



LINCOLN COUNTY

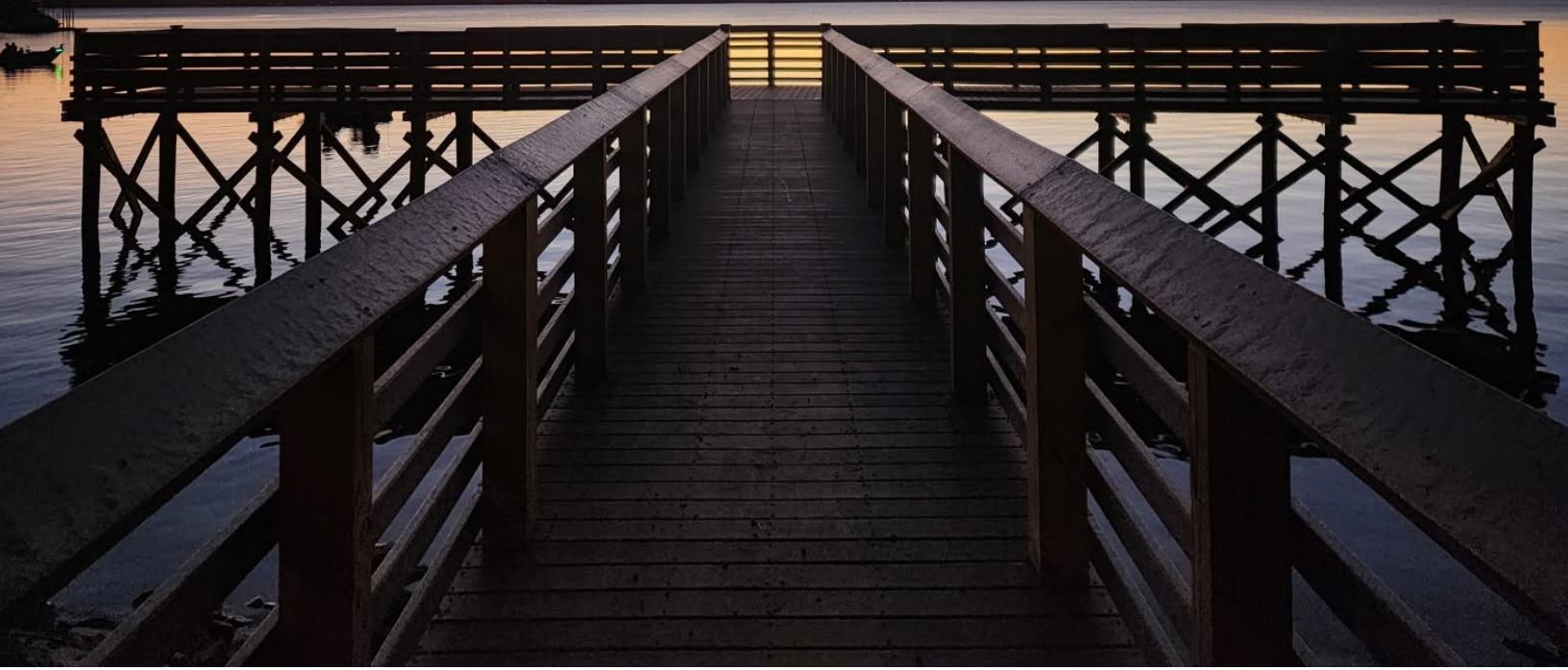
North Carolina

FY 2025-2026

BUDGET & CAPITAL

IMPROVEMENT

PLAN





LINCOLN COUNTY, NORTH CAROLINA

FY 2026 BUDGET and CAPITAL IMPROVEMENT PLAN

PREPARED BY:

COUNTY MANAGER'S OFFICE

& FINANCE DEPARTMENT

May 2025

LIST OF OFFICIALS

BOARD OF COMMISSIONERS

James (Jamie) Lineberger, Chairman
Vincent (Bud) Cesena, Vice Chairman
Marcus (Mark) Mullen
Daren Trent Carpenter
Alex Patton

Jennifer Farmer, Clerk to the Board

CONSTITUTIONAL OFFICERS

Sheriff William (Bill) Beam
Danny Hester, Register of Deeds

COUNTY ADMINISTRATION

Davin Madden, County Manager
Timothy Clayton Henley, Assistant County Manager
Deanna Rios, CPA, Finance Director
Crystal Watson, Controller
Megan Gilbert, County Attorney
Brittany Abernathy, Human Resources Director

DEPARTMENT MANAGERS

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

County of Lincoln, North Carolina
Budget and Capital Improvement Plan
Fiscal Year 2025-2026
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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

Date :

Item or Action to be completed:

2024 YEAR

September 17 (T)	Budget Calendar to Department Managers and Outside Agencies Preparation Manual to Department Managers and Outside Agencies
September 20 (F)	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 (*)
October 9 (W)	All CIP projects and maintenance requests must be entered into the FMX Project Requests software. Facility Management will review each request and have the estimated costs entered in FMX by the <u>November 1st</u> deadline. If advice is needed, contact the Facilities Management Director
October 11 (F)	Employee Verification and New Employee Request to Human Resources
October 23-24 (W-Th)	Pre-budget meetings with Departments (if requested by manager or departments)
October 25 (F)	Goals, Objectives and Narratives Due to County Manager Office/All Departments/Offices
October 25 (F)	CIP forms Due to Finance/All Departments/Offices
November 1 (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
November 1 (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 3-6 (T-F)	HR to meet with Managers to confirm employee verification and new employee requests
December 12 (Th)	Finance, Facilities Management Director and County Manager to discuss all capital in preparation for January 17, 2025
December 12 (Th)	County Manager, Human Resources to review and rank New Employee Requests and Employee Reclassifications

2025 YEAR

January 7 (T)	County Manager, Human Resources and Finance finalize Employee Requests/Reclassifications
January 10 (F)	HR to submit final Employee salary information and new requests to County Manager
January 15 (W)	All proposed fee schedule changes in your department are to be submitted to Finance

January 15 (W)	Department & Agency Manager deadline to submit (Operating Budget) Revenues and Expenditures to Finance via MUNIS (except Lincoln County Schools)
January 15 (W)	Deadline for submitting Outside Agency requests to Finance (except Lincoln County Schools) – Non-Profit and Agency Appropriation Grant Application required.
January 17 (F)	Board of Commissioners Budget Planning Retreat Goals/Capital/Construction Projects and Health Insurance Update-Projections for FY 26. 10a-2p [Workshop]
January 22 (W)	Finance enters all outside requests into Munis and confirms all Department Requests (Expenditure, Revenues, Major Budget Requests, and Capital)
January 24 (F)	CM and FD hold meeting with Development Services (Water/Sewer/Solid Waste) 10a-12p [Workshop]
January 29 (W)	Finance to deliver Enterprise Funds (61 & 66) via spreadsheet to County Manager
February 5 (W)	Fire Departments' budget due
February 6 (Th)	Finance to deliver Funds General (11 & 44) and all outside agencies' request via spreadsheet to County Manager
February 7 (F)	BOC meeting with Development Services (Water/Sewer/Solid Waste) 10a-2p [Workshop]
February 10-12 (M-W)	CM and FD hold meetings with outside agencies
Feb 24 – Mar 7 (M-F)	CM and FD hold meetings with county departments and elected offices
March 4 (T)	General Fund revenues completed and submitted to BOE
March 17 (M)	Lincoln County Schools estimated budget request due (tentative)
March 21 (F)	BOC budget retreat (Revenue/Capital/Expenditure) overview 10a-2p [Workshop]
April 11 (F)	BOC budget meeting with BOE, county departments, or Outside Agencies (optional, only as needed) 10a-2p [Work session]
April 11 (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 2nd Public Hearing on the Proposed FY26 Budget
May 19 (M)	County Manager, Controller, and Finance Director present the proposed budget to the Board of Commissioners
May 20 (T)	Proposed Budget and CIP placed on the County's website
May 23 (F)	Board of Commissioners Budget Review Session. 10a-2p (optional, only as needed)
June 2 (M)	Public Hearing on the FY26 Budget (BOC may consider adoption)
June 2 (M)	Board of Commissioners may consider adoption of the FY26 Budget and Budget Ordinance; however, the board may choose to consider adoption on June 16, 2025



COUNTY MANAGER | DAVIN W. MADDEN

May 19, 2025

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 2026 Proposed Budget
Commissioners:

The Budget Message summarizes the recommended Lincoln County Fiscal Year 2025-2026 Budget. The fiscal year begins July 1, 2025, and ends June 30, 2026. County Management along with the Board of Commissioners formally began the budget process by establishing goals and objectives for the County in January 2025. Through this budget brief, I present for your consideration the proposed FY 2026 Budget for Lincoln County.

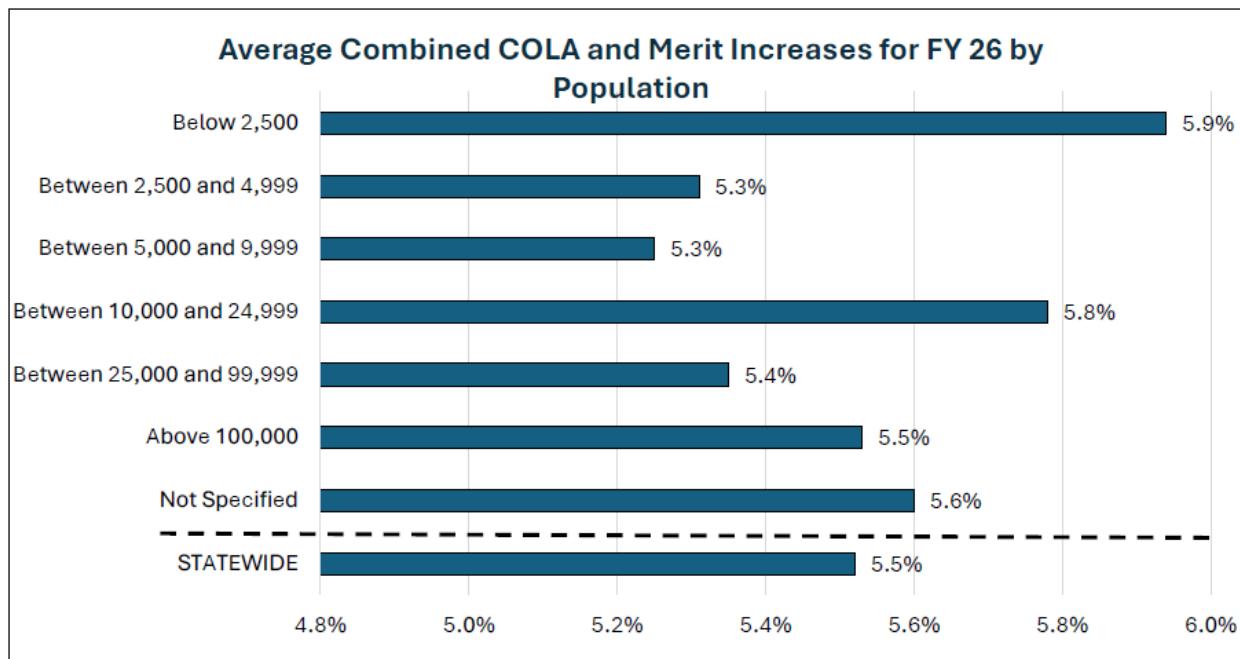
Budget in Brief

For FY 2026 the requested General Fund budget is \$167,860,267; this represents a budget that is in keeping with the goals and objectives that the Board of Commissioners set forth for FY 2026 and in consideration for future progress and sustainability.

- The tax rate is 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 cool, with forecasts suggesting the County will experience noticeable consumer behavior in reduced spending beginning in calendar year 2026 and more as the year progresses, but overall economic conditions have remained surprisingly stable in FY 2025 despite adjustments in inflation and a presidential election. It is projected that the economy will produce approximately 2.1% growth for the next year due to labor force productivity, stable taxes and lower interest rates.
- It is projected that inflation will continue to decline over the next 12 months and is projected to decrease from the most recent 2.4% to approximately 2.1% based on current projections by the end of 2026.
- Unemployment is currently at 3.2% with a trend to remain relatively stable for early 2026.

