



# ***LINCOLN COUNTY***

## ***North Carolina***

### **FY 2024-2025 BUDGET & CAPITAL IMPROVEMENT PLAN**





# LINCOLN COUNTY, NORTH CAROLINA

## FY 2025 BUDGET and CAPITAL IMPROVEMENT PLAN

PREPARED BY:  
COUNTY MANAGER'S OFFICE  
& FINANCE DEPARTMENT

May 2024

# **LIST OF OFFICIALS**

## **BOARD OF COMMISSIONERS**

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

Jennifer Farmer, Clerk to the Board

## **CONSTITUTIONAL OFFICERS**

Sheriff Bill Beam  
Danny Hester, Register of Deeds

## **COUNTY ADMINISTRATION**

Davin Madden, County Manager  
Deanna Rios, CPA, Finance Director  
Crystal Watson, Controller  
Megan Gilbert, County Attorney

## **DEPARTMENT MANAGERS**

Andrew Bryant, Development Services Director  
Lena Jones, Health Director  
John Henry, Facilities Management Director & Purchasing Agent  
Kathryn Saine, Senior Services Director  
John Davis, Parks & Recreation Director  
Susan Sain, Tax Administrator  
Matthew Hillman, Director of Social Services  
Evan Crawley, Soil & Water Conservation Manager  
Benjamin Cohen, Director of Information Technology  
Bradley Putnam, Director of Elections  
Joey Briggs, Veterans Services Officer  
Ron Rombs, Emergency Services Director  
Jennifer Sackett, PhD, Library Director  
Jana Aviles, Animal Services Director  
Bill Gibbs, Communications Director  
Tanya Binafif, Director of NC Cooperative Extension Office

**County of Lincoln, North Carolina**  
**Budget and Capital Improvement Plan**  
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## READER'S GUIDE TO THE BUDGET

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

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

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

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

### (1) Governmental Funds

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

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



## READER'S GUIDE TO THE BUDGET

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

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

### (2) Proprietary Funds

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

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

### (3) Fiduciary Funds

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

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

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





## READER'S GUIDE TO THE BUDGET

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

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

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

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

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

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

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

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





## BUDGET CALENDAR

<b><u>Date :</u></b>	<b><u>Item or Action to be completed:</u></b>
<b><u>2023 YEAR</u></b>	
August 15 (T)	Budget Calendar to Department Managers and Outside Agencies
August 15 (T)	Preparation Manual to Department Managers and Outside Agencies
September 12 (T)	Department Managers will be provided access to a department specific Shared File that will have the necessary budget files, personnel verification forms, employee request forms, and additional budget preparation material (*)
September 27 (W)	All CIP projects and maintenance requests must be entered into the <u>FMX Project Requests</u> software. Facility Management will review each request and have the estimated costs entered into FMX by the October 27 <sup>th</sup> deadline. If advice is needed, contact the Facilities Management Director
October 4-5 (W-Th)	Pre-budget meetings with Departments (if requested by manager or departments)
October 6 (F)	Employee Verification and New Employee Request to Human Resources
October 25 (W)	Goals, Objectives and Narratives Due to County Manager Office/All Departments/Offices
October 25 (W)	CIP forms Due to Finance/All Departments/Offices
October 27 (F)	All maintenance projects, costs, and explanations will need to be included in the requesting department's budget. Any maintenance request over \$25,000.00 shall also be included under the "other" category in the CIP
October 27 (F)	All computer/electronic needs will be reviewed. Finance will forward all computer/electronic requests to IT Director. A comprehensive spreadsheet will be created by IT and recommendations will be sent to the County Manager and Finance
December 5-8 (T-F)	HR to meet with Managers to confirm employee verification and new employee requests
December 13 (W)	Finance, Facilities Management Director and County Manager to discuss all capital in preparation for January 12, 2024 (meeting to be scheduled in the afternoon)
December 14 (Th)	County Manager, Human Resources to review and rank New Employee Requests and Employee Reclassifications
<b><u>2024 YEAR</u></b>	
January 9 (T)	County Manager, Human Resources and Finance finalize Employee Requests/Reclassifications
January 12 (F)	HR to submit final Employee salary information and new requests to County Manager
January 17 (W)	All proposed fee schedule changes in your department are to be submitted to Finance
January 17 (W)	Department & Agency Manager deadline to submit (Operating Budget) Revenues and Expenditures to Finance via MUNIS (except Lincoln County Schools)

January 17 (W)	Deadline for submitting Outside Agency requests to Finance (except Lincoln County Schools) – Revised fund appropriation reporting form required!
January 19 (F)	Board of Commissioners Budget Planning Retreat Goals/Capital/Construction Projects and Health Insurance Update-Projections for FY 25. 10a-2p [Workshop]
January 24 (W)	Finance enters all outside requests into Munis and confirms all Department Requests (Expenditure, Revenues, Major Budget Requests, and Capital)
January 26 (F)	CM and FD hold meeting with Development Services (Water/Sewer/Solid Waste) 10a-12p [Workshop]
January 31 (W)	Finance to deliver Funds 61 and 66 via spreadsheet to County Manager
February 6 (T)	Fire Departments budgets due
February 8 (Th)	Finance to deliver Funds 11, 44 and all outside agencies request via spreadsheet to County Manager
February 9 (F)	BOC meeting with Development Services (Water/Sewer/Solid Waste) 10a-2p [Workshop]
February 12-14 (M-W)	CM and FD hold meetings with outside agencies
February 15-29 (Th-M)	CM and FD hold meetings with county departments/elected offices
March 5 (T)	General Fund revenues completed and submitted to BOE
March 12-13 (T-W)	CM, FM and FD budget meetings with Fire Districts
March 14 (Th)	BOC and BOE budget planning retreat 6:30p-8:30p [Work session] (will be confirmed)
March 18 (M)	Lincoln County Schools estimated budget request due (tentative)
March 22 (F)	BOC budget retreat (Revenue/Capital/Expenditure) overview 10a-2p [Workshop]
April 12 (F)	BOC budget meeting with the BOE (proposed allocation discussion) or county departments (optional, only as needed) 10a-2p [Work session]
April 12 (F)	County Manager and Finance Director balance the proposed budget, prepare the narratives, print and distribute to the Board of Commissioners. County Clerk advertises the June 3rd Public Hearing on the Proposed FY25 Budget
May 20 (M)	County Manager, Controller, and Finance Director present the proposed budget to the Board of Commissioners
May 21 (T)	Proposed Budget and CIP placed on the County's website
May 24 (F)	Board of Commissioners Budget Review Session. 10a-2p (optional, only as needed)
June 3 (M)	Public Hearing on the FY25 Budget (BOC may consider adoption)
June 3 (M)	Board of Commissioners may consider adoption of the FY25 Budget and Budget Ordinance; however, the board may choose to consider adoption on June 17, 2024



COUNTY MANAGER | DAVIN W. MADDEN

May 20, 2024

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 2025 Proposed Budget

Commissioners:

The Budget Message summarizes the recommended Lincoln County Fiscal Year 2024-2025 Budget. The fiscal year begins July 1, 2024, and ends June 30, 2025. County Management along with the Board of Commissioners formally began the budget process by establishing goals and objectives for the county in January 2024. Through this budget brief, I present for your consideration the proposed FY 2025 Budget for Lincoln County.

### **Budget in Brief**

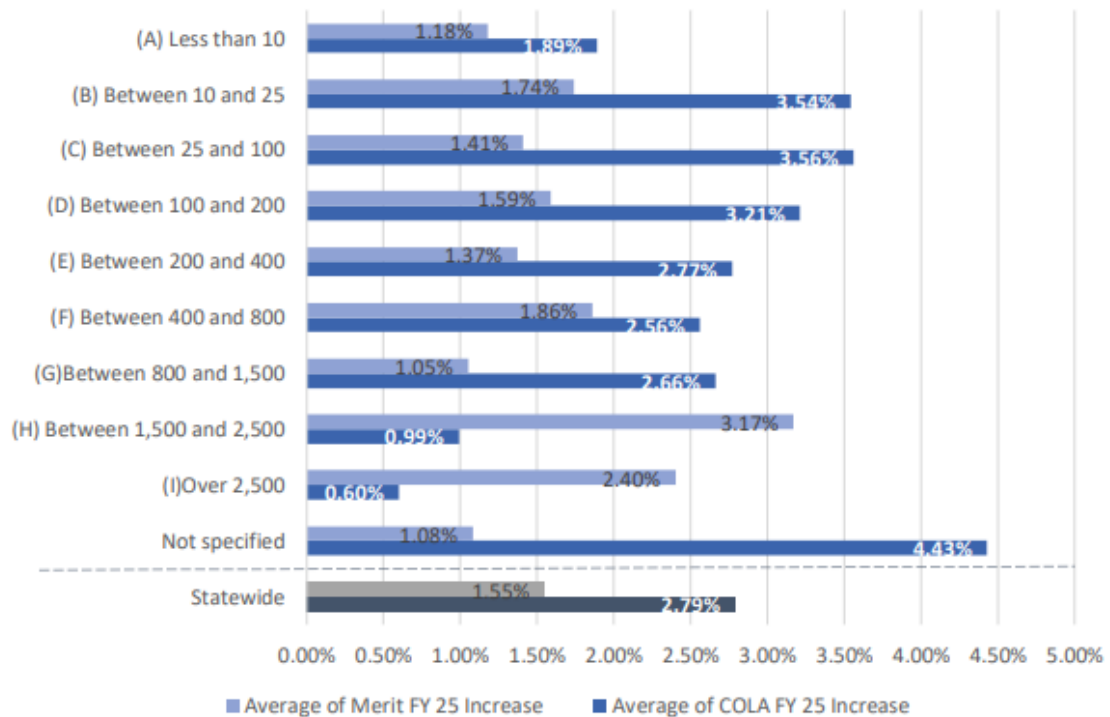
**An ad valorem property tax rate of \$.499 per \$100 of assessed valuation is recommended for FY 2025. The requested General Fund budget is \$159,050,474; this represents a budget that is in keeping with the goals and objectives that the Board of Commissioners set forth for FY 2025 and in consideration for future progress and sustainability.**

- The tax rate set at \$0.499 per \$100 of valuation. Historically, Lincoln County remains in the better half of counties with lower tax rates and this trend will likely remain.
- It is projected that the economy will slow further, but economic conditions have remained surprisingly stable in FY 2024 despite inflation. It is projected that the economy will produce approximately 2.0% growth for the next year due to a stable market.
- It is projected that inflation will continue to decline over the next 12 months and is projected to decrease from the most recent 2.75% to approximately 1.55% by the end of 2025.
- Unemployment is expected to remain fairly consistent, with a trend to increase to about 3.5%.
- Revenues were projected from a conservative, but realistic, outlook. Projections were based on the past year's observations. Consumer activity remains surprisingly strong; however, a practical degree of caution was taken in considering revenue growth.

- A property tax collection rate of 99% was used to estimate revenue. Revenues from property taxes are expected to increase approximately 5.08%; this is primarily due to the new residential and commercial growth over the previous year.
- The local option sales tax revenues are projected to be approximately 2% higher than average spending despite the recent degree of inflation.
- It is assumed that adequate and accessible fund balances will be maintained in all operating funds.
- All Proprietary (Enterprise) Funds are expected to be self-supporting without assistance from the General Fund; however, this year there will be a transfer of \$1,100,000 from the General Fund to purchase equipment for the Solid Waste Fund. This remains a challenge in keeping user rates at the current level. This fund requires expensive capital items to properly meet the needs for solid waste services at the expected level.
- Fees and Miscellaneous Revenues will remain consistent except for some individually adjusted fees in various departments that will not have any significant impact on revenues.
- Regarding employee pay assessment, the Board of Commissioners approved a 2.5% Cost of Living Adjustment for FY 25. The County continues to compete with surrounding counties and other potential employers. While the COLA is within the range of survey data for other counties, this percentage falls slightly lower than the average responses. The County tries to balance employee retention with the estimated expense to maintain a conscientious approach to budget growth and to be aware of the previous year's COLA adjustment.

#### Graph 1

### Average Combined COLA and Merit Increases for FY 25 by Number of Full-time Employees



Source: North Carolina Association of County Commissioners COLA Survey

- It remains critical for local governments to retain knowledge-based and technical employees in the current market where employee retention is difficult. Local governments continue to see an exodus of employees overall despite ongoing efforts in pay adjustments and incentives. The County continues to look at ways to improve employee retention; longevity pay is recommended to continue based on years of service with Lincoln County to continue necessary incentives for employee fidelity.
- Current projections indicate there will be an increase in the County's expense for medical insurance for the PPO and the HSA Plan for FY 2025. The County will increase its allocation by \$60 per employee to mitigate the approximate 9.6% increase in premiums. The employee share of the PPO plans and the HSA plans will remain flat.
- It is anticipated that gasoline fuel will be approximately \$3.00 per gallon and diesel fuel will be approximately \$4.00 per gallon on the open market. The County pays approximately \$0.50-\$0.60 less per gallon due to its federal excise tax exemption.
- The budget projects that financial support for the Board of Education will continue; however, the Board of Commissioners and the Board of Education have committed to establishing a funding model for the following year.

- The budget projects that financial support from the Department of Health and Human Services will remain stable; however, recent adjustments in DSS administration percentages will have a slight increase to the county's share of appropriations.

### **Budget Highlights:**

**Capital:** The County typically faces challenges each year in prioritizing capital needs and forecasting the appropriate schedule for making capital expenditures. Lincoln County has been fortunate this upcoming year due to more than 53 million dollars of appropriations from the NC General Assembly. The additional funds help to direct capital projects and reduce the use of local funds for the period while still allowing the County to complete critical capital projects. Fiscal Year 2025 will be a very busy year for capital projects due to the additional appropriations. Projects that are expected to begin or complete during FY 2025 are: Hwy 16-73 Phase 2 utility development, Laboratory Road water line extension, Water Treatment Plant Disinfection improvement, Information Technology department relocation and server upgrade, jail expansion, East Lincoln Library construction, SCADA metering upgrade, Sheriff's Office Training Facility, Animal Services facility, and Old Courthouse upfit and renovation.

**Capital Reserve Fund:** Utilization of a Capital Reserve Fund is a means for local government to strategically improve tax dollar value by leveraging purchasing or cash deposits on capital expenditures in lieu of incurring higher debt payments. The Board of Commissioners agrees this is sound financial planning. As a result, the board will designate \$3,289,806 during next year's budget towards the capital reserve fund. The BOC must indicate the specific purpose for assignments of money in the capital reserve fund. The BOC also agreed that as debt is reduced regarding schools, a portion of the difference shall be designated to a separate Capital Reserve Fund in order to prepare for the inevitable expansion of school space in the east Lincoln area.

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

**Property Tax:** This year's property tax valuation is estimated to establish approximately 5.08% more tax revenue dollars than the previous year at the tax rate of 0.499 per \$100. The tax rate remains the from last year. The FY 2025 tax revenues are projected at \$95,200,488 and are calculated with the current tax valuation. Over the course of the past six months, during

budget workshops, the Board decided that the additional revenues are necessary for the cost increase in providing essential services, employee retention, educational support and to preserve valued-added capital needs. In addition, the county must consider the shifting buying power of pay-as-you-go purchasing and utilize debt service which can commit expenditures for the following 20 years. With all considerations and always an expected degree of uncertainty, the Board has indicated their desire to set the tax rate at a level that can provide operational security and be considerate to the taxpayers. The projected tax revenues for FY 2025 are expected to be an estimated \$95,800,488.

**Personnel Requests:** There are a total of thirteen (13) full-time employees and one (3) part-time employee being recommended for the FY 2025 Budget Year, which includes:

**1 FT AV Technician**

**1 FT Lieutenant**

**1 FT Deputy Sheriff (effective June '25)**

**1 FT Deputy Sheriff (effective June '25)**

**1 FT Deputy Sheriff (effective June '25)**

**1 FT Deputy Sheriff (effective June '25)**

**1 FT 1<sup>st</sup> Sergeant**

**1 FT Social Worker II**

**1 FT Sr. Income Maintenance Caseworker**

**1 FT Admin Support Specialist**

**1 FT E&T IMC I**

**1 FT GIS Analyst**

**1 FT Water Treatment Plant Operator I**

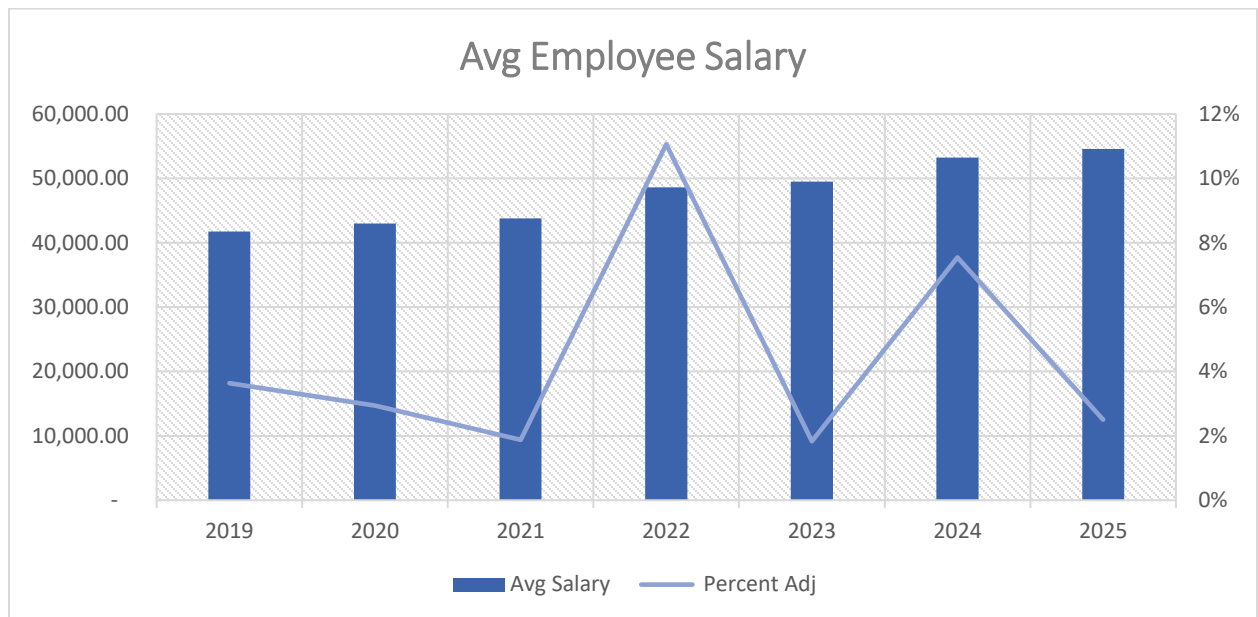
**1 PT E911 Telecommunicator**

**1 PT Rec Staff II**

**1 PT Rec Staff II**



Graph 2: Denotes the average salary for Lincoln County employees over a 7-year period.



**Healthcare Costs:** Lincoln County health insurance for employees continues to be a balance between providing comprehensive coverage and managing costs effectively. Net claims for the previous year came in above our projections. A significant portion of those claims, roughly 29%, was attributed to high-cost claimants. This percentage amount and the impact of Rx formulary assignments increase the overall cost of premiums and stop-loss allowances. The Board approved a 9.6% increase to premiums that will be absorbed by the county with no direct increase to employees. Additionally, the county will raise its contribution to the Health Insurance Fund by \$60 per employee per month. Building on initiatives from FY23, the county will continue to utilize a pharmacy review program that examines prescriptions for employees with the intent of utilizing comparable medications at a cost savings to the county. Finally, beginning July 1, 2024, the county will be introducing an Employee Health Clinic and will offer acute care services to employees. This service will not only provide quick care to employees and prevent the spread of contagious disease in the workplace but also reduce overall claim expenses.

**Solid Waste:** The Solid Waste Fund will continue their Convenience Site upgrades with a repaving project at the Owls Den Convenience Site. This project follows the installation of compactors for recyclable materials at four convenience sites to reduce hauling cost. Construction of access to a new soil borrow area for the landfill, and the replacement of scales at the landfill should be complete by the end of 2024. The Landfill will discontinue the operation of our tub grinder and the production of mulch as a byproduct of our yard waste collection. The operation is being replaced by an air curtain burn box that will allow us to reduce air pollution and increase the processing of yard waste. Additional revenue options and fee structures are being examined as costs continue to rise and the same level of services are sustained.

**Water and Sewer:** Utility infrastructure is a critical component for effective residential, commercial, and industrial development. The Board is charged with examining needs and adopting strategies that align with economic goals that support responsible growth. Lincoln County maintains an appeal that continues to put demand on residential development and improvements for commercial and industrial projects. The Board has supported several important capital projects in this regard. The Water Treatment Plant has undergone expansion in previous years and was completed in 2023. The Wastewater Treatment Plant has completed its expansion to 6.6 MGD of treatment. The Board and the Utilities Department are working on the design of a water transmission line upgrade in eastern Lincoln County to better serve this growing area. The County also will utilize state appropriations to expand and improve the utilities throughout the County. Those same funds will also be utilized to improve already-in-place services. As the cost of providing services continue to rise, the Utilities Department with the Board of Commissioners oversight will review and recommend changes to utility rates as required by state law.

**Education Funding:** Education funding in recent years has been an ongoing debate around local funding. Public education has faced staffing issues, funding mandates and other complications since the onset of the 2020 pandemic. These challenges have resulted in issues with disproportionate pay and competitor opportunity, a similar reality that the County also faces. Lincoln County Schools have demonstrated a request for increased funding every year. Recent DPI and legislative decisions have also created more financial expectations from local governments. Despite state decisions, the Board adopted a goal to increase support of Lincoln County Schools in 2025. The Board addressed this goal with a 25% increase in overall funding as compared to the previous year. The Board's decision equates to an additional 6.1 million to Lincoln County School's current expense fund and an additional 1.7 million to their capital expense fund. The Board of Commissioners continues to work with the Board of Education on future needs regarding growth and school capacity. The Board of Commissioners goal to support schools has established a more adequate base-line funding and allows the County to work with the Board of Education moving forward for a more predictable funding model.

**Fund Balance:** By resolution the Board of Commissioners expects the Unassigned Fund Balance to remain at approximately 20% of the General Fund expenditures. The unassigned fund balance is approximately 22% or \$33,111,094 (as of 6/30/23); and it is anticipated that funds from this account will be appropriated during FY 2025 to balance projected expenditures. The appropriation of fund balance to balance a budget should be based on an exception and utilized when necessary, and if circumstances justify the appropriation. The uncertainty of inflation metrics and given the push to increase appropriations to public schools, use of fund balance is a reasonable exception. The Board's decision to set the county tax rate at a level that offers operational sustainability, but not at the full expense of taxpayers, determines the Board must appropriate approximately 2.9 million dollars from the fund balance

to establish a balanced budget. With this appropriation, the county still will maintain a reliably strong fund balance; however, this moves the percentage of unassigned fund balance to approximately 19% of the General Fund expenditures. Maintaining adequate unassigned fund balance is preferred for multiple financial benefits to the county and its ability to borrow money at lower rates while leveraging the ability to pay for needed capital expenditures without jeopardizing financial security.

**County Fire Districts:** Regarding the 11 fire districts in Lincoln County, seven (7) have requested their tax rate to remain the same as the previous year. Four (4) fire districts have requested increased rates for FY 2025.

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

	<b><u>Proposed Tax Rate FY 25</u></b>	<b><u>Current Tax Rate FY 24</u></b>
Alexis	12.0	10.65
Boger City	12.50	12.50
Crouse	11.50	8.60
Denver	10.40	10.40
East Lincoln	10.24	10.24
Howards Creek	13.55	13.55
North 321	10.50	9.00
North Brook	9.50	9.50
Pumpkin Center	10.70	10.50
South Fork	12.50	12.50
Union	12.50	12.50

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

planning. Consequently, the following represent the identified areas for challenges and opportunities for FY 2025:

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

**Conclusion:**

The Lincoln County Board of Commissioners continues to examine needs for a thriving community and maintains a focused investment in impactful community-centric goals. This is done with strategic consideration for creating jobs, maintaining a viable workforce, growing the tax base and ensuring quality of life for all residents. All Board of Commissioner comments and directions from the respective budget workshops were taken into consideration and incorporated into this budget proposal. I want to thank the Board of Commissioners and the Lincoln County Finance Team for their support and guidance in the preparation of the FY 2025 proposed budget. I also want to thank each department for their diligence and time in budget preparations. Extensive hours of staff time have gone into the preparation of this budget. Every department manager and their employees are to be commended for their support and efforts during the budget process.

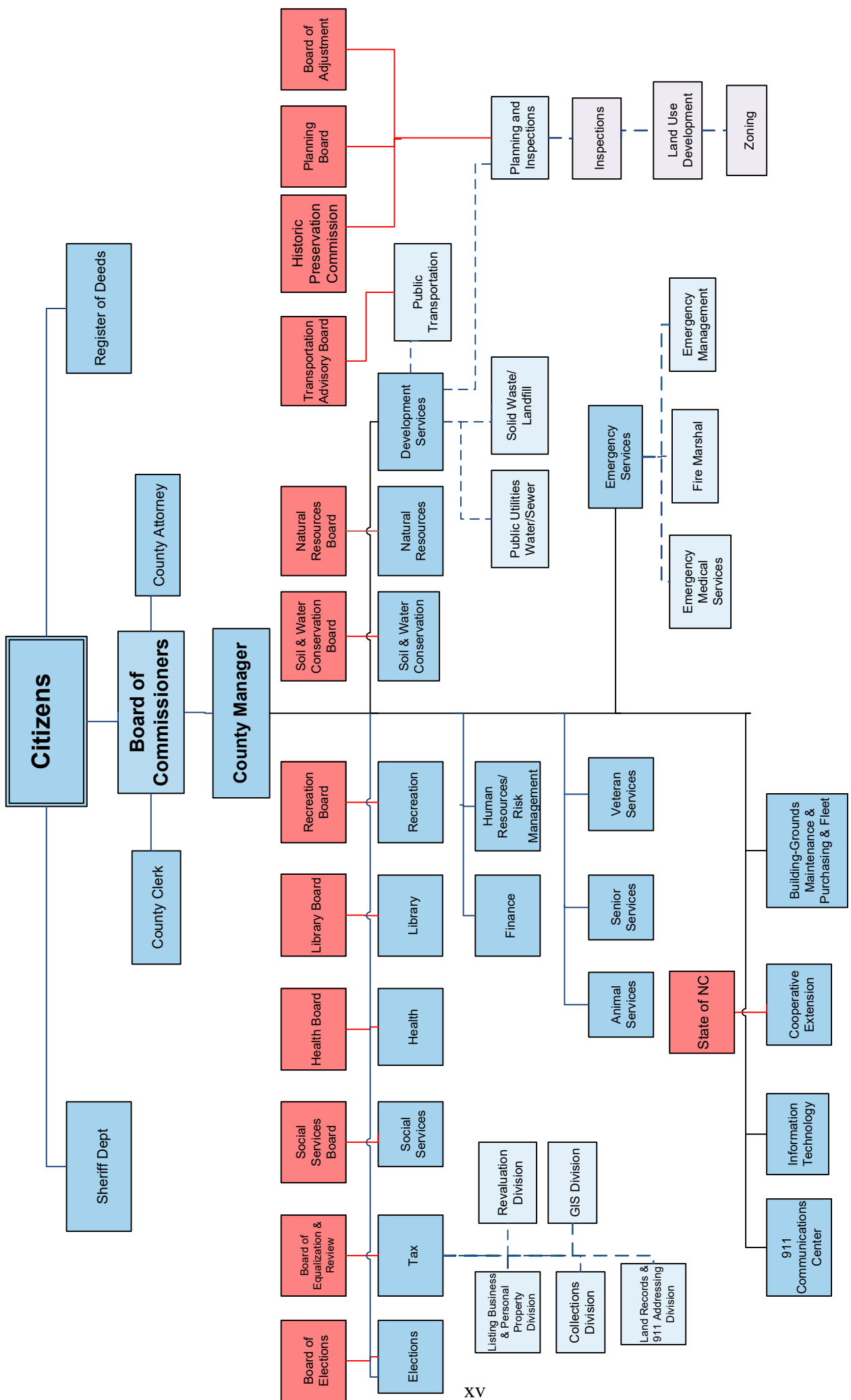
Copies of the proposed budget will go on file in the County Clerk's Office. The Public Hearing on the budget is scheduled for June 3, 2024. Adoption of the FY 2025 Budget Ordinance will be on the Board of Commissioners' Meeting Agenda for June 3, 2024. If approved, the FY 2025 Budget will be effective on July 1, 2024. Therefore, I am pleased to present the following budget recommendation for Lincoln County Government for FY 2025.

Respectfully submitted,

*Davin W. Madden*

Davin W. Madden, County Manager, Lincoln County

# Lincoln County





## FINANCIAL POLICIES

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

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

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

### **Fund Balance and Working Capital**

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

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

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

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

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

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

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

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



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

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

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

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

## **Debt**

### **General**

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

### **Tax Supported Debt**

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

## **Capital Reserve**

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



## COUNTY COMPARISON INFORMATION

### Neighboring Counties

Jurisdiction	2023 Estimated Population	FY 2023 Assessed Value	FY 2023 Assessed Value per Capita	FY 2024 Property Tax Rate
Catawba County	164,642	\$ 20,391,124,348	\$ 123,851	\$ 0.3985
Rutherford County	64,963	8,149,559,000	125,449	0.4540
Mecklenburg County	1,179,832	203,111,575,229	172,153	0.4731
<b>Lincoln County</b>	<b>92,170</b>	<b>12,649,188,692</b>	137,238	<b>0.4990</b>
Iredell County	200,590	29,257,328,150	145,856	0.5000
Cleveland County	100,558	9,948,316,068	98,931	0.5475
Burke County	87,881	7,930,036,472	90,236	0.5600
Rowan County	147,799	14,775,939,772	99,973	0.5800
Union County	254,070	38,429,452,000	151,255	0.5880
Gaston County	241,175	22,086,737,037	91,580	0.6100
Caldwell County	80,492	8,494,451,894	105,532	0.6300
Cabarrus County	235,797	31,263,580,000	132,587	0.7400
County Average	237,497	\$ 33,873,940,722	\$ 122,887	\$ 0.5483



## COUNTY COMPARISON INFORMATION

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

Jurisdiction	2023		FY 2023	FY 2023	FY 2024
	Estimated		Assessed Value	Assessed Value per Capita	Property Tax Rate
	Population				
Moore County	\$ 105,040	\$	15,210,020,695	\$ 144,802	\$ 0.3300
Craven County	104,372		10,505,930,386	100,659	0.4448
<b>Lincoln County</b>	<b>92,170</b>		<b>12,649,188,692</b>	137,238	<b>0.4990</b>
Cleveland County	100,558		9,948,316,068	98,931	0.5475
Burke County	87,881		7,930,036,472	90,236	0.5600
Caldwell County	80,492		8,494,451,894	105,532	0.6300
Nash County	95,436		8,674,134,000	90,890	0.6700
Chatham County	79,864		14,532,663,068	181,968	0.6850
Rockingham County	91,706		8,445,895,981	92,098	0.6950
Wilson County	78,449		8,057,687,488	102,712	0.7300
County Average	<u>\$ 91,597</u>	<u>\$</u>	<u>10,444,832,474</u>	<u>\$ 114,507</u>	<u>\$ 0.5791</u>

**LINCOLN COUNTY  
BUDGET ORDINANCE  
FY 2024-25**

**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, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for Lincoln County.

<b>GENERAL GOVERNMENT</b>	<b>\$ 18,268,274</b>
Central Services	
Governing Body	
County Manager	
Public Affairs	
Human Resources	
Finance	
Information Technology	
Safety & Training	
Tax Department	
Legal	
Elections	
Register of Deeds	
Facilities Maintenance	
Special Appropriations	
<b>PUBLIC SAFETY</b>	<b>47,131,654</b>
Sheriff	
Communications	
School Resource Officers	
Detention	
Detention Commissary	
Emergency Management	
Fire Marshal	
Volunteer Fire Department	
Inspections Division	
Medical Examiner	
Emergency Medical Services	
Animal Services	
Special Appropriations	
<b>TRANSPORTATION</b>	<b>2,004,057</b>
Transportation TLC	
Special Appropriations	
<b>ECONOMIC AND PHYSICAL DEVELOPMENT</b>	<b>3,569,506</b>
Planning	
Soil Conservation	

Cooperative Extension	
Special Appropriations	
<b>HUMAN SERVICES</b>	<b>25,092,104</b>
Health Department	
Mental Health	
Social Services	
Veterans Services	
Juvenile Crime Prevention Council	
Senior Services	
Special Appropriations	
<b>CULTURE AND RECREATION</b>	<b>4,099,459</b>
Library	
Recreation	
Special Appropriations	
<b>EDUCATION</b>	<b>39,001,738</b>
Lincoln Center Gaston College	
Schools Current Expense	
Schools Capital Outlay	
<b>DEBT SERVICE</b>	<b>11,319,926</b>
General County Debt	
School System Debt	
<b>OTHER FINANCING USES</b>	<b>8,563,756</b>
Transfers to Other Funds	
<b>TOTAL GENERAL FUND</b>	<b>\$ 159,050,474</b>

**Section 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

<b>AD VALOREM TAXES</b>	<b>\$ 95,800,488</b>
Current Year's Property Taxes	
Prior Year's Property Taxes	
Tax Interest/Penalty/Misc.	
<b>LOCAL OPTION SALES TAX</b>	<b>34,200,000</b>
Article 39 one percent	
Article 40 one-half of one percent	
Article 42 one-half of one percent	
Article 44 one-half of one percent	
Article 46 one-quarter of one percent	
Medicaid hold harmless	
<b>OTHER TAXES AND LICENSES</b>	<b>1,590,000</b>
Real estate transfer tax	
Local occupancy tax and car rental tax	
Utility franchise tax	

<b>UNRESTRICTED INTERGOVERNMENTAL REVENUES</b>	<b>300,000</b>
Beer and wine tax	
<b>RESTRICTED INTERGOVERNMENTAL REVENUES</b>	<b>12,775,576</b>
Federal and State grants	
Court facilities fees	
ABC revenue	
Local/other	
<b>PERMITS AND FEES</b>	<b>3,045,000</b>
Planning and Building permits	
Concealed carry permits	
Fire marshal	
Register of Deeds	
Environmental health	
Other permits and fees	
<b>SALES AND SERVICES</b>	<b>5,648,016</b>
Rents, concessions, and fees	
Emergency medical services	
Animal control	
Sheriff department	
Transportation services	
Human services	
Other sales and services	
<b>MISCELLANEOUS</b>	<b>1,011,800</b>
Sale of property	
Contributions	
Indirect fees	
Other	
<b>INVESTMENT EARNINGS</b>	<b>1,800,000</b>
<b>OTHER FINANCING SOURCES</b>	
<b>FUND BALANCE APPROPRIATED</b>	<b>2,879,594</b>
<b>TOTAL REVENUES</b>	<b><u>\$ 159,050,474</u></b>

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

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



**Section 3.** The following amounts are hereby appropriated or reserved in the School Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other Financing Uses	4,112,022
<b>Total School Capital Reserve Fund Appropriations</b>	<b>\$ 4,112,022</b>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Lottery Proceeds	500,000
Other Financing Sources	3,612,022
<b>Total School Capital Reserve Fund Revenues</b>	<b>\$ 4,112,022</b>

**Section 4.** The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Public Safety	10,000
<b>Total</b>	<b>\$ 10,000</b>

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Fund Balance Appropriated	10,000
<b>Total</b>	<b>\$ 10,000</b>

**Section 5.** The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Public Safety	186,400
<b>Total</b>	<b>\$ 186,400</b>

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Fund Balance Appropriated	186,400
<b>Total</b>	<b>\$ 186,400</b>

**Section 6.** The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Public Safety	274,400
<b>Total Emergency Telephone Fund</b>	<b>\$ 274,400</b>

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

State Revenues	274,400
<b>Total Emergency Telephone Fund</b>	<b>\$ 274,400</b>

**Section 7.** The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other Financing Sources	3,289,806
<b>Total Capital Reserve Fund</b>	<b>\$ 3,289,806</b>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other Financing Uses	3,289,806
<b>Total Capital Reserve</b>	<b>\$ 3,289,806</b>

**Section 8.** The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Environmental Protection	14,746,283
Debt Service	4,707,299
Other Financing Uses	2,500,000
<b>Total Water and Sewer Enterprise Fund Appropriation</b>	<b>\$ 21,953,582</b>

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

State Grant Revenue	400,000
Sales & Services	18,948,643
Interest Revenue	600,000
Fund Balance Appropriated	2,004,939
<b>Total Water and Sewer Enterprise Fund Revenues</b>	<b>\$ 21,953,582</b>

**Section 9.** The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Environmental Protection	6,792,010
Debt Service	572,990
<b>Total Solid Waste Enterprise Fund Appropriation</b>	<b>\$ 7,365,000</b>

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other Taxes	37,000
State Revenues	208,000
Sales & Services	5,820,000
Interest Revenue	200,000
Other Financing Sources	1,100,000

<b>Total Solid Waste Enterprise Fund Revenues</b>	<b>\$ 7,365,000</b>
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**Section 10.** The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Health and Consultant Fees	1,445,000
Health Insurance Claims	8,875,000

<b>Total Health Insurance Fund Appropriations</b>	<b>\$ 10,320,000</b>
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It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Health Premiums Employer	9,100,000
Health Premiums Employee	1,200,000
Investment Income	20,000

<b>Total Health Insurance Fund Revenues</b>	<b>\$ 10,320,000</b>
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**Section 11.** The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Professional Fees	150,000
Workers' Compensation Claims	1,020,624

<b>Total Workers' Compensation Fund Appropriations</b>	<b>\$ 1,170,624</b>
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It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Workers' Compensation Premiums	1,155,624
Interest Income	15,000

<b>Total Workers' Compensation Fund Revenues</b>	<b>\$ 1,170,624</b>
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**Section 12.** There is hereby levied a tax at the rate shown below, per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024; 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:

<b>Fire District</b>	<b>Assessed Value</b>	<b>Rate</b>	<b>2024-25 Tax Revenue</b>	<b>2024-25 Tax Appropriations</b>
Alexis	676,300,000	0.1200	803,444	803,444
Boger City	1,236,100,000	0.1250	1,529,000	1,529,000
Crouse	332,800,000	0.1150	378,893	378,893
Denver	4,476,600,000	0.1040	4,609,107	4,609,107
East Lincoln	5,831,300,000	0.1024	5,911,539	5,911,539
Howard's Creek	523,000,000	0.1355	701,578	701,578
North 321	1,417,100,000	0.1050	1,473,075	1,473,075
North Brook	650,100,000	0.0950	611,419	611,419

Pumpkin Center	1,097,900,000	0.1070	1,163,005	1,163,005
South Fork	630,300,000	0.1250	779,996	779,996
Union	539,600,000	0.1250	667,755	667,755

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

**Section 13.** There is hereby levied a unified tax at the rate of 49.9 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, 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 \$19,351,800,000 and an estimated collection rate of 99 percent. The estimated rate of collection is based on the fiscal 2022-23 collection rate of 99 percent, with allowances for revaluation.

**Section 14.** Lincoln County will continue to serve as collection agent for the City of Lincolnton for the collection of property taxes, as long as this is mutually agreeable between Lincolnton and Lincoln County. Lincoln County shall receive a three percent (3%) collection fee (1-1/2% fee for motor vehicles) for this service, plus unusual expenses as agreed by both parties.

**Section 15.** On June 29, 2002, the Board of County Commissioners adopted "Ordinance for Availability and Use Fees for Solid Waste Disposal Facilities Lincoln County, North Carolina." As stated in the ordinance the fees for availability shall remain in effect until amended. The Solid Waste Availability Fee for fiscal year 2024- 2025 is \$120 per unit rate.

**Section 16.** On August 23, 1993, the Board of County Commissioners adopted "Resolution Concerning Use of Room Occupancy and Tourism Tax" which became effective October 1, 1993. This resolution levies a 3% room occupancy tax on the rental of a room, lodging, or accommodation furnished by a hotel, motel, tourist camp, or similar place within the County. The purpose of this tax is to provide a source of revenue to promote travel and tourism within Lincoln County. Included in this budget is estimated revenue of \$250,000 to be derived from this tax. Also included in this budget are allowable expenditures which may be funded from this revenue source: Chamber of Commerce \$23,000 to advertise, print and distribute information on Lincoln County; Downtown Development Association \$7,500; Historical Properties \$8,210; Cultural Development Center \$115,000; Arts Council \$8,000; Lake Norman Marine Commission \$37,000; for a total of \$198,710.

**Section 17.** This Budget Ordinance, effective July 1, 2024 authorizes the mileage reimbursement rate as the standard mileage rate set by the Internal Revenue Service, which may be revised during the fiscal year. Per Diem without receipts will be \$11.00 for breakfast; \$15.00 for lunch; and \$24.00 for dinner for In State Travel, for out of State travel, GSA rates shall be used.

**Section 18.** The funds that are used in this Budget Ordinance to fund certain elements in the Solid Waste and Public Works operations are non-property tax funds.

**Section 19.** The County Manager, or designee, is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

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

**Section 20.** The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:

- a. He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than \$50,000.
- b. He may execute contracts for: (1) purchases of apparatus, supplies and materials, or equipment which are within budgeted appropriations, (2) leases of personal property for a duration of one year or less and within budgeted appropriations, and (3) services which are within budgeted appropriations.
- c. He may execute grant agreements to or from public and non-profit organizations, which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- d. He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if funds therefore are within budgeted appropriations.

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

Adopted this 3rd day of June, 2024.

