Library is managed by the Library Director who serves under the Lincoln County Manager. Under supervision of the Library Director and Library Branch Supervisors who 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 in Vale.
- Courier service provides on-site access to library materials at nursing homes and retirement communities throughout the county and transfers materials between the library branches.

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

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

Goals/Objectives:

- Build library staff and institutional capacity to provide quality services and better meet community needs
- Expand community partnerships to better leverage local resources
- Strengthen the Library's engagement with local schools and involvement in education

- Provide programs that encourage personal growth, support business, and enhance the quality of life for all
- Increase community awareness and engagement with library programs, services, resources, and collections
- Develop relevant print and digital collections that meet Lincoln County's evolving needs and expectations
- Work with the community to build digital collections that preserve local history for future generations
- Update strategic plan to identify future service priorities

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 968,610	\$ 1,109,662	\$ 1,244,945	12%
Operations	618,329	707,357	729,317	3%
Capital	29,285	42,000	54,203	29%
Expenditure Total	1,616,224	1,859,019	2,028,465	9%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
State	121,295	118,507	118,507	0%
Sales and Services	16,796	9,000	16,000	78%
Miscellaneous	9,541	-	-	0%
Revenue Total	\$ 147,632	\$ 127,507	\$ 134,507	5%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	21	22	24	9%
Part Time	6	6	6	0%
Total	27	28	30	7%



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:

- Establish new, innovative programs for youth, adults and seniors in the community, such as fitness, health, and nature-based
- Update the Lincoln County Parks and Recreation Master Plan
- Expansion of trail systems in existing Lincoln County parks
- Build new community partnerships and continue current collaborations to encourage healthy, active lifestyles in Lincoln County through educational and recreational programs
- Continuing to grow Lincoln County Parks and Recreation programs including Lincoln County Senior Games, youth day camps, adult athletic leagues and youth and senior 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
- Continue to develop the Lincoln County Farmers Markets in Denver and Lincolnton to promote healthy, local foods

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 505,792	\$ 598,869	\$ 607,637	1%
Operations	180,846	386,394	187,874	-51%
Capital	-	197,777	106,600	-46%
Expenditure Total	686,638	1,183,040	902,111	-24%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	48,518	60,000	60,000	0%
Miscellaneous	25,835	18,000	15,000	-17%
Revenue Total	\$ 74,353	\$ 78,000	\$ 75,000	-4%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	6	6	6	0%
Part Time	29	29	29	0%
Total	35	35	35	0%



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 dollars in building maintenance at the college within the Building Maintenance Departmental budget. The County has relocated Senior Services from the shared space at the college. This move will allow Gaston College to backfill the space with additional programs.

Budget Summary:

Schools

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 18,230,961	\$ 19,668,705	\$ 18,717,877	-5%
Capital	4,063,418	4,409,091	3,229,091	-27%
Expenditure Total	22,294,379	24,077,796	21,946,968	-9%

Community College

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	217,794	226,328	259,954	15%
Expenditure Total	\$ 217,794	\$ 226,328	\$ 259,954	15%



Special Appropriations

American Legion (\$1,900) – The American Legion was chartered and incorporated by Congress in 1919 as a patriotic veterans organization devoted to mutual helpfulness. It is the nation's largest wartime veteran's service organization, committed to mentoring youth and sponsorship of wholesome programs in our communities, advocating patriotism and honor, promoting strong national security, and continued devotion to our fellow service members and veterans. Post #30 in Lincolnton serves as the County's local office for American Legion affairs.

Arts Council (\$10,000) – 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 (\$10,000) – 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 4th of July Fireworks (\$6,000) – The County contributes to the July 4th celebration that the City of Lincolnton puts on each year for the residents of Lincoln County.

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

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

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

Cultural Development Center (\$60,000) – The Cultural Development Center is a 501c3 non-profit organization whose mission is to support the cultural enrichment for the citizens

of Lincoln County. They provide a home for the arts and history in our community and maintain the historic Lincoln Cultural Center as a positive County asset. County funding is for maintenance of this County owned facility that is leased to the Cultural Center. It helps cover the cost of fire/security system maintenance, elevator maintenance, exterminating, and gas and heating costs.

Denver Area Business Association 4th of July Fireworks (\$15,000) – The Denver Area Business Association is a non-profit organization that exist to help the businesses in the greater East Lincoln area grow and be profitable. DABA is not a Chamber of Commerce, instead DABA is an association compiled of business owners and employees, striving to provide leadership, educational and networking opportunities through a host of venues. The County contributes to the July 4th celebration that the organization puts on each year for the residents of Lincoln County.

District Court (\$49,250) – The court system in Lincoln County is managed by the North Carolina Judicial Branch. Lincoln County's annual contribution to the District Court operations is determined by the State of North Carolina.

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

Dues and Subscriptions:

- Centralina Council of Governments (CCOG) (\$19,996) – 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 (\$691,850) – 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 (\$652,883) – These are economic incentive grants entered into by the County as part of the recruitment of new industries, and expansions of existing industries. The grants never exceed the amount of taxes paid by the corporation in any tax year, and expire at the end of five years.

Gaston College (\$30,000) – In addition to the funding for operational assistance shown in the previous section of this document, Lincoln County is responsible for maintenance of the Gaston College campus located in Lincolnton. The County funds \$30,000 for capital improvements / repair and replacement of core facility infrastructure. Those funds are recognized here as other funding for an outside agency.

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

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 (\$2,760) – The Lincoln County Historical Properties Commission (HPC) was created in 1983. Lincoln County established the HPC to safeguard its heritage by preserving any property in the County that embodies important elements of its cultural, social, economic, political, or architectural history. The HPC promotes the use and conservation of such property for the education, pleasure, and enrichment of the residents.

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

Juvenile Crime Prevention Council (JCPC) (\$176,261) – 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 (\$5,000) – 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 (\$31,000) – 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 (\$17,500) – The Chamber’s mission is to provide an association of community leadership whose purpose is to enhance the quality of life and foster a healthy economic environment in Lincolnton and Lincoln County. Overall funding for the organization is provided by membership dues from businesses, industries, civic clubs, churches, individuals and professionals, and sponsorships and fundraisers. The County’ sponsorship helps support the Chamber’s Visitor Information Center.

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

National Guard (\$2,500) – A contribution to the local National Guard unit in Lincolnton.

North Carolina Forestry Service – Lincoln County (\$100,657) – 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 (\$19,000); East Lincoln (\$19,000); Boger City (\$19,000); Lincolnton (\$5,000)

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

West Lincoln Rescue Squad (\$56,565) – 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:

Special Appropriations

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
General Government	\$ 174,154	\$ 232,992	\$ 228,553	-2%
Public Safety	116,692	158,272	125,815	-21%
Transportation	125,471	169,871	169,871	0%
Economic Development	1,602,209	1,602,050	1,392,233	-13%
Culture and Recreation	193,865	198,430	201,760	2%
Schools	22,049	30,000	30,000	0%
Human Services	195,794	206,046	206,261	0%
Expenditure Total	2,430,234	2,597,661	2,354,493	-9%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
State	100,835	102,000	102,000	0%
Miscellaneous	164,923	164,923	164,923	0%
Revenue Total	\$ 265,758	\$ 266,923	\$ 266,923	0%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Part Time	1	1	1	0%
Total	1	1	1	0%



Interfund Transfers

Other Financing Uses

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

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Transfer to Cap. Projects Fund	\$ 7,058,902	\$ 250,000	\$ -	-100%
Transfer to Grant Fund	36,258	82,631	50,035	-39%
Transfer to Capital Reserve	-	1,065,000	1,103,000	4%
Expenditure Total	\$ 7,095,160	\$ 1,397,631	\$ 1,153,035	-18%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<u>ISSUED DEBT</u>								
2008 Recreation Rock Springs Park State Loan \$1,650,000	Prin	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	6,600	5,775	4,950	4,125	3,300	2,475	1,650
2014 Various Capital Projects Financing \$6,115,000	Prin	407,680	407,680	407,680	407,680	407,680	407,680	407,680
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	107,729	95,418	83,106	70,794	58,482	46,170	33,858
2016 Carolina Bank Financing \$8,858,000	Prin	105,000	105,000	105,000	105,000	105,000	105,000	104,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	40,111	37,664	35,218	32,771	30,325	27,878	25,444
2017 Raymond James Financing \$11,139,000	Prin	1,209,000	1,225,000	1,240,000	577,000	577,000	577,000	577,000
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	191,725	163,125	134,162	112,812	99,252	85,693	72,133
2019 General Government Financing \$9,511,000	Prin	634,562	634,562	634,562	634,562	634,562	633,736	633,736
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	269,844	250,553	231,262	211,972	192,681	173,390	154,125
2019 Refunding of 2010A Bonds \$10,230,000	Prin	104,411	102,189	101,449	277,688	275,466	273,245	271,023
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	70,273	65,053	59,944	54,871	40,987	27,213	13,551
TOTAL ISSUED PRINCIPAL PAYMENTS		2,543,153	2,556,931	2,571,191	2,084,430	2,082,208	2,079,161	2,075,939
TOTAL ISSUED INTEREST PAYMENTS		686,282	617,588	548,642	487,345	425,027	362,819	300,761
TOTAL ISSUED DEBT		3,229,435	3,174,519	3,119,833	2,571,775	2,507,235	2,441,980	2,376,700
<u>PROJECTED DEBT</u>								
2020 Court Services Building \$36,500,000	Prin	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
Dated 5/20/2020 - 5/20/2039 2.7% for 20 years	Int	986,800	936,841	886,882	836,181	786,963	737,003	687,044
2021 EM Services Facility \$10,000,000	Prin	-	500,000	500,000	500,000	500,000	500,000	500,000
Dated 7/1/2020 - 6/30/2040 4% for 20 years	Int	-	400,000	380,000	360,000	340,000	320,000	300,000
2022 Animal Services Facility \$6,000,000	Prin	-	-	300,000	300,000	300,000	300,000	300,000
Dated 1/1/2022 - 1/1/2042 4% for 20 years	Int	-	-	240,266	228,100	216,533	203,767	191,600
2020 Jail Expansion \$9,000,000	Prin	-	225,000	450,000	450,000	450,000	450,000	450,000
Dated 7/1/2020 - 7/1/2040 3.7% for 20 years	Int	-	166,500	320,513	303,863	287,212	270,563	253,912
PROJECTED TOTAL PRINCIPAL PAYMENTS		4,368,153	5,106,931	5,646,191	5,159,430	5,157,208	5,154,161	5,150,939
PROJECTED TOTAL INTEREST PAYMENTS		1,673,082	2,120,929	2,376,303	2,215,489	2,055,735	1,894,152	1,733,317
PROJECTED TOTAL DEBT EXPENDITURES		\$ 6,041,235	\$ 7,227,860	\$ 8,022,494	\$ 7,374,919	\$ 7,212,943	\$ 7,048,313	\$ 6,884,256

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
ISSUED DEBT									
2008 Recreation Rock Springs Park State Loan \$1,650,000	Prin	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	825	-	-	-	-	-	-	-
2014 Various Capital Projects Financing \$6,115,000	Prin	407,680	407,680	-	-	-	-	-	-
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	21,546	9,234	-	-	-	-	-	-
2016 Carolina Bank Financing \$8,858,000	Prin	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	23,020	20,597	18,174	15,751	13,328	10,904	8,481	6,058
2017 Raymond James Financing \$11,139,000	Prin	576,000	441,000	441,000	441,000	441,000	441,000	-	-
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	58,586	46,636	36,272	25,909	15,545	5,182	-	-
2019 General Government Financing \$9,511,000	Prin	633,736	633,736	633,736	633,736	633,736	633,736	633,736	-
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	134,859	115,593	96,328	77,062	57,797	38,531	19,266	-
2019 Refunding of 2010A Bonds \$10,230,000	Prin	-	-	-	-	-	-	-	-
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	-	-	-	-	-	-	-	-
TOTAL ISSUED PRINCIPAL PAYMENTS		1,803,916	1,586,416	1,178,736	1,178,736	1,178,736	1,178,736	737,736	104,000
TOTAL ISSUED INTEREST PAYMENTS		238,836	192,060	150,774	118,722	86,670	54,617	27,747	6,058
TOTAL ISSUED DEBT		2,042,752	1,778,476	1,329,510	1,297,458	1,265,406	1,233,353	765,483	110,058
PROJECTED DEBT									
2020 Court Services Building \$36,500,000	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
Dated 5/20/2020 - 5/20/2039 2.7% for 20 years	Int	638,796	587,125	537,166	487,207	438,411	387,288	337,328	287,369
2021 EM Services Facility \$10,000,000	Prin	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Dated 7/1/2020 - 6/30/2040 4% for 20 years	Int	280,000	260,000	240,000	220,000	200,000	180,000	160,000	140,000
2022 Animal Services Facility \$6,000,000	Prin	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Dated 1/1/2022 - 1/1/2042 4% for 20 years	Int	179,433	167,733	155,100	142,933	130,767	118,933	106,433	94,267
2020 Jail Expansion \$9,000,000	Prin	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Dated 7/1/2020 - 7/1/2040 3.7% for 20 years	Int	237,262	220,612	203,963	187,313	170,663	154,012	137,362	120,712
PROJECTED TOTAL PRINCIPAL PAYMENTS		4,878,916	4,661,416	4,253,736	4,253,736	4,253,736	4,253,736	3,812,736	3,179,000
PROJECTED TOTAL INTEREST PAYMENTS		1,574,327	1,427,530	1,287,003	1,156,175	1,026,511	894,850	768,870	648,406
PROJECTED TOTAL DEBT EXPENDITURES		\$ 6,453,243	\$ 6,088,946	\$ 5,540,739	\$ 5,409,911	\$ 5,280,247	\$ 5,148,586	\$ 4,581,606	\$ 3,827,406

