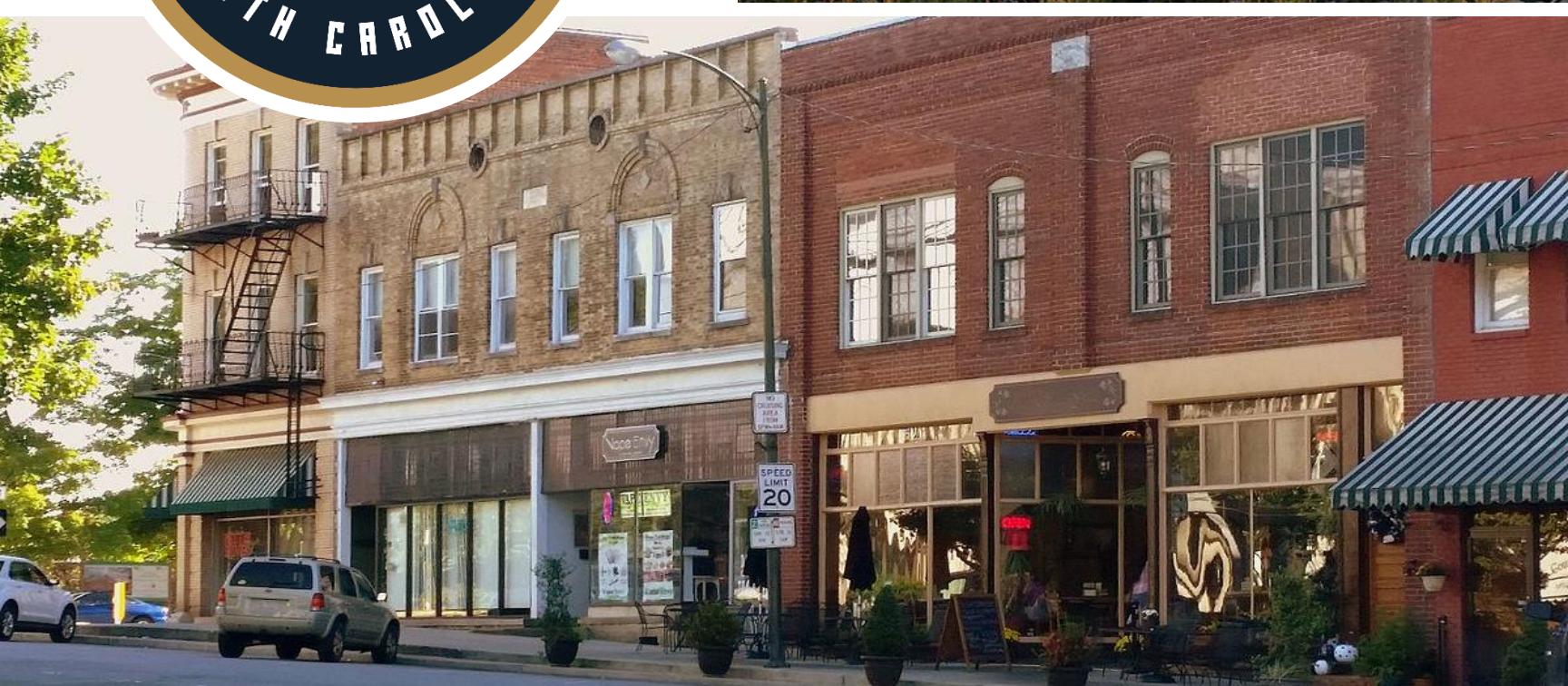


FY2019-2020



LINCOLN
COUNTY, NORTH CAROLINA

**Budget & Capital
Improvement Plan**



COUNTY MANAGER | KELLY G. ATKINS

June 3, 2019

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

Re: FY 2020 Proposed vs. Adopted Budget

Commissioners:

I am pleased to transmit to you the Budget for Fiscal Year 2019 – 2020 for Lincoln County adopted by the Board of Commissioners on June 3, 2019. The recommended budget was presented to you on May 20, 2019, with a public hearing being held on June 3, 2019. The Fiscal Year 2019 – 2020 Budget Ordinance reflects the changes discussed and adopted on June 3, 2019. A summary of those changes is shown below.

Rate Changes Adopted

Ad Valorem Property Tax Rate \$.599 per \$100 of assessed valuation

FY 2019 – 2020 Budget

(changes between recommended vs. approved)

General Fund Expenditures

Transfer to Other Funds	<u>\$(1,065,000)</u>
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General Fund Revenues

Current Year's Property Taxes	<u>\$(1,065,000)</u>
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Capital Reserve Fund Expenditures

Capital Outlay	<u>\$(1,065,000)</u>
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Capital Reserve Fund Revenues

Transfer from General Fund	<u>\$(1,065,000)</u>
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Purpose of Capital Reserve Fund

Construction of a Courthouse, Jail Expansion, and Emergency Management Facility.

Respectfully submitted,

Kelly G. Atkins

Kelly G. Atkins, County Manager, Lincoln County



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704.473.9153



katkins@lincolncounty.org



P.O. Box 738 | LINCOLNTON NC 28093
353 N. GENERALS BLVD | LINCOLNTON NC 28092



COUNTY OF LINCOLN, NORTH CAROLINA

FY 2020 BUDGET and CAPITAL IMPROVEMENT PLAN

PREPARED BY:

COUNTY MANAGER'S OFFICE
& FINANCE DEPARTMENT

May 2019

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
Maggie Dollar, Health Director
Rodney Emmett, Fire Marshal
John Henry, Facilities Management Director & Purchasing Agent
Tom Dyson, Director of NC Cooperative Extension Office
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

County of Lincoln, North Carolina
Budget and Capital Improvement Plan
Fiscal Year 2019-2020
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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



READER'S GUIDE TO THE BUDGET

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,



READER'S GUIDE TO THE BUDGET

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 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 for FY20, 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

Date:	<u>Item or Action to be completed:</u>
September 7, 2018	Budget Calendar to Department Managers and Outside Agencies
September 7, 2018	Preparation Manual to Department Managers and Outside Agencies
October 2-5, 2018	Pre-budget meetings with Departments (if requested by departments)
October 26, 2018	Goals and Objectives and Narratives Due to County Manager Office/All Departments/Offices
October 26, 2018	CIP form Due to County Manager Office/All Departments/Offices
October 26, 2018	Employee Verification and New Employee Request to Human Resources.
October 26, 2018	All maintenance requests and estimated costs need to be submitted to Facilities Maintenance. Once received, Director of Maintenance will review the project and the costs associated with same. The maintenance project, cost, and explanation will need to be included in the requesting department's budget; however, each manager is to discuss each project with the Director of Maintenance so that cost estimates and the necessity of the projects are fully vetted. Any maintenance request over \$50,000.00 shall also be include under the "other" category in the CIP.
December 14, 2018	Board of Commissioners Budget Planning Retreat Capital/Construction Projects and Health Insurance Update/Projections for FY 20 (Tax Revaluation estimates)
January 8-11, 2019	HR to meet with Managers to confirm employee verification and new employee requests
January 14, 2019	HR to submit final Employee salary information and new requests to Manager
January 14, 2019	Department & Agency Manager deadline to submit (Operating Budget) Revenues and Expenditures to Finance via MUNIS (except Lincoln County Schools)
January 14, 2019	Deadline for submitting Outside Agency requests to Finance (except Lincoln County Schools)

January 18, 2019	Finance enters all outside requests into Munis and confirms all Department Requests (Expenditure, Revenues, and Capital)
January 22, 2019	Finance to deliver Fund 11 and 44 via spreadsheet to County Manager
January 24, 2019	BOC and BOE budget planning retreat
January 31, 2019	CM and FD hold meeting with Public Utilities (Water/Sewer/Solid Waste)
February 1, 2019	Fire Departments Budgets Due
February 8, 2019	BOC budget meeting with Public Utilities (Water/Sewer/Solid Waste)
Feb. 11-13, 2019	CM and FD hold meetings with outside agencies
Feb. 14-21, 2019	CM and FD hold meetings with county departments/elected offices
Feb. 25-27, 2019	CM, FM and FD budget meetings with Fire Districts
March 1, 2019	County Manager/Human Resources/Finance Finalize Employee Requests/Reclassifications
March 1, 2019	General Fund revenues completed and submitted to BOE
March 15, 2019	Lincoln County Schools “estimated” budget request due
March 29, 2019	BOC budget retreat (Revenue/Capital/Expenditure) overview
April 5, 2019	BOC budget meetings with the County Departments (if needed)
May 1, 2019	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 3 rd Public Hearing on the Proposed FY20 Budget. Send budget to print.
May 17, 2018	Board of Commissioners (Budget Work Session if needed).
May 20, 2019	County Management and Finance Department presents the proposed budget to the Board of Commissioners.
May 21, 2019	Proposed Budget and CIP placed on the County’s website
June 3, 2019	Public Hearing on the FY20 Budget (BOC may consider adoption)
June 17, 2019	Board of Commissioners considers adoption of the FY20 Budget and Budget Ordinance



COUNTY MANAGER | KELLY G. ATKINS

May 20, 2019

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 2020 Proposed Budget

Commissioners:

The Budget Message summarizes the budget for Lincoln County Fiscal Year 2019/2020. The fiscal year begins July 1, 2019, and ends June 30, 2020. The Board of Commissioners began the budget process by establishing goals and objectives for the County to achieve in December 2018. Tonight, I present for your consideration the proposed FY 2020 Budget for Lincoln County.

Budget in Brief

An ad valorem property tax rate of \$.611 per \$100 of assessed valuation is recommended for FY 20.

The requested budget is \$107,705,645; this represents a budget that is in keeping with the goals and objectives that the Board of Commissioners set forth for FY 2019/2020.

- The tax rate of \$0.611 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 slightly but have similar improvement as observed during FY 2019. It is projected that the economy will produce approximately 2 percent growth for the next year.
- It is expected that inflation will remain similar to recent years with a slight increase.
- Unemployment is expected to remain between 4 and 5.5 percent in Lincoln County.
- Revenues were projected from a conservative, but realistic, outlook.
- A property tax collection rate of 98.67% was estimated. Revenues from property taxes are expected to increase approximately 12 percent; this is primarily due to revaluation and the slightly above average residential and commercial growth over the previous year.
- The local option sales tax revenues are projected to be similar to FY 2019.

- 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 adopted a pay study as part of the FY 2019 budget. In order to remain competitive with the salaries of surrounding counties, it was imperative that the sustainability aspect of the salary study be considered in FY 2020. As a result, it was recommended that an adjustment of \$1500 per year for each full-time employee be considered. Additionally, it was further recommended that longevity pay be given to full-time employees based on years of service with Lincoln County. Part-time employees were also recommended to receive additional benefits but at different rates.
- Assumes that there will be an increase in the County's and the Employee's portions of medical insurance premiums for FY 2020. The County will appropriate \$600,000.00 from the health fund balance to offset the expected deficit. Employees in the PPO plan will realize an increase to \$200 Pharmacy deductible compared to the current \$150 deductible.
- 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 vary little from the previous year.

Budget Highlights:

Capital: There are several capital projects that will begin and several will be completed during FY 2020. Projects in process include: West Lincoln Library, Optimist Convenience Site, Senior Services, 911 Center, Development Services (Citizens Center), and Elections. Projects to begin during FY 20: Court House and EMS/EM/FM Facility. Future Projects: Jail Expansion and Animal Services.

Capital Reserve Fund: 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 \$2,000,000 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: 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 12% more tax revenue dollars by leaving the tax rate stable. The FY 2019 revenues from taxes was estimated at \$58,569,180. During the budget meetings over the past six months, the board decided that the additional revenues are needed now and in the future given the number of

capital projects and the amount of debt the county is facing over the next 20 years. Consequently, the board has indicated their desire to hold the current tax rate constant. The projected revenues are expected to be approximately \$64,206,049.

Personnel Requests: There are a total of twenty (20) F-T Employees and three (3) P-T are being recommended for the FY 2020 Budget Year.

1 FT HR Technician/HR

1 FT Accounting Technician/Finance

1 FT HVAC Technician/Building Maintenance

1 FT Service Technician/Building Maintenance

1 FT Grounds Maintenance Technician/Grounds (Dec 2019)

1 FT Female Transport Officer/Sheriff's Office

2 PTR Detention Officers/Jail

1 FT Telecommunicator/911 (PSAP)

1 PTR Community Cat Coordinator/Animal Services

1 FT Natural Resources Technician/Natural Resources (Dec 2019)

4 FT School Nurses/Health Department

1 FT Environmental Health Specialist/ Health Department

1 FT IMC Supervisor/DSS

1 FT Clerk/Veterans

1 FT Program Manager/Senior Services (Dec 2019)

1 FT Branch Supervisor/Library (Oct 2019)

2 FT Utility Maintenance Workers/Public Utilities

1 FT Wastewater Treatment Plant Operator/Public Utilities (Dec 2019)

Healthcare Costs: Lincoln County health insurance for employees continues to be a challenge. In order to combat rising costs, the Board of Commission decided to stop offering the PPO plan to new employees as of July 1, 2016; therefore, the only option for new employees is the HSA plan. The board has increased the county contribution once again this year to \$950.00 per employee. As more employees continue to switch over to HSA, our premiums should reduce. Furthermore, the board agrees that living a healthy lifestyle will also reduce rates in the future; as a result, the board continues to fund the county wellness plan. Employees will see an increase for prescription deductibles in the amount of \$50 during FY 2020; moreover, the board also decided to appropriate \$600,000.00 of the health reserves in the event that the expenditures out-pace the revenues. Finally, more emphasis will be placed on the county's wellness plan during the next budget year in hopes of positively impacting employee health and reducing insurance costs.

Solid Waste: The Solid Waste Department was directed by the Board of Commissioners to make several changes over the past year. First, all convenience sites are now currently operating seven (7) days a week and each offers C&D boxes for convenience. Second, the Commissioners decided to allow electronic monitors at all convenience sites at no additional charge. Third, the Commission has decided to move forward with plans to construct a new convenience site on Optimist Club Road. While it is expected that costs can be covered by delaying other capital purchases, this may not be the case for FY 2021. It is anticipated that additional revenue will have to be examined if the costs continues 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 2020 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. Double volumetric rates for out of County accounts has also been included for the FY 2020 budget. Furthermore, any account requesting activation of irrigation accounts within 12 months of disconnection will have a \$200 fee assessed, this excludes accounts with domestic and irrigation being temporarily disconnected. Any new accounts will be assess a \$25 activation fee.

Education Funding: While funding for Lincoln County Schools has increased each year for the past several years, the amount needed by the school system continues to outpace those amounts. The primary focus of the Board of Education is to meet their strategic budget goals. Goal 1: Provide classroom teachers and instructional supplies. Goal 2: Update operation/classroom technology. Goal 3: Maintain safe and appropriate learning environment. Goal 4: Create opportunities for leadership development. In order to meet these goals, the Board of Commission decided to ask the voters for a $\frac{1}{4}$ cent sales tax increase. Ultimately, the $\frac{1}{4}$ cent sales tax was approved 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 recommended for FY 2020 is **\$24,067,796**. This recommendation includes \$19,558,705 in current expense, \$100,000 for the School of Technology, \$1,729,091 baseline capital, \$880,000 year three of bond agreement, and \$1,800,000 Article 46 sales tax dollars. The Board of Commissioners decided to alter the way capital dollars are allocated to the schools for FY 2020. Capital outlay funds, including Article 46 funds, will be processed as invoices/payments come to Lincoln County Finance. Current expense will remain constant with current procedures. Current expense funds will be divided over 12 months via an ACH 1/12 each month by the 15th.

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 25.4% or \$26,970,285; however, it is anticipated that funds from this account will be used during FY 2019 and FY 2020 for various capital projects. The appropriation of fund balance to balance a budget should be the exception and not the rule. Therefore, the FY 2020 budget is balanced without an appropriation of fund balance. While the fund balance is expected to reduce, the overall health of the fund balance will be strong. Considering that sales tax continues to be strong and revaluation of property will occur during FY 20, it is anticipated that the fund balance will remain healthy.

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, Citizens Center Interior Renovation, Court House Project, Worker's Comp, West Lincoln Library, EMS, Fire Marshal and Emergency Management Facility, Senior Services Renovation Project, Jail Expansion, Animal Services Renovation/New Facility, PSAP 911 New Building, and Increasing Debt.

County Fire Districts: All of the fire districts are recommending their respective tax rates to remain the same as FY 19, with the exceptions of East Lincoln and Howard's Creek. The following denotes the proposed tax rates for the respective fire departments:

	<u>Proposed FY 2020</u>	<u>Current Tax Rate FY 2019</u>
Alexis-	11.65	11.65
Boger City-	10.50	10.50
Crouse-	8.60	8.60
Denver-	11.50	11.50
East Lincoln-	9.80	8.90
Howards Creek-	13.55	12.233
North 321-	7.00	7.00
North Brook-	10.00	10.00
Pumpkin Center-	9.70	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 2020 Proposed Budget. Your comments and directions from all 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 staffs are to be commended for their support and efforts during the budget process.

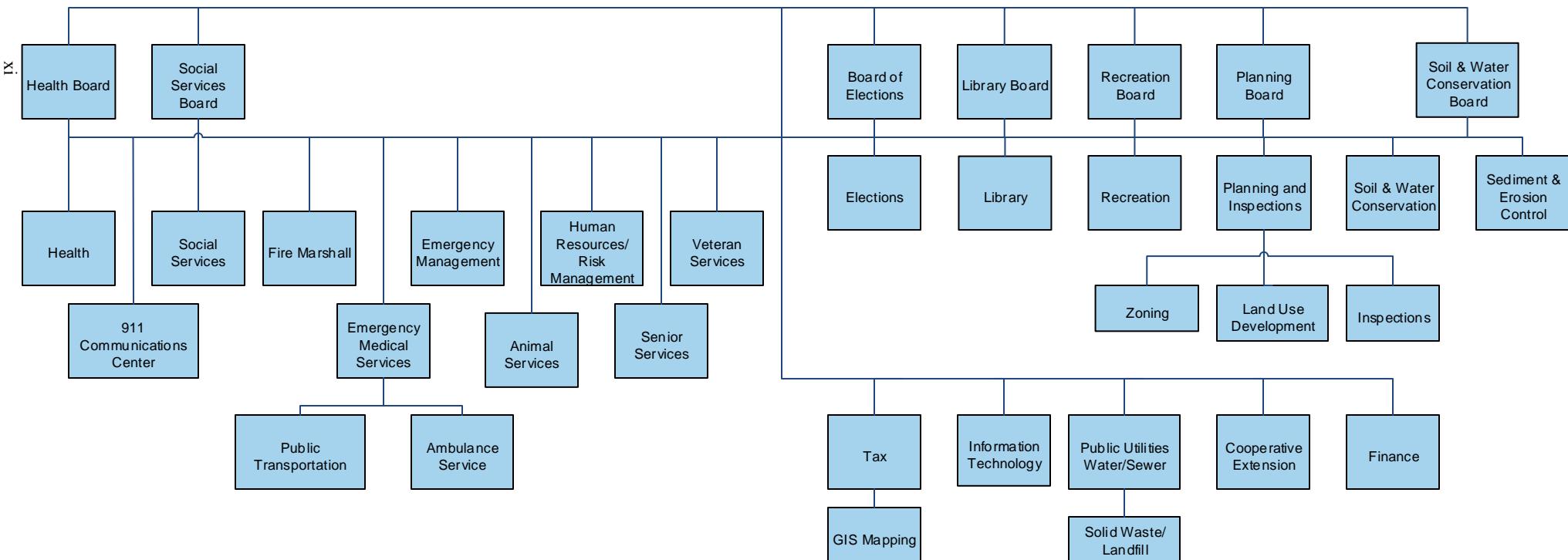
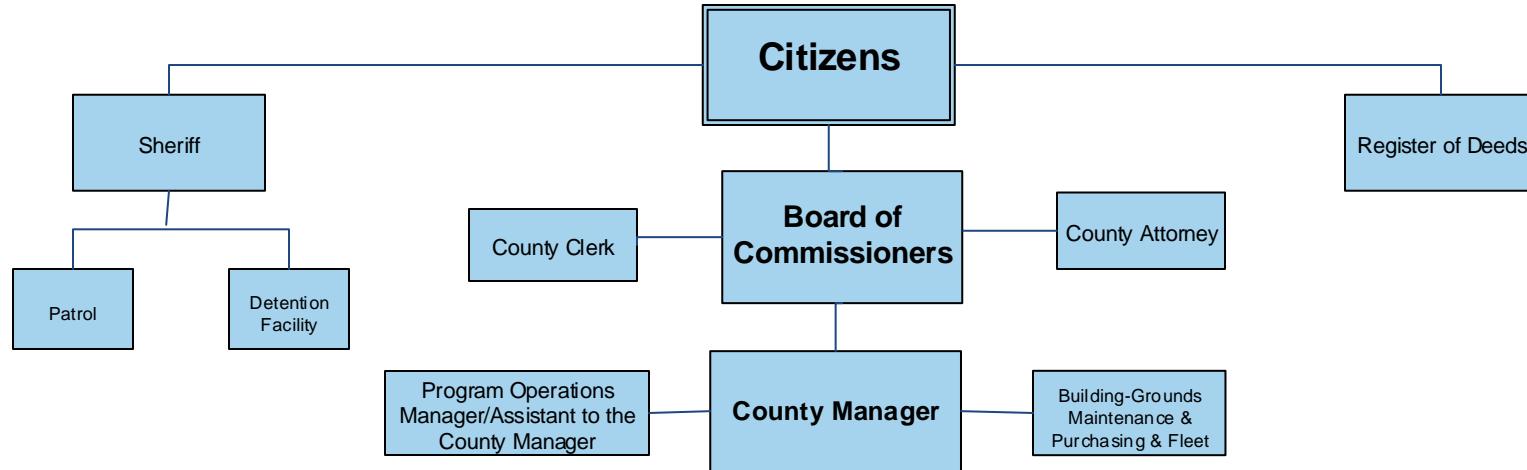
Copies of the proposed Budget will go on file in the County Clerk's Office. The Public Hearing on the Budget is scheduled for June 3, 2019, and the adopting Ordinance will be on the Board of Commissioners Meeting Agenda for June 3, 2019. If approved, the FY 2020 budget will be effective on July 1, 2019. Please let me know if I can provide any further information as you review the proposed FY 2020 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 24.81%. 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 4 and 5 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 [two(2)] cents on the Property Tax Rate to be placed into a Special Revenue Fund in accordance with Governmental Accounting Standards Board requirements.
2. The revenues collected from the dedicated funding source as indicated in number 1 above, will be specified for Capital Improvements within the County's Governmental Funds.
3. The Board of County Commissioners shall identify the specific capital improvements for which the revenues have been collected, by adopting a resolution in conjunction with the annual adoption of the County's Budget Ordinance.
4. At such time as it may be appropriate, the Board of County Commissioners may designate the revenues in the fund to be used toward a different Capital Improvement than was originally specified in the Budget Ordinance by amending the Budget Ordinance and the resolution establishing this policy.



COUNTY COMPARISON INFORMATION

Neighboring Counties						
Jurisdiction	2018 Population	FY 2018-2019 Assessed Value	Assessed Value Per Capita	2018 Property Tax Rate		
Iredell County	175,711	\$ 22,239,218,404	\$ 126,567.02	\$	0.5275	
Catawba County	156,400	\$ 16,268,600,000	\$ 104,019	\$	0.5750	
Rutherford County	67,700	\$ 6,595,600,000	\$ 97,424	\$	0.6070	
LINCOLN COUNTY	83,600	\$ 9,400,000,000	\$ 112,440	\$	0.6110	
Caldwell County	82,800	\$ 6,699,300,000	\$ 80,909	\$	0.6300	
Rowan County	140,644	\$ 12,460,000,000	\$ 88,592	\$	0.6625	
Burke County	91,000	\$ 6,965,000,000	\$ 76,538	\$	0.6950	
Cabarrus County	206,872	\$ 22,176,343,745	\$ 107,198	\$	0.7000	
Cleveland County	98,953	\$ 8,759,357,335	\$ 88,520	\$	0.7200	
Union County	231,366	\$ 25,723,838,808	\$ 111,182	\$	0.7810	
Mecklenburg County	1,055,000	\$ 126,000,000,000	\$ 119,431	\$	0.8157	
Gaston County	220,182	\$ 16,298,931,000	\$ 74,025	\$	0.8700	
Twelve County Average	217,519	\$ 23,298,849,108	\$ 107,112	\$	0.6829	

Source: North Carolina Association of County Commissioners (NCACC); US Census Bureau; UNC School of Government



COUNTY COMPARISON INFORMATION

COUNTIES FROM 75,000 TO 100,000 POPULATION

Jurisdiction	2018 Population	FY 2018-2019 Assessed Value	Assessed Value Per Capita	2018 Property Tax Rate
Moore County	97,264	\$ 12,500,000,000	\$ 128,516	\$ 0.4650
LINCOLN COUNTY	83,600	\$ 9,400,000,000	\$ 112,440	\$ 0.6110
Caldwell County	82,800	\$ 6,699,300,000	\$ 80,909	\$ 0.6300
Nash County	93,919	\$ 7,229,000,000	\$ 76,971	\$ 0.6700
Burke County	91,000	\$ 6,965,000,000	\$ 76,538	\$ 0.6950
Rockingham County	92,000	\$ 7,341,600,000	\$ 79,800	\$ 0.6960
Cleveland County	98,953	\$ 8,759,357,335	\$ 88,520	\$ 0.7200
Wilson County	82,700	\$ 6,631,900,000	\$ 80,192	\$ 0.7300
Eight County Average	90,280	\$ 8,190,769,667	\$ 90,727	\$ 0.6521

Source: North Carolina Association of County Commissioners (NCACC); US Census Bureau

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2019-20**

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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for Lincoln County.