*Cathy Davis*

Cathy Davis, Chair  
Lincoln County  
Board of Commissioners

**ATTEST:**

*Jennifer M. Farmer*  
Jennifer Farmer  
Clerk to the Board





## GENERAL FUND

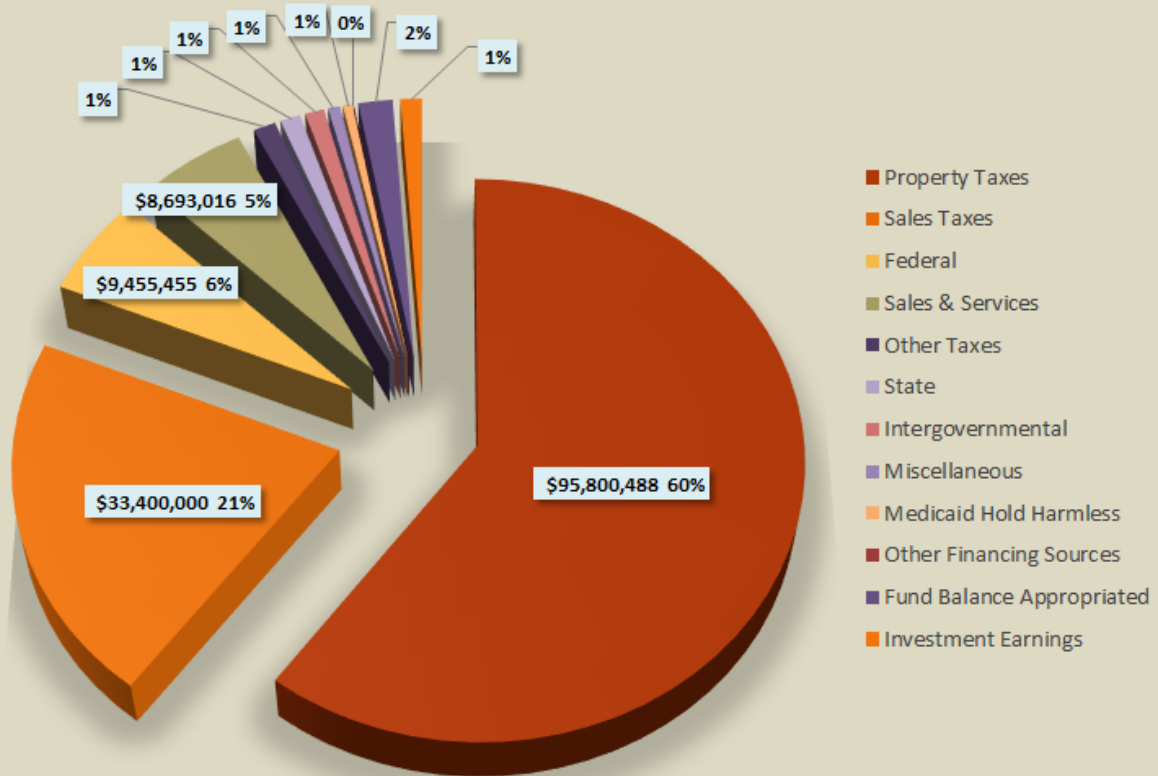
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This fund is used to account for all revenues and expenditures not required to be accounted for in a separate fund. It is the primary fund of the County, and contains most of the revenues and expenditures. In addition to funding most departments and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

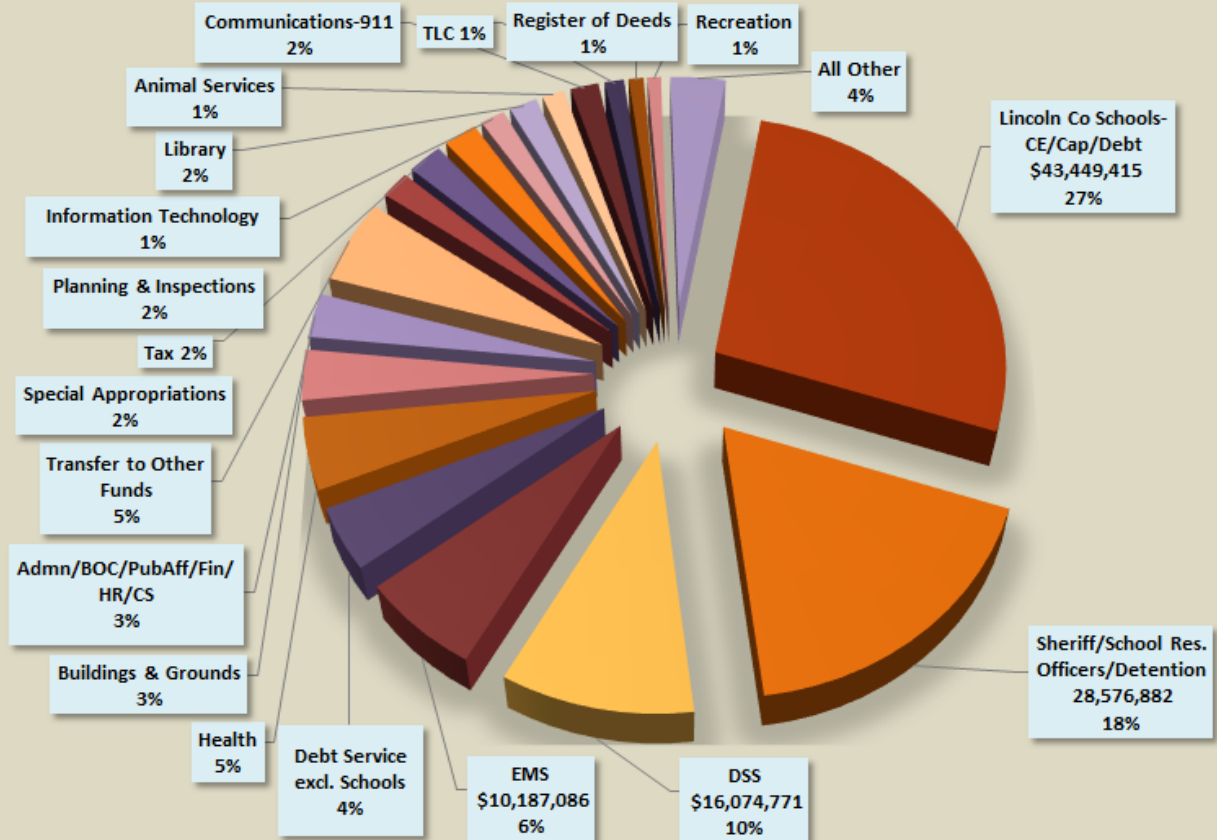
The general fund also accounts for certain excise tax funds set aside from the Register of Deeds Office to contribute toward improving the efficiency of the county's transportation network as a result of growth and development.

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

## General Fund FY 25 Projected Revenues - \$159,050,474



## General Fund FY 25 Expenditures - \$159,050,474





**GENERAL FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2024-2025**

	FY 2024 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2025 BUDGET REQUESTED	FY 2025 CM RECOMMENDED BUDGET	% OF CM FY 2025 BUDGET
<b>REVENUES:</b>					
Property Taxes	\$ 91,168,700	60.1%	\$ 89,903,405	\$ 95,800,488	60.2%
Sales Taxes	26,300,000	17.3%	34,500,000	33,400,000	21.0%
Medicaid Hold Harmless	800,000	0.5%	800,000	800,000	0.5%
Other Taxes	1,811,000	1.2%	1,900,000	1,890,000	1.2%
Federal Revenues	9,788,946	6.5%	9,357,415	9,455,455	5.9%
State Revenues	1,964,224	1.3%	1,619,379	1,708,121	1.1%
Intergovernmental Revenues	1,463,000	1.0%	555,000	1,612,000	1.0%
Sales and Services	8,532,758	5.6%	8,386,305	8,693,016	5.5%
Investment Earnings	788,799	0.5%	1,800,000	1,800,000	1.1%
Miscellaneous Revenues	919,305	0.6%	1,010,800	1,011,800	0.6%
Other Financing Sources	500,000	0.3%	-	-	0.0%
Fund Balance Appropriated	7,567,771	5.0%	-	2,879,594	1.8%
<b>TOTAL FINANCIAL RESOURCES</b>	<b>\$ 151,604,503</b>		<b>\$ 149,832,304</b>	<b>\$ 159,050,474</b>	

**EXPENDITURES:**

Departmental Expenses:

Central Services	\$ 1,336,270	0.9%	\$ 1,336,830	\$ 1,336,830	0.8%
Governing Body	456,991	0.3%	393,807	446,457	0.3%
County Manager	879,477	0.6%	560,843	560,843	0.4%
Public Affairs	-	0.0%	85,755	86,255	0.1%
Human Resources Department	596,648	0.4%	602,015	592,175	0.4%
Finance Department	1,433,169	0.9%	1,494,856	1,494,856	0.9%
Information Technology Department	2,959,386	2.0%	2,352,270	2,330,070	1.5%
Safety and Training	44,949	0.0%	44,949	44,949	0.0%
Tax Department	3,243,594	2.1%	3,347,809	3,299,609	2.1%
Legal Expenses	216,979	0.1%	230,200	232,791	0.1%
Board of Elections	790,883	0.5%	848,240	791,367	0.5%
Register of Deeds	1,387,011	0.9%	1,397,198	1,397,198	0.9%
Buildings and Grounds	5,548,022	3.7%	5,349,520	5,158,325	3.2%
Sheriff Department	20,530,225	13.5%	20,250,296	19,552,347	12.3%
Communications	2,546,640	1.7%	2,803,712	2,623,712	1.6%
School Resource Officers	2,837,363	1.9%	3,048,005	3,330,200	2.1%
Detention	5,579,148	3.7%	5,716,255	5,694,335	3.6%
Detention Commissary	155,943	0.1%	46,800	46,800	0.0%
Planning Department	1,070,365	0.7%	963,042	939,802	0.6%
Inspections Division	2,035,857	1.3%	2,241,010	2,242,060	1.4%
Animal Services	2,516,035	1.7%	2,168,148	2,099,620	1.3%
District Court	76,140	0.1%	127,340	263,220	0.2%
Emergency Medical Services	9,779,883	6.5%	10,162,086	10,187,086	6.4%
Emergency Management	662,374	0.4%	353,947	349,947	0.2%
Fire Marshal	565,060	0.4%	504,747	504,747	0.3%
Duke Discretionary	115,800	0.1%	105,800	105,800	0.1%
Volunteer Fire Dept Assistance	92,678	0.1%	261,300	261,300	0.2%
Medical Examiner	55,750	0.0%	55,750	55,750	0.0%
Transportation TLC	1,661,087	1.1%	1,890,961	1,819,057	1.1%
Soil Conservation & Natural Resources	562,469	0.4%	543,745	541,664	0.3%
Cooperative Extension	304,819	0.2%	387,920	319,355	0.2%
Health Department	6,720,964	4.4%	7,430,086	7,420,208	4.7%
Social Services	15,298,240	10.1%	16,128,696	16,074,771	10.1%
Veterans Services	248,244	0.2%	239,796	239,871	0.2%
Juvenile Crime Prevention Council	230,072	0.2%	230,072	230,780	0.1%
Senior Services	730,266	0.5%	714,409	803,282	0.5%
Library	2,821,159	1.9%	3,750,039	2,634,340	1.7%
Recreation Department	1,375,509	0.9%	1,551,963	1,264,679	0.8%

**GENERAL FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2024-2025**

	FY 2024 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2025 BUDGET REQUESTED	FY 2025 CM RECOMMENDED BUDGET	% OF CM FY 2025 BUDGET
Public Schools--Current Expenses	26,816,196	17.7%	32,917,949	32,917,949	20.7%
Public Schools--Capital Outlay Expenses	4,029,091	2.7%	5,729,091	5,729,091	3.6%
Gaston Community College--Current Exp.	279,499	0.2%	394,698	354,698	0.2%
Special Appropriations	3,419,935	2.3%	3,787,370	2,788,596	1.8%
Debt Service for Board of Education	7,833,843	5.2%	4,802,375	4,802,375	3.0%
Debt Service for County	6,593,878	4.3%	6,432,551	6,517,551	4.1%
<b>TOTAL EXPENDITURES</b>	<b>146,437,911</b>		<b>153,784,251</b>	<b>150,486,718</b>	
<b>OTHER FINANCING USES</b>					
Transfer to Other Funds	4,666,592	3.1%	3,354,806	8,068,756	5.1%
Transfer to General Capital Projects Fund	500,000	0.3%	495,000	495,000	0.3%
<b>TOTAL USES OF FINANCIAL RESOURCES</b>	<b>\$ 151,604,503</b>		<b>\$ 157,634,057</b>	<b>\$ 159,050,474</b>	

## **Revenues:**

**Property Taxes:** The primary revenue source for the County is the ad valorem (property) tax. It typically accounts for 50-60% of the County's total revenues and financial resources. The FY 2025 Budget is based upon a 99% collection rate. Revenues for this area are expected to increase approximately 2-3%, primarily due to growth. This could change upward or downward in the future depending upon the results of the next property revaluation.

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

Article 39 is a 1% tax that is returned from the State to the County where the goods were delivered (i.e., the point of sale). The proceeds are then distributed among the County and the City of Lincolnton on one of two methods: per capita or ad valorem tax basis. The Board of Commissioners makes this determination and has selected the per capita basis. The County's total population is added to the population of Lincolnton, and each gets the percentage that its population is of this total. This source had steadily declined during the early part of the recession. In FY 2019 we recognized \$9,077,943, FY 2020 recognized \$10,187,680, FY 2021 we saw an increase to \$12,299,323, in FY 2022 we recognized \$13,852,324, and in FY 2023 we received \$14,634,551. FY 2024 is projected to be \$15,312,000 with FY 2025 anticipated at \$14,000,000. 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 2019 saw growth to \$4,986,995, FY 2020 saw \$5,065,234, FY 2021 reported \$5,932,887, FY 2022 increased to \$6,815,002, and FY 2023 recognized \$7,531,950. For FY 2024 and FY 2025, we project small increases. Article 40 is a good gauge of statewide sales activity.

Article 42 is a ½% tax that is pooled at the state level then apportioned among the counties on a per capita basis. Starting in FY 2010, the distribution was changed to 50% on a per capita basis, and 50% on the point-of-sale basis. However, sixty percent (60%) of the County's portion must be used for school capital outlay or debt service. The change in the formula began in October 2009. The following 4 years saw very minor increases and an overall detriment to the County. After moderate increases from 2014 through 2018, the FY 2019 amount increased to \$4,624,270 followed by \$5,098,040 in FY 2020. For FY 2021, we saw \$6,160,036, FY 2022 \$6,944,470, and FY 2023 \$6,944,470; however, we conservatively anticipate a little more than \$6,900,000 for FY 2024 and FY 2025.

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 a per capita basis. Once the total was received, the revenues were divided among the County and the City of Lincolnton based upon the per capita method, selected by the Board of Commissioners. However, in FY 2010, the

legislation was that counties would give Article 44 sales and use tax to the State. Both of these events began on October 1, 2009. That is why some revenue is shown in FY 2010, but none in subsequent years. There is a hold harmless provision in the law to assure that the expense reduction will be at least \$500,000 more than the lost revenues in future years. However, the County is obligated under the law to hold the City of Lincoln harmless for any loss of this sales tax revenue. The negative numbers are due to tax refunds on previous years that are repaid to the merchant. We then must reimburse the state as well. Slight increases in these revenues have been seen in the past five years of FY17-22. Revenue from this sales tax in FY24 is projected at \$2,000,000.

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

**Administrative Indirect Cost—Water Fund:** Revenues are expected to increase slightly due to the growth trend for FY2024.

**Register of Deeds:** Revenues in this area are expected to remain consistent during FY 2025.

**Sheriff’s Office and Detention Center:** The Sheriff’s Office and Detention Center expects a small increase in revenues during FY 2025.

**Fire Marshal’s Office:** Revenues are expected to remain about the same during FY2025.

**Planning and Inspections Development (PID):** Overall revenues are projected to decrease slightly in FY 2025.

**Emergency Medical Services (EMS):** Revenues in FY 2025 are estimated to slightly increase from FY 2024 budgeted revenues.

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

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

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

**Soil and Water Conservation:** Revenues are expected to remain even.

**Natural Resources:** Revenues are expected to remain consistent.

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

**Department of Social Services:** This department's revenue comes primarily from State allocations for the various federal programs it administers. We are expecting revenues to decrease slightly in FY2025, however changes in Medicaid programming may affect these numbers.

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

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

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

**Transportation Lincoln County (TLC):** Revenues will vary depending upon State and Federal programs and funding streams. Most of these revenues are expected to remain flat in the coming year.

**Library System:** Revenues are expected to remain mostly flat in state aid also in FY 2025.

**Recreation:** Revenues are expected to increase in this area.

**Investment Earnings:** Earnings are expected to increase in FY 2025.

**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 FY2025.

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

## **Expenditures:**

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

**Administration:** Administration is anticipated to be fairly flat overall. The County Management, Human Resources and Finance recognized small increases as a result of inflation and overall price increases.

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

**Legal Expenses:** This budget is expected to remain fairly even.

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

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

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

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

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

**Sheriff's Department:** Increases in full time salaries and increase in Uniforms/Protective Clothing has resulted in considerable, but essential growth of this budget for FY2024.

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

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

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

**Safety:** There are no changes to this budget.

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

**Medical Examiner:** There is a slight decrease to this budget.

**Emergency Medical Services:** This department has seen an increase in the budgeted amounts as compared to the previous year.

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

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

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

**Cooperative Extension Service:** To decrease slightly.

**Health Department:** This budget is expected to remain fairly consistent.

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

**Veterans Services:** A slight increase is anticipated for this budget.

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

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

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

**Public Schools: Current Expenses**

**Public Schools: Capital Outlay Expenses**

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

- Arts Council
- City of Lincolnton 4<sup>th</sup> of July Fireworks
- Communities in Schools
- Crime Stoppers
- Cultural Development Center
- Downtown Development Association
- Dues and Subscriptions
- Economic Development
- Gaston Skills (Salem Industries)
- Helping Animals to Survive (HATS)
- Historic Properties Commission
- Keep Lincoln County Beautiful
- Lake Norman Marine Commission
- Lincolnton-Lincoln County Chamber of Commerce

- Lincolnton-Lincoln County Regional Airport Authority
- North Carolina Forestry Service – Lincoln County
- Optimist Clubs
- Partners Health Management
- Special Olympics
- West Lincoln Rescue Squad

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

**Debt Service for County:** This is the amount of principal and interest due on debt for all other debt, except for that of the Water and Sewer Fund and the Solid Waste Fund. The debt for those operations is paid from their financial resources, not the General Fund.

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

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





## CENTRAL SERVICES

### General Government

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

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

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

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

### **Budget Summary:**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	1,217,442	1,336,270	1,336,830	0%
<b>Expenditure Total</b>	<b>\$ 1,217,442</b>	<b>\$ 1,336,270</b>	<b>\$ 1,336,830</b>	<b>0%</b>



## Governing Body

General Government

### Overview:

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

### Goals/Objectives:

Commissioners each have their own areas of focus; however, they also collectively develop goals through strategic visioning and workshops. FY2025 objectives include:

- Continue operations and services for Lincoln County without a tax rate increase.
- Develop support and training to assist with employee retention.
- Invest in Education through the Lincoln County School system with a focus on an updated funding model and process improvement between both organizations.
- Recruit industry, create jobs, and bolster the tax base by expanding the county's economic development portfolio.
- Improve project development processes and procedures including customer service and service response.
- Conduct a rate study for the public utility system to ensure the most effective and efficient fee structure.
- Conduct a feasibility study for a future event center to enhance promotion of Lincoln County.

### Budget Summary:

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 187,325	\$ 197,854	\$ 169,807	-14%
Operations	255,513	259,137	276,650	7%
<b>Expenditure Total</b>	<b>\$ 442,838</b>	<b>\$ 456,991</b>	<b>\$ 446,457</b>	<b>-2%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	1	1	1	0%
Part Time	5	5	5	0%
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0%</b>



## County Manager's Office

General Government

### **Overview:**

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

### **Goals/Objectives:**

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

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

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 554,258	\$ 821,410	\$ 503,143	-39%
Operations	34,714	58,067	54,700	-6%
Capital	2,419	-	3,000	100%
<b>Expenditure Total</b>	<b>\$ 591,391</b>	<b>\$ 879,477</b>	<b>\$ 560,843</b>	<b>-36%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	3	3	3	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>



## Public Affairs Office

General Government

### **Overview:**

The Public Affairs Office coordinates community and media relations on behalf of County government, including providing public information about County government and services.

### **Budget Summary:**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ -	\$ -	\$ 84,555	100%
Operations	-	-	1,700	100%
<b>Expenditure Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,255</b>	<b>100%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	-	-	1	100%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>



## Finance Department

General Government

### **Overview:**

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

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

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

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

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

30, 1996, including the most recent fiscal year which ended June 30, 2022. We have also submitted our FY 202 ACFR for the award.

**Goals/Objectives:**

- Utilize Munis software to include more General Billing to reduce paperwork and unnecessary invoicing by departments.
- Upgrade Munis software to version 2021 to better utilize the features available to the County.
- Continue to administer an investment program to further diversify County investments and obtain more investment revenue.
- Implement an AMI system for billing and collection of the Water and Sewer bills.

**Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,157,815	\$ 1,271,835	\$ 1,304,956	3%
Operations	140,786	142,100	175,500	24%
Capital	13,275	19,234	14,400	-25%
<b>Expenditure Total</b>	<b>\$ 1,311,876</b>	<b>\$ 1,433,169</b>	<b>\$ 1,494,856</b>	<b>4%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	15	15	15	0%
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0%</b>



## Human Resources Department

General Government

### **Overview:**

The Human Resources Department, a vital component of our Administration, offers comprehensive support and aid to all County departments. Its key responsibilities include:

- Safeguarding compliance with Federal, State, and County regulations and policies to uphold equitable and legal recruitment and personnel practices within the County.
- Guaranteeing the County maintains a stable, drug-free, and fairly compensated workforce by implementing sound personnel procedures.
- Advocating the County's reputation as an appealing employer to both current employees and prospective applicants.

The HR Department is engaged in several significant activities, such as:

- Supporting the classification, recruitment, and selection processes for all full-time and part-time positions.
- Managing and coordinating all grievance and disciplinary proceedings.
- Supervising the reporting and processing of workers' compensation claims, including but not limited to: following up on employees' medical care, facilitating return-to-work arrangements when feasible, attending court hearings and mediations for disputed claims, and managing the settlement of all claims.
- Ensuring the accuracy of our payroll system information through meticulous data entry, which encompasses a range of changes, such as deductions, garnishments, address updates, position changes, salary adjustments (e.g., probationary periods or certifications), 401(k) and deferred compensation deductions, and modifications to insurance details.
- Facilitating the onboarding process for new employees to impart essential knowledge and information regarding County Personnel Policy, procedures, and employee benefits. This comprehensive onboarding encompasses detailed insights into benefits provided by Nationwide Retirement Solutions, USI, Prudential Insurance, 401(k) plans, and Employee Assistance Counseling Representatives.
- Managing the County's all-encompassing benefits package, covering retirement, health insurance, 401(k) plans, flexible benefit arrangements, deferred compensation plans, annual leave, sick leave, civil leave, educational leave, and the employee assistance program.
- Supervising Equal Employment Opportunity policies, practices, reporting, and promotional efforts.
- Ensures policy compliance with local, state, and federal wage and hour laws, fair labor standards, FMLA, ADA, and EEOC regulations. Additionally, offers support to department managers in the recruitment, disciplinary actions, and termination processes of County employees.
- Supervises the staff and assumes responsibility for administering the employee safety and wellness program. Also, takes charge of and provides support for on-site investigations of workers' compensation injuries.

## **Goals/Objectives:**

### **Employee Engagement Enhancement:**

*Objective: Develop and implement comprehensive Employee Engagement Initiatives.*

- Conduct regular, insightful employee surveys to assess engagement levels.
- Analyze survey data collaboratively with department managers to identify areas for improvement.
- Implement strategies to maintain a positive work environment, enhancing employee satisfaction and fostering retention.

### **Modernized Employee Safety Training:**

*Objective: Upgrade and streamline safety training for increased effectiveness.*

- Plan and allocate resources for the development of up-to-date, online safety training modules.
- Minimize disruptions by allowing employees to complete training online, optimizing time away from their workspace.
- Ensure the training is not only informative but also engaging and interactive for maximum retention.

### **Round Table Session Facilitation:**

*Objective: Foster open communication through departmental round table sessions.*

- Develop plans and guidelines to facilitate regular round table sessions for managers and their teams.
- Empower employees to voice opinions on departmental operations, promoting transparency.
- Strengthen managerial-employee relationships to create a collaborative and inclusive work environment.

### **Employee Mental Wellness Initiative:**

*Objective: Prioritize mental health and wellness for employee well-being.*

- Encourage a positive attitude toward mental health through awareness programs.
- Offer more communication about Lincoln County Sponsored Employee Assistance Program (EAP) for therapy appointments.
- Offer a designated number of hours for paid time off to attend therapy, without utilizing sick or vacation leave, demonstrating a commitment to employee mental wellness.

## **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 408,150	\$ 478,648	\$ 488,434	2%
Operations	75,884	111,261	98,741	-11%
Capital	7,642	6,739	5,000	-26%
<b>Expenditure Total</b>	<b>\$ 491,676</b>	<b>\$ 596,648</b>	<b>\$ 592,175</b>	<b>-1%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	5	5	5	0%
Part Time	-	-	1	100%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>20%</b>





# Tax Department

General Government

## **Overview:**

The mission of the Lincoln County Tax Department is to follow N.C. General Statutes by treating all taxpayers fairly and equitably while providing excellent customer service. It is the responsibility of the Tax Administrator's office to discover, list, assess, bill, and collect ad valorem property taxes and fees for Lincoln County, the City of Lincolnton, and the Fire Departments. We strive to maintain and improve the collection rate each year while also providing the County Manager's office and the Finance Department with current and future year assessed values and collection percentage estimates for the budget process.

The Tax Department maintains tax information on approximately 52,000 real property parcels, 35,000 personal property (boats, business equipment, etc.) assets, and 100,000 motor vehicles registered in Lincoln County. The Tax Department consists of five divisions: Revaluation, Land Records, GIS, Listing, and Collections.

### **Revaluation Division**

All North Carolina counties are required to reappraise all real estate at least once every eight (8) years. Lincoln County, by resolution, conducts a revaluation every four (4) years. The most recent revaluation was effective January 1, 2023, and the next scheduled revaluation will be effective January 1, 2027. Other responsibilities of this division are: to review all permits issued by the Planning & Inspection Department, complete real estate transfers involving splits and combines, audit and approval/denial of all present-use value applications, appraise all personal property manufactured homes, schedule and hear appeals informally and formally with the Board of Equalization and Review, respond to data requests, and determine the number and type of availability fees on each parcel.

### **Land Records/Mapping/Addressing Division**

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

### **GIS Division**

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

website, the GIS data download pages, the GIS database, and supports the Lincoln County Tax Department as GIS issues occur.

### **Tax Listing and Assessing Division**

The annual listing and appraisal of all business personal property, personal property, and registered motor vehicles is handled by this division. This includes, but is not limited to aircraft, watercraft, vehicular equipment, mobile homes, machinery and equipment, furniture and fixtures, leasehold improvements, and computer equipment. This division is also responsible for: creating and maintaining all tax notices for real property, personal property, and registered motor vehicles; the straight transfer of all real estate; audit and approval of all exemption applications except present use; hearing appeals for registered motor vehicles, business personal property and personal property; maintaining all taxpayer account information. We will create more than 187,000 tax notices this year.

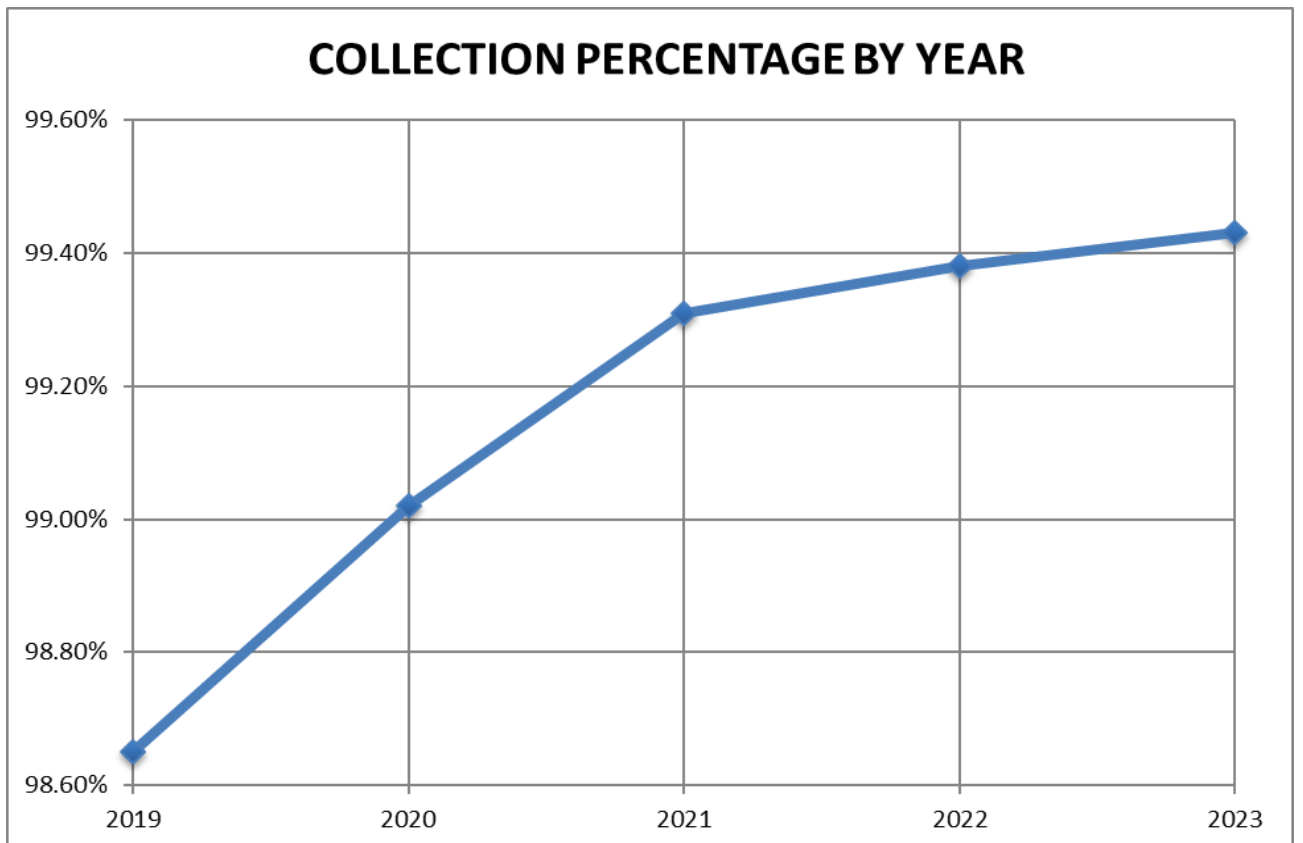
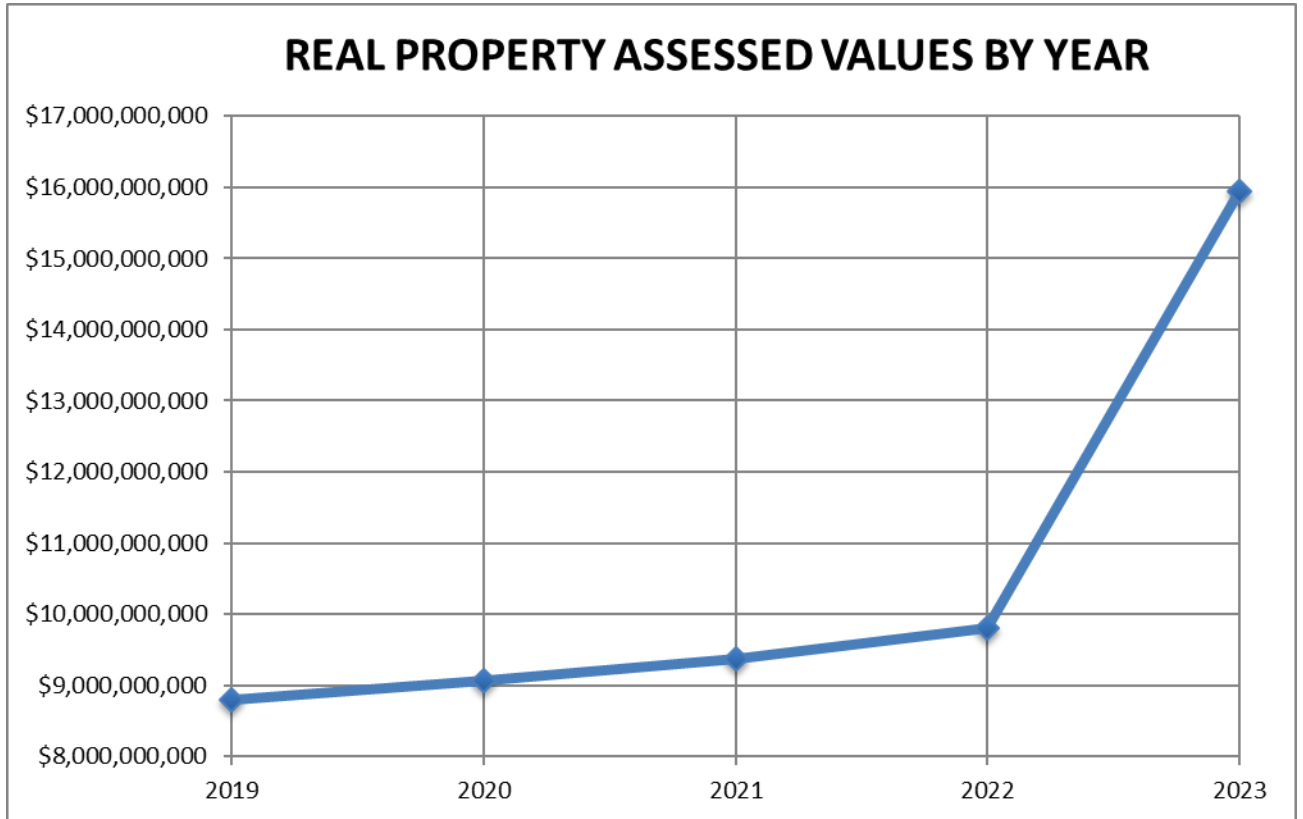
### **Tax Collection Division**

This division is responsible for the collection of property taxes and fees. Maintaining a high collection rate is essential to the financial stability of the county. For FY ending June 30, 2023, the overall collection rate was about 99.43%. Established methods to collect delinquent taxes are payment arrangements, garnishment of wages, attachment of bank accounts, debt set-off, and mortgage-style foreclosures.

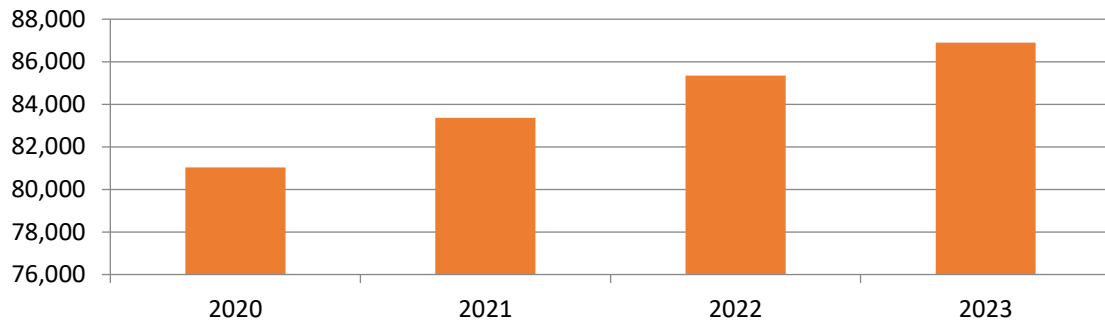
### **Goals/Objectives:**

- Increase public awareness of all tax relief programs available.
- Improve ways to communicate and inform taxpayers by mass mailings, brochures, inserts, websites, articles, and speaking to civic groups and organizations.
- Continue customer service training efforts.
- Plan and prepare with Emergency Disaster Teams.
- Prepare for safety awareness.
- Continue staff cross-training efforts and manuals for all divisions.
- Encourage staff to obtain higher levels of certifications.
- Continue to communicate and educate residents about market value and revaluations.
- Begin preparing for the 2027 revaluation
- Implement “Just Appraised” to reduce paper consumption in the Land Records division.
- Attempt paperless listing of new construction for appraisal division.
- Maintain a 99%+ collection rate.
- In a timely manner, provide the County Manager’s office and the Finance Department with current and future year assessed values and collection percentage estimates for budget purposes.
- Respond efficiently and effectively to data requests.
- Continue to utilize the newly remodeled/renovated tax department.

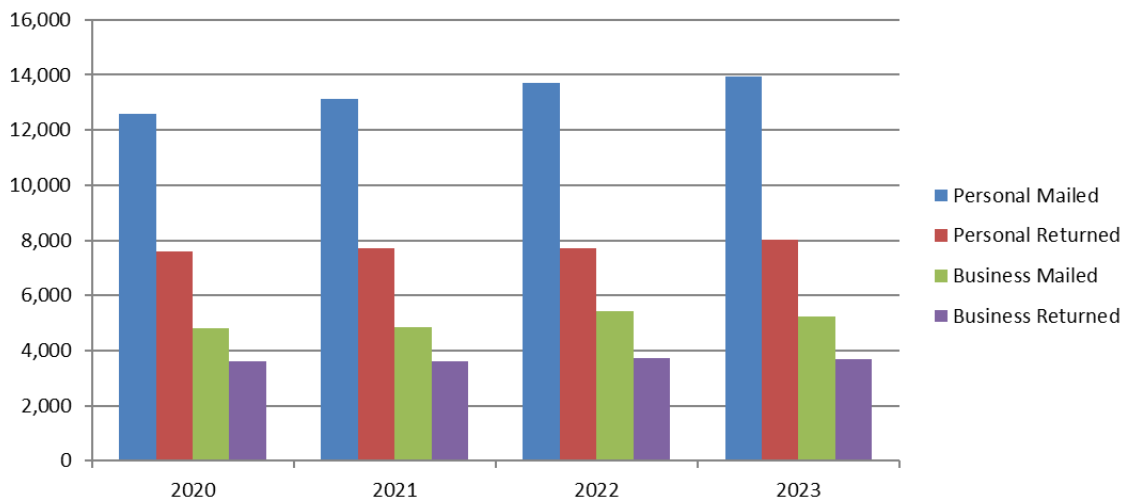
**Performance Measures:**



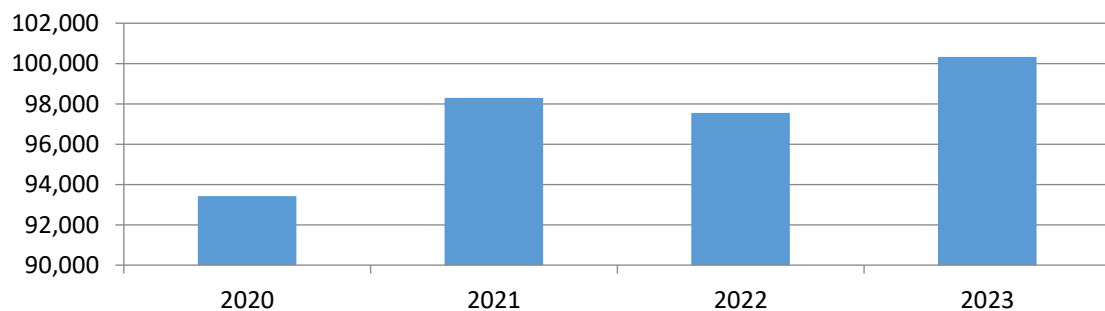
## ANNUAL TAX NOTICES REAL, PERSONAL, AND PUBLIC UTILITIES BY YEAR

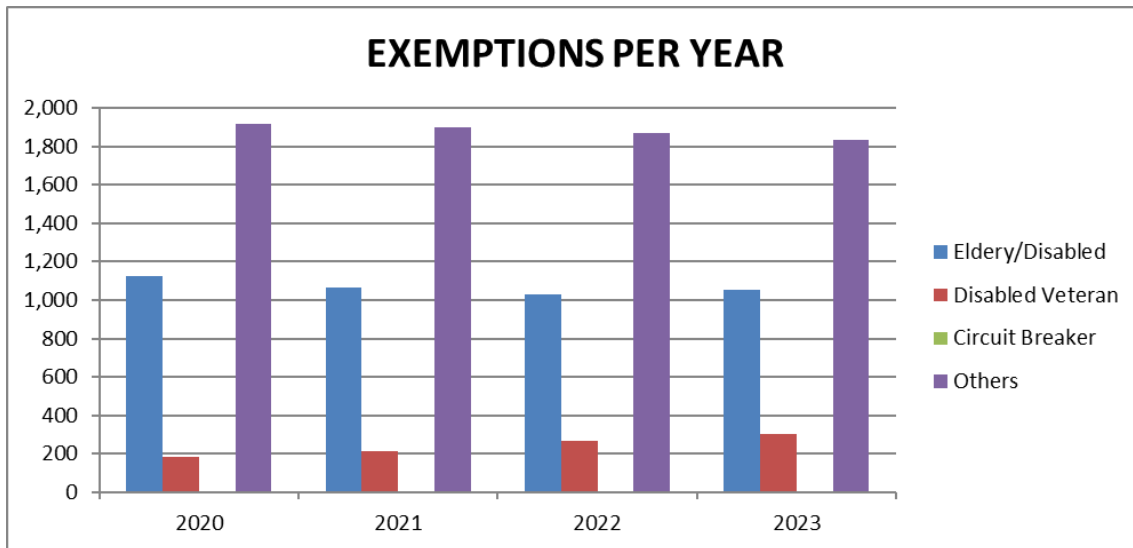


## PERSONAL AND BUSINESS PERSONAL PROPERTY LISTINGS BY YEAR



## NCVTS REGISTERED VEHICLES BY YEAR





### **Budget Summary:**

#### **Listing**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 1,015,900	\$ 1,093,412	\$ 1,107,875	1%
Operations	626,013	652,400	659,100	1%
Capital	19,362	8,000	5,000	-38%
<b>Expenditure Total</b>	<b>\$ 1,661,275</b>	<b>\$ 1,753,812</b>	<b>\$ 1,771,975</b>	<b>1%</b>

#### **Mapping**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 484,725	\$ 553,807	\$ 604,034	9%
Operations	89,500	109,050	107,700	-1%
Capital	6,846	17,128	8,000	-53%
<b>Expenditure Total</b>	<b>\$ 581,071</b>	<b>\$ 679,985</b>	<b>\$ 719,734</b>	<b>6%</b>

#### **Revaluation**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 624,178	\$ 685,291	\$ 704,200	3%
Operations	74,080	83,820	100,700	20%
Capital	1,497	40,686	3,000	-93%
<b>Expenditure Total</b>	<b>\$ 699,755</b>	<b>\$ 809,797</b>	<b>\$ 807,900</b>	<b>0%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	30	31	32	3%
Part Time	1	1	1	0%
<b>Total</b>	<b>31</b>	<b>32</b>	<b>33</b>	<b>3%</b>



## Legal / County Attorney

General Government

### **Overview:**

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

### **Goals/Objectives:**

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

### **Budget Summary:**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 180,169	\$ 192,529	\$ 207,891	8%
Operations	31,352	24,450	24,900	2%
Capital	2,731	-	-	0%
<b>Expenditure Total</b>	<b>\$ 214,252</b>	<b>\$ 216,979</b>	<b>\$ 232,791</b>	<b>7%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	1	1	1	0%
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0%</b>



## Board of Elections

General Government

### Overview:

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

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

### Goals/Objectives:

- Implement new election procedures and laws to comply with General statutes
- Educate public and promote increased voter registration
- Geodetically County lines secured along Catawba & Gaston
- Implement new state software & new ADA equipment
- Prepare election officials with proper training with new accessibility online
- Prepare for the upcoming 2024 Presidential Election

### Budget Summary:

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 418,448	\$ 452,241	\$ 512,607	13%
Operations	155,026	253,130	278,760	10%
Capital	31,015	85,512	-	-100%
<b>Expenditure Total</b>	<b>\$ 604,489</b>	<b>\$ 790,883</b>	<b>\$ 791,367</b>	<b>0%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	4	4	4	0%
Part Time	64	64	64	0%
<b>Total</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>0%</b>



## Register of Deeds

General Government

### Overview:

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

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

#### Services Provided by the Register of Deeds:

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

All documents recorded are stored on the ROD Server in the county mainframe.