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

		FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	TOTALS
<u>ISSUED DEBT</u>									
2008 Recreation Rock Springs Park State Loan \$1,650,000	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660,000
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	-	-	-	-	-	-	-	29,700
2014 Various Capital Projects Financing \$6,115,000	Prin	-	-	-	-	-	-	-	3,669,120
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	-	-	-	-	-	-	-	526,337
2016 Carolina Bank Financing \$8,858,000	Prin	104,000	104,000	-	-	-	-	-	1,774,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	3,634	1,212	-	-	-	-	-	350,570
2017 Raymond James Financing \$11,139,000	Prin	-	-	-	-	-	-	-	8,763,000
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	-	-	-	-	-	-	-	1,047,032
2019 General Government Financing \$9,511,000	Prin	-	-	-	-	-	-	-	8,876,434
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	-	-	-	-	-	-	-	2,023,263
2019 Refunding of 2010A Bonds \$10,230,000	Prin	-	-	-	-	-	-	-	-
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	-	-	-	-	-	-	-	-
TOTAL ISSUED PRINCIPAL PAYMENTS		104,000	104,000	-	-	-	-	-	23,742,554
TOTAL ISSUED INTEREST PAYMENTS		3,634	1,212	-	-	-	-	-	3,976,902
TOTAL ISSUED DEBT		107,634	105,212	-	-	-	-	-	27,719,456
<u>PROJECTED DEBT</u>									
2020 Court Services Building \$36,500,000	Prin	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	-	-	36,500,000
Dated 5/20/2020 - 5/20/2039 2.7% for 20 years	Int	238,026	187,450	137,491	87,532	37,641	-	-	10,246,544
2021 EM Services Facility \$10,000,000	Prin	500,000	500,000	500,000	500,000	500,000	500,000	-	10,000,000
Dated 7/1/2020 - 6/30/2040 4% for 20 years	Int	120,000	100,000	80,000	60,000	40,000	20,000	-	4,200,000
2022 Animal Services Facility \$6,000,000	Prin	300,000	300,000	300,000	300,000	300,000	300,000	300,000	6,000,000
Dated 1/1/2022 - 1/1/2042 4% for 20 years	Int	82,100	70,133	57,767	45,600	34,433	21,333	9,100	2,496,331
2020 Jail Expansion \$9,000,000	Prin	450,000	450,000	450,000	450,000	450,000	450,000	225,000	9,000,000
Dated 7/1/2020 - 7/1/2040 3.7% for 20 years	Int	104,062	87,413	70,763	54,113	37,462	20,813	4,162	3,413,250
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,179,000	3,179,000	3,075,000	3,075,000	3,075,000	1,250,000	525,000	85,242,554
PROJECTED TOTAL INTEREST PAYMENTS		547,822	446,208	346,021	247,245	149,536	62,146	13,262	24,333,027
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,726,822	\$ 3,625,208	\$ 3,421,021	\$ 3,322,245	\$ 3,224,536	\$ 1,312,146	\$ 538,262	\$109,575,581

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

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<u>ISSUED DEBT</u>							
2006 School QZAB \$2,000,000	Prin	\$ 104,315	\$ 104,315	\$ -	\$ -	\$ -	\$ -
2011A School Refunding \$17,405,000	Prin	985,000	-	-	-	-	-
Dated 2/15/11--6/1/21 2.00% to 5.00% Fixed Rate	Int	34,475	-	-	-	-	-
2012 School Refunding \$12,360,000	Prin	2,080,000	2,055,000	1,855,000	-	-	-
Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Int	179,700	117,300	55,650	-	-	-
2012A School Refunding \$17,895,000	Prin	2,050,000	3,080,000	3,195,000	2,725,000	-	-
Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Int	358,750	297,250	204,850	109,000	-	-
2013 Refunding of 2003 COPS and partial 2006 COPS	Prin	1,078,000	1,056,000	1,034,000	1,016,000	997,000	979,000
Dated 6/1/14 -- 6/1/27 2.52% Fixed Rate	Int	179,399	152,233	125,622	99,565	73,962	48,838
2017 Refunding of 2010B & 2011B COPS \$13,190,000	Prin	826,000	819,000	812,000	1,754,000	1,731,000	1,705,000
Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Int	285,059	266,144	247,389	228,794	188,627	148,987
2019 Refunding of 2010A School Bonds \$10,230,000	Prin	600,590	587,811	583,552	1,597,313	1,584,534	1,571,756
Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Int	404,227	374,197	344,807	315,629	235,763	156,537
TOTAL ISSUED PRINCIPAL PAYMENTS		7,723,905	7,702,126	7,479,552	7,092,313	4,312,534	4,255,756
TOTAL ISSUED INTEREST PAYMENTS		1,441,610	1,207,124	978,318	752,988	498,352	354,362
TOTAL ISSUED DEBT		<u>\$ 9,165,515</u>	<u>\$ 8,909,250</u>	<u>\$ 8,457,870</u>	<u>\$ 7,845,301</u>	<u>\$ 4,810,886</u>	<u>\$ 4,610,118</u>

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

		FY 2027	FY 2028	FY 2029	TOTALS
<u>ISSUED DEBT</u>					
2006 School QZAB \$2,000,000	Prin	\$ -	\$ -	\$ -	\$ 208,630
2011A School Refunding \$17,405,000	Prin	-	-	-	985,000
Dated 2/15/11--6/1/21 2.00% to 5.00% Fixed Rate	Int	-	-	-	34,475
2012 School Refunding \$12,360,000	Prin	-	-	-	5,990,000
Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Int	-	-	-	352,650
2012A School Refunding \$17,895,000	Prin	-	-	-	11,050,000
Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Int	-	-	-	969,850
2013 Refunding of 2003 COPS and partial 2006 COPS	Prin	959,000	-	-	7,119,000
Dated 6/1/14 -- 6/1/27 2.52% Fixed Rate	Int	24,167	-	-	703,786
2017 Refunding of 2010B & 2011B COPS \$13,190,000	Prin	1,677,000	2,095,000	1,029,000	12,448,000
Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Int	109,943	71,540	23,564	1,570,047
2019 Refunding of 2010A School Bonds \$10,230,000	Prin	1,558,977			8,084,533
Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Int	77,949			1,909,109
TOTAL ISSUED PRINCIPAL PAYMENTS		4,194,977	2,095,000	1,029,000	45,885,163
TOTAL ISSUED INTEREST PAYMENTS		212,059	71,540	23,564	5,539,917
TOTAL ISSUED DEBT		<u>\$ 4,407,036</u>	<u>\$ 2,166,540</u>	<u>\$ 1,052,564</u>	<u>\$ 51,425,080</u>



WATER AND SEWER FUND

Environmental Protection

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

The combined water and sewer system has a number of components. The water system consists of a 3.99 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 about 0.69 MGD of excess capacity not used in the summer peak period. The County is currently in the construction phase of expanding the plant.

The water system has two 1.0 MGD clearwells 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 2.0 million gallons in the two clearwells, the system has a maximum of 4.5 million gallons of treated water available if all the tanks and clearwells 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 43 lift (pump) stations. The County built the Killian Creek WWTP on Killian Creek, which has a stream capacity of up to 8.0 MGD. The current plant capacity is 3.36 MGD. The plant is scheduled to be expanded in the future to the full 6.6 MGD that the



WATER AND SEWER FUND

Environmental Protection

stream can accommodate. A preliminary engineering design for expanding the plant began in March 2017 with the proposed expansion to 6.6 MGD. Construction is expected to be complete in August 2022.

There are many opportunities for additional development in Lincoln County. Enhanced planning is needed to plan for anticipated and existing development. We are proposing to expend funds to review the system condition, capacity, and future growth. A model of the water distribution system was completed in early 2017 and the model of the sewer system is estimated to be complete by December 2019.

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.

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 and WTP 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 grants as available.

Additionally, Public Works will continue to advance its technology implementation across all areas of operation, including work order software and timekeeping software.

A new water and sewer rate study was completed and approved by the Board of Commissions for Budget Year 2019 in compliance with HB 436.

In accordance with the 2019 Raftelis rate study, the following rate changes are scheduled: Rate increase of five percent for water and fifteen percent sewer base and volumetric fees.

Budget Summary:

Water Distribution

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 1,112,239	\$ 1,320,400	\$ 1,359,228	3%
Operations	1,773,660	2,326,811	2,258,319	-3%
Capital	84,860	320,500	382,000	19%
Expenditure Total	2,970,759	3,967,711	3,999,547	1%



WATER AND SEWER FUND

Environmental Protection

Water Treatment Plant

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	666,524	708,138	700,878	-1%
Operations	510,953	610,274	654,392	7%
Expenditure Total	1,177,477	1,318,412	1,355,270	3%

Sewer Collection

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	609,146	543,263	685,471	26%
Operations	918,712	1,233,189	1,226,950	-1%
Capital	292,056	278,117	110,000	-60%
Expenditure Total	1,819,914	2,054,569	2,022,421	-2%

Wastewater Treatment Plant

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	345,102	386,597	411,690	6%
Operations	575,283	737,526	785,755	7%
Capital	23,584	63,000	-	-100%
Expenditure Total	943,969	1,187,123	1,197,445	1%

Indian Creek

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	30,288	50,000	40,000	-20%
Expenditure Total	30,288	50,000	40,000	-20%

Other

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Debt Principal	2,231,897	2,065,400	3,055,409	48%
Debt Interest	895,751	659,867	1,856,356	181%
Transfer to W&S Capital Proj.	4,175,950	1,450,000	-	-100%
Expenditure Total	7,303,598	4,175,267	4,911,765	18%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Sales and Services	14,216,031	12,561,911	13,440,759	7%
Miscellaneous	89,772	8,898	10,689	20%
Investment Earnings	146,184	75,000	75,000	0%
Other Financing Sources	842,768	107,273	-	-100%
Revenue Total	\$ 15,294,755	\$ 12,753,082	\$ 13,526,448	6%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	44	47	53	13%
Part Time	1	1	1	0%
Total	45	48	54	13%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2021	FY2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<u>ISSUED DEBT</u>									
2004 Federal Revolving Loan \$387,438	Prin	\$ 22,791	\$ 22,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Int	1,213	607	-	-	-	-	-	-
2002 Federal Revolving Loan \$520,430	Prin	30,614	30,614	-	-	-	-	-	-
Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Int	1,629	815	-	-	-	-	-	-
2007 Federal Revolving Loan \$2,295,067	Prin	135,004	135,004	135,004	135,003	-	-	-	-
Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Int	14,365	10,774	7,183	3,592	-	-	-	-
2009 Sewer Revolving Loan \$17,500,000	Prin	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Dated 7/31/10 -- 5/1/30 2.48% Fixed Rate	Int	238,700	217,000	195,300	173,600	151,900	130,200	108,500	86,800
2016 Carolina Bank Financing \$3,468,000	Prin	149,000	153,000	156,000	160,000	164,000	168,000	172,000	176,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	69,982	66,463	62,863	59,182	55,407	51,540	47,579	43,524
2018 Revenue Bond Issuance \$13,895,000	Prin	600,000	630,000	340,000	360,000	375,000	395,000	415,000	440,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	552,400	524,650	500,400	482,900	464,525	445,275	425,025	403,650
2019 Revenue Bond Issuance \$7,940,000	Prin	243,000	316,000	324,000	333,000	342,000	351,000	360,000	370,000
Dated 10/10/19 - 8/1/2039 2.65% Fixed Rate	Int	272,067	199,784	191,304	182,598	173,655	164,472	155,052	145,379
TOTAL ISSUED PRINCIPAL PAYMENTS		2,055,409	2,162,402	1,830,004	1,863,003	1,756,000	1,789,000	1,822,000	1,861,000
TOTAL ISSUED INTEREST PAYMENTS		1,150,356	1,020,093	957,050	901,872	845,487	791,487	736,156	679,353
TOTAL ISSUED DEBT		3,205,765	3,182,495	2,787,054	2,764,875	2,601,487	2,580,487	2,558,156	2,540,353
<u>UNISSUED DEBT</u>									
2020 SRF Loan \$14,000,000	Prin	-	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Dated 5/1/20 - 4/1/41 2% Fixed Rate	Int	-	143,111	269,694	255,500	241,306	227,733	212,917	198,722
2020 Revenue Bond Issuance \$20,000,000	Prin	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Dated 5/1/20 - 4/30/41 4% Fixed Rate	Int	700,000	660,000	630,000	590,000	580,000	550,000	500,000	430,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,055,409	3,862,402	3,530,004	3,563,003	3,456,000	3,489,000	3,522,000	3,561,000
PROJECTED TOTAL INTEREST PAYMENTS		1,850,356	1,823,204	1,856,744	1,747,372	1,666,793	1,569,220	1,449,073	1,308,075
PROJECTED TOTAL DEBT EXPENDITURES		\$ 4,905,765	\$ 5,685,606	\$ 5,386,748	\$ 5,310,375	\$ 5,122,793	\$ 5,058,220	\$ 4,971,073	\$ 4,869,075

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037
<u>ISSUED DEBT</u>										
2004 Federal Revolving Loan \$387,438	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
2002 Federal Revolving Loan \$520,430	Prin	-	-	-	-	-	-	-	-	-
Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
2007 Federal Revolving Loan \$2,295,067	Prin	-	-	-	-	-	-	-	-	-
Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
2009 Sewer Revolving Loan \$17,500,000	Prin	875,000	875,000	875,000	-	-	-	-	-	-
Dated 7/31/10 -- 5/1/30 2.48% Fixed Rate	Int	65,100	43,400	21,700	-	-	-	-	-	-
2016 Carolina Bank Financing \$3,468,000	Prin	180,000	184,000	188,000	193,000	197,000	202,000	207,000	212,000	217,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	39,377	35,136	30,803	26,364	21,820	17,172	12,407	7,526	2,528
2018 Revenue Bond Issuance \$13,895,000	Prin	460,000	485,000	505,000	525,000	545,000	560,000	585,000	605,000	630,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	381,150	357,525	335,100	317,225	298,550	278,550	257,750	233,950	210,825
2019 Revenue Bond Issuance \$7,940,000	Prin	380,000	390,000	401,000	412,000	423,000	434,000	446,000	458,000	470,000
Dated 10/10/19 - 8/1/2039 2.65% Fixed Rate	Int	135,442	125,239	114,758	103,986	92,922	81,567	69,907	57,929	45,633
TOTAL ISSUED PRINCIPAL PAYMENTS		1,895,000	1,934,000	1,969,000	1,130,000	1,165,000	1,196,000	1,238,000	1,275,000	1,317,000
TOTAL ISSUED INTEREST PAYMENTS		621,069	561,300	502,361	447,575	413,292	377,289	340,064	299,405	258,986
TOTAL ISSUED DEBT		2,516,069	2,495,300	2,471,361	1,577,575	1,578,292	1,573,289	1,578,064	1,574,405	1,575,986
<u>UNISSUED DEBT</u>										
2020 SRF Loan \$14,000,000	Prin	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Dated 5/1/20 - 4/1/41 2% Fixed Rate	Int	184,528	170,800	156,139	141,944	127,750	113,867	99,361	85,167	70,972
2020 Revenue Bond Issuance \$20,000,000	Prin	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Dated 5/1/20 - 4/30/41 4% Fixed Rate	Int	360,000	350,000	310,000	270,000	230,000	190,000	150,000	120,000	70,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,595,000	3,634,000	3,669,000	2,830,000	2,865,000	2,896,000	2,938,000	2,975,000	3,017,000
PROJECTED TOTAL INTEREST PAYMENTS		1,165,597	1,082,100	968,500	859,519	771,042	681,156	589,425	504,572	399,958
PROJECTED TOTAL DEBT EXPENDITURES		\$ 4,760,597	\$ 4,716,100	\$ 4,637,500	\$ 3,689,519	\$ 3,636,042	\$ 3,577,156	\$ 3,527,425	\$ 3,479,572	\$ 3,416,958