- 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 2.25%; this is primarily due to the new residential and commercial growth over the previous year.
- The local option sales tax revenues are projected at approximately a 3% increase. This is based on Sales and Use Tax Estimates from the N.C. Department of Revenue.
- It is assumed that adequate and accessible fund balances will be maintained in all operating funds.
- Regarding employee pay assessment, the Board of Commissioners approved a 7.0% Cost of Living Adjustment for FY 26. The County continues to compete with surrounding counties and other potential employers. The COLA rate is based on the consideration that Lincoln County government does not offer merit or performance-based bonuses. Therefore, the County must evaluate pay adjustments to align with the surrounding market. The information in Graph 1 denotes the average statewide government employee increase based on a total combination of COLA and merit percentages.

Graph 1



Source: North Carolina Association of County Commissioners COLA Survey

- The total projected tax revenues for FY 2026 are expected to be an estimated \$141,015,020.
- All Proprietary (Enterprise) Funds are expected to be self-supporting without assistance from the General Fund. The Solid Waste Fund will require an adjustment in the availability fee in order to maintain adequate revenues. The County has transferred approximately 2 million dollars into the Airport Fund as start-up and stabilization funds for the new enterprise venture. Public Utilities will have a rate adjustment based on a five-year growth model to secure adequate infrastructure management and expected growth.
- 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.
- 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 for employee health insurance predict approximately a 6-8% increase in premiums. The County has implemented several wellness initiatives and enhanced employee understanding of wellness screenings and health behavior; as a result, claims have stabilized to the degree that no increase in cost to employees will occur as a result. Additionally, the County will increase HSA contributions by 5.3% this year. This will preclude a change in the HSA payment into a bi-annual payment that will be developed with some incentive measure in the future that promotes improved employee engagement.
- It is anticipated that gasoline fuel will be approximately \$3.10 per gallon and diesel fuel will be approximately \$3.75 per gallon on the open market. The County pays approximately \$0.50-\$0.60 less per gallon due to its federal excise tax exemption.
- School funding will be provided on a base amount that serves essentially as benchmark funding and shall be adjusted each year through a funding model that will allow better predictions in appropriations from the County to Lincoln County Public Schools.
- The budget projects that financial support from the Department of Health and Human Services will remain mostly stable; however, recent changes in federal funding assessments will likely have an impact on the DSS administration percentages and public health funding may increase moderately the overall local appropriation percentage.

Budget Highlights:

Capital: The County typically faces challenges each year in prioritizing capital needs and forecasting the appropriate schedule for making capital expenditures. Fiscal Year 2026 will continue to be a very busy year for capital projects due to state funds provided in Fiscal Year 2025 and the construction of the jail expansion, animal services facility, public utility infrastructure on Highway 16 and several other smaller projects. Projects that are expected to begin or complete during FY 2026 are: Hwy 16-73 Phase 2 utility development, Laboratory Road water line extension, Riverbend Industrial Park water-sewer infrastructure, Water Treatment Plant Disinfection improvement, Information Technology department relocation and server upgrade, jail expansion, Saine Family Library construction, SCADA metering upgrade, AMI meter reading system for east Lincoln, Sheriff's Office Training Facility, Animal Services facility, development services work order system, Bethel booster pump station replacement, and Old Courthouse upfit and renovation.

The County will also assume debt for three school site expansions for Fiscal Year 2026: St. James Elementary, Catawba Springs Elementary, and Rock Springs Elementary. Current projections anticipate a debt service of approximately 32 million for the expansions. This would be Phase I of a two phase project endeavor.

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 \$3,434,000 during next year's budget towards the capital reserve fund. The BOC must indicate the specific purpose for assignments of money in the capital reserve fund. The BOC also agreed that as debt is reduced regarding schools, a portion of the difference shall be designated to a separate capital reserve fund to prepare for the inevitable expansion of school space in the east Lincoln area.

Debt Policy: Staff have 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: The tax rate remains the same from last year. The FY 2026 property tax revenues are projected at \$100,365,020 and are calculated with the current tax valuation. Over the course of the past six months, during budget workshops, the Board recognized that maintaining stable revenues are necessary for the cost increase in providing essential services, employee retention, educational support and to preserve value-added capital needs. In addition,

the county must consider the shifting buying power of pay-as-you-go purchasing and limit, where reasonable, debt service, which can commit expenditures for up to 20 years. With all considerations and noting an expected degree of uncertainty, the Board has indicated their desire to keep the tax rate at a level that can provide operational security and be considerate to the taxpayers.

Personnel Requests: There are a total of eleven (11) full-time positions which are being recommended for the FY 2026 Budget Year, which includes:

- 1 FT Purchasing Agent**
- 1 FT Active Directory Administrator**
- 1 FT Pre-Foreclosure Specialist**
- 1 FT Deputy Sheriff – Lake Patrol**
- 1 FT Deputy Sheriff – Lake Patrol**
- 1 FT AS Programs Supervisor**
- 1 FT Natural Resources Conservationist I**
- 1 FT Library Branch Manager (eff. 4/26)**
- 1 FT Library Assistant (eff. 6/26)**
- 1 FT Library Assistant (eff. 6/26)**
- 1 FT Library Assistant (eff. 6/26)**

Graph 2: Denotes the average salary for Lincoln County employees over an 8-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 below our projections at an overall decrease of approximately 20%. A significant portion of the claim expenditure, roughly 24%, 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 was presented with a 6.2% increase to premiums that will be absorbed by the county with no direct increase to employees. Maintaining the initiatives established in recent years, 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. Additionally, the county plans to continue to enhance the Employee Health Clinic that offers acute care services to employees. This service provides quick care to employees preventing the spread of contagious illnesses in the workplace, reducing employee absenteeism and mitigates our overall claim expenses.

Solid Waste: The Solid Waste Fund will continue their Convenience Site upgrades with a repaving project at the North Brook Convenience Site. Construction of access to a new soil borrow area for the landfill should be complete by the end of Summer and use of the site active by the Fall. An air curtain burn box has replaced the tub grinder as our primary method of processing yard waste. This new tool allows us to reduce air pollution and increase the processing of yard waste. The planned discontinuation of the use of the tub grinder has been paused as we work to keep up with the processing of disaster debris from Hurricane Helene. Additional revenue options and fee structures are being examined through a solid waste rate study.

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 in 2024. 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 continues 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 is the one local government requirement that is provided directly to another governing board, the Lincoln County Board of Education. The BOE then decides how the funds will ultimately be used to provide education. Public education has faced staffing issues, funding mandates and further challenges with space needs. DPI and legislative decisions often create more financial expectations from local governments which usually come without consideration to how the local government will assist the school system. Despite state

decisions, the Board set a goal to establish a funding model for Lincoln County Schools in 2026. The Board addressed this in 2025 by providing a significant increase to the per capita allocation for students. The Board of Commissioner's goal to support schools has resulted in more adequate base-line funding and allows the County to work with the Board of Education moving forward for more predictable levels of appropriations.

Fund Balance: By resolution the Board of Commissioners expects the Unassigned Fund Balance to remain at approximately 20% of the General Fund expenditure. The unassigned fund balance, as assessed June 2024, is approximately 21.4% of the General Fund expenditures or an estimated \$35,975,327; and it is not anticipated that funds from this account will be necessary for budget balance in Fiscal Year 2026. 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 Board understands the benefit for maintaining a fiscally strong fund balance for emergency crisis, managing debt service, and for operational security if economic conditions result unexpectedly. As a component of the County's fiscal management, the fund balance is factored into our bond ratings for which we currently hold an AAA rating with Fitch.

County Fire Districts: Regarding the 11 fire districts in Lincoln County, eight (8) have requested their tax rate to remain the same as the previous year. Three (3) fire districts have requested increased rates for FY 2026. The following schedule denotes the proposed tax rates for the respective fire departments:

	<u>Proposed Tax Rate FY 26</u>	<u>Current Tax Rate FY 25</u>	<u>FY 26 Budgeted</u>
Alexis	\$0.12	\$0.12	\$ 821,621
Boger City	0.125	0.125	1,579,545
Crouse	0.115	0.115	406,331
Denver	0.106	0.104	4,870,895
East Lincoln	0.105	0.1024	6,385,441
Howards Creek	0.1355	0.1355	740,480
North 321	0.105	0.105	1,523,283
North Brook	0.095	0.095	628,536
Pumpkin Center	0.115	0.107	1,291,856
South Fork	0.125	0.125	854,494
Union	0.125	0.125	692,753

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 2026:

<u>Challenges</u>	<u>Opportunities</u>
Employee Health Care Cost	Industrial Expansion
Employee Retention	Utility Expansion (Water/Sewer)
Skilled Labor	Technology in the Workforce
Solid Waste Operating Costs	East Lincoln Library Park
Aging Sewer Pump Stations	Commercial Growth

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 Budget Team for their support and guidance in the preparation of the FY 2026 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.

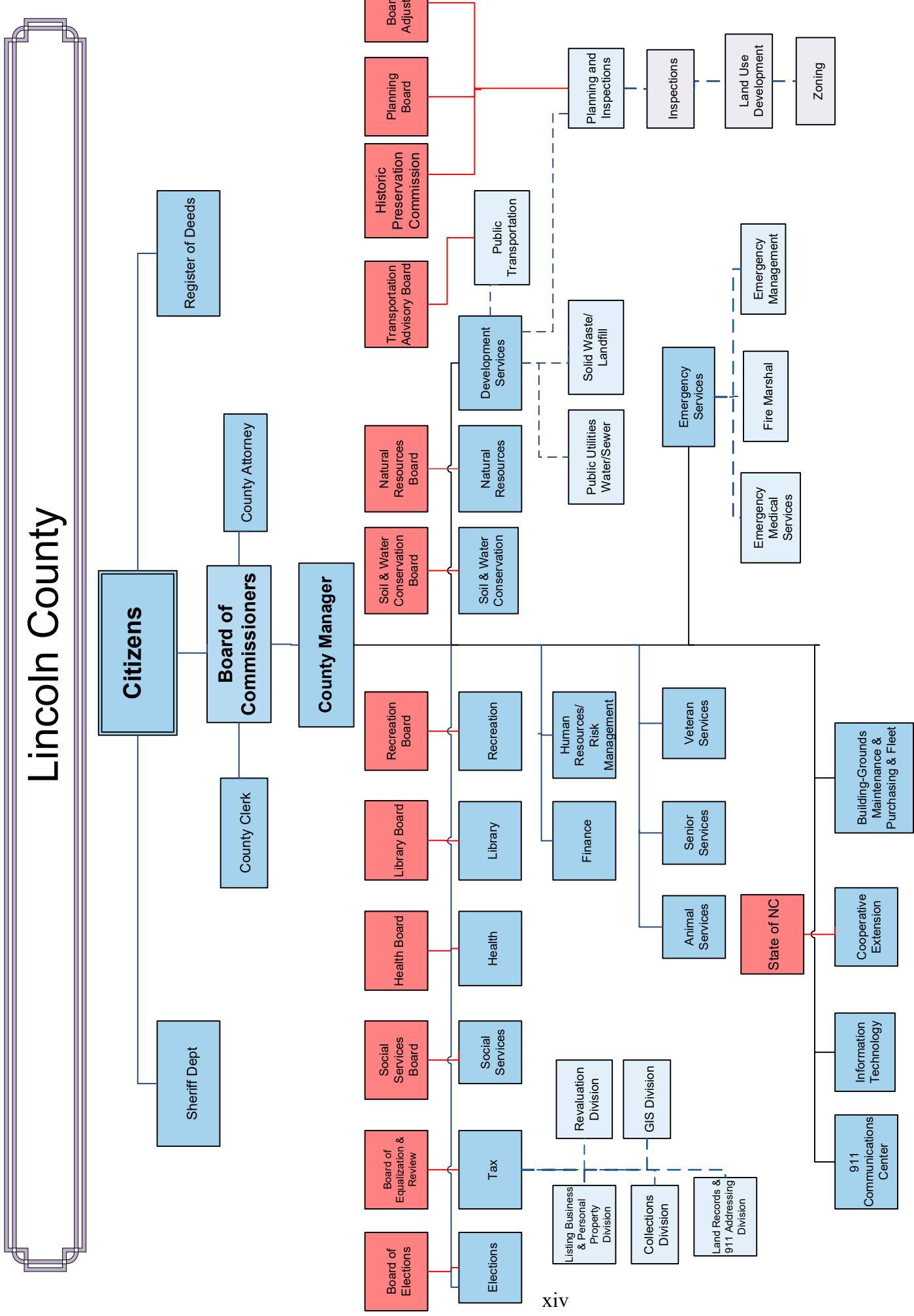
Copies of the proposed budget will go on file in the County Clerk's Office. The Public Hearing on the budget is scheduled for June 2, 2025. Adoption of the FY 2026 Budget Ordinance will be on the Board of Commissioners' Meeting Agenda for June 2, 2025. If approved, the FY 2026 Budget will be effective on July 1, 2025. Therefore, I am pleased to present the following budget recommendation for Lincoln County Government for FY 2026.