#### *Revenues*

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

#### **Automation Enhancement and Preservation Fund—Account No. 36105:**

North Carolina General Statute 161-11.3 provides that ten percent (10%) of the fees collected pursuant to General Statute 161-10 and retained by the county shall be set aside annually and placed in a non-reverting Automation Enhancement and Preservation Fund. A total of \$55,594.09 was collected for this fund during FY 2022-23. 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 2022-23, a total of \$9,532.09 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 2022-23, a total of \$3,185.00 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 than 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 2022-23, a total of \$1,117,870 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 2022-23, a total of \$19,110.00 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 for many years to come based on the number of books in our office.
- Continue the electronic submission of recorded documents to help our citizens buying properties to get the documents recorded faster so they can get moved in without delay. As of now we are averaging 77% of all documents being recorded in this manner.

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

#### **PERFORMANCE MEASURES & ACTIVITY MEASURES**

<b>Measure</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24 Estimated</b>
Documents recorded (includes plats, deeds, deeds of trust, deeds of trust cancellations and other miscellaneous documents)	19,896	14,307	13,500
Certified copies (includes birth, death and marriage certificates)	8,144	7,851	6,936
Marriage Licenses issued	633	637	500
Oath of Office administered for Notaries Public	336	330	250
Revenue collected	\$ 3,321,403	\$ 2,919,844	\$2,500,000

#### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 630,483	\$ 683,379	\$ 675,533	-1%
Operations	1,300,028	692,025	713,165	3%
Capital	7,018	11,607	8,500	-27%
<b>Expenditure Total</b>	<b>\$ 1,937,529</b>	<b>\$ 1,387,011</b>	<b>\$ 1,397,198</b>	<b>1%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Intergovernmental	2,281,678	1,100,000	1,100,000	0%
Sales and Services	577,236	460,200	470,000	2%
<b>Revenues Total</b>	<b>\$ 2,858,914</b>	<b>\$ 1,560,200</b>	<b>\$ 1,570,000</b>	<b>1%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	9	9	9	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0%</b>



## Information Technology

General Government

### **Overview:**

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

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

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

### **Goals/Objectives:**

- Complete migration of all servers to Windows Server 2019 or 2022
- Complete conversion of all SQL servers to 2019
- Continue End User Training Security Training
- Maintain and Improve Existing Infrastructure
- Continue to Improve county's defense system against malicious cyber-attacks
- Provide Lincoln County users with standardizations for work devices
- Move to a one user one device policy
- Replace legacy software that is no longer compatible with our environment
- Enhance End User Experience
- Implement secure centralized printing and remove local user printers
- Keep Endpoints Refreshed
- Improve our Vendor Management
- Exploit the capabilities of our Service Management ticketing system
- Provide stable and secure remote connectivity options
- Improve Backup Strategy to move some backups to the cloud

### **Budget Summary:**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 1,046,151	\$ 1,219,161	\$ 1,367,820	12%
Operations	646,057	851,585	887,250	4%
Capital	87,617	888,640	75,000	-92%
<b>Expenditure Total</b>	<b>\$ 1,779,825</b>	<b>\$ 2,959,386</b>	<b>\$ 2,330,070</b>	<b>-21%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	12	13	14	8%
<b>Total</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>8%</b>



## Safety and Training

General Government

### **Overview:**

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

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

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 42,973	\$ 44,949	\$ 44,949	0%
<b>Expenditure Total</b>	<b>\$ 42,973</b>	<b>\$ 44,949</b>	<b>\$ 44,949</b>	<b>0%</b>



## Facilities Management

General Government

### Overview:

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

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

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

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

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

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

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

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

Grounds Maintenance Crew Leader oversee their assigned zone and crew.

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

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

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

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

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

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

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

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

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

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

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

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

Grounds Maintenance cares for approximately 318 acres of County property.

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

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

### **Goals/Objectives:**

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

### **Budget Summary:**

#### **Facilities Maintenance**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,432,034	\$ 1,716,500	\$ 1,819,827	6%
Operations	2,080,997	2,034,605	1,931,247	-5%
Capital	207,748	100,000	96,000	-4%
<b>Expenditure Total</b>	<b>\$ 3,720,779</b>	<b>\$ 3,851,105</b>	<b>\$ 3,847,074</b>	<b>0%</b>

#### **Grounds Maintenance**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 790,199	\$ 870,177	\$ 909,408	5%
Operations	166,551	118,660	123,843	4%
Capital	810,412	708,080	278,000	-61%
<b>Expenditure Total</b>	<b>\$ 1,767,162</b>	<b>\$ 1,696,917</b>	<b>\$ 1,311,251</b>	<b>-23%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	42	42	42	0%
Part Time	2	2	2	0%
<b>Total</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>0%</b>





## District Court



General Government

### **Overview:**

The court system in Lincoln County is managed by the North Carolina Judicial Branch.

Lincoln County's annual contribution to the District Court operations is determined by the State of North Carolina. The County provides court building and space, and provides for certain technology, communications and security items for the District Court. The County also provides certain supplies for specific operations of the Court.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 213,627	\$ 76,140	\$ 263,220	246%
Capital	19,055	-	-	0%
<b>Expenditure Total</b>	<b>\$ 232,682</b>	<b>\$ 76,140</b>	<b>\$ 263,220</b>	<b>246%</b>



## Sheriff's Office

Public Safety

### Overview:

The Lincoln County Sheriff's office is responsible for providing all law enforcement services to the citizens of Lincoln County. The Lincoln County Sheriff's Office has the following Divisions/Units: Patrol Division, Criminal Investigations/Major Crimes Unit, Narcotics, Civil Division, School Resource Officer Division, Lake Patrol Division, Courthouse Bailiffs, Special Operations, Training Division, IT Division, Administration and Detention

### Patrol Division

The Patrol Division currently consists of:

- Adam District
- Baker District
- Charlie District
- Denver District

The patrol officers are responsible for answering all calls for service in their district as well as serving criminal and civil papers, enforcing laws, investigating crimes and by deterring crime by visibility. Each district has unique attributes that require different tactics to ensure that these responsibilities are being met. Officers are assigned to districts to promote community-oriented policing which caters service to community needs.

### Criminal Investigation Division

The Criminal Investigation Division investigates all serious crimes and is responsible for prosecutable cases for the District Attorney's Office. There is a detective on call 7 days a week. We have specialized Investigators that handle all Sex and Child Endangerment Crimes, Registered Sex Offenders, Digital Forensics, Latent Fingerprint Analysis, Fraud, as well as an Evidence Tech who handles the security and integrity of collected evidence.

### Narcotics/Vice

The Narcotics/Vice Division is responsible for all 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.

### Civil Division

The Civil Division is responsible for serving executions, evictions, criminal summons, subpoenas, court orders, child custody paperwork and all paperwork required by state and

federal laws. The civil division is responsible along with the patrol division for the transportation of all mental patients. The civil division along with patrol is responsible for serving outstanding criminal and civil papers.

#### School Resource Officer Division

The Lincoln County Sheriff's Office has School Resource Officers in 3-High Schools, 2-Charter Schools, and 4-Middle Schools and 9 Elementary Schools and 2 Private Schools (20-Total). The School Resource Officer Division is supervised by a First Sergeant who oversees the day-to-day activities of the SROs, and acts as a liaison between the school system and Sheriff's Office. The SROs maintain the safety of the faculty and students at the schools, diagnose safety concerns with the schools, and promote positive relationships with the students. With the continual increase of mass casualty events at school across the country additional SRO's will need to be added as soon as feasible.

#### Lake Patrol Division

The Lake Patrol Division is responsible for all calls for service on Lake Norman. The Lake Patrol is manned 12-hours per day, 7-days per week beginning in May and ending in October. Beginning in May of 2023 we will also be responsible for the safety and patrol of the new Swim Beach on Lake Norman.

#### Courthouse Bailiffs

The Courthouse Bailiffs are responsible for the day-to-day security of the courthouse and grounds. They are responsible for maintaining control and order in each courtroom. The Bailiffs are responsible for the courthouse every day

#### Special Operations

The Special Operations includes: the SWAT Team, Dive/Swift Water Team, Land Search Team, Drone Team, Civil Unrest Team, Negotiators Team, Honor Guard. Each team is headed by a supervisor who maintains records and develops operation plans for all missions. Teams are called upon for special events throughout the county.

#### Training Division

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

#### IT Division

The IT Division is responsible for maintaining network infrastructure. Connecting internal and external law enforcement systems. Managing server centers and data rooms to ensure 24-7 access to records management systems and criminal justice applications. Provides end user support and troubleshooting on Microsoft based products and all applications and networks accessed by Sheriff's Office employees.

## Administration

The Administration consists of the Sheriff, Command staff, HR, Finance, Records Management, Evidence and Supply.

## Detention Center

The Lincoln County Detention Center provides for the safety and security of the inmates who are incarcerated there by fairly ensuring that each inmate's physical, mental, and medical welfare needs are met. The Detention Center has 4 Transport Officers who transports all inmates who have court dates, writs, medical treatments, and any other court required proceedings not only locally but throughout the state. The Detention Center provides all meals for each inmate three times a day. The Detention Center handles all grievances, and general inquiries posed by inmates. Whenever possible, house inmates from surrounding counties to generate revenue. Revenue generated last Budget year from housing other inmates was \$207,195.

## **Goals/Objectives:**

- Procure Facial Recognition Software in order to identify persons involved in crimes
- Procure CRAVE system which will eliminate the need to transport inmates to other counties for court, this system will work with every court system, jail and prison in NC and allow inmates to electronically sign paperwork
- Purchase FLOCK cameras to install at high traffic areas which will read tags and will simultaneously search for tags listed in the system as lost, stolen or belonging to suspects and alert law enforcement of hit
- Keep updated equipment to ensure officer safety
- Move in and refurbish EMS base for Investigations, Logistics and Supplies and add a Forensic Laboratory
- Expand IT department due to demands of latest crime fighting technology and to have our IT at courthouse
- Plan and Construct an Impound lot to store vehicles and other large property involved in serious crimes
- Continue manpower for Charlie and Denver districts

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

<b><u>Measure</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Violent Crimes								
Murder	1	0	0	1	2	2	2	0
Rape	14	13	9	14	11	15	15	14
Robbery	6	4	3	6	10	7	9	7
Aggravated Assault	16	80	83	74	100	103	70	54
Total Violent Crimes per year	37	97	95	95	123	127	96	75
Property Crimes								
Burglary	327	321	320	320	249	255	157	211
Larceny	958	971	681	868	735	749	656	598
MVT	14	71	57	58	87	84	115	110
Arson	4	7	4	4	7	6	7	5
Total Property Crimes per year	1303	1370	1062	1250	1078	1097	935	924
White Collar Crimes								
Fraud	299	384	166	360	353	341	412	323
Forgery & Counterfeiting	26	24	29	32	21	25	10	6
Embezzlement	3	3	3	2	4	4	5	3
Total White-Collar Crimes	328	411	198	394	378	370	427	332

**Jail**

	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Average Daily Population	138	154	153	161	104	117	128
Number of Inmates Transported	3600	2932	1838	1885	920	1047	1167
Amount of Mileage	102559	108267	115827	163014	85503	109,853	114,258
Total Number of Inmates Booked in	4548	4399	4451	3417	2148	1689	2051
Total Number of Inmates Booked out	4509	4355	4029	3369	2082	1654	2004
Number of Public Assists	130	98	71	34	15	24	16
Number of Weekenders	1029	968	968	649	408	0	32
Number of Criminal Papers Served	153	65	6127	95	75	81	56

## **Budget Summary:**

### **Sheriff**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 12,819,092	\$ 14,207,470	\$ 14,605,307	3%
Operations	2,309,908	2,787,960	3,017,620	8%
Capital	862,789	3,534,795	1,929,420	-45%
<b>Expenditure Total</b>	<b>\$ 15,991,789</b>	<b>\$ 20,530,225</b>	<b>\$ 19,552,347</b>	<b>-5%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 24,309	\$ -	\$ 127,803	0%
State	67,138	35,000	29,000	-17%
Intergovernmental	703,822	90,000	90,000	0%
Sales and Services	240,113	187,000	159,500	-15%
<b>Revenues Total</b>	<b>\$ 1,035,382</b>	<b>\$ 312,000</b>	<b>\$ 406,303</b>	<b>30%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	152	159	164	3%
Part Time	27	27	27	0%
<b>Total</b>	<b>179</b>	<b>186</b>	<b>191</b>	<b>3%</b>

### **School Resource Officers**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ -	\$ 1,800,000	\$ 2,045,565	14%
Operations	-	213,045	654,635	207%
Capital	-	824,318	630,000	-24%
<b>Expenditure Total</b>	<b>\$ -</b>	<b>\$ 2,837,363</b>	<b>\$ 3,330,200</b>	<b>17%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Intergovernmental	\$ -	\$ 567,000	\$ 567,000	0%
<b>Revenues Total</b>	<b>\$ -</b>	<b>\$ 567,000</b>	<b>\$ 567,000</b>	<b>0%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	-	21	22	5%
<b>Total</b>	<b>-</b>	<b>21</b>	<b>22</b>	<b>5%</b>

### **Detention Center**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 3,214,247	\$ 3,737,920	\$ 3,840,817	3%
Operations	1,529,793	1,719,420	1,713,518	0%
Capital	52,861	121,808	140,000	15%
<b>Expenditure Total</b>	<b>\$ 4,796,901</b>	<b>\$ 5,579,148</b>	<b>\$ 5,694,335</b>	<b>2%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	\$ 200,771	\$ 85,000	\$ 100,000	18%
<b>Revenues Total</b>	<b>\$ 200,771</b>	<b>\$ 85,000</b>	<b>\$ 100,000</b>	<b>18%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	50	50	50	0%
Part Time	4	4	4	0%
<b>Total</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>0%</b>

### Commissary

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 112,269	\$ 110,752	\$ 46,800	-58%
Capital	28,039	45,191	-	-100%
<b>Expenditure Total</b>	<b>\$ 140,308</b>	<b>\$ 155,943</b>	<b>\$ 46,800</b>	<b>-70%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	62,711	65,800	46,800	-29%
<b>Revenues Total</b>	<b>\$ 62,711</b>	<b>\$ 65,800</b>	<b>\$ 46,800</b>	<b>-29%</b>



## Communications / 911 Center

Public Safety

### Overview:

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

The focus of the department is to:

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

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

### Goals/Objectives:

- CAD Project Completion-Feb. 2024
- Complete Functionality of the Back-Up PSAP from Academy Street to Catawba County E 91-1
- Motorola MCC7500 Radio Console Upgrade
- Implement CritiCall Dispatcher Testing Software for potential applicants.
- Equip both communications vehicles with an AED.

### Budget Summary:

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,597,082	\$ 2,070,260	\$ 2,220,908	7%
Operations	290,972	370,560	402,804	9%
Capital	1,225	105,820	-	-100%
<b>Expenditure Total</b>	<b>\$ 1,889,279</b>	<b>\$ 2,546,640</b>	<b>\$ 2,623,712</b>	<b>3%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	28	28	28	0%
Part Time	4	4	4	0%
<b>Total</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>0%</b>





## Emergency Services

Public Safety

### **Overview:**

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

Working closely together, we have put years of professional experience into creating an organization that increases efficiency, reduces costs and unifies the department to meet the emergency services challenges that we face today and in years to come.

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

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

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

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

This past year has been very busy with EMS responding to over 18,000 calls for service; the Fire Marshal's Office conducting nearly 1,500 inspections and 128 fire investigations; and Emergency Management participating in over 400 EOC activations, drills and exercises.

### **Goals/Objectives:**

- Refine and update support of Lincoln County Special Operations Teams
- Compete for Grant funds for training, exercises, and special programs
- Continue updating Emergency Services Emergency Response Plans to incorporate local, state and federal changes
- Update career step program to incorporate Emergency Services programs for all disciplines
- Promote public awareness of Emergency Services through education and prevention programs.

- Refine and implement a Quality Management program that embodies the ideals of the Emergency Services culture of safety, improves provider performance, and monitors system performance measures which are utilized to guide educational programs and organizational improvements.
- Continue working to streamline apparatus and equipment carried on units to decrease cost of supplies and limit expiring inventories.
- Continue efforts to further develop recruitment and retention initiatives by re-evaluating candidate selection processes in an effort to remain competitive with surrounding agencies.
- Collaboration with other county agencies to minimize the local impact of the opioid crisis Continue community collaboration and participation in the Lincoln County Substance Use Coalition.
- Continue interdepartmental collaborative education, planning, and drills to ensure Active Shooter Incident readiness.
- Continue refining Lincoln County's ability to respond to a nuclear event at McGuire
- Continue defining roles and responsibilities within the organization
- Continue to assist in the improvement ISO ratings in all fire districts and maintaining required inspection rate established by NCOSFM.

### **Emergency Medical Services:**

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

#### **Operations Section**

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

#### **Quality Improvement Section**

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

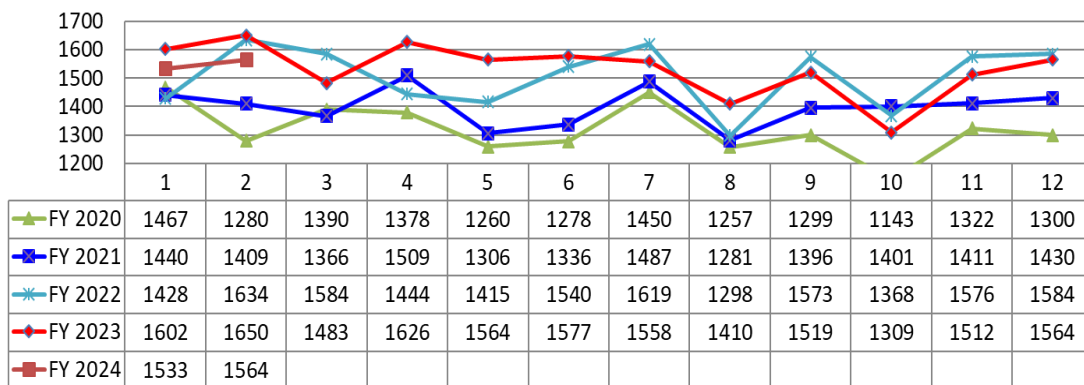
#### **Special Operations**

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

Tactical Team – Lincoln County Sheriff’s Office  
Land Search Team - Lincoln County Sheriff’s Office  
Swift Water Rescue Team – East Lincoln Fire Department  
Confined Space Team – Lincoln Fire Department  
Drone Team – Lincoln County Sheriff’s Office, LCES Fire Marshal’s Office,  
and Lincoln Fire Department

### **Performance Measures:**

#### **EMS Responses**



### **Emergency Management:**

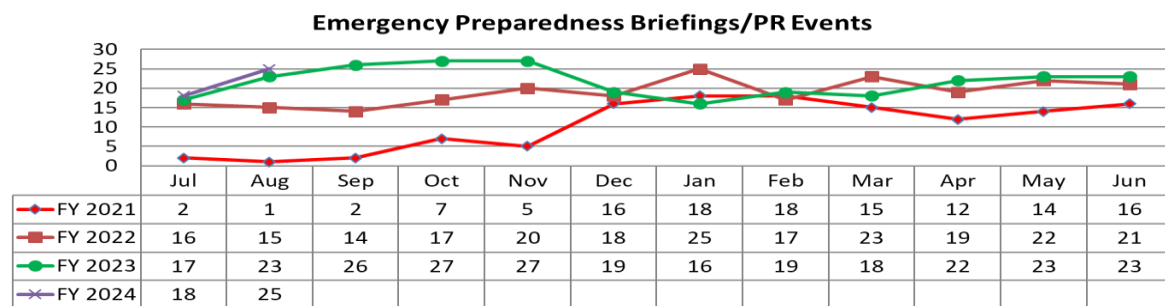
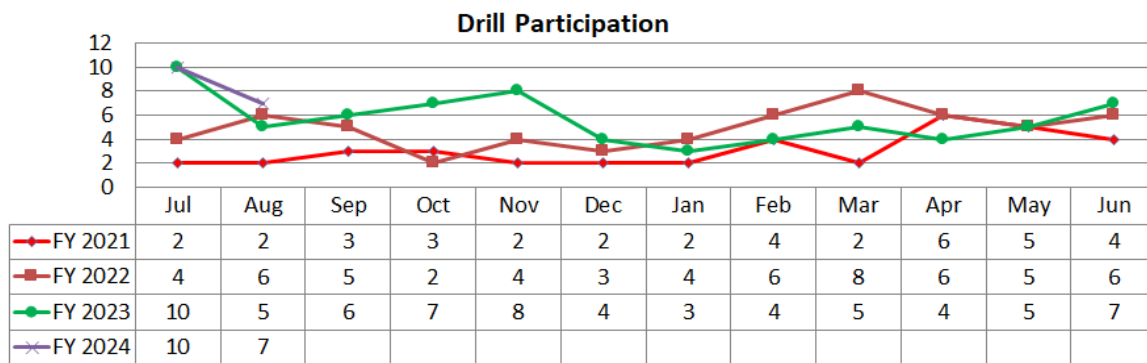
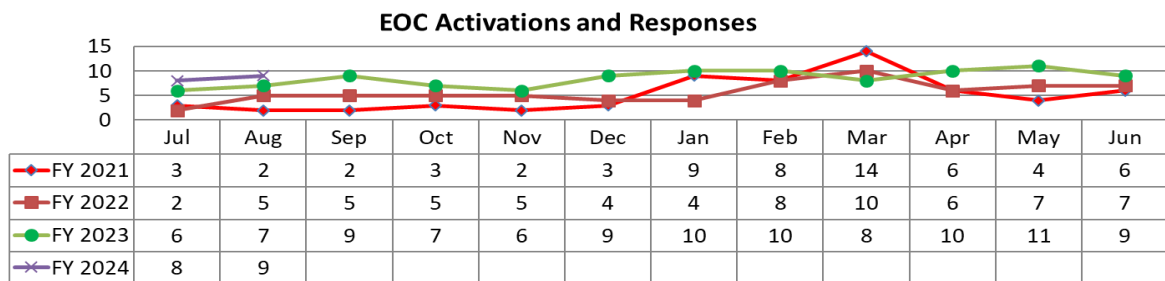
Lincoln County Emergency Management is responsible for coordinating the actions that protect our citizens from the effects of disasters, both natural and manmade. They work to assist our community to mitigate against, prepare for, respond to, and recover from all hazards and disasters.

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

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

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

### **Performance Measures:**



### **Fire Marshal:**

The Lincoln County Fire Marshal's Office was established in May 1988. The mission of the Fire Marshal's Office is to minimize the risk of fire and other hazards to the life/property of the citizens of the County; to make sure all new and existing commercial and public buildings meet the NC Fire Codes, during plan reviews, construction process and throughout the life of the building; and to assist the fire departments in the county during fire investigations to help them determine the cause and origins of the fires in their districts.

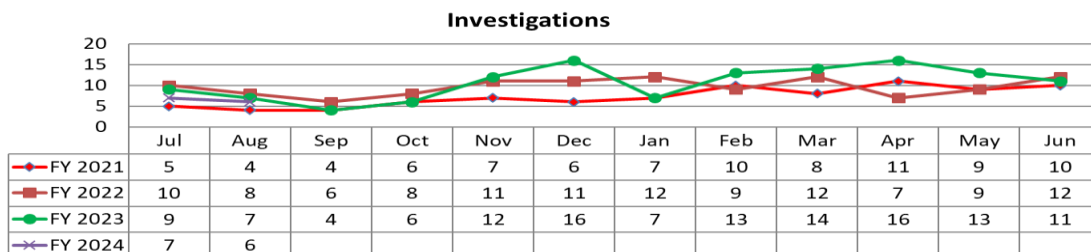
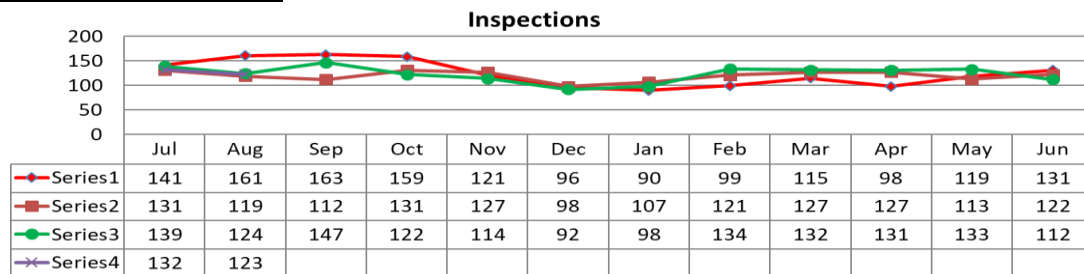
**Plan Reviews** - The Fire Marshal's Office is responsible for reviewing the construction plans of all commercial and public buildings, sprinkler plans, fire alarm plans, hydrant placement and fire apparatus access around all commercial and public buildings and anything effected by the NC Fire Codes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

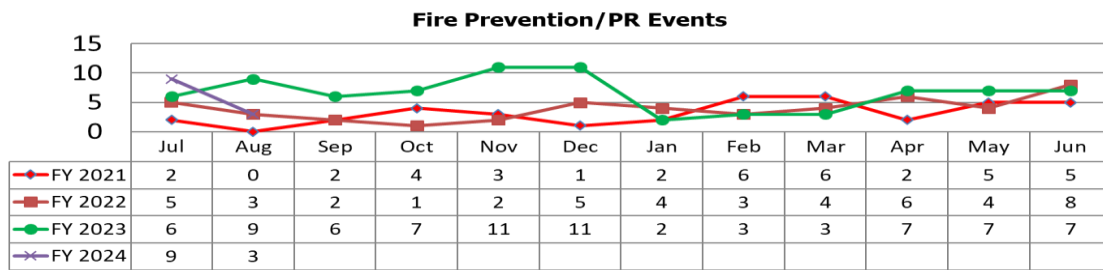
**Inspections and Code Enforcement** - The staff inspects new buildings as they are being constructed to ensure that they the Fire Prevention portions of the NC Building Codes. Once a building has been issued a certificate of occupancy, the Fire Marshal's Office is responsible for inspecting all existing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

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

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

### **Performance Measures:**





## **Budget Summary:**

### **Emergency Medical Services**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 6,746,491	\$ 7,448,138	\$ 8,270,443	11%
Operations	1,519,129	1,368,280	1,442,093	5%
Capital	603,266	963,465	474,550	-51%
<b>Expenditure Total</b>	<b>\$ 8,868,886</b>	<b>\$ 9,779,883</b>	<b>\$ 10,187,086</b>	<b>4%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Federal	\$ 12,975	\$ 145,000	\$ -	-100%
Sales and Services	4,761,358	3,650,000	4,000,000	10%
<b>Revenues Total</b>	<b>\$ 4,774,333</b>	<b>\$ 3,795,000</b>	<b>\$ 4,000,000</b>	<b>5%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	82	86	86	0%
Part Time	43	43	43	0%
<b>Total</b>	<b>125</b>	<b>129</b>	<b>129</b>	<b>0%</b>

### **Medical Examiner**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	\$ 53,686	\$ 55,750	\$ 55,750	0%
<b>Expenditure Total</b>	<b>\$ 53,686</b>	<b>\$ 55,750</b>	<b>\$ 55,750</b>	<b>0%</b>

### **Duke Discretionary**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	\$ 32,743	\$ 82,000	\$ 83,800	2%
Capital	41,691	33,800	22,000	-35%
<b>Expenditure Total</b>	<b>\$ 74,434</b>	<b>\$ 115,800</b>	<b>\$ 105,800</b>	<b>-9%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Miscellaneous	\$ 83,295	\$ 115,800	\$ 115,800	0%
<b>Revenues Total</b>	<b>\$ 83,295</b>	<b>\$ 115,800</b>	<b>\$ 115,800</b>	<b>0%</b>

**Emergency Management**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 237,387	\$ 254,986	\$ 266,094	4%
Operations	63,351	81,350	79,853	-2%
Capital	173,180	319,538	4,000	-99%
<b>Expenditure Total</b>	<b>\$ 473,918</b>	<b>\$ 655,874</b>	<b>\$ 349,947</b>	<b>-47%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 53,407	\$ 135,000	\$ -	-100%
State	737	6,000	-	-100%
<b>Revenues Total</b>	<b>\$ 54,144</b>	<b>\$ 141,000</b>	<b>\$ -</b>	<b>-100%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	3	3	3	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>

**Fire Marshal**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 406,663	\$ 425,804	\$ 443,341	4%
Operations	52,913	55,967	56,406	1%
Capital	77,051	83,289	5,000	-94%
<b>Expenditure Total</b>	<b>\$ 536,627</b>	<b>\$ 565,060</b>	<b>\$ 504,747</b>	<b>-11%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	\$ 29,885	\$ 30,000	\$ 37,000	23%
<b>Revenues Total</b>	<b>\$ 29,885</b>	<b>\$ 30,000</b>	<b>\$ 37,000</b>	<b>23%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	5	5	5	0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0%</b>

**Volunteer Fire Departments**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 99,846	\$ 92,678	\$ 111,300	20%
<b>Expenditure Total</b>	<b>\$ 99,846</b>	<b>\$ 92,678</b>	<b>\$ 261,300</b>	<b>182%</b>



## Animal Services

Public Safety

### **Overview:**

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

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

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

### **Goals/Objectives:**

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

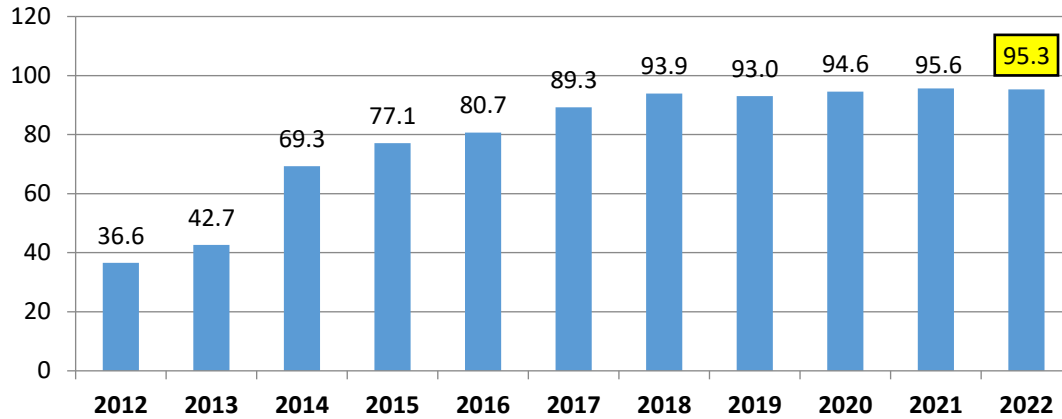


## **Performance Measurement**

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

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

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



#### **Highlights:**

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

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

#### **Budget Summary:**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 1,541,024	\$ 1,737,716	\$ 1,566,052	-10%
Operations	435,856	518,716	443,468	-15%
Capital	43,463	259,603	90,100	-65%
<b>Expenditure Total</b>	<b>\$ 2,020,343</b>	<b>\$ 2,516,035</b>	<b>\$ 2,099,620</b>	<b>-17%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Sales and Services	\$ 35,825	\$ 55,000	\$ 35,000	-36%
<b>Revenues Total</b>	<b>\$ 35,825</b>	<b>\$ 55,000</b>	<b>\$ 35,000</b>	<b>-36%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	25	25	25	0%
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0%</b>



# Transportation Lincoln County

Transportation

**Overview:**

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

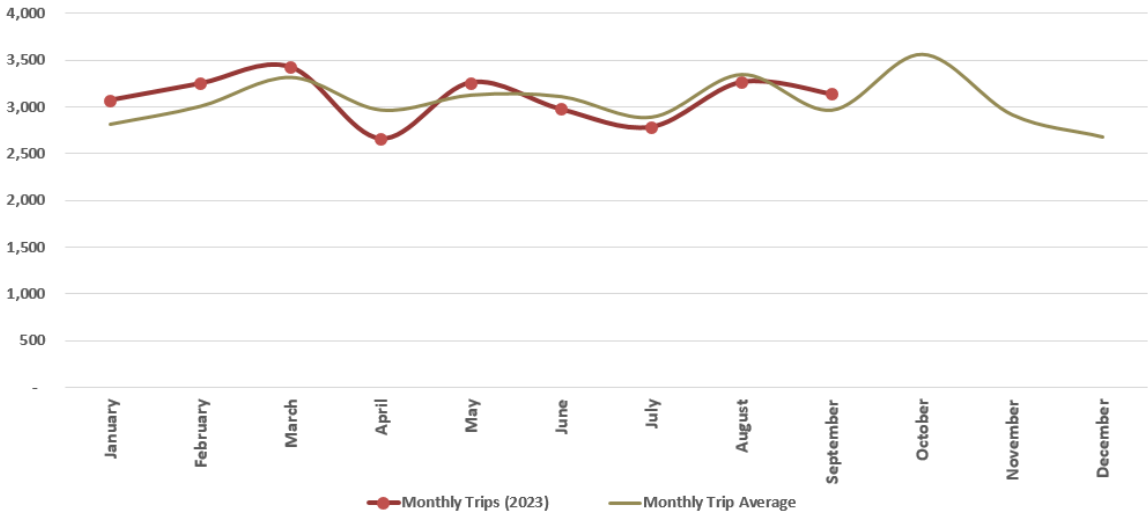
TLC offers deviated fixed routes, para transit service, and a demand response service between 6:00 a.m. and 5:00 p.m. Monday through Friday, except county holidays. With the exception of the fixed routes, requests for services must be made at least 3 days prior to the in-county scheduled trip and 5 days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

**Goals/Objectives:**

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

**Performance Measures:**

Trips have rebounded to pre-pandemic levels. Although the former town route has been eliminated the City is still being supported by the DASH service which is a scheduled pickup service that serves 37 different that are our most visited destinations.



## **Budget Summary:**

### **Administration**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 223,742	\$ 232,759	\$ 245,100	5%
Operations	83,273	113,200	114,900	2%
Capital	1,800	-	-	0%
<b>Expenditure Total</b>	<b>\$ 308,815</b>	<b>\$ 345,959</b>	<b>\$ 360,000</b>	<b>4%</b>

### **Operations**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 936,643	\$ 1,042,128	\$ 1,161,057	11%
Operations	287,210	273,000	298,000	9%
<b>Expenditure Total</b>	<b>\$ 1,223,853</b>	<b>\$ 1,315,128</b>	<b>\$ 1,459,057</b>	<b>11%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 184,239	\$ 190,000	\$ 190,000	0%
State	204,100	118,000	118,000	0%
Sales and Services	690,085	475,000	475,000	0%
<b>Revenues Total</b>	<b>\$ 1,078,424</b>	<b>\$ 783,000</b>	<b>\$ 783,000</b>	<b>0%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	20	20	20	0%
Part Time	14	14	14	0%
<b>Total</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>0%</b>



## Planning & Inspections

Planning - Economic & Physical Development  
Inspections – Public Safety

### Overview:

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

- Be proactive with planning, building inspections and code enforcement.
- Provide consistent and timely service while positively impacting the health, safety and general welfare of the community and its citizens.
- 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 Preservation Commission
- 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 compliance with the county's addressing ordinance administered by the Tax Department. 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 operations 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 solid waste, such as garbage and refuse. This division also inspects properties that have zoning approvals with conditions to ensure compliance.

### Inspections

The Inspections Division is responsible for conducting all commercial and residential building inspections in Lincoln County in accordance with the applicable state building and administrative codes.

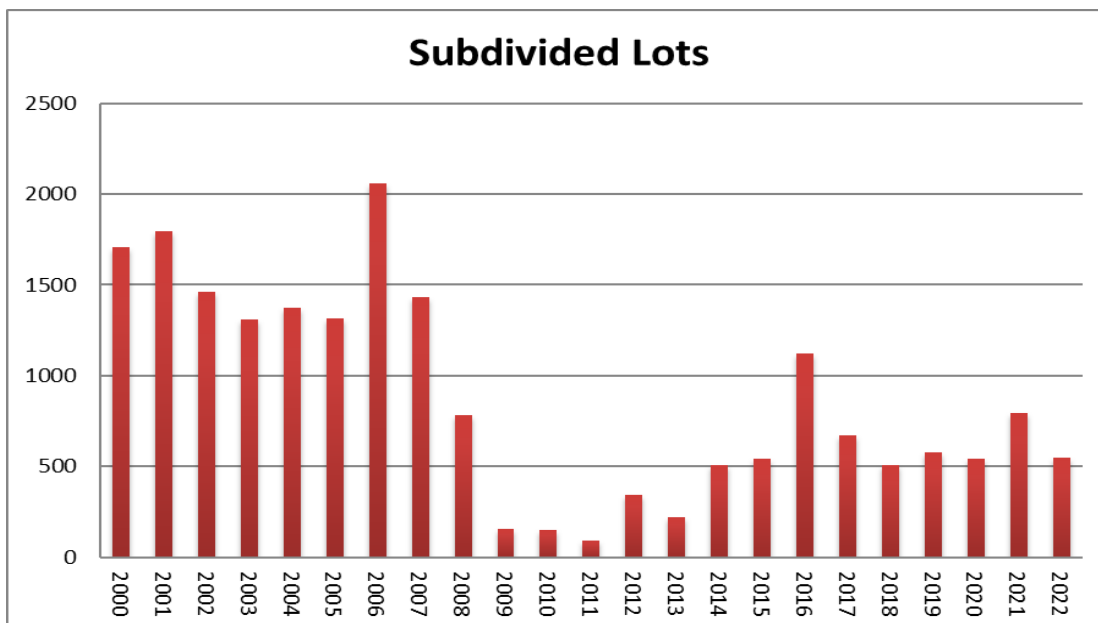
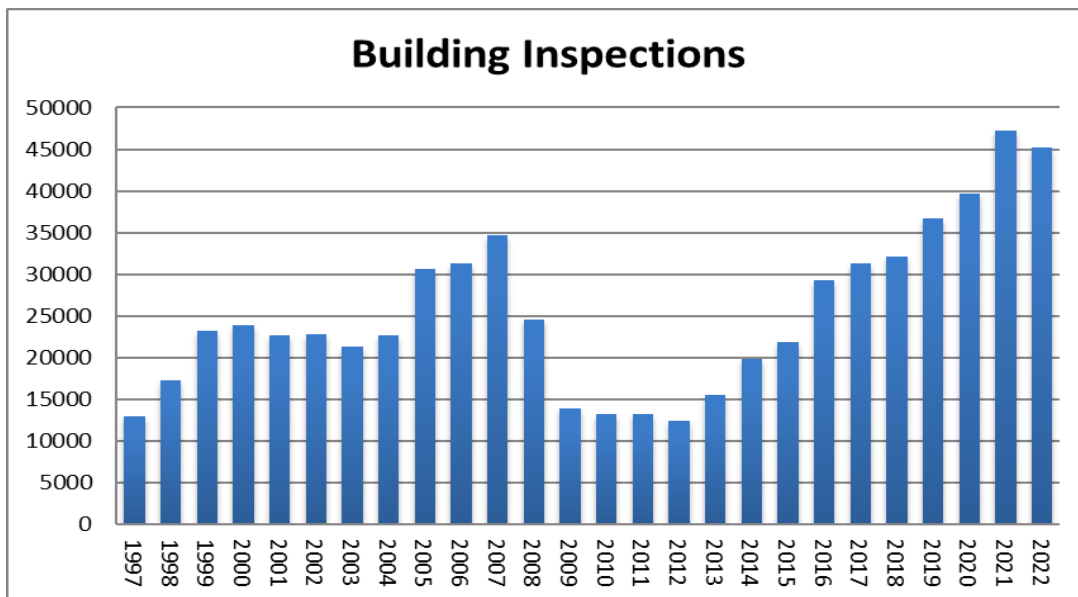
### Planning/Zoning

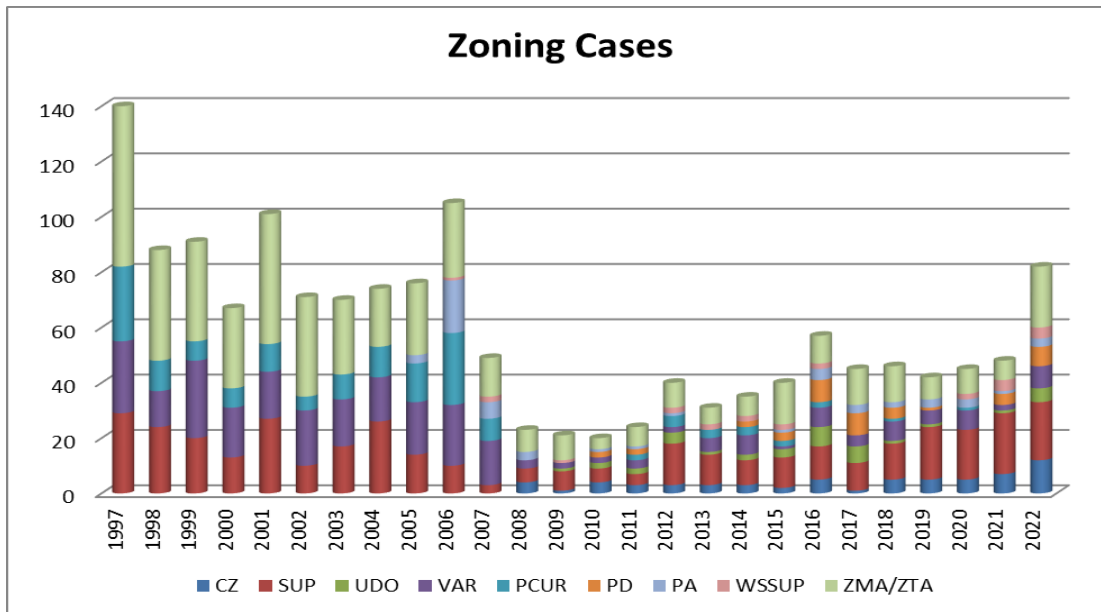
The Planning and Zoning Divisions are responsible for reviewing and submitting all applications for zoning requests such as zoning map amendments, special use permits,

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 or land use planning are also coordinated through these divisions.