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	FY 2044	TOTALS
<u>ISSUED DEBT</u>									
2004 Federal Revolving Loan \$387,438	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,575
Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Int	-	-	-	-	-	-	-	1,820
2002 Federal Revolving Loan \$520,430	Prin	-	-	-	-	-	-	-	61,228
Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Int	-	-	-	-	-	-	-	2,444
2007 Federal Revolving Loan \$2,295,067	Prin	-	-	-	-	-	-	-	540,015
Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Int	-	-	-	-	-	-	-	35,914
2009 Sewer Revolving Loan \$17,500,000	Prin	-	-	-	-	-	-	-	9,625,000
Dated 7/31/10 -- 5/1/30 2.48% Fixed Rate	Int	-	-	-	-	-	-	-	1,432,200
2016 Carolina Bank Financing \$3,468,000	Prin	-	-	-	-	-	-	-	3,078,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	-	-	-	-	-	-	-	649,673
2018 Revenue Bond Issuance \$13,895,000	Prin	655,000	680,000	705,000	735,000	765,000	795,000	825,000	13,615,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	186,700	161,275	134,850	106,050	76,050	45,844	15,469	7,195,688
2019 Revenue Bond Issuance \$7,940,000	Prin	483,000	495,000	509,000	-	-	-	-	7,940,000
Dated 10/10/19 - 8/1/2039 2.65% Fixed Rate	Int	33,006	20,047	6,744	-	-	-	-	2,371,491
TOTAL ISSUED PRINCIPAL PAYMENTS		1,138,000	1,175,000	1,214,000	735,000	765,000	795,000	825,000	34,904,818
TOTAL ISSUED INTEREST PAYMENTS		219,706	181,322	141,594	106,050	76,050	45,844	15,469	11,689,230
TOTAL ISSUED DEBT		1,357,706	1,356,322	1,355,594	841,050	841,050	840,844	840,469	46,594,048
<u>UNISSUED DEBT</u>									
2020 SRF Loan \$14,000,000	Prin	700,000	700,000	700,000	700,000	-	-	-	14,000,000
Dated 5/1/20 - 4/1/41 2% Fixed Rate	Int	56,933	42,583	28,389	14,194	-	-	-	2,841,610
2020 Revenue Bond Issuance \$20,000,000	Prin	1,000,000	1,000,000	1,000,000	-	-	-	-	20,000,000
Dated 5/1/20 - 4/30/41 4% Fixed Rate	Int	50,000	30,000	-	-	-	-	-	6,770,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,838,000	2,875,000	2,914,000	1,435,000	765,000	795,000	825,000	68,904,818
PROJECTED TOTAL INTEREST PAYMENTS		326,639	253,905	169,983	120,244	76,050	45,844	15,469	21,300,840
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,164,639	\$ 3,128,905	\$ 3,083,983	\$ 1,555,244	\$ 841,050	\$ 840,844	\$ 840,469	\$ 90,205,658



SOLID WASTE FUND

Environmental Protection

This fund is used to account for the operations of the convenience and recycling centers, and the landfill. The County operates a landfill, as well as seven (7) 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

These centers collect household garbage, but also provide for recycling by allowing for cardboard, glass bottles, plastics, scrap metals, used motor oil, tires, 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, white goods and electronics. Lincoln County is permitted by the State of North Carolina to only 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 a \$99.00 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 and recycling centers.

The second source of revenue is the tipping fee for MSW is 41.00 per ton charged to those companies that haul garbage to the landfill. C&D waste is charged \$32.00 per ton to businesses that bring construction waste. Other 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 Convenience Sites. Performing safety walks in the shop and landfill with for extra safety precautions.

A new scale is being installed spring 2020, due to the age of existing scales. The old scale house scales were installed in the early 90's and has out lived their life expectancy. New scales will be state of the art and fewer components, with newer system for better accuracy.

Optimist Club Convenience Site is in the last stages of design and should be starting construction in the November of 2019. The site will be significantly larger than the other sites and will have extra containers to help accommodate residents more with the large amount of growth in the county.

Convenience site repaving is needed to resurface the driveways in the sites; this will improve leveling the surfaces at the sites. A request to budget for (1) one site to be repaved.

The Solid Waste Department 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 for free of charge.

The Solid Waste Department is accepting small amounts Construction and Demolition (C&D) waste from residents 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 will continue to increase by \$150,000 for Electronics Recycling 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 & 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.

Budget Summary:

Operations

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	\$ 1,649,645	\$ 1,724,536	\$ 1,873,595	9%
Operations	1,264,521	1,402,936	1,387,140	-1%
Capital	25	991,500	250,000	-75%
Expenditure Total	2,914,191	4,118,972	3,510,735	-15%

Convenience Sites

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Personnel	426,969	516,307	476,454	-8%
Operations	41,637	55,662	49,612	-11%
Capital	51,993	51,960	40,000	-23%
Expenditure Total	520,599	623,929	566,066	-9%

Other

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Debt Principal	115,158	377,441	731,092	94%
Debt Interest	73,352	67,704	155,077	129%
Expenditure Total	188,510	445,145	886,169	99%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Franchise Tax	47,177	35,000	35,000	0%
State	222,893	107,109	116,552	9%
Sales and Services	4,728,627	4,574,977	4,746,000	4%
Miscellaneous	73,275	-	-	0%
Interest	196,796	50,000	65,418	31%
Other Financing Sources	2,000,000	420,960	-	-100%
Revenue Total	\$ 7,268,768	\$ 5,188,046	\$ 4,962,970	-4%

Authorized Personnel	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Full Time	38	38	38	0%
Part Time	45	45	47	4%
Total	83	83	85	2%

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

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<u>ISSUED DEBT</u>									
FY 14 Installment Purchase Financing \$385,000	Prin	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654
Dated 6/27/14 -- 6/26/29 3.02% Fixed Rate	Int	6,779	6,004	5,229	4,455	3,680	2,905	2,131	1,356
2016 Installment Purchase Financing \$3,301,000	Prin	322,000	329,000	337,000	345,000	353,000	361,000	370,000	-
Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Int	52,565	44,981	37,222	29,276	21,145	12,827	4,311	-
2019 Installment Purchase Financing \$2,000,000	Prin	133,438	133,438	133,438	133,438	133,438	133,264	133,264	133,264
Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Int	55,733	51,680	47,627	43,573	39,520	35,467	31,413	27,360
2020 Interfund Loan - General Fund \$1,000,000	Prin	250,000	250,000	250,000	250,000	-	-	-	-
Four annual installments plus interest at 4%	Int	40,000	30,000	20,000	10,000	-	-	-	-
TOTAL ISSUED PRINCIPAL PAYMENTS		731,092	738,092	746,092	754,092	512,092	519,918	528,918	158,918
TOTAL ISSUED INTEREST PAYMENTS		155,077	132,665	110,078	87,304	64,345	51,199	37,855	28,716
TOTAL ISSUED DEBT		<u>\$ 886,169</u>	<u>\$ 870,757</u>	<u>\$ 856,170</u>	<u>\$ 841,396</u>	<u>\$ 576,437</u>	<u>\$ 571,117</u>	<u>\$ 566,773</u>	<u>\$ 187,634</u>

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

		FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTALS
<u>ISSUED DEBT</u>								
FY 14 Installment Purchase Financing \$385,000	Prin	\$ 25,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,886
Dated 6/27/14 -- 6/26/29 3.02% Fixed Rate	Int	581	-	-	-	-	-	33,120
2016 Installment Purchase Financing \$3,301,000	Prin	-	-	-	-	-	-	2,417,000
Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Int	-	-	-	-	-	-	202,327
2019 Installment Purchase Financing \$2,000,000	Prin	133,264	133,264	133,264	133,264	133,264	133,264	1,866,566
Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Int	23,307	19,253	15,200	11,147	7,093	3,040	411,413
2020 Interfund Loan - General Fund \$1,000,000	Prin	-	-	-	-	-	-	1,000,000
Four annual installments plus interest at 4%	Int	-	-	-	-	-	-	100,000
TOTAL ISSUED PRINCIPAL PAYMENTS		158,918	133,264	133,264	133,264	133,264	133,264	5,514,452
TOTAL ISSUED INTEREST PAYMENTS		23,888	19,253	15,200	11,147	7,093	3,040	746,860
TOTAL ISSUED DEBT		<u>\$ 182,806</u>	<u>\$ 152,517</u>	<u>\$ 148,464</u>	<u>\$ 144,411</u>	<u>\$ 140,357</u>	<u>\$ 136,304</u>	<u>\$ 6,261,312</u>



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 2019-2020 for the purpose of constructing a Courthouse, Jail Expansion, and Emergency Management Facility. The County has designated one penny on the Ad Valorem tax rate to be transferred from the General Fund to this fund each year to finance these projects.

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Building Construction Projects	\$ -	\$ 1,065,000	\$ 1,103,000	4%
Expenditure Total	-	1,065,000	1,103,000	4%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Transfer from General Fund	-	1,065,000	1,103,000	4%
Revenue Total	\$ -	\$ 1,065,000	\$ 1,103,000	4%



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 ½ % 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 ½ % 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:

A considerable fund balance had built up in this fund. At the same time, the State seized the ADM and Lottery funding. This fund is heavily dependent on the sales tax, and that revenue source is recovering, but still lower than when the recession began. An appropriation of \$699,000.00 was recommended in FY 2016, but needed to continue reducing this reliance on fund balance over the next couple years. Therefore, we are not recommending to continue to deplete this fund balance; as a result, the monies going in this fund will be the only monies going out. In essence, no more fund balance should be appropriated from this fund.

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

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

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Transfer to General Fund	\$ 500,000	\$ 500,000	\$ 500,000	0%
Expenditure Total	500,000	500,000	500,000	0%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Lottery	803,450	500,000	500,000	0%
Interest	17,528	-	-	0%
Revenue Total	\$ 820,978	\$ 500,000	\$ 500,000	0%



LAW ENFORCEMENT FUND

Public Safety

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

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

The recommended uses for FY 2021 are to cover minor tools and equipment, and some supplies and Materials. If assessments are received above this amount in FY 2021, this budget can be amended to purchase additional equipment.

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 9,420	\$ 34,000	\$ -	-100%
Expenditure Total	9,420	34,000	-	-100%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Controlled Substance Tax	30,893	19,975	-	-100%
Interest	1,053	25	-	-100%
Other Financing Sources	-	14,000	-	-100%
Revenue Total	\$ 31,946	\$ 34,000	\$ -	-100%



FEDERAL LAW ENFORCEMENT FUND

Public Safety

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

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

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

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 13,880	\$ 10,050	\$ -	-100%
Capital	55,658	-	-	0%
Expenditure Total	69,538	10,050	-	-100%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Federal Forfeiture	2,539	-	-	0%
Controlled Substance Tax	-	10,000	-	-100%
Interest	1,284	50	-	-100%
Revenue Total	\$ 3,823	\$ 10,050	\$ -	-100%



EMERGENCY TELEPHONE SYSTEM FUND

Public Safety

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

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

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

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

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 206,439	\$ 229,150	\$ 327,500	43%
Capital	1,451,057	46,000	-	-100%
Expenditure Total	1,657,496	275,150	327,500	19%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
State	1,618,325	275,150	327,500	19%
Interest	5,120	-	-	0%
Revenue Total	\$ 1,623,445	\$ 275,150	\$ 327,500	19%



VOLUNTEER FIRE DISTRICTS FUND

Public Safety

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

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

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

1) All volunteer fire departments around the country are experiencing problems in providing coverage during normal workday hours. Fewer volunteers are able to leave their full-time jobs to respond to calls Monday through Friday. We continue to see the need for full-time employees to be added to these departments to provide guaranteed minimal staffing during these critical times. Volunteer departments can lose valuable time in responding to a call if no one is already at the fire station to drive the equipment to the fire scene. The other volunteers can respond directly to the fire scene, with turnout gear in their personal vehicles. These departments are responsible for all fire exposures in these districts, including elementary, middle, and high schools, nursing homes, hospitals, office buildings, industrial concerns, hazardous chemical incidents, apartment complexes and condominiums, vehicle accidents, train derailments, and churches, as well as the standard residential homes. This protection is one of the most critical public safety services our citizens need. As the population grows, the number of calls for service also increases.

2) The County has entered into contracts with these departments and an effort has been made to decrease the areas that have high ISO ratings. ISO (Insurance Service Office) ratings go from 1 (best protection) to 10 (unprotected). They are used by this arm of the insurance industry to help insurance agents assess the risk of fire loss in an area covered by a fire department. This is used to set the insurance premiums that homeowners and businesses must pay. Most fire departments in the United States are between a 3 and a 9.

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

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

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

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

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

NOTES:

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

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

Budget Summary:

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Alexis VFD	\$ 395,124	\$ 419,225	\$ 444,539	6%
Boger City VFD	732,481	801,580	968,867	21%
Crouse VFD	152,233	162,415	170,102	5%
Denver VFD	2,375,555	2,745,078	2,919,345	6%
East Lincoln VFD	2,237,729	2,831,760	3,081,096	9%
Howards Creek VFD	320,274	407,821	400,077	-2%
North 321 VFD	547,600	588,123	622,047	6%
Northbrook VFD	357,692	381,656	391,147	2%
Pumpkin Center VFD	519,975	552,055	732,288	33%
South Fork VFD	376,027	394,187	424,812	8%
Union VFD	343,411	371,246	384,118	3%
Expenditure Total	\$ 8,358,101	\$ 9,655,146	\$ 10,538,438	9%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Ad Valorem Taxes	8,358,101	9,655,146	10,538,438	9%
Revenue Total	\$ 8,358,101	\$ 9,655,146	\$ 10,538,438	9%

Tax Rate Data:

<u>VFD</u>	<u>Current Rate</u>	<u>Proposed FY 2021 Rate</u>
Alexis	\$ 11.65	\$ 11.65
Boger City	10.50	12.50
Crouse	8.60	8.60
Denver	11.50	11.50
East Lincoln	9.80	9.80
Howards Creek	13.55	13.55
North 321	7.00	7.00
Northbrook	10.00	10.00
Pumpkin Center	9.70	12.00
South Fork	12.50	12.50
Union	12.50	12.50



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 dollars 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.