GENERAL GOVERNMENT	\$ 13,170,376
Central Services	
Governing Body	
County Manager	
Human Resources	
Finance	
Information Technology	
Safety & Training	
Tax Department	
Legal	
Elections	
Register of Deeds	
Buildings and Grounds	
Forestry	
Outside Agency	
PUBLIC SAFETY	29,814,820
Sheriff	
Communications	
Jail	
Jail Commissary	
Emergency Management	
Fire Marshal	
Volunteer Fire Department	
Planning	
Inspections Division	
Medical Examiner	
Emergency Medical	
Animal Services	
District Court	
Rescue Squads	
Outside Agency	

TRANSPORTATION	1,562,047
Airport Authority	
Transportation TLC	
Gaston Skills	
ECONOMIC AND PHYSICAL DEVELOPMENT	2,367,367
Soil Conservation	
Economic Development	
Cooperative Extension	
Outside Agency	
HUMAN SERVICES	18,183,304
Health Department	
Mental Health	
Social Services	
Veterans Services	
Juvenile Crime Prevention	
Senior Services	
Gaston Family Health	
CULTURAL AND RECREATION	3,148,142
Library	
Recreation	
Historic Properties	
Outside Agency	
EDUCATION	24,334,124
Lincoln Center Gaston College	
Schools Current Expense	
Schools Capital Outlay	
OTHER FINANCING USES	14,060,465
General County Debt	
School System Debt	
Transfers to Other Funds	
TOTAL GENERAL FUND	\$ 106,640,645

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

AD VALOREM TAXES	
Current Year's Property Taxes	\$ 62,644,858
Prior Year's Property Taxes	800,000
	63,444,858

STATE SHARED TAXES	
Medicaid Hold Harmless	600,000
Local Option 1 cent Sales Tax	7,900,000
Local Option 1st 1/2 cent Sales Tax	5,457,000
Local Option 2nd 1/2 cent Sales Tax	4,335,000
524 Redistribution Sales Tax	1,500,000
Article 46 1/4 cent Sales Tax	1,800,000
Utilities Franchise Tax	230,000
	<hr/>
	21,822,000
FEDERAL REVENUES	
	7,547,507
STATE REVENUES	
	1,757,482
INTERGOVERNMENTAL REVENUES	
	869,000
OTHER TAXES AND LICENSES	
	731,000
SALES AND SERVICES	
	9,005,656
INVESTMENT EARNINGS	
	200,000
MISCELLANEOUS	
	763,142
OTHER FINANCING SOURCES	
	500,000
TOTAL REVENUES	
	<u>\$ 106,640,645</u>

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, 2019 and ending June 30, 2020:

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

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal beginning July 1, 2019 and ending June 30, 2020:

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

Section 4. The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Operating Expense	34,000
Total	\$ 34,000

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Controlled Substance Excise Tax	19,975
Interest on Investment	25
Fund Balance Appropriated	14,000
Total	\$ 34,000

Section 5. The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Operating Expense	10,050
Total	\$ 10,050

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Controlled Substance Tax	10,000
Investment Earnings	50
Total	\$ 10,050

Section 6. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Operating Expenses	275,150
Total Emergency Telephone Fund	\$ 275,150

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Phone Service Charges	275,150
Total Emergency Telephone Fund	\$ 275,150

Section 7. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020, these projects are a new Courthouse, Jail Expansion and new Emergency Management Facility:

Capital Outlay	1,065,000
Total Capital Reserve Fund	\$ 1,065,000

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020, these revenues are equal to one penny on the Ad Valorem tax rate:

Transfer from General Fund	1,065,000
Total Capital Reserve	\$ 1,065,000

Section 8. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Operating Expenses	4,321,941
Debt Service	445,145
Total Solid Waste Enterprise Fund Appropriation	\$ 4,767,086

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

STATE SHARED TAXES	142,109
SALES AND SERVICES	4,574,977
INTEREST REVENUE	50,000
Total Solid Waste Enterprise Fund Revenues	\$ 4,767,086

Section 9. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Operating Expenses	7,880,144
Debt Service	2,725,267
Capital Outlay	466,500
Transfer to Other Funds	1,565,000
Total Water and Sewer Enterprise Fund Appropriation	\$ 12,636,911

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

SALES AND SERVICES	12,561,911
INTEREST REVENUE	75,000
Total Water and Sewer Enterprise Fund Revenues	\$ 12,636,911

Section 10. The following amounts are hereby appropriated as continuing multi-year projects in the General County Capital Improvement Project Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Facility Improvement	200,000
Total General County Capital Improvement Project Fund Appropriations	\$ 200,000

It is estimated that the following revenues will be available in the General County Capital Improvement Project Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Transfer from General Fund	200,000
Total General County Capital Improvement Project Fund Revenues	\$ 200,000

Section 11. The following amounts are hereby appropriated as continuing multi-year projects in the Water and Sewer Capital Improvement Projects Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Water System Improvements	1,315,000
Sewer System Improvements	250,000
Total Water and Sewer Capital Improvement Project Fund Appropriations	\$ 1,565,000

It is estimated that the following revenues will be available in the Water and Sewer Capital Improvement Projects Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Transfer from Water Fund	1,565,000
Total Water and Sewer Capital Improvement Project Fund Revenues	\$ 1,565,000

Section 12. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Health and Consultant Fees	1,350,000
Health Insurance Claims	6,680,000
Total Health Insurance Fund Appropriations	\$ 8,030,000

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Health Premiums Employer	6,300,000
Health Premiums Employee	1,100,000
Investment Income	30,000
Fund Balance Appropriated	600,000
Total Health Insurance Fund Revenues	\$ 8,030,000

Section 13. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Administrative Fees	20,000
Professional Fees	135,000
Workers' Compensation Claims	676,000
Total Workers' Compensation Fund Appropriations	\$ 831,000

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Workers' Compensation Premiums	830,000
Interest Income	1,000
Total Workers' Compensation Fund Revenues	\$ 831,000

Section 14. 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, 2019; 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	2019-20 Tax Revenue	2019-20 Tax Appropriations
Alexis	364,700,000	0.1165	419,225	419,225
Boger City	773,700,000	0.1050	801,580	801,580
Crouse	191,400,000	0.0860	162,415	162,415
Denver	2,419,200,000	0.1150	2,745,078	2,745,078
East Lincoln	2,964,500,000	0.0980	2,831,760	2,831,760
Howard's Creek	280,400,000	0.1355	407,821	407,821
North 321	851,500,000	0.0700	588,123	588,123
North Brook	386,800,000	0.1000	381,656	381,656
Pumpkin Center	576,800,000	0.0970	552,055	552,055
South Fork	319,600,000	0.1250	394,187	394,187
Union	301,000,000	0.1250	371,246	371,246

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 for 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 15. 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, 2019, 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 \$10,650,000,000 and an estimated collection rate of 98.5 percent. The estimated rate of collection is based on the fiscal 2017-18 collection rate of 98.5 percent.

Section 16. 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 17. 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 2019 - 20 is \$99 per unit rate.

Section 18. 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 \$110,000 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 \$4,480; Historical Association \$41,000; Cultural Development Center \$60,000; for a total of \$130,480.

Section 19. This Budget Ordinance, effective July 1, 2019 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 20. 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 21. 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 22. 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 23. 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:

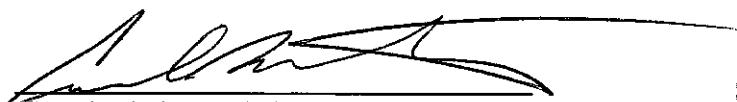
<u>Position Title</u>	<u>Number of Full Time Positions</u>
Sheriff	1
Major	1
Captain	2
1st Sergeant	6
Sergeant	15
Court Security Officer (considered deputies)	0
Sr. Deputy Sheriff	14
Deputy Sheriff	69
Investigator	21
Lieutenant	5
Financial Manager	1
DCI Specialist	4
Records/Permit Specialist	1
Administrative Assistant	2
Systems Analyst Programmer 1	1
Systems Analyst Programmer 2	1
Logistics Specialist	1
Admin Support Specialist	1
Admin Support Supervisor	1
TOTAL FOR SHERIFF	147

<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	1
Detention Officer	26
Sergeant - Detention	4
Sr. Detention Officer	5
Pre-Trial Release	0
Total for DETENTION	44

Section 24. 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.

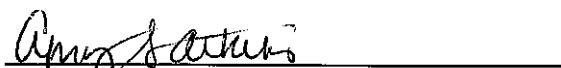
Section 25. Copies of this Budget Ordinance shall be furnished to the County Manager, Clerk to the Board of Commissioners, Finance Director and the Tax Administrator for direction in carrying out their duties.

Adopted this 3rd day of June, 2019.



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 2019-2020**

	FY 2019 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2020 BUDGET REQUESTED	FY 2020 CM RECOMMENDED BUDGET	FY 2020 APPROVED BUDGET	% OF FY 2020 BUDGET
REVENUES:						
Property Taxes	\$ 57,400,000	52.9%	\$ 63,087,888	\$ 64,509,858	\$ 63,444,858	59.5%
Sales Taxes	20,400,000	18.8%	20,992,000	20,992,000	20,992,000	19.7%
Medicaid Hold Harmless	600,000	0.6%	600,000	600,000	600,000	0.6%
Utilities Franchise Tax	230,000	0.2%	230,000	230,000	230,000	0.2%
Federal Revenues	7,071,722	6.5%	7,547,507	7,547,507	7,547,507	7.1%
State Revenues	1,804,780	1.7%	1,802,869	1,757,482	1,757,482	1.6%
Intergovernmental Revenues	528,000	0.5%	739,000	869,000	869,000	0.8%
Other Taxes	783,000	0.7%	44,000	731,000	731,000	0.7%
Sales and Services	9,314,878	8.6%	9,012,706	9,005,656	9,005,656	8.4%
Investment Earnings	135,000	0.1%	150,000	200,000	200,000	0.2%
Miscellaneous Revenues	825,348	0.8%	323,142	763,142	763,142	0.7%
Other Financing Sources	500,000	0.5%	500,000	500,000	500,000	0.5%
Fund Balance Appropriated	8,882,444	8.2%	-	-	-	0.0%
TOTAL FINANCIAL RESOURCES	<u>\$ 108,475,172</u>		<u>\$ 105,029,112</u>	<u>\$ 107,705,645</u>	<u>\$ 106,640,645</u>	

EXPENDITURES:

Departmental Expenses:						
Central Services	795,520	0.7%	856,720	856,720	856,720	0.8%
Governing Body	303,257	0.3%	309,480	329,880	329,880	0.3%
County Manager	424,840	0.4%	425,617	426,817	426,817	0.4%
Human Resources Department	346,234	0.3%	401,189	480,251	480,251	0.5%
Finance Department	945,035	0.9%	971,673	1,009,803	1,009,803	0.9%
Information Technology Department	1,115,298	1.0%	1,421,634	1,240,138	1,240,138	1.2%
Safety and Training	30,978	0.0%	31,248	37,500	37,500	0.0%
Tax Department	2,556,036	2.4%	2,577,416	2,542,083	2,542,083	2.4%
Legal Expenses	235,111	0.2%	235,111	235,108	235,108	0.2%
Board of Elections	532,895	0.5%	640,349	636,352	636,352	0.6%
Register of Deeds	1,394,306	1.3%	1,406,130	1,399,322	1,399,322	1.3%
Buildings and Grounds	3,836,165	3.5%	3,623,576	3,743,410	3,743,410	3.5%
Sheriff Department	10,899,794	10.0%	11,733,809	11,668,160	11,668,160	10.9%
Communications	1,919,671	1.8%	2,040,899	2,114,585	2,114,585	2.0%
Jail	3,802,264	3.5%	3,756,045	3,817,135	3,817,135	3.6%
Jail Commissary	215,872	0.2%	60,000	60,000	60,000	0.1%
Emergency Management	264,190	0.2%	301,208	301,147	301,147	0.3%
Fire Marshal	373,734	0.3%	371,216	367,040	367,040	0.3%
Duke Discretionary	90,700	0.1%	50,000	50,000	50,000	0.0%
Volunteer Fire Dept Assistance	202,899	0.2%	217,008	214,508	214,508	0.2%
Planning Department	618,658	0.6%	864,085	662,700	662,700	0.6%
Inspections Division	1,628,637	1.5%	1,552,043	1,549,001	1,549,001	1.5%
Medical Examiner	50,400	0.0%	51,650	51,336	51,336	0.0%
Emergency Medical Services	7,318,808	6.7%	7,502,408	7,292,908	7,292,908	6.8%
Animal Services	1,403,797	1.3%	1,543,703	1,541,250	1,541,250	1.4%
District Court	47,750	0.0%	49,250	49,250	49,250	0.0%
Transportation TLC	1,237,219	1.1%	1,349,076	1,392,176	1,392,176	1.3%
Forestry	80,096	0.1%	100,096	100,096	100,096	0.1%
Soil & Water Conservation	351,147	0.3%	478,816	475,986	475,986	0.4%
Rescue Squads	56,300	0.1%	55,800	55,800	55,800	0.1%
Economic Development	1,754,656	1.6%	1,552,850	1,552,850	1,552,850	1.5%
Cooperative Extension	331,840	0.3%	93,088	289,331	289,331	0.3%
Health Department	5,123,583	4.7%	5,234,699	5,504,619	5,504,619	5.2%
Mental Health	394,589	0.4%	394,589	394,589	394,589	0.4%

**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2019-2020**

	FY 2019 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2020 BUDGET REQUESTED	FY 2020 CM RECOMMENDED BUDGET	FY 2020 APPROVED BUDGET	% OF FY 2020 BUDGET
Social Services	11,230,212	10.4%	11,297,832	11,402,683	11,402,683	10.7%
Veterans Services	161,065	0.1%	165,841	168,549	168,549	0.2%
Juvenile Crime Prevention Council	175,371	0.2%	175,371	176,046	176,046	0.2%
Senior Services	661,566	0.6%	617,203	506,818	506,818	0.5%
Library	1,755,482	1.6%	1,861,419	1,850,519	1,850,519	1.7%
Recreation Department	990,727	0.9%	1,108,423	1,099,193	1,099,193	1.0%
Historical Properties Commission	4,480	0.0%	4,280	4,280	4,280	0.0%
Airport Authority	60,000	0.1%	104,400	104,400	104,400	0.1%
Regional COG Expenses	19,688	0.0%	19,996	19,996	19,996	0.0%
National Guard Expenses	2,500	0.0%	2,500	2,500	2,500	0.0%
Lake Norman Commission Expenses	31,000	0.0%	31,000	31,000	31,000	0.0%
Miscellaneous Grants Expenses	1,900	0.0%	1,900	1,900	1,900	0.0%
Crime Stoppers	5,000	0.0%	5,000	5,000	5,000	0.0%
Downtown Development Association	7,500	0.0%	7,500	7,500	7,500	0.0%
Communities In Schools	50,000	0.0%	60,000	55,000	55,000	0.1%
Hesed House of Hope	10,000	0.0%	10,000	10,000	10,000	0.0%
Animal Services Grants	10,000	0.0%	20,000	20,000	20,000	0.0%
Metropolitan Planning Organization	31,000	0.0%	31,000	21,700	21,700	0.0%
Gaston Skills Expenses	65,471	0.1%	65,471	65,471	65,471	0.1%
Economic Development Grants	27,500	0.0%	27,500	27,500	27,500	0.0%
Arts Council	8,000	0.0%	11,150	9,150	9,150	0.0%
Cultural Development	62,500	0.1%	79,000	60,000	60,000	0.1%
Historical Association	41,000	0.0%	50,000	41,000	41,000	0.0%
Recreation Grants	82,000	0.1%	90,000	84,000	84,000	0.1%
Gaston College Improvement Grant	30,000	0.0%	50,000	30,000	30,000	0.0%
Gaston Family Health Services	27,835	0.0%	30,000	30,000	30,000	0.0%
Public Schools--Current Expenses	18,230,961	16.8%	20,947,819	19,668,705	19,668,705	18.4%
Public Schools--Capital Outlay Expenses	4,063,418	3.7%	5,359,091	4,409,091	4,409,091	4.1%
Gaston Community College--Current Exp.	217,794	0.2%	239,184	226,328	226,328	0.2%
Debt Service for Board of Education	9,928,844	9.2%	9,583,494	9,583,494	9,583,494	9.0%
Debt Service for County	3,358,107	3.1%	3,173,741	3,173,741	3,173,741	3.0%
TOTAL EXPENDITURES	<u>102,033,200</u>		<u>107,482,596</u>	<u>105,337,415</u>	<u>105,337,415</u>	
TRANSFERS TO OTHER FUNDS						
Transfer to Other Funds	30,936	0.0%	38,230	2,368,230	1,303,230	1.2%
Transfer to General Capital Projects Fund	6,411,036	5.9%	-	-	-	0.0%
TOTAL USES OF FINANCIAL FINANCIAL RESOURCES	<u>\$ 108,475,172</u>		<u>\$ 107,520,826</u>	<u>\$ 107,705,645</u>	<u>\$ 106,640,645</u>	

Revenues:

Property Taxes: The primary revenue source for the County is the ad valorem (property) tax. It typically accounts for 50-60% of the County's total revenues and financial resources. The FY 2020 Budget is based upon a 98.67% 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, the first full year of revenues from the Article 46 one-quarter cent sales tax passed by the voters in calendar year 2018 will be accounted for in the FY2020 budget.

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 2016 it generated \$6,580,882 and for FY 2017 \$7,223,841. FY 2018 we recognized an increase to \$7,763,207. For FY 2019, we project an increase to \$7,500,000, and anticipate slightly more of an increase for FY 2020 to \$7,900,000. 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 2016 saw growth to \$4,678,724, FY 2017 increased to \$4,895,371, and FY 2018 increased to \$5,133,159. For FY 2019, we project an increase to \$5,350,000. For FY 2020, we anticipate an amount of \$5,457,000. 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 2016, the FY 2017 amount increased to \$3,934,652 followed by another increase in FY 2018 to \$4,213,882. For FY 2019, we estimated approximately \$4,250,000. For FY 2020, we expect an increase to \$4,335,000.

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

proceeds were divided among the County and the City of Lincolnton based upon the per capita method, selected by the Board of Commissioners. However, in FY 2010, the legislation was that counties would give the Article 44 sales and use tax to the State. Both of these events began on October 1, 2009. That is why some revenue is shown in FY 2010, but none in subsequent years. There is a hold harmless provision in the law to assure that the expense reduction will be at least \$500,000 more than the lost revenues in future years. However, the County is obligated under the law to hold the City of Lincolnton harmless for any loss of this sales tax revenue. The negative numbers are due to tax refunds on previous years that are repaid to the merchant. We then have to reimburse the state as well. Slight increases in these revenues have been seen in the past three Fiscal years of FY17-19. Revenue from this sales tax in FY20 is projected at \$1,500,000.

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

Administrative Indirect Cost—Water Fund: Revenues are expected to increase slightly due to the growth trend in FY2020.

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 2020.

Sheriff’s Office and Detention Center: The Sheriff’s Office and Detention Center expect revenues to remain mostly flat in FY2020.

Emergency Management: Revenues are expected to remain mostly flat in FY2020.

Fire Marshal’s Office: Revenues are expected to increase slightly during FY2020.

Communication Center Revenues: Revenues are expected to remain unchanged in FY2020.

Planning and Inspections Development (PID): Overall revenues are projected to decrease in FY 2020.

Emergency Medical Services (EMS): Revenues in FY 2020 are estimated to slightly increase beyond FY19 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 FY2020, 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 remain similar in FY 2020.

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.

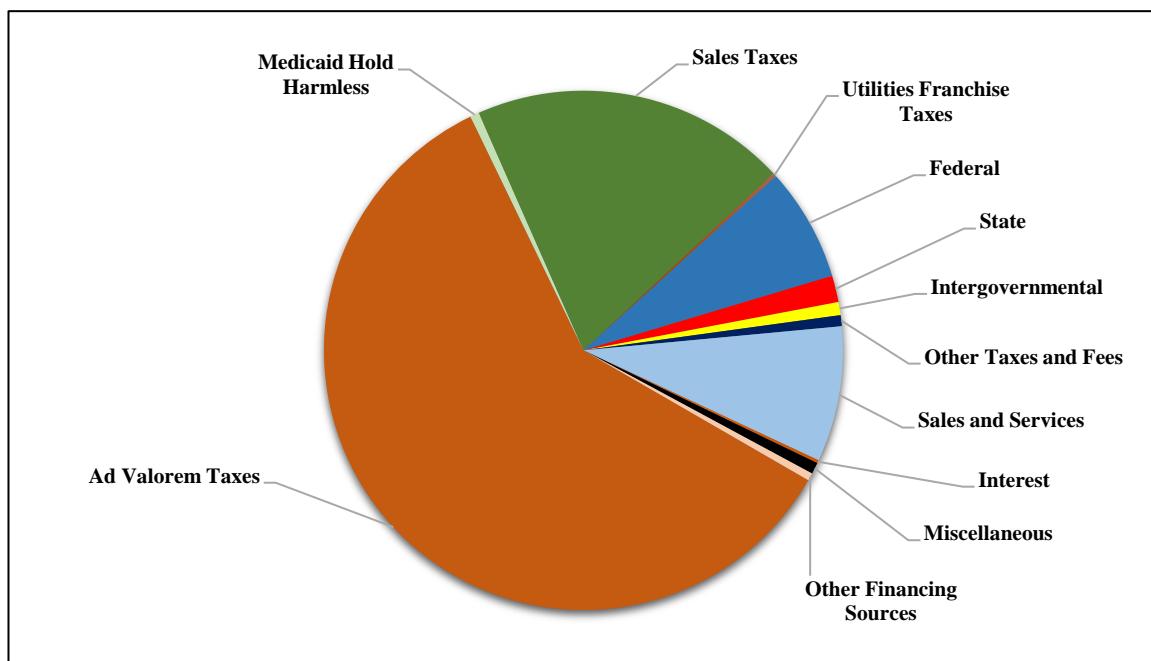
Other Miscellaneous Revenues: This revenue source is projected to remain somewhat flat in FY2020.

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 2018 Actual	FY 2019 Adopted Budget	FY 2020 Requested Budget	FY 2020 Recommended Budget	FY 2020 Approved Budget
Ad Valorem Taxes	\$ 55,972,065	\$ 57,400,000	\$ 63,087,888	\$ 63,087,888	\$ 63,444,858
Medicaid Hold Harmless	865,696	600,000	600,000	600,000	600,000
Sales Taxes	18,510,669	20,400,000	20,992,000	20,992,000	20,992,000
Utilities Franchise Taxes	218,729	230,000	230,000	230,000	230,000
Federal	7,395,450	7,071,722	7,547,507	7,547,507	7,547,507
State	2,327,365	1,804,780	1,802,869	1,802,869	1,757,482
Intergovernmental	564,809	528,000	739,000	739,000	869,000
Other Taxes and Fees	839,319	783,000	44,000	44,000	731,000
Sales and Services	10,237,365	9,314,878	9,012,706	9,012,706	9,005,656
Interest	439,837	135,000	150,000	150,000	200,000
Miscellaneous	1,725,112	825,348	323,142	323,142	763,142
Other Financing Sources	<u>13,991,073</u>	<u>9,382,444</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total	\$ 113,087,489	\$ 108,475,172	\$ 105,029,112	\$ 105,029,112	\$ 106,640,645



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 FY2020.

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 slightly decreased for FY20.

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 Lincolnton 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 and Shanklin Library. In addition, there are increases in some Capital Outlay with the construction of the West Lincoln Library which will be operable during the FY20 budget year.

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

Outside Agencies: The County funds several agencies that are not a part of County government. For FY 2020, nearly all are funded at the same level. See the Narrative in the budget for more detailed information on these:

- Airport Authority
- NC Forestry Service
- National Guard
- Lake Norman Marine Commission
- Centralina Council of Governments
- Gaston-Cleveland-Lincoln Metropolitan Planning Organization (MPO)
- Lincolnton-Lincoln County Chamber of Commerce
- Downtown Development Association
- Denver Area Business Association
- Gaston Family Health Services
- Communities in Schools
- Gaston Skills (Salem Industries)
- Arts Council
- Cultural Development Center
- Historical Association
- Partners Behavioral Health Management (Mental Health Agency)
- Gaston College-Lincoln Campus

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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 891,668	\$ 795,520	\$ 856,720	8%
Expenditure Total	\$ 891,668	\$ 795,520	\$ 856,720	8%



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. FY2020 Objectives include:

- Develop utilities policy and long range land use planning documents that will direct growth and associated infrastructure in the appropriate manner
- Allocate resources toward improving transportation throughout the community
- Focus on efficiency within both departmental processes and budgeting
- Comprehensively address capital and maintenance needs of county facilities through inventory and prioritization
- Recruit industry, create jobs, and bolster the tax base by expanding the county's economic development portfolio
- Continue partnerships with surrounding counties and the City of Lincolnton
- Continued efforts in providing exceptional customer service and service delivery

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 122,531	\$ 121,306	\$ 143,429	18%
Operations	742,242	179,451	181,251	1%
Capital	7,382	2,500	5,200	108%
Expenditure Total	\$ 872,155	\$ 303,257	\$ 329,880	9%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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 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.

FY2020 Objectives include:

- Improve both departmental and public communication
- Ensure an orderly property revaluation with Tax Collector
- Further enhance the internal budget process for FY2021
- Continue exploring expansion of utilities into Western Lincoln County
- Improve efficiency in the oversight of county projects
- Improve Fiscal Responsibility by implementing strategic budget policies

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 331,828	\$ 380,140	\$ 367,817	-3%
Operations	35,195	42,200	56,500	34%
Capital	1,510	2,500	2,500	0%
Expenditure Total	\$ 368,533	\$ 424,840	\$ 426,817	0%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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 21,500 checks (and pays over 35,000 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 making estimates as to 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 two consecutive years beginning for the year ended June 30, 1996, including the most recent fiscal year which ended June 30, 2018. We will also submit our FY 2019 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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 784,135	\$ 862,467	\$ 911,315	6%
Operations	80,636	78,968	87,988	11%
Capital	2,947	3,600	10,500	192%
Expenditure Total	\$ 867,718	\$ 945,035	\$ 1,009,803	7%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	14	14	15	7%
Total	14	14	15	7%



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 orientation to provide basic knowledge and information about County Personnel Policy, procedures, and employee benefits. Orientations include 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.