### **Goals/Objectives:**

- Develop online application submittal portal for permit applications
- Continue obtaining citizen feedback opportunities
- Monitor and improve revised Development Review Processes
- Coordinate training opportunities for various boards including Planning Board, Board of Adjustment, and the Historic Preservation Commission.
- Work in conjunction with the Public Utilities Division to establish a Capital Plan for better management of infrastructure and its impact on land and population growth





### **Budget Summary:**

#### **Planning**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 670,223	\$ 722,215	\$ 738,669	2%
Operations	527,005	348,150	156,133	-55%
Capital	-	-	45,000	100%
<b>Expenditure Total</b>	<b>\$ 1,197,228</b>	<b>\$ 1,070,365</b>	<b>\$ 939,802</b>	<b>-12%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	\$ 196,647	\$ 180,000	\$ 152,000	-16%
<b>Revenues Total</b>	<b>\$ 196,647</b>	<b>\$ 180,000</b>	<b>\$ 152,000</b>	<b>-16%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	10	10	10	0%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0%</b>

#### **Inspections**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,477,390	\$ 1,561,363	\$ 1,742,310	12%
Operations	333,304	379,583	389,750	3%
Capital	270,048	94,911	110,000	16%
<b>Expenditure Total</b>	<b>\$ 2,080,742</b>	<b>\$ 2,035,857</b>	<b>\$ 2,242,060</b>	<b>10%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	\$ 1,802,544	\$ 1,700,000	\$ 1,650,000	-3%
<b>Revenues Total</b>	<b>\$ 1,802,544</b>	<b>\$ 1,700,000</b>	<b>\$ 1,650,000</b>	<b>-3%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	17	17	17	0%
<b>Total</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0%</b>



## Soil & Water Conservation

Economic & Physical Development

### **Overview:**

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

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

### **Goals/Objectives:**

#### **Soil & Water Conservation District Objectives:**

- 1) Education
  - a) Meet with students and teachers in their classroom to present natural resources educational content that aligns with their curriculum. Promote environmental education by sending a high school student to the Resource Conservation Workshop at NCSU, sponsoring essay contest and Conservation Field day for sixth grade students. Also, we assist Envirothon teams for Area/State competition and conduct environmental education programs for students and adults either in the schools or through online media.
- 2) Financial/Technical
  - a) Administer the NC Agricultural Cost Share (NCACSP) & Agricultural Water Resources Assistance Program (AgWRAP) Programs.
  - b) Assist with the Federal Environmental Quality Incentive Program (EQIP) and other Federal financial assistance programs like CSP and CRP.
  - c) Administer and hold Federal ALE-ACEP and State Farmland Preservation Easements. These easements work in conjunction with each other to preserve and keep farmland-farmland forever.

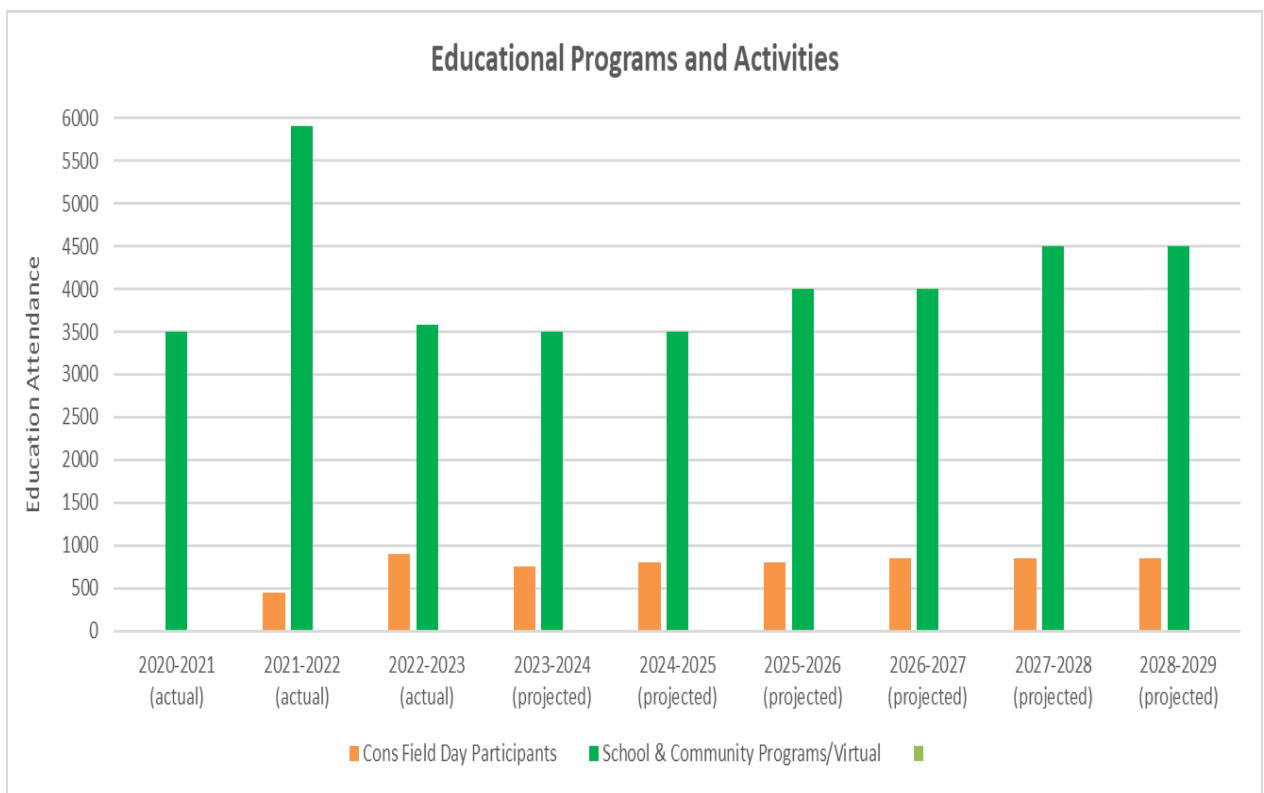
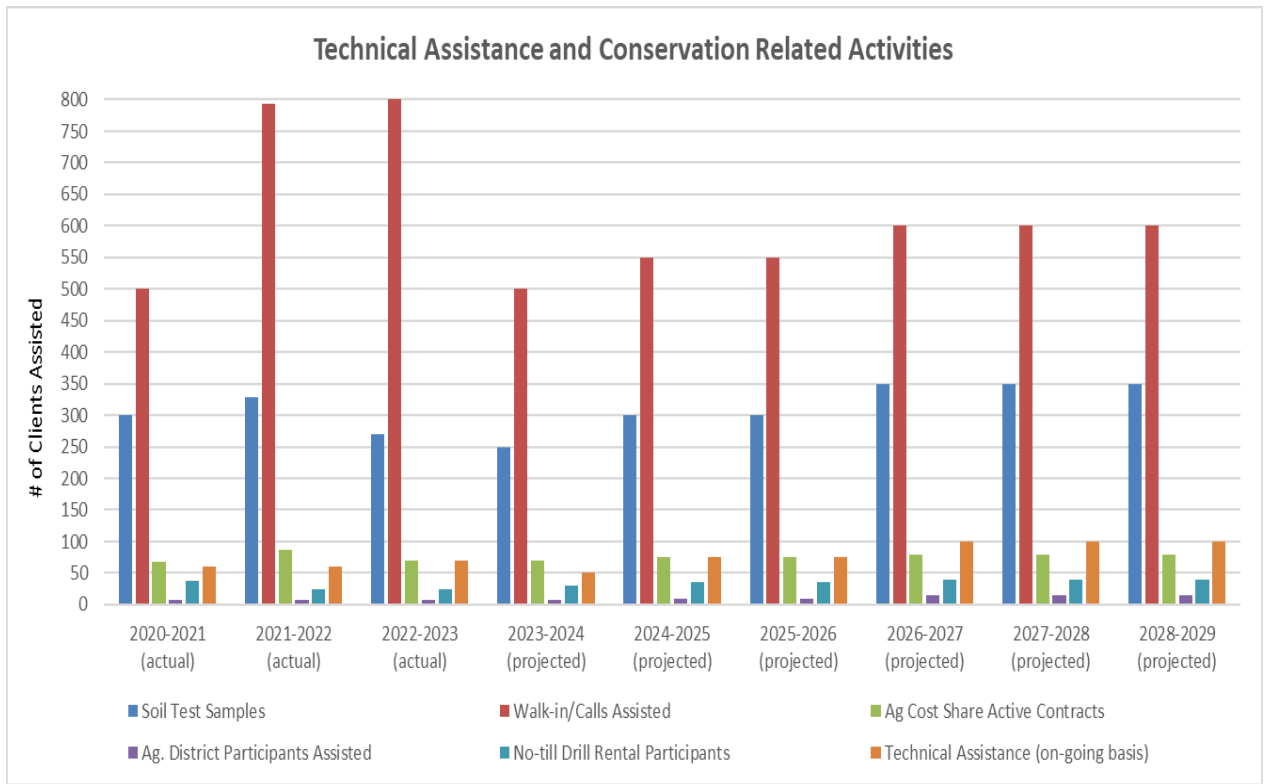
- d) Rental of two no-till drills to support erosion control and pasture renovation on farm, hay, and pasture land.
  - e) Sale of Geotextile fabric and securing pins. This allows landowners to buy shorter sections of the material without having to buy an entire roll saving them money in the long term for erosion control practices.
- 3) Technical
- a) Administer the Voluntary & Enhanced Voluntary Agricultural Districts (VAD and EVAD) ordinances. This includes promoting and overseeing all VAD and EVAD properties in Lincoln County.
  - b) Provide landowners with assistance for stormwater drainage, topographic maps, pond issues, seeding information, soils information/testing, and old aerials.
  - c) Provide technical information to other County, State and Federal departments or agencies.
  - d) Administer the Sedimentation & Erosion Control Ordinance through the Natural Resources Division.
  - e) Work with our Tax Department to convert roll over funds received when land is removed from land use to assist with land protection.
  - f) Train a new set of employees to provide technical assistance and to have a broad range of knowledge. This will provide the most help possible to our community.

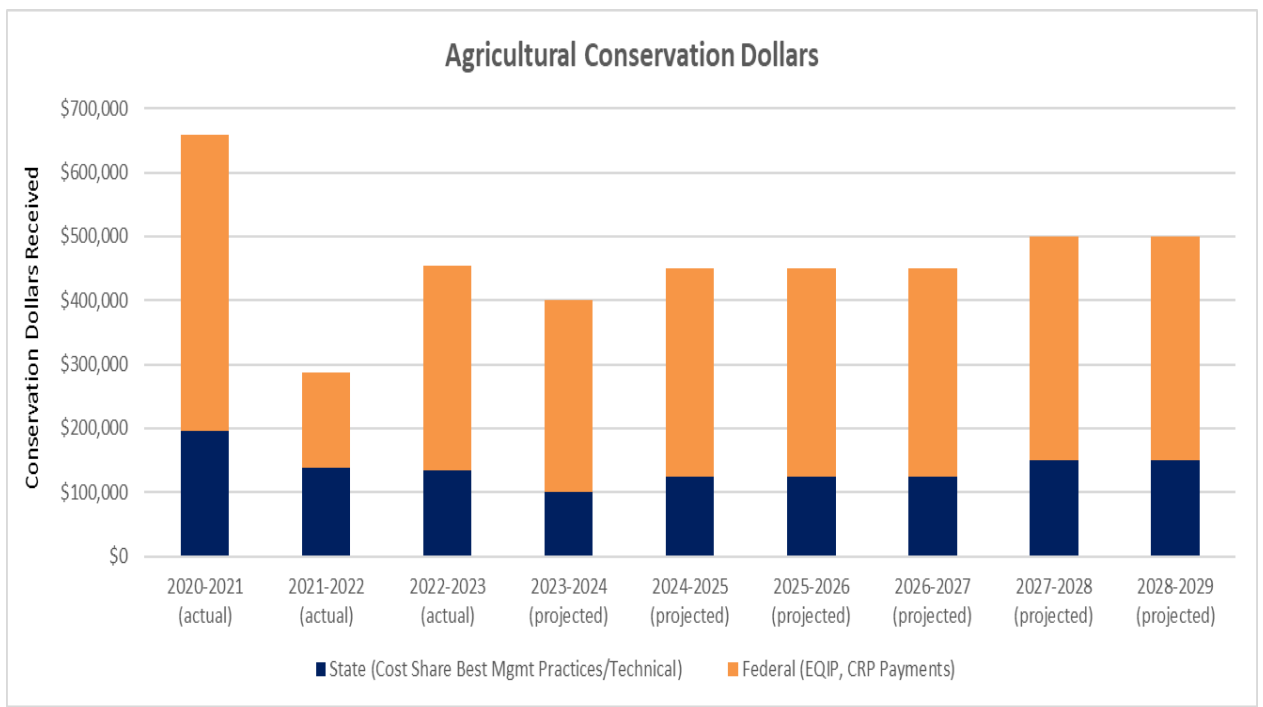
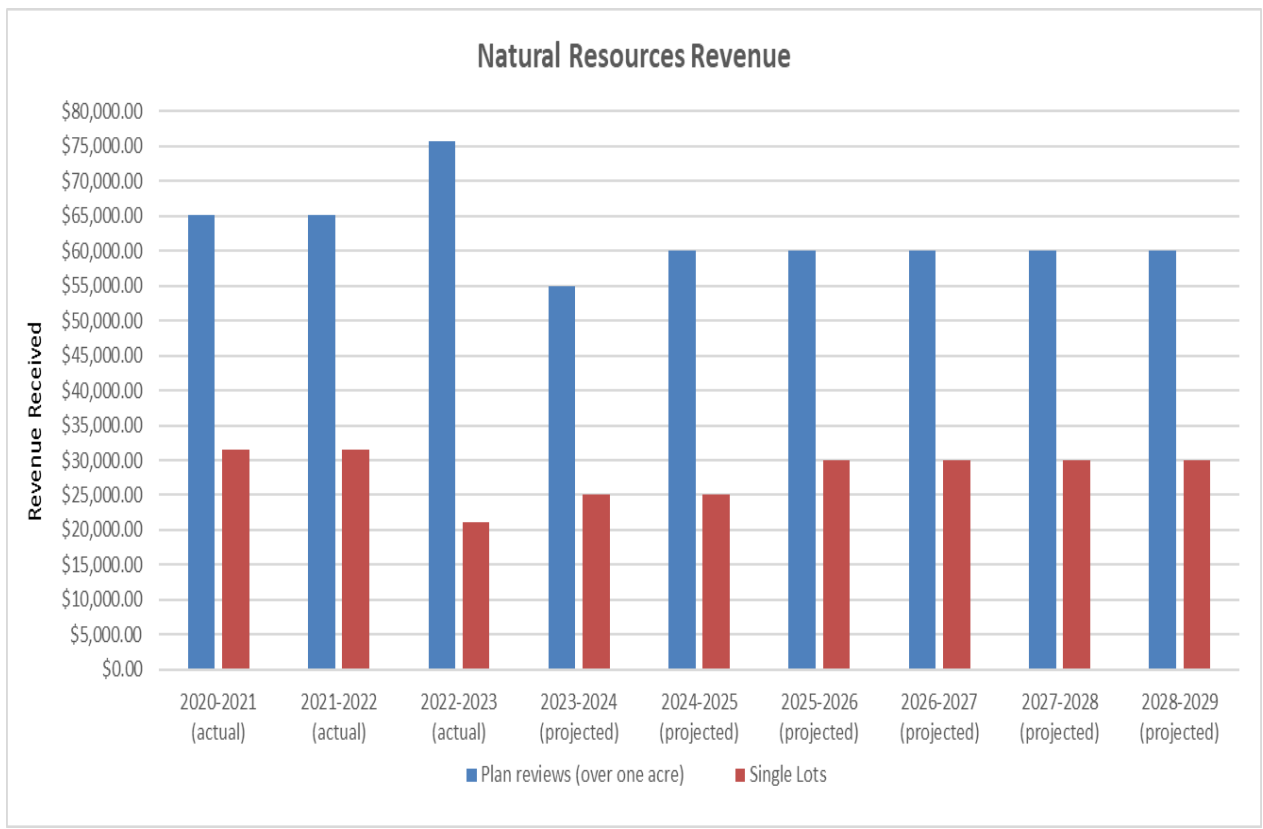
*Natural Resources Division Objectives:*

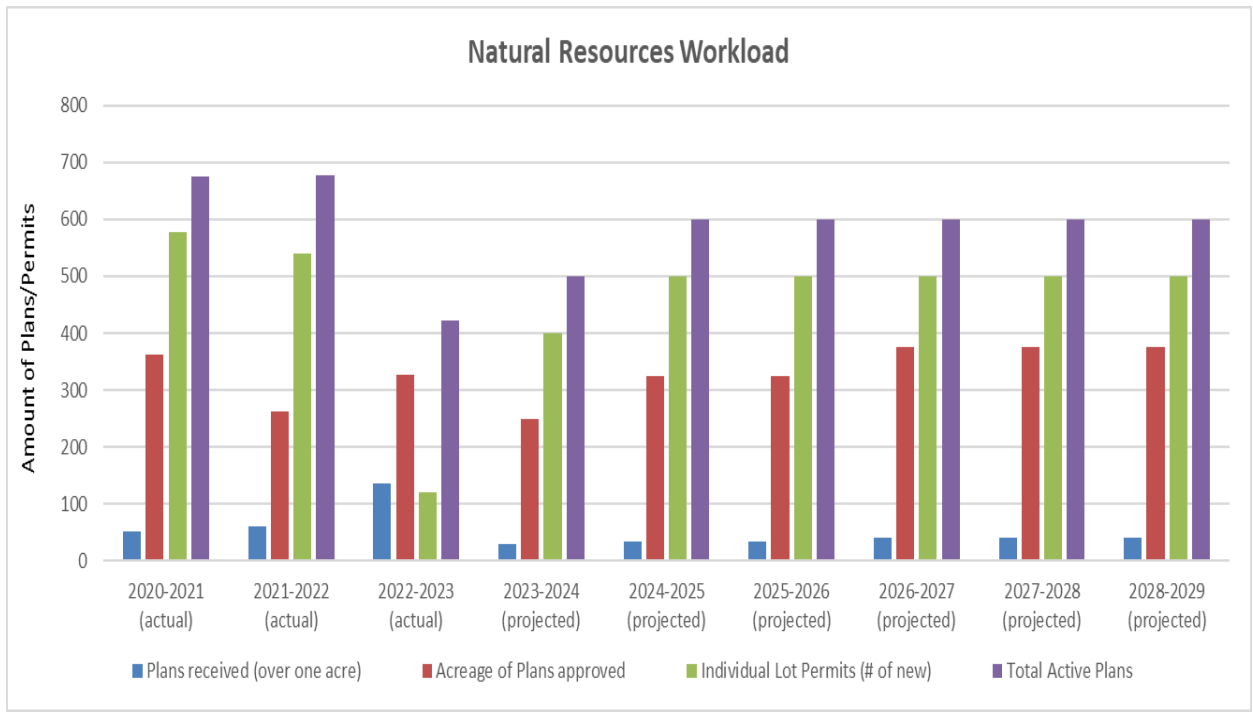
- a) Review sediment & erosion control plans
- b) Provide technical assistance to contractors, private landowners, developers, engineers and other county, state and federal departments/agencies.
- c) Educate the citizens about county and state ordinances, laws and regulations pertaining to protecting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



## **Performance Measures:**







## **Budget Summary:**

### **Soil Conservation**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 199,128	\$ 233,280	\$ 238,897	2%
Operations	22,027	23,813	24,150	1%
Capital	-	41,000	-	-100%
<b>Expenditure Total</b>	<b>\$ 221,155</b>	<b>\$ 298,093</b>	<b>\$ 263,047</b>	<b>-12%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
State	\$ 30,540	\$ -	\$ -	0%
Sales and Services	-	41,000	-	-100%
<b>Revenues Total</b>	<b>\$ 30,540</b>	<b>\$ 41,000</b>	<b>\$ -</b>	<b>-100%</b>

### **Natural Resources**

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 230,527	\$ 241,233	\$ 256,067	6%
Operations	20,753	23,143	22,550	-3%
Capital	5,324	-	-	0%
<b>Expenditure Total</b>	<b>\$ 256,604</b>	<b>\$ 264,376</b>	<b>\$ 278,617</b>	<b>5%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Sales and Services	\$ 97,050	\$ 75,000	\$ -	-100%
<b>Revenues Total</b>	<b>\$ 97,050</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>-100%</b>

Authorized Personnel	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Full Time	5	5	5	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0%</b>



## Cooperative Extension Service

### Economic & Physical Development

#### **Overview:**

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

#### **Programming**

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

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

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

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

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

4-H 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. We anticipate expanded contact with youth in the community and in schools.

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

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

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

### **Goals/Objectives:**

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

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 29,757	\$ 80,083	\$ 78,526	-2%
Operations	133,753	224,736	240,829	7%
<b>Expenditure Total</b>	<b>\$ 163,510</b>	<b>\$ 304,819</b>	<b>\$ 319,355</b>	<b>5%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	\$ 5,328	\$ 15,272	\$ 26,372	73%
<b>Revenues Total</b>	<b>\$ 5,328</b>	<b>\$ 15,272</b>	<b>\$ 26,372</b>	<b>73%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	1	1	1	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0%</b>



## Health Department

Human Services

### **Overview:**

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

#### **Preventive Medical Services:**

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

#### **WIC (Women, Infants and Children):**

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

#### **Laboratory:**

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

#### **Environmental Health:**

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

#### **Community Health:**

This division focuses on health education, public health preparedness and population health. Public Health Educators work on physical activity and nutrition education, chronic disease prevention, as well as tobacco use cessation and prevention and mental health and substance abuse awareness. The division is responsible for public health preparedness through public information efforts and coordination with other county emergency personnel to prepare and mitigate communicable disease outbreaks, pandemic flu, emerging diseases, and/or a bioterrorism attack. Population health efforts are coordinated through The Lincoln County Partnership for Health, a community coalition, which focuses

on needs-driven wellness programming as determined through the Community Health Assessment for all county residents.

### **Goals/Objectives:**

#### *Preventive Medical Services*

- Re-Accreditation 2025 – Continue with ongoing measures to ensure the process of data collection, documentation, and activities required to meet NC Public Health Accreditation standards.
- Employee Wellness –Deputy Health Director will work with Human Resources to develop a 3 year strategic plan to provide clinical services for county employees.
- Access to Care- Collaborate with local providers and community partners in assessing the needs, gaps and resources available for our population.
- Continue planning to participate in Medicaid Transformation as a Tier 2 provider.
- Continue staff training on the EMR system and implementing additional components.

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

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

#### *Laboratory Services*

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

#### *Environmental Health*

- Establishing reorganizational flow within the Environmental Health Section.
- Continue meeting and exceeding standards of the On-Site Quality Assurance Program.
- Continue to provide environmental educational opportunities to the public, contractors, and permitted facility management.

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

### *Community Health*

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

### **Budget Summary:**

#### **Health Administration**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,117,326	\$ 1,185,159	\$ 1,247,963	5%
Operations	208,967	238,241	235,920	-1%
Capital	14,792	7,475	23,160	210%
<b>Expenditure Total</b>	<b>\$ 1,341,085</b>	<b>\$ 1,430,875</b>	<b>\$ 1,507,043</b>	<b>5%</b>

#### **Immunization**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 80,403	\$ 168,357	\$ 131,039	-22%
Operations	58,291	57,592	104,840	82%
<b>Expenditure Total</b>	<b>\$ 138,694</b>	<b>\$ 225,949</b>	<b>\$ 235,879</b>	<b>4%</b>

#### **Adult Health**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 67,576	\$ 62,721	\$ 66,268	6%
Operations	898	4,277	9,900	131%
<b>Expenditure Total</b>	<b>\$ 68,474</b>	<b>\$ 66,998</b>	<b>\$ 76,168</b>	<b>14%</b>

#### **BCCCP**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 33,103	\$ 32,163	\$ 33,474	4%
Operations	18,944	21,380	31,320	46%
<b>Expenditure Total</b>	<b>\$ 52,047</b>	<b>\$ 53,543</b>	<b>\$ 64,794</b>	<b>21%</b>



### Communicable

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 48,345	\$ 180,177	\$ 198,579	10%
Operations	10,772	25,604	36,702	43%
Capital	-	-	2,447	100%
<b>Expenditure Total</b>	<b>\$ 59,117</b>	<b>\$ 205,781</b>	<b>\$ 237,728</b>	<b>16%</b>

### Lab

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 140,711	\$ 146,559	\$ 154,512	5%
Operations	19,833	34,408	26,291	-24%
Capital	-	2,200	2,044	-7%
<b>Expenditure Total</b>	<b>\$ 160,544</b>	<b>\$ 183,167</b>	<b>\$ 182,847</b>	<b>0%</b>

### Clinical Service

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 568,624	\$ 614,510	\$ 677,772	10%
Operations	25,372	52,887	54,911	4%
Capital	-	-	5,513	100%
<b>Expenditure Total</b>	<b>\$ 593,996</b>	<b>\$ 667,397</b>	<b>\$ 738,196</b>	<b>11%</b>

### Wellness

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	\$ -	\$ -	\$ 31,385	100%
<b>Expenditure Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,385</b>	<b>100%</b>

### Health Promotion

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 36,764	\$ 37,614	\$ 36,549	-3%
Operations	1,416	5,522	4,821	-13%
<b>Expenditure Total</b>	<b>\$ 38,180</b>	<b>\$ 43,136</b>	<b>\$ 41,370</b>	<b>-4%</b>

### Substance Use Prevention

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 78,505	\$ 80,583	\$ 122,003	51%
Operations	6,876	11,358	9,872	-13%
<b>Expenditure Total</b>	<b>\$ 85,381</b>	<b>\$ 91,941</b>	<b>\$ 131,875</b>	<b>43%</b>

### CMHRP Care Management

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 171,427	\$ 198,734	\$ 214,762	8%
Operations	3,962	5,764	5,230	-9%
Capital	-	-	2,260	100%
<b>Expenditure Total</b>	<b>\$ 175,389</b>	<b>\$ 204,498</b>	<b>\$ 222,252</b>	<b>9%</b>

### Maternal Health Clinic

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 80,366	\$ 82,936	\$ 84,237	2%
Operations	583	1,913	1,620	-15%
Capital	-	-	1,130	100%
<b>Expenditure Total</b>	<b>\$ 80,949</b>	<b>\$ 84,849</b>	<b>\$ 86,987</b>	<b>3%</b>

### Family Planning

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 113,294	\$ 159,238	\$ 168,416	6%
Operations	40,717	65,759	51,012	-22%
<b>Expenditure Total</b>	<b>\$ 154,011</b>	<b>\$ 224,997</b>	<b>\$ 219,428</b>	<b>-2%</b>

### Child Health

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 90,106	\$ 127,022	\$ 104,289	-18%
Operations	2,116	6,154	4,541	-26%
Capital	3,867	-	-	0%
<b>Expenditure Total</b>	<b>\$ 96,089</b>	<b>\$ 133,176</b>	<b>\$ 108,830</b>	<b>-18%</b>

### CMARC Care Management

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 104,435	\$ 196,742	\$ 209,807	7%
Operations	3,436	6,378	4,941	-23%
Capital	-	-	2,260	100%
<b>Expenditure Total</b>	<b>\$ 107,871</b>	<b>\$ 203,120</b>	<b>\$ 217,008</b>	<b>7%</b>

### School Health

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 1,171,176	\$ 1,354,690	\$ 1,480,503	9%
Operations	18,729	23,232	22,690	-2%
Capital	17,001	-	1,022	100%
<b>Expenditure Total</b>	<b>\$ 1,206,906</b>	<b>\$ 1,377,922</b>	<b>\$ 1,504,215</b>	<b>9%</b>

### Peer Conselor

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 11,783	\$ 31,144	\$ 28,421	-9%
<b>Expenditure Total</b>	<b>\$ 11,783</b>	<b>\$ 31,144</b>	<b>\$ 28,421</b>	<b>-9%</b>

### WIC

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 440,002	\$ 488,794	\$ 518,798	6%
Operations	13,525	21,895	13,558	-38%
<b>Expenditure Total</b>	<b>\$ 455,514</b>	<b>\$ 510,689</b>	<b>\$ 532,356</b>	<b>4%</b>

### Public Health Preparedness

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 119,871	\$ 125,024	\$ 130,300	4%
Operations	2,605	1,657	4,407	166%
<b>Expenditure Total</b>	<b>\$ 122,476</b>	<b>\$ 126,681</b>	<b>\$ 134,707</b>	<b>6%</b>

### Environmental Health

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Personnel	\$ 753,102	\$ 749,092	\$ 981,243	31%
Operations	86,049	102,909	97,760	-5%
Capital	36,772	1,100	39,716	3511%
<b>Expenditure Total</b>	<b>\$ 875,923</b>	<b>\$ 853,101</b>	<b>\$ 1,118,719</b>	<b>31%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 564,664	\$ 556,003	\$ 526,240	-5%
State	322,714	326,667	326,075	0%
Intergovernmental	382,910	416,000	555,000	33%
Sales and Services	1,302,192	1,070,486	1,004,100	-6%
<b>Revenues Total</b>	<b>\$ 2,572,480</b>	<b>\$ 2,369,156</b>	<b>\$ 2,411,415</b>	<b>2%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	76	77	77	0%
Part Time	13	13	13	0%
<b>Total</b>	<b>89</b>	<b>90</b>	<b>90</b>	<b>0%</b>



## Social Services

Human Services

### Overview:

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

### Goals/Objectives:

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

### Budget Summary:

#### **DSS Administration**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,596,857	\$ 1,719,923	\$ 1,802,668	5%
Operations	441,226	648,257	672,918	4%
Capital	40,180	105,055	45,000	-57%
<b>Expenditure Total</b>	<b>\$ 2,078,263</b>	<b>\$ 2,473,235</b>	<b>\$ 2,520,586</b>	<b>2%</b>

**Children's Services**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 3,182,369	\$ 3,496,359	\$ 3,843,002	10%
Operations	1,130,251	1,622,475	1,395,737	-14%
<b>Expenditure Total</b>	<b>\$ 4,312,620</b>	<b>\$ 5,118,834</b>	<b>\$ 5,238,739</b>	<b>2%</b>

**Adult Services**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,086,536	\$ 1,221,894	\$ 1,278,910	5%
Operations	334,904	471,514	473,267	0%
<b>Expenditure Total</b>	<b>\$ 1,421,440</b>	<b>\$ 1,693,408</b>	<b>\$ 1,752,177</b>	<b>3%</b>

**State In-Home**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 840	\$ 8,562	\$ 8,562	0%
<b>Expenditure Total</b>	<b>\$ 840</b>	<b>\$ 8,562</b>	<b>\$ 8,562</b>	<b>0%</b>

**HCCBG**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 250,409	\$ 290,398	\$ 250,409	-14%
<b>Expenditure Total</b>	<b>\$ 250,409</b>	<b>\$ 290,398</b>	<b>\$ 250,409</b>	<b>-14%</b>

**Child Support Enforcement**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 706,337	\$ 738,859	\$ 781,790	6%
Operations	16,029	27,351	27,731	1%
<b>Expenditure Total</b>	<b>\$ 722,366</b>	<b>\$ 766,210</b>	<b>\$ 809,521</b>	<b>6%</b>

**Guardianship**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 57,285	\$ 85,000	\$ 90,000	6%
<b>Expenditure Total</b>	<b>\$ 57,285</b>	<b>\$ 85,000</b>	<b>\$ 90,000</b>	<b>6%</b>

**CAP-DA**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 22,599	\$ 62,885	\$ 63,000	0%
<b>Expenditure Total</b>	<b>\$ 22,599</b>	<b>\$ 62,885</b>	<b>\$ 63,000</b>	<b>0%</b>

**Work First**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 363,446	\$ 379,214	\$ 402,550	6%
Operations	1,109	14,891	14,891	0%
<b>Expenditure Total</b>	<b>\$ 364,555</b>	<b>\$ 394,105</b>	<b>\$ 417,441</b>	<b>6%</b>

**Family Medicaid**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,148,345	\$ 1,529,194	\$ 1,921,294	26%
Operations	5,523	8,100	9,160	13%
<b>Expenditure Total</b>	<b>\$ 1,153,868</b>	<b>\$ 1,537,294</b>	<b>\$ 1,930,454</b>	<b>26%</b>

**Adult Medicaid**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,184,936	\$ 1,352,514	\$ 1,385,739	2%
Operations	14,904	19,313	24,047	25%
<b>Expenditure Total</b>	<b>\$ 1,199,840</b>	<b>\$ 1,371,827</b>	<b>\$ 1,409,786</b>	<b>3%</b>

**Food and Nutrition**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 959,212	\$ 1,126,169	\$ 1,328,046	18%
Operations	414,826	266,668	166,516	-38%
<b>Expenditure Total</b>	<b>\$ 1,374,038</b>	<b>\$ 1,392,837</b>	<b>\$ 1,494,562</b>	<b>7%</b>

**Food and Nutrition Fraud**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 76,720	\$ 80,031	\$ 84,452	6%
Operations	427	109	608	458%
<b>Expenditure Total</b>	<b>\$ 77,147</b>	<b>\$ 80,140</b>	<b>\$ 85,060</b>	<b>6%</b>

**S A Blind**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 4,474	\$ 4,451	\$ 4,474	1%
<b>Expenditure Total</b>	<b>\$ 4,474</b>	<b>\$ 4,451</b>	<b>\$ 4,474</b>	<b>1%</b>

**SHIP Grant**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 10,048	\$ 19,054	\$ -	-100%
<b>Expenditure Total</b>	<b>\$ 10,048</b>	<b>\$ 19,054</b>	<b>\$ -</b>	<b>-100%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 7,982,691	\$ 8,470,664	\$ 8,371,707	-1%
State	842,069	894,970	775,845	-13%
Sales and Services	57,274	61,000	77,705	27%
<b>Revenues Total</b>	<b>\$ 8,882,034</b>	<b>\$ 9,426,634</b>	<b>\$ 9,225,257</b>	<b>-2%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	152	153	157	3%
Part Time	5	5	5	0%
<b>Total</b>	<b>157</b>	<b>158</b>	<b>162</b>	<b>3%</b>



## Juvenile Crime Prevention Council

Human Services

### **Overview:**

The mission of Lincoln County Juvenile Crime Prevention Council (JCPC) is to decide which programs will be funded each year to assist juveniles of the County. The Council funds programs for After School programs, Alternative High School mentors and Substance Abuse and Prevention.

The Council also provides funds for a Teen Court that is staffed by local High School students and provides funds for Mediation services for area youth.

The Council holds monthly committee meetings where programs present ongoing accomplishments and upcoming activities.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 8,640	\$ 9,748	\$ 9,899	2%
Operations	230,119	220,324	220,881	0%
<b>Expenditure Total</b>	<b>\$ 238,759</b>	<b>\$ 230,072</b>	<b>\$ 230,780</b>	<b>0%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
State	\$ 220,349	\$ 220,349	\$ 220,349	0%
<b>Revenues Total</b>	<b>\$ 220,349</b>	<b>\$ 220,349</b>	<b>\$ 220,349</b>	<b>0%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Part Time	1	1	1	0%
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0%</b>



## Veterans Services

Human Services

### Overview:

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

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

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

### Compensation

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

### Pension

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

### Dependency and Indemnity

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

### Survivor Pension

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

### Education Benefits

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

### Death Benefits

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

### VA Health Care

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



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

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

### **Goals/Objectives:**

- Increase cash compensation awards in Lincoln County from \$36 million to \$38 million by the end of the budget year
- Work to increase the percentage of approved VA pension claims by working to get the word out to eligible recipients
- Partner with Senior Services to provide additional transportation for our Veterans
- Partner with other county departments to increase awareness of both departments by holding events such as animal adoption events, Senior Citizen events, etc.
- Continue to increase the number of outside events conducted by this office to better inform our Veterans.
- Continue to build stronger relationships with local Veteran organizations.
- Work with the North Carolina Division of Military and Veteran Affairs, the VA, and other county VSOs to bring regional Veteran and VA events to Lincoln County
- Build our Band of Brothers support group and our monthly coffee to get more veterans involved.
- Continue to work with the VA, the Hesed House, DSS, the Continuum of Care and others to end homelessness for Veterans in Lincoln County
- To continue to grow our opportunities with local Judges, the Sheriff's Dept and the local prison to assist Veterans as needed
- Build better relationships with all local Funeral Homes so they will automatically notify our office when a Veteran passes away
- Continue the goal of being the first stop for all things Veteran related.
- Continue working to make our office a destination for Veterans, their families and citizens to come and see military artifacts, military equipment and military displays that honor our Lincoln County Veterans from all branches of service.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 223,621	\$ 233,688	\$ 220,521	-6%
Operations	14,134	14,556	15,350	5%
Capital	1,078	-	4,000	100%
<b>Expenditure Total</b>	<b>\$ 238,833</b>	<b>\$ 248,244</b>	<b>\$ 239,871</b>	<b>-3%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
State	\$ 2,083	\$ -	\$ -	0%
<b>Revenues Total</b>	<b>\$ 2,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	3	3	3	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0%</b>



## Senior Services

Human Services

### **Overview:**

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

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

#### **Information and Assistance:**

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

#### **Family Caregiver and Support Program:**

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

#### **Lincoln County Health and Wellness Nutrition (Congregate) Program:**

The Congregate Meals Program provides vouchers to residents 60 years and older who may be at risk for isolation, depression and/or malnutrition. Lincoln County Senior Services contracts with 4 local restaurants to provide voucher clients with a balanced meal that has been approved by a Registered Dietician. Three (3) of these sites are in Lincolnton and one (1) is in Denver. Having access to a well-balanced and proportional meal helps older adults maintain adequate nutrition and physical functioning. This program also provides nutrition education, socialization and is often the first step towards utilizing other services. This program provides not only an opportunity for a senior to get a meal but also allows them to have fellowship and socialize with others. Currently we have 108 Lincoln County seniors on the Nutrition voucher program.

#### **Health Promotion Disease Prevention:**

The goal of the Health Promotion Disease Prevention program is to empower people to improve their health by providing a variety of evidence-based programs. We provide 4 evidenced based programs throughout the fiscal year. Classes can be either 6 weeks or 8 weeks long and some can be conducted virtually. The classes typically involve classroom time and hands on activities to promote the topic. The courses include Matter of Balance, Living Healthy/Chronic Disease Self-Management and Living Healthy with Diabetes/ Diabetes Self-Management.

#### **Transportation Services:**

The Transportation Services program provides transportation assistance to seniors over 60 who don't have the means to get around on their own. It focuses on the needs of the rural elderly and those with greatest economic and social need. We schedule trips to medical offices,

Chemotherapy, Dialysis treatment, grocery stores, drug stores and human service agencies. Currently there are over 500 clients who are receiving services through our program.

**NC SHIP Program:**

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

**Lincoln County Senior Center Programs and Services:**

The Lincoln County Senior Center was recertified in May of 2021 as a Center of Excellence through the NC Division of Aging and Adult Services. Centers achieve this designation by meeting a rigorous set of programming standards as well as offering a wide variety of programs and activities. Senior participation has increased and surpassed pre-COVID levels due to the continued effort to offer new programs. We developed stronger relationships with network partners who have hosted Lunch and Learns, educational meetings and we have brought back the Health Fair. We also continue to offer our Blue Grass Jam sessions, exercise classes, a variety of craft classes such as stain glass, painting with Kelly, a writing group and card making. We continue to host the Blue Grass Jams and our TNT exercise classes on Facebook Live so we can reach seniors who may not be able to get to the senior center. We will continue to research Grant opportunities in FY 25, host fundraising events and/or seek corporate donations for additional programs. The Lincoln County Senior Services Center provides a majority of its classes at no cost to the seniors. Financial scholarships are available to those who may not have the means to pay for activities where there is a charge such as Yoga, Crafts or trips. During FY 23 the average daily attendance increased from 79 to 95 participants per day that are coming to the Senior Center for 1 or more activities. In the first quarter of FY 24 average daily attendance has increased to 100 participants per day.

**Goals/Objectives:**

- Research and apply for all available Grants that will help fund additional services
- Convert a FT staff position to a Business Manager role at the Center to assist with budgeting, grants applications and expenditures as well as serve as a backup to the Director.
- Increase the average daily attendance at the Center to 100 each month
- Continue to offer programming and services required for recertification as a Senior Center of Excellence through the SCOPE Certification process
- Offer new programs centered around our newly constructed outdoor patio space such as gardening classes and growing vegetables, herbs, lettuce and tomatoes.

**Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 304,758	\$ 448,150	\$ 475,734	6%
Operations	249,667	279,855	327,548	17%
Capital	3,755	2,261	-	-100%
<b>Expenditure Total</b>	<b>\$ 558,180</b>	<b>\$ 730,266</b>	<b>\$ 803,282</b>	<b>10%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 192,046	\$ 291,779	\$ 239,705	-18%
State	216,503	60,708	88,873	46%
Sales and Services	5,374	1,000	-	-100%
<b>Revenues Total</b>	<b>\$ 413,923</b>	<b>\$ 353,487</b>	<b>\$ 328,578</b>	<b>-7%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	6	6	6	0%
Part Time	1	1	1	0%
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0%</b>



## Library

Cultural & Recreation

### Overview:

The Lincoln County Public Library cultivates lifelong learning and facilitates connections that build community. In order to accomplish its mission, the library provides free access to information, knowledge and ideas. It offers a wide range of materials and services for all ages and interests with the intent to inform, educate, entertain and connect the residents of Lincoln County. The Lincoln County Public Library is managed by the Library Director who serves under the Lincoln County Manager. Under supervision of the Library Director, Branch Library Supervisors oversee the daily operations of the three libraries, technical services department and courier service with the help of Library Assistants. The library has an advisory board comprised of 7 members who are appointed by the Lincoln County Board of Commissioners and 1 appointed by the Lincoln City Council.

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 is located on Westwinds Road in West Lincoln.
- Courier service provides on-site access to library materials at nursing homes and retirement communities throughout the county and transfers materials between the library branches.

Lincoln County Public Library's mission is to *cultivate lifelong learners and facilitate connections that build community*. In order to accomplish this purpose, the library has adopted the following service priorities for FY 2023-2025:

### Goals/Objectives

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

- Partner with local organizations to promote literacy.
  - Partner with organizations to promote health and wellness.
  - Partner with other agencies and organizations that promote economic and workforce development.
  - Provide opportunities for collaboration and connection of local organizations.
- **Inviting Spaces: The community will have access to physical and virtual spaces that are responsive to their diverse needs, support learning, and encourage networking.**
- Incorporate innovative and flexible spaces in current and new facilities.
  - Identify potential grants and private funding opportunities to enhance library facilities.
  - Create online spaces for virtual engagement with the community
- **Public Awareness: The community will be more aware of the library's programs, resources and services.**
- Implement email marketing that broadens the library's reach to users.
  - Improve community engagement and awareness through new social media opportunities.
  - Engage with community organizations, agencies and businesses to expand awareness of library resources.
  - Increase stakeholder's awareness of the value and impact of the library.
  - Welcome new residents to the community and introduce them to the library's resources.
  - Create community awareness through professional marketing materials and staff engagement.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,484,088	\$ 1,677,975	\$ 1,762,537	5%
Operations	769,063	898,051	816,995	-9%
Capital	78,509	245,133	54,808	-78%
<b>Expenditure Total</b>	<b>\$ 2,331,660</b>	<b>\$ 2,821,159</b>	<b>\$ 2,634,340</b>	<b>-7%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
State	\$ 127,842	\$ 149,979	\$ 149,979	0%
Sales and Services	3,762	-	11,000	100%
Miscellaneous	12,556	7,000	-	-100%
<b>Revenues Total</b>	<b>\$ 144,160</b>	<b>\$ 156,979</b>	<b>\$ 160,979</b>	<b>3%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	24	24	24	0%
Part Time	6	6	6	0%
<b>Total</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>0%</b>



## Parks & Recreation

Cultural & Recreation

### Overview:

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

This department hosts community center activities, special events, classes, day camps, adult athletic leagues, and senior programs. The Parks and Recreation department also often partners with outside agencies and groups to provide various educational and leisure-based activities in the community. Lincoln County Parks and Recreation also provides leadership to the Safe Kids Lincoln County programs in collaboration with other local agencies to provide safety information to youth and families.

### Goals/Objectives:

- Implement Lincoln County Recreation Master Plan and reevaluate annually to update community priorities
- Evaluate existing programs, research new, innovative programs for youth, adults, and seniors. These programs can include but are not limited to athletics, fitness, health and nature based.
- Begin addressing accessibility needs at existing parks with new playground surfacing construction projects.
- Implement operation of new swim beach at Beatty's Ford Park
- Research and develop plans for an athletic complex in Lincoln County including land acquisition and scope of project.
- Increased marketing of current and new recreation programs including youth camp, Lincoln County Senior Games, Safe Kids Lincoln County and open programs.
- Work with Planning Department to develop a policy on payment in lieu of (in regard to open space or set aside requirements) to be used for park acquisition and development
- Expansion of trail systems in Lincoln County.
- Coordinate partnerships with other local safety agencies in implementation of the Safe Kids Lincoln County programs and events.

### Budget Summary:

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 614,285	\$ 727,304	\$ 771,024	6%
Operations	211,812	487,705	433,655	-11%
Capital	27,995	160,500	60,000	-63%
<b>Expenditure Total</b>	<b>\$ 854,092</b>	<b>\$ 1,375,509</b>	<b>\$ 1,264,679</b>	<b>-8%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Sales and Services	\$ 57,993	\$ 10,000	\$ 25,000	150%
Miscellaneous	23,517	-	15,000	100%
<b>Revenues Total</b>	<b>\$ 81,510</b>	<b>\$ 10,000</b>	<b>\$ 40,000</b>	<b>300%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	7	7	7	0%
Part Time	30	30	32	7%
<b>Total</b>	<b>37</b>	<b>37</b>	<b>39</b>	<b>5%</b>



## Lincoln County Schools & Gaston College

### Education

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

#### Lincoln County Schools

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

#### Gaston College

The Lincoln Campus of Gaston Community College is funded in part by Lincoln County. Each year the local government unit provides funding to the college for operational assistance. The County also provides approximately \$260,000 in building maintenance at the college within the Building Maintenance Departmental budget.

#### **Budget Summary:**

##### Lincoln County Schools

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Current Expense	\$ 23,116,196	\$ 26,816,196	\$ 32,917,949	23%
Capital	5,827,875	4,029,091	5,729,091	42%
<b>Expenditure Total</b>	<b>\$ 28,944,071</b>	<b>\$ 30,845,287</b>	<b>\$ 38,647,040</b>	<b>25%</b>

##### Gaston Community College

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	\$ 279,499	\$ 279,499	\$ 354,698	27%
<b>Expenditure Total</b>	<b>\$ 279,499</b>	<b>\$ 279,499</b>	<b>\$ 354,698</b>	<b>27%</b>





## Special Appropriations

Arts Council (\$8,000) – The Arts Council of Lincoln County provides an outlet to the arts to the citizens of Lincoln County. Their goal is to develop, promote and nurture all art as creative endeavors to our community. They provide countywide art camps, art classes, art exhibitions, and art competitions.

City of Lincolnton 4<sup>th</sup> of July Fireworks (\$7,500) – The County contributes to the July 4<sup>th</sup> celebration that the City of Lincolnton puts on each year for the residents of Lincoln County.

Communities in Schools (\$45,000) – Communities in Schools of Lincoln County (CIS) was established as a not-for-profit corporation in 1991. Their mission is to champion the connection of needed community resources with Schools to help young people successfully learn, stay in school, and prepare for life. The County support for the Communities in Schools program allows them to bring in grant funding to Lincoln County. CIS operates in all four middle schools and at Asbury Academy. They also operate the following programs:

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

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

Cultural Development Center (\$115,000) – The Cultural Development Center is a 501c3 non- profit organization whose mission is to support the cultural enrichment for the citizens of Lincoln County. They provide a home for the arts and history in our community and maintain the historic Lincoln Cultural Center as a positive County asset. County funding is for maintenance of this County owned facility that is leased to the Cultural Center. It helps cover the cost of fire/security system maintenance, elevator maintenance, exterminating, and gas and heating costs.

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

#### Dues and Subscriptions:

- Centralina Council of Governments (CCOG) (\$4,919) – CCOG is the state designated lead regional organization for our region. It includes 72 local jurisdictions including 9 counties and 63 municipalities and represents a population of close to 1.8 million. Dues for CCOG are set by their Board and are based on population; their dues of \$.25 per person is at the same rate as last year. The CCOG provides a forum for public officials to discuss regional policy and special policy initiatives and provides a platform for collaborative regional action. They sponsor regular meetings for elected officials, county/city managers, and planners and provide current information about regional concerns. CCOG includes the Area Aging Agency, Workforce Development Programs, Community and Economic Development Programs, and local and regional planning. Member dues support match requirements for state and federal aging programs. CCOG provides an allotted amount of technical assistance as a part of membership in the organization.
- Gaston-Cleveland-Lincoln Metropolitan Planning Organization (\$20,000) – Lincoln County is a member of the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO). This three county organization including 34 local government entities along with representatives from the North Carolina Department of Transportation (NCDOT) and United States Department of Transportation (USDOT) serves as the planning agency for transportation projects and transportation services to the three county region. This funding covers the fees for participation in the organization and provides for services rendered back to the county by GCLMPO staff.

#### Economic Development:

- Lincoln Economic Development Association (\$780,729) – 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 (\$940,037) – These are economic incentive grants entered into by the County as part of the recruitment of new industries, and expansions of existing industries. The grants never exceed the amount of taxes paid by the corporation in any tax year, and expire at the end of five years.

Gaston Skills (Salem Industries) (\$65,000) – Salem Industries is a Division of Gaston Skills, Inc. They provide support to individuals with mental and physical disabilities and substance abuse issues and their families. Their programs include:

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

Helping Animals to Survive (HATS) (\$10,000) – This agency is a Non-Profit organization whose mission is to act as guardians to protect and enhance the lives of companion animals through facilitating community involvement, education, legislation and leadership. The

organization is a partner in Lincoln County Animal Services success to become a “No Kill” Shelter and serves on both the No Kill Ad Hoc Committee and the Animal Services Advisory Board.

Historical Properties Commission (\$28,440) – 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.

Keep Lincoln County Beautiful (\$10,000) – The Keep Lincoln County Beautiful organization has a mission to educate, inspire and empower the community to improve the environment through beautification, litter prevention and recycling.

Lake Norman Marine Commission (\$37,000) – The Lake Norman Marine Commission was established in 1969 to make regulations applicable to Lake Norman and its shoreline area concerning all matters relating to or affecting public recreation and water safety. Catawba, Iredell, Mecklenburg and Lincoln Counties are part of the Commission. As boating safety is a primary focus of the Commission, the county funding is primarily used to maintain and install the navigational aid system on Lake Norman. The Commission also promotes boater education, and works to address environmental issues such as the Hydrilla threat.

Lincolnton –Lincoln County Chamber of Commerce (\$23,000) – The Chamber’s mission is to provide an association of community leadership whose purpose is to enhance the quality of life and foster a healthy economic environment in Lincolnton and Lincoln County. Overall funding for the organization is provided by membership dues from businesses, industries, civic clubs, churches, individuals and professionals, and sponsorships and fundraisers. The County’s sponsorship helps support the Chamber’s Visitor Information Center.

Lincolnton-Lincoln County Regional Airport Authority (\$120,000) – The Lincolnton-Lincoln County Regional Airport Authority is a relief airport for the Charlotte Douglas International Airport. The airport serves the corporate customer and private pilot in every possible way. Lincoln County and the City of Lincolnton supplement the operations and capital projects at the airport through a joint venture.

North Carolina Forestry Service – Lincoln County (\$128,829) – The Forestry Service provides woods, grass and brush fire protection within the County in coordination with the local volunteer fire departments. County funding provides for operation and manning of two Wildlife Fire Engines in the County along with the availability of all other state wildlife resources, which include helicopters, air tankers and bulldozers. Local Rangers along with an assigned Forester provide forest management planning, water quality protection and environmental education to Lincoln County citizens. Reforestation services are also provided to ensure the viability of the forest industry, which provides over \$ 1.6 million of timber revenue annually to landowners in Lincoln County. The percentage of State and County support is negotiated annually.

Optimist Clubs – The Optimist Clubs within Lincoln County play a pivotal role in expanding recreational opportunities for young boys and girls. The Clubs provide a multitude of sports from basketball, and football to cheerleading and Volleyball. The County views the optimist clubs as partners in recreation and an asset to its Parks and Recreation Department. West Lincoln (\$10,000); East Lincoln (\$10,000); Boger City (\$10,000); Lincolnton (\$6,500)

Partners Health Management (\$323,192) – Partners Health Management assists with assuring that mental health, intellectual/developmental disability and substance abuse services are available for citizens of eight counties, including Lincoln County.

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

West Lincoln Rescue Squad (\$67,950) – West Lincoln Rescue Squad is the last remaining rescue squad in the County. It serves as an all-volunteer agency that provides technical rescue services to the citizens of Lincoln County. It plays a vital role in providing back-up ambulance support to Lincoln County Emergency Medical Services. In addition to providing technical rescue services, the rescue squad assists with searches for missing and lost persons, traffic control, evacuations, debris removal and many other essential functions to assist the citizens of the county. The West Lincoln Rescue Squad is a current member of the North Carolina Association of Rescue and Emergency Medical Services (NCAREMS) and is currently pursuing certifications in several rescue specialty areas.

### **Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
General Government	\$ 265,823	\$ 230,085	\$ 233,329	1%
Public Safety	74,600	75,750	77,950	3%
Transportation	104,400	169,871	185,000	9%
Economic Development	2,234,996	1,969,135	1,768,685	-10%
Culture and Recreation	309,300	283,710	200,440	-29%
Education	30,000	35,000	-	-100%
Human Services	30,000	656,384	323,192	-51%
<b>Expenditure Total</b>	<b>\$ 3,049,119</b>	<b>\$ 3,419,935</b>	<b>\$ 2,788,596</b>	<b>-18%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Federal	\$ 202,565	\$ -	\$ -	0%
State	394,884	152,551	-	-100%
<b>Revenues Total</b>	<b>\$ 597,449</b>	<b>\$ 152,551</b>	<b>\$ -</b>	<b>-100%</b>



## Interfund Transfers

### Other Financing Uses

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

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Transfer to School Cap. Res. Fd.	\$ -	\$ -	\$ 3,612,022	100%
Transfer to Emer. Tele. Sys. Fd.	119,624	-	-	0%
Transfer to Capital Reserve Fund	10,409,360	3,145,000	3,289,806	5%
Transfer to Gen. Cap. Proj. Fund	2,491,780	500,000	495,000	-1%
Transfer to Grants Fund	299,534	104,742	66,928	-36%
Transfer to Solid Waste Fund	-	600,000	1,100,000	83%
Transfer to Health Ins. Fund	800,000	800,000	-	-100%
<b>Expenditure Total</b>	<b>\$ 14,120,298</b>	<b>\$ 5,149,742</b>	<b>\$ 8,563,756</b>	<b>66%</b>

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

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<u>ISSUED DEBT</u>										
<b>2008 Recreation Rock Springs Prk State Loan \$1,650,000</b>	Prin	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	3,300	2,475	1,650	825	-	-	-	-	-
<b>2014 Various Capital Projects Financing \$6,115,000</b>	Prin	407,680	407,680	407,680	407,680	407,680	-	-	-	-
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	51,317	40,514	29,710	18,906	8,103	-	-	-	-
<b>2016 First Bank Financing \$8,858,000</b>	Prin	105,000	105,000	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	24,598	22,614	20,639	18,673	16,708	14,742	12,776	10,811	8,845
<b>2017 Raymond James Financing \$11,139,000</b>	Prin	577,000	577,000	577,000	576,000	441,000	441,000	441,000	441,000	441,000
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	99,252	85,693	72,133	58,586	46,636	36,272	25,909	15,545	5,182
<b>2019 General Government Financing \$9,511,000</b>	Prin	634,562	633,736	633,736	633,736	633,736	633,736	633,736	633,736	633,736
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	192,681	173,390	154,125	134,859	115,593	96,328	77,062	57,797	38,531
<b>2019 Refunding of 2010A Bonds \$10,230,000</b>	Prin	275,466	273,245	271,023	-	-	-	-	-	-
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	40,987	27,213	13,551	-	-	-	-	-	-
<b>2020 Court Services Building \$36,500,000</b>	Prin	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000
Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Int	788,400	739,125	689,850	640,575	591,300	542,025	492,750	443,475	394,200
<b>2021 EM Services Facility \$19,640,000</b>	Prin	985,000	985,000	985,000	985,000	985,000	985,000	980,000	980,000	980,000
Dated 7/1/2021 - 6/30/2041 4% for 20 years	Int	329,808	310,896	291,984	273,072	254,160	235,248	216,384	197,568	178,752
TOTAL ISSUED PRINCIPAL PAYMENTS		4,892,208	4,889,161	4,885,939	4,613,916	4,396,416	3,988,736	3,983,736	3,983,736	3,983,736
TOTAL ISSUED INTEREST PAYMENTS		1,530,343	1,401,920	1,273,642	1,145,496	1,032,500	924,615	824,881	725,196	625,510
TOTAL ISSUED DEBT		6,422,551	6,291,081	6,159,581	5,759,412	5,428,916	4,913,351	4,808,617	4,708,932	4,609,246
<u>LEASE LIABILITY</u>										
<b>Lease Principal</b>		70,000	11,747	12,050	12,361	12,681	13,008	13,344	13,689	14,042
<b>Lease Interest</b>		15,000	11,050	10,747	10,435	10,116	9,789	9,453	9,108	8,754
TOTAL LEASE LIABILITY		85,000	22,797	22,797	22,796	22,797	22,797	22,797	22,797	22,796
<u>PROJECTED DEBT</u>										
<b>2025 Jail Expansion \$28,000,000</b>	Prin		1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Dated 7/1/2025- 6/30/2045 3.7% for 20 years	Int		800,000	790,000	760,000	730,000	700,000	660,000	630,000	590,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		4,962,208	6,300,908	6,297,989	6,026,277	5,809,097	5,401,744	5,397,080	5,397,425	5,397,778
PROJECTED TOTAL INTEREST PAYMENTS		1,545,343	2,212,970	2,074,389	1,915,931	1,772,616	1,634,404	1,494,334	1,364,304	1,224,264
PROJECTED TOTAL DEBT EXPENDITURES		\$ 6,507,551	\$ 8,513,878	\$ 8,372,378	\$ 7,942,208	\$ 7,581,713	\$ 7,036,148	\$ 6,891,414	\$ 6,761,729	\$ 6,622,042

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

		FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042
<u>ISSUED DEBT</u>										
<b>2008 Recreation Rock Springs Prk State Loan \$1,650,000</b>	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
<b>2014 Various Capital Projects Financing \$6,115,000</b>	Prin	-	-	-	-	-	-	-	-	-
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
<b>2016 First Bank Financing \$8,858,000</b>	Prin	104,000	104,000	104,000	104,000	-	-	-	-	-
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	6,880	4,914	2,948	983	-	-	-	-	-
<b>2017 Raymond James Financing \$11,139,000</b>	Prin	-	-	-	-	-	-	-	-	-
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	-	-	-	-	-	-	-	-	-
<b>2019 General Government Financing \$9,511,000</b>	Prin	633,738	-	-	-	-	-	-	-	-
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	19,266	-	-	-	-	-	-	-	-
<b>2019 Refunding of 2010A Bonds \$10,230,000</b>	Prin	-	-	-	-	-	-	-	-	-
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	-	-	-	-	-	-	-	-	-
<b>2020 Court Services Building \$36,500,000</b>	Prin	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	1,825,000	-	-
Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Int	344,925	295,650	246,375	197,100	147,825	98,550	49,275	-	-
<b>2021 EM Services Facility \$19,640,000</b>	Prin	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000	980,000
Dated 7/1/2021 - 6/30/2041 4% for 20 years	Int	159,936	141,120	122,304	103,488	84,672	65,856	47,040	28,224	9,408
TOTAL ISSUED PRINCIPAL PAYMENTS		3,542,738	2,909,000	2,909,000	2,909,000	2,805,000	2,805,000	2,805,000	980,000	980,000
TOTAL ISSUED INTEREST PAYMENTS		531,007	441,684	371,627	301,571	232,497	164,406	96,315	28,224	9,408
TOTAL ISSUED DEBT		4,073,745	3,350,684	3,280,627	3,210,571	3,037,497	2,969,406	2,901,315	1,008,224	989,408
<u>LEASE LIABILITY</u>										
<b>Lease Principal</b>		14,405	14,777	15,159	15,550	15,952	16,364	16,787	17,220	17,665
<b>Lease Interest</b>		8,392	8,120	7,638	7,246	6,845	6,433	6,010	5,576	5,132
TOTAL LEASE LIABILITY		22,797	22,897	22,797	22,796	22,797	22,797	22,797	22,796	22,797
<u>PROJECTED DEBT</u>										
<b>2025 Jail Expansion \$28,000,000</b>	Prin	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Dated 7/1/2025- 6/30/2045 3.7% for 20 years	Int	545,000	505,000	470,000	430,000	380,000	335,000	300,000	240,000	190,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		4,957,143	4,323,777	4,324,159	4,324,550	4,220,952	4,221,364	4,221,787	2,397,220	2,397,665
PROJECTED TOTAL INTEREST PAYMENTS		1,084,399	954,804	849,265	738,817	619,342	505,839	402,325	273,800	204,540
PROJECTED TOTAL DEBT EXPENDITURES		\$ 6,041,542	\$ 5,278,581	\$ 5,173,424	\$ 5,063,367	\$ 4,840,294	\$ 4,727,203	\$ 4,624,112	\$ 2,671,020	\$ 2,602,205

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

		FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050	FY 2051	TOTALS
<u>ISSUED DEBT</u>											
<b>2008 Recreation Rock Springs Prk State Loan \$1,650,000</b>	Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000
Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Int	-	-	-	-	-	-	-	-	-	8,250
<b>2014 Various Capital Projects Financing \$6,115,000</b>	Prin	-	-	-	-	-	-	-	-	-	2,038,400
Dated 6/27/14-6/26/29 3.02% Fixed Rate	Int	-	-	-	-	-	-	-	-	-	148,550
<b>2016 First Bank Financing \$8,858,000</b>	Prin	-	-	-	-	-	-	-	-	-	1,354,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	-	-	-	-	-	-	-	-	-	166,131
<b>2017 Raymond James Financing \$11,139,000</b>	Prin	-	-	-	-	-	-	-	-	-	4,512,000
Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Int	-	-	-	-	-	-	-	-	-	445,208
<b>2019 General Government Financing \$9,511,000</b>	Prin	-	-	-	-	-	-	-	-	-	6,338,188
Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Int	-	-	-	-	-	-	-	-	-	1,059,632
<b>2019 Refunding of 2010A Bonds \$10,230,000</b>	Prin	-	-	-	-	-	-	-	-	-	819,734
Dated 12/1/19 - 6/1/27 5.00% for 20 years	Int	-	-	-	-	-	-	-	-	-	81,751
<b>2020 Court Services Building \$36,500,000</b>	Prin	-	-	-	-	-	-	-	-	-	29,200,000
Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Int	-	-	-	-	-	-	-	-	-	6,701,400
<b>2021 EM Services Facility \$19,640,000</b>	Prin	-	-	-	-	-	-	-	-	-	17,670,000
Dated 7/1/2021 - 6/30/2041 4% for 20 years	Int	-	-	-	-	-	-	-	-	-	3,049,920
TOTAL ISSUED PRINCIPAL PAYMENTS		-	-	-	-	-	-	-	-	-	62,262,322
TOTAL ISSUED INTEREST PAYMENTS		-	-	-	-	-	-	-	-	-	11,660,842
TOTAL ISSUED DEBT		-	-	-	-	-	-	-	-	-	73,923,164
<u>LEASE LIABILITY</u>											
<b>Lease Principal</b>		18,121	18,590	19,070	19,562	20,068	20,596	21,118	21,663	22,223	497,812
<b>Lease Interest</b>		4,675	4,207	3,727	3,234	2,729	2,211	1,679	1,134	574	180,014
TOTAL LEASE LIABILITY		22,796	22,797	22,797	22,796	22,797	22,807	22,797	22,797	22,797	677,826
<u>PROJECTED DEBT</u>											
<b>2025 Jail Expansion \$28,000,000</b>	Prin	1,400,000	1,400,000	1,400,000	-	-	-	-	-	-	28,000,000
Dated 7/1/2025- 6/30/2045 3.7% for 20 years	Int	140,000	90,000	30,000	-	-	-	-	-	-	9,315,000
PROJECTED TOTAL PRINCIPAL PAYMENTS		1,418,121	1,418,590	1,419,070	19,562	20,068	20,596	21,118	21,663	22,223	90,760,134
PROJECTED TOTAL INTEREST PAYMENTS		144,675	94,207	33,727	3,234	2,729	2,211	1,679	1,134	574	21,155,856
PROJECTED TOTAL DEBT EXPENDITURES		\$ 1,562,796	\$ 1,512,797	\$ 1,452,797	\$ 22,796	\$ 22,797	\$ 22,807	\$ 22,797	\$ 22,797	\$ 22,797	\$ 111,915,990



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

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<u>ISSUED DEBT</u>										
<b>2012 School Refunding \$12,360,000</b>	Prin	-	-	-	-	-	-	-		
Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Int	-	-	-	-	-	-	-		
<b>2012A School Refunding \$17,895,000</b>	Prin	-	-	-	-	-	-	-		
Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Int	-	-	-	-	-	-	-		
<b>2013 Refunding of 2003 COPS and partial 2006 COPS</b>	Prin	997,000	979,000	959,000	-	-	-	-		
Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate	Int	65,451	43,217	21,386	-	-	-	-		
<b>2017 Refunding of 2010B &amp; 2011B COPS \$13,190,000</b>	Prin	1,731,000	1,705,000	1,677,000	2,095,000	1,029,000	-	-		
Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Int	188,627	148,987	109,943	71,540	23,564	-	-		
<b>2019 Refunding of 2010A School Bonds \$10,230,000</b>	Prin	1,584,534	1,571,756	1,558,977						
Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Int	235,763	156,537	77,949						
TOTAL ISSUED PRINCIPAL PAYMENTS		4,312,534	4,255,756	4,194,977	2,095,000	1,029,000	-	-		
TOTAL ISSUED INTEREST PAYMENTS		489,841	348,741	209,278	71,540	23,564	-	-		
TOTAL ISSUED DEBT		<u>\$ 4,802,375</u>	<u>\$ 4,604,497</u>	<u>\$ 4,404,255</u>	<u>\$ 2,166,540</u>	<u>\$ 1,052,564</u>	<u>\$ -</u>	<u>\$ -</u>		
<b>2025 Financing \$32,000,000</b>			1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
<b>Dated 2025 - 2044</b>			950,000	910,000	875,000	835,000	795,000	755,000	715,000	670,000
<b>2027 Financing \$32,000,000</b>					1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
<b>Dated 2027 - 2046</b>					950,000	910,000	875,000	835,000	795,000	755,000
TOTAL ISSUED PRINCIPAL PAYMENTS		4,312,534	5,855,756	5,794,977	5,295,000	4,229,000	3,200,000	3,200,000	3,200,000	3,200,000
TOTAL ISSUED INTEREST PAYMENTS		489,841	1,298,741	1,119,278	1,896,540	1,768,564	1,670,000	1,590,000	1,510,000	1,425,000
TOTAL ISSUED DEBT		<u>\$ 4,802,375</u>	<u>\$ 7,154,497</u>	<u>\$ 6,914,255</u>	<u>\$ 7,191,540</u>	<u>\$ 5,997,564</u>	<u>\$ 4,870,000</u>	<u>\$ 4,790,000</u>	<u>\$ 4,710,000</u>	<u>\$ 4,625,000</u>

updated 5/20/24 - dlr

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

		FY 2034	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
<u>ISSUED DEBT</u>										
<b>2012 School Refunding \$12,360,000</b>	Prin									
Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Int									
<b>2012A School Refunding \$17,895,000</b>	Prin									
Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Int									
<b>2013 Refunding of 2003 COPS and partial 2006 COPS</b>	Prin									
Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate	Int									
<b>2017 Refunding of 2010B &amp; 2011B COPS \$13,190,000</b>	Prin									
Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Int									
<b>2019 Refunding of 2010A School Bonds \$10,230,000</b>	Prin									
Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Int									
TOTAL ISSUED PRINCIPAL PAYMENTS										
TOTAL ISSUED INTEREST PAYMENTS										
TOTAL ISSUED DEBT										
<b>2025 Financing \$32,000,000</b>		1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
<b>Dated 2025 - 2044</b>		625,000	580,000	530,000	480,000	435,000	380,000	325,000	270,000	215,000
<b>2027 Financing \$32,000,000</b>		1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
<b>Dated 2027 - 2046</b>		715,000	670,000	625,000	580,000	530,000	480,000	435,000	380,000	325,000
TOTAL ISSUED PRINCIPAL PAYMENTS		3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
TOTAL ISSUED INTEREST PAYMENTS		1,340,000	1,250,000	1,155,000	1,060,000	965,000	860,000	760,000	650,000	540,000
TOTAL ISSUED DEBT		\$ 4,540,000	\$ 4,450,000	\$ 4,355,000	\$ 4,260,000	\$ 4,165,000	\$ 4,060,000	\$ 3,960,000	\$ 3,850,000	\$ 3,740,000

*updated 5/20/24 - dlr*

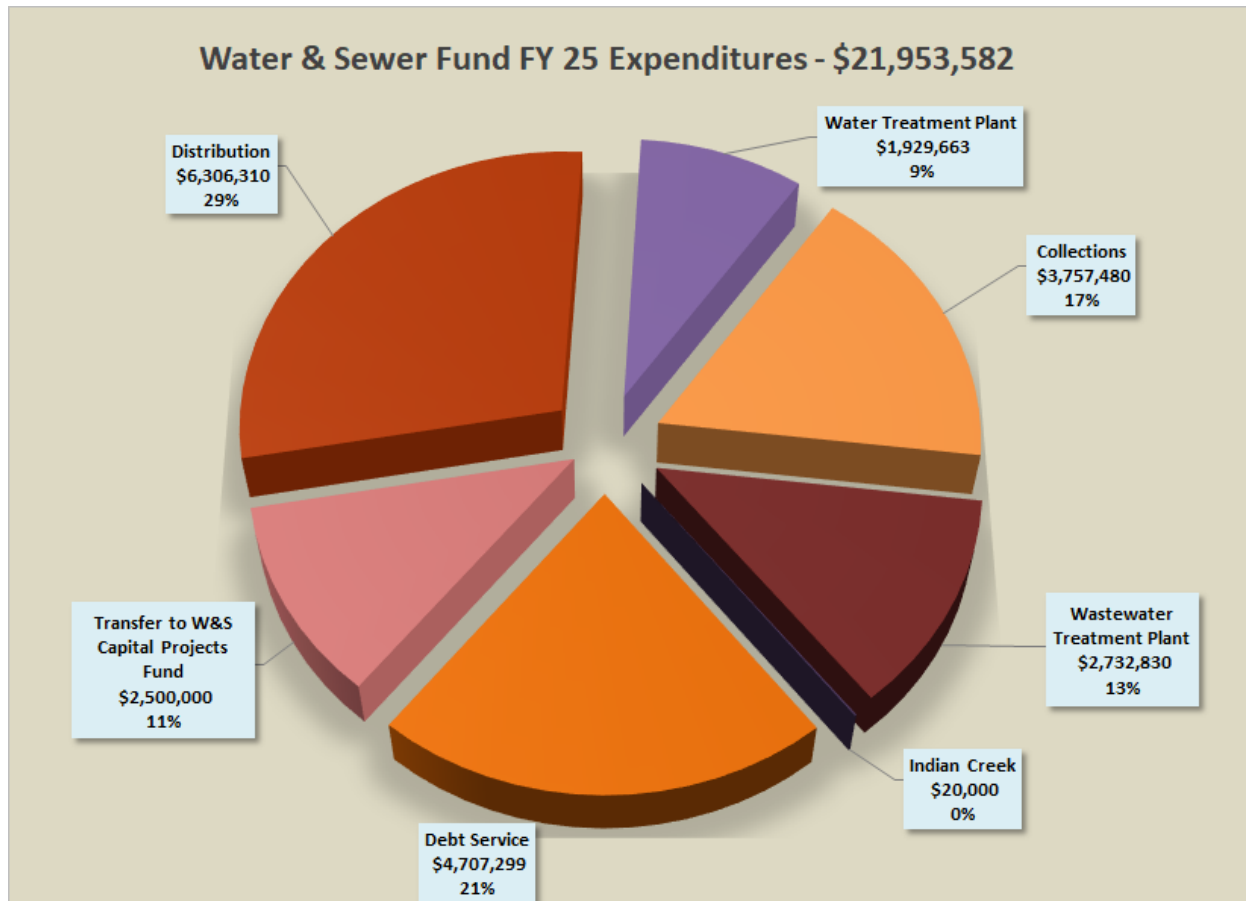
**LINCOLN COUNTY  
DEBT SERVICE REPAYMENT SCHEDULE  
FOR THE LINCOLN COUNTY BOARD OF EDUCATION**

		FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	TOTALS
<u>ISSUED DEBT</u>							
<b>2012 School Refunding \$12,360,000</b>	Prin						-
Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Int						-
<b>2012A School Refunding \$17,895,000</b>	Prin						-
Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Int						-
<b>2013 Refunding of 2003 COPS and partial 2006 COPS</b>	Prin						2,935,000
Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate	Int						130,054
<b>2017 Refunding of 2010B &amp; 2011B COPS \$13,190,000</b>	Prin						8,237,000
Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Int						542,661
<b>2019 Refunding of 2010A School Bonds \$10,230,000</b>	Prin						4,715,267
Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Int						470,249
TOTAL ISSUED PRINCIPAL PAYMENTS							15,887,267
TOTAL ISSUED INTEREST PAYMENTS							1,142,964
TOTAL ISSUED DEBT							\$ 17,030,231
<b>2025 Financing \$32,000,000</b>		1,600,000	1,600,000	1,600,000			32,000,000
<b>Dated 2025 - 2044</b>		160,000	100,000	35,000			10,640,000
<b>2027 Financing \$32,000,000</b>		1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	32,000,000
<b>Dated 2027 - 2046</b>		270,000	215,000	160,000	100,000	35,000	10,640,000
TOTAL ISSUED PRINCIPAL PAYMENTS		3,200,000	3,200,000	3,200,000	1,600,000	1,600,000	79,887,267
TOTAL ISSUED INTEREST PAYMENTS		430,000	315,000	195,000	100,000	35,000	22,422,964
TOTAL ISSUED DEBT		\$ 3,630,000	\$ 3,515,000	\$ 3,395,000	\$ 1,700,000	\$ 1,635,000	#####

updated 5/20/24 - dlr

**WATER AND SEWER FUND SUMMARY OF  
REVENUES AND EXPENDITURES  
FY 2024-2025**

	FY 2024 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2025 BUDGET REQUESTED	FY 2025 CM RECOMMENDED BUDGET	% OF CM FY 2025 BUDGET
<b>REVENUES:</b>					
State Revenues	\$ -	0.0%	\$ 400,000	\$ 400,000	1.8%
Sales and Services	16,344,889	98.0%	18,948,643	18,948,643	86.3%
Investment Earnings	100,000	0.6%	280,456	600,000	2.7%
Fund Balance Appropriated	230,337	1.4%	-	2,004,939	9.1%
<b>TOTAL FINANCIAL RESOURCES</b>	<b>\$ 16,675,226</b>		<b>\$ 19,629,099</b>	<b>\$ 21,953,582</b>	
<b>EXPENDITURES:</b>					
Departmental Expenses:					
Distribution	\$ 5,194,311	31.8%	\$ 6,994,060	\$ 6,306,310	28.7%
Water Treatment Plant	1,686,997	10.3%	1,934,303	1,929,663	8.8%
Collections	2,715,038	16.6%	3,759,480	3,757,480	17.1%
Wastewater Treatment Plant	2,151,453	13.2%	2,736,330	2,732,830	12.4%
Indian Creek	23,000	0.1%	23,000	20,000	0.1%
Debt Service	4,556,927	27.9%	4,707,299	4,707,299	21.4%
<b>TOTAL EXPENDITURES</b>	<b>16,327,726</b>		<b>20,154,472</b>	<b>19,453,582</b>	
<b>OTHER FINANCING USES:</b>					
Transfer to Water/Sewer Capital Projects Fund	347,500	2.1%	5,000,000	2,500,000	11.4%
<b>TOTAL USES OF FINANCIAL RESOURCES</b>	<b>\$ 16,675,226</b>		<b>\$ 25,154,472</b>	<b>\$ 21,953,582</b>	





## WATER AND SEWER FUND

Environmental Protection

### **Overview:**

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

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

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

The five elevated storage tanks and their capacities are:

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

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

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

The sewer system currently consists of the collection system, with various size gravity lines flowing into 47 lift (pump) stations. The County built the Killian Creek WWTP on Killian Creek. The current WWTP capacity is 3.36 MGD. A preliminary engineering design for expanding the plant began in March 2017 with the expansion to 6.6 MGD. Construction started at the WWTP to be expanded to the full 6.6 MGD in September 2020. Construction on the WWTP Expansion is expected to be complete in 2024.