While the pause from health insurance increases in FY 16 was good news, we knew that the long-term upward trend would prevail. Medical insurance will continue to increase well above the normal rate of inflation. This is evident due to more usage by employees and their dependents is driving this upward cost, as well as medical inflation.

Employees did not see a rate increase during FY 2020. However, for FY 2021 employees that remain with the Preferred Provider Organization (PPO) plan will have a 20% rate increase. Slight modifications to plans have been made to help accommodate and partially offset the increase on the side of the County.

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

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 9,930,180	\$ 8,030,000	\$ 9,317,014	16%
Expenditure Total	9,930,180	8,030,000	9,317,014	16%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Health Premiums Employer	7,132,813	6,300,000	8,117,686	29%
Health Premiums Employee	1,028,739	1,100,000	1,169,328	6%
Interest	68,309	30,000	30,000	0%
Other Financing Sources	-	600,000	-	-100%
Revenue Total	\$ 8,229,861	\$ 8,030,000	\$ 9,317,014	16%



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 Compensation Claims Solutions of Concord, NC. 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 represents a 33% reduction in the cost of the plan compared to FY 2010. It could potentially save more as we have better claims years. The plan ended FY 2013 with a deficit of \$157,722, but ended FY 2014 with a surplus of \$82,828. FY 2015 had several settled claims, and we realized a slight deficit. While there were fewer high claims during FY 16 and FY 17, this fund continued in a deficit balance with a slight surplus in FY 2018 of \$16,081; therefore, additional funds for premiums were recommended during FY19 and FY20. As a result, FY 2019 ended with a surplus of \$604,346. Clearly, each year rates are determined by the number and types of claims; however, it is expected that the increase will assist in offsetting future deficits.

Expenditure by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Operations	\$ 121,098	\$ 831,000	\$ 845,500	2%
Expenditure Total	121,098	831,000	845,500	2%

Revenue by Type	FY19 Actual	FY20 Budgeted	FY21 Budgeted	% Change
Workers Comp Premiums	701,532	830,000	845,000	2%
Interest	7,831	1,000	500	-50%
Revenue Total	\$ 709,363	\$ 831,000	\$ 845,500	2%



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

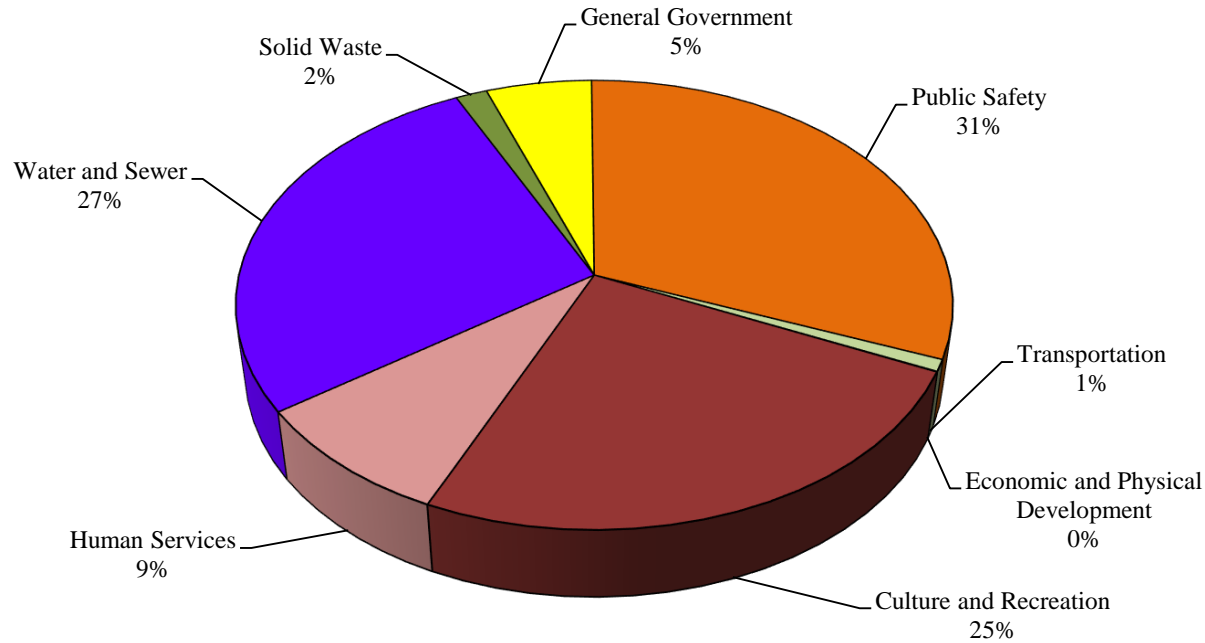
Large dollar items that are infrequent in nature but require advance planning for budgetary purposes. This category could include roofing, remodeling, large maintenance, etc.

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

2021 - 2025



Five-Year Total: \$ 125,382,117

	FISCAL YEAR					
	2021	2022	2023	2024	2025	TOTALS
General Government	\$ 3,926,639	\$ 1,298,380	\$ 649,900	\$ 554,900	\$ 369,030	\$ 6,798,849
Public Safety	3,617,465	18,611,361	4,120,088	11,049,456	1,535,455	38,933,825
Transportation	200,350	244,238	200,350	200,350	200,350	1,045,638
Economic and Physical Development	2,000	43,300	-	-	-	45,300
Culture and Recreation	515,503	1,585,220	18,562,171	10,172,500	465,000	31,300,394
Human Services	423,714	9,819,830	176,040	112,690	200,837	10,733,111
Water and Sewer	17,250,000	870,000	3,295,000	6,545,000	6,545,000	34,505,000
Solid Waste	290,000	1,070,000	220,000	220,000	220,000	2,020,000
Total	\$ 26,225,671	\$ 33,542,329	\$ 27,223,549	\$ 28,854,896	\$ 9,535,672	\$ 125,382,117



LINCOLN COUNTY
Capital Improvement Plan
COUNTY WIDE

	FISCAL YEAR					TOTALS
	2021	2022	2023	2024	2025	
GENERAL FUND						
General Government						
Governing Body	\$ -	\$ 15,000	\$ 2,500	\$ -	\$ -	\$ 17,500
County Manager	27,500	2,500	2,500	7,500	2,500	42,500
Human Resources	6,500	7,500	4,000	5,000	2,000	25,000
Finance	14,400	11,900	14,400	14,400	11,900	67,000
Information Technology	445,695	99,880	66,500	45,000	149,130	806,205
Tax	379,500	35,500	39,000	43,500	9,000	506,500
Elections	111,425	-	-	-	-	111,425
Register of Deeds	8,000	4,100	4,000	1,500	4,000	21,600
Facilities Management	2,933,619	1,122,000	517,000	438,000	190,500	5,201,119
Public Safety						
Sheriff	1,728,713	11,472,111	607,338	761,206	644,705	15,214,073
Communications	45,900	373,200	135,000	9,500,000	-	10,054,100
Emergency Management	125,800	-	-	-	-	125,800
Fire Marshal	30,000	79,000	13,200	51,200	6,200	179,600
Planning and Inspection	401,000	686,000	2,841,000	341,000	491,000	4,760,000
Emergency Medical Services	1,218,452	396,050	463,550	336,050	393,550	2,807,652
Animal Services	67,600	5,605,000	60,000	60,000	-	5,792,600
Transortation						
Transportation Lincoln County	200,350	244,238	200,350	200,350	200,350	1,045,638
Economic and Physical Development						
Soil Conservation	2,000	43,300	-	-	-	45,300
Culture and Recreation						
Library	108,903	860,220	18,562,171	9,977,600	465,000	29,973,894
Recreation	406,600	725,000	-	194,900	-	1,326,500
Human Services						
Health	43,714	31,530	37,830	14,575	16,657	144,306
Social Services	360,500	9,781,000	133,710	98,115	180,180	10,553,505
Veterans Services	1,500	4,000	1,500	-	4,000	11,000
Senior Services	18,000	3,300	3,000	-	-	24,300
Total General Fund	<u>8,685,671</u>	<u>31,602,329</u>	<u>23,708,549</u>	<u>22,089,896</u>	<u>2,770,672</u>	<u>88,857,117</u>
WATER AND SEWER FUND						
Water Distribution	16,519,000	220,000	2,930,000	6,180,000	6,180,000	32,029,000
Water Treatment Plant	121,000	-	-	-	-	121,000
Sewer Collection	610,000	650,000	365,000	365,000	365,000	2,355,000
Total Water and Sewer Fund	<u>17,250,000</u>	<u>870,000</u>	<u>3,295,000</u>	<u>6,545,000</u>	<u>6,545,000</u>	<u>34,505,000</u>
SOLID WASTE FUND						
Landfill	<u>\$ 290,000</u>	<u>\$ 1,070,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 2,020,000</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Governing Body

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
Non-Asset Inventory								
	Replace Surface Pros (6)	H2	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
	Replace Computer for Clerk	H4	-	-	2,500	-	-	2,500
	Department Totals		<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,500</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
County Manager

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	Compact Vehicle	M4	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Non-Asset Inventory	Replacement Computers	H1	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 10,000
	Replace Laptops (3)	M1	-	-	-	7,500	-	7,500
	Department Totals		<u>\$ 27,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 7,500</u>	<u>\$ 2,500</u>	<u>\$ 42,500</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Human Resources

Category	Project Description	Priority	Fiscal Year					Totals
			2021	2022	2023	2024	2025	
Non-Asset Inventory								
	Replacement Computers	H1	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 12,000
	Replace Surface Pro	H1	2,500	-	-	-	-	2,500
	New Office Setup	H4	-	3,500	-	-	-	3,500
	New Kiosk Workstation for Onboarding	H2	-	2,000	-	-	-	2,000
	Replace Kiosk Workstation	H2	-	-	2,000	-	-	2,000
	Replace Laptop	H2	-	-	-	3,000	-	3,000
	Department Totals		\$ 6,500	\$ 7,500	\$ 4,000	\$ 5,000	\$ 2,000	\$ 25,000

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Finance

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
Non-Asset Inventory								
	Replace Computers	H2	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
	Replace Surface Pros	H2	2,500	-	2,500	2,500	-	7,500
	Replace Epson Printers	H2	3,900	3,900	3,900	3,900	3,900	19,500
	Department Totals		<u>\$ 14,400</u>	<u>\$ 11,900</u>	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 11,900</u>	<u>\$ 67,000</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Information Technology

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	Replace EOL Network Switching	H1	\$ 369,785	\$ -	\$ -	\$ -	\$ -	\$ 369,785
	Replace Firewall Equipment	H2	48,415	-	-	-	-	48,415
	Pivot 3 Acuity HCU Processor/Disk		-	39,130	-	-	39,130	78,260
	Cisco UCS Upgrade		-	-	46,500	-	-	46,500
	UPS Replacement/Upgrade		-	-	-	22,500	-	22,500
	iSeries Hardware Replacement/Upgrade		-	-	-	-	90,000	90,000
Non-Asset Inventory								
	Add Seven Doors with Access Control	M1	-	14,000	-	-	-	14,000
	Computer Replacements for Department		-	28,500	-	-	-	28,500
	Replace PC for ID Badges		-	2,250	-	-	-	2,250
	AVID Video Editing System		-	-	-	6,500	-	6,500
Other	Professional Security Awareness Training	M3	27,495	-	-	-	-	27,495
	iSeries Operating System Upgrade		-	16,000	-	16,000	-	32,000
	VMWare Software Upgrade		-	-	20,000	-	20,000	40,000
	Department Totals		<u>\$ 445,695</u>	<u>\$ 99,880</u>	<u>\$ 66,500</u>	<u>\$ 45,000</u>	<u>\$ 149,130</u>	<u>\$ 806,205</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Tax

Category	Project Description	Priority	Fiscal Year					Totals
			2021	2022	2023	2024	2025	
<u>Listing</u>								
Non-Asset Inventory	Replace Computers	M1	\$ 4,500	\$ 1,500	\$ 1,500	\$ 6,000	\$ 6,000	\$ 19,500
	Remodel Tax Office	M4	339,000	-	-	-	-	339,000
	Listing Totals		343,500	1,500	1,500	6,000	6,000	358,500
<u>Mapping</u>								
Non-Asset Inventory	Replace Computers	H4	-	5,000	7,500	7,500	-	20,000
	Mapping Totals		-	5,000	7,500	7,500	-	20,000
<u>Revaluation</u>								
OC	New Vehicle for Appraiser	H1	26,000	-	-	-	-	26,000
	Replace 2004 Ford Escape	H1	-	26,000	-	-	-	26,000
	New Vehicle for Revaluation	H1	-	-	27,000	-	-	27,000
	Replace 2010 Ford Explorer	H1	-	-	-	27,000	-	27,000
	Non-Asset Inventory							
	Replace Computers	H4	3,000	3,000	3,000	3,000	3,000	15,000
	Replace Laptops	H4	7,000	-	-	-	-	7,000
	Revaluation Totals		36,000	29,000	30,000	30,000	3,000	128,000
	Department Totals		\$ 379,500	\$ 35,500	\$ 39,000	\$ 43,500	\$ 9,000	\$ 506,500

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Elections

Category	Project Description	Priority	Fiscal Year					Totals	
			2021	2022	2023	2024	2025		
Non-Asset Inventory									
	Replace Automark ADA Equipment (30)	H2	\$ 111,425	\$ -	\$ -	\$ -	\$ -	\$ 111,425	
	Department Totals		<u>\$ 111,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,425</u>	