Goals/Objectives:

- 2-Obtain SHRM Certification, 1- attend Employee Benefit Law Certification Program
- Continue ongoing training for staff for extended interpersonal customer service skills and opportunity
- Continue on-going Staff Development Training days for stronger organizational structure
- Add 1 – PTR additional employee to better streamline position responsibilities.
- Implement paperless processes as that can be identified

- Ongoing Sites visits to area counties to further improve overall departmental processes
- Identify future software for accountability for HR procedures

Budget Summary:

Human Resources

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 254,668	\$ 280,430	\$ 366,993	31%
Operations	45,264	53,642	89,002	66%
Capital	-	12,162	24,256	99%
Expenditure Total	\$ 299,932	\$ 346,234	\$ 480,251	39%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	4	4	5	25%
Total	4	4	5	25%

Safety and Training

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 30,862	\$ 30,978	\$ 37,500	21%
Expenditure Total	\$ 30,862	\$ 30,978	\$ 37,500	21%



Tax Department

General Government

Overview:

Lincoln County Tax Department is responsible for listing, assessing, billing, and collecting all ad valorem property taxes for Lincoln County in accordance with N.C. General Statutes.

The Tax Department maintains tax information on approximately 50,000 real property parcels, 29,000 personal property (boats, business equipment, etc.) assets and 88,500 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 usually conducts revaluations every four (4) years. The most recent revaluation was effective January 1, 2015 and the next scheduled revaluation will be effective January 1, 2019. 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 140,000 tax notices are created annually.

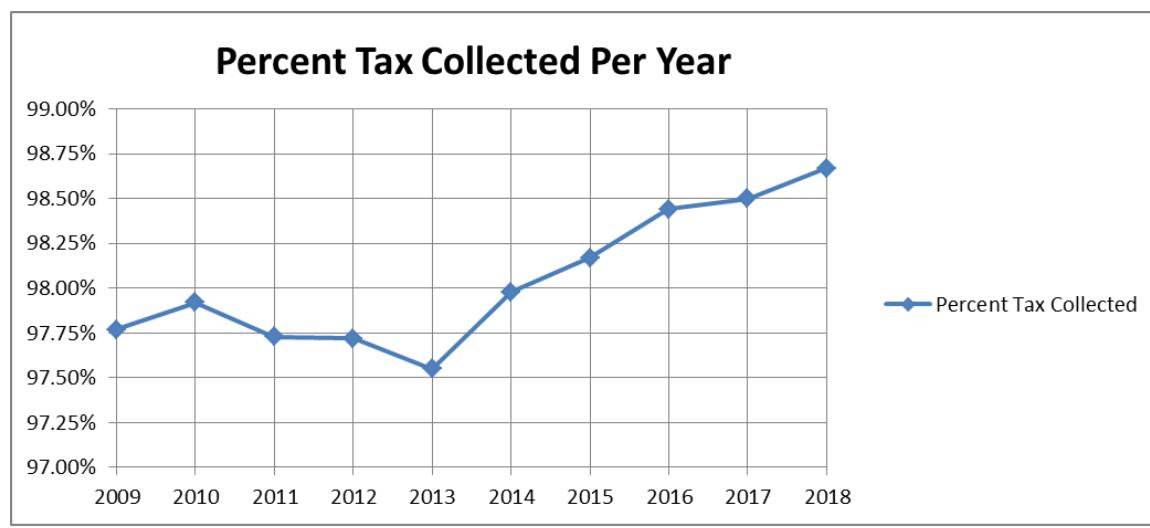
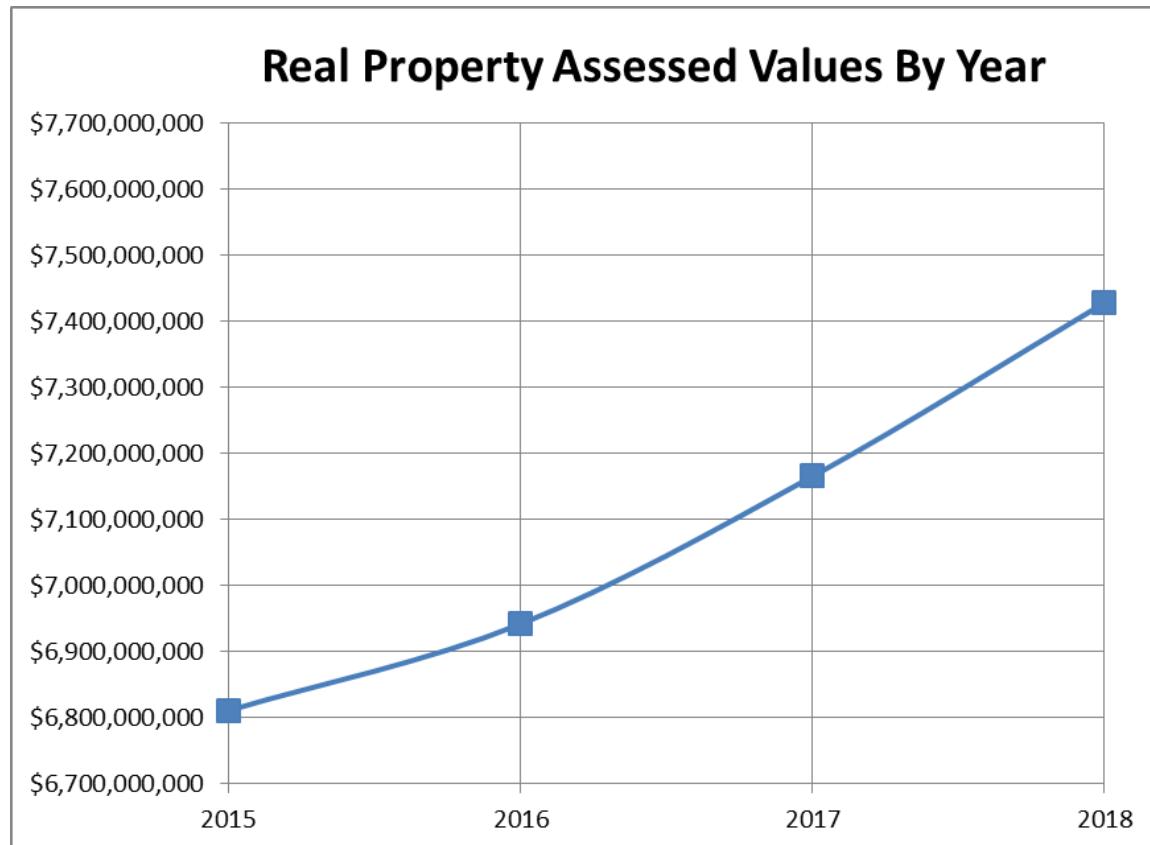
Tax Collection Division

This division is responsible for the collection of property taxes. Maintaining a high collection rate is essential to the financial stability of the county. For FY ending June 30, 2017, the overall collection rate was about 98.50%. 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:

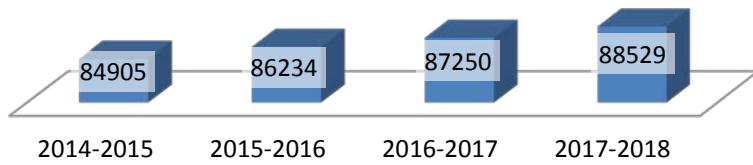
- Increase public awareness of all tax relief programs available.
- Improve ways to communicate and inform taxpayers by mass mailings, brochures, inserts, websites, articles, speak to civic groups and organizations.
- Continue customer service training efforts.
- Set reachable goals for each division.
- Plan and prepare with Emergency Disaster Teams.
- Prepare for safety awareness.
- Continue staff cross-training efforts.
- Encourage staff to obtain higher level of certifications.
- Work with citizens to obtain feedback opportunities.
- Communicate and educate taxpayers on the revaluation.

Performance Measures:



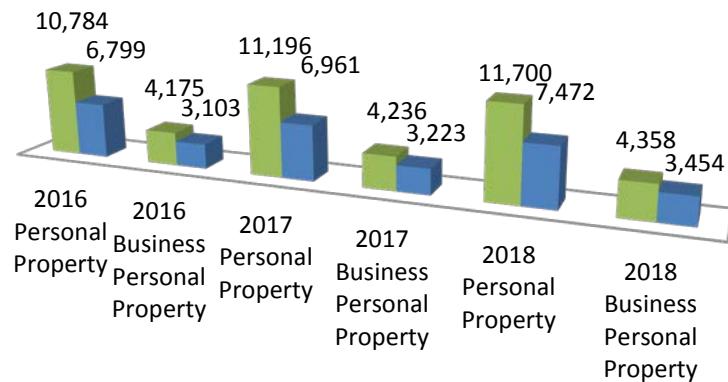
NCVTS Registered Motor Vehicles Renewed/Issued

■ Number of Vehicles

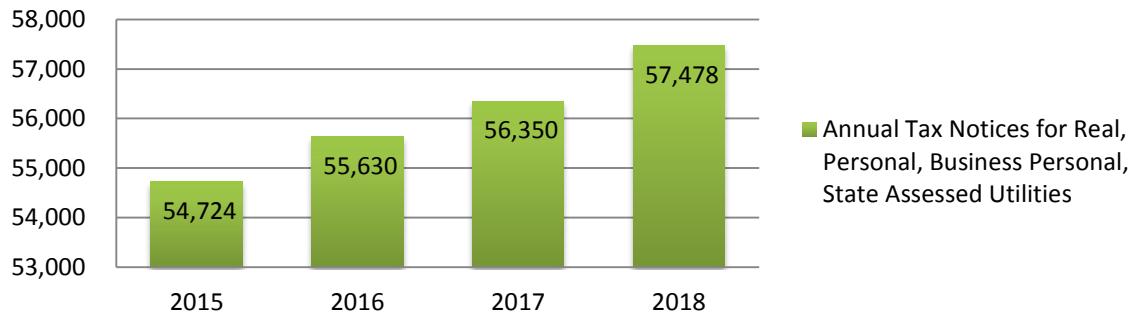


Number of Personal & Business Personal Property Listings

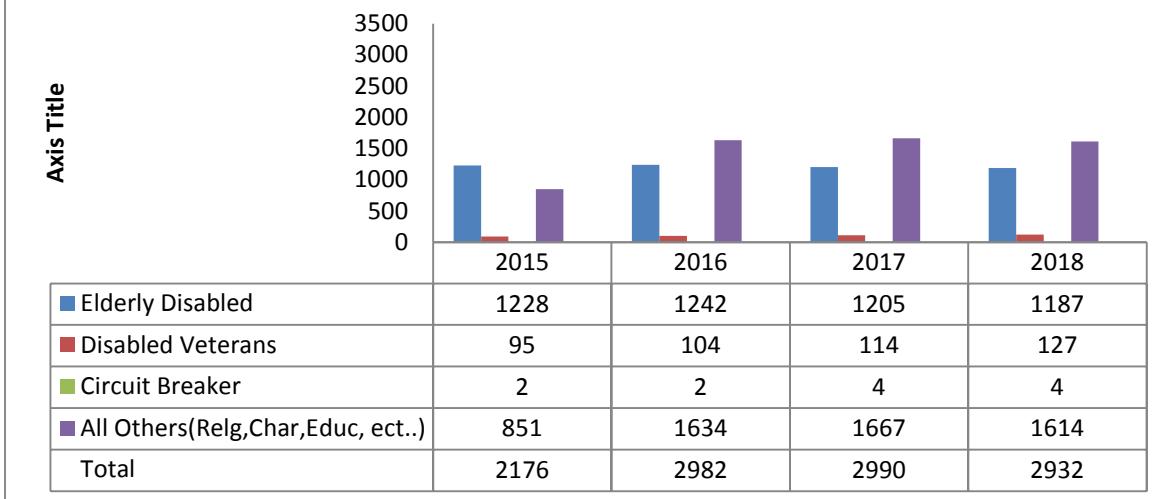
■ Mailed ■ Returned



Number of Annual Tax Notices Created



Number of Approved Exemption Applications



Budget Summary:

Listing

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 624,061	\$ 670,699	\$ 680,473	1%
Operations	443,063	546,557	554,367	1%
Capital	10,529	25,283	6,000	-76%
Expenditure Total	\$ 1,077,653	\$ 1,242,539	\$ 1,240,840	0%

Mapping

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 403,768	\$ 462,739	\$ 467,020	1%
Operations	47,011	85,470	82,981	-3%
Expenditure Total	\$ 450,779	\$ 548,209	\$ 550,001	0%

Revaluation

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 484,837	\$ 589,305	\$ 586,532	0%
Operations	110,983	150,984	130,710	-13%
Capital	-	25,000	34,000	36%
Expenditure Total	\$ 595,820	\$ 765,289	\$ 751,242	-2%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Legal Charges	\$ 173,416	\$ 235,000	\$ 235,000	0%
I&B Professional Liability	111	111	108	-3%
Expenditure Total	\$ 173,527	\$ 235,111	\$ 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
- Prepare election officials with proper training
- Prepare for Primary in conjunction with the upcoming 2020 election

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 326,741	\$ 382,923	\$ 415,946	9%
Operations	113,331	147,671	214,406	45%
Capital	17,699	2,301	6,000	161%
Expenditure Total	\$ 457,771	\$ 532,895	\$ 636,352	19%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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)

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 \$46,673.98 was collected for this fund during FY 2017-18. 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 2017-18, a total of \$8,164.28 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 2017-18, a total of \$2,855.00 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 2017-18, a total of \$688,547.00 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 2017-18, a total of \$17,130.00 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 40% 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	2016-17	2017-18	2018-19 Estimated
Documents recorded (includes plats, deeds, deeds of trust, deeds of trust cancellations and other miscellaneous documents)	15,275	14,944	15,550
Certified copies (includes birth, death and marriage certificates)	5,271	5,995	6,110
Marriage Licenses issued	516	571	580
Oath of Office administered for Notaries Public	271	273	275
Revenue collected	\$ 1,917,551	\$ 1,951,294	\$2,100,230

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 525,436	\$ 544,870	\$ 550,148	1%
Operations	829,191	846,636	846,374	(0)
Capital	1,500	2,800	2,800	-
Expenditure Total	1,356,127	1,394,306	1,399,322	0

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	1,962,077	1,887,860	1,891,455	0
Expenditure Total	\$ 1,962,077	\$ 1,887,860	\$ 1,891,455	0%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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:

- Continued migration of all servers to Windows Server 2012/2016
- Purchase and conversion of all SQL servers to 2012/2016
- Continued migration of workstations to Windows 10
- EOL Blade Server And SAN Replacement
- Replacement of Failing IBM Backup System
- VMWare & VSAN 5.5 EOOGS Upgrade to Version 6.5
- Cisco VoIP Unified Communications Server Upgrade

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 595,261	\$ 749,082	\$ 796,723	6%
Operations	222,480	310,476	304,790	-2%
Capital	97,487	55,740	138,625	149%
Expenditure Total	\$ 915,228	\$ 1,115,298	\$ 1,240,138	11%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	10	10	10	0%
Part Time	1	1	1	0%
Total	11	11	11	0%



Facilities Management

General Government

Overview:

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

Building 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.

Building 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.

Maintenance Electrician is responsible for service, PM and repair of the County's electrical systems in buildings and on sites. The Electrician will assist Building Maintenance Workers if all electrical 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.

Facilities Management Supervisor works closely with the director on all contracted projects related to County owned facilities. The Supervisor delegates work orders to his subordinates, tracks employee time etc.

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 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, Maintenance Electrician 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 723,200 sq. ft. of County owned buildings and other leased facilities and grounds keeping and landscaping for over 250 acres of grounds around county buildings and various parks.

Goals/Objectives:

- Improve upon efficiency through strategic budgeting and personnel decisions including advances in technology and equipment.
- Utilize inventory of all county facilities for capital and maintenance needs planning and implementation.
- Expand partnership with City of Lincolnton for various shared use agreement terms

Budget Summary:

Facilities Maintenance

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 765,676	\$ 861,739	\$ 948,030	10%
Operations	1,091,085	1,821,417	1,771,229	-3%
Capital	1,009,015	404,990	85,000	-79%
Expenditure Total	\$ 2,865,776	\$ 3,088,146	\$ 2,804,259	-9%

Grounds Maintenance

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 506,065	\$ 518,334	\$ 575,745	11%
Operations	165,346	130,685	107,906	-17%
Capital	94,701	99,000	255,500	158%
Expenditure Total	\$ 766,112	\$ 748,019	\$ 939,151	26%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	25	26	29	12%
Part Time	1	1	1	0%
Total	26	27	30	11%



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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 8,206,852	\$ 8,937,703	\$ 9,694,965	8%
Operations	1,249,304	1,350,879	1,360,381	1%
Capital	492,433	611,212	612,814	0%
Expenditure Total	9,948,589	10,899,794	11,668,160	7%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
State Revenues	27,096	17,000	17,000	0%
Intergovernmental	153,216	148,000	489,000	230%
Sales and Service	232,442	380,942	789,712	107%
Revenue Total	\$ 412,754	\$ 545,942	\$ 1,295,712	137%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	127	131	131	0%
Part Time	36	36	36	0%
Total	163	167	167	0%

Detention Center

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 2,366,183	\$ 2,606,980	\$ 2,584,568	-1%
Operations	1,024,737	1,143,484	1,178,167	3%
Capital	64,798	51,800	54,400	5%
Expenditure Total	\$ 3,455,718	\$ 3,802,264	\$ 3,817,135	0%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	44	44	45	2%
Part Time	3	3	5	67%
Total	47	47	50	6%

Commissary

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 33,226	\$ 215,872	\$ 60,000	-72%
Capital	25,948	-	-	0%
Expenditure Total	59,174	215,872	60,000	-72%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	82,084	55,000	60,000	9%
Revenue Total	\$ 82,084	\$ 55,000	\$ 60,000	9%



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:

- Employee Retention through increased training & lateral advancement
- Transition to NC VIPER 800mhz radio system to improve efficiency on call response and see additional savings in annual county budget
- Cost effectiveness and savings through custom built Console CPUs on the Operations Floor as we transition to a new Primary PSAP and required Backup PSAP within the coming fiscal year
- Implement a Community Outreach Team to provide better, timely and accurate information needed during emergency events to the public
- Reassess County-Wide Emergency Notification System

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 1,216,043	\$ 1,400,009	\$ 1,445,471	3%
Operations	356,391	505,143	427,114	-15%
Capital	282,527	14,519	242,000	1567%
Expenditure Total	\$ 1,854,961	\$ 1,919,671	\$ 2,114,585	10%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	23	24	25	4%
Part Time	2	-	-	0%
Total	25	24	25	4%



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 responds quickly with resource allocations to support our community and first responders during emergency operations. Emergency Management coordinates those operations from the Emergency Operations Center located in the County Court House and may dispatch the Mobile Command Center and Mobile Communications Units, which are available to travel to scenes to facilitate the incident management.

They also work to analyze the hazards that may threaten our communities and emergency 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.

Goals/Objectives:

- Continue financial support of Lincoln County Special Operations Teams.
- Compete for grant funds for training, exercises, radios and infrastructure.
- Continue updating the Hazards Emergency Operations Plan and Supplemental.
- Update the Lincoln County McGuire Nuclear Plan and provide training yearly
- Complete required and optional activities for the NCEM Performance Grant
- Maintain Emergency Operations Center (EOC) in readiness
- Maintain readiness of EM trailers for use in disaster events

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 143,018	\$ 167,855	\$ 169,643	1%
Operations	94,489	96,335	90,704	-6%
Capital	47,751	-	40,800	100%
Expenditure Total	\$ 285,258	\$ 264,190	\$ 301,147	14%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%

Duke Discretionary

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 48,606	\$ 57,275	\$ 50,000	-13%
Capital	50,376	33,425	-	-100%
Expenditure Total	98,982	90,700	50,000	-45%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Miscellaneous	99,000	90,700	50,000	-45%
Revenue Total	\$ 99,000	\$ 90,700	\$ 50,000	-45%



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 must review and approve 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 dealing with 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 meet 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:

- Become 100% up to date on the required inspection rate as set by NCOSFM
- Locate and secure property for new FM and EM offices and warehouse.
- Continue to assist in the improvement ISO ratings in all fire districts.
- To have a Deputy Fire Marshal. This person will oversee inspections.
- To form a better 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

Budget Summary:

Fire Marshal

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 225,557	\$ 257,982	\$ 276,208	7%
Operations	70,562	90,752	90,832	0%
Capital	10,935	25,000	-	-100%
Expenditure Total	307,054	373,734	367,040	-2%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	24,332	35,000	35,000	0%
Revenue Total	\$ 24,332	\$ 35,000	\$ 35,000	0%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	4	4	4	0%
Total	4	4	4	0%

Volunteer Fire Departments

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 205,565	\$ 202,899	\$ 214,508	6%
Expenditure Total	\$ 205,565	\$ 202,899	\$ 214,508	6%



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. In 2018, more than 35,000 scheduled inspections took place, a 20% 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.

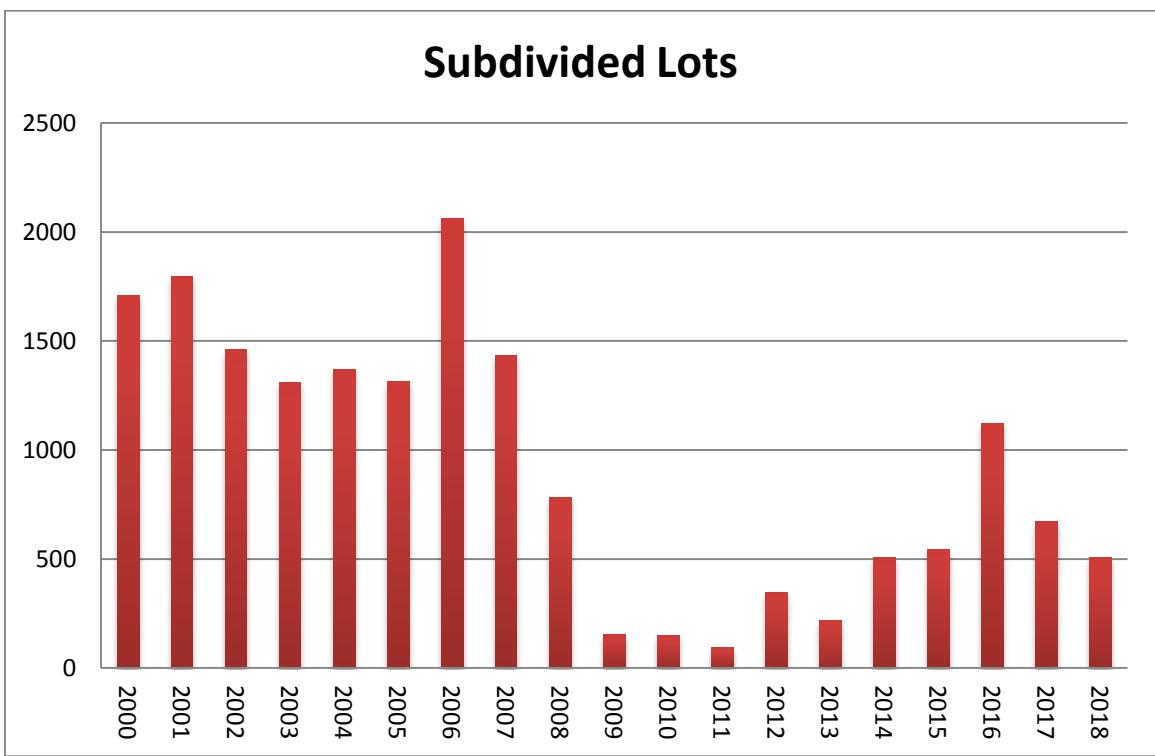
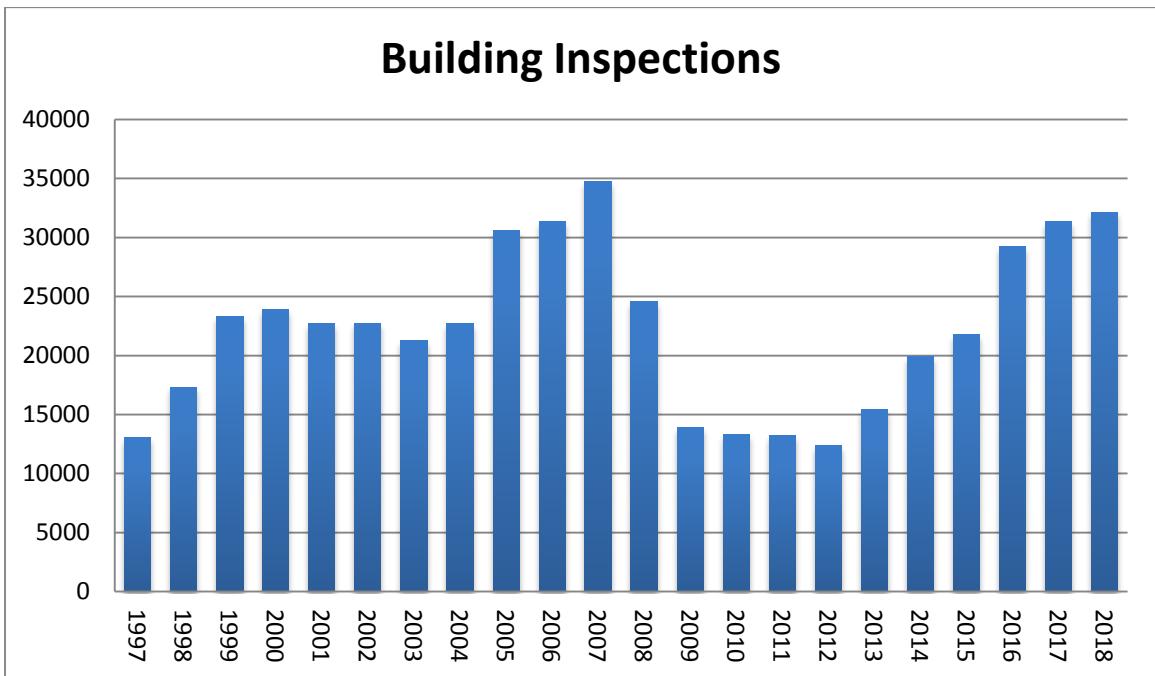
Planning/Zoning

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:

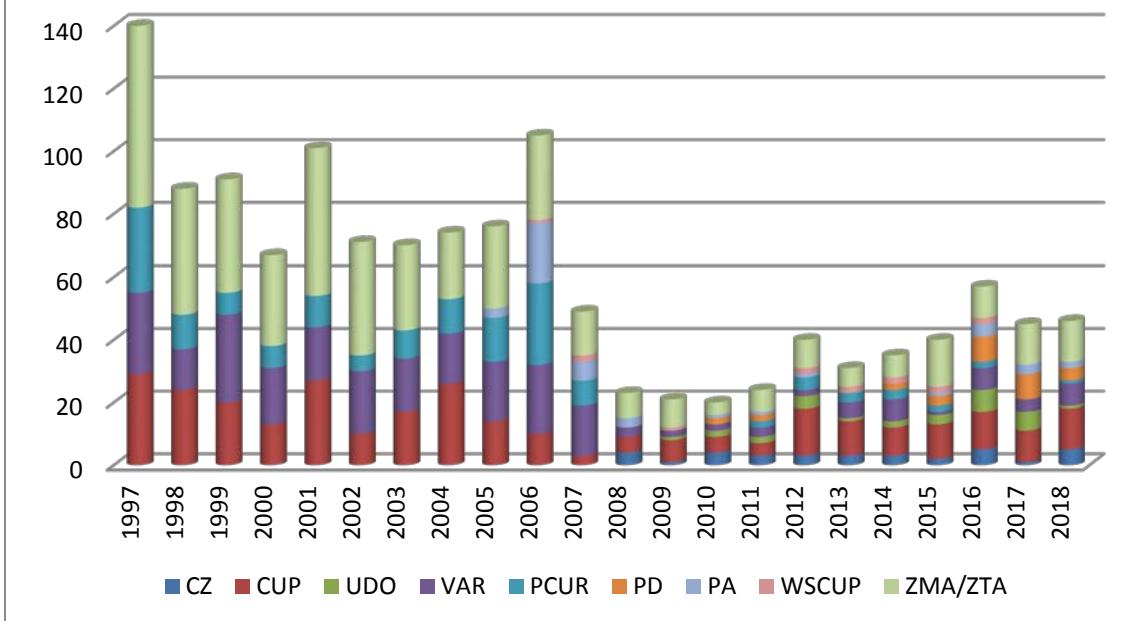
- NCDOT Prioritization 5.0
- Comprehensive Land Use Plan Update
- LEDA Development Constraint Mapping
- Eastern Lincoln County Corridor Mobility Study
- County Retention Schedules
- Fire District Growth projections
- Metal Detection Ordinance

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
- Integrate new databases into TRAKiT system
- Roll out online application submittal
- 20% Online Application Submittal by end of FY20
- 90% Commercial Project digital submission
- Update Sign Standards
- Consolidate nuisance ordinances
- Roll out online code enforcement complaint systems
- 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 < 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



Zoning Cases



Budget Summary:

Planning

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 438,565	\$ 483,971	\$ 467,171	-3%
Operations	114,653	119,687	195,529	63%
Capital	14,089	15,000	-	-100%
Expenditure Total	567,307	618,658	662,700	7%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	176,675	155,800	134,000	-14%
Revenue Total	\$ 176,675	\$ 155,800	\$ 134,000	-14%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	7	7	7	0%
Total	7	7	7	0%

Inspections

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 1,080,535	\$ 1,202,469	\$ 1,213,293	1%
Operations	250,486	348,368	263,208	-24%
Capital	111,818	77,800	72,500	-7%
Expenditure Total	1,442,839	1,628,637	1,549,001	-5%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	2,110,858	1,955,000	1,600,000	-18%
Revenue Total	\$ 2,110,858	\$ 1,955,000	\$ 1,600,000	-18%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	17	18	18	0%
Total	17	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.