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	2024 Estimated Population	FY 2024 Assessed Value	FY 2024			FY 2025 Property Tax Rate
			Assessed Value per Capita		Assessed	
			Capita	Assessed	Value per Capita	
Catawba County	166,196	\$ 30,629,234,210	\$ 184,296	\$ 184,296	\$ 0.3985	
Rutherford County	65,507	11,063,975,771	168,898	168,898	0.4540	
Mecklenburg County	1,190,614	288,428,200,000	242,252	242,252	0.4831	
Lincoln County	94,819	19,152,636,072	201,992	201,992	0.4990	
Iredell County	207,682	41,061,063,276	197,711	197,711	0.5000	
Cleveland County	101,097	10,208,296,577	100,975	100,975	0.5475	
Burke County	87,550	10,468,905,092	119,576	119,576	0.5600	
Rowan County	150,714	20,077,569,000	133,216	133,216	0.5800	
Union County	257,682	40,130,620,000	155,737	155,737	0.5880	
Gaston County	243,242	33,708,756,557	138,581	138,581	0.5990	
Cabarrus County	240,016	32,483,536,610	135,339	135,339	0.6000	
Caldwell County	81,075	8,726,036,402	107,629	107,629	0.6300	
County Average	<u>240,516</u>	<u>\$ 45,511,569,131</u>	<u>\$ 157,184</u>	<u>\$ 157,184</u>	<u>\$ 0.5366</u>	



COUNTY COMPARISON INFORMATION

Counties from 75,000 to 100,000 Population

Jurisdiction	2024		FY 2024		FY 2024	FY 2025
	Estimated Population	FY 2024 Assessed Value	Assessed Value per Capita	Property Tax	Assessed	Property Tax
					Population	Capita
Moore County	\$ 106,896	\$ 21,978,736,000	\$ 205,609	\$ 0.3100		
Craven County	102,391	14,163,951,932	138,332	0.4448		
Lincoln County	94,819	19,152,636,072	201,992	0.4990		
Cleveland County	101,097	10,208,296,577	100,975	0.5475		
Burke County	87,550	10,468,905,092	119,576	0.5600		
Rockingham County	92,518	8,636,505,000	93,349	0.5801		
Wilson County	n/a	n/a	-	0.5950		
Caldwell County	81,075	8,726,036,402	107,629	0.6300		
Nash County	97,802	9,139,038,000	93,444	0.6300		
Chatham County	81,624	15,221,359,576	186,481	0.7250		
County Average	<u>\$ 84,577</u>	<u>\$ 11,769,546,465</u>	<u>\$ 124,739</u>	<u>\$ 0.5521</u>		

**LINCOLN COUNTY
BUDGET ORDINANCE
FY 2025-26**

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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for Lincoln County.

GENERAL GOVERNMENT	\$ 19,543,448
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	
 PUBLIC SAFETY	 52,344,384
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	
 TRANSPORTATION	 1,886,763
Transportation TLC	
Special Appropriations	

ECONOMIC AND PHYSICAL DEVELOPMENT	4,226,081
Planning	
Soil Conservation	
Cooperative Extension	
Special Appropriations	
HUMAN SERVICES	25,473,020
Health Department	
Mental Health	
Social Services	
Veterans Services	
Juvenile Crime Prevention Council	
Senior Services	
Special Appropriations	
CULTURE AND RECREATION	4,882,258
Library	
Recreation	
Special Appropriations	
EDUCATION	41,131,311
Lincoln Center Gaston College	
Schools Current Expense	
Schools Capital Outlay	
DEBT SERVICE	13,655,502
General County Debt	
School System Debt	
OTHER FINANCING USES	4,717,500
Transfers to Other Funds	
TOTAL GENERAL FUND	<u>\$ 167,860,267</u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

AD VALOREM TAXES	\$ 100,365,020
Current Year's Property Taxes	
Prior Year's Property Taxes	
Tax Interest/Penalty/Misc.	
LOCAL OPTION SALES TAX	38,650,000
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	

OTHER TAXES AND LICENSES	1,650,000
Real estate transfer tax	
Local occupancy tax and car rental tax	
Utility franchise tax	
UNRESTRICTED INTERGOVERNMENTAL REVENUES	350,000
Beer and wine tax	
RESTRICTED INTERGOVERNMENTAL REVENUES	12,970,833
Federal and State grants	
Court facilities fees	
ABC revenue	
Local/other	
PERMITS AND FEES	3,075,500
Planning and Building permits	
Concealed carry permits	
Fire marshal	
Register of Deeds	
Environmental health	
Other permits and fees	
SALES AND SERVICES	7,043,244
Rents, concessions, and fees	
Emergency medical services	
Animal control	
Sheriff department	
Transportation services	
Human services	
Other sales and services	
MISCELLANEOUS	1,162,009
Sale of property	
Contributions	
Indirect fees	
Other	
INVESTMENT EARNINGS	1,993,661
OTHER FINANCING SOURCES	600,000
FUND BALANCE APPROPRIATED	-
TOTAL REVENUES	\$ 167,860,267

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, 2025 and ending June 30, 2026:

Other Financing Uses	500,000
Total School Capital Reserve Fund Appropriations	\$ 500,000

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

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

Section 4. The following amounts are hereby appropriated in the Law Enforcement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Public Safety	10,000
Total	\$ 10,000

It is estimated that the following revenues will be available in the Law Enforcement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	10,000
Total	\$ 10,000

Section 5. The following amounts are hereby appropriated in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Public Safety	206,775
Total	\$ 206,775

It is estimated that the following revenues will be available in the Federal Law Enforcement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	206,775
Total	\$ 206,775

Section 6. The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Public Safety	317,555
Total Emergency Telephone Fund	\$ 317,555

It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

State Revenues	317,555
Total Emergency Telephone Fund	\$ 317,555

Section 7. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other Financing Uses	3,434,000
Total Capital Reserve Fund	\$ 3,434,000

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other Financing Sources	3,434,000
Total Capital Reserve	\$ 3,434,000

Section 8. The following amounts are hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Environmental Protection	14,981,890
Debt Service	4,676,861
Other Financing Uses	1,500,000
Total Water and Sewer Enterprise Fund Appropriation	\$ 21,158,751

It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Sales & Services	20,558,751
Interest Revenue	600,000
Total Water and Sewer Enterprise Fund Revenues	\$ 21,158,751

Section 9. The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Environmental Protection	7,522,155
Debt Service	569,331
Total Solid Waste Enterprise Fund Appropriation	\$ 8,091,486

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other Taxes	37,000
State Revenues	211,000
Sales & Services	7,563,680
Interest Revenue	279,806
Total Solid Waste Enterprise Fund Revenues	\$ 8,091,486

Section 10. The following amounts are hereby appropriated in the County Airport Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transportation	1,214,400
Total County Airport Fund Appropriations	\$ 1,214,400

It is estimated that the following revenues will be available in the County Airport Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Sales & Services	827,000
Miscellaneous	267,400
Other Financing Sources	120,000
Total County Airport Fund Revenues	\$ 1,214,400

Section 11. The following amounts are hereby appropriated in the Health Insurance Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Health and Consultant Fees	1,545,000
Health Insurance Claims	10,483,186
Total Health Insurance Fund Appropriations	\$ 12,028,186

It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Health Premiums Employer	10,808,186
Health Premiums Employee	1,200,000
Investment Income	20,000
Total Health Insurance Fund Revenues	\$ 12,028,186

Section 12. The following amounts are hereby appropriated in the Workers' Compensation Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Professional Fees	150,000
Workers' Compensation Claims	1,143,113
Total Workers' Compensation Fund Appropriations	\$ 1,293,113

It is estimated that the following revenues will be available in the Workers' Compensation Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Workers' Compensation Premiums	1,278,113
Interest Income	15,000
Total Workers' Compensation Fund Revenues	\$ 1,293,113

Section 13. 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, 2025; located within the eleven (11) special fire districts for raising of revenue for said special fire districts. Estimated totals of valuation of property for the eleven special fire districts for the purpose of taxation are as follows:

Fire District	Assessed Value	Rate	2025-26 Tax Revenue	2025-26 Tax Appropriations
Alexis	691,600,000	0.1200	821,621	821,621
Boger City	1,276,400,000	0.1250	1,579,545	1,579,545
Crouse	356,900,000	0.1150	406,331	406,331
Denver	4,641,600,000	0.1060	4,870,895	4,870,895
East Lincoln	6,142,800,000	0.1050	6,385,441	6,385,441
Howard's Creek	552,000,000	0.1355	740,480	740,480
North 321	1,465,400,000	0.1050	1,523,283	1,523,283
North Brook	668,300,000	0.0950	628,536	628,536
Pumpkin Center	1,134,700,000	0.1150	1,291,856	1,291,856
South Fork	690,500,000	0.1250	854,494	854,494
Union	559,800,000	0.1250	692,753	692,753

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 14. 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, 2025, 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 \$20,200,000,000 and an estimated collection rate of 99 percent. The estimated rate of collection is based on the fiscal 2023-24 collection rate of 99 percent.

Section 15. 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 for this service, plus unusual expenses as agreed by both parties.

Section 16. 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 2025- 2026 is \$140 per unit rate.

Section 17. 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 \$325,000 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; Historical Properties \$5,940; Cultural Development Center \$100,000; Historical Association \$5,000; Lake Norman Marine Commission \$37,000; for a total of \$170,940.

Section 18. This Budget Ordinance, effective July 1, 2025 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 19. 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 20. 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 21. 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 22. Copies of this Budget Ordinance shall be furnished to the County Manager, Clerk to the Board of Commissioners, Finance Director and the Tax Administrator for direction in carrying out their duties.

Adopted this 2nd day of June, 2025.