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Register of Deeds

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC								
	New Microfilm Reader	H1	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Non-Asset Inventory								
	New Computer for Training Area	H1	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
	Replacement Computers	H1	-	1,500	1,500	1,500	1,500	6,000
	Fujitsu Document Scanner for Vitals	H1	-	1,100	-	-	-	1,100
	Fujitsu Document Scanner for Real Estate	H1	-	1,500	-	-	-	1,500
	Replace Lenova Carbonx1 16GB	H1	-	-	2,500	-	-	2,500
	Replace Surface Pro	H1	-	-	-	-	2,500	2,500
	Department Totals		<u>\$ 8,000</u>	<u>\$ 4,100</u>	<u>\$ 4,000</u>	<u>\$ 1,500</u>	<u>\$ 4,000</u>	<u>\$ 21,600</u>

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Facilities Management

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
<u>BUILDING MAINTENANCE</u>								
CWIP								
	Public Defender Office	H1	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000
	Juvenile Probation Renovation	H1	125,000	-	-	-	-	125,000
	Veterans Services Purchase/Renovation	H1	900,000	-	-	-	-	900,000
	Oaklawn Repairs	H4	108,619	-	-	-	-	108,619
	Sheriff East District Office	H1	-	500,000	-	-	-	500,000
OC								
	Veh Replace - Ram ProMaster (HVAC Tech)	H1	32,500	-	-	-	-	32,500
	Veh Replace - Ram 2500s 8' w/plow	H1	32,500	40,000	40,000	-	-	112,500
	New Spider Lift	H3	-	150,000	-	-	-	150,000
	Cultural Center Improvements	M4	103,000	-	-	-	-	103,000
Non-Asset Inventory								
	Surface Pros	H4	6,000	2,000	2,000	6,000	2,000	18,000
	Liftgator STR (Replace 1, Add 1)	H3	8,000	-	-	-	-	8,000
	Building Maintenance Totals		2,665,619	692,000	42,000	6,000	2,000	3,407,619
<u>GROUNDS MAINTENANCE</u>								
OC								
	Veh Replace - Ram 3500	H1	60,000	60,000	60,000	60,000	60,000	300,000
	Aervator	H1	8,000	-	-	-	-	8,000
	Sweeper	H4	-	8,000	-	-	-	8,000
	Veh Replace- Isuzu Diesel	H1	-	55,000	-	-	-	55,000
	CAT 309 Mini-Ex	H4	-	134,000	-	-	-	134,000
	Gooseneck Trailer	H4	-	18,000	-	-	-	18,000
	Mulch Blower	H4	-	-	110,000	-	-	110,000
	Dump Trailer	H4	-	-	20,000	-	-	20,000
	AX19 Chipper	H4	-	-	-	116,000	-	116,000
	CTX100 Mini-Skid	H4	-	-	-	45,000	-	45,000
	61" mowers	H1	-	-	-	-	45,000	45,000
	Parking Lot Outlay	ML1	200,000	155,000	285,000	211,000	83,500	934,500
	Grounds Maintenance Totals		268,000	430,000	475,000	432,000	188,500	1,793,500
	Department Totals		\$ 2,933,619	\$ 1,122,000	\$ 517,000	\$ 438,000	\$ 190,500	\$ 5,201,119

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Sheriff

Category	Project Description	Priority	Fiscal Year					Totals
			2021	2022	2023	2024	2025	
<u>Sheriff Operations</u>								
OC								
	Vehicle Replacements	H1	\$ 1,083,643	\$ 448,404	\$ 523,138	\$ 672,606	\$ 560,505	\$ 3,288,296
	AFIS Machine	H1	43,870	-	-	-	-	43,870
	Forensic Laptop	H1	14,500	-	-	-	-	14,500
	Off-site Server	H2	9,500	-	-	-	-	9,500
	Upgrade Phone System	M1	60,000	-	-	-	-	60,000
	Drone Webcaster	ML1	5,000	-	-	-	-	5,000
	Replace CAD/Records Mgmnt Software	ML1	-	600,000	-	-	-	600,000
Non-Asset Inventory								
	Replace MTC Laptops	H2	21,000	30,000	30,000	30,000	30,000	141,000
	Laptops w/Docking Stations (15)	H1	34,500	-	-	-	-	34,500
	New Tasers (45)	M1	67,500	-	-	-	-	67,500
	Drone Parachute	ML1	2,700	-	-	-	-	2,700
	Sheriff Operations Totals		1,342,213	1,078,404	553,138	702,606	590,505	4,266,866
<u>Detention Center</u>								
CWIP								
	Jail Expansion	H4	-	9,900,000	-	-	-	9,900,000
OC								
	Replace 20 year old washer and dryer	M1	32,300	-	-	-	-	32,300
	Replace Low Temp Water Dishwasher	M1	-	29,500	-	-	-	29,500
	Replace Ice Making Machine	M1	-	5,607	-	-	-	5,607
	New Jail Management Software	ML1	-	400,000	-	-	-	400,000
Non-Asset Inventory								
	Replace Computers	M3	-	4,400	-	4,400	-	8,800
Other								
	HVAC Replacements	H4	54,200	54,200	54,200	54,200	54,200	271,000
	Roof Replacement	H2	300,000	-	-	-	-	300,000
	Jail Totals		386,500	10,393,707	54,200	58,600	54,200	10,947,207
	Department Totals		\$ 1,728,713	\$ 11,472,111	\$ 607,338	\$ 761,206	\$ 644,705	\$ 15,214,073

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Communications

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	Phone/Radio Training Simulator	H4	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ 31,000
	MCC7500 Radio Consoles	H3	-	135,000	135,000	-	-	270,000
	Alert Tone and Voice Dispatch Interface	M1	-	200,000	-	-	-	200,000
	Viper Simulcast Radio System	M1	-	-	-	7,500,000	-	7,500,000
	CAD LCSO Record and Jail Management	M1	-	-	-	2,000,000	-	2,000,000
Non-Asset Inventory								
	Computer for New Position		2,200	-	-	-	-	2,200
	KVM Switches (9)		12,700	-	-	-	-	12,700
	Replace PC Workstations	H1	-	28,600	-	-	-	28,600
	Replace Surface Pros	H3	-	9,600	-	-	-	9,600
	Department Totals		<u>\$ 45,900</u>	<u>\$ 373,200</u>	<u>\$ 135,000</u>	<u>\$ 9,500,000</u>	<u>\$ -</u>	<u>\$ 10,054,100</u>

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Emergency Management

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	Boat House/Lift	H1	\$ 31,800	\$ -	\$ -	\$ -	\$ -	\$ 31,800
	Enclosed Self Supporting Satelite Trailer	H1	38,000	-	-	-	-	38,000
	Vehicle - 4 Door Diesel 4x4 Truck	H4	56,000	-	-	-	-	56,000
	Department Totals		<u>\$ 125,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,800</u>

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Fire Marshal

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	Training Trailer for Simulations	H4	\$ 10,000	\$ 12,000	\$ 8,000	\$ 5,000	\$ 5,000	\$ 40,000
	Replace 2015 RAM 2500	M1	-	45,000	-	-	-	45,000
	Tractor	M4	-	20,000	-	-	-	20,000
	Replace 2016 RAM 1500	M1	-	-	-	45,000	-	45,000
Non-Asset Inventory								
	Replace Surface Pros	M2	2,000	2,000	4,000	-	-	8,000
	Replace Desktop Computers	M2	-	-	1,200	1,200	1,200	3,600
	Dry Suit and Rescue Equip for VFD's	M1	18,000	-	-	-	-	18,000
	Department Totals		<u>\$ 30,000</u>	<u>\$ 79,000</u>	<u>\$ 13,200</u>	<u>\$ 51,200</u>	<u>\$ 6,200</u>	<u>\$ 179,600</u>

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Planning and Inspections

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP	Trail Planning and Construction	M2	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
	Sidewalk Construction of Trail	H2	-	-	2,500,000	-	-	2,500,000
OC	Building Inspector Vehicle Replacement	M1	56,000	56,000	56,000	56,000	56,000	280,000
	Sign Shop Vinyl Printer and Cutter	M2	-	20,000	-	-	-	20,000
Non-Asset Inventory								
	Replace Computers	M2	25,000	25,000	25,000	25,000	25,000	125,000
	Road Sign Upgrades	H3	10,000	35,000	-	-	10,000	55,000
Other	Long Range Planning	M1	10,000	250,000	10,000	10,000	150,000	430,000
	Transportation Corridor Planning	M1	100,000	100,000	50,000	50,000	50,000	350,000
Department Totals			<u>\$ 401,000</u>	<u>\$ 686,000</u>	<u>\$ 2,841,000</u>	<u>\$ 341,000</u>	<u>\$ 491,000</u>	<u>\$ 4,760,000</u>

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Emergency Medical Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP								
	East Lincoln FD EMS Substation	H3	\$ 775,000	\$ -	\$ -	\$ -	\$ -	\$ 775,000
OC								
	QRV Expansion and Remount Program	H4	60,000	60,000	60,000	-	60,000	240,000
	Ambulance Expansion and Remount Program	H3	295,002	295,000	295,000	295,000	295,000	1,475,002
	MMTT Mini Monitors (2)	M1	17,000	-	-	-	-	17,000
Non-Asset Inventory								
	Furniture Replacements	M1	10,000	2,500	-	2,500	-	15,000
	Turn Out Gear Replacements	M1	33,750	33,750	33,750	33,750	33,750	168,750
	Replace Desktop Computers	M1	4,800	4,800	4,800	4,800	4,800	24,000
	Replace CF-20 Computers (25)	M1	-	-	70,000	-	-	70,000
	AEDs for MMTT (2)	M1	2,900	-	-	-	-	2,900
Other								
	EMS West Base Repairs	H3	20,000	-	-	-	-	20,000
	Department Totals		\$ 1,218,452	\$ 396,050	\$ 463,550	\$ 336,050	\$ 393,550	\$ 2,807,652

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Animal Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP								
	New Animal Services Facility	H2	\$ -	\$ 5,500,000	\$ -	\$ -	\$ -	\$ 5,500,000
OC								
	Replace 2013 Dodge Ram 1500 w/Dog Box	M4	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Replace Manager's 2011 Dodge Ram 1500	M4	-	45,000	-	-	-	45,000
	Replace 2014 Dodge Ram 1500 w/Dog Box	M4	-	60,000	-	-	-	60,000
	Replace 2015 Dodge Ram 1500 w/Dog Box	M4	-	-	60,000	-	-	60,000
	Replace 2017 Dodge Ram 1500 w/Dog Box	M4	-	-	-	60,000	-	60,000
Non-Asset Inventory								
	Desk for Program Supervisor	H3	3,000	-	-	-	-	3,000
	Computer for Program Supervisor	H3	1,200	-	-	-	-	1,200
	Cat Isolation Kennel Bank	M1	3,400	-	-	-	-	3,400
	Department Totals		<u>\$ 67,600</u>	<u>\$ 5,605,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 5,792,600</u>

LINCOLN COUNTY
Capital Improvement Plan
TRANSPORTATION
Transportation Lincoln County

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	LTV Expansion and Replacement	H3	\$ 200,350	\$ 200,350	\$ 200,350	\$ 200,350	\$ 200,350	\$ 1,001,750
	SEON Video Security System Replacement	H2	-	43,888	-	-	-	43,888
	Department Totals		<u>\$ 200,350</u>	<u>\$ 244,238</u>	<u>\$ 200,350</u>	<u>\$ 200,350</u>	<u>\$ 200,350</u>	<u>\$ 1,045,638</u>

LINCOLN COUNTY
Capital Improvement Plan
ECONOMIC AND PHYSICAL DEVELOPMENT
Soil Conservation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC	Vehicle-Natural Res Conservation Tech	H4	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000
Non-Asset Inventory	Replace Computer	ML4	2,000	-	-	-	-	2,000
	Computer-Natural Res Conservation Tech	ML4	-	1,300	-	-	-	1,300
	Department Totals		\$ 2,000	\$ 43,300	\$ -	\$ -	\$ -	\$ 45,300

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Library

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP								
	New Expanded Central Library	H2	\$ -	\$ -	\$ 17,197,500	\$ -	\$ -	\$ 17,197,500
	New East Lincoln Library	H4	-	-	-	9,971,600	-	9,971,600
OC								
	Large 3-D Printer for Jonas Library	M1	12,425	-	-	-	-	12,425
	Digital Sign for Jonas Library	M3	-	29,500	-	-	-	29,500
	Land for New Central Library	H2	-	672,000	-	-	-	672,000
	Replace 2007 GMC Surburban	M1	-	30,000	-	-	-	30,000
	Digital Sign for Shanklin Library	M4	-	29,500	-	-	-	29,500
	Land for East Lincoln Library Expansion	H4	-	-	500,000	-	-	500,000
Non-Asset Inventory								
	Computer for New Position	H3	2,443	-	-	-	-	2,443
	Solo 4x4 Space-saver 120 Degree Desk	M2	4,286	-	-	-	-	4,286
	Replace Laptops at Jonas (25)	M2	33,799	-	-	-	-	33,799
	iPad Pro	M3	1,250	-	-	-	-	1,250
	Smaller 3-D Printers for Shanklin Library	M1	-	8,720	-	-	-	8,720
Other								
	Architech to Evaluate Jonas Library	H2	-	75,000	-	-	-	75,000
	Jonas Library Repairs	M1	54,700	15,500	-	6,000	465,000	541,200
	Shanklin Library Repairs	M4	-	-	864,671	-	-	864,671
	Department Totals		<u>\$ 108,903</u>	<u>\$ 860,220</u>	<u>\$ 18,562,171</u>	<u>\$ 9,977,600</u>	<u>\$ 465,000</u>	<u>\$ 29,973,894</u>

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Recreation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP	Continuation of West Lincoln Park	H2	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	Beatty's Ford Park Play Beach Additions	H2	-	360,000	-	-	-	360,000
	Update Beatty's Ford Splash Pad	H4	-	80,000	-	-	-	80,000
	West Lincoln Community Center	M3	-	-	-	100,000	-	100,000
OC	Security Cameras for East Lincoln Center	H3	23,000	-	-	-	-	23,000
	Replace 2005 F150 Lost in 2018	M1	30,000	-	-	-	-	30,000
	Automatic Gate-Rock Springs Nature Pres.	M1	10,000	-	-	-	-	10,000
	Paving/Grading-Rescue Squad Park Shelter	M4	37,000	-	-	-	-	37,000
	New 15 Passenger Van	M3	-	48,000	-	-	-	48,000
	Paving/Grading-Vale Park	ML1	-	57,000	-	-	-	57,000
	Paving/Grading-Lincolnton Optimist Park	ML1	-	180,000	-	-	-	180,000
	Ironton Athletic Complex/Park Land	L3	-	-	-	85,000	-	85,000
			-	-	-	-	-	-
Non-Asset Inventory								
	Replace Computers	H2	6,600	-	-	9,900	-	16,500
Department Totals			\$ 406,600	\$ 725,000	\$ -	\$ 194,900	\$ -	\$ 1,326,500