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

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

### **Departmental Goals:**

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

### **Budget Summary:**

#### **Water Distribution**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,836,079	\$ 1,859,074	\$ 2,372,723	28%
Operations	4,927,071	3,156,206	3,246,587	3%
Capital	149,038	179,031	687,000	284%
<b>Expenditure Total</b>	<b>\$ 6,912,188</b>	<b>\$ 5,194,311</b>	<b>\$ 6,306,310</b>	<b>21%</b>

#### **Water Treatment Plant**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 821,847	\$ 911,720	\$ 1,149,676	26%
Operations	733,110	775,277	779,987	1%
<b>Expenditure Total</b>	<b>\$ 1,554,957</b>	<b>\$ 1,686,997</b>	<b>\$ 1,929,663</b>	<b>14%</b>

#### **Sewer Collection**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 708,268	\$ 719,561	\$ 724,798	1%
Operations	1,243,463	1,383,177	1,607,682	16%
Capital	61,307	612,300	1,425,000	133%
<b>Expenditure Total</b>	<b>\$ 2,013,038</b>	<b>\$ 2,715,038</b>	<b>\$ 3,757,480</b>	<b>38%</b>

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**Wastewater Treatment Plant**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 663,293	\$ 759,105	\$ 1,160,665	53%
Operations	851,345	1,392,348	1,535,165	10%
Capital	24,720	-	37,000	0%
<b>Expenditure Total</b>	<b>\$ 1,539,358</b>	<b>\$ 2,151,453</b>	<b>\$ 2,732,830</b>	<b>27%</b>

**Indian Creek**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 34,278	\$ 23,000	\$ 20,000	-13%
<b>Expenditure Total</b>	<b>\$ 34,278</b>	<b>\$ 23,000</b>	<b>\$ 20,000</b>	<b>-13%</b>

**Other**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Debt Principal	\$ 2,611,702	\$ 2,690,004	\$ 3,009,698	12%
Debt Interest	1,810,516	1,856,923	1,687,601	-9%
Debt Issuance Costs and Charges	7,094	10,000	10,000	0%
Transfer to W&S Capital Proj.	365,000	347,500	2,500,000	619%
<b>Expenditure Total</b>	<b>\$ 4,794,312</b>	<b>\$ 4,904,427</b>	<b>\$ 7,207,299</b>	<b>47%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Ad Valorem Taxes	\$ 415	\$ -	\$ -	0%
State	-	-	400,000	100%
Sales and Services	18,239,501	16,344,889	18,948,643	16%
Miscellaneous	1,841,659	-	-	0%
Investment Earnings	750,690	100,000	600,000	500%
Other Financing Sources	1,185,881	-	-	0%
Fund Balance Appropriated	-	230,337	2,004,939	770%
<b>Revenues Total</b>	<b>\$ 22,018,146</b>	<b>\$ 16,675,226</b>	<b>\$ 21,953,582</b>	<b>32%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	63	64	66	3%
Part Time	1	1	1	0%
<b>Total</b>	<b>64</b>	<b>65</b>	<b>67</b>	<b>3%</b>

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

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
<u>ISSUED DEBT</u>										
<b>2016 Carolina Bank Financing \$3,468,000</b>	Prin	164,000	168,000	172,000	176,000	180,000	184,000	188,000	193,000	197,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	44,944	41,807	38,594	35,305	31,941	28,501	24,986	21,385	17,700
<b>2018 Revenue Bond Issuance \$13,895,000</b>	Prin	375,000	395,000	415,000	440,000	460,000	485,000	505,000	525,000	545,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	464,525	445,275	425,025	403,650	381,150	357,525	335,100	317,225	298,550
<b>2020 Revenue Bond Issuance \$28,435,000</b>	Prin	1,395,000	1,460,000	1,525,000	1,595,000	1,665,000	1,745,000	1,820,000	1,100,000	1,160,000
Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Int	970,675	899,300	824,675	746,675	665,175	579,925	490,800	417,800	372,900
<b>2020 SRF Loan \$14,000,000</b>	Prin	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Int	131,040	123,760	116,480	109,200	101,920	94,640	87,360	80,080	72,800
<b>2021 SRF Loan \$7,513,965</b>	Prin	375,698	375,698	375,698	375,698	375,698	375,698	375,698	375,698	375,698
Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Int	76,417	72,172	67,926	63,681	59,435	55,190	50,945	46,699	42,454
TOTAL ISSUED PRINCIPAL PAYMENTS		3,009,698	3,098,698	3,187,698	3,286,698	3,380,698	3,489,698	3,588,698	2,893,698	2,977,698
TOTAL ISSUED INTEREST PAYMENTS		1,687,601	1,582,314	1,472,700	1,358,511	1,239,621	1,115,781	989,191	883,189	804,404
TOTAL ISSUED DEBT		4,697,299	4,681,012	4,660,398	4,645,209	4,620,319	4,605,479	4,577,889	3,776,887	3,782,102
<u>UNISSUED DEBT</u>										
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,009,698	3,098,698	3,187,698	3,286,698	3,380,698	3,489,698	3,588,698	2,893,698	2,977,698
PROJECTED TOTAL INTEREST PAYMENTS		1,687,601	1,582,314	1,472,700	1,358,511	1,239,621	1,115,781	989,191	883,189	804,404
PROJECTED TOTAL DEBT EXPENDITURES		\$ 4,697,299	\$ 4,681,012	\$ 4,660,398	\$ 4,645,209	\$ 4,620,319	\$ 4,605,479	\$ 4,577,889	\$ 3,776,887	\$ 3,782,102



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

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		FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042
<u>ISSUED DEBT</u>										
<b>2016 Carolina Bank Financing \$3,468,000</b>	Prin	202,000	207,000	212,000	217,000	-	-	-	-	-
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	13,929	10,064	6,105	2,051	-	-	-	-	-
<b>2018 Revenue Bond Issuance \$13,895,000</b>	Prin	560,000	585,000	605,000	630,000	655,000	680,000	705,000	735,000	765,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	278,550	257,750	233,950	210,825	186,700	161,275	134,850	106,050	76,050
<b>2020 Revenue Bond Issuance \$28,435,000</b>	Prin	1,210,000	1,260,000	1,310,000	1,360,000	1,420,000	1,480,000	1,535,000	1,115,000	1,160,000
Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Int	337,350	300,300	261,750	221,700	180,000	136,500	91,275	51,525	17,400
<b>2020 SRF Loan \$14,000,000</b>	Prin	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Int	65,520	58,240	50,960	43,680	36,400	29,120	21,840	14,560	7,280
<b>2021 SRF Loan \$7,513,965</b>	Prin	375,698	375,698	375,698	375,698	375,698	375,698	375,699	375,699	375,699
Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Int	38,209	33,963	29,718	25,472	21,227	16,982	12,736	8,491	4,245
TOTAL ISSUED PRINCIPAL PAYMENTS		3,047,698	3,127,698	3,202,698	3,282,698	3,150,698	3,235,698	3,315,699	2,925,699	3,000,699
TOTAL ISSUED INTEREST PAYMENTS		733,558	660,317	582,483	503,728	424,327	343,877	260,701	180,626	104,975
TOTAL ISSUED DEBT		3,781,256	3,788,015	3,785,181	3,786,426	3,575,025	3,579,575	3,576,400	3,106,325	3,105,674
<u>UNISSUED DEBT</u>										
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,047,698	3,127,698	3,202,698	3,282,698	3,150,698	3,235,698	3,315,699	2,925,699	3,000,699
PROJECTED TOTAL INTEREST PAYMENTS		733,558	660,317	582,483	503,728	424,327	343,877	260,701	180,626	104,975
PROJECTED TOTAL DEBT EXPENDITURES		\$ 3,781,256	\$ 3,788,015	\$ 3,785,181	\$ 3,786,426	\$ 3,575,025	\$ 3,579,575	\$ 3,576,400	\$ 3,106,325	\$ 3,105,674

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

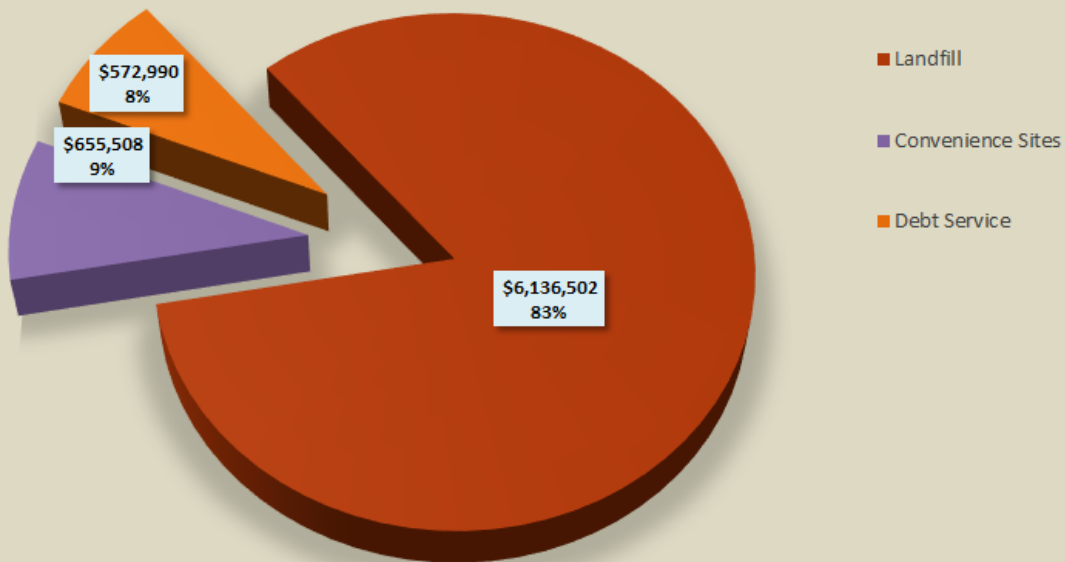
		FY 2043	FY 2044	TOTALS
<u>ISSUED DEBT</u>				
<b>2016 Carolina Bank Financing \$3,468,000</b>	Prin	-	-	2,460,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	-	-	317,312
<b>2018 Revenue Bond Issuance \$13,895,000</b>	Prin	795,000	825,000	11,685,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	45,844	15,469	5,135,338
<b>2020 Revenue Bond Issuance \$28,435,000</b>	Prin	-	-	25,315,000
Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Int	-	-	7,565,725
<b>2020 SRF Loan \$14,000,000</b>	Prin	-	-	12,600,000
Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Int	-	-	1,244,880
<b>2021 SRF Loan \$7,513,965</b>	Prin	-	-	6,762,567
Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Int	-	-	725,962
TOTAL ISSUED PRINCIPAL PAYMENTS		795,000	825,000	58,822,567
TOTAL ISSUED INTEREST PAYMENTS		45,844	15,469	14,989,217
TOTAL ISSUED DEBT		840,844	840,469	73,811,784
<u>UNISSUED DEBT</u>				
PROJECTED TOTAL PRINCIPAL PAYMENTS		795,000	825,000	58,822,567
PROJECTED TOTAL INTEREST PAYMENTS		45,844	15,469	14,989,217
PROJECTED TOTAL DEBT EXPENDITURES		\$ 840,844	\$ 840,469	\$ 73,811,784

**SOLID WASTE FUND SUMMARY OF  
REVENUES AND EXPENDITURES**

**FY 2024-2025**

	FY 2024 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2025 BUDGET REQUESTED	FY 2025 CM RECOMMENDED BUDGET	% OF CM FY 2025 BUDGET
<b>REVENUES:</b>					
Franchise Tax	\$ 37,000	0.6%	\$ 37,000	\$ 37,000	0.5%
State Revenues	188,000	2.8%	208,000	208,000	2.8%
Sales & Services	5,605,027	84.2%	5,925,000	5,820,000	79.0%
Interest Revenue	15,000	0.2%	15,000	200,000	2.7%
Other Financing Sources	600,000	9.0%	-	1,100,000	14.9%
Fund Balance Appropriated	212,928	3.2%	-	-	0.0%
<b>TOTAL FINANCIAL RESOURCES</b>	<b>\$ 6,657,955</b>		<b>\$ 6,185,000</b>	<b>\$ 7,365,000</b>	
<b>EXPENDITURES:</b>					
Departmental Expenses:					
Landfill	\$ 5,282,207	79.3%	\$ 5,629,168	\$ 6,136,502	83.3%
Convenience Sites	799,426	12.0%	661,676	655,508	8.9%
Debt Service	576,322	8.7%	572,990	572,990	7.8%
<b>TOTAL USES OF FINANCIAL RESOURCES</b>	<b>\$ 6,657,955</b>		<b>\$ 6,863,834</b>	<b>\$ 7,365,000</b>	

**Solid Waste Fund FY 25 Expenditures - \$7,365,000**





## SOLID WASTE FUND

Environmental Protection

### **Overview:**

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

Airport  
Northbrook  
Owl's Den  
Webb's Road

Car Farm Road  
Optimist Club Road  
Tin Mine Road  
Landfill

These centers collect household garbage, but also provide for recycling by allowing for cardboard, glass bottles, plastics, scrap metals, used motor oil, and other materials to be source separated, then sold to recycling companies. The household garbage is deposited at the County's landfill. 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 three (3) revenue sources. First, every improved parcel in Lincoln County is billed as an availability fee for the use of the landfill and the convenience sites. Citizens are mailed a decal to place in the window of a vehicle showing that they are from Lincoln County and can use these facilities. This has become necessary to keep out-of-county residents from bringing their garbage to our landfill and convenience & recycling centers. The second source of revenue is the tipping fee for MSW and C&D. These are charged on a per ton basis to those companies that haul garbage and construction waste to the landfill. All fees are outlined in the Solid Waste Operations Manual. Third source, is the sale of recycled material, such as scrap metal, cardboard, textile material, mixed paper, aluminum cans and etc. These materials either are collected by a vendor or hauled to the vendor. More participation of recycling increases revenue and decrease landfill cost.

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

## NOTES:

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

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

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

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

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

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

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

Professional Services has experienced a large increase in engineering fees due to PFAS testing that DEQ has instituted. Due to the extra lab work, this has increased the budget for sampling by more than double from what it has been in the past.

## **Budget Summary:**

### **Landfill**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 1,887,201	\$ 2,030,041	\$ 2,350,830	16%
Operations	1,704,462	1,690,238	1,940,450	15%
Capital	1,216,143	1,561,928	1,845,222	18%
<b>Expenditure Total</b>	<b>\$ 4,807,806</b>	<b>\$ 5,282,207</b>	<b>\$ 6,136,502</b>	<b>16%</b>

### **Convenience Sites**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Personnel	\$ 544,036	\$ 619,758	\$ 477,508	-23%
Operations	43,391	58,668	58,000	-1%
Capital	18,000	121,000	120,000	-1%
<b>Expenditure Total</b>	<b>\$ 605,427</b>	<b>\$ 799,426</b>	<b>\$ 655,508</b>	<b>-18%</b>

### **Other**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Debt Principal	\$ 496,091	\$ 504,091	\$ 512,091	2%
Debt Interest	83,412	72,231	60,899	-16%
<b>Expenditure Total</b>	<b>\$ 579,503</b>	<b>\$ 576,322</b>	<b>\$ 572,990</b>	<b>-1%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Franchise Tax	\$ 48,258	\$ 37,000	\$ 37,000	0%
State	1,126,730	188,000	208,000	11%
Sales and Services	5,764,198	5,605,027	5,820,000	4%
Miscellaneous	23,261	-	-	0%
Investment Earnings	292,540	15,000	200,000	1233%
Other Financing Sources	-	600,000	1,100,000	83%
Appropriated Fund Balance	-	212,928	-	-100%
<b>Revenues Total</b>	<b>\$ 7,254,987</b>	<b>\$ 6,657,955</b>	<b>\$ 7,365,000</b>	<b>11%</b>

<b>Authorized Personnel</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Full Time	34	34	34	0%
Part Time	48	48	48	0%
<b>Total</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>0%</b>

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

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTALS
<u>ISSUED DEBT</u>												
<b>FY 14 Installment Purchase Financing \$385,000</b>	Prin	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,265
Dated 6/27/14 -- 6/26/29 2.65% Fixed Rate	Int	3,229	2,550	1,869	1,190	510	-	-	-	-	-	9,348
<b>2016 Installment Purchase Financing \$3,301,000</b>	Prin	353,000	361,000	370,000	-	-	-	-	-	-	-	1,084,000
Dated 7/16/16 - 7/15/26 2.33% Fixed rate	Int	17,152	10,404	3,497	-	-	-	-	-	-	-	31,053
<b>2019 Installment Purchase Financing \$2,000,000</b>	Prin	133,438	133,264	133,264	133,264	133,264	133,264	133,264	133,264	133,264	133,263	1,332,813
Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Int	40,518	36,461	32,410	28,359	24,307	20,256	16,205	12,154	8,102	4,051	222,823
TOTAL ISSUED PRINCIPAL PAYMENTS		512,091	519,917	528,917	158,917	158,917	133,264	133,264	133,264	133,264	133,263	2,545,078
TOTAL ISSUED INTEREST PAYMENTS		60,899	49,415	37,776	29,549	24,817	20,256	16,205	12,154	8,102	4,051	263,224
TOTAL ISSUED DEBT		<u>\$ 572,990</u>	<u>\$ 569,332</u>	<u>\$ 566,693</u>	<u>\$ 188,466</u>	<u>\$ 183,734</u>	<u>\$ 153,520</u>	<u>\$ 149,469</u>	<u>\$ 145,418</u>	<u>\$ 141,366</u>	<u>\$ 137,314</u>	<u>\$ 2,808,302</u>



## CAPITAL RESERVE FUND

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

The Capital Reserve Fund was added during Fiscal Year 2020 for sound financial planning. The intended uses of the funds are an Animal Services Facility, Economic Development-Industrial Park Expansion, Jail Expansion, Recreational Facilities and Old Courthouse Renovation. The County has designated 1.7 cents on the Ad Valorem tax rate to be transferred from the General Fund to this fund each year to finance these projects.

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Future Capital Projects	\$ -	\$ 3,145,000	\$ 3,289,806	5%
Transfer to General Cap. Proj.	3,759,093	-	-	0%
<b>Expenditure Total</b>	<b>\$ 3,759,093</b>	<b>\$ 3,145,000</b>	<b>\$ 3,289,806</b>	<b>5%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Transfer from General Fund	\$ 10,409,360	\$ 3,145,000	\$ 3,289,806	5%
Investment Earnings	419,824	-	-	0%
<b>Revenues Total</b>	<b>\$ 10,829,184</b>	<b>\$ 3,145,000</b>	<b>\$ 3,289,806</b>	<b>5%</b>





## SCHOOL CAPITAL RESERVE FUND

Education

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

A ½ % Sales and Use Tax is authorized by NCGS 105, Article 40. It is pooled at the state level, and then distributed on a per capita basis. This statute requires that 30% of it be set aside for school capital outlay or debt service.

A ½ % Sales and Use Tax is authorized by NCGS 105, Article 42. It also is pooled at the state level, and then used to be distributed on a per capita basis. Starting in FY 2010, the distribution was changed to 50% on a per capita basis, and 50% on the point of sale basis. This significantly reduced our revenues for FY 2010 and beyond. This statute requires that 60% of the proceeds be set aside for school capital outlay or debt service.

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

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

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

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

NOTES:

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

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

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

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Transfer to General Fund	\$ 800,000	\$ 500,000	\$ 4,112,022	722%
<b>Expenditure Total</b>	<b>\$ 800,000</b>	<b>\$ 500,000</b>	<b>\$ 4,112,022</b>	<b>722%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Lottery Proceeds	\$ 468,530	\$ 500,000	\$ 500,000	0%
Investment Earnings	42,253	-	-	0%
Transfer from General Fund	-	-	3,612,022	100%
<b>Revenues Total</b>	<b>\$ 510,783</b>	<b>\$ 500,000</b>	<b>\$ 4,112,022</b>	<b>722%</b>



## LAW ENFORCEMENT FUND

Public Safety

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

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

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

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ -	\$ -	\$ 10,000	100%
Capital	-	12,086	-	-100%
<b>Expenditure Total</b>	<b>\$ -</b>	<b>\$ 12,086</b>	<b>\$ 10,000</b>	<b>-17%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Controlled Substance Tax	\$ 22,441	\$ 12,086	\$ -	-100%
Investment Earnings	912	-	-	0%
Fund Balance Appropriated	-	-	10,000	100%
<b>Revenues Total</b>	<b>\$ 23,353</b>	<b>\$ 12,086</b>	<b>\$ 10,000</b>	<b>-17%</b>



## FEDERAL LAW ENFORCEMENT FUND

Public Safety

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

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

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

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	\$ 7,954	\$ 75,600	\$ 15,000	-80%
Capital	64,703	77,500	171,400	121%
<b>Expenditure Total</b>	<b>\$ 72,657</b>	<b>\$ 153,100</b>	<b>\$ 186,400</b>	<b>22%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Federal Forfeiture	\$ 207,876	\$ -	\$ -	0%
Investment Earnings	6,349	-	-	0%
Fund Balance Appropriated	-	153,100	186,400	22%
<b>Revenues Total</b>	<b>\$ 214,225</b>	<b>\$ 153,100</b>	<b>\$ 186,400</b>	<b>22%</b>



## EMERGENCY TELEPHONE SYSTEM FUND

Public Safety

This fund is used to account for funds received from the State 911 Board as the County's portion of the 911 Monthly Service Charge. This charge is currently set at \$.60 for 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 for all telephone, but not wireless, subscribers. Wireless subscribers paid directly into the State 911 Fund. A 2007 amendment to state law abolished that County fee and established the new state fee system. The statutes controlling this fund are NCGS Chapter 62A-40 ET. seq. The statutes authorize the State 911 Board to set out the formula for distribution to local PSAPs (public safety answering points), which in our case is the E911 Communications Center located in the Sheriff's Department.

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

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

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 184,048	\$ 200,000	\$ 259,000	30%
Capital	-	-	15,400	100%
Transfer to General Cap. Proj.	-	500,000	-	100%
<b>Expenditure Total</b>	<b>\$ 184,048</b>	<b>\$ 700,000</b>	<b>\$ 274,400</b>	<b>-61%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
State	\$ 217,034	\$ 200,000	\$ 274,400	37%
Investment Earnings	10,543	-	-	0%
Other Financing Sources	119,624	-	-	0%
Fund Balance Appropriated	-	500,000	-	-100%
<b>Revenues Total</b>	<b>\$ 347,201</b>	<b>\$ 700,000</b>	<b>\$ 274,400</b>	<b>-61%</b>



## VOLUNTEER FIRE DISTRICTS FUND

Public Safety

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

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

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

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

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

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

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

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

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

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

#### NOTES:

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

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

**Budget Summary:**

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Alexis VFD	\$ 494,445	\$ 736,859	\$ 803,444	9%
Boger City VFD	1,031,263	1,562,773	1,529,000	-2%
Crouse VFD	189,304	312,532	378,893	21%
Denver VFD	3,492,022	4,665,931	4,609,107	-1%
East Lincoln VFD	4,360,917	5,857,418	5,911,539	1%
Howards Creek VFD	453,246	709,880	701,578	-1%
North 321 VFD	895,196	1,270,761	1,473,075	16%
Northbrook VFD	423,489	631,262	611,419	-3%
Pumpkin Center VFD	821,256	1,162,756	1,163,005	0%
South Fork VFD	516,241	784,630	779,996	-1%
Union VFD	431,146	696,945	667,755	-4%
<b>Expenditure Total</b>	<b>\$ 13,108,525</b>	<b>\$ 18,391,747</b>	<b>\$ 18,628,811</b>	<b>1%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Ad Valorem Taxes	\$ 13,108,525	\$ 18,391,747	\$ 18,628,811	1%
<b>Revenues Total</b>	<b>\$ 13,108,525</b>	<b>\$ 18,391,747</b>	<b>\$ 18,628,811</b>	<b>1%</b>

**Tax Rate Data:**

<b><u>VFD</u></b>	<b><u>FY 2024 Rate</u></b>	<b><u>FY 2025 Rate</u></b>
Alexis	\$ .1065	\$ .1200
Boger City	.1250	.1250
Crouse	.0860	.1150
Denver	.1040	.1040
East Lincoln	.1024	.1024
Howards Creek	.1355	.1355
North 321	.0900	.1050
Northbrook	.0950	.0950
Pumpkin Center	.1050	.1070
South Fork	.1250	.1250
Union	.1250	.1250





## HEALTH INSURANCE FUND

### General Government

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

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

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

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

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

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

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

<b>Expenditure by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Operations	\$ 10,025,558	\$ 11,126,000	\$ 10,320,000	-7%
<b>Expenditure Total</b>	<b>\$ 10,025,558</b>	<b>\$ 11,126,000</b>	<b>\$ 10,320,000</b>	<b>-7%</b>

<b>Revenues by Type</b>	<b>FY23 Actual</b>	<b>FY24 Budgeted</b>	<b>FY25 Budgeted</b>	<b>% Change</b>
Health Premiums - Employer	\$ 8,730,555	\$ 9,100,000	\$ 9,100,000	0%
Health Premiums - Employee	1,072,695	1,200,000	1,200,000	0%
Other Contributions	4,875	-	-	0%
Investment Earnings	47,741	20,000	20,000	0%
Other Financing Sources	800,000	800,000	-	-100%
Fund Balance Appropriated	-	6,000	-	-100%
<b>Revenues Total</b>	<b>\$ 10,655,866</b>	<b>\$ 11,126,000</b>	<b>\$ 10,320,000</b>	<b>-7%</b>



## WORKERS COMPENSATION INSURANCE FUND

General Government

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

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

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

Implementing this plan in FY 2011 allowed a budgeted annual savings of about \$200,000 spread over the General Fund, Water and Sewer Fund, and the Solid Waste Fund. That represented a 33% reduction in the cost of the plan compared to FY 2010. It could potentially save more as we have better claim years. The plan ended FY 2013 with a deficit of \$157,722, but ended FY 2014 with a surplus of \$82,828. FY 2015 had several settled claims, and we realized a slight deficit. While there were fewer high claims during FY 16 and FY 17, this fund continued in a deficit balance with a slight surplus in FY 2018 of \$16,081; therefore, additional funds for premiums were recommended during FY 2019 through FY 2023. As a result, FY 2023 ended with a surplus of \$1,659,065. Clearly, each year rates are determined by the number and types of claims; however, it is expected that any surplus will assist in offsetting future deficits.

Expenditure by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Operations	\$ 584,404	\$ 937,900	\$ 1,170,624	25%
<b>Expenditure Total</b>	<b>\$ 584,404</b>	<b>\$ 937,900</b>	<b>\$ 1,170,624</b>	<b>25%</b>

Revenues by Type	FY23 Actual	FY24 Budgeted	FY25 Budgeted	% Change
Workers Comp Premiums	\$ 929,025	\$ 929,900	\$ 1,155,624	24%
Miscellaneous	37,792	8,000	15,000	88%
Investment Earnings	358	-	-	0%
<b>Revenues Total</b>	<b>\$ 967,175</b>	<b>\$ 937,900</b>	<b>\$ 1,170,624</b>	<b>25%</b>



## CAPITAL IMPROVEMENT PLAN

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### Capital Improvement Plan

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

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

**a) Construction Work in Progress (CWIP)**

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

**b) Operating Capital (OC)**

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

**c) Non-Asset Inventory**

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

**d) Other**

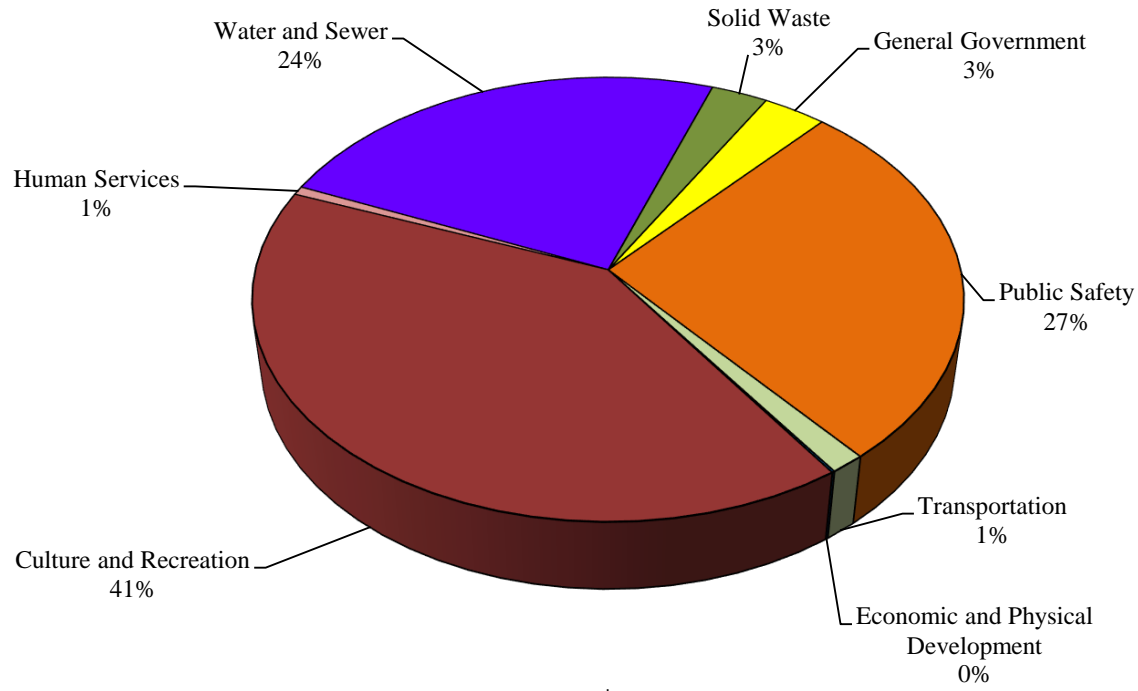
Large dollar items that are infrequent in nature but require advance planning for budgetary purposes. This category could include roofing, remodeling, large maintenance, etc.

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

# Five-Year Capital Improvement Plan

## County-wide Summary

### 2025 - 2029



**Five-Year Total: \$ 176,394,613**

	Fiscal Year					
	2025	2026	2027	2028	2029	TOTALS
General Government	\$ 520,900	\$ 901,200	\$ 3,144,400	\$ 566,600	\$ 680,200	\$ 5,813,300
Public Safety	33,825,870	5,615,720	2,291,420	3,659,520	2,764,820	48,157,350
Transportation	669,276	400,000	390,000	390,000	650,000	2,499,276
Economic and Physical Development	45,000	-	99,800	48,500	-	193,300
Culture and Recreation	809,808	1,453,120	17,519,270	1,279,981	50,297,505	71,359,684
Human Services	274,342	302,949	181,278	182,400	156,734	1,097,703
Water and Sewer	17,689,000	3,430,000	5,985,000	7,315,000	7,700,000	42,119,000
Solid Waste	1,430,000	1,810,000	1,160,000	435,000	320,000	5,155,000
<b>Total</b>	<b>\$ 55,264,196</b>	<b>\$ 13,912,989</b>	<b>\$ 30,771,168</b>	<b>\$ 13,877,001</b>	<b>\$ 62,569,259</b>	<b>\$ 176,394,613</b>



**LINCOLN COUNTY**  
**Capital Improvement Plan**  
**COUNTY WIDE**

	Fiscal Year					TOTALS
	2025	2026	2027	2028	2029	
<b>GOVERNMENTAL FUNDS</b>						
<b>General Government</b>						
Governing Body	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 5,000
County Manager	3,000	2,200	-	4,200	-	9,400
Human Resources	5,000	2,000	4,000	8,000	3,000	22,000
Finance	14,400	14,400	14,400	15,900	14,400	73,500
Information Technology	100,000	175,000	53,500	125,000	-	453,500
Tax	16,000	16,000	61,000	18,000	38,000	149,000
Legal	-	3,300	-	-	-	3,300
Elections	-	-	-	-	565,000	565,000
Register of Deeds	8,500	7,800	7,500	6,000	11,800	41,600
Facilities Management	374,000	678,000	3,004,000	387,000	48,000	4,491,000
<b>Public Safety</b>						
Sheriff	32,930,820	2,038,920	1,520,820	2,491,420	1,834,820	40,816,800
Communications	189,400	2,801,000	57,000	15,400	101,000	3,163,800
Building Inspections	110,000	100,000	100,000	100,000	100,000	510,000
Emergency Services	505,550	490,000	450,800	969,400	622,000	3,037,750
Animal Services	90,100	185,800	162,800	83,300	107,000	629,000
<b>Transortation</b>						
Transportation Lincoln County	669,276	400,000	390,000	390,000	650,000	2,499,276
<b>Economic and Physical Development</b>						
Planning	45,000	-	-	-	-	45,000
Soil Conservation/Natural Resources	-	-	99,800	48,500	-	148,300
<b>Culture and Recreation</b>						
Library	54,808	823,120	16,879,270	979,981	97,505	18,834,684
Recreation	755,000	630,000	640,000	300,000	50,200,000	52,525,000
<b>Human Services</b>						
Health	79,542	66,149	54,378	39,600	30,334	270,003
Social Services	160,800	226,800	118,800	118,800	118,800	744,000
Veterans Services	4,000	1,500	1,600	-	4,100	11,200
Senior Services	30,000	8,500	6,500	24,000	3,500	72,500
<b>Total Governmental Funds</b>	<u>36,145,196</u>	<u>8,672,989</u>	<u>23,626,168</u>	<u>6,127,001</u>	<u>54,549,259</u>	<u>129,120,613</u>
<b>WATER AND SEWER FUND</b>						
Water Distribution	13,577,000	2,585,000	3,410,000	6,470,000	6,695,000	32,737,000
Water Treatment Plant	2,650,000	45,000	1,500,000	45,000	-	4,240,000
Wastewater Treatment Plant	37,000	-	45,000	-	45,000	127,000
Sewer Collection	1,425,000	800,000	1,030,000	800,000	960,000	5,015,000
<b>Total Water and Sewer Fund</b>	<u>17,689,000</u>	<u>3,430,000</u>	<u>5,985,000</u>	<u>7,315,000</u>	<u>7,700,000</u>	<u>42,119,000</u>
<b>SOLID WASTE FUND</b>						
Landfill	<u>\$ 1,430,000</u>	<u>\$ 1,810,000</u>	<u>\$ 1,160,000</u>	<u>\$ 435,000</u>	<u>\$ 320,000</u>	<u>\$ 5,155,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replace Laptops for BOC and Clerk	H4	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 5,000
	Department Totals		<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 5,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replacement Computers	M1	\$ -	\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 4,400
	Replace Laptops	M1	3,000	-	-	2,000	-	5,000
	Department Totals		\$ 3,000	\$ 2,200	\$ -	\$ 4,200	\$ -	\$ 9,400



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

Category	Project Description	Priority	Fiscal Year					Totals
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replacement Computers	H1	\$ 2,000	\$ 2,000	\$ 4,000	\$ -	\$ -	\$ 8,000
	Replace Department Laptops (2)	H2	3,000	-	-	-	3,000	6,000
	Replace Laptops with docking stations(2)	H2	-	-	-	8,000	-	8,000
	Department Totals		\$ 5,000	\$ 2,000	\$ 4,000	\$ 8,000	\$ 3,000	\$ 22,000

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

Category	Project Description	Priority	Fiscal Year					Totals
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replace Computers	H2	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000
	Replace Epson Printers	H1	3,900	3,900	3,900	3,900	3,900	19,500
	Replace Surface Pros	H3	2,500	2,500	2,500	2,500	2,500	12,500
	Replace Cash Counter	M1	-	-	-	1,500	-	1,500
	Department Totals		\$ 14,400	\$ 14,400	\$ 14,400	\$ 15,900	\$ 14,400	\$ 73,500

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>OC</b>	County-wide Wireless Upgrade	M1	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	New County Servers	H2	-	150,000	-	-	-	150,000
	New Firewalls	H2	-	-	-	100,000	-	100,000
<b>Non-Asset Inventory</b>								
	Computer Replacements	M1	-	-	28,500	-	-	28,500
<b>Other</b>								
	Cloud Backups	H2	25,000	25,000	25,000	25,000	-	100,000
	Department Totals		<u>\$ 100,000</u>	<u>\$ 175,000</u>	<u>\$ 53,500</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 453,500</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<u>LISTING</u>								
Non-Asset Inventory								
	Replace Computers	H2	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 12,000	\$ 33,000
	Listing Totals		5,000	5,000	5,000	6,000	12,000	33,000
<u>MAPPING</u>								
Non-Asset Inventory								
	Replace Computers	H2	8,000	8,000	8,000	8,000	10,000	42,000
	Mapping Totals		8,000	8,000	8,000	8,000	10,000	42,000
<u>REVALUATION</u>								
OC								
	New Vehicle for Appraiser	H2	-	-	45,000	-	-	45,000
Non-Asset Inventory								
	Replace Computers	H2	3,000	3,000	3,000	4,000	16,000	29,000
	Revaluation Totals		3,000	3,000	48,000	4,000	16,000	74,000
	Department Totals		\$ 16,000	\$ 16,000	\$ 61,000	\$ 18,000	\$ 38,000	\$ 149,000

LINCOLN COUNTY  
Capital Improvement Plan  
GENERAL GOVERNMENT  
Legal

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replace Laptops	H2	\$ -	\$ 3,300	\$ -	\$ -	\$ -	\$ 3,300
	Department Totals		<u>\$ -</u>	<u>\$ 3,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,300</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
OC	Election Equipment		\$ -	\$ -	\$ -	\$ -	\$ 465,000	\$ 465,000
Non-Asset Inventory	New Laptops for precincts and office		-	-	-	-	100,000	100,000
	Department Totals		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565,000</u>	<u>\$ 565,000</u>

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

Category	Project Description	Priority	Fiscal Year					Totals
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replacement Computers (4 per year)	H1	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,000	\$ 31,000
	Replace Surface Pro	H1	2,500	-	-	-	2,800	5,300
	Replace Fujitsu Scanner for Real Estate	H1	-	1,800	-	-	-	1,800
	Replace Lenovo Carbonx1 16GB	H1	-	-	1,500	-	-	1,500
	Replace Fujitsu Scanner for Vital Records	H1	-	-	-	-	2,000	2,000
	Department Totals		\$ 8,500	\$ 7,800	\$ 7,500	\$ 6,000	\$ 11,800	\$ 41,600

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b><u>BUILDING MAINTENANCE</u></b>								
CWIP								
	Old Courthouse Renovation	H4	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
OC								
	Veh Replace - Ram ProMasrer for Custodial	H1	36,000	-	-	-	-	36,000
	Veh Replace - Ram 2500s 8' w/plow	H1	58,000	58,000	58,000	58,000	-	232,000
<b>Non-Asset Inventory</b>								
	Surface Pros for Maintenance	H4	2,000	2,000	8,000	6,000	-	18,000
	Building Maintenance Totals		96,000	60,000	1,066,000	64,000	-	1,286,000
<b><u>GROUNDS MAINTENANCE</u></b>								
<b>CWIP</b>								
OC								
	Lincoln County Welcome Signs	H4	-	-	1,200,000	-	-	1,200,000
	Gooseneck Trailer	H4	40,000	-	-	-	-	40,000
	Replace CAT 277 (279D3)	H1	100,000	-	-	-	-	100,000
	Veh Replace - Ram 3500	H1	90,000	90,000	90,000	90,000	-	360,000
	61" Mower Replacements	H1	48,000	48,000	48,000	48,000	48,000	240,000
	Parking Lot Outlay	H4	-	300,000	600,000	185,000	-	1,085,000
	CAT 309 Mini-Ex	H4	-	180,000	-	-	-	180,000
	Grounds Maintenance Totals		278,000	618,000	1,938,000	323,000	48,000	3,205,000
	Department Totals		\$ 374,000	\$ 678,000	\$ 3,004,000	\$ 387,000	\$ 48,000	\$ 4,491,000



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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<u>SHERIFF OPERATIONS</u>								
OC	Vehicle Replacements	H1	\$ 1,635,000	\$ 1,215,000	\$ 1,005,000	\$ 1,425,000	\$ 1,075,000	\$ 6,355,000
	Mobile Radios	H1	113,720	113,720	113,720	113,720	113,720	568,600
	Van to be outfitted for Crime Scene Subsq Yrs.	H2	50,000	-	-	-	-	50,000
	Axon VR Training System	H2	50,400	50,400	50,400	50,400	50,400	252,000
	Servers Upgrade	H2	30,000	15,000	-	-	-	45,000
	Upgrade Fingerprint Machines	H2	20,000	-	-	-	-	20,000
	Mavic 2 Enterprise Advanced	M2	16,000	-	-	-	-	16,000
	New Crime Scene Van	H2	-	150,000	-	-	-	150,000
	Camera's for Sheriff's Office/Old EMS Bldg	H3	-	50,000	-	-	-	50,000
	Portable Radios	H3	-	-	30,000	-	-	30,000
	Matrice 30T Worry Free Plus Combo	M1	-	-	32,000	-	-	32,000
	Armored Critical Incident Response Vehicle	M1	-	-	-	600,000	-	600,000
	Command Bus Refurbishment	L2	-	-	-	-	300,000	300,000
	Non-Asset Inventory							
Flock Cameras	H2	110,000	-	-	-	-	110,000	
Replace MTC Laptops	H1	40,000	40,000	40,000	40,000	40,000	200,000	
SWAT Vest Replacement	H1	31,500	31,500	31,500	31,500	31,500	157,500	
Replace Desktop PC's and Monitors	H2	43,200	43,200	43,200	43,200	43,200	216,000	
Replacing Ballistic Shields w/o LED	H3	5,400	5,400	5,400	5,400	5,400	27,000	
New Ballistic Shields w/LED	H4	6,000	-	-	-	6,000	12,000	
DJI Avata Pro-View Combo	M1	-	2,500	-	-	-	2,500	
Other	Flock Cameras Service and Maintenance	H2	-	90,000	90,000	90,000	90,000	360,000
Sheriff Operations Totals			2,151,220	1,806,720	1,441,220	2,399,220	1,755,220	9,553,600
<u>SCHOOL RESOURCE OFFICERS</u>								
OC								
Other	Vehicle Replacements	H1	630,000	140,000	70,000	70,000	-	910,000
	Axon VR Training System Service and Maint	H2	9,600	9,600	9,600	9,600	9,600	48,000
	School Resource Officers Totals		639,600	149,600	79,600	79,600	9,600	958,000

**DETENTION CENTER**

<b>CWIP</b>								
	Jail Expansion	M3	30,000,000	-	-	-	-	30,000,000
<b>OC</b>								
	Vehicle Replacements	H2	140,000	70,000	-	-	70,000	280,000
<b>Non-Asset Inventory</b>								
	Replace Desktop Computers	H3	-	12,600	-	12,600	-	25,200
	Jail Totals		30,140,000	82,600	-	12,600	70,000	30,305,200
	Department Totals		\$ 32,930,820	\$ 2,038,920	\$ 1,520,820	\$ 2,491,420	\$ 1,834,820	\$ 40,816,800

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
OC								
	Replacement of Motorola Mobile Radios	H1	\$ 174,000	\$ -	\$ -	\$ -	\$ -	\$ 174,000
	UHF/VHF Upgrade	H3 H4	-	1,500,000	-	-	-	1,500,000
	Motorola MCC7500 Replacement	H3	-	1,200,000	-	-	-	1,200,000
	Server Replacement	H2	-	-	50,000	-	-	50,000
Non-Asset Inventory								
	Replacement of 911 Chairs	H4	15,400	-	-	15,400	-	30,800
	Replace Dispatcher PC Workstations	H2	-	35,000	-	-	35,000	70,000
	Replace Dispatcher Monitors	H3	-	66,000	-	-	66,000	132,000
	Replace Surface Pros	H4	-	-	7,000	-	-	7,000
	Department Totals		\$ 189,400	\$ 2,801,000	\$ 57,000	\$ 15,400	\$ 101,000	\$ 3,163,800

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

Category	Project Description	Priority	Fiscal Year					Totals
			2025	2026	2027	2028	2029	
<u>PLANNING</u>								
OC								
	Replace Vehicle PI-027		\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
	Planning Totals		<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
<u>INSPECTIONS</u>								
OC								
Non-Asset Inventory	Inspector Vehicle Replacement (2 per year)	M1	80,000	80,000	80,000	80,000	80,000	400,000
	Replace Computers	M2	30,000	20,000	20,000	20,000	20,000	110,000
	Inspections Totals		<u>110,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>510,000</u>
	Department Totals		<u>\$ 155,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 555,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>OC</b>	Replace Animal Control Veh. (1/yr, 2-2026)	H1	\$ 69,000	\$ 138,000	\$ 69,000	\$ 75,000	\$ 85,000	\$ 436,000
	Replace Industrial Washing Machine	H2	14,000	-	-	-	-	14,000
	Replace Animal Shelter 2008 Truck	M1	-	45,000	-	-	-	45,000
	Radiology Diagnostic Unit	H3	-	-	65,000	-	-	65,000
	Ultrasound machine	H4	-	-	26,000	-	-	26,000
	Replace Industrial Dryer	H1	-	-	-	-	15,000	15,000
<b>Non-Asset Inventory</b>								
	New Desktops	H1	3,000	-	-	-	4,000	7,000
	Desktop Computer Replacements (2 per yr)	H4	2,800	2,800	2,800	2,800	3,000	14,200
	Replace Surface Pro	H3	1,300	-	-	-	-	1,300
	Replace Laptops (5)	H2	-	-	-	5,500	-	5,500
	Department Totals		<u>\$ 90,100</u>	<u>\$ 185,800</u>	<u>\$ 162,800</u>	<u>\$ 83,300</u>	<u>\$ 107,000</u>	<u>\$ 629,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<u>EMERGENCY MEDICAL SERVICES</u>								
OC								
	Ambulance Expansion and Remount Program	H3	\$ 350,000	\$ 365,000	\$ 380,000	\$ 395,000	\$ 410,000	\$ 1,900,000
	Stryker Stairchair Replacement	H3	68,000	68,000	68,000	68,000	68,000	340,000
	QRV Expansion and Remount Program	H3	-	-	-	65,000	-	65,000
	Replace LifePack 15 Monitor/Defibrillator	H1	-	-	-	50,000	-	50,000
	LUCUS Compression Devices	H1	-	-	-	28,000	-	28,000
	Stryker Powerload Stretcher Replacement	H1	-	-	-	144,000	144,000	288,000
Non-Asset Inventory								
	Turn Out Gear Replacements	H4	33,750	-	-	-	-	33,750
	Equipment to Outfit Fitness Room	H3	20,000	20,000	-	-	-	40,000
	Replace Desktop Computers	M1	2,800	-	-	28,000	-	30,800
	Replace CF20 Toughbook Computers	M1	-	-	-	118,000	-	118,000
	Emergency Medical Services Totals		474,550	453,000	448,000	896,000	622,000	2,893,550
<u>EMERGENCY MANAGEMENT</u>								
Non-Asset Inventory								
	HAZMAT Response Program	H3	4,000	-	-	-	-	4,000
	Replace Desktop Computers	M2	-	-	2,800	2,800	-	5,600
	Emergency Management Totals		4,000	-	2,800	2,800	-	9,600
<u>FIRE MARSHAL</u>								
OC								
	Vehicle Replacements RAM 4X4	M1	-	-	-	65,000	-	65,000
Non-Asset Inventory								
	Training Trailer for Simulations	M1	5,000	-	-	-	-	5,000
	Replace Turnout Gear	M2	-	15,000	-	-	-	15,000
	Replace Tablets (Surface Pro)	M2	-	-	-	5,600	-	5,600
	Fire Marshal Totals		5,000	15,000	-	70,600	-	90,600
<u>Duke Discretionary</u>								
OC								
	Radiation Response Program	H2	22,000	22,000	-	-	-	44,000
	Duke Discretionary Totals		22,000	22,000	-	-	-	44,000
	Department Totals		\$ 505,550	\$ 490,000	\$ 450,800	\$ 969,400	\$ 622,000	\$ 3,037,750