Jamie Lineberger, Chair
Lincoln County
Board of Commissioners

ATTEST:

Jennifer Farmer
Clerk to the Board





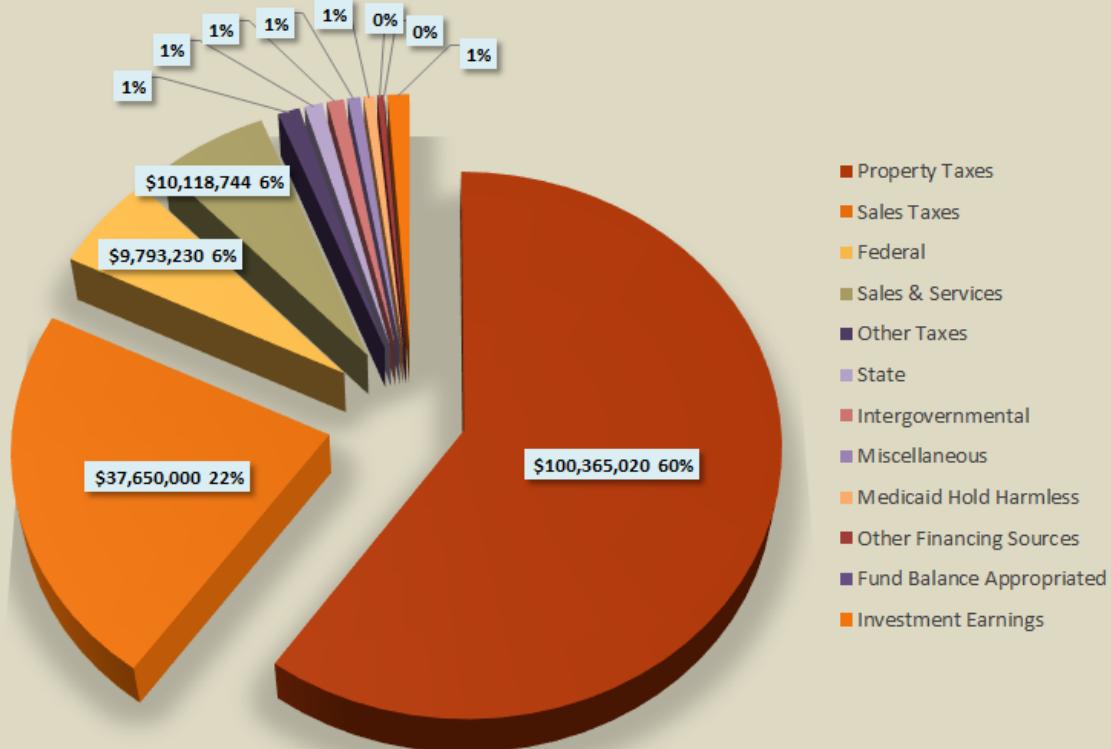
GENERAL FUND

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

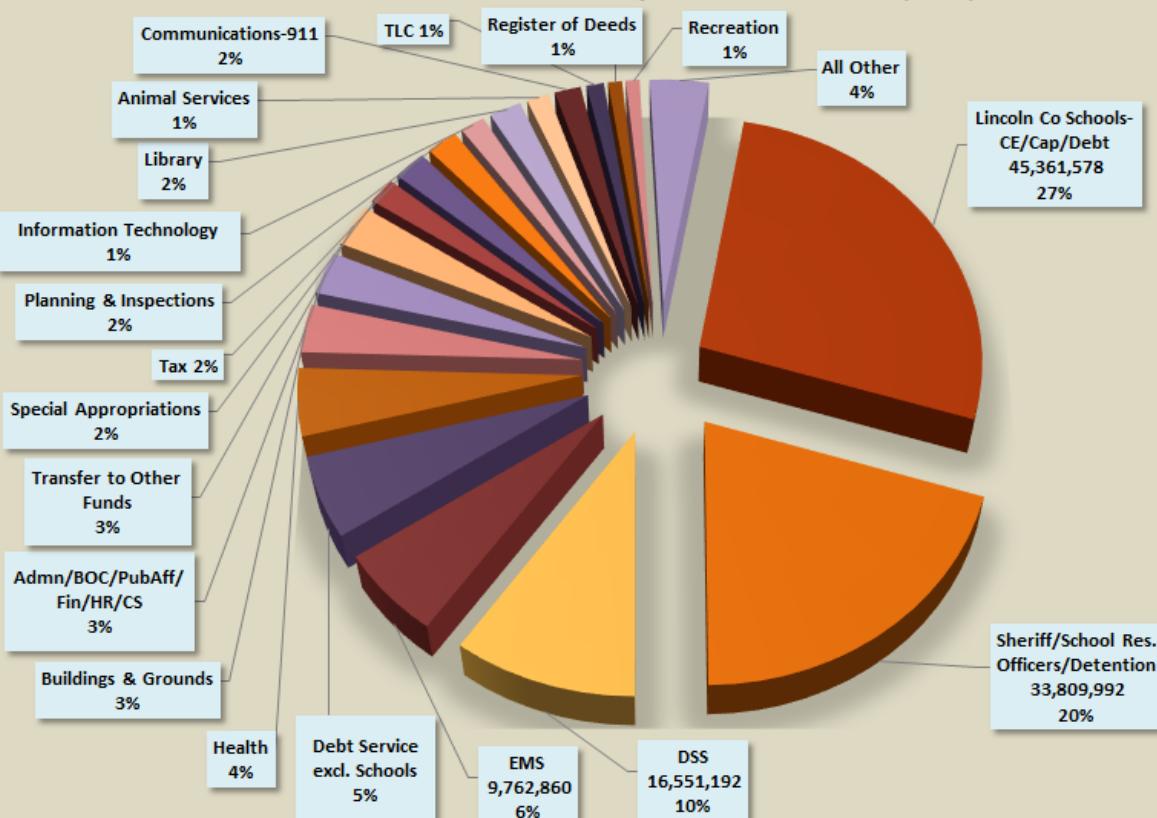
The general fund also accounts for certain excise tax funds set aside from the Register of Deeds Office to contribute toward improving the efficiency of the county's transportation network as a result of growth and development.

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

General Fund FY 26 Projected Revenues - \$167,860,267



General Fund FY 26 Expenditures - \$167,860,267



**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2025-2026**

	FY 2025 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2026 BUDGET REQUESTED	FY 2026 CM RECOMMENDED BUDGET	% OF CM FY 2026 BUDGET
REVENUES:					
Property Taxes	\$ 95,800,488	57.8%	\$ 100,365,020	\$ 100,365,020	59.8%
Sales Taxes	33,400,000	20.1%	37,650,000	37,650,000	22.4%
Medicaid Hold Harmless	800,000	0.5%	1,000,000	1,000,000	0.6%
Other Taxes	1,890,000	1.1%	2,025,000	2,000,000	1.2%
Federal Revenues	9,544,250	5.8%	9,793,230	9,793,230	5.8%
State Revenues	1,784,987	1.1%	1,650,603	1,650,603	1.0%
Intergovernmental Revenues	1,612,000	1.0%	1,372,000	1,527,000	0.9%
Sales and Services	8,702,516	5.2%	10,270,744	10,118,744	6.0%
Investment Earnings	1,800,000	1.1%	1,900,000	1,993,661	1.2%
Miscellaneous Revenues	1,068,729	0.6%	1,076,500	1,162,009	0.7%
Other Financing Sources	292,801	0.2%	600,000	600,000	0.4%
Fund Balance Appropriated	9,123,755	5.5%	-	-	0.0%
TOTAL FINANCIAL RESOURCES	<u>\$ 165,819,526</u>		<u>\$ 167,703,097</u>	<u>\$ 167,860,267</u>	

EXPENDITURES:

Departmental Expenses:

Central Services	\$ 1,336,830	0.8%	\$ 1,388,750	\$ 1,388,750	0.8%
Governing Body	463,957	0.3%	479,785	479,785	0.3%
County Manager	562,343	0.3%	548,856	548,856	0.3%
Public Affairs	86,255	0.1%	96,352	96,812	0.1%
Human Resources Department	592,175	0.4%	567,017	565,400	0.3%
Finance Department	1,499,689	0.9%	1,617,124	1,668,950	1.0%
Information Technology Department	2,430,070	1.5%	2,507,017	2,557,814	1.5%
Safety and Training	44,949	0.0%	44,949	44,949	0.0%
Tax Department	3,299,609	2.0%	3,452,070	3,396,707	2.0%
Legal Expenses	232,791	0.1%	277,409	277,259	0.2%
Board of Elections	821,767	0.5%	1,293,503	1,284,657	0.8%
Register of Deeds	1,397,198	0.8%	1,423,756	1,417,256	0.8%
Buildings and Grounds	6,068,764	3.7%	5,399,857	5,388,104	3.2%
Sheriff Department	21,688,385	13.1%	24,700,469	24,028,576	14.3%
School Resource Officers	4,219,651	2.5%	3,650,493	3,551,998	2.1%
Detention	6,314,608	3.8%	6,403,631	6,182,618	3.7%
Detention Commissary	85,225	0.1%	40,000	46,800	0.0%
Planning Department	1,039,802	0.6%	977,269	945,769	0.6%
Inspections Division	2,242,060	1.4%	2,297,151	2,276,517	1.4%
Animal Services	2,218,198	1.3%	2,190,589	2,255,461	1.3%
District Court	263,220	0.2%	271,930	271,930	0.2%
Emergency Medical Services	10,621,385	6.4%	10,170,177	9,762,860	5.8%
Emergency Management	538,395	0.3%	591,792	578,828	0.3%
Fire Marshal	513,010	0.3%	533,077	523,841	0.3%
Duke Discretionary	115,000	0.1%	212,564	134,764	0.1%
Medical Examiner	55,750	0.0%	66,250	61,500	0.0%
Communications	2,646,185	1.6%	2,703,076	2,692,121	1.6%
Transportation TLC	1,828,469	1.1%	1,812,983	1,766,763	1.1%
Soil Conservation & Natural Resources	541,664	0.3%	780,758	732,999	0.4%
Cooperative Extension	325,610	0.2%	370,170	315,835	0.2%
Health Department	7,498,165	4.5%	8,341,856	7,520,802	4.5%
Social Services	16,443,503	9.9%	16,494,520	16,551,192	9.9%
Veterans Services	239,871	0.1%	256,861	256,611	0.2%
Juvenile Crime Prevention Council	248,401	0.1%	248,545	231,899	0.1%
Senior Services	805,113	0.5%	933,861	912,516	0.5%
Library	2,739,999	1.7%	4,011,344	3,293,211	2.0%
Recreation Department	1,407,503	0.8%	2,929,956	1,409,107	0.8%

**GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2025-2026**

	FY 2025 AMENDED BUDGET	% OF AMENDED BUDGET	FY 2026 BUDGET REQUESTED	FY 2026 CM RECOMMENDED BUDGET	% OF CM FY 2026 BUDGET
Public Schools--Current Expenses	32,917,949	19.9%	35,027,990	35,027,990	20.9%
Public Schools--Capital Outlay Expenses	5,729,091	3.5%	5,729,091	5,729,091	3.4%
Gaston Community College--Current Exp.	304,698	0.2%	474,998	324,230	0.2%
Gaston Community College--Capital Exp.	50,000	0.0%	157,000	50,000	0.0%
Special Appropriations	3,149,736	1.9%	3,625,548	2,936,137	1.7%
Debt Service for Board of Education	4,802,373	2.9%	4,604,497	4,604,497	2.7%
Debt Service for County	6,810,354	4.1%	9,051,005	9,051,005	5.4%
TOTAL EXPENDITURES	<u>157,239,770</u>		<u>168,755,896</u>	<u>163,142,767</u>	
OTHER FINANCING USES					
Transfer to Other Funds	8,084,756	4.9%	3,497,500	3,497,500	2.1%
Transfer to General Capital Projects Fund	495,000	0.3%	1,220,000	1,220,000	0.7%
TOTAL USES OF FINANCIAL RESOURCES	<u>\$ 165,819,526</u>		<u>\$ 173,473,396</u>	<u>\$ 167,860,267</u>	

Revenues:

Property Taxes: The primary revenue source for the County is the ad valorem (property) tax. It typically accounts for 50-60% of the County's total revenues and financial resources. The FY 2026 Budget is based upon a 99% collection rate. The increase in revenues for this area are 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, FY 2023 we received \$14,634,551, and FY 2024 recognized \$15,499,357. FY 2025 is projected to be \$14,000,000 with FY 2026 anticipated at \$15,500,000. Article 39 can be a reliable gauge of local sales activity as opposed to statewide sales.

Article 40 is a ½% tax that is pooled at the state level then apportioned among the counties on a per capita basis. The proceeds are then distributed between the County and City of Lincolnton using the per capita method. However, thirty percent (30%) of the County's portion must be used for school capital outlay or debt service. FY 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, FY 2023 recognized \$7,531,950, and FY 2024 increased to \$7,908,214. For FY 2025 and FY 2026, we project to remain somewhat flat. 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, FY 2023 \$6,944,470, and FY 2024 \$7,807,064; however, we conservatively anticipate a little more than \$6,900,000 for FY 2025 and \$7,850,000 for FY 2026.

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 Lincolnton harmless for any loss of this sales tax revenue. The negative numbers are due to tax refunds on previous years that are repaid to the merchant. We then 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 FY26 is projected at \$2,400,000.

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 FY2026.

Register of Deeds: Revenues in this area are expected to remain consistent during FY 2026.

Sheriff's Office and Detention Center: The Sheriff's Office and Detention Center expects somewhat flat revenues during FY 2026.

Fire Marshal's Office: Revenues are expected to remain about the same during FY2026.

Planning and Inspections Development (PID): Overall revenues are projected to increase slightly in FY 2026.