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Health

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
<u>HEALTH ADMINISTRATION</u>								
Non-Asset Inventory								
	Replace Computers	H2	\$ 5,206	\$ 11,452	\$ -	\$ 14,575	\$ 12,493	\$ 43,726
	Replace Surface Pros	H2	7,607	-	17,752	-	-	25,359
	Surface Pros for New School Nurses (2)	H2	5,100	-	-	-	-	5,100
	AEDs	H2	1,559	-	-	-	-	1,559
	Health Administration Totals		19,472	11,452	17,752	14,575	12,493	75,744
<u>ENVIRONMENTAL HEALTH</u>								
OC								
	High Mileage Vehicle Replacements	H2	-	20,078	20,078	-	-	40,156
	New Truck for Environmental Health Spec.	H2	20,078	-	-	-	-	20,078
Non-Asset Inventory								
	Replace Computers	H2	4,164	-	-	-	4,164	8,328
	Environmental Health Totals		24,242	20,078	20,078	-	4,164	68,562
	Department Totals		\$ 43,714	\$ 31,530	\$ 37,830	\$ 14,575	\$ 16,657	\$ 144,306

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Social Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP								
	New DSS Building/Expansion	H1	\$ -	\$ 9,700,000	\$ -	\$ -	\$ -	\$ 9,700,000
OC								
	New 4-6 Passenger Vehicle	H3	\$ 25,500	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 229,500
Other								
	Roofing Existing DSS Building	H3	270,000	-	-	-	-	270,000
	HVAC Unit Replacements	H4	30,000	30,000	30,000	30,000	30,000	150,000
	Safety Upgrade of Various Areas	H4	35,000	-	-	-	-	35,000
	Current Building Renovation	H3	-	-	25,000	-	-	25,000
	Replace Desktop Towers	H4	-	-	27,710	17,115	58,680	103,505
	Replace Laptops (60)	H4	-	-	-	-	40,500	40,500
	Department Totals		<u>\$ 360,500</u>	<u>\$ 9,781,000</u>	<u>\$ 133,710</u>	<u>\$ 98,115</u>	<u>\$ 180,180</u>	<u>\$ 10,553,505</u>

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Veterans Services

Category	Project Description	Priority	Fiscal Year					Totals
			2021	2022	2023	2024	2025	
Non-Asset Inventory								
	Replace Computers	H3	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 6,000
	Replace Surface Pro	H3	-	2,500	-	-	2,500	5,000
	Department Totals		\$ 1,500	\$ 4,000	\$ 1,500	\$ -	\$ 4,000	\$ 11,000

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Senior Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
OC								
	Fencing Around Senior Services	M1	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Non-Asset Inventory								
	Replace Computers	M2	3,000	-	3,000	-	-	6,000
	Ceiling Mounted Projectors and Screens(3)	M2	-	3,300	-	-	-	3,300
	Department Totals		<u>\$ 18,000</u>	<u>\$ 3,300</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,300</u>

LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Water Distribution

Category	Project Description	Priority	Fiscal Year					Totals
			2021	2022	2023	2024	2025	
CWIP								
	Interc. w/City of Lincoln-Reepsville Rd.	H1	\$ 8,877,000	\$ -	\$ -	\$ -	\$ -	\$ 8,877,000
	WTP Distribution Line to E. Lincoln Tank	H1	6,900,000	-	-	-	-	6,900,000
	Shoal Road to Crouse Utility Connection	H4	-	-	2,750,000	-	-	2,750,000
	Hwy 182 Waterline Loop to Crouse	M2	-	-	-	3,500,000	-	3,500,000
	Elevated Water Tank	M1	-	-	-	2,500,000	-	2,500,000
	Buffalo Shoals Waterline Loop Connection	H3	-	-	-	-	6,000,000	6,000,000
OC								
	Street Cleaning Truck	ML2	90,000	-	-	-	-	90,000
	New RAM 1500 for New Position	H1	42,000	-	-	-	-	42,000
	750 Gallon Water Trailer	H2	15,000	-	-	-	-	15,000
	CAT 305.5 Mini Excavator	H1	120,000	-	-	-	-	120,000
	Technology Plan	H1	100,000	-	-	-	-	100,000
Non-Asset Inventory								
	Replace Meter Reader Laptops (4)	H2	15,000	-	-	-	-	15,000
Other								
	Alegro Registers (1,000)	H3	170,000	-	-	-	-	170,000
	Water Meter Replacements (2" or Larger)	M2	100,000	100,000	100,000	100,000	100,000	500,000
	Waterline Improvements	H2	90,000	120,000	80,000	80,000	80,000	450,000
Department Totals			\$ 16,519,000	\$ 220,000	\$ 2,930,000	\$ 6,180,000	\$ 6,180,000	\$ 32,029,000

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
Other	Replace Existing HVAC	M1	121,000	-	-	-	-	121,000
	Department Totals		<u>\$ 121,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,000</u>

LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Sewer Collection

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP								
	Pump Station Rehabilitation	H2	\$ 500,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 1,960,000
OC								
	Replace 20004 Kubota with Four Seat UTV	H2	20,000	-	-	-	-	20,000
	Repl '03 Sterling Vacuum w/ 5,000 Pumper	ML2	-	285,000	-	-	-	285,000
	Sewer Jetting Trailer	H3	90,000	-	-	-	-	90,000
	Department Totals		<u>\$ 610,000</u>	<u>\$ 650,000</u>	<u>\$ 365,000</u>	<u>\$ 365,000</u>	<u>\$ 365,000</u>	<u>\$ 2,355,000</u>

LINCOLN COUNTY
Capital Improvement Plan
SOLID WASTE FUND
Landfill

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2021	2022	2023	2024	2025	
CWIP								
	New Scale House	M1	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ 850,000
OC								
	Replace Roll-off Truck (1 per year)	H1	-	180,000	180,000	180,000	180,000	720,000
	Paving Convenience Sites	H1	40,000	40,000	40,000	40,000	40,000	200,000
	Replace Knuckleboom Truck	H1	250,000	-	-	-	-	250,000
	Department Totals		<u>\$ 290,000</u>	<u>\$ 1,070,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 2,020,000</u>



LINCOLN COUNTY FEES & CHARGES
ADMINISTRATIVE
FISCAL YEAR 2020 - 2021

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

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

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



LINCOLN COUNTY FEES & CHARGES
ENVIRONMENTAL HEALTH
FISCAL YEAR 2020 - 2021

Residential Septic Permit Fees (On-site Wastewater Program)

Improvement Permit (includes soil/site evaluation and proposed system area)	\$ 100.00
Authorization to Construct (includes visit, site verification and operational permit)	\$ 200.00
Engineered Option Permit	\$ 90.00

Non-Residential Septic Permit Fees (On-Site Wastewater Program)

Improvement Permit (includes soil/site evaluation and proposed system area)	\$ 125.00
Authorization to Construct (includes visit, site verification and operational permit)	\$ 225.00
Engineered Option Permit	\$ 105.00

Re-inspection Fees for Certain Septic Systems

Type III (once every five years)	\$ 50.00
Type IV (once every three years)	\$ 50.00
Type V (once every year)	\$ 75.00
Type VI (once every six months)	\$ 100.00

Septic Compliances in Mobile Home Parks	\$ 110.00
Reconnect Permits on Private Lots	\$ 110.00
Septic Tank Permit Changes (move system or expansion)	\$ 150.00
Wasted Trip (excludes repair malfunctions)	\$ 75.00
Repairs (malfunctions)	No Charge

Well Permit Fees (Well Program)

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

Water Samples - Private Water Supply Fees

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

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

Swimming Pool Fees

Public Seasonal Pools (includes permit and one inspection)	\$ 100.00	per season
(Operating on or after April 1 and closing on or before October 31)		
Public Annual Pools (includes permit and two inspections)	\$ 200.00	per year
Private Pool Testing (by request only)	\$ 100.00	
Extra Visits	\$ 75.00	
Plan Review	\$ 150.00	

Food Establishment Plan Review Fees

(Excludes prototype franchises, chain facilities & nonprofit organizations)

Restaurant Plan Review (seats)	\$ 150.00
Food Stand Plan Review (no seats)	\$ 75.00
Meat Market Plan Review	\$ 75.00
Renovation/Upgrade Plan Review	\$ 50.00

Other Fees

Temporary Food Events	\$	75.00	
Tattoo Parlor Annual Fee	\$	275.00	per artist



LINCOLN COUNTY FEES & CHARGES
FIRE MARSHAL
FISCAL YEAR 2020 - 2021

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)	\$ 50.00
(No charge when used for funeral)	
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 facility or area regulated by Chapter 27.	
Industrial Ovens (105.7.9)	\$ 100.00
LP Gas Systems as required by NC Dept of Agriculture & Consumer Services (105.7.10)	\$ 100.00
Private Hydrants (105.7.11)	\$ 50.00
Spraying and Dipping Operations (105.7.12)	\$ 100.00
Standpipe Systems (105.7.13)	\$ 100.00
Temporary Membrane/Air Structures, Kiosks or Tents-Each (105.7.14)	\$ 50.00
Tents and Membrane Structures exceeding 400 sq ft	
Canopy Structures exceeding 700 sq ft (open sides)	
Clusters of Small Canopy Tents exceeding 700 sq ft without separation (No charge for funeral tents when used for a funeral)	

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

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

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

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

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

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

Preliminary Plan Review Cost (per building)

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

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

Special Inspections as required by the State of North Carolina

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

Dedicated Services of Fire and Rescue Personnel and Vehicles

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

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

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

Small Assembly-Group A; Business-Group B; Merchant-Group M; Storage-Group S; Utility-Group U
(per building)

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

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

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

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

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

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

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

State Mandated Periodic Fire Inspections (see footnotes 1-15) Moderate Risk Occupancies
Inspected every 24 months

Educational-Group E Public and Private Schools; Factory/Industrial-Group F
(per building)

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

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

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

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

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

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

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

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

Hazardous-Group H
(per building)

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

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

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

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

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

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

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

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

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

Inspected every 12 months

Large Assembly-Group A

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

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

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

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

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

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

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

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

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

Licensed for 1 to 5 \$ 25.00

Licensed for 6 or more \$ 50.00

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

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

Licensed for 1 to 5 \$ 50.00

Licensed for 6 or more \$ 75.00

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

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

Licensed for 1 to 5 \$ 75.00

Licensed for 6 or more \$ 125.00

Hospitals

First inspection \$ 125.00

Second Inspection, if all violations haven't been corrected or
cleared from first inspection \$ 150.00

Third Inspection, if all violations haven't been corrected or
cleared from second inspection \$ 300.00

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

Residential-Group R-1 (sleeping rooms) and R-2 (common area only)
(number of sleeping rooms)

1 to 30 \$ 25.00

31 to 50 \$ 50.00

51 to 75 \$ 75.00

76 to 99 \$ 100.00

Greater than 99 \$ 150.00

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

Re-inspection, if all violations haven't been corrected or cleared from first inspection
(number of sleeping rooms)

1 to 30 \$ 50.00

31 to 50 \$ 75.00

51 to 75 \$ 100.00

76 to 99 \$ 125.00

Greater than 99 \$ 175.00

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

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

(number of sleeping rooms)

1 to 30	\$ 75.00
31 to 50	\$ 125.00
51 to 75	\$ 125.00
76 to 99	\$ 150.00
Greater than 99	\$ 200.00

High Rise (common use and service areas only)

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

Civil Citations and Fines-Any violation incurred more than a year after issuance of the initial citation shall be treated as a first offense for the purpose of establishing and imposing penalties.

All open burning violations listed in the Lincoln County FPAPO and NC SBCFPC may issue a warning or civil citation

First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00

All Fire Lane, Hydrant, Haz-Mat and False Alarm Violations may issue a warning or civil citation

First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00

All violations of Lincoln County FPAPO or NC SBCFPC not listed in this section may issue a warning or civil citation

First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00

All violations of the Occupancy Limit established pursuant to the NC SBCFPC may issue a warning or civil citation

First offense	\$ 150.00
Second offense	\$ 250.00
Third offense and each offense after	\$ 500.00

All violations of the locked or blocked exits in the NC SBCFPC shall issue a civil citation

First offense	\$ 150.00
Second offense	\$ 250.00
Third offense and each offense after	\$ 500.00

Life Safety Equipment installed without permit	\$ 250.00	
Life Safety Equipment installed without plans	\$ 250.00	
Occupying a structure without Certificate of Occupancy	\$ 250.00	each day

- 1) The building or structure shall not be occupied prior to the fire code official issuing a permit and conducting associated inspections indicating the applicable provisions of this code had been met, also includes change of occupancy.
- 2) All issued permits shall be kept on the premises designated therein at all times and shall be readily available for inspection.
- 3) Permits may be revoked for reasons as listed in the Lincoln County FPAPD and NC SBCFPC.