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>OC</b>								
	LTV Expansion and Replacement	H3	\$ 650,000	\$ 400,000	\$ 390,000	\$ 390,000	\$ 650,000	\$ 2,480,000
<b>Non-Asset Inventory</b>								
	Two Way Radio Replacement	M1	19,276	-	-	-	-	19,276
	Department Totals		<u>\$ 669,276</u>	<u>\$ 400,000</u>	<u>\$ 390,000</u>	<u>\$ 390,000</u>	<u>\$ 650,000</u>	<u>\$ 2,499,276</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<u>Soil Conservation</u>								
Non-Asset Inventory								
	Office Computer Replacements	M4	-	-	4,200	-	-	4,200
	Replacement of Office iPad	M4	-	-	1,500	-	-	1,500
	Soil Conservation Totals		-	-	5,700	-	-	5,700
<u>Natural Resources</u>								
OC								
	Vehicle for Proposed Nat. Res. Technician	H4	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ 36,000
	4x4 Vehicle Replacements	H4	-	-	46,500	48,500	-	95,000
Non-Asset Inventory								
	Computer for Proposed Nat. Res. Technician	M1	-	-	1,400	-	-	1,400
	iPad for Proposed Nat. Res. Technician	M1	-	-	1,500	-	-	1,500
	Office Computer Replacements	M4	-	-	4,200	-	-	4,200
	Replacement of Office iPad		-	-	4,500	-	-	4,500
	Natural Resources Totals		-	-	94,100	48,500	-	142,600
	Department Totals		\$ -	\$ -	\$ 99,800	\$ 48,500	\$ -	\$ 148,300



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

Category	Project Description	Priority	Fiscal Year					Totals
			2025	2026	2027	2028	2029	
<u>HEALTH ADMINISTRATION</u>								
OC								
	Stress Test Software and Equipment	H2	\$ 13,750	\$ -	\$ -	\$ -	\$ -	\$ 13,750
Non-Asset Inventory								
	Replace Desktop Computers	H2	\$ 15,330	\$ 11,000	\$ 11,000	\$ -	\$ 11,242	\$ 48,572
	Replace Laptops	H2	7,896	1,128	1,128	-	15,792	25,944
	Replace Surface Pros	H2	2,850	12,371	-	39,600	3,300	58,121
	Health Administration Totals		39,826	24,499	12,128	39,600	30,334	146,387
<u>ENVIRONMENTAL HEALTH</u>								
OC								
	High Mileage Vehicle Replacements	H2	36,650	36,650	36,650	-	-	109,950
Non-Asset Inventory								
	Replace Desktop Computers	H2	3,066	3,300	-	-	-	6,366
	Replace Surface Pros	H2	-	1,700	5,600	-	-	7,300
	Environmental Health Totals		39,716	41,650	42,250	-	-	123,616
	Department Totals		\$ 79,542	\$ 66,149	\$ 54,378	\$ 39,600	\$ 30,334	\$ 270,003

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>OC</b>	Replace 4-6 Passenger Vehicles	H4	\$ 45,000	\$ 90,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 270,000
<b>Other</b>	Citrix License Renewal	H1	37,800	37,800	37,800	37,800	37,800	189,000
	7 Yr. Plan-Paint and Refurnish Offices(18/yr)	H3	36,000	36,000	36,000	36,000	36,000	180,000
	Replace Laptops (60)	H2	42,000	-	-	-	-	42,000
	Replace Raspberry Pi's	H3	-	63,000	-	-	-	63,000
	Department Totals		<u>\$ 160,800</u>	<u>\$ 226,800</u>	<u>\$ 118,800</u>	<u>\$ 118,800</u>	<u>\$ 118,800</u>	<u>\$ 744,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replace Computers	H3	\$ 1,500	\$ 1,500	\$ 1,600	\$ -	\$ 1,600	\$ 6,200
	Replace Surface Pro	H3	2,500	-	-	-	2,500	5,000
	Department Totals		\$ 4,000	\$ 1,500	\$ 1,600	\$ -	\$ 4,100	\$ 11,200

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
Non-Asset Inventory								
	Replace Staff Computers (4)	M2	\$ -	\$ 4,500	\$ -	\$ -	\$ 3,500	\$ 8,000
	Replace Commercial Ice Machine	M3	-	4,000	-	-	-	4,000
	Replace Public Use Computers (6)	M2	-	-	6,500	-	-	6,500
	Update Fitness Room Exercise Equipment	M3	-	-	-	10,000	-	10,000
Other								
	Paint Interior Rooms	M2	30,000	-	-	-	-	30,000
	Install French Doors in Conference Room	M2	-	-	-	14,000	-	14,000
	Department Totals		\$ 30,000	\$ 8,500	\$ 6,500	\$ 24,000	\$ 3,500	\$ 72,500

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>CWIP</b>	New East Lincoln Library	H4	\$ -	\$ -	\$ 16,800,000	\$ -	\$ -	\$ 16,800,000
<b>OC</b>	Microfilm Reader	M1	7,500	-	-	-	-	7,500
	Upgrade Resin 3D Printers (2)	M1	-	10,170	14,340	-	-	24,510
	Rebuild Courier Chassis	H4	-	85,000	-	-	-	85,000
	Replace Beam Projector - W Liinc	M1	-	-	7,500	-	-	7,500
	Replace Glow Forge - W Linc	M1	-	-	-	7,475	-	7,475
	Storywalk-Marcia Cloninger Rail Trail (Grant)	M2	-	-	-	5,500	-	5,500
	Replace Smartboards - all branches	M1	-	-	-	21,400	-	21,400
	Oversized Book Scanner	M1	-	-	-	-	17,250	17,250
	Replace Ex-Lg Flatbed Scanner	M1	-	-	-	-	5,700	5,700
<b>Non-Asset Inventory</b>	Replace Laptops at Shanklin (13)	M1	23,400	-	-	-	-	23,400
	Replace Children's Public Computers (8)	M1	14,008	-	-	-	-	14,008
	Outdoor Speaker System	M1	2,300	-	-	-	-	2,300
	Replace Smart TV's	M1	7,600	9,500	-	-	-	17,100
	Replace Director and Maker Laptops-W Linc	M1	-	9,300	-	-	-	9,300
	Lego BriqQ Motion Priime Science Pks (2)	M1	-	2,400	-	-	-	2,400
	Sphero Specdrums 12 pk & Bolt Power (2)	M1	-	5,300	-	-	-	5,300
	Upgr Laptop Dispenser and Laptops-W Linc	H1	-	14,700	-	-	-	14,700
	Replace AWE Children's Computers(10)	H4	-	32,500	-	-	-	32,500
	Upgrade Camera/Filming Equip at W Linc	H4	-	8,250	-	-	-	8,250
	Replace Mobile Lab Laptops-W Linc (17)	M1	-	30,600	-	-	-	30,600
	Replace MacBook Pro	M1	-	2,900	-	-	-	2,900
	Sphero Education Robot Class Pack (3)	M1	-	-	4,800	-	-	4,800
	Upgrade Digital Camera Equipment	H4	-	-	4,950	-	-	4,950
	Upgrade Laptop Dispenser-Jonas 14 Laptops	H4	-	-	14,700	-	-	14,700
	Upgrade Jonas Mobile Lab Laptops (17)	M1	-	-	32,980	-	-	32,980
	Replace Admn. Computers (10)	H4	-	-	-	28,625	-	28,625
	Replace Staff Computers (24)	H4	-	-	-	33,792	-	33,792
	New MacBook Pro	H4	-	-	-	3,190	-	3,190
	Oversized printer for Tech Services	M1	-	-	-	3,838	-	3,838
	OPAC Computers - all branches	M1	-	-	-	11,490	-	11,490

Other	Replace Patron Computers (37)	M1	-	-	-	-	74,555	74,555
	Repair Brickwork in Garden Area-Jonas	H4	-	32,000	-	-	-	32,000
	Upgrade Polaris Catalog System	H4	-	26,000	-	-	-	26,000
	Replace Carpet Areas at Jonas	M1	-	29,500	-	-	-	29,500
	Facility Issues at Shanklin	M4	-	-	-	864,671	-	864,671
	Facility Issues at Jonas	M1	-	465,000	-	-	-	465,000
	Upgrade Bibliotheca Software/Hardware	H1	-	32,000	-	-	-	32,000
	Reseal and Refurbish Parking Lot at Jonas	H4	-	28,000	-	-	-	28,000
Department Totals			<u>\$ 54,808</u>	<u>\$ 823,120</u>	<u>\$ 16,879,270</u>	<u>\$ 979,981</u>	<u>\$ 97,505</u>	<u>\$ 18,834,684</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>CWIP</b>	Play Surface Renovations	M1	\$ 495,000	\$ 370,000	\$ 240,000	\$ -	\$ -	\$ 1,105,000
	Trail Planning and Construction	M2	-	-	200,000	200,000	200,000	600,000
	Athletic Complex (Bond Referendum)	H4	-	-	-	-	50,000,000	50,000,000
	West Lincoln Community Center	M3	-	-	-	100,000	-	100,000
<b>OC</b>	Security Cameras	M1	60,000	60,000	-	-	-	120,000
<b>Other</b>	Existing Park Improvements		200,000	200,000	200,000	-	-	600,000
	Department Totals		<u>\$ 755,000</u>	<u>\$ 630,000</u>	<u>\$ 640,000</u>	<u>\$ 300,000</u>	<u>\$ 50,200,000</u>	<u>\$ 52,525,000</u>

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

Category	Project Description	Priority	Fiscal Year					Totals
			2025	2026	2027	2028	2029	
CWIP								
	Airlie III Waterline to Hwy 73 Access	H2	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
	Laboratory Road Waterline Extension	H1	1,450,000	-	-	-	-	1,450,000
	Unity Church Rd/Graham Rd Waterline Repl.	H3	2,200,000	-	-	-	-	2,200,000
	Automatic Metering Infrastructure	H4	5,000,000	-	-	-	-	5,000,000
	Campground Rd Waterline Replacement	H4	-	1,500,000	-	-	-	1,500,000
	Buffalo Shoals Waterline Loop Connection	H3	-	500,000	-	6,000,000	-	6,500,000
	Elevated Water Tank - Hwy 73	M1	-	-	2,500,000	-	-	2,500,000
	Shoal Road to Crouse Utility Connection	H4	-	-	-	-	2,750,000	2,750,000
	Hwy 182 Waterline Loop to Crouse	M2	-	-	-	-	3,500,000	3,500,000
OC								
	Waterline Improvements	H2	80,000	80,000	80,000	80,000	80,000	400,000
	Vehicle Replacements	M1	165,000	180,000	390,000	90,000	125,000	950,000
	SCADA Expansion	H2	1,500,000	-	-	-	-	1,500,000
	New Work Order System	M1	400,000	-	-	-	-	400,000
	Hydraulic Chainsaw	M2	7,000	-	-	-	-	7,000
	Hydrant Saver Tool	M2	14,000	-	-	-	-	14,000
	Hydraulic Valve Exerciser	M2	11,000	-	-	-	-	11,000
	All Weather Shed at FOC	M4	-	-	200,000	-	-	200,000
Non-Asset Inventory								
	Plan Room Furniture	L1	10,000	-	-	-	-	10,000
	Computer Replacements	M1	-	25,000	-	-	-	25,000
Other								
	Water Meter Replacements (2" or Larger)	M2	100,000	100,000	100,000	100,000	100,000	500,000
	Replace Registers (1,000 per year)	H2	140,000	140,000	140,000	140,000	140,000	700,000
	Insert Line Isolation Valve Program	H2	-	60,000	-	60,000	-	120,000
Department Totals			\$ 13,577,000	\$ 2,585,000	\$ 3,410,000	\$ 6,470,000	\$ 6,695,000	\$ 32,737,000



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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
<b>CWIP</b>	Rehab Bethel Church Booster Pump Station	H3	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
	West Lincoln Booster Pump Station Skid	H2	-	-	1,500,000	-	-	1,500,000
<b>OC</b>								
	Vehicle Replacements	M1	-	45,000	-	45,000	-	90,000
<b>Other</b>								
	Roof and Gutter Replacement	M1	150,000	-	-	-	-	150,000
	Department Totals		<u>\$ 2,650,000</u>	<u>\$ 45,000</u>	<u>\$ 1,500,000</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ 4,240,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
OC	Sewer Lift Station Rehabilitation	H2	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 4,000,000
	Godwin CD140 Bypass Pump		150,000	-	-	-	-	150,000
	Purchase Ford F750 4X4 Dump Truck	M2	125,000	-	-	-	-	125,000
	Repl '03 Sterling Vacuum w/ 5,000 Pumper	ML2	350,000	-	-	-	-	350,000
	Vehicle Replacements	M1	-	-	230,000	-	160,000	390,000
	Department Totals		<u>\$ 1,425,000</u>	<u>\$ 800,000</u>	<u>\$ 1,030,000</u>	<u>\$ 800,000</u>	<u>\$ 960,000</u>	<u>\$ 5,015,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
OC	Commercial Zero-turn Mower	H3	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Replace Lab Refrigerator	H1	17,000	-	-	-	-	17,000
	Vehicle Replacements	M1	-	-	45,000	-	45,000	90,000
	Department Totals		<u>\$ 37,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 127,000</u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year					TOTALS
			2025	2026	2027	2028	2029	
OC	Replace Roll-off Truck (1 per year)	H2	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
	Paving Convenience Sites	H1	120,000	120,000	120,000	120,000	120,000	600,000
	Replace Landfill Trash Compactor	H3	1,100,000	-	-	-	-	1,100,000
	Replace Hotsy Hot Water Steamed Washer	M1	10,000	-	-	-	-	10,000
	Repl 2013 CAT 320 w/Track Excavator	H2	-	220,000	-	-	-	220,000
	Replace 2017 CAT D6T Bull Dozer	H3	-	625,000	-	-	-	625,000
	Replace Hydroseeder	H3	-	60,000	-	-	-	60,000
	Replace 2015 Ford Explorer	M1	-	50,000	-	-	-	50,000
	Replace 2014 John Deere Tractor	M2	-	70,000	-	-	-	70,000
	Replace 2013 963 Track Loader	M3	-	400,000	-	-	-	400,000
	Pickup Truck Fleet	M4	-	60,000	-	60,000	-	120,000
	New Trailer for Mowing Tractor and UTV	ML3	-	5,000	-	-	-	5,000
	Road Tractor for Leachate & Equip	H2	-	-	135,000	-	-	135,000
	New Lowboy Trailer for Heavy Equipment	H3	-	-	50,000	-	-	50,000
	Repl Scrapper w/Off Road Dirt Hauling Trk	ML1	-	-	465,000	-	-	465,000
	Replace '01 GMC Single Axle Dump Truck	ML1	-	-	190,000	-	-	190,000
	New Track Skid Steer	M3	-	-	-	55,000	-	55,000
	Department Totals		<u>\$ 1,430,000</u>	<u>\$ 1,810,000</u>	<u>\$ 1,160,000</u>	<u>\$ 435,000</u>	<u>\$ 320,000</u>	<u>\$ 5,155,000</u>



LINCOLN COUNTY FEES & CHARGES  
**ADMINISTRATIVE**  
FISCAL YEAR 2024 - 2025

Black & White copy	\$	0.10	per page
Certified Copies	\$	5.00	first page
	\$	2.00	add'l pages
Mail Delivery	Actual postage rates		
Flash Drive (to be provided by County*)	Actual cost of device		
*The County will not use outside devices from the requestor			
Returned check, each check, each time presented for payment	\$	25.00	
Employee Badge Replacement	\$	20.00	
James W. Warren Citizens Center Auditorium Rental :			
Sponsored by Lincoln County Board of Commissioners			
Basic 4 Hours of Usage	\$	100.00	
Basic 8 Hours of Usage	\$	200.00	
Basic 24 Hours of Usage	\$	400.00	
Rate per hour over request	\$	15.00	
Non-Sponsored by Lincoln County Board of Commissioners			
Monday - Thursday			
Admission			
Basic 4 Hours of Usage	\$	400.00	
Basic 8 Hours of Usage	\$	500.00	
Basic 24 Hours of Usage	\$	700.00	
No Admission			
Basic 4 Hours of Usage	\$	150.00	
Basic 8 Hours of Usage	\$	250.00	
Basic 24 Hours of Usage	\$	450.00	
Friday - Sunday			
Admission			
Basic 4 Hours of Usage	\$	800.00	
Basic 8 Hours of Usage	\$	900.00	
Basic 24 Hours of Usage	\$	1,100.00	
No Admission			
Basic 4 Hours of Usage	\$	350.00	
Basic 8 Hours of Usage	\$	450.00	
Basic 24 Hours of Usage	\$	650.00	
Rate per hour over request	\$	50.00	

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

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



LINCOLN COUNTY FEES & CHARGES  
**ANIMAL SERVICES**  
FISCAL YEAR 2024 - 2025

Animal Shelter

Cat Adoption	\$ 20.00
Dog Adoption	\$ 80.00
Pocket Pet Adoption	\$ 10.00
Livestock Adoption (after auction)	\$ 20.00
Senior Citizen/Armed Forces Cat Adoption	\$ -
Senior Citizen/Armed Forces Dog Adoption	\$ -
Multiple Cat Adoption	\$ 10.00
Fee Waived Adoption Event Adoption	\$ -
Adoption Special Adoption	Variable Fees
Rescue Pull	\$ -
Altered Animal Reclaim	
1st Offense	\$ -
2nd Offense	\$ 25.00
3rd Offense	\$ 50.00
Unaltered Animal Reclaim	
1st Offense	\$ 25.00
2nd Offense	\$ 50.00
3rd Offense	\$ 100.00
Shelter Bite Quarantine Fee	\$ 50.00
Daily Board Fee	\$ 10.00
Rabies Vaccination Fee	\$ 7.00
Trap Rental Fee	\$ 40.00
Cardboard Cat Carrier	\$ 5.00

Animal Control

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

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



LINCOLN COUNTY FEES & CHARGES  
**EMERGENCY SERVICES**  
FISCAL YEAR 2024 - 2025

Emergency Medical Services

Advanced Life Support(ALS) 2 Transport	\$ 1,300.00	
ALS Emergency Transport	\$ 925.00	
ALS Non-emergency Transport	\$ 825.00	
ALS Treatment, No Transport	\$ 450.00	
ALS Disposable Supplies	\$ 150.00	
Basic Life Support(BLS) Emergency Transport	\$ 625.00	
BLS Non-emergency Transport	\$ 625.00	
BLS Disposable Supplies	\$ 98.00	
Dead On Arrival Transport		
Medicaid Roundtrip Transport	\$ 1,250.00	
Specialty Care Transport	\$ 1,435.00	
Intravenous Disposable Supplies	\$ 50.00	
Oxygen Disposable Supplies	\$ 50.00	
Mileage	\$ 19.50	per loaded mile
Wait Time	\$ 65.00	per 1/4 hour
BLS Ambulance Standby	\$ 165.00	per hour
ALS Ambulance Standby	\$ 165.00	per hour
Quick Response Vehicle Standby	\$ 85.00	per hour
Golf Cart or UTV Standby	\$ 125.00	per hour
Mobile Medical Treatment Unit/Rehab Support	\$ 150.00	per hour



**Hazardous Materials Incidents and Other Standby Fees**

Cost incurred by Lincoln County associated with extended operations	Actual cost
Emergency Response Vehicle (HazMat Truck & Trailer, Mobile Command Post, MMTU/Rehab)	\$ 150.00 per hour
EMS Unit (medical stand-by for HazMat Response)	\$ 165.00 per hour
Golf Cart or UTV	\$ 125.00 per hour
HazMat Decontamination Trailer	\$ 75.00 per hour
Marine Unit	\$ 50.00 per hour
Support Trailer (Message Board, Light Tower, etc.)	\$ 50.00 per hour
HazMat & Emergency Management Response Staff	\$ 45.00 per hour, per person
Support Vehicle	\$ 25.00 per hour
Supplies provided by Lincoln County (including, but not limited to, booms, suits, absorbent, foam, etc.)	Cost plus 25%

**Reimbursement to Responding Agency or Fire Department**

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



LINCOLN COUNTY FEES & CHARGES  
**ENVIRONMENTAL HEALTH**  
FISCAL YEAR 2024 - 2025

Septic Permit Fees (On-site Wastewater Program)

Improvement Permit (includes soil/site evaluation and proposed system area)	\$ 200.00
Authorization to Construct (includes visit, site verification and operational permit)	\$ 300.00
Engineered Option Permit	\$ 105.00

Operational Permit	\$ 50.00
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Re-inspection Fees for Certain Septic Systems .1961 Rule (in addition to Operational Permit)

Type IIIB	\$ 50.00
Type IV	\$ 75.00
Type V	\$ 100.00
Type VI	\$ 150.00

Septic Compliances in Mobile Home Parks	\$ 110.00
Reconnect Permits on Private Kots	\$ 110.00
Use of Existing System/Compliance Fee	\$ 150.00
Wasted Trip (excludes repair malfunctions)	\$ 50.00
Repairs (malfunctions)	No Charge

Well Permit Fees (Well Program)

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

Water Samples - Private Water Supply Fees

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

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

Swimming Pool Fees

Public Seasonal Pools (includes permit and one inspection) (Operating on or after April 1 and closing on or before October 31)	\$ 150.00 per season
Public Annual Pools (includes permit and two inspections)	\$ 250.00 per year
Private Pool Testing (by request only)	\$ 100.00
Extra Visits	\$ 75.00
Plan Review	\$ 250.00

Food Establishment Plan Review Fees

(Excludes prototype franchises, chain facilities & nonprofit organizations)

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

Other Fees

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

No Fee - Application Required

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



**LINCOLN COUNTY FEES & CHARGES**  
**FIRE MARSHAL**  
FISCAL YEAR 2024 - 2025

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

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

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

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)	
Wasted Trip Fee for Permit Inspections or requested by an individual-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 1-16)

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
200,001 sq ft > (plus)	\$ 250.00

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

If during re-inspection, all violations have not been corrected or cleared, additional fees will apply and be doubled each trip

State Mandated Periodic Fire Inspections (see footnotes 1-16) High Risk Occupancies

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.*

If during re-inspection, all violations have not been corrected or cleared, additional fees will apply and be doubled each trip

Hospitals

First inspection	\$ 250.00
Second Inspection, if all violations are corrected or cleared no charge, if there are still violations	\$ 275.00
Third Inspection, if all violations are corrected or cleared no charge, if there are still violations	\$ 325.00

State Mandated Periodic Fire Inspections (see footnotes 1-16) High Risk Occupancies

Residential-Group R-1 (sleeping rooms) (see footnotes 5 and 13) and R-2 (common area only)  
(number of sleeping rooms)

1 to 50	\$ 25.00
51 to 100	\$ 50.00
101 plus	\$ 100.00

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

If during re-inspection, all violations have not been corrected or cleared, additional fees will apply and be doubled each trip



High Rise (common use and service areas only)	
First inspection	\$ 125.00
Second Inspection, if all violations are corrected or cleared	
no charge, if there are still violations	\$ 150.00
Third Inspection, if all violations are corrected or cleared	
no charge, if there are still violations	\$ 300.00

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

All open burning violations listed in the Lincoln County FPAPD 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 FPAPD or NC SBCFPC not listed in this section may issue a warning or civil citation

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

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

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

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

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

Life Safety Equipment installed without permit \$ 250.00

Life Safety Equipment installed without plans \$ 250.00

Occupying a structure without Certificate of Occupancy \$ 250.00 each day

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

*LC FPAPPO-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 forth in the Fire Protection Ordinance.*

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

*System installation before plan review or permit issuance will result in fees doubled.*

*Systems considered life safety that are installed without a permit will result in a citation/fine being issued for \$250.00.*

*All permits listed are mandatory and are required to be issued under the most current edition of the International Fire Prevention Code, NC Amendments.*

Footnotes:

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

- 13) Accessory buildings, such as clubhouses, maintenance sheds, etc., are inspected independently based on their occupancy type.
- 14) Charges for standby personnel and/or equipment shall be charged per section F and G. Permits that are fee exempt or pay a reduced rate are also exempt or pay a reduced fee for these services.
- 15) The following are exempt from inspection fees: Public and Charter schools, County operated buildings, and Emergency Service buildings. ( No exception of other fees.)
- 16) Certain fees may be waived at the discretion of the Fire Marshal on an individual basis.



LINCOLN COUNTY FEES & CHARGES

**HEALTH**

FISCAL YEAR 2024 - 2025

CPT Code	CPT Title (Fee per unit)		
0001A	ADM SARSCOV2 30MCG/0.3ML1st - 91300 PFIZER	\$	65.00
0002A	ADM SARSCOV2 30MCG/0.3ML2nd - 91300 PFIZER	\$	65.00
0003A	ADM SARSCOV2 30MCG/0.3ML3rd - 91300 PFIZER	\$	65.00
0004A	ADM SARSCOV2 30MCG/0.3MLBooster-91300 PFIZER	\$	65.00
0011A	ADM SARSCOV2 100MCG/0.5L1st-91301 MODERNA	\$	65.00
0012A	ADM SARSCOV2 100MCG/0.5L2nd-91301 MODERNA	\$	65.00
0013A	ADM SARSCOV2 100MCG/0.5ML3rd-91301 MODERNA	\$	65.00
0031A	ADM SARSCOV2 VAC AD26.5ML-91303 JANSEN Sgl	\$	65.00
0041A	Novavax - 1st Dose Admin	\$	65.00
0042A	Novavax - 2nd Dose Admin	\$	65.00
0044A	Noravax - Booster	\$	65.00
0051A	ADM SARSCV2 30MCG TRS-SUCR 1st-91305 PFIZER 12 yr & up	\$	65.00
0052A	ADM SARSCV2 30MCG TRS-SUCR 2nd-91305 PFIZER 12 yr & up	\$	65.00
0053A	ADM SARSCV2 30MCG TRS-SUCR 3rd-91305 PFIZER 12 yr & up	\$	65.00
0054A	ADM SARSCV2 30MCG TRS-SUCR Booster-91305 PFIZER 12 yr & up	\$	65.00
0064A	ADM SARSCOV2 50MCG/0.25MLBST-91306 MODERNA 18 yr & up	\$	65.00
0071A	ADM SARSCV2 10MCG TRS-SUCR 1st-91307 PFIZER	\$	65.00
0072A	ADM SARSCV2 10MCG TRS-SUCR 2nd-91307 PFIZER	\$	65.00
0074A	ADM SARSCV2 10MCG TRS-SUCR Booster-91307 PFIZER	\$	65.00
0081A	ADM SARSCV2 3MCG TRS-SUCR 1st-91308 PFIZER	\$	65.00
0082A	ADM SARSCV2 3MCG TRS-SUCR 2nd-91308 PFIZER	\$	65.00
0083A	ADM SARSCV2 3MCG TRS-SUCR 3rd-91308 PFIZER	\$	65.00
0094A	ADM SARSCOV2 50MCG/.5MLBST-91309 MODERNA	\$	65.00
0134A	ADM SARSCV2 BVL 50MCG/.5ML B-91313 MODERNA	\$	65.00
0154A	PFIZER 5yrs - 11yrs Administration	\$	65.00
0173A	PFIZER 6mos - 4yrs Administration 3rd DOSE	\$	65.00
0174A	PFIZER 6mos - 4yrs Administration 4th DOSE	\$	65.00
10060	Hidradenitis incision and drainage	\$	262.00
11042	Debridement subcutaneous tissue 20 sq cm	\$	54.91
11100	Biopsy skin lesion	\$	100.00
11102	Tangential biopsy of skin single lesion (scrape)	\$	105.43
11200	Excision of skin tag	\$	173.00
11201	Skin Tag Rmoval (additional 10)	\$	18.00
11305	Shaving of 0.5 cent. or less skin growth of scalp, neck, hands, feet, or genitals	\$	50.82
11730	Avulsion of nail plate	\$	87.00
11981	Insertion of drug implant, non-biodegradable	\$	218.00
11982	Removal of drug implant, non-biodegradable	\$	250.00
11983	Replacement of drug implant, non-biodegradable	\$	389.00

17000	Destruction of skin growth	\$ 74.00
17003	Destruction of 2-14 skin growths	\$ 12.00
17110	Destruction 44-up to 14 benign skin lesions, not skin tags or vascular proliferative	\$ 116.00
17111	Destruction benign lesions 15/>	\$ 94.04
20552	Injection-Single/MLT Trigger	\$ 58.00
20610	Arthrocentesis of hip	\$ 70.00
33983	Rplcmt VAD Pmp Impltbl ICORP 1 Vntr w/By	\$ -
36415	Blood draw, venipuncture	\$ 17.00
36416	Capillary blood collection	\$ 7.50
46900	Destruction of lesion(s), anus(eg, condyloma, papilloma)	\$ 160.97
54050	Male-Wart Treatment	\$ 186.00
54065	Destruction of lesion(s), penis(eg, condyloma, papilloma, molluscum)	\$ 168.63
56501	Female-Wart Treatment	\$ 218.00
57452	Examination of vagina	\$ 85.22
58300	Coil insertion	\$ 161.00
58301	Contraception, device intrauterine, removal	\$ 196.00
59425	Maternity Global Billing (4-7 visits)	\$ 1,046.00
59426	Maternity Global Billing (7+ visits)	\$ 1,926.00
59430	Post-delivery care	\$ 181.66
69210	Cerumen removal (Ear Irrigation)	\$ 112.00
71010	Chest X-ray (contract)	\$ 7.00
76819	Fetal biophysical profile; without non-stress testing	\$ 75.32
76857	Limited or follow-up (eg, for follicles)	\$ 80.05
76977	Bone Mineral Density Scan	\$ 45.00
80048	BMP	Cost
80051	Electrolyte panel	Cost
80053	Comprehensive metabolic panel	Cost
80055	Obstetric blood test panel	Cost
80061	Lipid panel	Cost
80061Q	Blood test, lipids (cholesterol and triglycerides)	Cost
80069	Renal function panel	Cost
80074	Acute Hepatitis	Cost
80076	(Hepatic Function) Liver function blood test panel	Cost
80162	Digoxin	Cost
80164	Valproic Acid (Depakene)	Cost
80178	Lithium	Cost
80185	Dilantin (Phenytoin)	Cost
80299-7401	Methadone (Dolophine) serum	Cost
80299-6189	Mononucleosis test, Qual	Cost
80307	Drug scr qual 1 drug class meth ea drug class	Cost
80307-733692	Monitor Screen 10-Drug class profile	Cost
80307-733690	Monitor Screen 13-Drug class profile 12+ Oxycodone+CRT+SCR	Cost
80307-789064	9 Drug-bund	Cost
81000FP	Urinalysis dipstick or tablet reagent for bilirubin, glucose hemoglobin	Cost

81000	Urinalysis dipstick or tablet reagent for bilirubin, glucose hemoglobin	Cost
81001	Urinalysis dipstick or tablet reagent auto micr	Cost
81002FP	Urinalysis dipstick or tablet reagent non-auto w/o	Cost
81002	Urinalysis dipstick or tablet reagent non-auto w/o	Cost
81003	Urinalysis dipstick only	Cost
81025	Urine pregnancy test	Cost
82040	Albumin	Cost
82043	Microalbumin	Cost
82105	Alpha-fetoprotein serum	Cost
82120	Amines Vaginal Fluid Qual	Cost
82150	Amylase	Cost
82175	Urine Heavy Metal	Cost
82247	Bilirubin, Total	Cost
82248	Bilirubin, Direct	Cost
82270	Home fecal occult blood kit for 3 specimens	Cost
82274	Occult blood, fecal, immunoassay	Cost
82306	25 hydroxy includes fractions if perform.	Cost
82310	Calcium	Cost
82465	Cholesterol total	Cost
82550	Creatine kinase (cardiac enzyme) level	Cost
82565	Creatinine	Cost
82570	24 hour urine creatinine measurement	Cost
82575	Creatinine Clearance	Cost
82607	Vitamin B-12 Level	Cost
82670	Estradiol	Cost
82672	Estrogens, total	Cost
82677	Estril	Cost
82728	Ferritin	Cost
82731	Fetal fibronectin, cervicovaginal secretions, semi-quant.	Cost
82746	Folate	Cost
82947	Blood glucose level	Cost
82948	Glucose blood stick test	Cost
82950	Glucose Challenge	Cost
82951	GTT Glucose Tolerance	Cost
82952	Glucose Tolerance >3	Cost
82977	GGT	Cost
83001	FSH	Cost
83002	LH (Luteinizing Hormone)	Cost
83020	Hemoglobin A1C	Cost
83021	Hgb fractionation by HPLC	Cost
83036Q	Hemoglobin A1C level	Cost
83036	Blood hemoglobin A1c/total hemoglobin ratio	Cost
83550	Iron/TIBC	Cost
83605	Lactic acid plasma	Cost
83615	LDH	Cost
83655	Lead	Cost
83690	Lipase	Cost

83735	Magnesium	Cost
83986	PH body fluid except blood	Cost
84075	Alkaline phosphatase	Cost
84100	Phosphorus	Cost
84132	Potassium ser	Cost
84144	Progesterone	Cost
84146	Prolactin	Cost
84153	PSA	Cost
84155	Total protein level, blood	Cost
84156	Protein, total, quantitative, 24-hour urine	Cost
84202	Zinc protoporphyrin (ZPP)	Cost
84252	Vitamin B2, whole blood	Cost
84270	Sex hormone-binding globulin	Cost
84402	Testosterone, free, direct	Cost
84403	Testosterone	Cost
84436	T4, Total	Cost
84439	T4 Free	Cost
84443	TSH	Cost
84450	AST	Cost
84460	ALT	Cost
84479	T3, Uptake	Cost
84480	T3 Total	Cost
84481	T3 Free	Cost
84520	BUN	Cost
84550	Uric Acid, Serum	Cost
84702	HCG beta QN	Cost
84703	Pregnancy, serum	Cost
85013FP	Blood count; spun microhematocrit	Cost
85013	Blood count; spun microhematocrit	Cost
85014	Hematocrit	Cost
85018	Arterial blood hemoglobin measurement by oximetry	Cost
85025	Complete blood count (CBC) with platelet count and automated WBC differential	Cost
85027	Complete blood cell count (red cells, white blood cell, platelets), automated test	Cost
85045	Reticulocyte count	Cost
85049	Platelet count	Cost
85610Q	Blood test, clotting time	Cost
85610	Prothrombin time;	Cost
85652	Sed Rate - Red blood cell sedimentation rate, to detect inflammation	Cost
85660	Hemoglobin (Hb) solubility	Cost
85730	PTT, Activated	Cost
86038	Antinuclear antibodies, Connective tissue disease	Cost
86140	C-reactive protein (CRP), quantitative	Cost
86157	Cold agglutinin titer, quantitative	Cost
86200	Anti-CCP Ab, IgG/IgA	Cost
86304	Cancer antigen (CA) 125, (HAMA)	Cost

86317	Infectious agent antibody qu. Immunoassay	Cost
86376	Thyroid peroxidase (TPO) Ab	Cost
86382	Rabies Titer	Cost
86431	Rheumatoid factor level	Cost
86480	Tuberculosis test	Cost
86580	PPD - TB Intradermal Test	Cost
86592	Syphilis test, non-treponemal antibody; qualitative (eg, VDRL, RPR, ART)	Cost
86593	Syphilis Screen	Cost
86618	Lyme disease serology w/Reflex	Cost
86631	Anitbody; chlamydia	Cost
86631FP	Anitbody; chlamydia	Cost
86632	Anitbody; chlamydia, igm	Cost
86632FP	Anitbody; chlamydia, igm	Cost
86694	Antibody; herpes simplex, non-specific type test	Cost
86694FP	Antibody; herpes simplex, non-specific type test	Cost
86695	Antibody; herpes simplex, type i	Cost
86695FP	Antibody; herpes simplex, type i	Cost
86696	Antibody; herpes simplex, type 2	Cost
86696FP	Antibody; herpes simplex, type 2	Cost
86701	Antibody; hiv-1	Cost
86701FP	Antibody; hiv-1	Cost
86702	Antibody; hiv-2	Cost
86702FP	Antibody; hiv-2	Cost
86703	HIV Rapid	Cost
86705	Hepatitis B core antibody, IgM	Cost
86706	Hepatitis B surface antibody (HBsAb)	Cost
86709	Hepatitis A antibody, IgM	Cost
86735	Mumps immune status detection by antibody assay	Cost
86757	Rocky Mtn Spotted Fever, IgM	Cost
86762	Rubella Titer (German Measles	Cost
86765	Rubeola (Measles Titer)	Cost
86769	SARS-CoV-2	Cost
86780	Treponema pallidum	Cost
86787	Varicella-zoster IgG ab	Cost
86790	Antibody; virus, not elsewhere specified	Cost
86794	Zika virus antibody, IgM	Cost
86800	Thyroglobulin antibody	Cost
86803	Hep C Antibody	Cost
86850	Antibody screen	Cost
86900	ABO grouping	Cost
86901	Rh typing	Cost
87045	Stool culture	Cost
87070	Cul bact xcpt urine blood/stool aerobic isol	Cost
87072	Sputum Culture	Cost
87075	Anaerobic culture	Cost
87077	Culture, bacterial; aerobic isolate, additional methods required for definitive	Cost



87081	Culture, presumptive, pathogenic organisms-screening only	Cost
87086	Culture, bacterial; quantitative colony count, urine	Cost
87110	Culture, chlamydia, any source	Cost
87110FP	Culture, chlamydia, any source	Cost
87186	Sensitivity organism #1-5	Cost
87205	Babesia microti smear	Cost
87207FP	Smear, primary source with interpretation; special stain for inclusion bodies	Cost
87207	Smear, primary source with interpretation; special stain for inclusion bodies	Cost
87210	Cervical wet mount	Cost
87253	Herpes Culture	Cost
87270FP	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87270	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87273FP	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87273	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87274FP	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87274	Infectious agent antigen detection by immunofluorescent technique; herpes	Cost
87285FP	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87285	Infectious agent antigen detection by direct fluorescent antibody technique	Cost
87320FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87320	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87340	Hep B Antigen	Cost
87389	HIV Screen	Cost
87390FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87390	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87391FP	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87391	Infectious agent antigen detection by enzyme immunoassay technique; qualitative	Cost
87420	Respiratory syncytial virus (RSV), immunoassay	Cost
87490FP	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost
87490	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost

87491	Chlamydia trachomatis confirm amplified probe	Cost
87492FP	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost
87492	Infectious agent detection by nucleic acid (dna or rna); chlamydia trachomatis	Cost
87510	Infectious agent detection by nucleic acid (dna or rna); gardnerella vaginalis	Cost
87522	HCV RT-PCR quant (Non-graph)	Cost
87528FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87528	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87529FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87529	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87530FP	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87530	Infectious agent detection by nucleic acid (dna or rna); herpes simplex virus	Cost
87534FP	Infectious agent detection by nucleic acid (dna or rna); hiv-1, direct probe	Cost
87534	Infectious agent detection by nucleic acid (dna or rna); hiv-1, direct probe	Cost
87535	Detection test for HIV-1 virus	Cost
87536FP	Infectious agent detection by nucleic acid (dna or rna); hiv-1, quantification	Cost
87536	Infectious agent detection by nucleic acid (dna or rna); hiv-1, quantification	Cost
87537FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, direct probe	Cost
87537	Infectious agent detection by nucleic acid (dna or rna); hiv-2, direct probe	Cost
87538FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, amplified probe	Cost
87538	Infectious agent detection by nucleic acid (dna or rna); hiv-2, amplified probe	Cost
87539FP	Infectious agent detection by nucleic acid (dna or rna); hiv-2, quantification	Cost
87539	Infectious agent detection by nucleic acid (dna or rna); hiv-2, quantification	Cost
87563	Mycoplasma genitalium, NAA, Swab/Urine	Cost
87590FP	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87590	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87591	Gonorrhea	Cost

87592FP	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87592	Infectious agent detection by nucleic acid (dna or rna); neisseria gonorrhoeae	Cost
87623	Detection test for human papillomavirus (HPV)	Cost
87624	Detection test for human papillomavirus (HPV)	Cost
87625	Human papillomavirus (HPV) genotypes 16 & 18,45	Cost
87635	Infectious agent detection by nucleic acid	Cost
87660	Infectious agent detection by nucleic acid (dna or rna); trichomonas vaginalis	Cost
87661	Trichomonas vaginalis, NAA, & by NAA	Cost
87801	Candida albicans & Candida glabrata, NAA	Cost
87804	Detection test for influenza virus- A & B	Cost
87810FP	Infectious agent detection by immunoassay with direct optical observation	Cost
87810	Infectious agent detection by immunoassay with direct optical observation	Cost
87811	SARS-COV-2 COVID19 w/OPTIC	Cost
87850FP	Infectious agent detection by immunoassay with direct optical observation	Cost
87850	Infectious agent detection by immunoassay with direct optical observation	Cost
87880	Strep test (Streptococcus, group A)	Cost
88108	Sputum cytology series	Cost
88141	Pathologist Review	Cost
88142	Gynecologic pap test, liquid-based prep, IG to LB	Cost
88175	Pap, Thin Prep	Cost
89220	Sputum Obtaining Spec Aerosol Induced TX	Cost
90371	Hepatitis B immune globulin (HBIG), human, IM	Cost
90375	Rabies immune globulin (RIG), 2ML, human, for intramuscular AND/OR subcutaneous use	Cost
90376	Rabies immune globulin, heat-treated (RIG-HT) 2ML, human, intramuscular and/or	Cost
90389	Tetanus Immune Globulin (Tgi), Human, for Intramuscular use, 250 U/1 ml (BayTet)	Cost
90396	Varicella-zoster immune globulin, human, for intramuscular use (125 units)	Cost
90460	Admin. of first vaccine or toxoid component through 18 yrs of age w with counseling	\$ 23.00
90471	Imadm prq id subq/im njxs 1 vaccine	\$ 27.00
90472	Imadm prq id subq/im njxs ea vaccine	\$ 27.00
90473	Imadm intrasl/oral 1 vaccine	\$ 23.00
90474	Imadm intrasl/oral ea vaccine	\$ 23.00
90480	Immunization administration by intramuscular injection of severe accute respiratory syndrome coronavirus 2	\$ 65.00
90585	Bacillus Calmette-Guerin Vacc for TB Liv	\$ -
90619	Meningococcal conjugate vaccine, serogro.	Cost
90620	MENB Recombinant Prot w/o Membr Vesic.	\$ -