Emergency Medical Services (EMS): Revenues in FY 2026 are estimated to slightly increase from FY 2025 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 increase slightly in FY2026, 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 2026.

Recreation: Revenues are expected to increase in this area.

Investment Earnings: Earnings are expected to increase in FY 2026.

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.

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 FY2026.

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 be somewhat flat 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 expected to have a slight increase.

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

Information Technology: An increase 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 FY2026.

911 Communications Center: This budget is anticipating to remain about the same.

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

Fire Marshal: This budget has seen a small increase for FY25 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 increase to this budget.

Emergency Medical Services: This department has seen a decrease in the budgeted amounts as compared to the previous year.

Animal Services: This budget is remaining fairly flat while keeping continued commitments of the Board of Commissioners towards maintaining No Kill status.

Transportation TLC: There is a minor decrease to 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 an increase.

Library: It is anticipated that this budget should show an increase overall in anticipation of the opening of the new library.

Recreation Department: The FY 2026 budget anticipates about the same expenditures as compared to 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:

- City of Lincolnton 4th of July Fireworks
- Cultural Development Center
- Downtown Development Association
- Dues and Subscriptions
- East Lincoln Betterment Association
- Economic Development
- Helping Animals to Survive (HATS)
- Hesed House of Hope
- Historic Association
- 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
- Special Olympics
- Volunteer Fire Departments

- 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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	1,356,363	1,336,830	1,388,750	4%
Expenditure Total	\$ 1,356,363	\$ 1,336,830	\$ 1,388,750	4%



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.
- Focus on current projects, with anticipation of no new construction projects in the near future.
- Invest in Education through the Lincoln County School system with a focus on an updated funding model and process improvement between both organizations.
- Create an enterprise fund for the operations of the Lincoln County Regional Airport.
- Conduct a rate study for the solid waste activities to ensure the most effective and efficient fee structure.

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Budgeted	FY26 Budgeted	% Change
Personnel	\$ 189,410	\$ 169,807	\$ 184,535	9%
Operations	283,692	276,650	295,250	7%
Capital	2,811	17,500	-	-100%
Expenditure Total	\$ 475,913	\$ 463,957	\$ 479,785	3%

Authorized Personnel	FY24 Actual	FY25 Budgeted	FY26 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	5	5	5	0%
Total	6	6	6	0%



County Manager's Office

General Government

Overview:

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

Goals/Objectives:

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

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

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Budgeted	FY26 Budgeted	% Change
Personnel	\$ 646,542	\$ 503,143	\$ 491,626	-2%
Operations	35,193	54,700	57,230	5%
Capital	2,871	4,500	-	100%
Expenditure Total	\$ 684,606	\$ 562,343	\$ 548,856	-2%

Authorized Personnel	FY24 Actual	FY25 Budgeted	FY26 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%



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	FY24 Actual	FY25 Budgeted	FY26 Budgeted	% Change
Personnel	\$ -	\$ 84,555	\$ 92,854	100%
Operations	114	1,700	2,260	100%
Capital	-	-	1,698	100%
Expenditure Total	\$ 114	\$ 86,255	\$ 96,812	100%

Authorized Personnel	FY24 Actual	FY25 Budgeted	FY26 Budgeted	% Change
Full Time	-	1	1	100%
Total	-	1	1	100%



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 eight consecutive years beginning for the year ended June

30, 1996, including the most recent fiscal year which ended June 30, 2023. We have also submitted our FY 2024 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:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,224,077	\$ 1,304,956	\$ 1,473,704	13%
Operations	141,385	175,500	188,346	7%
Capital	10,064	19,233	6,900	-64%
Expenditure Total	\$ 1,375,526	\$ 1,499,689	\$ 1,668,950	11%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	15	15	16	7%
Total	15	15	16	7%



Human Resources Department

General Government

Overview:

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

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

Some of the major activities of the HR Department include:

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

Goals/Objectives:

- Ongoing Sites visits/ or inquires to area counties to further improve overall departmental processes.
- Continue ongoing training for staff for extended interpersonal customer service skills and opportunity.
- Evaluate and revise the current employee Evaluation process.
- Evaluate Succession Planning and the impact on Employee Organizational Commitment.
- Implement paperless processes as that can be identified. Work Flow system for all users. To eliminate action forms.
- Continue to engage in further research for retention and recruitment opportunities.

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 447,983	\$ 488,434	\$ 494,444	1%
Operations	66,579	98,741	70,956	-28%
Capital	4,548	5,000	-	-100%
Expenditure Total	\$ 519,110	\$ 592,175	\$ 565,400	-5%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	5	5	5	0%
Part Time	-	1	2	100%
Total	5	6	7	17%



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 also providing the County Manager's office Fire Departments and Finance 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, 36,000 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. Tax Administrator, Real and Personal Property Appraisers all State Certified.

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. Prepare for appeals with the Property Tax Commission of NC. Respond as needed as part of the Damage Assessment Team for Lincoln County.

Land Records/Mapping/Addressing Division

Land records management is the primary function of this division. All Lincoln County and City of Lincolnton plats (except boundary plats) are reviewed and approved prior to being recorded. All deeds, plats, Lincoln County death certificates, and other recorded documents are reviewed and processed to update ownership on the tax records on a weekly basis. Wills and out of county death certificates are also reviewed and processed when provided. 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 GIS Division of the Lincoln County Tax Department provides data management, application development, analysis, and assistance to all county departments. We produce informative maps, reports, and data as requested by any department or the public. Additionally, the GIS Division maintains the Lincoln County GIS website, GIS data download pages, the GIS database, and supports the Lincoln County Tax Department with GIS needs.

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 188,000 tax notices this year.

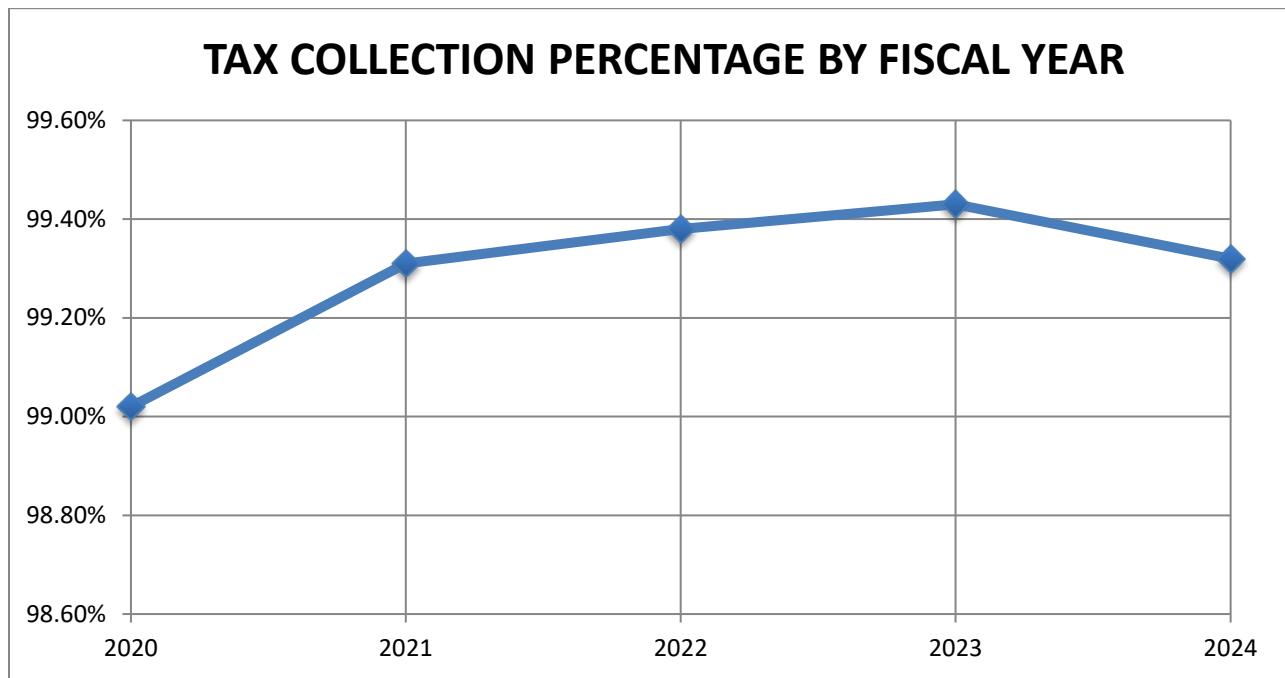
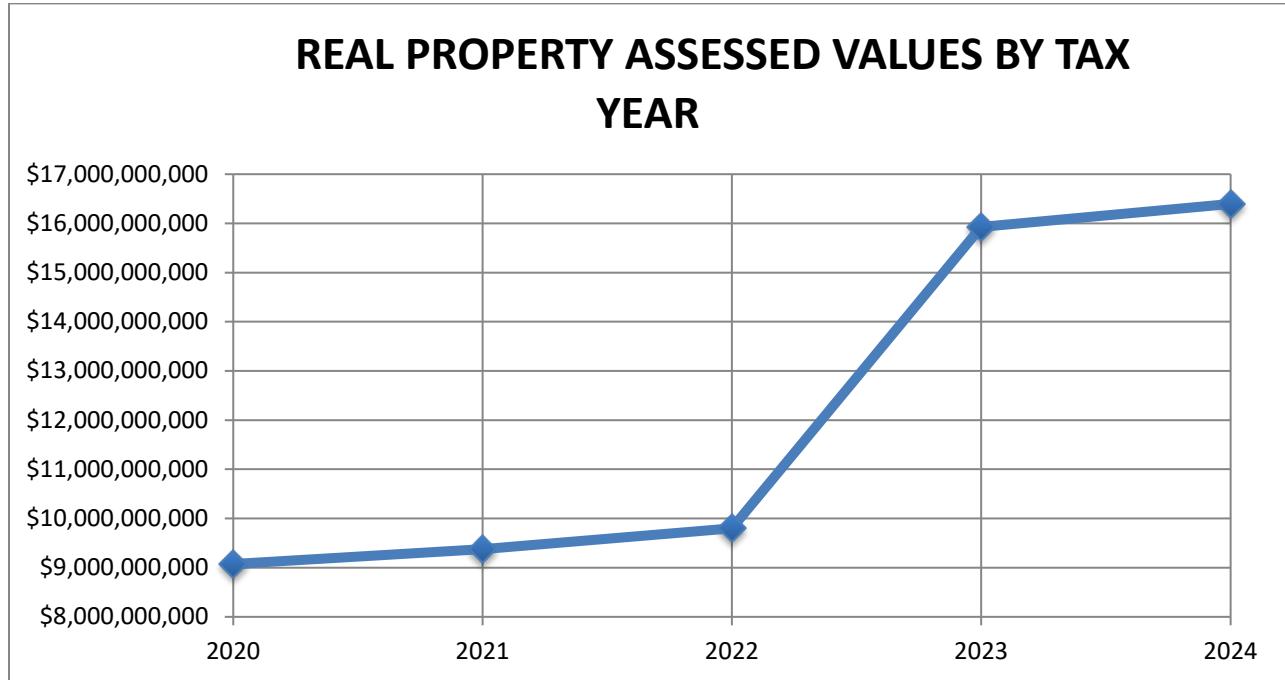
Tax Collection Division

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, 2024, the overall collection rate was about 99.32%. Established methods to collect delinquent taxes are payment arrangements, garnishment of wages, attachment of bank accounts, debt set-off, and mortgage-style foreclosures. Work with the Kania Law Firm as our outside Collection agent.