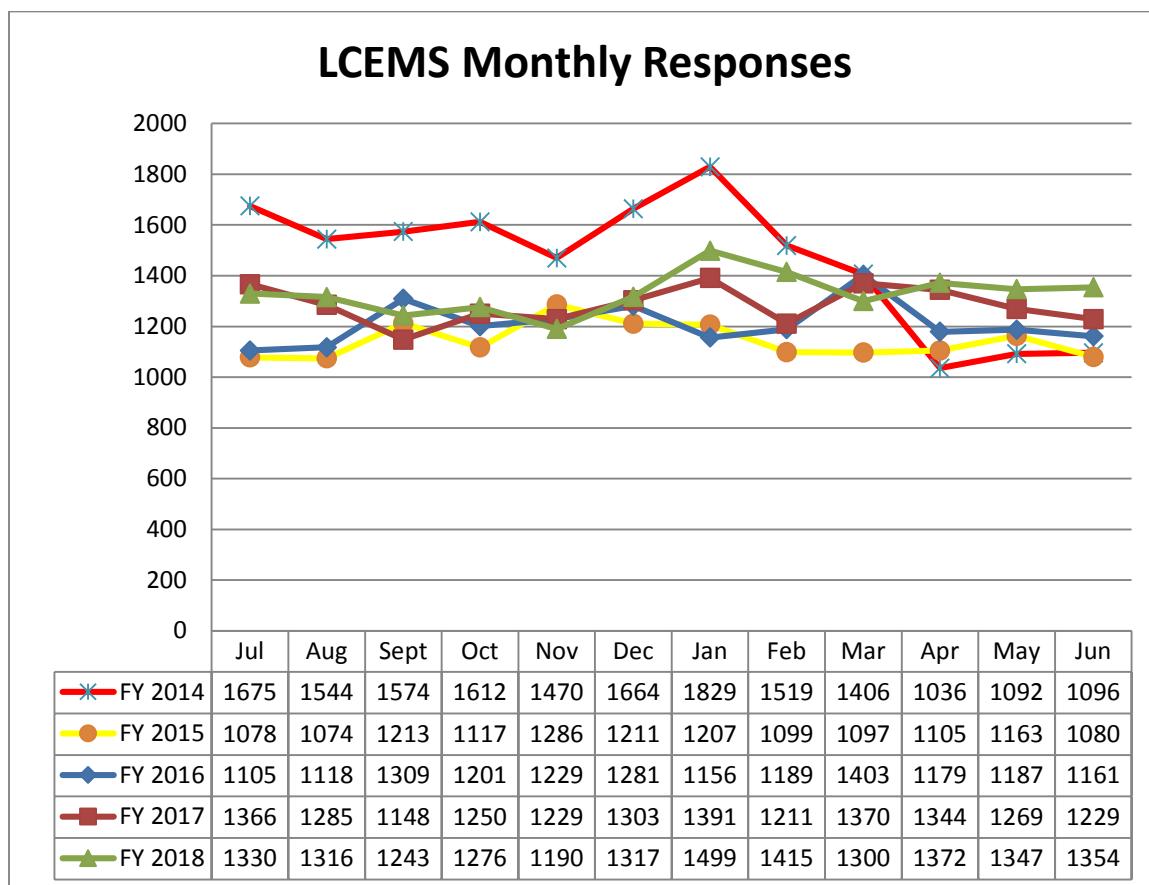
Medical Examiner

The Lincoln County Medical Examiner’s Office consists of two 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
- Enhance our current Community Paramedicine Program to include in-home visits with overdose survivors for follow up within 72 hours
- 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 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

Performance Measures



Budget Summary:

Emergency Medical Services

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 5,746,468	\$ 5,684,119	\$ 5,474,092	-4%
Operations	1,029,564	1,033,541	1,133,154	10%
Capital	557,595	601,148	685,662	14%
Expenditure Total	7,333,627	7,318,808	7,292,908	0%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	3,467,610	3,189,000	3,250,000	2%
Revenue Total	\$ 3,467,610	\$ 3,189,000	\$ 3,250,000	2%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	80	80	80	0%
Part Time	81	85	84	-1%
Total	161	165	164	-1%

Medical Examiner

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 40,393	\$ 50,400	\$ 51,336	2%
Expenditure Total	\$ 40,393	\$ 50,400	\$ 51,336	2%



Animal Services

Public Safety

Overview:

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

- To provide integrated animal sheltering and animal control services that ensure 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.

Animal Services has two main functions: Animal Sheltering, and Animal Control. 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.

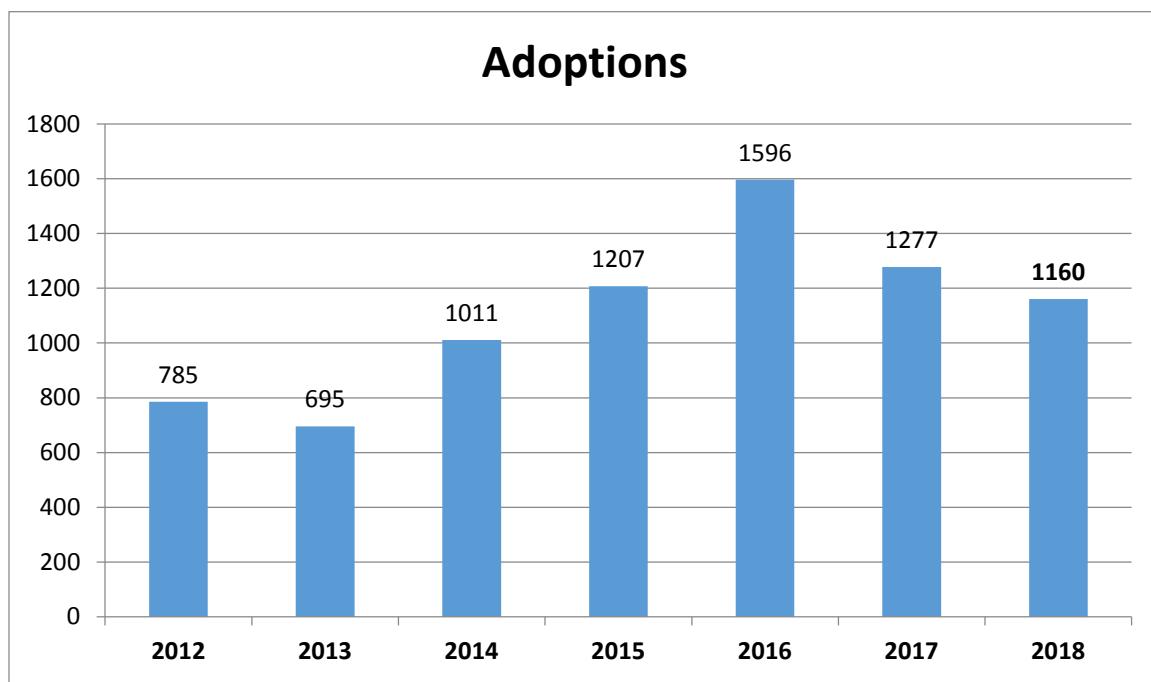
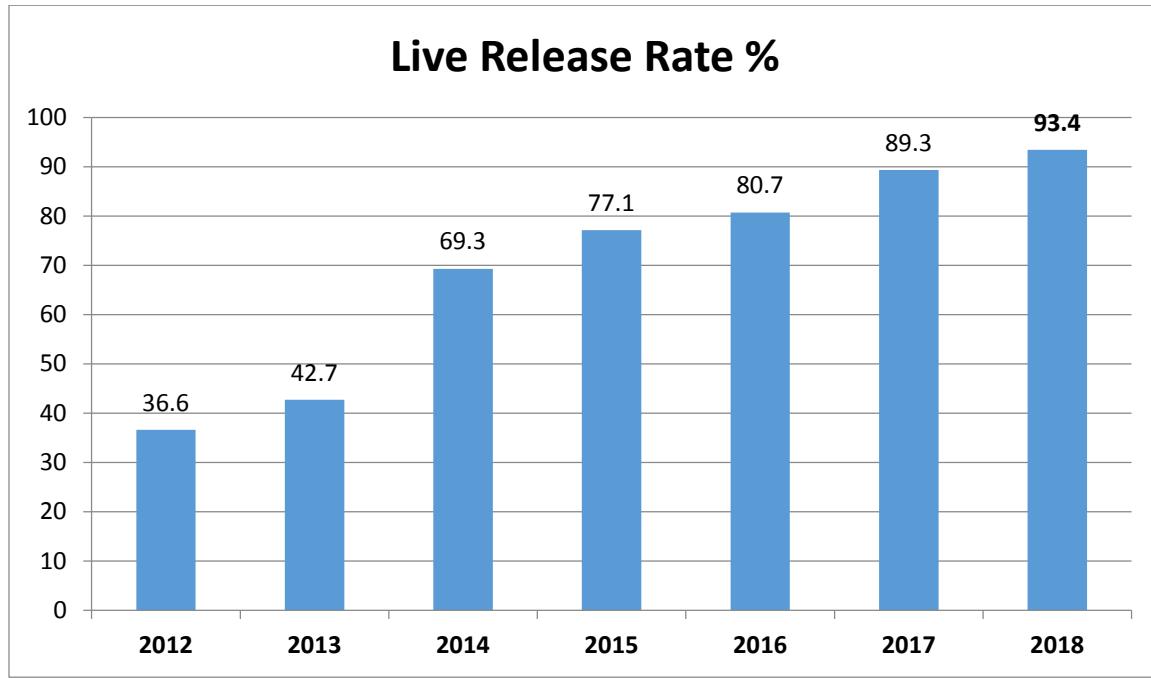
Goals/Objectives:

- 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

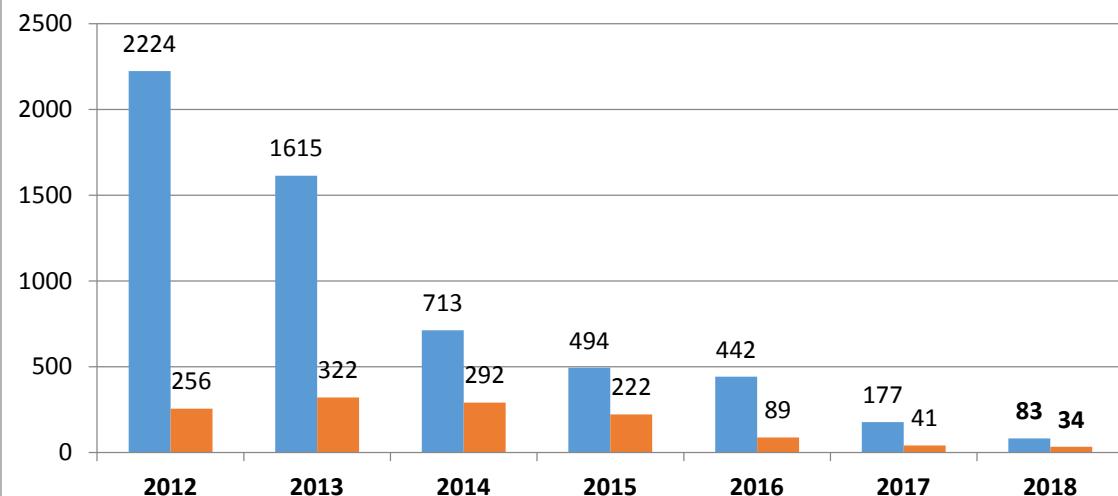
Reported statistics for 2018 are current through to October 22nd, 2018.

Live Release Rate (Dogs and Cats)

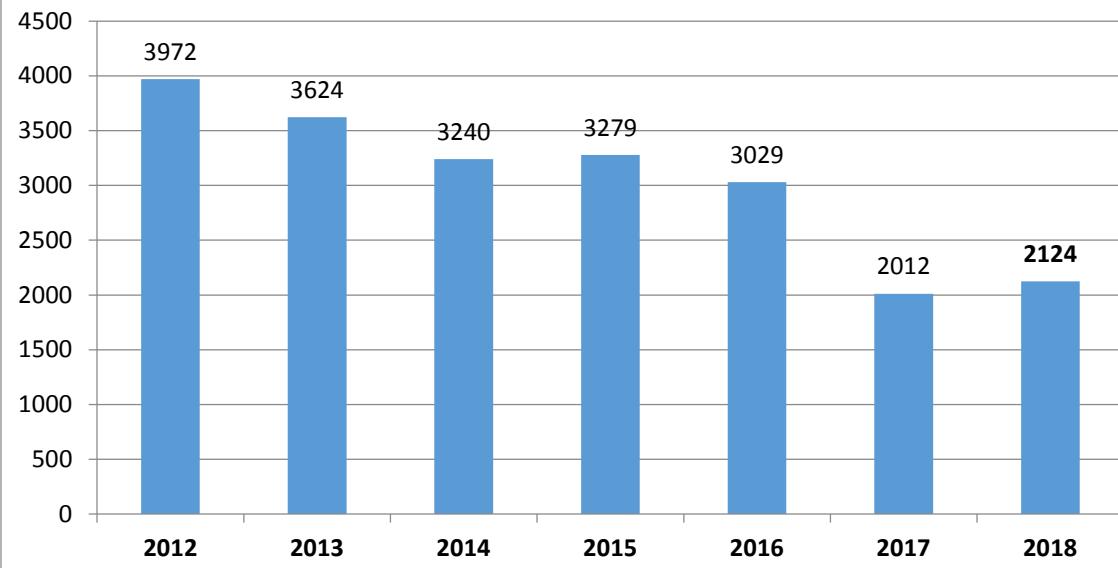


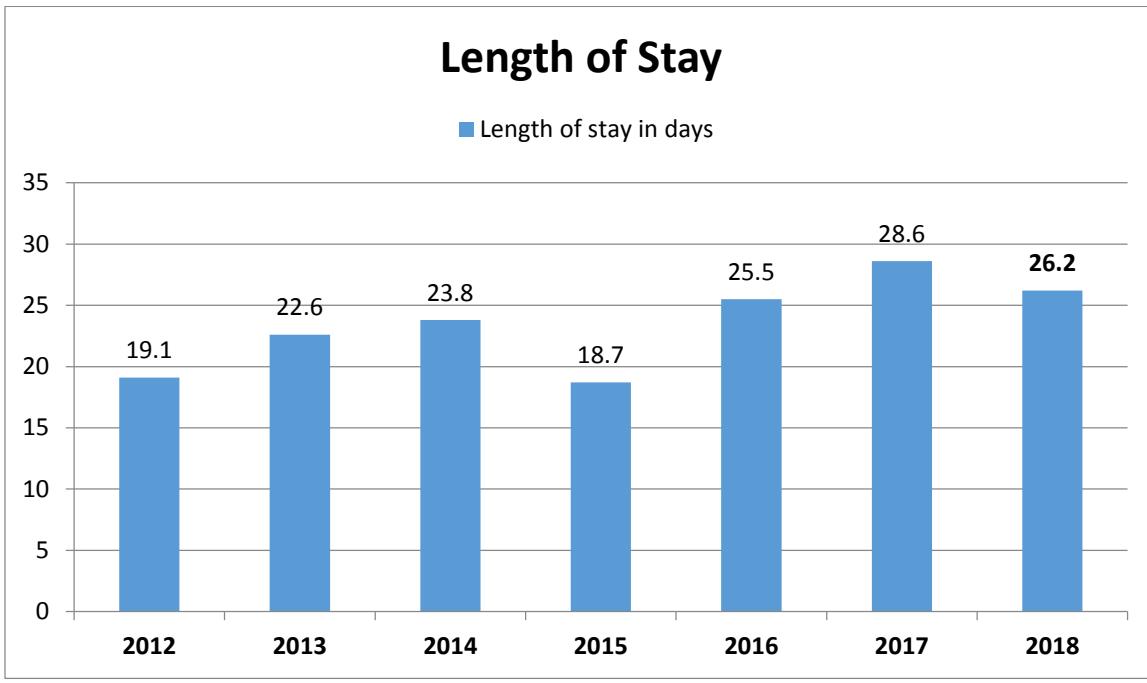
Euthanized and Died

■ Euthanasia ■ Died



Intake

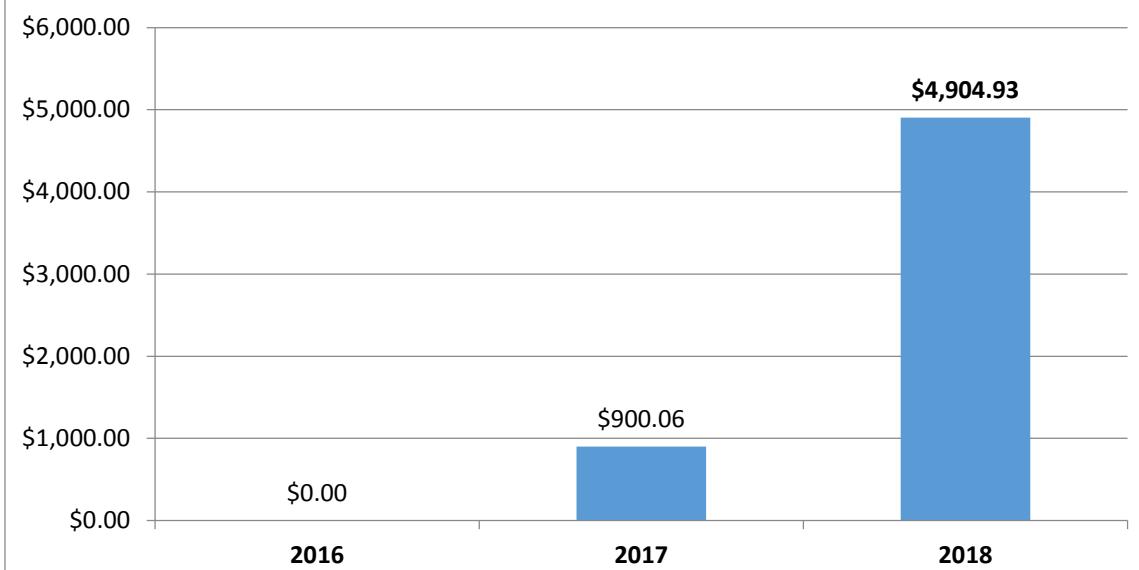




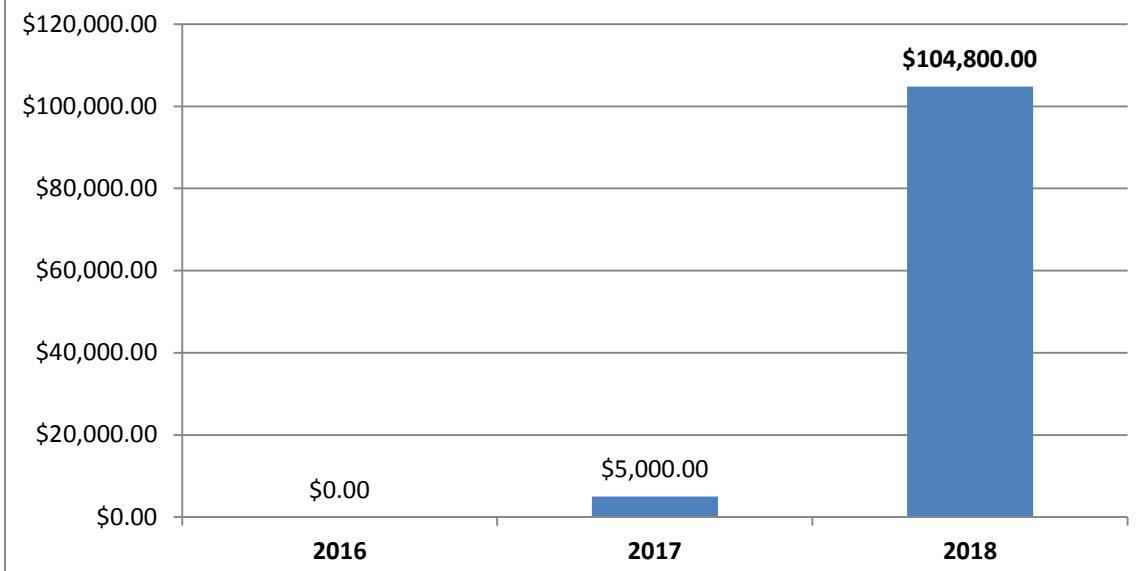
Programs

NO KILL EQUATION PROGRAMS	2016	2017	2018
Rescue Partners	X	X	X
Volunteers	X	X	X
Foster Care	X	X	X
Community Cat Sterilization			X
Pet Retention			X
Proactive Redemptions			
Comprehensive Adoption Program		X	X
Public Relations/Community Involvement	X	X	X
Medical/Behavioral Prevention and Rehab			X
High Volume Low Cost Spay/Neuter			

Donations



Grant Funding



Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 739,164	\$ 914,482	\$ 1,032,180	13%
Operations	453,509	477,693	509,070	7%
Capital	51,011	11,622	-	-100%
Expenditure Total	1,243,684	1,403,797	1,541,250	10%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	42,429	51,000	47,275	-7%
Revenue Total	\$ 42,429	\$ 51,000	\$ 47,275	-7%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	19	21	21	0%
Part Time	1	1	2	100%
Total	20	22	23	5%



Transportation Lincoln County

Transportation

Overview:

Transportation Lincoln County (TLC) is actually 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.