90632	Hepatitis A vaccine, adult dosage, for intramuscular use	Cost
90633	Hep A Ped <19	Cost
90636	Hepatitis A & B vaccine HepA-HepB adult IM	Cost
90645	HIB n/c HBOC	\$ -
90647	Hemophilus influenza B vaccine prp-omp 3 dose IM	Cost
90648	Hemophilus influenza B vaccine prp-t 4 dose	\$ -
90649	4V HPV vaccine 3 dose IM	\$ -
90651	Gardasil 9 (HPV) State and Private	Cost
90653	Influenza vaccine inact subunit adjuvant.	\$ -
90654	Influenza vaccine IIV3 split virus PRSRV FR.	\$ -
90655	Influenza vaccine trivalent PRSRV Free Jun.	\$ -
90656	Influenza virus vaccine split virus 3/>yrs IM	\$ -
90660	Influenza vaccine live intranasal.	\$ -
90661	Influenza vaccine cell cult PRSRV Free I.	\$ -
90662	Influenza High Dose	Cost
90664	Influenza vaccine pandemic formula live intranasal.	\$ -
90670	Pneumococcal conjugate vaccine, 13 valent, for intramuscular use	Cost
90675	Rabies	Cost
90680	Rotavirus vaccine, pentavalent, 3 dose schedule, live, for oral use	Cost
90681	Rotarix	Cost
90685	Influenza 6-35 State	Cost
90686	Infuenza 2-49	Cost
90687	Influenza vaccine quadrivalent Jun-35 Mo.	\$ -
90688	IIV4 Vaccine Splt 0.5 ML IM	\$ -
90696	Kinrix	Cost
90698	DTaP hemophilus influenza B polio vaccination	Cost
90700	DTaP immunization	Cost
90701	DTAP	\$ -
90702	Vaccination, diphtheria and tetanus	Cost
90707	Admin. of first measles-mumps-rubella	Cost
90710	Proquad (MMR/VARIVAX)-private	Cost
90713	Inactivated poliovirus (IPV) vaccination	Cost
90714	Tetanus and diphtheria toxoids (Td)	Cost
90715	Administration of TDaP vaccine	Cost
90716	Varicella virus vaccine, live, for subcutaneous use	Cost
90717	Yellow Fever Vaccine Live Subq.	Cost
90723	DTaP-HepB-IPV vaccine intramuscular	Cost
90732	Pneumococcal vaccination	Cost
90733	Meningococcal polysaccharide vaccine (any group(s)), for subcutaneous use	Cost
90734	Meningococcal conj vaccine tetravalent im	Cost
90736	Zostavax 60+	Cost
90738	Japanese Encephalitis Vaccine Inactivate	\$ -
90739	Hepatitis B vaccine, adult dosage 2 doseIM	\$ -
90740	Hepatitis B 3 dose immunsup IM	\$ -
90744	Hepatitis B immuniz, peds/adolesc	Cost

90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use	Cost
90747	Hepatitis B 4 dose Immunsup IM	\$ -
91300	Severe acute respiratory syndrome corona.	\$ -
91301	Severe acute respiratory syndrome corona.	\$ -
91303	Severe acute respiratory syndrome corona.	\$ -
91305	Pfizer vaccine - 12 yrs and up	\$ -
91306	SARSCOV2 VAC 50MCG/0.25ML IM	\$ -
91308	SARSCOV2 VAC 3 MCG TRS-SUCR	\$ -
91309	SARSCOV2 VAC 50MCG/0.5ML IM	\$ -
91313	SARSCOV2 VAC BVL 50MCG/0.5ML	\$ -
91315	Pfizer (Bivalent) 5 yrs - 11 yrs	\$ -
91318	SARSCOV2 (SARS-CoV-2)	\$ 59.23
91319	SARSCOV2 (SARS-CoV-2)	\$ 79.31
91320	SARSCOV2 (SARS-CoV-2)	\$ 123.60
91321	SARSCOV2 (SARS-CoV-2)	\$ 131.84
91322	SARSCOV2 (SARS-CoV-2)	\$ 133.39
92301	AFP	\$ 64.25
92551	Hearing screening	\$ 19.00
92552	Hearing test	\$ 16.65
93000	ECG (electrocardiogram)	\$ 41.00
94010	Spriometry	\$ 70.00
94640	Pressurized/nonpressurized inhalation treatment	\$ 17.00
95115	Allergy Shot	\$ 19.00
95117	Allergy Shot x2	\$ 23.00
96110	Developmental screening w/interp&reprt std for	\$ 18.00
96127	Brief emotional or behaviorial assessment	\$ 4.49
96150	Health and behavior assessment (eg, health-focused clinical interview	\$ 19.25
96151	Health and behavior assessment (eg, health-focused clinical interview	\$ 18.63
96156	Health and behavior assessment or re-assess.	\$ 83.32
96160	Health A Risk/ MCHAT	\$ 13.00
96161	Brief MH Depression	\$ 3.74
96360	IV Infusion	\$ 60.00
96372	Admin. of anti D immunoglobulin	Cost
97802	Medical Nutrition Assmt & Ivntj Indiv each	\$ 31.55
97803	Medical Nutrition Re-Assmt & Ivntj Indiv each	\$ 29.68
99000	Handling of lab specimen	\$ 23.00
99080	Spec Reports > Usual Med Comunicaj/Stand	\$ -
99173	Vision Test	\$ 15.00
99201	Minor level new patient office visit	\$ 124.00
99202	Low level new patient office visit	\$ 190.00
99203	Moderate level new patient office visit	\$ 267.00
99204	Moderate-high level new patient office visit	\$ 391.00
99205	High level new patient office visit	\$ 488.00
99211	Minor level established patient office visit	\$ 63.00
99212	Low level established patient office visit	\$ 117.00

99213	Moderate level established patient office visit	\$ 168.00
99214	Moderate-high level established patient office visit	\$ 252.00
99215	Office outpatient visit 40 minutes	\$ 357.00
99241	Outpt. Consult, minor-phys time approx 15 min.	\$ 39.98
99241FP	Outpt. Consult, minor-phys time approx 15 min.	\$ 39.98
99242	Outpt. Consult, moderate-phys time approx 30 min.	\$ 74.90
99242FP	Outpt. Consult, moderate-phys time approx 30 min.	\$ 74.90
99243	Outpt. Consult, severe-phys time approx 40 min.	\$ 103.00
99243FP	Outpt. Consult, severe-phys time approx 40 min.	\$ 103.00
99244	Outpt. Consult, severe-phys time approx 60 min.	\$ 152.99
99244FP	Outpt. Consult, severe-phys time approx 60 min.	\$ 152.99
99245	Outpt. Consult, severe-phys time approx 80 min.	\$ 188.03
99245FP	Outpt. Consult, severe-phys time approx 80 min.	\$ 188.03
99381	Initial preventive medicine new patient <1year	\$ 258.00
99382	Initial preventive medicine new pt age 1-4 yrs	\$ 258.00
99383	Initial preventive medicine new pt age 5-11 yrs	\$ 320.00
99384	Initial preventive medicine new pt age 12-17 yr	\$ 279.00
99385	Initial preventive medicine new pt age 18-39yrs	\$ 267.00
99386	Initial preventive medicine new patient 40-64yrs	\$ 376.00
99387	New pt physical exam; 65 years and over	\$ 215.00
99391	Periodic preventive med established patient <1y	\$ 244.00
99392	Periodic preventive med est patient 1-4yrs	\$ 244.00
99393	Periodic preventive med est patient 5-11yrs	\$ 252.00
99394	Periodic preventive med est patient 12-17yrs	\$ 250.00
99395	Periodic preventive med est patient 18-39 yrs	\$ 245.00
99396	Periodic preventive med est patient 40-64yrs	\$ 319.00
99397	Estab. pt physical exam; 65 years and over	\$ 175.00
99401	Prev med counsel & risk factor redj sp.	\$ 40.00
99402	Prev med counsel & risk factor redj sp.	\$ -
99404	Prev med counsel & risk factor redj sp.	\$ -
99406	Intermediate smoking and tobacco use cessation counseling visit	\$ 27.00
99407	Intensive smoking and tobacco use cessation counseling visit	\$ 51.00
99408	Alcohol/substance screen & interven 15-30 min	\$ 69.00
99409	Alcohol/substance screen & intervention >30 min	\$ 159.00
99412	Prev med counsel & risk factor redj grp spx 60 m	\$ 25.00
99417	Prolonged office or other outpatient	\$ 82.03
99420	Assessment for suicidality	\$ 15.00
99421	Online digital evaluation and management ser.	\$ 66.95
99422	Online digital evaluation and management ser.	\$ 92.50
99423	Online digital evaluation and management ser.	\$ 143.63
99441	Phone e/m phys/qhp 5-10 min	\$ 45.54
99442	Phone e/m phys/qhp 11-20 min	\$ 62.92
99443	Phone e/m phys/qhp 21-30 min	\$ 97.70
99446	Telephone or internet assessment and man.	\$ 21.28
99447	Telephone or internet assessment and man.	\$ 42.97
99448	Telephone or internet assessment and man.	\$ 64.25

99449	Telephone or internet assessment and man.	\$	85.61
99501	Home visit postnatal assessment & follow-up care	\$	86.69
99502	Home visit for newborn care & assessment	\$	88.20
G0008	Administration of influenza virus vaccine	\$	30.00
G0009	Administration of pneumococcal vaccine	\$	26.00
G0010	Administration of Hepatitis B vaccine	\$	26.00
G0328	IFOBT( Immunochemical fecal occult blood test)	\$	23.00
G0438	Annual Wellness Initial (Medicare)	\$	291.00
G0439	Annual Wellness Subsequent (Medicare)	\$	262.00
G2023	Specimen collection for severe acute res.	\$	25.00
G2212	Prolonged office or other outpatient Medicare	\$	31.10
J0696	Injection, ceftriaxone sodium, per 250 mg	\$	6.20
J1020	Depo Medrol 20mg	\$	6.00
J1030	Depo Medrol 40mg	\$	12.00
J1040	Depo Medrol 80mg	\$	17.00
J1050	Injection, medroxyprogesterone acetate, 1 mg	\$	0.39
J1050ud	Injection, medroxyprogesterone acetate, 1 mg	\$	0.77
J1071	Injection, testosterone cypionate, 1 mg 200 units	\$	8.00
J1459	Inj ivig privigen 500 mg	\$	-
J1460	Gamma globulin, intramuscular, 1 cc, injection (Gamastan S/D)	\$	11.02
J1556	Inj IMM Glob bibigam, 500 MG	\$	-
J1557	Gammaplex injection	\$	-
J1559	Hizentra Injection	\$	-
J1560	Gamma globulin, intramuscular, over 10 cc, injection (Gamastan S/D)	\$	110.27
J1561	Immune Globulin, Intravenous, 500 mg, injection (Gamunex)	\$	31.93
J1562	Immune Globulin, subcutaneous, 100 mg (Vivaglobin)	\$	6.76
J1566	Immune Globulin, Intravenous, lyophilized, (e.g. powder) 500 mg, injection (Gammagard S-D)	\$	26.79
J1568	Octagam injection	\$	-
J1569	Gammagard Liquid Injection	\$	-
J1571	Injection, hepatitis B immune globulin, intramuscular, 0.5 ml, (Hepagam B)	\$	46.14
J1572	Flebogamma injection	\$	-
J1580	Garamycin gentamicin injection	\$	0.99
J1885	Ketorolac Injection (15mg x4= 2cc)	\$	6.00
J1940	Lasix Injection	\$	6.00
J2788	Rho(D) Immune Globulin, 50 mcg	\$	27.14
J2790	Rho(D) Immune Globulin, human, full dose, 300 mcg	\$	85.63
J2791	Rho(D) Immune Globulin, human, intramuscular or intravenous, 100 IU, injection	\$	5.09
J2792	Rho(D) Immune Globulin Intravenous, human, solvent detergent, 100 IU, injection	\$	14.91
J2930	Solu Medrol	\$	7.00
J3420	Vitamin B-12	\$	9.00

J3490	17 Alpha Hydroxprogesterone Caporoate, bulk powder 250 mg (17P)	\$ 19.80
J3490	Lidocaine, for typical use	\$ 19.80
J7295	Eth estr and eton monthly	\$ 0.01
J7295	Eth estr and eton monthly	\$ 23.00
J7296	Levonorgestrel-releasing intrauterine contraceptive system, (kyleena), 19.5 mg	\$ 769.93
J7296	Levonorgestrel-releasing intrauterine contraceptive system,	\$ 683.05
J7296	Levonorgestrel-releasing intrauterine contraceptive system,	\$ 769.93
J7298	Levonorgestrel IU 52 MG 5 yr	\$ 752.78
J7298	Levonorgestrel IU 52 MG 5 yr	\$ 399.69
J7298	Levonorgestrel IU 52 MG 5 yr	\$ 752.78
J7300	Intrauterine copper contraceptive	\$ 1,090.00
J7300ud	Intrauterine copper contraceptive	\$ 291.58
J7301	Levonorgestrel IU 13.5 MG	\$ 559.00
J7301	Levonorgestrel IU 13.5 MG	\$ 685.00
J7302	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg	\$ 745.23
J7303	Nuva Ring -Contraceptive supply, hormone containing vaginal ring, each	\$ 23.00
J7304	Xulane Patch-Contraceptive supply, hormone containing patch, each	\$ 54.89
J7304	Xulane Patch-Contraceptive supply, hormone containing patch, each	\$ 81.00
J7307	Etonogestrel (contraceptive) implant system, including implant and supplies	\$ 1,097.00
J7307UD	Etonogestrel (contraceptive) implant system, including implant and supplies	\$ 536.16
J7504	Lymphocyte Immune Globulin	\$ -
J8499	Oral Prescrip Drug Non Chemo	\$ -
Q2038	Fluzone vacc, 3 yrs & >, IM	\$ 20.00
S0280	Risk Screening	\$ 73.50
S0281	Pregnancy Medical Home - maintenance of plan	\$ 220.50
S0630	Suture Removal	\$ 12.00
S4993	Birth Control Pills	\$ 4.00
S9442	Birthing class (one unit = 1 hour)	\$ 8.69
T1013	Interpreter Services	\$ -
T1001	Nursing assessment/evaluation	\$ 87.09
T1002	RN services, up to 15 minutes	\$ 51.00



**Health Department Meeting Room Fee Schedule**

Type of Organization/Use:	Per Hour
County, city, state, and/or federal government agencies	No charge
Lincoln County based non-profit organizations/individuals	\$ 10.00
Lincoln County based for profit organizations/individuals	\$ 25.00
Out of County non-profit or for profit organizations/individuals	\$ 50.00



## LINCOLN COUNTY FEES & CHARGES

### **LIBRARY**

FISCAL YEAR 2024 - 2025

Lost Item Processing Fee	\$ 5.00
Lost Item Replacement Fee	Cost
Out of Region Library Card (per year)	\$ 15.00
Replacement Card	\$ 3.00
Interlibrary Loan (per item)	\$ 5.00
Fax Fees (per page Local/Long Distance calls - USA)	\$ 1.00 per page
Fax Fees (International)	\$ 2.00 per page
Meeting Room	
City, County, State, or Federal Governmental Agency	No Charge
Lincoln County Based Non-Profit Organization/Individuals	\$ 10.00 per hour
Lincoln County Based For Profit Organization/Individuals	\$ 25.00 per hour
Out-of-County Organization/Individuals	\$ 50.00 per hour
Lost or Damaged Equipment	
Chromebook Laptop	\$ 260.00
Chromebook Charging Cord	\$ 15.00
Kajeet SmartSpot HotSpot	\$ 135.00
Kajeet SmartSpot Charging Cord	\$ 10.00
Kajeet SmartSpot Case	\$ 5.00
Kindle Fire Kids Edition Tablet	\$ 110.00
Kindle Fire Charging Cord	\$ 15.00
Kindle Fire Case	\$ 15.00
Samsung Educational Tablet	\$ 135.00
Samsung Charging Cord	\$ 15.00
Samsung Case	\$ 15.00
Launchpad	\$ 140.00
Launchpad Charging Cord	\$ 7.00
Launchpad Charging Adaptor	\$ 120.00
Orange Bumper	\$ 9.00
Orange Case	\$ 13.00
Lenova Thinkpad Laptop (Laptop Kiosk)	\$ 900.00



LINCOLN COUNTY FEES & CHARGES  
**PARKS & RECREATION**  
FISCAL YEAR 2024 - 2025

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

**REGISTRATIONS** (Same fee for County and Non-County Residents)

Day Camp (per child, per week)	\$ 100.00
Senior Games (per participant)	\$ 12.00



LINCOLN COUNTY FEES & CHARGES  
**PLANNING AND INSPECTIONS**  
FISCAL YEAR 2024 - 2025

Administrative

Hard Copy of Ordinance/Land Use Development Plan

Unified Development Ordinance	\$ 35.00
Land Use Plan	\$ 35.00
All other plan documents	\$ 15.00

Permit Reports

Permits issued per month, per quarter, or per year (each)	\$ 5.00
Complete inspection record (per permit)	\$ 5.00
Permits by Contractor	\$ 5.00
Owner/Builder permits issued	\$ 10.00
Active permit listing (per year)	\$ 20.00
Mass permit printing (per year)	\$ 20.00
Any other customized report not listed above	\$ 10.00
Phase 1 Environmental Inquiries	\$ 50.00

Copies

Small format copies or prints (per sheet, black and white)	\$ 0.10
Small format copies or prints (per sheet, color)	\$ 0.35
Large format copies or prints (per sheet, black and white)	\$ 5.00
Large format copies or prints (per sheet, color)	\$ 15.00
Data Transfer	\$ 5.00

Custom Maps

Maps from existing data	
11 x 17	\$ 10.00
18 x 24	\$ 15.00
24 x 36	\$ 20.00
36 x 48	\$ 30.00
22 x 54	\$ 35.00
36 x 72	\$ 45.00
36 x 96	\$ 55.00

Custom Maps Products (New Data) \$35.00/hr plus size cost

Street Signs \$ 100.00

Land Use

Flood Damage Prevention Ordinance

Development permits	\$ 200.00
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Zoning

Residential Permit (including pools and piers)	\$ 100.00
Non-residential Permit	\$ 200.00
Temporary Use Permit (including accessory care provider)	\$ 75.00

Zoning (continued)

Major Site Plan Review	\$ 1,000.00
Map Amendment	
Less than 2 acres	\$ 200.00
2 to 5 acres	\$ 400.00
5 or more acres	\$ 800.00
Non-Conforming Use	\$ 200.00
Conditional Use	
Site less than 2 acres	\$ 250.00
Site more than 2 acres	\$ 500.00
Parallel Conditional Use Rezoning	
Site less than 2 acres	\$ 200.00
Site more than 2 acres	\$ 400.00
Conditional District	
Less than 2 acres	\$ 400.00
2 to 5 acres	\$ 800.00
5 or more acres	\$ 1,200.00
Planned Development	
51-300 units, or 50,000-100,000 sf of commercial floor area	\$ 1,500.00
301-600 units, 100,000-250,000 sf of commercial floor area	\$ 3,000.00
601 plus units, greater than 250,000 sf comm floor area	\$ 5,000.00
Zoning Vested Right	\$ 250.00

Subdivision

Minor and Family Subdivision Review	\$150.00 plus \$10.00 per lot
Major Subdivision Preliminary Approval	\$ 300.00
Major Subdivision Review	\$300.00 plus \$20.00 per lot
Exempt Plat Review	\$ 75.00
Letter of Credit/Surety Bond/ Cash Bond (Application and Review)	\$ 300.00
Renewal of Letter of Credit/Surety Bond/Cash Bond	\$ 150.00
TRC Review	\$ 300.00

Watershed

Site Plan Review	Engineer's fee (Min. \$300.00)
Annual Inspection Fee	Engineer's fee (Min. \$150.00)
Conditional Use Permit	\$ 1,000.00

Variances, Appeals, and Text Amendments

Appeal from decision	\$ 200.00
Request for variance or relief	\$ 400.00
Text amendment	\$ 400.00

Historic Preservation

Certificate of Appropriateness	\$ 100.00
Local Historic Landmark Designation	\$ 200.00

## Residential Construction

## Single-Family Residential (Detached/Attached)

## New construction, additions

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

## Other Residential Structures

## Renovations, accessory buildings, moved home, and decks

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

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

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

## Swimming Pools (Building)

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

## Piers, Boatslips, Etc.

Temporary Pole Only \$ 75.00

Temporary Power on Residence \$ 100.00

Change of Contractor \$ 25.00

Demolition Permit \$ 75.00

## Retaining Wall

Residential		\$ 100.00
Commercial		\$ 200.00

## Individual Permits (Residential)

## Electrical Permit Fees

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

## Mechanical Permit Fees

Minimum fee (per system)		\$ 75.00
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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	0.10	0.05	0.05	0.05	0.25
Business	0.10	0.05	0.05	0.05	0.25
Educational	0.10	0.05	0.05	0.05	0.25
Factory/Industrial	0.05	0.05	0.05	0.05	0.20
Hazardous	0.10	0.05	0.05	0.05	0.25
Institutional	0.20	0.05	0.05	0.05	0.35
Mercantile	0.10	0.05	0.05	0.05	0.25
Residential	0.20	0.05	0.05	0.05	0.35
Storage	0.10	0.05	0.05	0.05	0.25
Utility	0.10	0.05	0.05	0.05	0.25

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

A = Total Gross Building Floor Area Under Construction

B = Fee per square foot from occupancy classification table above

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

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

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

Building	\$ 200.00
Electrical	\$ 100.00
Plumbing	\$ 100.00
Mechanical (per system)	\$ 100.00

Commercial Signs (Building Only)

Wall	\$ 100.00
Ground	\$ 100.00
Canopy	\$ 100.00

Temporary Power	\$ 500.00
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Commercial Plan Review

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

Change of Tenant/Occupancy/ABC/Electrical Safety	\$ 75.00
Licensing of Daycare	\$ 300.00
Refund of permit fee with no inspection activity	
Refund = Permit Fee less \$25.00 Administrative Charge	
Renewal of expired permit (New application required)	Minimum fee per trade
After hours inspection fee (per hour)	\$ 100.00
Non-scheduled inspection/Same day	\$ 100.00
Change of Contractor on existing permits	\$ 25.00
Commercial Demolition	\$ 200.00
Modular Unit-Commercial	\$ 350.00
Blanket permit including B, E, M and P permits	
Re-roofing Permit	
Residential	\$ 100.00
Commercial	\$ 200.00
Storage Racking System Permit	\$ 300.00
Mobile Communications	
Tower (Building)	\$ 1,000.00
Tower (Electrical)	\$ 1,000.00
Co-Location	\$ 500.00
Antenna Mount	\$ 500.00
Temporary Structures (Tents, stages, etc.)	\$ 100.00
Bleachers	\$ 250.00
Handicap Ramp (residential)	No Charge
Yearly Maintenance Permit	\$100.00/trade
Solar Farm	
Electrical	\$ 2,500.00
Building	\$ 500.00
Any item not otherwise addressed in this schedule that requires inspection based on Chief Building Officials estimate	\$75.00/trip

## Penalties

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

*\*To be used to prevent unnecessary trips to jobsite and to recoup money lost on wasted visits. May be charged to an active account, and must be paid in full before the final inspection. Inspections will be halted until payment arrangements are made. The Director and/or Chief Building Official may waive or reduce wasted trip/re-inspection fee and/or double permit fees under their discretion.*

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





LINCOLN COUNTY FEES & CHARGES  
**REGISTER OF DEEDS**  
FISCAL YEAR 2024 - 2025

Deeds of Trust		
First thirty-five page	\$	64.00
Additional pages	\$	4.00 per page
Recording Fees for All Other Documents		
First fifteen pages	\$	26.00
Additional pages	\$	4.00 per page
Uniform Commercial Code Records		
One or two pages	\$	38.00
Three to ten pages	\$	45.00
Additional pages over ten	\$	2.00 per page
Non-standard Documents (plus recording fee)	\$	25.00
Multiple Instrument Documents	\$	10.00 each
Plats	\$	21.00 per page
Highway Right-of-Way Plans (plus \$5.00 each add'l page)	\$	21.00
Other		
Certified Copies - first page	\$	5.00
Additional pages	\$	2.00 per page
Uncertified Copies	\$	0.25 per page
Uncertified Copies of Plats		
18x24 and 21x30	\$	1.00
24x36	\$	2.00
Certified Copies - Birth, Death, and Marriage Certificates	\$	10.00 each
Out of County Birth Certificates (1971 to Current)	\$	24.00
Amend Birth or Death Certificates	\$	25.00
Marriage License	\$	60.00
Delayed Birth Certificates (includes one certified copy)	\$	20.00
See Statutes if application is made in one county and birth occurred in another county.		
Legitimations	\$	25.00
Administer Notary Oath	\$	10.00
Authentication Check of Notary	\$	5.00
Passport Agency Fee	\$	35.00
Passport Photo	\$	10.00
Passport Postage Expedite Fee	Amount charged by US Postal Service	



LINCOLN COUNTY FEES & CHARGES  
**SENIOR SERVICES**  
FISCAL YEAR 2024 - 2025

Yoga (8 week session) \$ 40.00

Activity/Special Programs COST

**Senior Center Rental**

Monday through Friday during regular hours of 8:00 a.m. - 5:00 p.m., and

Monday through Thursday evenings 5:00 p.m. - 9:00 p.m.

*No reservations on holidays. The center reserves the right to cancel any reservation due to weather and/or circumstances beyond our control.*

Hourly \$ 10.00

1/2 Day (up to 4 hours) \$ 25.00

Full Day (5 to 8 hours) \$ 50.00

Over 8 hours (additional fee per hour) \$ 10.00

After hours Friday and Weekends (up to 10:00 p.m.)

1 to 4 hours \$ 75.00

5 to 8 hours \$ 100.00

Over 8 hours (additional fee per hour) \$ 25.00

Staff Fee (per hour) \$ 10.00

Security Fee (per hour) \$ 15.00

The County reserves the right to determine, per rental basis, whether an event is appropriate to be held at the Senior Center.



LINCOLN COUNTY FEES & CHARGES  
**SHERIFF**  
FISCAL YEAR 2024 - 2025

Civil Service (per defendant)	\$	30.00
Fingerprint	\$	10.00
Gun Permit	\$	5.00
Concealed Carry Application-New (includes fingerprint)	\$	90.00
Concealed Carry Renewal	\$	75.00
Concealed Carry Replacement Card	\$	15.00
Precious Metal Application (includes SBI and fingerprint)	\$	228.00



LINCOLN COUNTY FEES & CHARGES  
**SOIL AND WATER**  
FISCAL YEAR 2024 - 2025

Erosion and Sediment Control Application (1,000 sq. feet to one acre)	\$ 50.00
Erosion Control Plan (per acre rounded up to next whole acre)	\$ 200.00 per acre
Express Permitting:	
Application Fee (per acre rounded up to next whole acre)	\$ 200.00 per acre
Supplement (per acre up to maximum of eight acres)	\$ 250.00 per acre
Stormwater Standard Plan Review (per acre rounded up to next whole acre)	\$ 300.00 per acre



LINCOLN COUNTY FEES & CHARGES

**SOLID WASTE**

FISCAL YEAR 2024 - 2025

A fee of-\$120 per unit per year shall be imposed on the improved property of each owner (as of January 1 of the calendar year for which the fee is collected) within that benefits from the availability of the facility.

Tipping fees:

Municipal Solid Waste	\$ 41.00 per ton
Construction & Demolition	\$ 32.00 per ton
Yard Waste	\$ 17.00 per ton
Pallets	\$ 32.00 per ton
Livestock	\$ 41.00 per ton
Asbestos	\$ 216.00 per ton



LINCOLN COUNTY FEES & CHARGES

**TAX**

FISCAL YEAR 2024 - 2025

County Maps

18 x 54 \$ 25.00

30 x 72 \$ 40.00

36 x 96 \$ 50.00

District Maps

All 36" \$ 25.00

Area Maps

11 x 17 \$ 10.00

18 x 24 \$ 20.00

24 x 36 \$ 25.00

36 x 48 \$ 30.00

Large Capacity Hard Drive \$ 50.00

Custom Maps

18 x 24 \$ 20.00

24 x 36 \$ 25.00

36 x 48 \$ 30.00



**LINCOLN COUNTY FEES & CHARGES**  
**WATER AND SEWER**  
FISCAL YEAR 2024 - 2025

Table 1- Water Tap Fees and Meter Fees

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

Table 2-System Development Fees for All Water Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 3,102
1-inch	\$ 5,170
2-inch	\$ 16,544
3-inch	\$ 33,088
4-inch	\$ 51,699
6-inch	\$ 103,399
8-inch	\$ 165,438
10-inch	\$ 434,275
12-inch	\$ 548,014
Class of Service	System Development Fee
Single Family Residential	\$ 3,102
Interruptible Agricultural	\$ 3,102
Commercial/Industrial	Meter Size Table 2
Single Family Residential Irrigation	\$ 3,102
All Other Irrigation	Meter Size Table 2

Notes

- 1) System Development Fees must be fully paid before the issuance of the Building Permit for the property being served by the Planning and Inspections Department.
- 2) Any applicants under the Deferred Payment Plan will be subject to the Policy at the time of application.
- 3) For multi-family dwellings, a System Development Fee shall be paid for each unit, regardless of the number of water taps or meters installed.
- 4) Applicants with multiple dwelling units, multiple unit businesses, or multiple buildings on an individual tract of land may apply for one Water Tap to serve all units. However, applicant shall pay System Development Fees shown in Table 2, in addition to any applicable Tap Fees included in Table 1. All lines connecting more than one building to a single Water Tap will require a permit issued by the North Carolina Department of Environmental and Natural Resources.

Table 3-Monthly Volumetric Charges for Water

<b>Residential In-County Rates</b>	
Minimum billing (0-2,500 gallons)	\$ 23.37
Each additional 1,000 gallons up to 12,000 gallons	\$ 5.51
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$ 6.68
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$ 8.36
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$ 13.38
Bulk Water Rate per 1,000 gallons	\$ 9.35
<b>Commercial In-County Rates</b>	
Minimum billing (0-2,500 gallons)	\$ 23.37
Each additional 1,000 gallons	\$ 6.68
Interruptible Agricultural Rate per 1,000 gallons	\$ 4.67
Bulk Water Rate per 1,000 gallons	\$ 9.35
<b>Industrial In-County Rates</b>	
Minimum billing (0-2,500 gallons)	\$ 23.37
Each additional 1,000 gallons	\$ 5.51
<b>Residential Out-of-County Rates</b>	
Minimum billing (0-2,500 gallons)	\$ 46.74
Each additional 1,000 gallons up to 12,000 gallons	\$ 11.02
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$ 13.36
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$ 16.72
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$ 26.76
Bulk Water Rate per 1,000 gallons	\$ 18.70
<b>Commercial Out-of-County Rates</b>	
Minimum billing (0-2,500 gallons)	\$ 46.74
Each additional 1,000 gallons	\$ 13.36
Interruptible Agricultural Rate per 1,000 gallons	\$ 9.34
Bulk Water Rate per 1,000 gallons	\$ 18.70
<b>Industrial Out-of-County Rates</b>	
Minimum billing (0-2,500 gallons)	\$ 46.74
Each additional 1,000 gallons	\$ 11.02

Table 4-Sewer Tap Fees

1 1/2-inch Low Pressure Sewer Tap	\$ 3,000
2-inch Low Pressure Sewer Tap	\$ 3,000
4-inch Gravity Sewer Tap	\$ 3,000
6-inch Gravity Sewer Tap	\$ 3,000

Table 5-System Development Fees for All Sewer Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 1,621
1-inch	\$ 2,702
2-inch	\$ 8,647
3-inch	\$ 17,295
4-inch	\$ 27,023
6-inch	\$ 54,047
8-inch	\$ 86,647
10-inch	\$ 226,996
12-inch	\$ 286,447



## Notes

- 1) System Development Fees must be fully paid before the issuance of the Building Permit for the property being served by the Planning and Inspections Department.
- 2) Any applicants under the Deferred Payment Plan will be subject to the Policy at the time of application.
- 3) For multi-family dwellings, a System Development Fee shall be paid for each unit, regardless of the number of sewer taps or meters installed.
- 4) Applicants with multiple dwelling units, multiple unit businesses, or multiple buildings on an individual tract of land may apply for one Sewer Tap to serve all units. However, applicant shall pay System Development Fees shown in Table 5, in addition to any applicable Tap Fees included in Table 4. All lines connecting more than one building to a single Sewer Tap will require a permit issued by the North Carolina Department of Environmental and Natural Resources.

Table 6-Monthly Volumetric Charges for Sewer

Residential In-County Rates		
Minimum billing (0-2,500 gallons)	\$	33.47
Each additional 1,000 gallons	\$	7.90
Commercial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	33.47
Each additional 1,000 gallons	\$	9.00
Industrial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	33.47
Each additional 1,000 gallons	\$	9.00
Residential Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	66.93
Each additional 1,000 gallons	\$	15.80
Commercial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	66.93
Each additional 1,000 gallons	\$	18.01
Industrial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	66.93
Each additional 1,000 gallons	\$	18.01
Sewer Only (non-metered flat rate)	\$	53.20

Table 7-Reimbursement Fees

The purpose of Table 7 fee structure is to reimburse for staff time and management for all Residential/ Non-Residential Subdivision/Subdivision Technical Review Committee(STRC) Fees/Commercial/Industrial/ Institutional Review and Inspections for new, existing, temporary use, and building upfit, including pools. All applicable fees shall be paid in full at the time of submittal and/or scheduled inspection.

### Public Utilities Engineering Review:

Subdivision Review (each submitted phase)	\$300.00 plus \$20.00 per lot	
Pump Station Review	\$	300.00 each
Offsite Review	\$300.00 plus \$10.00 per 100 LF	
STRC Preliminary Review	\$	300.00
Requested Hydrant Flow Test	\$	150.00 each
Final Plat Review (each submitted phase)	\$	75.00 per review
Deed of Easement (each submitted phase)	\$	100.00 per review

Note: Public Utilities Design Manual compliant submittals of more than three(3) re-review submittals shall be charged duplicate fees for each submittal thereafter.

Commercial Review:

Single Parcel Commercial/Industrial/Institutional Plan Review Fee

Water	\$	100.00
Sewer	\$	100.00
Activity Center and/or Pool Review	\$	75.00

Inspection:

Water Subdivision Inspection	\$125.00 plus \$20.00 per lot
Sewer Subdivision Inspection	\$125.00 plus \$20.00 per lot
Offsite Inspection	\$125.00 plus \$20.00 per 100 LF
Final Public Utilities Sewer Pump Station Inspection	\$ 350.00 per connection
Commercial/Industrial/Institutional Inspection	\$ 150.00 per connection
Additonal Charge for Inspection	\$ 150.00 per connection

Scheduled with less than 3 days notice

Any item not otherwise addressed in this schedule that requires inspection, based upon Director's discretion

\$ 75.00 per inspection

Note: Inspection Fees are due prior to scheduling of inspection.

Penalties:

Wasted Trip/Re-Inspection Fee \$ 100.00 per trip

Note: To be used to prevent unnecessary trips to jobsite and to recoup money lost on wasted visits. Will be charged at time of a scheduled Wasted Trip/Re-Inspection with no further inspections conducted and/or scheduled until paid in full.

Table 8-Miscellaneous Fees and Charges

New Account Activation Fee (applied to all new accounts)	\$	25.00
Renter Deposit	\$	75.00
Same Day Service Connection	\$	50.00
Default Fee	\$	50.00
After Hours Fee (lock list only)	\$	150.00
Late Payment Penalty (\$5.00 or 5%, whichever is higher)		\$5.00/5%
Meter Activation Fee (applied if inactivated/finaled within the previous 12 months by the same customer)	\$	200.00
Broken Lock Fee	\$	25.00
Broken Meter Box Ears Fee	\$	60.00
Tampering Fine		
First Offense	\$	100.00
Second Offense	\$	250.00
Third and Subsequent Offenses	\$	500.00
Civil Penalty (for irrigation violations during mandatory drought restrictions)		
First Offense	\$	50.00
Second Offense	\$	250.00
Third and Subsequent Offenses	\$	500.00

Residential Water Service:

Relocate 3/4" or 1" Water Meter Box (Max. 10' either direction on Private Property) (Farther than 10' require a new Water Tap Fee based on size) (2" or larger services require a licensed Utility Contractor at Requestor's cost)	\$ 350.00
Raise/Lower 3/4" or 1" Water Meter Box (2" or larger services require a licensed Utility Contractor at Requestor's cost)	\$ 250.00
Repair/Replace 3/4" or 1" Water Meter Box (2" or larger services require a licensed Utility Contractor at Requestor's cost)	\$ 450.00
Repair/Replace 3/4" or 1" Water/Irrigation Poly Box (only)	\$ 75.00
Repair/Replace 3/4", 1", or 2" Meter Box Lid (only)	\$ 120.00
Meter Test Fee, if no error found (3/4" or 1") (2" or larger meters require a licensed 3rd Party Tester at Requestor's cost)	\$ 75.00
Meter Replacement Fee, if no malfunction	\$ 265.00
Repair/Replace damaged 3/4", 1", or 2" Meter (only) (3" or larger meters require a licensed Utility Contractor at Requestor's cost)	Cost based on size
Water Service Fee (No Fault of Lincoln County) (Any requested service request/call that is determined to be no fault of Lincoln County equipment and/or appurtenances will be charged this fee)	\$ 125.00

Residential Sewer Service:

Relocate 1.5" Low Pressure Sewer Service (Max. 10' either direction on Private Property) (Farther than 10' require a new Sewer Tap Fee based on size) (Larger services require a licensed Utility Contractor at Requestor's cost)	\$ 650.00
Raise/Lower 1.5" Low Pressure Sewer Service Box (Larger services require a licensed Utility Contractor at Requestor's cost)	\$ 250.00
Repair/Replace 1.5" Low Pressure Sewer Service Box (Larger services require a licensed Utility Contractor at Requestor's cost)	\$ 250.00
Sewer Service Fee (No Fault of Lincoln County) (Any requested service request/call that is determined to be no fault of Lincoln County equipment and/or appurtenances will be charged this fee)	\$ 125.00

Non-Residential Request and/or Repairs require a licensed Utility Contractor at Requestor's cost.

Requestor's Cost: All other requests or emergency repairs to any Lincoln County equipment, structure, and/or Appurtenances, that are caused by any party, are charged on the Basis of Cost as determined by material used, equipment used, administrative burden, clean-up services, and any related contracted service costs required to complete the repair to the Public Utility Design Manual Requirements and Specifications.



## Glossary

### Glossary of Terms

**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes** – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Annualize** – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** – A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Assessment Ratio** – The ratio at which the tax rate is applied to the tax base.

**Asset** – Resources owned or held by a government which have monetary value.

**Attrition** – A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions** – Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available Fund Balance** – This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Base Budget** – Cost of continuing the existing levels of service in the current budget year.

**Bond** – A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**General Obligation (G.O.) Bond** – This type of bond is backed by the full faith, credit and taxing power of the government.

**Revenue Bond** – This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.



## Glossary

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**Bond Refinancing** – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis** – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar** – The schedule of key dates that a government follows in preparation and adoption of the budget.

**Budgetary Control** – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets** – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets. The County defines them as assets costing at least \$5,000 and a useful life in excess of one year.

**Capital Budget** – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements** – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

**Capital Improvements Program (CIP)** – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay** – Capital assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as capital asset.

**Capital Project** – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Reserve** – An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.



## Glossary

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**Commodities** – Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Constant or Real Dollars** – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-living Adjustment (COLA)** – An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Dedicated Tax** – A tax levied to support a specific government program or purpose.

**Deficit** – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** – The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees** – Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

**Disbursement** – The expenditure of monies from an account.

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



## Glossary

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**Employee (or Fringe) Benefits** – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements** – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditure** – The outflow of funds or assets that are incurred, or goods and services obtained, regardless of when the expense is actually paid. This term applies to all funds.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Policy** – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year is July 1st through June 30th.

**Full Faith and Credit** – A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent Position (FTE)** – A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time clerk working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** – A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

**Fund** – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets of a fund over its liabilities and deferrals.

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.



## Glossary

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**Grants** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers** – The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and entitlements.

**Internal Service Charges** – The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

**Lapsing Appropriation** – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy** – To impose taxes for the support of government activities.

**Long-term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Materials and Supplies** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Modified Accrual** – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Net Position** – An accounting term used to describe assets plus deferred outflows less liabilities plus deferred inflows reported under the full accrual basis of accounting. Net Position may serve, over time, as a useful indicator of a government's financial position.

**Nominal Dollars** – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.





## Glossary

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**Object of Expenditure** – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective** – Something to be accomplished in specific well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations** – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses** – The cost of personnel, materials and equipment required for a department to function.

**Output Indicator** – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**Pay-as-you-go-Basis** – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget** – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators** – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** – Data collected to determine how effective or efficient a program is in achieving objectives.

**Personal Services** – Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances** – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. These cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program** – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget** – A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.



## Glossary

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**Program Performance Budget** – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)** – Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Purpose** – A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** – Sources of income financing the operations of government.

**Service Level** – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**Supplemental Appropriation** – An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests** – Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Target Budget** – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

**Tax Levy** – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base (assessed value of all property).

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific



## Glossary

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charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance – The portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned to a specific purpose and is available for general appropriation within the Governmental Fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital – Excess of current assets over current liabilities.

Workload Indicator – A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years – The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of "work years" for the position.