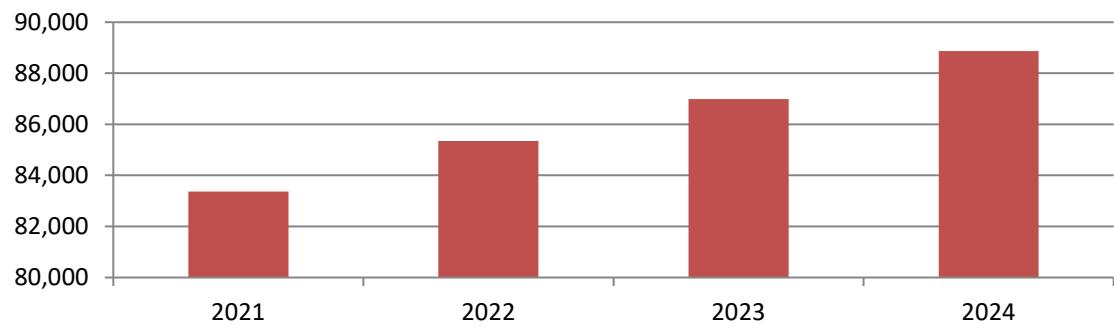
Goals/Objectives:

- 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 and safety awareness.
- Plan and prepare with Emergency Disaster Teams.
- Continue staff cross-training efforts and manuals for all divisions.
- Encourage staff to obtain higher levels of certifications.
- Communicate and educate residents about market value and revaluations.
- Preparing for the 2027 revaluation
- Continue using “Just Appraised” to reduce paper consumption and increase efficiency in the Land Records division.
- Attempt paperless listing of new construction for appraisal division.
- Maintain a 99%+ collection rate.
- Provide the County Manager’s office and the Finance Department with current and future year assessed values and collection percentage estimates for the budget.
- Respond efficiently and effectively to data requests.
- Continue to utilize the newly remodeled/renovated tax department.
- Continue to assist county departments in implementing software/applications that aid their workflows.
- Continue to provide the public a user-friendly informative GIS website.

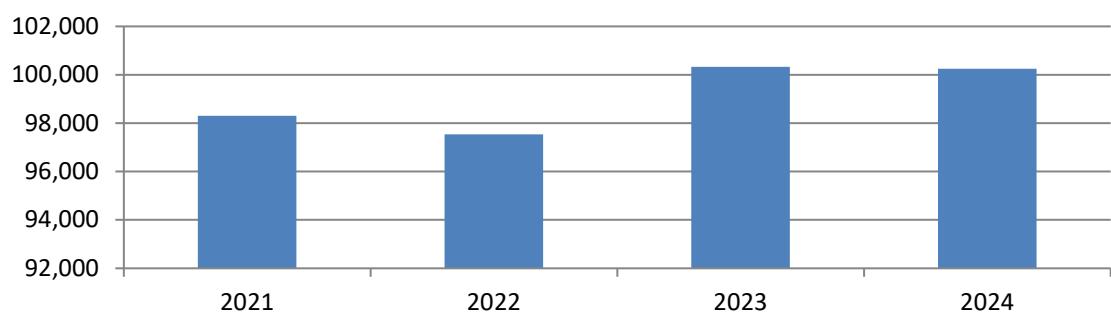
Performance Measures:



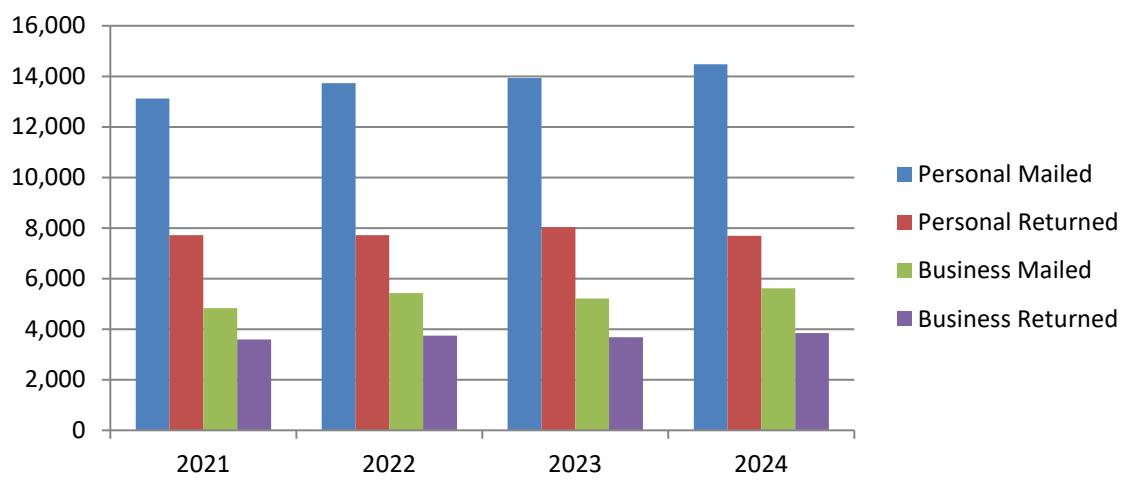
ANNUAL TAX NOTICES REAL, PERSONAL, AND PUBLIC UTILITIES BY YEAR



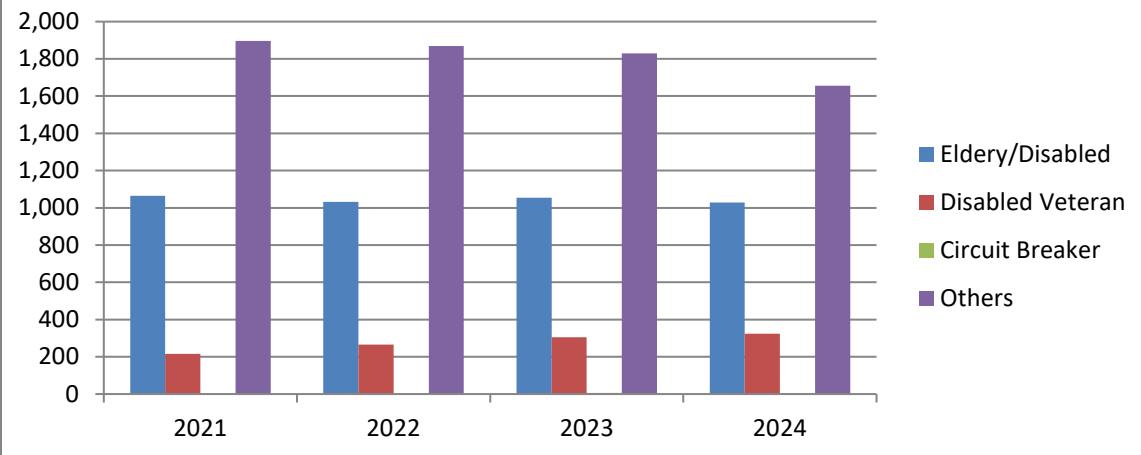
NCVTS REGISTERED VEHICLES BY YEAR



PERSONAL AND BUSINESS PERSONAL PROPERTY LISTINGS BY YEAR



EXEMPTIONS PER YEAR



Budget Summary:

Listing

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,062,536	\$ 1,107,875	\$ 1,214,387	10%
Operations	562,281	655,100	642,700	-2%
Capital	9,393	5,000	8,000	60%
Expenditure Total	\$ 1,634,210	\$ 1,767,975	\$ 1,865,087	5%

Mapping

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 470,777	\$ 604,034	\$ 538,671	-11%
Operations	65,074	111,700	141,334	27%
Capital	15,398	8,000	2,800	-65%
Expenditure Total	\$ 551,249	\$ 723,734	\$ 682,805	-6%

Revaluation

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 641,288	\$ 704,200	\$ 739,512	5%
Operations	68,052	100,700	95,903	-5%
Capital	70,037	3,000	13,400	347%
Expenditure Total	\$ 779,377	\$ 807,900	\$ 848,815	5%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	31	32	33	3%
Part Time	1	1	-	-100%
Total	32	33	33	0%



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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 197,468	\$ 207,891	\$ 223,184	7%
Operations	55,904	24,900	52,600	111%
Capital	-	-	1,475	100%
Expenditure Total	\$ 253,372	\$ 232,791	\$ 277,259	19%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	1	1	1	0%
Total	1	1	1	0%



Board of Elections

General Government

Overview:

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

- Provide and maintain Voting Equipment for use in all voting sites
- Maintain voter registration records and administer candidate filing for NC General Assembly and all local candidates/committees
- Educate and train officials to work Election Day and at Early Voting sites
- Provide for and support Early Voting 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 statute
- Educate public and promote increased voter registration
- Geodetically maintain county lines secured along Catawba & Gaston
- Implement new election equipment to voters and train officials
- Prepare election officials with proper training with new accessibility online
- Prepare for the upcoming 2026 candidate filing & Primary
- Modernize communications standards to election officials (electronically)
- Implement computers at precincts on election day

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 435,967	\$ 512,607	\$ 524,693	2%
Operations	236,812	309,160	257,964	-17%
Capital	81,928	-	502,000	100%
Expenditure Total	\$ 754,707	\$ 821,767	\$ 1,284,657	56%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	4	4	4	0%
Part Time	64	64	64	0%
Total	68	68	68	0%



Register of Deeds

General Government

Overview:

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

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

Services Provided by the Register of Deeds:

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

All documents recorded are stored on the 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 \$52,394.04 was collected for this fund during FY 2023-24. 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 2023-24, a total of \$9,028.19 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 2023-24, a total of \$3,610.00 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 2023-24, a total of \$1,020,487.00 was remitted to this fund.

Marriage License -Domestic Violence - Account No. 54603: Each month the Register of Deeds is required to remit to the Department of Administration for the benefit of the Domestic Violence Fund thirty dollars (\$30.00) of each sixty dollars (\$60.00) collected for the issuance of a marriage license. Based on the number of marriage licenses issued during FY 2023-24, a total of \$21,660.00 was remitted to this fund.

Goals/Objectives

- Continue, through the Register of Deeds Association, to seek ways to keep in our county more of the revenue we collect, rather than sending it to the State government.
- Continue inter-office cross training to better provide the smooth operation of the office procedures even when someone is sick or on vacation. This goal will be an ongoing project.
- To get more active in the Register of Deeds Association to help implement the various ideas to make our service to the citizens of our counties more efficient.
- Continue (as Automation Fund increases) to send off the older books for preservation as needed to keep the records legible and protected. This project will be an ongoing procedure 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 County Planning and Inspections Dept. and GIS to help initiate the Electronic Recording of plats.
- 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

Measure	2022-23	2023-24	2023-24 Estimated
Documents recorded (includes plats, deeds, deeds of trust, deeds of trust cancellations and other miscellaneous documents)	14,307	12,697	13,000
Certified copies (includes birth, death and marriage certificates)	7,851	7,854	7,734
Marriage Licenses issued	637	722	700
Oath of Office administered for Notaries Public	330	361	320
Revenue collected	\$ 2,919,844	\$ 2,687,465	\$2,839,179

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 623,241	\$ 675,533	\$ 697,292	3%
Operations	1,184,810	713,165	708,134	-1%
Capital	10,050	8,500	11,830	39%
Expenditure Total	\$ 1,818,101	\$ 1,397,198	\$ 1,417,256	1%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Intergovernmental	\$ 2,082,289	\$ 1,100,000	\$ 1,100,000	0%
Sales and Services	549,842	470,000	480,000	2%
Revenues Total	\$ 2,632,131	\$ 1,570,000	\$ 1,580,000	1%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	9	9	9	0%
Part Time	1	1	3	200%
Total	10	10	12	20%



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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,139,722	\$ 1,367,820	\$ 1,529,274	12%
Operations	649,585	987,250	1,014,290	3%
Capital	883,725	75,000	14,250	-81%
Expenditure Total	\$ 2,673,032	\$ 2,430,070	\$ 2,557,814	5%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	13	14	16	14%
Total	13	14	16	14%



Safety and Training

General Government

Overview:

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

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

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 42,886	\$ 44,949	\$ 44,949	0%
Expenditure Total	\$ 42,886	\$ 44,949	\$ 44,949	0%



Facilities Management

General Government

Overview:

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

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

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

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

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

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

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

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

Grounds Maintenance Crew Leader oversee their assigned zone and crew.

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

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

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

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

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

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

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

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

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

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

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

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

Grounds Maintenance cares for approximately 318 acres of County property.