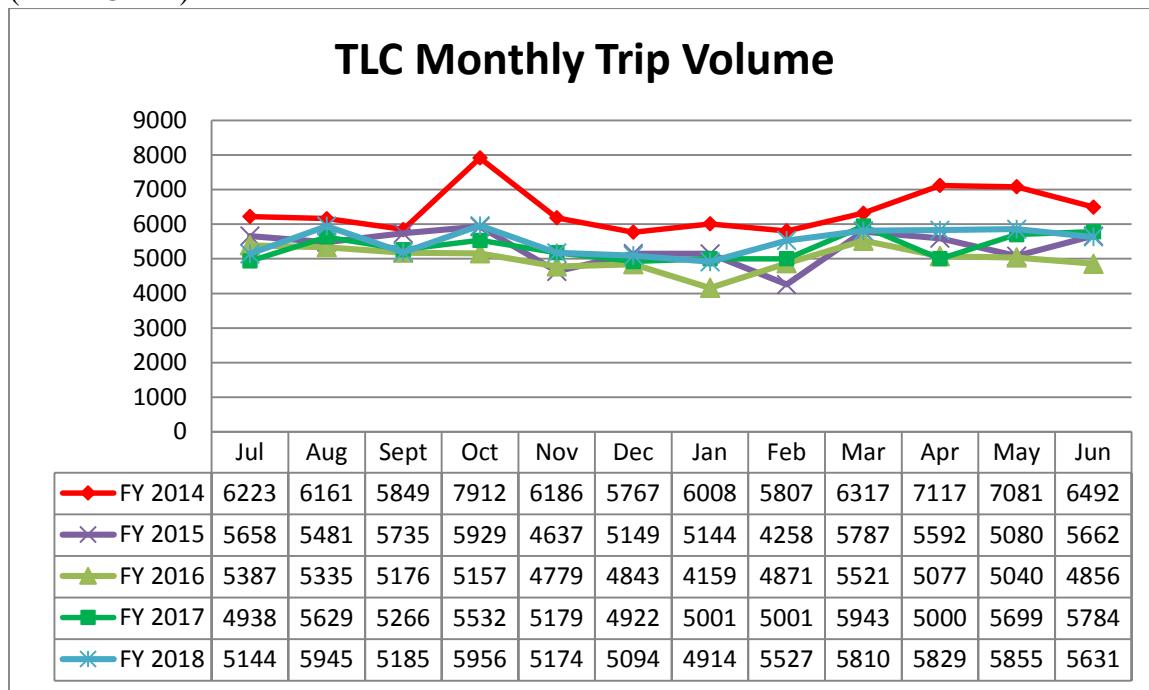
TLC offers deviated fixed routes, para transit service, and a demand response service between 5:00 a.m. and 6:00 p.m. Monday through Friday, except holidays. With the exception of the fixed routes, requests for services must be made at least 5 days prior to the scheduled trip.

Goals/Objectives:

- Increase grant funding and/or add contract services funding
- Implement Denver/East Lincoln Route
- Focus efforts on recruitment and retention initiatives to reduce staff turn over
- Employee involvement in departmental goals and objectives
- Reduce deadhead mileage by 3%

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)



Budget Summary:

Administration

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 165,163	\$ 172,567	\$ 193,937	12%
Operations	105,735	113,743	116,539	2%
Expenditure Total	270,898	286,310	310,476	8%

Operations

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	689,246	754,335	842,331	12%
Operations	249,031	196,574	239,369	22%
Expenditure Total	938,277	950,909	1,081,700	14%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Federal	121,101	117,510	146,797	25%
State	176,321	219,000	205,477	-6%
Sales and Services	774,363	750,000	750,000	0%
Revenue Total	\$ 1,071,785	\$ 1,086,510	\$ 1,102,274	1%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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.

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 federal funds and technical assistance to agricultural operations.

Goals/Objectives:

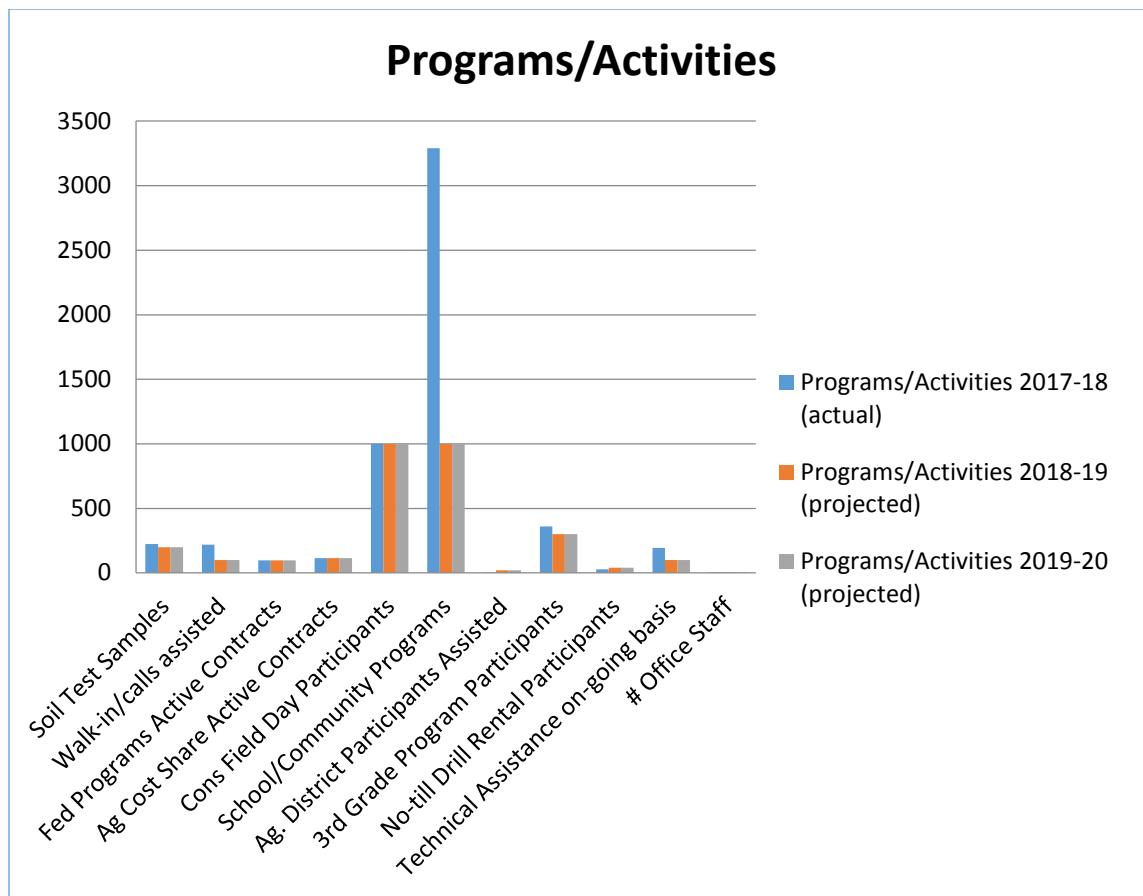
Soil & Water Conservation District Objectives:

- **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 programs for students and adults.
- **Financial/Technical**
 - Administer the NC Agricultural Cost Share & AgWRAP Programs.
 - Administer the federal Environmental Quality Incentive Program.
- **Technical**
 - Administer the Voluntary & Enhanced Agricultural Districts ordinances
 - Assist large farming animal operations with the State 2T Animal Waste Management Regulations.
 - Provide landowners with assistance for storm water drainage, topographic maps, ponds, seeding and soils information and old aerial.
 - Provide technical information to other county, state and federal departments/agencies.
 - Administer the Sedimentation Control Ordinance through the Natural Resources Department.
 - Convert roll over funds from tax removal from land use to land protection
- Create an educational farm/green park.
- Provide assistance for pasture renovation – rent no-till drills
- Digitize old aerials and make available through GIS

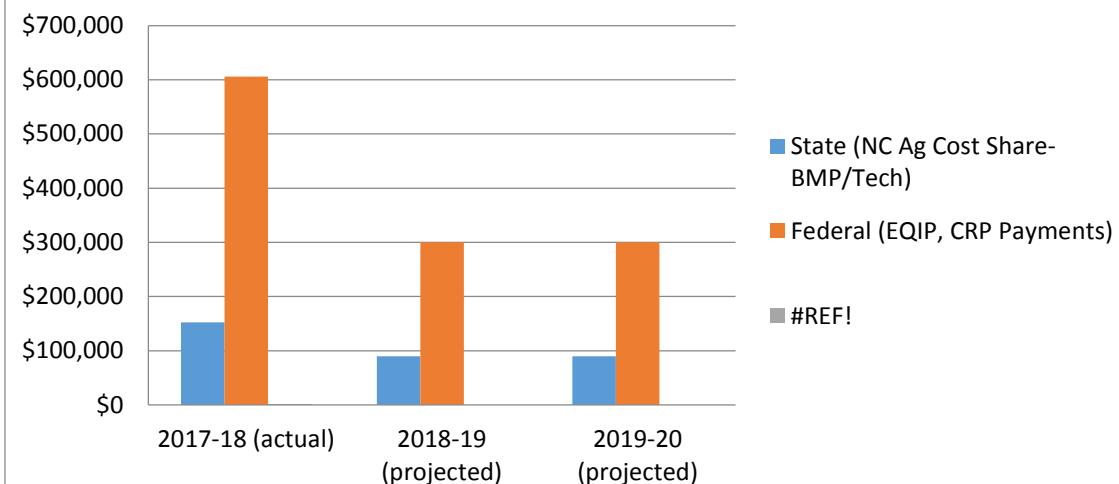
Natural Resources Objectives:

- 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.
- Complete the Storm Water Ordinance

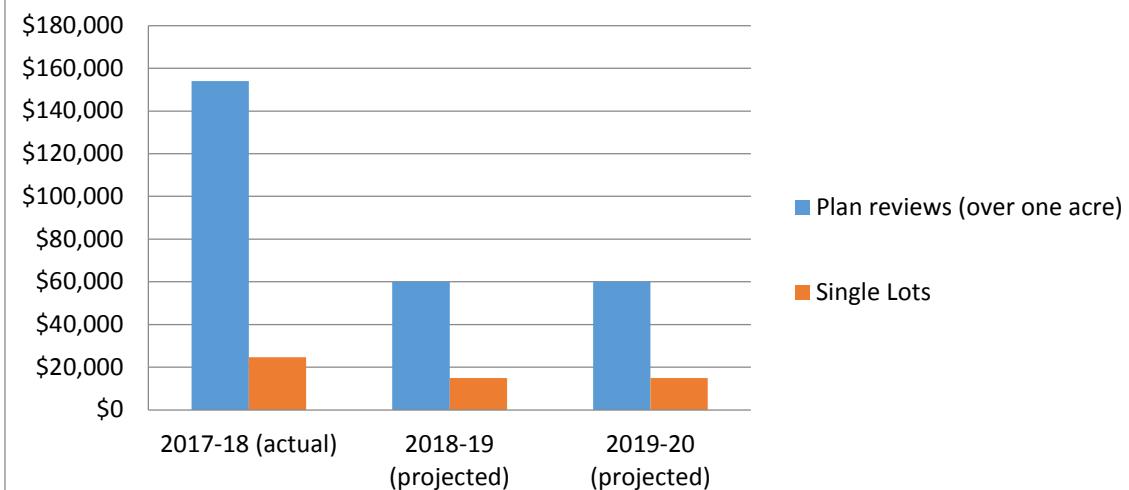
Performance Measures:



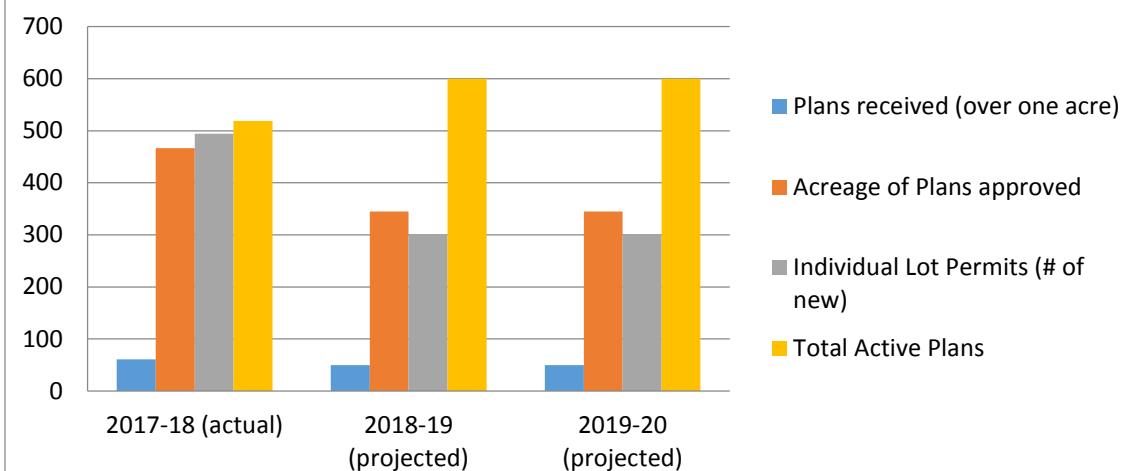
Monies Programs Brought into County



Natural Resources Revenue



Natural Resources Workload



Budget Summary:

Soil Conservation

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 134,468	\$ 151,202	\$ 154,547	2%
Operations	26,881	17,847	17,905	0%
Expenditure Total	161,349	169,049	172,452	2%

Natural Resources

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	160,529	168,909	201,411	19%
Operations	13,127	13,189	16,823	28%
Capital	-	-	85,300	100%
Expenditure Total	173,656	182,098	303,534	67%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	180,224	78,000	80,500	3%
Miscellaneous	30,150	30,739	32,912	7%
Revenue Total	\$ 210,374	\$ 108,739	\$ 113,412	4%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	6	7	8	14%
Total	6	7	8	14%



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.

ASPIRE Our 4-H Agent has been trained by the Princeton Review to teach an ACT College Preparatory Course.

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.

Cooperation with farmers markets is offered support through Extension, with local foods education, and promotion.

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.

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 role at the Lincoln County Apple Festival in the past three 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.
- Design and construction of the innovative Exploration Simulation Unit for Lincoln County Extension will be completed and placed into operation this fiscal year.
- Increase in consumer horticulture Extension services

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 54,884	\$ 61,286	\$ 62,432	2%
Operations	245,930	270,554	226,899	-16%
Expenditure Total	300,814	331,840	289,331	-13%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	47,058	22,072	22,272	1%
Revenue Total	\$ 47,058	\$ 22,072	\$ 22,272	1%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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, WIC (Women, Infants and Children) Nutritional Services, Laboratory, Environmental Health and Community Health all supported by the Business Office/Medical Records/ Vital Records/Administration. Services provided by each division are detailed below.

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 provides state required inspections of day cares, restaurants, hotels, pools, well and septic systems. Also provided are services for water testing and mosquito control.

Community Health:

This division focuses on health education and public health preparedness. It is here that the coordination of outbreaks and large health events up to and including bio-terrorism are prepared for and effectively communicated if/upon occurrence. Child Health education and partnerships with the Lincoln County School system stem from this section of the agency.

Goals/Objectives:

Preventative Medical Services

- Re-Accreditation 2020 - Implement ongoing measures to ensure the continued process of data collection, documentation, and activities required to meet NC Public Health Accreditation standards.

- Employee Wellness - Work with staff on 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.
- Continue staff training on the EMR system and additional components including the patient portal and statewide Health Information Exchange.
- Participate in Medicaid Transformation as a Tier 2 provider.

WIC (Women-Infants-Children)

- Develop nutrition cooking classes for clients and the general public using the demo kitchen.
- Continue staff training on improvements made to the state's "e-WIC" and "Crossroads" WIC computer system, including reports and vendor training.
- Continue meeting and/or exceeding caseload
- Continue to educate all staff on breastfeeding
- Continue to educate the community on good nutrition for young children, and the risks of 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.

Environmental Health

- With current increase in building permits, maintain staffing levels sufficient to complete permitting within a reasonable completion time.
- Assist with moving plans to a new location to facilitate a one stop service center when approved by Commissioners.
- Work with IT and Planning & Inspections Departments to further develop on-line payment for permits and centralized payment desk in new building.
- Maintain functionality and cleanliness of old office building on Academy Street until move to the new facility. As the economy continues to improve and building increases, work with contractors and owners to assure reliable outcomes for septic management and water quality.
- 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 at least two food and lodging program staff to be authorized in the well program.

- Continue meeting and exceeding standards of the F & L Quality Assurance Program.
- Continue providing training for staff and food managers on updates to the National Food Code by providing trainings to new food establishments. Educate the public on risk-based inspections and any changes in the Food Code.
- Continue to monitor and promote the success and enforcement of the “Smoke-Free Restaurants and Bars” 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.
- Begin 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.
- Continue community collaborate efforts and assist with the regulatory aspects of child care: PFCLG TA’s, environmental health specialists, and DCDEE child care consultant to increase and assist in maintaining star ratings within child care facilities.
- Continue to support facilities in improving their health, safety, physical activity and nutrition through continual CCHC technical assistance.
- 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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 886,543	\$ 1,076,060	\$ 1,105,853	3%
Operations	301,229	194,350	199,357	3%
Capital	3,078	-	18,234	100%
Expenditure Total	1,190,850	1,270,410	1,323,444	4%

Immunization

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	66,376	73,948	74,089	0%
Operations	45,585	57,689	39,523	-31%
Capital	-	10,400	-	-100%
Expenditure Total	111,961	142,037	113,612	-20%

Adult Health

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	96,824	76,139	131,448	73%
Operations	4,208	28,309	4,430	-84%
Expenditure Total	101,032	104,448	135,878	30%

BCCCP

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	7,877	-	-	0%
Operations	24,046	72,348	51,000	-30%
Expenditure Total	31,923	72,348	51,000	-30%

Communicable

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	52,034	62,271	63,302	2%
Operations	8,304	12,421	11,093	-11%
Expenditure Total	60,338	74,692	74,395	0%

LAB

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	99,428	105,193	105,702	0%
Operations	39,073	60,796	56,135	-8%
Expenditure Total	138,501	165,989	161,837	-3%

Primary Care

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	469,234	599,595	732,570	22%
Operations	35,576	42,460	31,110	-27%
Expenditure Total	504,810	642,055	763,680	19%

Health Promotion

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	49,240	56,463	46,919	-17%
Operations	4,850	5,603	5,813	4%
Expenditure Total	54,090	62,066	52,732	-15%

Day Care

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	57,662	58,468	58,601	0%
Operations	4,383	6,226	7,183	15%
Expenditure Total	62,045	64,694	65,784	2%

Maternal Care

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	150,982	167,539	162,003	-3%
Operations	6,257	6,598	7,291	11%
Expenditure Total	157,239	174,137	169,294	-3%

Maternal Health Clinic

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	83,180	88,066	90,040	2%
Operations	5,572	24,395	7,239	-70%
Expenditure Total	88,752	112,461	97,279	-13%

Family Planning

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	106,721	119,912	111,341	-7%
Operations	18,728	76,551	41,159	-46%
Expenditure Total	125,449	196,463	152,500	-22%

Child Health

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	132,185	134,813	136,884	2%
Operations	3,610	10,545	4,655	-56%
Expenditure Total	135,795	145,358	141,539	-3%

Child Services Coordinator

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	74,866	121,018	145,873	21%
Operations	4,734	7,116	5,785	-19%
Expenditure Total	79,600	128,134	151,658	18%

WIC Administration

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	168,648	182,531	232,034	27%
Operations	24,332	18,067	17,938	-1%
Capital	3,581	-	-	0%
Expenditure Total	196,561	200,598	249,972	25%

WIC Nutrition

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	97,834	108,663	44,585	-59%
Operations	216	3,200	1,000	-69%
Expenditure Total	98,050	111,863	45,585	-59%

School Health

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	457,707	537,592	722,478	34%
Operations	24,405	35,038	35,724	2%
Capital	8,621	-	4,000	100%
Expenditure Total	490,733	572,630	762,202	33%

Peer Counselor

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	11,380	12,540	12,560	0%
Expenditure Total	11,380	12,540	12,560	0%

WIC General Admin

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	29,323	32,378	36,638	13%
Operations	13	1,830	925	-49%
Expenditure Total	29,336	34,208	37,563	10%

WIC Breastfeeding

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	59,354	65,282	65,678	1%
Operations	1,992	4,800	3,900	-19%
Expenditure Total	61,346	70,082	69,578	-1%

Public Health Preparedness

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	59,102	68,613	64,072	-7%
Operations	3,384	6,908	6,614	-4%
Expenditure Total	62,486	75,521	70,686	-6%

Environmental Health

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	527,589	606,494	709,659	17%
Operations	70,148	74,990	73,532	-2%
Capital	5,321	-	-	0%
Expenditure Total	603,058	681,484	783,191	15%

Komen

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	964	-	-	0%
Operations	21,032	9,366	18,650	99%
Expenditure Total	21,996	9,366	18,650	99%

Mental Health

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	394,589	394,589	394,589	0%
Expenditure Total	394,589	394,589	394,589	0%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Federal	900,274	1,582,379	3,416,954	116%
State	546,406	1,069,249	2,320,580	117%
Intergovernmental	302,794	250,000	250,000	0%
Sales and Services	479,665	847,830	1,862,449	120%
Miscellaneous	18,068	-	18,650	100%
Revenue Total	\$ 2,247,207	\$ 3,749,458	\$ 7,868,633	110%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	82	82	87	6%
Part Time	10	12	12	0%
Total	92	94	99	5%



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 support staff in the implementation of new technology, NC Fast Child Welfare.
- 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 social work 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.

Budget Summary:

DSS Administration

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 1,122,600	\$ 1,013,396	\$ 1,097,506	8%
Operations	579,229	502,549	543,802	8%
Capital	91,402	98,172	53,182	-46%
Expenditure Total	1,793,231	1,614,117	1,694,490	5%

Children's Services

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	2,301,800	2,653,277	2,776,457	5%
Operations	1,046,978	1,144,529	1,102,270	-4%
Expenditure Total	3,348,778	3,797,806	3,878,727	2%

Adolescent Parenting

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	60,124	65,673	-	-100%
Operations	1,852	3,011	-	-100%
Expenditure Total	61,976	68,684	-	-100%

Adult Services

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	680,125	767,910	824,925	7%
Operations	445,436	438,572	426,572	-3%
Expenditure Total	1,125,561	1,206,482	1,251,497	4%

State In-Home

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	6,619	8,562	8,562	0%
Expenditure Total	6,619	8,562	8,562	0%

HCCBG

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	218,383	212,951	210,973	-1%
Expenditure Total	218,383	212,951	210,973	-1%

Child Support Enforcement

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	543,965	560,878	571,100	2%
Operations	25,111	25,653	27,993	9%
Expenditure Total	569,076	586,531	599,093	2%

CAP-C

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	-	2,995	55,200	1743%
Expenditure Total	-	2,995	55,200	1743%

CAP-DA

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	107,937	176,395	98,385	-44%
Expenditure Total	107,937	176,395	98,385	-44%

Work First

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	360,632	407,081	301,020	-26%
Operations	15,695	77,432	77,432	0%
Expenditure Total	376,327	484,513	378,452	-22%

Family Medicaid

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	664,688	765,955	771,866	1%
Operations	9,352	12,544	12,544	0%
Expenditure Total	674,040	778,499	784,410	1%

Adult Medicaid

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	780,737	865,726	937,818	8%
Operations	19,706	18,962	19,867	5%
Expenditure Total	800,443	884,688	957,685	8%

Food and Nutrition

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	766,690	825,985	903,949	9%
Operations	491,108	510,213	515,880	1%
Expenditure Total	1,257,798	1,336,198	1,419,829	6%

Fraud

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	54,695	63,054	60,882	-3%
Operations	391	611	611	0%
Expenditure Total	55,086	63,665	61,493	-3%

SA Blind

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	3,440	3,714	3,887	5%
Expenditure Total	3,440	3,714	3,887	5%

Child Daycare

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	785	987	-	-100%
Expenditure Total	785	987	-	-100%

SHIIP Grant

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	3,442	3,425	-	-100%
Expenditure Total	3,442	3,425	-	-100%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Federal Revenues	6,303,353	12,518,802	28,830,151	130%
State Revenues	553,224	1,134,822	2,502,067	120%
Sales and Services	145,921	143,981	96,396	-33%
Revenue Total	\$ 7,002,498	\$ 13,797,605	\$ 31,428,614	128%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Part Time	127	128	129	1%
Full Time	2	2	2	0%
Total	129	130	131	1%



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 six 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 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.
- In addition to the above services, 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 \$21 million to \$23 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
- Increase the number of outside events conducted by this office to one per month
- Increase the number of news outlets that feature our monthly articles.
- 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 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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 110,125	\$ 129,262	\$ 147,725	14%
Operations	16,134	30,297	12,490	-59%
Capital	1,926	1,506	8,334	453%
Expenditure Total	128,185	161,065	168,549	5%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	10,775	3,500	-	-100%
Revenue Total	\$ 10,775	\$ 3,500	\$ -	-100%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	2	2	3	50%
Total	2	2	3	50%



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 appropriate services. These resources include: AARP, Red Cross, CMC, Coalition against Domestic Violence, Alzheimer's Association and the Lincoln County Employment Security Commission.

Housing and Home Improvement

This program promotes independence and supports aging-in-place seniors by assessing minor home repair needs or home upgrades such as adding grab bars in bathrooms, building wheelchair ramps or addressing heating/cooling issues.

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. Having access to a well-balanced and proportional meal will help the older adult maintain adequate nutrition and physical function. This program also provides nutrition education, screening and often is the first step towards utilizing other services.

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.

Transportation Services

Transportation Services program provides transportation assistance to facilities such as medical offices, 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 SHIIP Program

We serve as the SHIIP site for Lincoln County for the North Carolina Seniors' Health Insurance Information Program. We counsel Medicare beneficiaries and pre-enrollees about their plan options, price comparisons and offer unbiased information.

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.