LC FPAPD-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 2020 - 2021

<u>CPT</u> <u>Code</u>	<u>CPT Title (Fee per unit)</u>		
82550	Creatine kinase (cardiac enzyme) level	\$	4.67
80076	(Hepatic Function) Liver function blood test panel	\$	5.11
82570	24 hour urine creatinine measurement	\$	8.00
96372	Admin. of anti D immunoglobulin	\$	-
90707	Admin. of first measles-mumps-rubella	\$	80.00
90460	Admin. of first vaccine or toxoid component through 18 yrs of age w with counseling	\$	23.00
G0008	Administration of influenza virus vaccine	\$	26.00
G0009	Administration of pneumococcal vaccine	\$	26.00
90715	Administration of TDaP vaccine	\$	45.00
92031	AFP	\$	64.25
99408	Alcohol/substance screen & interven 15-30 min	\$	35.00
99409	Alcohol/substance screen & intervention >30 min	\$	65.00
95115	Allergy Shot	\$	10.00
95117	Allergy Shot x2	\$	20.00
84460	ALT	\$	3.89
82120	Amine	\$	10.00
G0438	Annual Wellness Initial (Medicare)	\$	185.00
G0439	Annual Wellness Subsequent (Medicare)	\$	120.00
86790	Antibody; virus, not elsewhere specified	\$	-
85018	Arterial blood hemoglobin measurement by oximetry	\$	5.00
20610	Arthrocentesis of hip	\$	60.00
99420	Assessment for suicidality	\$	15.00
84450	AST	\$	3.89
11730	Avulsion of nail plate	\$	75.00
87205	Babesia microti smear	\$	10.00
81025	Beta-HCG, urine, qual	\$	15.00
11100	Biopsy of single growth of skin and/or tissue	\$	100.00
S4993	Birth Control Pills	\$	4.00
36415	Blood draw, venipuncture	\$	15.00
82947	Blood glucose level	\$	12.00
83036	Blood hemoglobin A1c/total hemoglobin ratio	\$	18.00
85610Q	Blood test, clotting time	\$	5.96
80061Q	Blood test, lipids (cholesterol and triglycerides)	\$	8.42

80048	BMP	\$	5.34
76977	Bone Mineral Density Scan	\$	45.00
96161	Brief MH Depression	\$	-
84520	BUN	\$	4.00
36416	Capillary blood collection	\$	7.50
69210	Cerumen removal (Ear Irrigation)	\$	50.00
87210	Cervical wet mount	\$	12.00
71010	Chest X-ray (contract)	\$	7.00
87491	Chlamydia trachomatis confirm amplified probe	\$	-
82465	Cholesterol total	\$	10.00
58300	Coil insertion	\$	125.00
85027	Complete blood cell count (red cells, white blood cell, platelets), automated test	\$	3.32
85025	Complete blood count (CBC) with platelet count and automated WBC differential	\$	4.49
80053	Comprehensive metabolic panel	\$	6.67
58301	Contraception, device intrauterine, removal	\$	150.00
82565	Creatinine	\$	3.89
87070	Cul bact xcpt urine blood/stool aerobic isol	\$	13.00
87086	Culture, bacterial; quantitative colony count, urine	\$	56.43
87081	Culture, presumptive, pathogenic organisms-screening only	\$	11.69
J1020	Depo Medrol 20mg	\$	5.00
J1030	Depo Medrol 40mg	\$	10.00
J1040	Depo Medrol 80mg	\$	15.00
17110	Destruction 11-14 benign skin lesions, not skin tags or vascular proliferative	\$	100.00
17003	Destruction of 2-14 skin growths	\$	10.00
17000	Destruction of skin growth	\$	63.84
87535	Detection test for HIV-1 virus	\$	160.23
87804	Detection test for influenza virus- A	\$	15.00
87804	Detection test for influenza virus-B	\$	15.00
96110	Developmental screening w/interp&reprt std for	\$	15.00
80162	Digoxin	\$	13.84
80185	Dilantin (Phenytoin)	\$	37.41
80307	Drug scr qual 1 drug class meth ea drug class	\$	51.75
90701	DTAP	\$	-
90698	DTaP hemophilus influenza B polio vaccination	\$	-
90700	DTaP immunization	\$	-
90723	DTaP-HepB-IPV vaccine intramuscular	\$	-
93000	ECG (electrocardiogram)	\$	35.00
J7307	Etonogestrel (contraceptive) implant system, including implant and supplies	\$	413.00
J7307	Etonogestrel (contraceptive) implant system, including implant and supplies	\$	825.00

11200	Excision of skin tag	\$	75.00
56501	Female-Wart Treatment	\$	-
82728	Ferritin	\$	7.52
Q2038	Fluzone vacc, 3 yrs & >, IM	\$	20.00
82746	Folate	\$	7.28
83001	FSH	\$	7.52
90651	Gardasil 9 (HPV) State	\$	-
90651	Gardasil 9 (HPV) State and Private	\$	196.70
82950	Glucose Challenge	\$	15.00
82952	Glucose Tolerance >3	\$	10.00
87591	Gonorrhea	\$	18.44
82951	GTT Glucose Tolerance	\$	24.00
99000	Handling of lab specimen	\$	7.50
84702	HCG beta QN	\$	11.12
96160	Health A Risk/ MCHAT	\$	10.00
92551	Hearing screening	\$	-
85014	Hematocrit	\$	5.00
83020	Hemoglobin A1C	\$	18.00
83036Q	Hemoglobin A1C level	\$	8.11
90647	Hemophilus influenza B vaccine prp-omp 3 dose IM	\$	-
90633	Hep A Ped <19	\$	-
87340	Hep B Antigen	\$	-
86803	Hep C Antibody	\$	12.92
90636	Hepatitis A & B vaccine HepA-HepB adult IM	\$	100.00
90632	Hepatitis A vaccine, adult dosage, for intramuscular use	\$	65.00
90744	Hepatitis B immuniz, peds/adolesc	\$	-
86706	Hepatitis B surface antibody (HBsAb)	\$	10.38
90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use	\$	70.00
87253	Herpes Culture	\$	-
90645	HIB n/c HBOC	\$	-
10060	Hidradenitis incision and drainage	\$	90.00
99205	High level new patient office visit	\$	307.00
86703	HIV Rapid	\$	16.65
87389	HIV Screen	\$	-
82270	Home fecal occult blood kit for 3 specimens	\$	5.00
99502	Home visit for newborn care	\$	60.00
99501	Home visit for postnatal assessment	\$	60.00
G0328	IFOBt(Immunochemical fecal occult blood test)	\$	19.96
90473	Imadm intransl/oral 1 vaccine	\$	15.00
90474	Imadm intransl/oral ea vaccine	\$	15.00
90471	Imadm prq id subq/im njxs 1 vaccine	\$	23.00
90472	Imadm prq id subq/im njxs ea vaccine	\$	15.00
90713	Inactivated poliovirus (IPV) vaccination	\$	-

90685	Influenza 6-35 State	\$ -
90662	Influenza High Dose	\$ 50.00
90658	Influenza virus vaccine split virus 3/>yrs IM	\$ 25.00
90686	Infuenza 2-49	\$ 20.00
99381	Initial preventive medicine new patient <1 year	\$ 117.00
99386	Initial preventive medicine new patient 40-64yrs	\$ 259.00
99384	Initial preventive medicine new pt age 12-17 yr	\$ 220.00
99382	Initial preventive medicine new pt age 1-4 yrs	\$ 150.00
99385	Initial preventive medicine new pt age 18-39yrs	\$ 217.00
99383	Initial preventive medicine new pt age 5-11 yrs	\$ 200.00
J0696	Injection, ceftriaxone sodium, per 250 mg	\$ 18.00
J1050ud	Injection, medroxyprogesterone acetate, 1 mg	\$ 8.39
J1050	Injection, medroxyprogesterone acetate, 1 mg	\$ 69.68
J1071	Injection, testosterone cypionate, 1 mg 200 units	\$ 7.00
20552	Injection-Trigger	\$ 50.00
11981	Insertion of drug implant, non-biodegradable	\$ 125.00
99407	Intensive smoking and tobacco use cessation counseling visit	\$ 25.00
99406	Intermediate smoking and tobacco use cessation counseling visit	\$ 16.00
J7300ud	Intrauterine copper contraceptive	\$ 227.00
J7300	Intrauterine copper contraceptive	\$ 800.00
83550	Iron/TIBC	\$ 4.83
96360	IV Infusion	\$ 60.00
J1885	Ketorolac Injection (15mg x4= 2cc)	\$ 5.00
90696	Kinrix	\$ -
J1940	Lasix Injection	\$ 5.00
83655	Lead	\$ 20.78
J7296	Levonorgestrel-releasing intrauterine contraceptive system, (kyleena), 19.5 mg	\$ 565.00
J7302	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg	\$ 745.23
83002	LH (Luteinizing Hormone)	\$ 7.52
80061	Lipid panel	\$ 25.00
80178	Lithium	\$ 16.91
99212	Low level established patient office visit	\$ 85.00
99202	Low level new patient office visit	\$ 125.00
54050	Male-Wart Treatment	\$ -
59425	Maternity Global Billing (4-7 visits)	\$ 500.00
59426	Maternity Global Billing (7+ visits)	\$ 850.00
90734	Meningococcal conj vaccine tetravalent im	\$ 130.00
90733	Meningococcal polysaccharide vaccine (any group(s)), for subcutaneous use	\$ 120.00
82043	Microablumin	\$ 12.01

99211	Minor level established patient office visit	\$ 45.00
99201	Minor level new patient office visit	\$ 78.00
J7298	Mirena	\$ 752.78
99213	Moderate level established patient office visit	\$ 130.00
99203	Moderate level new patient office visit	\$ 200.00
99214	Moderate-high level established patient office visit	\$ 153.00
99204	Moderate-high level new patient office visit	\$ 250.00
82105	MSAFP, Quad	\$ 128.25
86735	Mumps immune status detection by antibody assay	\$ 21.35
J7303	Nuva Ring -Contraceptive supply, hormone containing vaginal ring, each	\$ 20.00
80055	Obstetric blood test panel	\$ 36.17
99215	Office outpatient visit 40 minutes	\$ 229.00
88175	Pap, Thin Prep	\$ 20.00
88141	Pathologist Review	\$ 15.00
99394	Periodic preventive med est patient 12-17yrs	\$ 190.00
99392	Periodic preventive med est patient 1-4yrs	\$ 117.00
99395	Periodic preventive med est patient 18-39 yrs	\$ 200.00
99396	Periodic preventive med est patient 40-64yrs	\$ 225.00
99393	Periodic preventive med est patient 5-11yrs	\$ 164.00
99391	Periodic preventive med established patient <1y	\$ 117.00
90670	Pneumococcal conjugate vaccine, 13 valent, for intramuscular use	\$ -
90732	Pneumococcal vaccination	\$ 80.00
59430	Post-delivery care	\$ 105.89
84132	Potassium ser	\$ 3.71
86580	PPD	\$ 13.00
84703	Pregnancy, serum	\$ 7.84
94640	Pressurized/nonpressurized inhalation treatment	\$ 15.00
99412	Prev med counsel & risk factor redj grp spx 60 m	\$ 25.00
84146	Prolactin	\$ 45.17
90710	Proquad (MMR/VARIVAX)-private	\$ 220.00
85610	Prothrombin time;	\$ 10.00
84153	PSA	\$ 8.83
90675	Rabies	\$ -
86382	Rabies Titer	\$ 105.00
11982	Removal of drug implant, non-biodegradable	\$ 125.00
11983	Replacement of drug implant, non-biodegradable	\$ 190.00
86431	Rheumatoid factor level	\$ 7.12
S0280	Risk Screening	\$ 50.00
T1002	RN services, up to 15 minutes	\$ 19.50
90681	Rotarix	\$ -
90680	Rotavirus vaccine, pentavalent, 3 dose schedule, live, for oral use	\$ -

86762	Rubella Titer (German Measles	\$	7.65
86765	Rubeola (Measles Titer)	\$	26.18
85652	Sed Rate - Red blood cell sedimentation rate, to detect inflammation	\$	5.00
11305	Shaving of 0.5 cent. or less skin growth of scalp, neck, hands, feet, or genitals	\$	49.03
11201	Skin Tag Rmoval (additional 10)	\$	18.00
J7301	Skyla	\$	685.00
J2930	Solu Medrol	\$	6.00
94010	Spriometry	\$	30.00
87072	Sputum Culture	\$	-
87045	Stool culture	\$	11.63
87880	Strep test (Streptococcus, group A)	\$	15.00
S0630	Suture Removal	\$	-
86593	Syphilis Screen	\$	-
86592	Syphilis test, non-treponemal antibody; qualitative (eg, VDRL, RPR, ART)	\$	-
84481	T3 Free	\$	6.23
84480	T3 Total	\$	6.23
84479	T3, Uptake	\$	4.58
84439	T4 Free	\$	6.23
84436	T4, Total	\$	4.49
11102	Tangential biopsy of skin single lesion (scrape)	\$	105.43
84403	Testosterone	\$	8.57
90714	Tetanus and diphtheria toxoids (Td)	\$	35.00
84155	Total protein level, blood	\$	3.89
84443	TSH	\$	6.38
86480	Tuberculosis test	\$	66.18
84550	Uric Acid, Serum	\$	4.33
81003	Urinalysis dipstick only	\$	7.00
81001	Urinalysis w/ microscope	\$	17.08
82175	Urine Heavy Metal	\$	71.00
90702	Vaccination, diphtheria and tetanus	\$	-
80164	Valprocic Acid (Depakene)	\$	20.05
90716	Varicella virus vaccine, live, for subcutaneous use	\$	120.00
86787	Varicella-zoster IgG ab	\$	20.78
99173	Vision Test	\$	-
82607	Vitamim B-12 Level	\$	7.54
J3420	Vitamin B-12	\$	8.00
82306	Vitamin D	\$	20.78
11042	Wound debridement	\$	45.00
J7304	Xulane Patch-Contraceptive supply, hormone containing patch, each	\$	70.00
90736	Zostavax 60+	\$	-



LINCOLN COUNTY FEES & CHARGES

LIBRARY

FISCAL YEAR 2020 - 2021

Audiobook	\$ 1.00
Book	\$ 1.00
Best Sellers, High Demand and Holiday Books	\$ 2.00
Videos/DVD/Blu-Ray	\$ 2.00

For any item not returned within 30 days, total cost of the item plus a \$5.00 processing fee will be charged.