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

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

Goals/Objectives:

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

Budget Summary:

Facilities Maintenance

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,710,632	\$ 1,819,827	\$ 1,912,453	5%
Operations	2,090,255	2,317,736	1,950,857	-16%
Capital	279,298	224,950	13,000	-94%
Expenditure Total	\$ 4,080,185	\$ 4,362,513	\$ 3,876,310	-11%

Grounds Maintenance

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 759,446	\$ 909,408	\$ 935,104	3%
Operations	151,917	123,843	131,690	6%
Capital	383,764	673,000	445,000	-34%
Expenditure Total	\$ 1,295,127	\$ 1,706,251	\$ 1,511,794	-11%
Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	42	42	42	0%
Part Time	2	2	-	-100%
Total	44	44	42	-5%



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:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 152,834	\$ 263,220	\$ 271,930	3%
Expenditure Total	\$ 152,834	\$ 263,220	\$ 271,930	3%



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 four Districts including Adam (Western Lincoln County), Baker (Central Lincoln County), Denver (Eastern Lincoln County), and Charlie (Eastern Lincoln County). The patrol officers are responsible for answering all calls for service in their district as well as serving criminal and civil papers, enforcing laws, investigating crimes and deterring crime by visibility. Each district has unique attributes that require different tactics to ensure that these responsibilities are being met. Officers are assigned to districts to promote community-oriented policing which gives the community a feel of trust and ownership. With the growth of Lincoln County, we are trying to make sure that we have the manpower to accommodate the needs.

Criminal Investigation Division

The Criminal Investigation Division investigates all violent and otherwise serious crimes and is responsible for building legitimate, prosecutable cases for the District Attorney's Office. There is a detective on call 24 hours a day, 7 days a week. They process or oversee all crime scenes. They work closely with the Crime Stopper's Program in an effort to obtain as much information as possible to aid in the solving of cases. There are CID investigators assigned to each district and work closely with the officers of the district in order to disseminate vital information. We have specialized Investigators that handle all Sex and Child Endangerment Crimes, Registered Sex Offenders, Digital Forensics, Latent Fingerprint Analysis, Fraud, as well as an Evidence Tech who handles the security and integrity of collected evidence. We have one detective that is attached to the US Marshals Task Force which then provides assets to the LCSO when needed. These investigators are supervised by the CID Lieutenant, and CID Sergeant.

Narcotics/Vice

The Narcotics/Vice Division is responsible for the many aspects of drug eradication in Lincoln County. Narcotics Officers investigate, interview, collect evidence, arrest, and present information to State and or Federal Prosecutors. They further provide testimony in the prosecution of defendants for violation of the North Carolina Controlled Substance Act, and in violation of United States Controlled Substances. This division works closely with other agencies and with other jurisdictions in an effort to reduce drug activity in Lincoln County. Currently we have an investigator assigned with the DEA, and Homeland Security.

A Drug Diversion program was implemented several years ago and continues today. This program is focused on collecting both prescription and over the counter medications in one of our 3 drugs drop off boxes located at each district office. The collection of old and used medications help prevent the use and abuse of drugs by children and those with addiction issues. This program also monitors suspicious prescription activity and tracks the purchases of certain drugs which are known to be used in the manufacturing of methamphetamines.

Civil Division

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

School Resource Officer Division

The Lincoln County Sheriff's Office currently has School Resource Officers in 3-High Schools, 2-Charter Schools, and 4-Middle Schools and 10 Elementary Schools and 2 Private Schools (20-Total). The School Resource Officer Division is supervised by Lieutenant and First Sergeant who oversees the day-to-day activities of the SROs and acts as a liaison between the school system and the Sheriff's Office. The SROs maintain the safety of the faculty and students at the schools, diagnose safety concerns with the schools, and promote positive relationships with the students. With the continual increase of mass casualty events at school across the country additional SRO's will need to be added as soon as feasible.

Lake Patrol Division

The Lake Patrol Division is responsible for all calls for service on Lake Norman. They promote safety and well-being for the public while occupying the lake. They deter criminal activity with a police presence. The Lake Patrol is manned 12 hours per day, 7-days per week beginning in May and ending in October. Beginning in May of 2025 we will also be responsible for the safety and patrol of the new Swim Beach on Lake Norman. We also hope to implement a 4-man full time year around Lake Patrol Division in 2025.

Courthouse Bailiffs

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

Special Operations

The Special Operations consists of the SWAT Team, The Dive/Swift Water Team, The Land Search Team, The Drone Team, The Civil Unrest Team, The Negotiators Team, The

Honor Guard. Each team trains different amounts of times throughout the year and is called upon not only by Lincoln County and the Lincolnton City Police Department but also by other out of county agencies when needed. Each team is headed by a supervisor who maintains records and develops operation plans for all missions. Teams are called upon for special events throughout the county.

Training Division

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

IT Division

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

Administration

The Administration consists of the Sheriff, Chief Deputy, Major, 2-Captains, 10-Lieutenants. It also includes Sheriff's Office HR, Financial Management, Administrative Support Supervisors, DCI Specialists, Concealed Carry Permit/Purchase Permit Specialists, Operations Manager and Quartermaster. Each person maintains a roll in the everyday tasks and functions of the Sheriff's Office. They interact with the citizens of Lincoln County, and other agencies/departments inside and outside of Lincoln County. They handle complaints and requests for information. They are responsible for the safety and guidelines for the employees of the Lincoln County Sheriff's Office.

Detention Center

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

Goals/Objectives:

- Protect life, protect property, keep the peace, tell the truth, do the right thing
- Improve clearance rates for all crime by providing training and technology to all investigators and officers
- Find and procure property for a Denver district office and an Adam District office.
- Plan and begin construction of Law Enforcement Training Center and Range
- Continue to grow to support the growing population
- Expand IT department due to demands of latest crime fighting technology
- Prepare for Jail Expansion that will include new medical wing for inmates and medical staff
- Prepare for full-time Magistrate included in new Jail expansion. This will be a 24/7/365 office
- Plan and construct an Impound Lot to store vehicles and other large property involved in serious crimes
- Prioritize getting updated equipment to ensure officer safety
- Add additional cameras to Sheriff's Office Building's
- Continue to provide excellent medical services to our inmates at a reasonable expense to taxpayers
- Continue to provide well balanced meals as required by state regulations
- Continue to provide a clean, sanitary and safe facility that meets or exceeds state requirements

Performance Measures

<u>Measure</u>	<u>2018</u>	<u>2019**</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Calls for Service-Sheriff's Office	85,770	63,333	83,758	86,064	79,655	80,736
Average time “on scene”- Sheriff's Office	13 min 59 sec	14 min 45 sec	12 min 33 sec	12 min 41 sec	18 min 13 sec	16 min 57 sec
Call Response Time	4 min 25 sec	5 min	5 min	4 min 52 sec	8 min 50 sec	9 min 58 sec
Vehicle Mileage (All LCSO Vehicles)	2,121,387	2,378,000	2,325,000	2,325,000	2,861,937	2,390,878

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

Criminal Investigation Division (CID)

<u>Measure</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total cases Assigned	987	977	982	1211	980	976	1315	1301	1131	1232
Total cases Cleared	668	900	941	871	679	769	958	827	733	751
Total cases Cleared by Arrest	245	264	247	207	110	121	118	98	109	193
Total cases Cleared/ Prosecution Declined	53	70	102	75	53	46	52	38	16	45
Total Cases Cleared /Unfounded	281	281	327	346	195	213	270	331	245	219
Total cases Cleared /Other	88	271	265	243	321	330	523	208	363	252
Total cases Still Pending Investigation	319	319	222	371	301	205	357	439	397	481

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

Narcotics Division

<u>Measure</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total cases assigned	138	151	151	154	211
Prosecution declined	2	0	17	31	0
Cleared by arrest	93	70	75	123	111
Still Active	43	74	59	0	100

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

Administration / Civil Division

<u>Measure</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Number of Civil Papers Served	11394	10525	10356	9319	8813	9227	9293	9770
Number of Foreclosures	489	395	384	304	231	108	96	218
Number of Executions	520	356	491	322	321	300	160	150
Writ of Real Property	177	165	151	143	117	104	21	180

**Uniform Crime Index Crimes

<u>Measure</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Violent Crimes								
Murder	0	0	1	2	2	2	0	2
Rape	13	9	14	11	15	15	14	10
Robbery	4	3	6	10	7	9	7	2
Aggravated Assault	80	83	74	100	103	70	54	86
Total Violent Crimes per year	97	95	95	123	127	96	75	100
Property Crimes								
Burglary	321	320	320	249	255	157	211	206
Larceny	971	681	868	735	749	656	598	561
MVT	71	57	58	87	84	115	110	86
Arson	7	4	4	7	6	7	5	7
Total Property Crimes per year	1370	1062	1250	1078	1097	935	924	860
White Collar Crimes								
Fraud	384	166	360	353	341	412	323	363
Forgery & Counterfeiting	24	29	32	21	25	10	6	20
Embezzlement	3	3	2	4	4	5	3	3
Total White-Collar Crimes	411	198	394	378	370	427	332	386

Jail

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Average Daily Population	154	153	161	104	117	128	152
Number of Inmates Transported	2932	1838	1885	920	1047	1167	1250
Amount of Mileage	108267	115827	163014	85503	109,853	114,258	110068
Total Number of Inmates Booked in	4399	4451	3417	2148	1689	2051	2356
Total Number of Inmates Booked out	4355	4029	3369	2082	1654	2004	2253
Number of Public Assists	98	71	34	15	24	16	13
Number of Weekenders	968	968	649	408	0	32	55
Number of Criminal Papers Served	65	6127	95	75	81	56	89

Budget Summary:

Sheriff

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 13,650,999	\$ 14,605,307	\$ 17,952,088	23%
Operations	2,368,091	3,046,072	3,653,784	20%
Capital	3,014,195	2,488,776	2,422,704	-3%
Expenditure Total	\$ 19,033,285	\$ 20,140,155	\$ 24,028,576	19%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Federal	\$ 5,826	\$ -	\$ -	0%
State	30,447	29,000	29,000	0%
Intergovernmental	79,071	90,000	80,000	-11%
Sales and Services	208,532	159,500	159,500	0%
Revenues Total	\$ 323,876	\$ 278,500	\$ 268,500	-4%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	159	164	156	-5%
Part Time	27	27	28	4%
Total	186	191	184	-4%

School Resource Officers

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,564,181	\$ 2,045,565	\$ 2,346,290	15%
Operations	466,963	656,650	645,708	-2%
Capital	30,025	1,292,761	560,000	-57%
Expenditure Total	\$ 2,061,169	\$ 3,994,976	\$ 3,551,998	-11%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Intergovernmental	\$ 293,620	\$ 567,000	\$ 567,000	0%
Revenues Total	\$ 293,620	\$ 567,000	\$ 567,000	0%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	21	22	22	0%
Total	21	22	22	0%

Detention Center

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 3,526,729	\$ 3,840,817	\$ 4,227,494	10%
Operations	1,413,103	1,859,768	1,760,124	-5%
Capital	64,337	187,720	195,000	4%
Expenditure Total	\$ 5,004,169	\$ 5,888,305	\$ 6,182,618	5%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 140,731	\$ 100,000	\$ 100,000	0%
Revenues Total	\$ 140,731	\$ 100,000	\$ 100,000	0%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	50	50	47	-6%
Part Time	4	4	4	0%
Total	54	54	51	-6%

Commissary

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 80,788	\$ 65,726	\$ 46,800	-29%
Capital	34,448	19,499	-	-100%
Expenditure Total	\$ 115,236	\$ 85,225	\$ 46,800	-45%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 89,209	\$ 46,800	\$ 46,800	0%
Revenues Total	\$ 89,209	\$ 46,800	\$ 46,800	0%



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 efficiencies, reduce costs and to unify 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 conduction 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