Goals/Objectives:

- Research/apply for all available Grants that will help fund additional services
- Provide resource for low-income and older adults who need income tax assistance through partnership with AARP
-
- Increase marketing strategies to the Eastern part of County. Utilize direct mailing to those over the age of 60 to increase the number of Center participants
- Establish a relationship with the Lincoln County Gardening Club to start a community garden at the new Senior Center location
- Completion of SCOPE Recertification in 2021
- Develop Program focused staff member for Senior Center
- Develop Stronger and more engaged Volunteer Program

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 284,362	\$ 355,217	\$ 334,972	-6%
Operations	343,842	302,049	171,846	-43%
Capital	-	4,300	-	-100%
Expenditure Total	628,204	661,566	506,818	-23%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
State	360,313	317,792	299,329	-6%
Sales and Services	12,116	12,000	12,000	0%
Miscellaneous	13,275	13,539	16,857	25%
Revenue Total	\$ 385,704	\$ 343,331	\$ 328,186	-4%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	6	6	7	17%
Part Time	2	2	2	0%
Total	8	8	9	13%



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, Library Associates 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
- Work with architect/contractor to construct new West Lincoln Branch Library
- Update strategic plans to identify future service priorities

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 866,785	\$ 1,048,523	\$ 1,109,662	6%
Operations	547,919	634,226	704,857	11%
Capital	72,380	72,732	36,000	-51%
Expenditure Total	\$ 1,487,084	\$ 1,755,482	\$ 1,850,519	5%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
State	\$ 129,575	\$ 119,007	\$ 118,507	0%
Sales and Services	17,789	12,000	9,000	-25%
Miscellaneous	14,301	1,500	-	-100%
Revenue Total	\$ 161,665	\$ 132,507	\$ 127,507	-4%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	20	21	22	5%
Part Time	6	6	6	0%
Total	26	27	28	4%



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
- Continue to develop the Lincoln County Farmers Markets in Denver and Lincolnton to promote healthy, local foods
- 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 the Lincoln County Senior Games programs including community sponsors and increased senior participation
- 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

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 497,500	\$ 581,374	\$ 598,869	3%
Operations	167,215	194,353	350,324	80%
Capital	54,599	215,000	150,000	-30%
Expenditure Total	719,314	990,727	1,099,193	11%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Sales and Services	45,583	56,000	60,000	7%
Miscellaneous	23,215	18,000	18,000	0%
Revenue Total	\$ 68,798	\$ 74,000	\$ 78,000	5%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 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. 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 roughly \$260,000 dollars in building maintenance at the college within the Building Maintenance Departmental budget.

Budget Summary:

Schools

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 18,320,288	\$ 18,230,961	\$ 19,568,705	7%
Capital	2,950,091	4,063,418	4,509,091	11%
Expenditure Total	21,270,379	22,294,379	24,077,796	8%

Community College

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	203,742	217,794	226,328	4%
Expenditure Total	\$ 203,742	\$ 217,794	\$ 226,328	4%



Outside Agencies and Other Funding

North Carolina Forestry Service – Lincoln County (\$100,096) – 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 resource, 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.

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

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.

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. In a separate funding amount in FY18 CCOG provided services for the County's 2017-2018 Pay and Classification Study.

Metropolitan Planning Organization (MPO) (\$21,000) – 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.

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.

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 sponsors promotional activities such as Alive After Five Concert Series and the new Food & Wine Festival.

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.

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. They also operate the following programs:

- CIS After School program – supervised program for teens from 3-6 pm
- Sunrise Family Resource Center – offers parenting, child literacy, EL, and GED programs
- Strengthening Families Program – serves court referred youth and their parents
- Kids Café –serves nutritious meals and snacks to children at risk for hunger
- 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.
- CIS Gang Prevention Outreach Program – works with youth who have been identified as being involved with gangs, at risk for gang involvement, or who have risk factors associated with gang involvement.
- Pathways Program- support to provide needed substance abuse education across a variety of programs serving youth.

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.

Arts Council (\$9,150) – 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.

Cultural Development Center (\$60,000) – The Cultural Development Center is a 501(c) 3 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.

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.

Community Development We are eligible for this Community Development Block grant every other year to pay for qualified home improvements. This funds our Scattered Site Housing program.

Economic Development:

- Lincoln Economic Development Association (\$692,850) – 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 (\$860,000) - 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.

Partners Behavioral Health Management (Partners BHM) (\$394,589) – (Formerly Pathways) this funding provides mental health services to Lincoln County residents through Partners BHM which is the local management entity LME recognized by the state. We are one of eight Counties participating in this LME. Much of their budget comes from state and federal funding, but each county also contributes some local funding as well. This allocation includes \$10,000 for the Phoenix Halfway House for women in Lincolnton. It is also anticipated that improvements to the waiting area will be completed during FY 19.

Juvenile Crime Prevention Council (JPCC) (\$176,046) - This group administers state grants dealing with juvenile crime prevention. The County contributes in kind services to JPCC, the grant allocations which are made by JCPC are supported by funds.

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.

Historical Properties Commission (\$4,280) - 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.

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.

Denver Area Business Association (\$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. Monthly networking events; Coffee Connection, Business Luncheon and After Hours, provide members social and business opportunities, guests are welcome and encouraged. As a community service, we host annual public events; Fireworks Celebration and Taste of Denver to showcase DABA and its members to the public. The County Contributes to the July 4th celebration that the organization puts on each year for the residents of Lincoln County.

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.

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.

Hesed House of Hope (\$10,000) - The Hesed House of Hope is a non-profit organization and is currently the only homeless shelter in Lincoln County. It started in 2008 and rotated between 5 area churches, before being located in the permanent facility that it is today.

Carolina Land & Lakes (\$10,000) - Carolina Land and Lakes is a non-profit 501(c)3 organization and any donations received will be put toward funding community projects that will enhance economic, social and environmental initiatives locally.

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 (\$18,000); East Lincoln (\$18,000); Boger City (\$18,000); Lincolnton (\$4,000)

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

West Lincoln Rescue Squad (\$55,800) – 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:

Outside Agencies

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
General Government	\$ 118,348	\$ 127,588	\$ 132,896	4%
Public Safety	10,000	10,000	20,000	100%
Transportation	60,000	125,471	169,871	35%
Economic Development	38,939	58,500	49,200	-16%
Culture and Recreation	181,617	193,500	194,150	0%
Schools	30,000	30,000	30,000	0%
Human Services	16,314	27,835	30,000	8%
Expenditure Total	455,218	572,894	626,117	9%

Rescue Squads

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	53,023	56,300	55,800	-1%
Expenditure Total	53,023	56,300	55,800	-1%

Juvenile Crime Prevention Council

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	7,068	7,349	7,349	0%
Operations	171,096	168,022	168,697	0%
Expenditure Total	178,164	175,371	176,046	0%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Miscellaneous	164,923	164,923	164,923	0%
Revenue Total	\$ 164,923	\$ 164,923	\$ 164,923	0%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Part Time	1	1	1	0%
Total	1	1	1	0%

Historic Properties

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 388	\$ 4,480	\$ 4,280	-4%
Expenditure Total	388	4,480	4,280	-4%

Forestry

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	62,016	80,096	100,096	25%
Expenditure Total	62,016	80,096	100,096	25%

Economic Development

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	1,332,655	1,754,656	1,552,850	-12%
Expenditure Total	1,332,655	1,754,656	1,552,850	-12%
Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Miscellaneous	50,455	-	-	0%
Revenue Total	50,455	-	-	0%

District Court

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	40,974	47,750	49,250	3%
Expenditure Total	40,974	47,750	49,250	3%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Other Taxes and Licenses	102,061	102,000	102,000	0%
Revenue Total	\$ 102,061	\$ 102,000	\$ 102,000	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 Capital Projects Fund, for example, transfers the amount of General Fund monies expected to be expended on capital projects during the next fiscal year.

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Transfer to Cap. Projects Fd.	\$ 1,608,908	\$ 6,411,036	\$ 200,000	-97%
Transfer to Grant Fund	18,290	30,936	38,230	24%
Transfer to Capital Reserve	-	-	1,065,000	100%
Expenditure Total	\$ 1,627,198	\$ 6,441,972	\$ 1,303,230	-80%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ISSUED DEBT										
2008 Recreation Rock Springs Park State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500
	Int	7,425	6,600	5,775	4,950	4,125	3,300	2,475	1,650	
2010A Public Improvement Refunding G.O. Bonds \$2,686,534 Dated 2/9/10 -- 6/1/27 2.0% to 4.0% Fixed Rate	Prin	138,474	136,993	134,031	132,550	308,789	303,605	299,162	293,979	
	Int	64,491	58,952	54,294	49,603	44,964	33,770	22,537	11,318	
2012 Airlie Business Park Installment Financing \$1,100,000 Dated 7/18/12--1/17/22 2.65% Fixed Rate	Prin	117,141	120,268	123,462	-	-	-	-	-	
	Int	8,792	5,668	2,459	-	-	-	-	-	
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	407,680	407,680	407,680	407,680	407,680	407,680	407,680	407,680	
	Int	120,041	107,729	95,418	83,106	70,794	58,482	46,170	33,858	
2016 Carolina Bank Financing \$8,858,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	105,000	105,000	105,000	105,000	105,000	105,000	105,000	104,000	
	Int	42,557	40,111	37,664	35,218	32,771	30,325	27,878	25,444	
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	1,195,000	1,209,000	1,225,000	1,240,000	577,000	577,000	577,000	577,000	
	Int	219,972	191,725	163,125	134,162	112,812	99,252	85,693	72,133	
2019 Communications Center \$3,964,000 Dated 2/1/2019 - 1/31/2039 4% for 20 years	Prin	99,100	198,200	198,200	198,200	198,200	198,200	198,200	198,200	
	Int	79,280	152,614	144,686	136,758	128,830	120,902	112,974	105,046	
2019 West Lincoln Library \$4,298,000 Dated 4/1/2019 - 3/31/2039 3.7% for 20 years	Prin	214,900	214,900	214,900	214,900	214,900	214,900	214,900	214,900	
	Int	157,038	149,087	141,136	133,184	125,233	117,282	109,330	101,379	
2019 Senior Services Center \$2,500,000 Dated 7/1/2019 - 6/30/2039 3.7% for 20 years	Prin	62,500	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
	Int	46,250	89,031	84,406	79,781	75,156	70,531	65,906	61,281	
TOTAL ISSUED PRINCIPAL PAYMENTS		2,422,295	2,599,541	2,615,773	2,505,830	2,019,069	2,013,885	2,009,442	2,003,259	
TOTAL ISSUED INTEREST PAYMENTS		745,846	801,516	728,963	656,762	594,685	533,844	472,963	412,109	
TOTAL ISSUED DEBT		3,168,141	3,401,057	3,344,736	3,162,591	2,613,753	2,547,729	2,482,405	2,415,368	
UNISSUED DEBT										
2020 Court Services Building \$45,000,000 Dated 7/1/2019 - 6/30/2044 4.5% for 25 years	Prin	-	-	900,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
	Int	-	-	832,500	1,615,050	1,548,450	1,481,850	1,415,250	1,348,650	
2020 Jail Expansion \$9,000,000 Dated 7/1/2019 - 7/1/2039 3.7% for 20 years	Prin	-	-	225,000	450,000	450,000	450,000	450,000	450,000	450,000
	Int	-	-	166,500	320,513	303,863	287,212	270,563	253,912	
PROJECTED TOTAL PRINCIPAL PAYMENTS		-	-	1,125,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
PROJECTED TOTAL INTEREST PAYMENTS		-	-	999,000	1,935,563	1,852,313	1,769,062	1,685,813	1,602,562	
PROJECTED TOTAL DEBT EXPENDITURES		\$ -	\$ -	\$ 2,124,000	\$ 4,185,563	\$ 4,102,313	\$ 4,019,062	\$ 3,935,813	\$ 3,852,562	

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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	-	-	-	-	-	-	-	-
2010A Public Improvement Refunding G.O. Bonds \$2,686,534	Prin	-	-	-	-	-	-	-	-	-
Dated 2/9/10 -- 6/1/27 2.0% to 4.0% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
2012 Airlie Business Park Installment Financing \$1,100,000	Prin	-	-	-	-	-	-	-	-	-
Dated 7/18/12--1/17/22 2.65% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
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	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 Communications Center \$3,964,000	Prin	198,200	198,200	198,200	198,200	198,200	198,200	198,200	198,200	198,200
Dated 2/1/2019 - 1/31/2039 4% for 20 years	Int	97,118	89,190	81,262	73,334	65,406	57,478	49,550	41,622	
2019 West Lincoln Library \$4,298,000	Prin	214,900	214,900	214,900	214,900	214,900	214,900	214,900	214,900	214,900
Dated 4/1/2019 - 3/31/2039 3.7% for 20 years	Int	93,428	85,477	77,525	69,574	61,623	53,671	45,720	37,769	
2019 Senior Services Center \$2,500,000	Prin	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Dated 7/1/2019 - 6/30/2039 3.7% for 20 years	Int	56,656	52,031	47,406	42,781	38,156	33,531	28,906	24,281	
TOTAL ISSUED PRINCIPAL PAYMENTS		1,708,280	1,490,780	1,083,100	1,083,100	1,083,100	1,083,100	642,100	642,100	
TOTAL ISSUED INTEREST PAYMENTS		351,179	303,165	260,639	227,349	194,058	160,766	132,657	109,730	
TOTAL ISSUED DEBT		2,059,459	1,793,945	1,343,739	1,310,449	1,277,158	1,243,866	774,757	751,830	
UNISSUED DEBT										
2020 Court Services Building \$45,000,000	Prin	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Dated 7/1/2019 - 6/30/2044 4.5% for 25 years	Int	1,282,050	1,215,450	1,148,850	1,082,250	1,015,650	949,050	882,450	815,850	
2020 Jail Expansion \$9,000,000	Prin	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Dated 7/1/2019 - 7/1/2039 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		2,250,000	2,250,000	2,250,000	2,250,000	3,333,100	3,333,100	2,892,100	2,892,100	
PROJECTED TOTAL INTEREST PAYMENTS		1,519,312	1,436,062	1,352,813	1,269,563	1,380,371	1,263,828	1,152,469	1,046,292	
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,769,312	\$ 3,686,062	\$ 3,602,813	\$ 3,519,563	\$ 4,713,471	\$ 4,596,928	\$ 4,044,569	\$ 3,938,392	

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LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

		FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043
ISSUED DEBT									
2008 Recreation Rock Springs Park State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Int	-	-	-	-	-	-	-	-
2010A Public Improvement Refunding G.O. Bonds \$2,686,534 Dated 2/9/10 -- 6/1/27 2.0% to 4.0% Fixed Rate	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
2012 Airlie Business Park Installment Financing \$1,100,000 Dated 7/18/12--1/17/22 2.65% Fixed Rate	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
2016 Carolina Bank Financing \$8,858,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	104,000	104,000	-	-	-	-	-	-
	Int	3,634	1,212	-	-	-	-	-	-
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	-	-	-	-	-	-	-	-
	Int	-	-	-	-	-	-	-	-
2019 Communications Center \$3,964,000 Dated 2/1/2019 - 1/31/2039 4% for 20 years	Prin	198,200	198,200	198,200	198,200	99,100	-	-	-
	Int	33,694	25,766	17,838	9,910	1,982	-	-	-
2019 West Lincoln Library \$4,298,000 Dated 4/1/2019 - 3/31/2039 3.7% for 20 years	Prin	214,900	214,900	214,900	214,900	-	-	-	-
	Int	29,817	21,866	13,915	5,963	-	-	-	-
2019 Senior Services Center \$2,500,000 Dated 7/1/2019 - 6/30/2039 3.7% for 20 years	Prin	125,000	125,000	125,000	125,000	62,500	-	-	-
	Int	19,656	15,031	10,406	5,781	1,156	-	-	-
TOTAL ISSUED PRINCIPAL PAYMENTS		642,100	642,100	538,100	538,100	161,600	-	-	-
TOTAL ISSUED INTEREST PAYMENTS		86,801	63,875	42,159	21,654	3,138	-	-	-
TOTAL ISSUED DEBT		728,901	705,975	580,259	559,754	164,738	-	-	-
UNISSUED DEBT									
2020 Court Services Building \$45,000,000 Dated 7/1/2019 - 6/30/2044 4.5% for 25 years	Prin	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
	Int	749,250	682,650	616,050	549,450	482,850	416,250	349,650	283,050
2020 Jail Expansion \$9,000,000 Dated 7/1/2019 - 7/1/2039 3.7% for 20 years	Prin	450,000	450,000	450,000	450,000	450,000	450,000	225,000	-
	Int	104,062	87,413	70,763	54,113	37,462	20,813	4,162	-
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,892,100	2,892,100	2,788,100	2,788,100	2,411,600	2,250,000	2,025,000	1,800,000
PROJECTED TOTAL INTEREST PAYMENTS		940,113	833,938	728,972	625,217	523,450	437,063	353,812	283,050
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,832,213	\$ 3,726,038	\$ 3,517,072	\$ 3,413,317	\$ 2,935,050	\$ 2,687,063	\$ 2,378,812	\$ 2,083,050

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LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

		FY 2044	FY 2045	FY 2046	FY 2047	TOTALS
<u>ISSUED DEBT</u>						
2008 Recreation Rock Springs Park State Loan \$1,650,000	Prin	\$ -	\$ -	\$ -	\$ -	\$ 742,500
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	- -	- -	- -	- -	37,125
2010A Public Improvement Refunding G.O. Bonds \$2,686,534	Prin	- -	- -	- -	- -	1,747,580
Dated 2/9/10 -- 6/1/27 2.0% to 4.0% Fixed Rate	Int	- -	- -	- -	- -	339,929
2012 Airlie Business Park Installment Financing \$1,100,000	Prin	- -	- -	- -	- -	360,871
Dated 7/18/12--1/17/22 2.65% Fixed Rate	Int	- -	- -	- -	- -	16,919
2014 Various Capital Projects Financing \$6,115,000	Prin	- -	- -	- -	- -	4,076,800
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	- -	- -	- -	- -	646,378
2016 Carolina Bank Financing \$8,858,000	Prin	- -	- -	- -	- -	1,879,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	- -	- -	- -	- -	393,127
2017 Raymond James Financing \$11,139,000	Prin	- -	- -	- -	- -	9,958,000
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	- -	- -	- -	- -	1,267,004
2019 Communications Center \$3,964,000	Prin	- -	- -	- -	- -	3,964,000
Dated 2/1/2019 - 1/31/2039 4% for 20 years	Int	- -	- -	- -	- -	1,625,240
2019 West Lincoln Library \$4,298,000	Prin	- -	- -	- -	- -	4,298,000
Dated 4/1/2019 - 3/31/2039 3.7% for 20 years	Int	- -	- -	- -	- -	1,630,017
2019 Senior Services Center \$2,500,000	Prin	- -	- -	- -	- -	2,500,000
Dated 7/1/2019 - 6/30/2039 3.7% for 20 years	Int	- -	- -	- -	- -	948,120
TOTAL ISSUED PRINCIPAL PAYMENTS		- -	- -	- -	- -	29,526,751
TOTAL ISSUED INTEREST PAYMENTS		- -	- -	- -	- -	6,903,859
TOTAL ISSUED DEBT		- -	- -	- -	- -	36,430,610
<u>UNISSUED DEBT</u>						
2020 Court Services Building \$45,000,000	Prin	1,800,000	1,800,000	1,800,000	900,000	45,000,000
Dated 7/1/2019 - 6/30/2044 4.5% for 25 years	Int	215,450	149,850	83,250	16,650	21,227,750
2020 Jail Expansion \$9,000,000	Prin	- -	- -	- -	- -	9,000,000
Dated 7/1/2019 - 7/1/2039 3.7% for 20 years	Int	- -	- -	- -	- -	3,413,250
PROJECTED TOTAL PRINCIPAL PAYMENTS		1,800,000	1,800,000	1,800,000	900,000	83,526,751
PROJECTED TOTAL INTEREST PAYMENTS		215,450	149,850	83,250	16,650	31,544,859
PROJECTED TOTAL DEBT EXPENDITURES		<u>\$ 2,015,450</u>	<u>\$ 1,949,850</u>	<u>\$ 1,883,250</u>	<u>\$ 916,650</u>	<u>\$115,071,610</u>
<i>updated 2/11/19 - dlr</i>						

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

	<u>ISSUED DEBT</u>	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
		Prin	\$	104,315	\$	104,315	\$	104,313	\$	-	\$	-	\$	-	\$	-	\$
	2006 School QZAB \$2,000,000																
		Prin		796,527		788,008		770,970		762,451		1,776,212		1,746,395		1,720,838	
	Dated 2/9/10 --6/1/27 2.00% to 4.00% Fixed Rate	Int		370,963		339,102		312,310		285,326		258,640		194,253		129,636	
	2011A School Refunding \$17,405,000																
	Dated 2/15/11--6/1/21 2.00% to 5.00% Fixed Rate	Prin		3,210,000		985,000		-		-		-		-		-	
		Int		162,875		34,475		-		-		-		-		-	
	2011B School Bonds \$9,600,000																
	Dated 2/15/11--6/1/29 2.00% to 4.75% Fixed Rate	Prin		400,000		-		-		-		-		-		-	
		Int		16,000		-		-		-		-		-		-	
	2012 School Refunding \$12,360,000																
	Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Prin		710,000		2,080,000		2,055,000		1,855,000		-		-		-	
		Int		201,000		179,700		117,300		55,650		-		-		-	
	2012A School Refunding \$17,895,000																
	Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Prin		1,235,000		2,050,000		3,080,000		3,195,000		2,725,000		-		-	
		Int		395,800		358,750		297,250		204,850		109,000		-		-	
	2013 Refunding of 2003 COPS and partial 2006 COPS																
	Dated 6/1/14 -- 6/1/27 2.52% Fixed Rate	Prin		96,000		1,078,000		1,056,000		1,034,000		1,016,000		997,000		979,000	
		Int		181,818		179,399		152,233		125,622		99,565		73,962		48,838	
	2015 Refunding of 2006 COPS \$5,244,000																
	Dated 6/1/16 - 6/1/2020 1.38% Fixed Rate	Prin		968,000		-		-		-		-		-		-	
		Int		13,358		-		-		-		-		-		-	
	2017 Refunding of 2010B & 2011B COPS \$13,190,000																
	Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Prin		427,000		826,000		819,000		812,000		1,754,000		1,731,000		1,705,000	
		Int		294,838		285,059		266,144		247,389		228,794		188,627		148,987	
	PROJECTED TOTAL PRINCIPAL PAYMENTS			7,946,842		7,911,323		7,885,283		7,658,451		7,271,212		4,474,395		4,404,838	
	PROJECTED TOTAL INTEREST PAYMENTS			1,636,652		1,376,485		1,145,237		918,837		695,999		456,842		327,461	
	PROJECTED TOTAL DEBT EXPENDITURES			\$ 9,583,494		\$ 9,287,808		\$ 9,030,519		\$ 8,577,288		\$ 7,967,211		\$ 4,931,237		\$ 4,732,299	

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

<u>ISSUED DEBT</u>	FY 2028		FY 2029		TOTALS
	Prin	\$	Prin	\$	
2006 School QZAB \$2,000,000					\$ 312,943
	Prin	\$ -	Prin	\$ -	10,052,420
2010A School Refunding \$15,453,466 Dated 2/9/10 --6/1/27 2.00% to 4.00% Fixed Rate	Int	\$ -	Int	\$ -	1,955,335
2011A School Refunding \$17,405,000 Dated 2/15/11--6/1/21 2.00% to 5.00% Fixed Rate	Prin	\$ -	Prin	\$ -	4,195,000
	Int	\$ -	Int	\$ -	197,350
2011B School Bonds \$9,600,000 Dated 2/15/11--6/1/29 2.00% to 4.75% Fixed Rate	Prin	\$ -	Prin	\$ -	400,000
	Int	\$ -	Int	\$ -	16,000
2012 School Refunding \$12,360,000 Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Prin	\$ -	Prin	\$ -	6,700,000
	Int	\$ -	Int	\$ -	553,650
2012A School Refunding \$17,895,000 Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Prin	\$ -	Prin	\$ -	12,285,000
	Int	\$ -	Int	\$ -	1,365,650
2013 Refunding of 2003 COPS and partial 2006 COPS Dated 6/1/14 -- 6/1/27 2.52% Fixed Rate	Prin	\$ -	Prin	\$ -	7,215,000
	Int	\$ -	Int	\$ -	885,604
2015 Refunding of 2006 COPS \$5,244,000 Dated 6/1/16 - 6/1/2020 1.38% Fixed Rate	Prin	\$ -	Prin	\$ -	968,000
	Int	\$ -	Int	\$ -	13,358
2017 Refunding of 2010B & 2011B COPS \$13,190,000 Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Prin	2,095,000	Prin	1,029,000	12,875,000
	Int	71,540	Int	23,564	1,864,885
PROJECTED TOTAL PRINCIPAL PAYMENTS		2,095,000		1,029,000	55,003,363
PROJECTED TOTAL INTEREST PAYMENTS		71,540		23,564	6,851,832
PROJECTED TOTAL DEBT EXPENDITURES		\$ 2,166,540		\$ 1,052,564	\$ 61,855,195
<i>updated 2/11/19 - dlr</i>					



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 41 lift (pump) stations. It is estimated that 3 to 5 new pump stations will be added to the system in FY 2019 with an equal number added in FY 2020. The County built the Killian Creek WWTP on Killian Creek, which has a stream capacity of up to 8.0 MGD.



WATER AND SEWER FUND

Environmental Protection

The current plant capacity is 3.36 MGD. The plant could be expanded in the future to the full 8.0 MGD that the stream can accommodate. A preliminary engineering design for expanding the plant began in March 2017 with the proposed expansion to 6.6 MGD. Design is estimated to be completed by December 2018.

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 January 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. The budget includes two (2) new Utility Maintenance Worker positions to be added to two (2) of the existing water & sewer utility crews. This will allow for crews work to continue due to vacations and sick leave and to allow for safety concerns with traffic control and electrical work. Additionally, the current Cross-Connection Control Technician position is being reclassified to include duties of an inspector to assist with addition of new subdivisions in the county. 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.

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.

Rate changes this year are as follows: Rate increase of 5 percent for water and 15 percent sewer base and volumetric fees. It is further included to double volumetric rates for out of County accounts. Thirdly, any account requesting activation of irrigation accounts within 12 months of inactivation will have a \$200 fee assessed, this excludes accounts with domestic and irrigation being temporarily disconnected. Any new accounts will be assessed a \$25 activation fee.