Out of Region Library Card (per year)	\$ 15.00
Replacement Card	\$ 3.00
Interlibrary Loan (per item)	\$ 5.00

Meeting Room

City, County, State, or Federal Governmental Agency	No Charge
Lincoln County Based Non-Profit Organization/Individuals	\$ 10.00 per hour
Lincoln County Based For Profit Organization/Individuals	\$ 25.00 per hour
Out-of-County Organization/Individuals	\$ 50.00 per hour

Lost or Damaged Equipment

Kindle Fire Kids Edition Tablet	\$ 135.00
Kindle Fire Charging Cord	\$ 15.00
Kindle Fire Case	\$ 20.00
Samsung Educational Tablet	\$ 344.00
Samsung Charging Cord	\$ 30.00
Samsung Case	\$ 20.00
Launchpad	\$ 130.00
Launchpad Charging Cord	\$ 6.99
Launchpad Case	\$ 9.99
Orange Bumper	\$ 8.99
Orange Case	\$ 12.99



LINCOLN COUNTY FEES & CHARGES
PARKS & RECREATION
FISCAL YEAR 2020 - 2021

RENTALS

Park Shelters

Half Day (10:00 AM - 2:00 PM or 3:00 PM - 7:00PM)	\$ 50.00
Full Day (10:00 AM - 7:00 PM)	\$ 100.00

East Lincoln Community Center

Meeting Room - 6 Hours	\$ 50.00
Event Room - 6 Hours	\$ 150.00
Event Room - 12 Hours	\$ 300.00

Howards Creek Community Center

Full Day (8:00 AM - 11:00 PM)	\$ 100.00
Key/Cleaning Deposit	\$ 100.00

North Brook Community Center

Full Day (8:00 AM - 11:00 PM)	\$ 100.00
Key/Cleaning Deposit	\$ 100.00



LINCOLN COUNTY FEES & CHARGES
PLANNING AND INSPECTIONS
FISCAL YEAR 2020 - 2021

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)	\$ 75.00
Non-residential Permit	\$ 100.00
Temporary Use Permit (including accessory care provider)	\$ 75.00

Zoning (continued)		
Major Site Plan Review		\$ 1,000.00
Map Amendment		
Less than 2 acres		\$ 200.00
2 to 5 acres		\$ 400.00
5 or more acres		\$ 800.00
Non-Conforming Use		\$ 200.00
Conditional Use		
Site less than 2 acres		\$ 250.00
Site more than 2 acres		\$ 500.00
Parallel Conditional Use Rezoning		
Site less than 2 acres		\$ 200.00
Site more than 2 acres		\$ 400.00
Conditional District		
Less than 2 acres		\$ 400.00
2 to 5 acres		\$ 800.00
5 or more acres		\$ 1,200.00
Planned Development		
51-300 units, or 50,000-100,000 sf of commercial floor area		\$ 1,500.00
301-600 units, 100,000-250,000 sf of commercial floor area		\$ 3,000.00
601 plus units, greater than 250,000 sf comm floor area		\$ 5,000.00
Zoning Vested Right		\$ 250.00
Subdivision		
Minor and Family Subdivision Review	\$150.00 plus \$10.00 per lot	
Major Subdivision Preliminary Approval		\$ 300.00
Major Subdivision Review	\$300.00 plus \$20.00 per lot	
Exempt Plat Review		\$ 75.00
Letter of Credit/Surety Bond/ Cash Bond (Application and Review)		\$ 300.00
Renewal of Letter of Credit/Surety Bond/Cash Bond		\$ 150.00
TRC Review		\$ 300.00
Watershed		
Site Plan Review	Engineer's fee (Min. \$300.00)	
Annual Inspection Fee	Engineer's fee (Min. \$150.00)	
Conditional Use Permit		\$ 1,000.00
Variances, Appeals, and Text Amendments		
Appeal from decision		\$ 200.00
Request for variance or relief		\$ 400.00
Text amendment		\$ 400.00
Historic Preservation		
Certificate of Appropriateness		\$ 100.00
Local Historic Landmark Designation		\$ 200.00

Residential Construction

Single-Family Residential (Detached/Attached)

New construction, additions

Building	\$0.35/sq ft	\$ 100.00
Electrical	\$0.05/sq ft	\$ 75.00
Mechanical	\$0.05/sq ft	\$ 75.00
Plumbing	\$0.05/sq ft	\$ 75.00

Other Residential Structures

Renovations, accessory buildings, moved home, and decks

Building	\$0.15/sq ft	\$ 75.00
Electrical	\$0.05/sq ft	\$ 75.00
Mechanical	\$0.05/sq ft	\$ 75.00
Plumbing	\$0.05/sq ft	\$ 75.00

Manufactured Homes (Blanket permit, including B, E, M, P, and decks)

Single-wide		\$ 300.00
Double-wide		\$ 350.00
Triple-wide		\$ 400.00

Swimming Pools (Building)

Swimming Pools (electrical)		\$ 75.00
Swimming Pools (mechanical)		\$ 75.00

Piers, Boatslips, Etc.

Temporary Pole Only		\$ 75.00
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Temporary Power on Residence		\$ 200.00
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(All but \$100.00 to be refunded after final approval. Refund must be requested within 90 days of CO or COC.)

Change of Contractor		\$ 25.00
Demolition Permit		\$ 75.00
Residential Retaining Wall		\$ 75.00

Individual Permits (Residential)

Electrical Permit Fees

PV Systems		\$ 150.00
Generators		\$ 150.00
Minimum fee for anything not otherwise described here		\$ 75.00

Mechanical Permit Fees

Minimum fee (per system)		\$ 75.00
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Plumbing Permit Fees

Minimum Fee		\$ 75.00
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Grinder Pump Fees

Private Grinder Pumps are included with the plumbing and electrical permit for the house. This fee shall apply if a different contractor is installing the grinder pump.

Electrical		\$ 50.00
Plumbing		\$ 50.00

Commercial Construction

New Construction, Renovations, Additions, Alterations, and/or Accessory Buildings

Occupancy Classification	Bldg	Elec	Plbg	Mech	Total
Assembly	0.08	0.05	0.05	0.05	0.23
Business	0.08	0.05	0.05	0.05	0.23
Educational	0.08	0.05	0.05	0.05	0.23
Factory/Industrial	0.02	0.05	0.05	0.05	0.17
Hazardous	0.08	0.05	0.05	0.05	0.23
Institutional	0.20	0.05	0.05	0.05	0.35
Mercantile	0.08	0.05	0.05	0.05	0.23
Residential	0.20	0.05	0.05	0.05	0.35
Storage	0.08	0.05	0.05	0.05	0.23
Utility	0.08	0.05	0.05	0.05	0.23

Permit fees for new construction shall be calculated using the following formulas:

A = Total Gross Building Floor Area Under Construction

B = Fee per square foot from occupancy classification table above

Building permit fees are to be paid by the general contractor for the building. The individual sub-contractors will be responsible for their permit(s) and fee(s).

Total gross building floor area under construction	Formula
New structures 0-50,000 sq ft	A x B
New structures 50,000 - 100,000 sq ft	A x B (25% reduction)
New structures 100,000 + sq ft	A x B (50% reduction)
Shell permit (Includes Building, Electrical, Mechanical, and Plumbing)	A x B (75% reduction)
All commercial renovations, upfit completion, additions, or alterations (any size)	A x B (25% reduction)

Minimum Commercial Permits (for items not covered by the square footage calculation)

Building	\$ 200.00
Electrical	\$ 100.00
Plumbing	\$ 100.00
Mechanical (per system)	\$ 100.00
Commercial Signs (Building Only)	
Wall	\$ 100.00
Ground	\$ 100.00
Canopy	\$ 100.00
Temporary Power	\$ 500.00

(Refund = Permit Fee less \$300.00 Administrative Charge. Refund must be requested within 90 days of CO or COC.)

Commercial Plan Review

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

Change of Tenant/Occupancy	\$ 75.00
Licensing of Daycare	\$ 300.00
Refund of permit fee with no inspection activity	
Refund = Permit Fee less \$25.00 Administrative Charge	
Renewal of expired permit (New application required)	Minimum fee per trade
After hours inspection fee (per hour)	\$ 100.00
Non-scheduled inspection/Same day	\$ 75.00
Change of Contractor on existing permits	\$ 25.00
Commercial Demolition	\$ 100.00
Modular Unit-Commercial	\$ 350.00
Blanket permit including B, E, M and P permits	
Re-roofing Permit	
Residential	\$ 100.00
Commercial	\$ 200.00
Storage Racking System Permit	\$ 300.00
Mobile Communications	
Tower (Building)	\$ 500.00
Tower (Electrical)	\$ 500.00
Co-Location	\$ 500.00
Antenna Mount	\$ 500.00
Temporary Structures (Tents, stages, etc.)	\$ 100.00
Bleachers	\$ 250.00
Handicap Ramp (residential)	No Charge
Yearly Maintenance Permit	\$100.00/trade
Solar Farm	
Electrical	\$ 750.00
Building	\$ 250.00
Any item not otherwise addressed in this schedule that requires inspection based on Chief Building Officials estimate	\$75.00/trip

Penalties

Work started without a permit	Fee x 2
Wasted trip/re-inspection fee*	\$ 100.00

**To be used to prevent unnecessary trips to jobsite and to recoup money lost on wasted visits. Will be charged to an active account, and must be paid in full before the final inspection. Inspections will be halted until payment arrangements are made.*

Permit fees for the State of North Carolina, Lincoln County, and the City of Lincolnton shall be waived along with permits for work funded by State or Federal grant funds. Permit fees for completion of work done by community service organizations may be waived by the director.



LINCOLN COUNTY FEES & CHARGES
REGISTER OF DEEDS
FISCAL YEAR 2020 - 2021

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)	\$ 25.00
Multiple Instrument Documents	\$ 10.00 each
Plats	\$ 21.00 per page
Highway Right-of-Way Plans (plus \$5.00 each add'l page)	\$ 21.00
Other	
Certified Copies - first page	\$ 5.00
Additional pages	\$ 2.00 per page
Uncertified Copies	\$ 0.25 per page
Uncertified Copies of Plats	
18x24 and 21x30	\$ 1.00
24x36	\$ 2.00
Certified Copies - Birth, Death, and Marriage Certificates	\$ 10.00 each
Out of County Birth Certificates (1971 to Current)	\$ 24.00
Amend Birth or Death Certificates	\$ 25.00
Marriage License	\$ 60.00
Delayed Birth Certificates (includes one certified copy)	\$ 20.00
See Statutes if application is made in one county and birth occurred in another county.	
Legitimations	\$ 25.00
Administer Notary Oath	\$ 10.00
Authentication Check of Notary	\$ 5.00
Passport Agency Fee	\$ 35.00
Passport Photo	\$ 10.00



LINCOLN COUNTY FEES & CHARGES

SHERIFF

FISCAL YEAR 2020 - 2021

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 2020 - 2021

Erosion and Sediment Control Application (less than one acre)	\$ 50.00
Erosion Control Plan	\$ 200.00 per acre



LINCOLN COUNTY FEES & CHARGES
SOLID WASTE
FISCAL YEAR 2020 - 2021

A fee of \$99.00 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 2020 - 2021

DVD without Aerials	\$ 25.00
DVD with Aerials	\$ 40.00
County Maps	
18 x 54	\$ 25.00
30 x 72	\$ 40.00
36 x 96	\$ 50.00
District Maps	
All 36"	\$ 25.00
Area Maps	
11 x 17	\$ 10.00
18 x 24	\$ 15.00
24 x 36	\$ 20.00
36 x 48	\$ 30.00



LINCOLN COUNTY FEES & CHARGES
WATER AND SEWER
FISCAL YEAR 2020 - 2021

Table 1- Water Tap Fees and Meter Fees

Meter Size	Tap Fee	Meter Fee
3/4-inch	\$ 960.00	\$ 265.00
1-inch	\$ 1,190.00	\$ 355.00
2-inch	\$ 2,840.00	\$ 1,550.00
3/4-inch irrigation tap on service line	\$ 480.00	\$ 265.00
3/4-inch irrigation tap on water main	\$ 960.00	\$ 265.00
1-inch irrigation tap on water main	\$ 1,190.00	\$ 355.00

Table 2-Capacity Development Fees for All Water Connections

Water Meter Size	Availability Fee
3/4-inch	\$ 3,102.00
1-inch	\$ 5,170.00
2-inch	\$ 16,544.00
3-inch	\$ 33,088.00
4-inch	\$ 51,699.00
6-inch	\$ 103,399.00
8-inch	\$ 165,438.00
10-inch	\$ 434,275.00
12-inch	\$ 548,014.00

Class of Service	Capacity Development Fee
Single Family Residential	\$ 3,102.00
Interruptible Agricultural	\$ 3,102.00
Commercial/Industrial	Meter Size Table 2
Single Family Residential Irrigation	\$ 3,102.00
All Other Irrigation	Meter Size Table 2

Notes

- 1) Capacity 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 Capacity 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 Capacity Development Fees shown in Table 2, in addition to any applicable Tap Fees included in Table 1. All lines connecting more than one building to a single Water Tap will require a permit issued by the North Carolina Department of Environmental and Natural Resources.

Table 3-Monthly Volumetric Charges for Water
Residential In-County Rates

Minimum billing (0-2,500 gallons)	\$ 23.37
Each additional 1,000 gallons up to 12,000 gallons	\$ 5.51
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$ 6.68
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$ 8.36
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$ 13.38
Bulk Water Rate per 1,000 gallons	\$ 9.35

Commercial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 23.37
Each additional 1,000 gallons	\$ 6.68
Interruptible Agricultural Rate per 1,000 gallons	\$ 4.67
Bulk Water Rate per 1,000 gallons	\$ 9.35

Industrial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 23.37
Each additional 1,000 gallons	\$ 5.51

Residential Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 46.74
Each additional 1,000 gallons up to 12,000 gallons	\$ 11.02
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$ 13.36
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$ 16.72
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$ 26.76
Bulk Water Rate per 1,000 gallons	\$ 18.70

Commercial Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 46.74
Each additional 1,000 gallons	\$ 13.36
Interruptible Agricultural Rate per 1,000 gallons	\$ 9.34
Bulk Water Rate per 1,000 gallons	\$ 18.70

Industrial Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 46.74
Each additional 1,000 gallons	\$ 11.02

Table 4-Sewer Tap Fees

1 1/2-inch Low Pressure Sewer Tap	\$ 3,000.00
2-inch Low Pressure Sewer Tap	\$ 3,000.00
4-inch Gravity Sewer Tap	\$ 3,000.00
6-inch Gravity Sewer Tap	\$ 3,000.00

Table 5-Capacity Development Fees for All Sewer Connections

Water Meter Size	Availability Fee
3/4-inch	\$ 1,621.00
1-inch	\$ 2,702.00
2-inch	\$ 8,647.00
3-inch	\$ 17,295.00
4-inch	\$ 27,023.00

6-inch	\$ 54,047.00
8-inch	\$ 86,647.00
10-inch	\$ 226,996.00
12-inch	\$ 286,447.00

Notes

- 1) Capacity 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 Capacity 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 Capacity 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

Table 7-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%

Irrigation Activation Fee (applied if inactivated/finaled within the previous 12 months)	\$	200.00
Broken Lock Fee	\$	25.00
Broken Meter Box Ears Fee	\$	25.00
Tampering Fine		
First Offense	\$	100.00
Second Offense	\$	250.00
Third and Subsequent Offenses	\$	500.00
Meter Replacement Fee, if no malfunction	\$	265.00
Meter Test Fee, if no error found	\$	75.00
Civil Penalty (for irrigation violations during mandatory drought restrictions)		
First Offense	\$	50.00
Second Offense	\$	250.00
Third and Subsequent Offenses	\$	500.00



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.