WATER AND SEWER FUND

Environmental Protection

Budget Summary:

Water Distribution

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 839,213	\$ 976,886	\$ 586,252	-40%
Operations	1,785,387	2,473,139	1,176,976	-52%
Capital	308,223	95,000	87,384	-8%
Expenditure Total	2,932,823	3,545,025	1,850,612	-48%

Water Treatment Plant

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	619,796	688,442	708,138	3%
Operations	557,093	617,116	606,368	-2%
Expenditure Total	1,176,889	1,305,558	1,314,506	1%

Sewer Collection

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	559,224	507,348	543,263	7%
Operations	1,071,584	1,341,803	1,233,189	-8%
Capital	137,010	144,901	133,000	-8%
Expenditure Total	1,767,818	1,994,052	1,909,452	-4%

Wastewater Treatment Plant

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	315,181	362,996	386,597	7%
Operations	483,668	758,006	737,526	-3%
Capital	-	24,100	63,000	161%
Expenditure Total	798,849	1,145,102	1,187,123	4%

Indian Creek

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	-	-	50,000	100%
Expenditure Total	-	-	50,000	100%

Other

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Debt Principal	1,548,788	1,444,288	2,065,400	43%
Debt Interest	270,774	493,708	659,867	34%
Transfer to W&S Capital Proj.	3,727,172	3,354,737	1,565,000	-53%
Expenditure Total	5,546,734	5,292,733	4,290,267	-19%



WATER AND SEWER FUND

Environmental Protection

Revenues	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Water Sales	5,681,550	6,773,400	6,577,433	-3%
Bulk Water Sales	10,300	20,000	20,000	0%
Water Tap Fees	400,415	200,000	323,475	62%
Water Capacity Fees	2,079,438	1,861,200	2,382,337	28%
Penalties	278,102	195,000	195,000	0%
Fire Protection Revenues	26,550	15,000	15,000	0%
Sewer Sales	2,584,878	2,242,500	2,172,810	-3%
Sewer Tap Fees	47,700	30,200	58,872	95%
Sewer Capacity Fees	2,249,221	476,574	816,984	71%
Interest Revenue	115,726	75,000	75,000	0%
Insurance Settlements	56,941	-	-	0%
Capital Asset Donations	3,689,013	-	-	0%
Sale of Scrap Materials	348	-	-	0%
Miscellaneous Revenues	43,103	-	-	0%
Transfer from ELWS	167,534	-	-	0%
Transfer from W/S Capital	215,543	-	-	0%
Fund Balance Appropriated	-	1,507,946	-	-100%
Revenue Total	\$ 17,646,362	\$ 13,396,820	\$ 12,636,911	-6%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	42	44	47	7%
Part Time	1	1	1	0%
Total	43	45	48	7%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<u>ISSUED DEBT</u>											
2004 Federal Revolving Loan \$387,438 Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Prin	\$ 22,791	\$ 22,791	\$ 22,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Int	1,819	1,213	607	-	-	-	-	-	-	
2002 Federal Revolving Loan \$520,430 Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Prin	30,614	30,614	30,614	-	-	-	-	-	-	
	Int	2,443	1,629	815	-	-	-	-	-	-	
2007 Federal Revolving Loan \$2,295,067 Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	135,004	135,004	135,004	135,004	135,003	-	-	-	-	
	Int	17,956	14,365	10,774	7,183	3,592	-	-	-	-	
2009 Sewer Revolving Loan \$17,500,000 Dated 7/31/10 -- 5/1/30 2.48% Fixed Rate	Prin	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	
	Int	260,400	238,700	217,000	195,300	173,600	151,900	130,200	108,500	86,800	
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	146,000	149,000	153,000	156,000	160,000	164,000	168,000	172,000	176,000	
	Int	73,418	69,982	66,463	62,863	59,182	55,407	51,540	47,579	43,524	
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	567,800	882,200	900,200	594,450	605,950	611,950	622,575	632,700	647,325	
	Int	282,200	270,200	254,450	245,950	236,950	227,575	217,700	207,325	196,325	
		TOTAL ISSUED PRINCIPAL PAYMENTS	1,777,209	2,094,609	2,116,602	1,760,454	1,775,953	1,650,950	1,665,575	1,679,700	1,698,325
		TOTAL ISSUED INTEREST PAYMENTS	638,236	596,089	550,109	511,296	473,324	434,882	399,440	363,404	326,649
		TOTAL ISSUED DEBT	2,415,445	2,690,698	2,666,711	2,271,750	2,249,277	2,085,832	2,065,015	2,043,104	2,024,974
<u>UNISSUED DEBT</u>											
2019 Revenue Bond Issuance \$20,000,000 Dated 7/1/19 - 6/30/38 4% Fixed Rate	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	
	Int	-	700,000	660,000	630,000	590,000	580,000	550,000	500,000	430,000	
		PROJECTED TOTAL PRINCIPAL PAYMENTS	1,777,209	3,094,609	3,116,602	2,760,454	2,775,953	2,650,950	2,665,575	2,679,700	2,698,325
		PROJECTED TOTAL INTEREST PAYMENTS	638,236	1,296,089	1,210,109	1,141,296	1,063,324	1,014,882	949,440	863,404	756,649
		PROJECTED TOTAL DEBT EXPENDITURES	\$ 2,415,445	\$ 4,390,698	\$ 4,326,711	\$ 3,901,750	\$ 3,839,277	\$ 3,665,832	\$ 3,615,015	\$ 3,543,104	\$ 3,454,974
<i>updated 1/31/19 - dlr</i>											

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

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
ISSUED DEBT									
2004 Federal Revolving Loan \$387,438 Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,366
	Int	-	-	-	-	-	-	-	3,639
2002 Federal Revolving Loan \$520,430 Dated 5/1/06 -- 5/1/22 2.66% Fixed Rate	Prin	-	-	-	-	-	-	-	91,842
	Int	-	-	-	-	-	-	-	4,887
2007 Federal Revolving Loan \$2,295,067 Dated 11/1/07 -- 5/1/24 2.66% Fixed Rate	Prin	-	-	-	-	-	-	-	675,019
	Int	-	-	-	-	-	-	-	53,870
2009 Sewer Revolving Loan \$17,500,000 Dated 7/31/10 -- 5/1/30 2.48% Fixed Rate	Prin	-	-	-	-	-	-	-	10,500,000
	Int	-	-	-	-	-	-	-	1,692,600
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	-	-	-	-	-	-	-	3,224,000
	Int	-	-	-	-	-	-	-	723,091
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	754,900	766,800	779,475	795,375	810,675	825,375	840,469	17,921,894
	Int	86,800	74,475	60,375	45,675	30,375	15,469	-	3,739,094
TOTAL ISSUED PRINCIPAL PAYMENTS		754,900	766,800	779,475	795,375	810,675	825,375	840,469	32,481,121
TOTAL ISSUED INTEREST PAYMENTS		86,800	74,475	60,375	45,675	30,375	15,469	-	6,217,181
TOTAL ISSUED DEBT		841,700	841,275	839,850	841,050	841,050	840,844	840,469	38,698,302
UNISSUED DEBT									
2019 Revenue Bond Issuance \$20,000,000 Dated 7/1/19 - 6/30/38 4% Fixed Rate	Prin	1,000,000	1,000,000	1,000,000	-	-	-	-	20,000,000
	Int	50,000	30,000	-	-	-	-	-	6,770,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		1,754,900	1,766,800	1,779,475	795,375	810,675	825,375	840,469	52,481,121
PROJECTED TOTAL INTEREST PAYMENTS		136,800	104,475	60,375	45,675	30,375	15,469	-	12,987,181
PROJECTED TOTAL DEBT EXPENDITURES		\$ 1,891,700	\$ 1,871,275	\$ 1,839,850	\$ 841,050	\$ 841,050	\$ 840,844	\$ 840,469	\$ 65,468,302

updated 1/31/19 - dlr



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, electronics, white goods and electronics. Lincoln County is permitted by the State of North Carolina only to accept waste that has been generated inside the County.

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

This operation is financed principally by two revenue sources. First, every improved parcel in Lincoln County is billed 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 Solid Waste is suggesting that there be no change in Tipping Fees at the Landfill for waste that comes across the scales. Tipping prices are competitive with other surrounding counties.

	FY16	FY19	Proposed FY20
MSW	\$38/ton	\$41/ton	\$41/ton
C&D	\$30/ton	\$32/ton	\$32/ton
Yard Waste	\$16/ton	\$17/ton	\$17/ton
Pallets	\$30/ton	\$32/ton	\$32/ton
Dead Animals	\$38/ton	\$41/ton	\$41/ton
Asbestos	\$200/ton	\$216/ton	\$216/ton

\$2 minimum on all loads charged across the scales

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. In this past year the department did complete a 10 hour OSHA Safety Training with about 12 employees. We have taken extra steps and measures to update our facility to stay in compliance with OSHA. We have had procedures written for machine and equipment lock out/ tag out. Updated our SDS list for all the chemicals and materials that we use at the Landfill and Conv. Sites. Performing safety walks in the shop and landfill with for extra safety precautions.

A new scale house and scales is being requested due to the age of existing scales and small out dated scale house. The old scale house scales were installed in the early 90's and has out lived their life expectancy. New scale house will offer scales weighing area, offices and conference area. 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 stages in the spring of FY19. 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.

The Fueling Station at the landfill has been in operation since winter of 2018 and has been very beneficial in having the trucks fueling at the landfill and it has helped some on the cost of fuel. A larger tank is being looked at for the future.

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 did get a new ordinance approved in the fall of FY18. The Solid Waste Department is very appreciative of everyone that helped and was involved in the composing and approval of the new ordinance.

The Solid Waste Department did 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.

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 and recycling centers will be limited to fourteen (14) foot in length effective July 1, 2018. This will be posted on the website and convenience and recycling centers ahead of the limiting requirement going into effect.

The Solid Waste Department is researching and looking into developing a plan for not accepting tires from haulers on Saturdays at the Landfill. Tires from residents with 12 or less would still be permitted for disposal.

The Solid Waste Department is looking into having a cutoff of large or big loads of waste or recyclables that are coming into the convenience sites right at quitting time. Residents are increasing the amount of large loads that come to the sites right at 6 pm, which is when the site closes and it is pushing the closing time and the time that the attendant gets to leave past 6 pm. There are instances that the attendant has to stay over 15 mins or more. The department is looking at this possibility and others to help the attendants and residents so that disposal is performed and employees are able to get off when scheduled.

Goals and Objectives for Solid Waste Department

	FY20	FY21	FY22	FY23	FY24
Scale House Design	\$25,000				
Scale House Construction		\$500,000			
Scales	150,000				
Paving @ sites	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Roll-off Truck	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
New Maintenance Truck	\$80,000				
New Excavator	\$300,000				
Future Equipment	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000

Budget Summary:

Operations

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	\$ 1,478,992	\$ 1,638,121	\$ 1,724,536	5%
Operations	1,377,683	1,622,304	1,402,936	-14%
Capital	623,294	353,829	622,500	76%
Expenditure Total	3,479,969	3,614,254	3,749,972	4%

Convenience Site

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Personnel	505,037	484,900	516,307	6%
Operations	46,597	57,898	55,662	-4%
Capital	146,658	2,263,372	-	-100%
Expenditure Total	698,292	2,806,170	571,969	-80%

Other

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Debt Principal	910,550	422,159	377,441	-11%
Debt Interest	115,468	77,143	67,704	-12%
Expenditure Total	1,026,018	499,302	445,145	-11%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Solid Waste Franchise Tax	40,866	35,000	35,000	0%
Scrap Tire Tax	109,568	50,109	50,109	0%
Solid Waste Disposal Tax	59,144	51,000	51,000	0%
NC Electronics Tax	6,548	6,000	6,000	0%
White Goods	52,517	-	-	0%
Sales & Services	50,193	-	-	0%
Solid Waste Availability Fee	3,588,642	3,662,925	3,678,977	0%
Tipping Fee Revenue	577,879	626,000	626,000	0%
Recycleable Sales	309,106	220,000	270,000	23%
Interest Revenue	87,161	50,000	50,000	0%
Miscellaneous Revenues	980	-	-	0%
Proceeds of Financing	-	2,000,000	-	-100%
Fund Balance Appropriated	-	218,692	-	-100%
Revenue Total	\$ 4,882,604	\$ 6,919,726	\$ 4,767,086	-31%

Authorized Personnel	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Full Time	38	38	38	0%
Part Time	45	45	45	0%
Total	83	83	83	0%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND

			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
ISSUED DEBT											
FY 14 Installment Purchase Financing \$385,000 Dated 6/27/14 -- 6/26/29 3.02% Fixed Rate	Prin	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654	\$ 25,654
	Int	7,554	6,779	6,004	5,229	4,455	3,680	2,905	2,131	1,356	
2015 Installment Purchase Financing \$400,000 Dated 6/1/15 - 12/1/19 1.859% for 55 months	Prin	37,787	-	-	-	-	-	-	-	-	-
	Int	176	-	-	-	-	-	-	-	-	-
2016 Installment Purchase Financing \$3,301,000 Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Prin	314,000	322,000	329,000	337,000	345,000	353,000	361,000	370,000	-	-
	Int	59,974	52,565	44,981	37,222	29,276	21,145	12,827	4,311	-	-
2019 Installment Purchase Financing \$2,000,000 Dated 4/15/19 - 4/14/33 3.04% Fixed rate	Prin	133,333	133,333	133,333	133,333	133,333	133,333	133,333	133,333	133,333	133,333
	Int	59,787	55,733	51,680	47,627	43,573	39,520	35,467	31,413	27,360	
PROJECTED TOTAL PRINCIPAL PAYMENTS		510,774	480,987	487,987	495,987	503,987	511,987	519,987	528,987	158,987	
PROJECTED TOTAL INTEREST PAYMENTS		127,491	115,077	102,665	90,078	77,304	64,345	51,199	37,855	28,716	
PROJECTED TOTAL DEBT EXPENDITURES		\$ 638,265	\$ 596,064	\$ 590,652	\$ 586,065	\$ 581,291	\$ 576,332	\$ 571,186	\$ 566,842	\$ 187,703	
<i>updated 1/31/19 - dlr</i>											

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,540
Dated 6/27/14 -- 6/26/29 3.02% Fixed Rate	Int	581	-	-	-	-	-	-	40,674
2015 Installment Purchase Financing \$400,000	Prin	-	-	-	-	-	-	-	37,787
Dated 6/1/15 - 12/1/19 1.859% for 55 months	Int	-	-	-	-	-	-	-	176
2016 Installment Purchase Financing \$3,301,000	Prin	-	-	-	-	-	-	-	2,731,000
Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Int	-	-	-	-	-	-	-	262,301
2019 Installment Purchase Financing \$2,000,000	Prin	133,333	133,334	133,334	133,334	133,334	133,334	133,334	2,000,000
Dated 4/15/19 - 4/14/33 3.04% Fixed rate	Int	23,307	19,253	15,200	11,147	7,093	3,040	471,200	
PROJECTED TOTAL PRINCIPAL PAYMENTS		158,987	133,334	133,334	133,334	133,334	133,334	133,334	5,025,327
PROJECTED TOTAL INTEREST PAYMENTS		23,888	19,253	15,200	11,147	7,093	3,040	471,200	774,351
PROJECTED TOTAL DEBT EXPENDITURES		\$ 182,875	\$ 152,587	\$ 148,534	\$ 144,481	\$ 140,427	\$ 136,374	\$ 136,374	\$ 5,799,678

updated 1/31/19 - dlr



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 is new to be 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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Building Construction Projects	\$ -	\$ -	\$ 1,065,000	100%
Expenditure Total	-	-	\$ 1,065,000	100%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Transfer from General Fund	-	-	\$ 1,065,000	100%
Revenue Total	\$ -	\$ -	\$ 1,065,000	100%



SCHOOL CAPITAL RESERVE FUND

Education

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

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

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

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

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

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

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



SCHOOL CAPITAL RESERVE FUND

Education

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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Transfer to General Fund	\$ 600,000	\$ 500,000	\$ 500,000	0%
Expenditure Total	600,000	500,000	500,000	0%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Lottery	576,000	500,000	500,000	0%
Interest	6,230	-	-	0%
Revenue Total	\$ 582,230	\$ 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 Department.

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 Department. 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 Department. 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 Department 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 2020 are to cover minor tools and equipment, and some supplies and Materials. If assessments are received above this amount in FY 2020, this budget can be amended to purchase additional equipment.

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 38,702	\$ 20,000	\$ 34,000	70%
Capital	8,343	-	-	0%
Expenditure Total	47,045	20,000	34,000	70%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Controlled Substance Tax	26,731	19,975	19,975	0%
Interest Revenue	614	25	25	0%
Fund Balance Appropriated	-	-	14,000	100%
Revenue Total	\$ 27,345	\$ 20,000	\$ 34,000	70%



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 Department 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 Department. 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 Department. They must remain segregated from other funds, and any fund balance remaining at year end must be restricted for use by the Sheriff's Department. 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 Department in addition to what is funded in the General Capital Projects Fund.

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 3,657	\$ 10,050	\$ 10,050	0%
Expenditure Total	3,657	10,050	10,050	0%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Controlled Substance Tax	29,417	10,000	10,000	0%
Interest Revenue	981	50	50	0%
Revenue Total	\$ 30,398	\$ 10,050	\$ 10,050	0%



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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 236,622	\$ 301,649	\$ 229,150	-24%
Capital	504,574	2,036,068	46,000	-98%
Expenditure Total	741,196	2,337,717	275,150	-88%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
State	750,807	275,858	275,150	0%
Interest	3,956	-	-	0%
Fund Balance Appropriated	-	2,061,859	-	-100%
Revenue Total	\$ 754,763	\$ 2,337,717	\$ 275,150	-88%



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.



VOLUNTEER FIRE DISTRICTS FUND

Public Safety

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 FY2020 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, in FY2019, 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



VOLUNTEER FIRE DISTRICTS FUND

Public Safety

Budget Summary:

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Alexis VFD	\$ 384,871	\$ 379,716	\$ 419,225	10%
Boger City VFD	703,957	746,522	801,580	7%
Crouse VFD	112,725	146,294	162,415	11%
Denver VFD	2,267,014	2,320,212	2,745,078	18%
East Lincoln VFD	2,115,505	2,204,950	2,831,760	28%
Howards Creek VFD	312,252	305,621	407,821	33%
North 321 VFD	319,941	544,981	588,123	8%
Northbrook VFD	360,095	342,879	381,656	11%
Pumpkin Center VFD	498,286	497,216	552,055	11%
South Fork VFD	351,190	344,011	394,187	15%
Union VFD	336,206	332,191	371,246	12%
Expenditure Total	7,762,042	8,164,593	9,655,146	18%
Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Ad Valorem Taxes	7,762,042	8,164,593	9,655,146	18%
Revenue Total	\$ 7,762,042	\$ 8,164,593	\$ 9,655,146	18%

Tax Rate Data:

VFD	Current Rate	Proposed FY20 Rate
Alexis	11.65	11.65
Boger City	10.50	10.50
Crouse	8.60	8.60
Denver	11.50	11.50
East Lincoln	8.90	9.80
Howards Creek	12.233	13.55
North 321	7.00	7.00
Northbrook	10.00	10.00
Pumpkin Center	9.70	9.70
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. Then, 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. You will see that listed in the budget as Reserve for Excess Claims.

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 and marked increases, including deductibles.



HEALTH INSURANCE FUND

General Government

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 2019 and no increase is being proposed for employees in FY2020 either. 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	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 7,816,968	\$ 7,797,000	\$ 8,030,000	3%
Expenditure Total	7,816,968	7,797,000	8,030,000	3%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Health Premiums Employer	7,034,305	6,300,000	6,300,000	0%
Health Premiums Employee	1,077,266	1,100,000	1,100,000	0%
Interest	51,276	30,000	30,000	0%
Fund Balance Appropriated	-	367,000	600,000	63%
Revenue Total	\$ 8,162,847	\$ 7,797,000	\$ 8,030,000	3%



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 continues in a deficit balance; therefore, additional funds for premiums is being recommended during FY19 & FY20. Clearly, each year rates are determined by the number and types of claims; however, it is expected that the increase will offset the deficit over time.

Expenditure by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Operations	\$ 920,882	\$ 793,686	\$ 831,000	5%
Expenditure Total	920,882	793,686	831,000	5%

Revenue by Type	FY18 Actual	FY19 Budgeted	FY20 Budgeted	% Change
Workers Comp Premiums	1,287,803	793,536	830,000	5%
Interest	321	150	1,000	567%
Revenue Total	\$ 1,288,124	\$ 793,686	\$ 831,000	5%



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. A capital expenditure is an expenditure that reoccurs irregularly, that has a useful life greater than one (1) year and results in the acquisition, renovation or construction of a single capital asset of \$5,000 or more. These expenditures will be reflected on the County's Capital Improvement Plan.

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

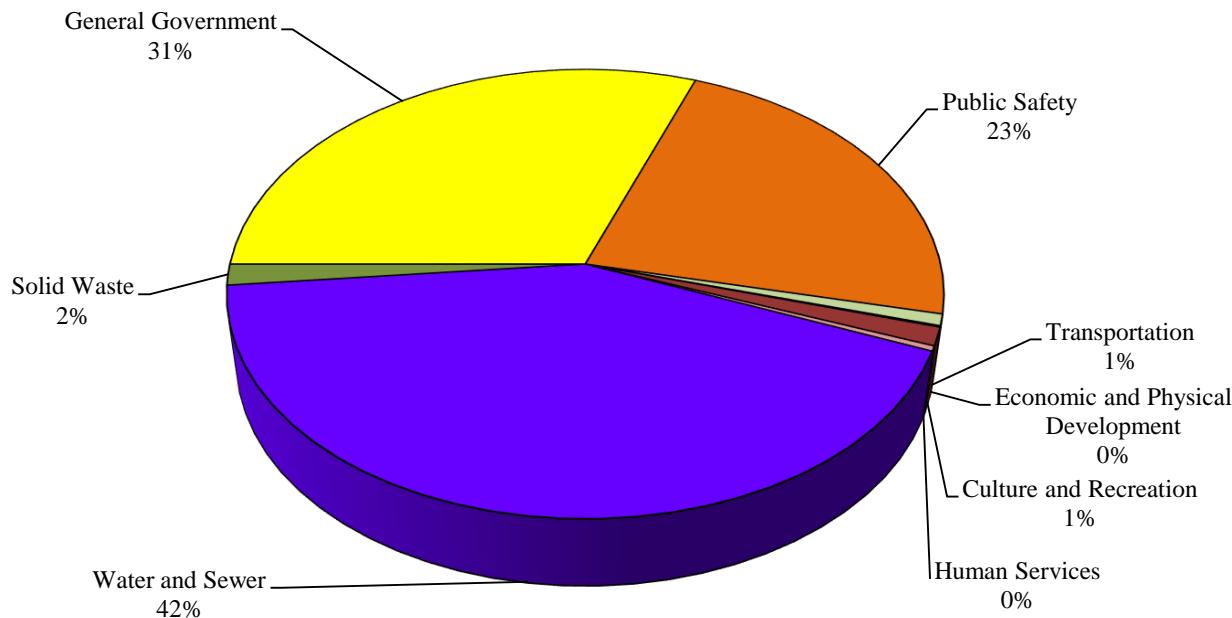
Purchase of an individual tangible item with an initial cost between \$1,000 and \$4,999.99. This category could include computers, small office equipment, furniture, tools, etc.

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 County-wide Summary 2020 - 2024



Five-Year Total: \$ 133,575,994

	FISCAL YEAR					TOTALS
	2020	2021	2022	2023	2024	
General Government	\$ 745,159	\$ 40,149,500	\$ 44,500	\$ 22,000	\$ 26,500	\$ 40,987,659
Public Safety	12,617,472	12,010,216	3,485,311	1,114,808	1,273,513	30,501,320
Transportation	372,000	180,000	180,000	180,000	180,000	1,092,000
Economic and Physical Development	85,300	42,000	-	-	-	127,300
Culture and Recreation	575,000	385,000	604,000	-	185,000	1,749,000
Human Services	140,949	100,993	83,085	71,946	93,582	490,555
Water and Sewer	27,518,660	10,762,000	3,945,000	4,695,000	9,695,000	56,615,660
Solid Waste	622,500	180,000	850,000	180,000	180,000	2,012,500
Total	<u>\$ 42,677,040</u>	<u>\$ 63,809,709</u>	<u>\$ 9,191,896</u>	<u>\$ 6,263,754</u>	<u>\$ 11,633,595</u>	<u>\$ 133,575,994</u>



**LINCOLN COUNTY
Capital Improvement Plan
COUNTY WIDE**

FISCAL YEAR					
	2020	2021	2022	2023	2024
					TOTALS

GENERAL FUND

General Government

Governing Body	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600
Human Resources	13,600	-	-	-	13,600
Finance	10,000	10,000	10,000	10,000	50,000
Information Technology	314,459	-	-	-	314,459
Tax	115,000	139,500	34,500	12,000	16,500
Facilities Management	290,500	40,000,000	-	-	40,290,500

Public Safety

Sheriff	886,810	10,548,416	484,311	378,808	497,513	12,795,858
Communications	139,000	335,000	135,000	-	-	609,000
Emergency Management	-	80,800	-	-	-	80,800
Planning	356,000	641,000	2,416,000	331,000	481,000	4,225,000
Emergency Medical Services	11,235,662	345,000	345,000	345,000	295,000	12,565,662
Animal Services	-	60,000	105,000	60,000	-	225,000

Transportation

Transportation Lincoln County	372,000	180,000	180,000	180,000	180,000	1,092,000
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Economic and Physical Development

Soil Conservation	85,300	42,000	-	-	-	127,300
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Culture and Recreation

Library	125,000	-	604,000	-	-	729,000
Recreation	450,000	385,000	-	-	185,000	1,020,000

Human Services

Health	20,416	49,993	32,085	20,946	42,582	166,022
Social Services	112,199	51,000	51,000	51,000	51,000	316,199
Veterans Services	8,334	-	-	-	-	8,334

Total General Fund

14,535,880	52,867,709	4,396,896	1,388,754	1,758,595	74,947,834
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WATER AND SEWER FUND

Water Distribution	1,635,500	9,897,000	3,080,000	3,830,000	8,830,000	27,272,500
Wastewater Treatment Plant	25,500,160	-	-	-	-	25,500,160
Sewer Collection	383,000	865,000	865,000	865,000	865,000	3,843,000

Total Water and Sewer Fund

27,518,660	10,762,000	3,945,000	4,695,000	9,695,000	56,615,660
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SOLID WASTE FUND

Landfill	\$ 622,500	\$ 180,000	\$ 850,000	\$ 180,000	\$ 180,000	\$ 2,012,500
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LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Governing Body

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
Non-Asset Inventory								
	Lenovo ThinkStation	H4	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 1,600
	Department Totals		\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 1,600

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Human Resources

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
Non-Asset Inventory									
	New Office Workstations (2)	H1	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
	New Lateral File Cabinets (4)	H2	5,600	-	-	-	-	-	5,600
	New Conference Room Monitor	H2	2,000	-	-	-	-	-	2,000
	Department Totals		\$ 13,600	\$ -	\$ 13,600				

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Finance

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
Non-Asset Inventory								
	Replace Computers	H2	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
	Department Totals		<u>\$ 10,000</u>	<u>\$ 50,000</u>				

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Information Technology

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
OC	Cisco Unified Comm. Server (VoIP) Upgrade	H3	\$ 39,522	\$ -	\$ -	\$ -	\$ -	\$ 39,522	
	Upgrade VMWare v Sphere 5.5/vSAN 5.5	H4	14,800	-	-	-	-	-	14,800
	Replace EOL IBM Backup System	H4	93,967	-	-	-	-	-	93,967
	Replace EOL IBM Blade Server and SAN	H4	166,170	-	-	-	-	-	166,170
	Department Totals		<u>\$ 314,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 314,459</u>	

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Tax

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS			
			2020	2021	2022	2023	2024					
<u>LISTING</u>												
Non-Asset Inventory												
	Replace Computers	H4	\$ 6,000	\$ 4,500	\$ 1,500	\$ 1,500	\$ 6,000	\$ 19,500				
Other												
	Remodel Tax Office	M4	75,000	100,000	-	-	-	175,000				
	Listing Totals		81,000	104,500	1,500	1,500	6,000	194,500				
<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		25,000	-	-	-	-	25,000				
	Replace 2004 Ford Escape		-	25,000	-	-	-	25,000				
	Replace 2010 Ford Explorer		-	-	25,000	-	-	25,000				
Non-Asset Inventory												
	Replace Computers	H4	3,000	10,000	3,000	3,000	3,000	22,000				
	Document Scanners	H4	6,000	-	-	-	-	6,000				
	Revaluation Totals		34,000	35,000	28,000	3,000	3,000	103,000				
	Department Totals		\$ 115,000	\$ 139,500	\$ 34,500	\$ 12,000	\$ 16,500	\$ 317,500				

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Facilities Management

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS			
			2020	2021	2022	2023	2024				
<u>BUILDING MAINTENANCE</u>											
<u>CWIP</u>											
OC	New Courthouse	H4	\$ -	\$ 40,000,000	\$ -	\$ -	\$ -	\$ 40,000,000			
	New HVAC Van	H4	35,000	-	-	-	-	35,000			
Building Maintenance Totals			<u>35,000</u>	<u>40,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,035,000</u>			
<u>GROUNDS MAINTENANCE</u>											
<u>CWIP</u>											
OC	Downtown Parking Lot by Citizen's Center	H4	192,500	-	-	-	-	192,500			
	Landscape Truck	H4	55,000	-	-	-	-	55,000			
52' Stander Mower			<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>			
Grounds Maintenance Totals			<u>255,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,500</u>			
Department Totals			<u>\$ 290,500</u>	<u>\$ 40,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,290,500</u>			

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Sheriff

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
<u>SHERIFF OPERATIONS</u>								
OC	Vehicle Replacements	H1	\$ 521,814	\$ 564,216	\$ 395,711	\$ 294,608	\$ 463,113	\$ 2,239,462
Non-Asset Inventory								
	Smartboard-Investigations Conference Room	H1	\$ 3,000	-	-	-	-	3,000
	Replace MTC Laptops	H2	45,000	30,000	30,000	30,000	30,000	165,000
	Dive Team Equipment	H3	15,396	-	-	-	-	15,396
	Switch Upgrades	M2	21,000	-	-	-	-	21,000
	Replace Computers	M2	22,000	-	-	-	-	22,000
Other	Security Wall Ventilation and Storage	H2	75,000	-	-	-	-	75,000
	Renovate Comm Ctr for Magistrates	H2	75,000	-	-	-	-	75,000
	Sheriff Operations Totals		778,210	594,216	425,711	324,608	493,113	2,615,858
<u>DETENTION CENTER</u>								
CWIP	Jail Expansion	H4	-	9,900,000	-	-	-	9,900,000
OC	Video Arraignment System Upgrade	H3	30,000	-	-	-	-	30,000
	Upgrade of Security Camera System	M3	20,000	-	-	-	-	20,000
Non-Asset Inventory								
	Replace Computers	M3	4,400	-	4,400	-	4,400	13,200
Other	HVAC Replacements	H4	54,200	54,200	54,200	54,200	-	216,800
	Jail Totals		108,600	9,954,200	58,600	54,200	4,400	10,180,000
	Department Totals		\$ 886,810	\$ 10,548,416	\$ 484,311	\$ 378,808	\$ 497,513	\$ 12,795,858

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Communications

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
OC									
	MCC7500 Radio Consoles	H3	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	\$ -	\$ -	\$ 405,000
	Alert Tone and Voice Dispatch Interface	M1	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Non-Asset Inventory									
	Replace UPS at Central Radio Tower	H4	4,000	-	-	-	-	-	4,000
	Department Totals		<u>\$ 139,000</u>	<u>\$ 335,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609,000</u>

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Emergency Management

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
OC								
	Boat House/Lift	H1	\$ -	\$ 31,800	\$ -	\$ -	\$ -	\$ 31,800
	New Vehicle for Added Personnel	H4	-	49,000	-	-	-	49,000
	Department Totals		\$ -	\$ 80,800	\$ -	\$ -	\$ -	\$ 80,800

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Planning

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
CWIP									
	Trail Planning and Construction	M1	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	
	Sidewalk Construction of Trail	M1	-	-	2,050,000	-	-	2,050,000	
OC									
	Building Inspector Vehicle Replacement	M4	56,000	56,000	56,000	56,000	56,000	280,000	
Non-Asset Inventory									
	Replace Computers	L3	-	25,000	25,000	25,000	25,000	100,000	
	Road Sign Upgrades	L4	-	10,000	35,000	-	-	45,000	
Other									
	Long Range Planning	M2	-	250,000	-	-	150,000	400,000	
	Transportation Corridor Planning	M4	100,000	100,000	50,000	50,000	50,000	350,000	
Department Totals			<u>\$ 356,000</u>	<u>\$ 641,000</u>	<u>\$ 2,416,000</u>	<u>\$ 331,000</u>	<u>\$ 481,000</u>	<u>\$ 4,225,000</u>	

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Emergency Medical Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
CWIP								
OC	Emergency Services Facility	H4	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -	\$ 10,500,000
OC	Replace Adult Life Support Training Equip.	H2	24,389	-	-	-	-	24,389
OC	Replace Pediatric ALS Training Equipment	H2	27,199	-	-	-	-	27,199
OC	QRV Expansion and Remount Program	H3	-	50,000	50,000	50,000	-	150,000
OC	LUCUS Chest Compression Devices	H3	315,295	-	-	-	-	315,295
OC	Ambulance Expansion and Remount Program	H4	295,000	295,000	295,000	295,000	295,000	1,475,000
Non-Asset Inventory								
OC	Cradlepoint Mobile Router Devices	H3	23,779	-	-	-	-	23,779
Other								
OC	EMS Central Base Asphalt Repair/Resurface	M3	50,000	-	-	-	-	50,000
Department Totals			<u>\$ 11,235,662</u>	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>\$ 295,000</u>	<u>\$ 12,565,662</u>

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Animal Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
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
	Department Totals		<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 105,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 225,000</u>	

LINCOLN COUNTY
Capital Improvement Plan
TRANSPORTATION
Transportation Lincoln County

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
OC	LTV Expansion and Replacement	H4	\$ 372,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,092,000
	Department Totals		<u>\$ 372,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 1,092,000</u>

LINCOLN COUNTY
Capital Improvement Plan
ECONOMIC AND PHYSICAL DEVELOPMENT
Soil Conservation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
OC									
	New Regular Cab 4x4	H4	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000	
	Replace 2006 Ford Explorer	H4	42,000	-	-	-	-	-	42,000
	Replace 2007 Ford Explorer	H4	-	42,000	-	-	-	-	42,000
Non-Asset Inventory									
	New Computer	H4	1,300	-	-	-	-	-	1,300
	Department Totals		\$ 85,300	\$ 42,000	\$ -	\$ -	\$ -	\$ 127,300	

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Library

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
CWIP									
OC	Land for East Lincoln Library Expansion	H1	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	
OC	Single Point Smart Payment System	H2	20,300	-	-	-	-	-	20,300
	Replace 2007 GMC Surburban	H2	-	-	35,000	-	-	-	35,000
	Capira Mobile App Service	M4	12,100	-	-	-	-	-	12,100
Non-Asset Inventory									
	Laminator	M2	1,400	-	-	-	-	-	1,400
	Mac - Apple Computer	M2	2,200	-	-	-	-	-	2,200
Other									
	Carpet Replacement - Jonas Library	H1	89,000	-	-	-	-	-	89,000
	Carpet Replacement - Shanklin Library	M4	-	-	69,000	-	-	-	69,000
	Department Totals		<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 604,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 729,000</u>	

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Recreation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
CWIP								
	Beatty's Ford Park Play Beach Additions	H2	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ 360,000
	West Lincoln Library Park	H3	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	West Lincoln Community Center	M3	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
OC								
	East Lincoln Comm. Ctr Bleacher Improve.	H1	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
	Ironton Athletic Complex/Park Land	L3	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000
	Replace 2005 F150 Lost in 2018	M3	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Replace High Mileage Vehicle	M3	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
	Department Totals		\$ 450,000	\$ 385,000	\$ -	\$ -	\$ 185,000	\$ 1,020,000

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Health

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS			
			2020	2021	2022	2023	2024					
HEALTH ADMINISTRATION												
Non-Asset Inventory												
	Replace Computers	H2	\$ 18,234	\$ 5,063	\$ 11,139	\$ -	\$ 14,176	\$ 48,612				
	New Surface Pro	H2	-	-	-	-	7,460	7,460				
	Health Administration Totals		18,234	5,063	11,139	-	21,636	56,072				
ENVIRONMENTAL HEALTH												
OC	High Mileage Vehicle Replacements	H2	-	41,892	20,946	20,946	20,946	104,730				
	Non-Asset Inventory											
	Replace Computers	H2	-	3,038	-	-	-	3,038				
14	Computer for New Personnel	H4	2,182	-	-	-	-	2,182				
	Environmental Health Totals		2,182	44,930	20,946	20,946	20,946	109,950				
	Department Totals		\$ 20,416	\$ 49,993	\$ 32,085	\$ 20,946	\$ 42,582	\$ 166,022				

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Social Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
OC								
	New 4-6 Passenger Vehicle	H3	\$ 25,500	\$ -	\$ -	\$ -	\$ -	\$ 25,500
	High Mileage Vehicle Replacements	H3	25,500	51,000	51,000	51,000	51,000	229,500
	Concrete Trash Pad	M2	6,000	-	-	-	-	6,000
Non-Asset Inventory								
	Replace Computers	H4	55,199	-	-	-	-	55,199
	Department Totals		<u>\$ 112,199</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 316,199</u>

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Veterans Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
Non-Asset Inventory								
	Video Camera for Monitoring		\$ 8,334	\$ -	\$ -	\$ -	\$ -	\$ 8,334
	Department Totals		\$ 8,334	\$ -	\$ -	\$ -	\$ -	\$ 8,334

LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Water Distribution

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR					TOTALS
			2020	2021	2022	2023	2024	
CWIP								
	Interc. w/City of Lincolnton-Reepsville Rd.	\$ -	\$ 8,327,000	\$ -	\$ -	\$ -	\$ -	\$ 8,327,000
	Replace NC16 Waterline (Future Phases)	1,200,000	1,200,000					2,400,000
	Cleveland Utility Connection	-	-	2,750,000				2,750,000
	Hwy 182 Waterline Loop to Crouse	-	-		3,500,000			3,500,000
	Elevated Water Tank	-	-			2,500,000		2,500,000
	Buffalo Shoals Waterline Loop Connection	-	-			6,000,000		6,000,000
	Waterline Improvements	90,000	120,000	80,000	80,000	80,000		450,000
OC								
	All Weather Shed at Field Oper. Ctr.	M4	132,000	-	-	-	-	132,000
	New Vehicle Similar to Explorer (Director)	H4	42,000	-	-	-	-	42,000
	New Half Ton 4X4 Pickup (Meter Reading)	H3	42,000	-	-	-	-	42,000
	Replace 2005 Ford Escape (Cross Conn.)	H2	42,000	-	-	-	-	42,000
	Vehicle Replacements	-	250,000	250,000	250,000	250,000	250,000	1,000,000
Non-Asset Inventory								
	Computer Replacement		5,000	-	-	-	-	5,000
	Five Monitors		7,500	-	-	-	-	7,500
Other								
	Replace Large Water Meters	M3	75,000	-	-	-	-	75,000
	Department Totals		\$ 1,635,500	\$ 9,897,000	\$ 3,080,000	\$ 3,830,000	\$ 8,830,000	\$ 27,272,500

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
CWIP									
	Upgrade Killian Creek Plant to 6.6 MGD		\$ 25,437,160	\$ -	\$ -	\$ -	\$ -	\$ 25,437,160	
OC	New Skid Steer Loader	H2	63,000	-	-	-	-	-	63,000
	Department Totals		\$ 25,500,160	\$ -	\$ 25,500,160				

LINCOLN COUNTY
Capital Improvement Plan
WATER AND SEWER FUND
Sewer Collection

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
CWIP									
	Pump Station Rehabilitation		\$ 250,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 365,000	\$ 1,710,000	
	Sewerline Improvements		-	500,000	500,000	500,000	500,000	2,000,000	
OC									
	Replace Small Dump Trailer	M3	8,000	-	-	-	-	8,000	
	Replace 2003 Ford Crane Truck	H1	125,000	-	-	-	-	125,000	
	Department Totals		\$ 383,000	\$ 865,000	\$ 865,000	\$ 865,000	\$ 865,000	\$ 3,843,000	

LINCOLN COUNTY
Capital Improvement Plan
SOLID WASTE FUND
Landfill

CATEGORY	PROJECT DESCRIPTION	PRIORITY	FISCAL YEAR						TOTALS
			2020	2021	2022	2023	2024		
CWIP									
	New Scale House	M1	\$ -	\$ -	\$ 670,000	\$ -	\$ -	\$ 670,000	
OC	Replace Excavator	H4	240,000	-	-	-	-	-	240,000
	Replace Scales	H4	150,000	-	-	-	-	-	150,000
	Replace Roll-off Truck	H1	180,000	180,000	180,000	180,000	180,000	900,000	
	New Maintenance Truck	H4	52,500	-	-	-	-	-	52,500
	Department Totals		\$ 622,500	\$ 180,000	\$ 850,000	\$ 180,000	\$ 180,000	\$ 2,012,500	



LINCOLN COUNTY FEES & CHARGES
ADMINISTRATIVE
FISCAL YEAR 2019 - 2020

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	



LINCOLN COUNTY FEES & CHARGES
FIRE MARSHAL
FISCAL YEAR 2019 - 2020

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 (per lot)	\$ 25.00
Commercial or Industrial (per lot)	\$ 300.00
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

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
Underground/Aboveground Storage Tank Installation, Upgrade or Removal-Per Tank (105.7.7 (3))	\$ 100.00
Hazardous Materials (105.7.8)	\$ 100.00
Permit required to install, repair, abandon, remove, place temporarily out of service, close, or substantially modify faculty or area regulated by Chapter 27.	
Industrial Ovens (105.7.9)	\$ 100.00
LP Gas Systems as required by NC Dept of Agriculture & Consumer Services (105.7.10)	\$ 100.00
Private Hydrants (105.7.11)	\$ 50.00
Spraying and Dipping Operations (105.7.12)	\$ 100.00
Standpipe Systems (105.7.13)	\$ 100.00
Temporary Membrane/Air Structures, Kiosks or Tents-Each (105.7.14)	\$ 50.00
Tents and Membrane Structures exceeding 400 sq ft	
Canopy Structures exceeding 700 sq ft (open sides)	
Clusters of Small Canopy Tents exceeding 700 sq ft without separation	
(No charge for funeral tents when used for a funeral)	

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

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

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

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

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

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

Preliminary Plan Review Cost (per building)

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

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

Special Inspections as required by the State of North Carolina

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

Dedicated Services of Fire and Rescue Personnel and Vehicles

Standby Firefighter (per firefighter, per hour-2 hour minimum)	
Firefighter	\$ 20.00
Senior Firefighter	\$ 25.00
Engineer	\$ 30.00
Specialist	\$ 35.00
Company Officer	\$ 40.00
Chief Officer	\$ 45.00

Apparatus for Standby (per vehicle, per hour-2 hour minimum)	
Support Vehicle-Trailer	\$ 25.00
Light Duty Quick Response Vehicle (boat, jet ski, small vehicle)	\$ 50.00
Fire Engine	\$ 125.00
Fire Truck-Tanker	\$ 125.00
Rescue Truck or Quint	\$ 150.00
Ladder Truck	\$ 200.00

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

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

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

(per building)

Less than 501 sq ft	\$ 25.00
501 to 2,500 sq ft	\$ 50.00
2,501 to 10,000 sq ft	\$ 75.00
10,001 to 20,000 sq ft	\$ 100.00
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
More 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
More 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	\$ 100.00
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
More than 200,000 sq ft	\$ 300.00

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
More 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
More 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	\$ 100.00
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
More 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	\$ 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
More 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
More 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	\$ 100.00
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
More than 200,000 sq ft	\$ 300.00

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 501 to 600	\$ 125.00
Capacity 601 to 700	\$ 150.00
Capacity 701 to 800	\$ 175.00
Capacity 801 to 900	\$ 200.00
Capacity 901 to 1,000	\$ 225.00
Capacity 1,001 plus	\$ 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)

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 501 to 600	\$ 150.00
Capacity 601 to 700	\$ 175.00
Capacity 701 to 800	\$ 200.00
Capacity 801 to 900	\$ 225.00
Capacity 901 to 1,000	\$ 250.00
Capacity 1,001 plus	\$ 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)

Capacity 100 to 200	\$ 75.00
Capacity 201 to 300	\$ 100.00
Capacity 301 to 400	\$ 125.00
Capacity 401 to 500	\$ 150.00
Capacity 501 to 600	\$ 175.00
Capacity 601 to 700	\$ 200.00
Capacity 701 to 800	\$ 225.00
Capacity 801 to 900	\$ 250.00
Capacity 901 to 1,000	\$ 275.00
Capacity 1,001 plus	\$ 300.00

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	\$ 250.00
Second Inspection, if all violations haven't been corrected or cleared from first inspection	\$ 275.00
Third Inspection, if all violations haven't been corrected or cleared from second inspection	\$ 325.00

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

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
100 to 125	\$ 125.00
126 to 175	\$ 150.00
176 to 199	\$ 175.00
200 to 250	\$ 200.00
251 plus	\$ 225.00

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
100 to 125	\$ 150.00
126 to 175	\$ 175.00
176 to 199	\$ 200.00
200 to 250	\$ 225.00
251 plus	\$ 250.00

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	\$ 100.00
51 to 75	\$ 125.00
76 to 99	\$ 150.00
100 to 125	\$ 175.00
126 to 175	\$ 200.00
176 to 199	\$ 225.00
200 to 250	\$ 250.00
251 plus	\$ 275.00

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

Life Safety Equipment installed without plans

Occupying a structure without Certificate of Occupancy (Each Day)

1. The building or structure shall not be occupied prior to the fire code official issuing

a permit and conducting associated inspections indicating the applicable provisions of this code had been met, also includes change of occupancy.

2. All issued permits shall be kept on the premises designated therein at all times and shall be readily available for inspection.

3. Permits may be revoked for reasons as listed in the Lincoln County FPAPO and NC SBCFPC.

LC FPAPO-Lincoln County Fire Prevention and Protection Ordinance; NC SBCFPC- North Carolina State Building Code Fire Prevention Code

A delinquency charge shall be imposed at a rate determined by the fire code official for failure of payment based on provisions set for in the Fire Protection Ordinance.

All permits registered under the False Alarm Ordinance shall be renewed annually.

System installation prior to plan review or permit issuance will result in double fees.

Footnotes:

1. For multi-occupancy buildings, other than residential or institutional, fees are per occupancy.
2. For single buildings where there are more than four occupancies, all occupants agree to a continuing inspection date, and a single invoice is paid through the building owner(s) or agent, a 33.3% discount on the first inspection fee is available. No discounts are available on re-inspections due to non-compliance.
3. For multiple buildings owned by the same owner(s), the fees are per building as defined by the NC State Building Code.
4. Subsequent re-inspections beyond the second re-inspection with violations not cleared will result in doubled fees with each necessary re-inspection of continuing violations, with no fee cap.
5. High-rise buildings shall be assessed a fee for the common use areas per section C5.
6. Inspections will match the State mandated minimum inspection frequency. The Fire Chief can authorize a specific occupancy classification to be inspected more frequently, but not less frequently.
7. At the time of the periodic inspection for the occupancy or premise operation, if an operational permit is required, that permit fee is included with the periodic inspection fee for that permit type.
8. Occupancies that are current with the fire inspection fees as outlined above are not charged staff time for staff fire safety training. Occupancies that are not current or not covered by the above fee schedule will be charged according to the hourly rate fee schedule for staff fire safety training.
9. Lincoln County schools are inspected every six months, as required by state statute.
10. Premises, complexes, and/or uses that are not covered by the above fee schedule will be charged according to the hourly rate fee schedule for the specialist rank.
11. Large assembly occupancies used primarily for worship and that are not used for exhibition or display purposes are inspected on a 36 month schedule regardless of occupant load, in accordance with the North Carolina State Fire Code.
12. Parking garages, greenhouses, sheds, stables, tanks, and towers will be charged according to the hourly rate fee schedule for the specialist rank.
13. Accessory buildings, such as clubhouses, maintenance sheds, etc., are inspected independently based on their occupancy type.
14. Charges for standby personnel and/or equipment shall be charged per section F and G. Permits that are fee exempt or pay a reduced rate are also exempt or pay a reduced fee for these services.
15. The following are exempt from inspection fees: Public and Charter schools, County operated buildings, and Emergency Service buildings. (No exception of other fees.)



LINCOLN COUNTY FEES & CHARGES
PLANNING AND INSPECTIONS
FISCAL YEAR 2019 - 2020

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
Temporary Power on Residence	\$ 200.00

(All but \$100.00 to be refunded after final approval. Refund must be requested within 90 days of CO or COC.)

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

Individual Permits (Residential)

Electrical Permit Fees

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

Mechanical Permit Fees

Minimum fee (per system)	\$ 75.00
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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
LIBRARY

FISCAL YEAR 2019 - 2020

Audiobook (after 21 days)	\$ 1.00
Book (after 21 days)	\$ 1.00
Book, Newly Released (after 7 days)	\$ 2.00
DVD/Blu-Ray (after 7 days)	\$ 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

Fax

Local/Long Distance (per page)	\$ 1.00
International (per page)	\$ 2.00

Printing (per page)	\$ 0.10
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Interlibrary Loan (per item)	\$ 5.00
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Meeting Room

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



LINCOLN COUNTY FEES & CHARGES
PARKS & RECREATION
FISCAL YEAR 2019 - 2020

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
SOLID WASTE
FISCAL YEAR 2019 - 2020

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:

MSW	\$ 41.00	per ton
Construction & Demolition	\$ 32.00	per ton
Yard Waste	\$ 17.00	per ton
Pallets	\$ 32.00	per ton
Dead Animals	\$ 41.00	per ton
Asbestos	\$ 216.00	per ton
Minimum on all loads charged across the scales	\$ 2.00	



LINCOLN COUNTY FEES & CHARGES
WATER AND SEWER
FISCAL YEAR 2019 - 2020

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

Class of Service	Capacity Development Fee
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.

Notes (continued)

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)	\$ 22.26
Each additional 1,000 gallons up to 12,000 gallons	\$ 5.25
Each additional 1,000 gallons up to 12,000 gallons without drought restrictions	\$ 6.36
Each additional 1,000 gallons up to 12,000 gallons under voluntary restrictions	\$ 7.96
Each additional 1,000 gallons up to 12,000 gallons under mandatory restrictions	\$ 12.74
Bulk Water Rate per 1,000 gallons	\$ 8.90

Commercial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 22.26
Each additional 1,000 gallons	\$ 6.36
Interruptible Agricultural Rate per 1,000 gallons	\$ 4.45
Bulk Water Rate per 1,000 gallons	\$ 8.90

Industrial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 22.26
Each additional 1,000 gallons	\$ 5.25

Residential Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 44.52
Each additional 1,000 gallons up to 12,000 gallons	\$ 10.50
Each additional 1,000 gallons up to 12,000 gallons without drought restrictions	\$ 12.72
Each additional 1,000 gallons up to 12,000 gallons under voluntary restrictions	\$ 15.92
Each additional 1,000 gallons up to 12,000 gallons under mandatory restrictions	\$ 25.48
Bulk Water Rate per 1,000 gallons	\$ 17.80

Commercial Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 44.52
Each additional 1,000 gallons	\$ 12.72
Interruptible Agricultural Rate per 1,000 gallons	\$ 8.90
Bulk Water Rate per 1,000 gallons	\$ 17.80

Industrial Out-of-County Rates

Minimum billing (0-2,500 gallons)	\$ 44.52
Each additional 1,000 gallons	\$ 10.50

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)	\$	29.10
Each additional 1,000 gallons	\$	6.87
Commercial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	29.10
Each additional 1,000 gallons	\$	7.83
Industrial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	29.10
Each additional 1,000 gallons	\$	7.83
Residential Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	58.20
Each additional 1,000 gallons	\$	13.74
Commercial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	58.20
Each additional 1,000 gallons	\$	15.66
Industrial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	58.20
Each additional 1,000 gallons	\$	15.66

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 disconnected within 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
Account Inactive Fee	\$ 25.00
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.

Allot – To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

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.



Glossary

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.

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



Glossary

equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

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.



Glossary

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

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 City's fiscal year is July 1st through June 30th.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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 typist 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 or 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, reserves, and carryover.



Glossary

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.

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.



Glossary

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.

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, interest earnings, 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



Glossary

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.

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 out-put 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.



Glossary

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 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 General 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.