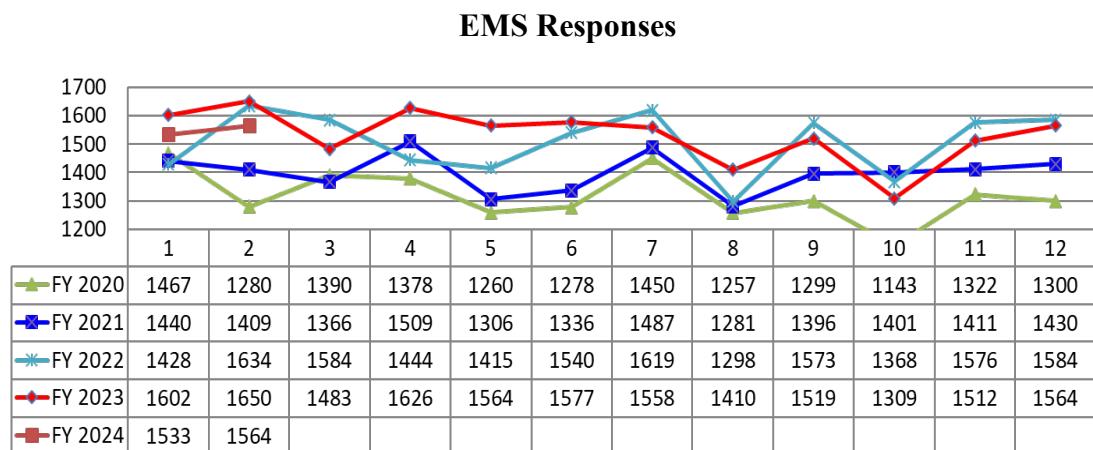
The Quality Improvement Section of LCEMS is headed by the Quality Improvement Manager and manages the Training Coordinator and Training Specialist, four Field Training Officers that oversee the training needs of the Division. They plan, coordinate and implement all of the county-wide pre-hospital emergency 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 – Lincolnton Fire Department
Drone Team – Lincoln County Sheriff's Office, LCES Fire Marshal's Office,
and Lincolnton Fire Department

Performance Measures:



Emergency Management:

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

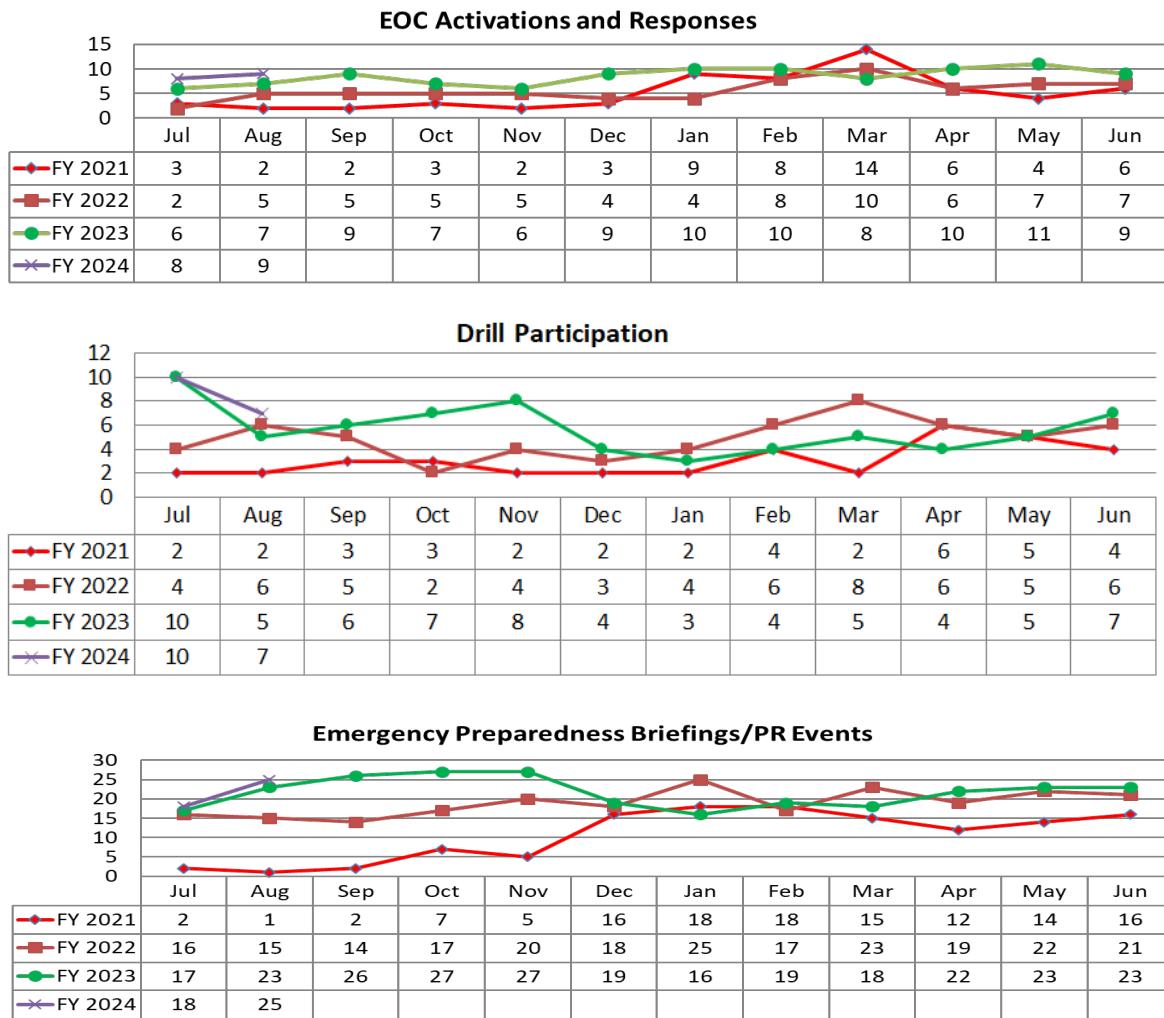
Emergency Management provides resources to support our community and first responders during emergency/disaster situations. Emergency Management coordinates those operations from the Emergency Operations Center and has a Mobile Command Center when needed to facilitate the incident management on scene.

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

Emergency Management is responsible for maintaining a current plan for response to a disaster at the McGuire Nuclear Facility and also an All Hazards Emergency Operations Plan. These plans include our response to evacuation, sheltering, search and rescue, power

restoration and debris removal. Exercises, ranging from tabletop exercises to full-scale mock accidents involving multiple counties and government agencies are conducted to help validate these plans. Emergency Management plans are designed to trigger mutual aid response when necessary from other local governments and states using existing mutual aid agreements and pacts. This response may also include representatives from organizations such as Red Cross, Salvation Army and faith based response groups.

Performance Measures:



Fire Marshal:

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

Plan Reviews - The Fire Marshal's Office is responsible for reviewing the construction plans of all commercial and public buildings, sprinkler plans, fire alarm plans, hydrant

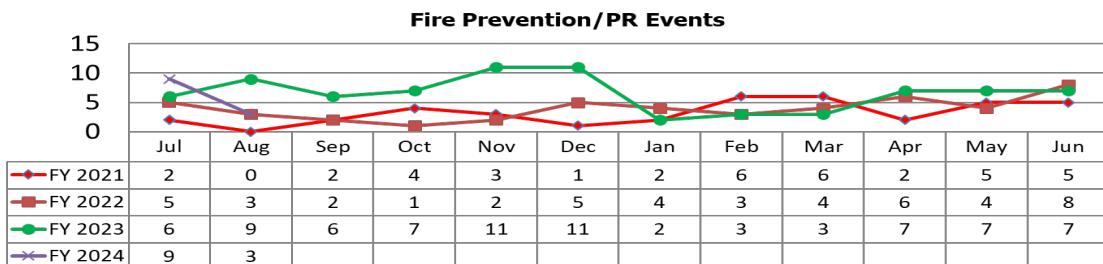
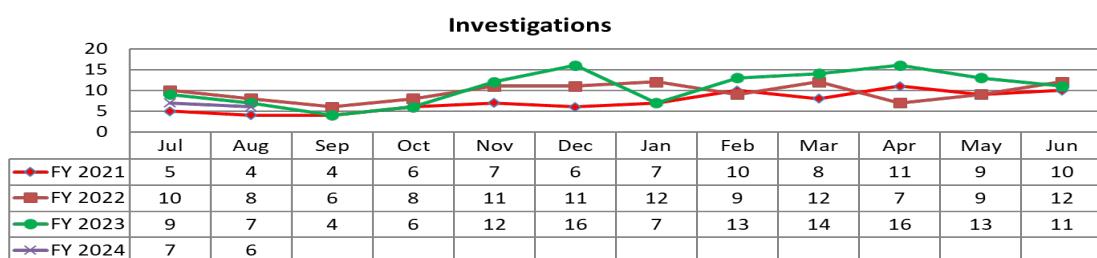
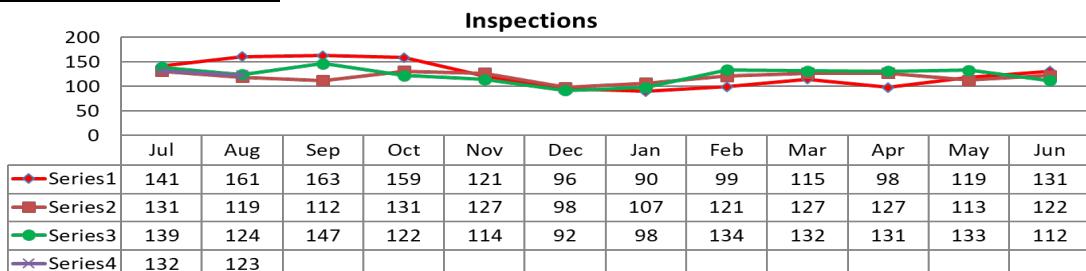
placement and fire apparatus access around all commercial and public buildings and anything effected by the NC Fire Codes for those structures before permits can be issued.

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

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

Volunteer Fire Departments Liaison - The Fire Marshal's Office serves as the County's liaison with the 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:



Communications:

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-March 2025
- Increase staffing to an optimal level
- Complete Functionality of the Back-Up PSAP from Academy Street to Catawba County E 91-1
- Motorola MCC7500 Radio Console Replacement
- Replace Motorola Mobile Radios in data center.
- Equip both communications vehicles with an AED's
- Replace dispatcher console computers and monitors
- Replace aging generator at North Brook tower site

Budget Summary:

Emergency Medical Services

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 6,542,597	\$ 8,270,443	\$ 7,527,430	-9%
Operations	1,511,107	1,470,593	1,499,730	2%
Capital	202,414	963,619	735,700	-24%
Expenditure Total	\$ 8,256,118	\$ 10,704,655	\$ 9,762,860	-9%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 4,860,623	\$ 4,000,000	\$ 4,800,000	20%
Revenues Total	\$ 4,860,623	\$ 4,000,000	\$ 4,800,000	20%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	86	86	84	-2%
Part Time	43	43	45	5%
Total	129	129	129	0%

Medical Examiner

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 71,412	\$ 55,750	\$ 61,500	10%
Expenditure Total	\$ 71,412	\$ 55,750	\$ 61,500	10%

Duke Discretionary

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ -	\$ -	\$ 83,664	100%
Operations	51,556	93,000	51,100	-45%
Capital	34,185	22,000	-	-100%
Expenditure Total	\$ 85,741	\$ 115,000	\$ 134,764	17%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Miscellaneous	\$ 85,750	\$ 115,800	\$ 80,000	-31%
Revenues Total	\$ 85,750	\$ 115,800	\$ 80,000	-31%

Emergency Management

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 256,917	\$ 266,094	\$ 260,078	-2%
Operations	83,097	98,887	211,460	114%
Capital	17,639	85,144	107,290	26%
Expenditure Total	\$ 357,653	\$ 450,125	\$ 578,828	29%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%

Fire Marshal

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 420,277	\$ 443,341	\$ 447,020	1%
Operations	61,133	58,535	68,821	18%
Capital	153,714	11,134	8,000	-28%
Expenditure Total	\$ 635,124	\$ 513,010	\$ 523,841	2%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 34,575	\$ 37,000	\$ 35,000	-5%
Revenues Total	\$ 34,575	\$ 37,000	\$ 35,000	-5%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	5	5	4	-20%
Total	5	5	4	-20%

Communications/911 Center

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,754,658	\$ 2,220,908	\$ 2,093,869	-6%
Operations	318,355	402,804	399,552	-1%
Capital	106,080	6,587	198,700	2917%
Expenditure Total	\$ 2,179,093	\$ 2,630,299	\$ 2,692,121	2%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	28	28	28	0%
Part Time	4	4	5	25%
Total	32	32	33	3%



Animal Services

Public Safety

Overview:

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

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

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

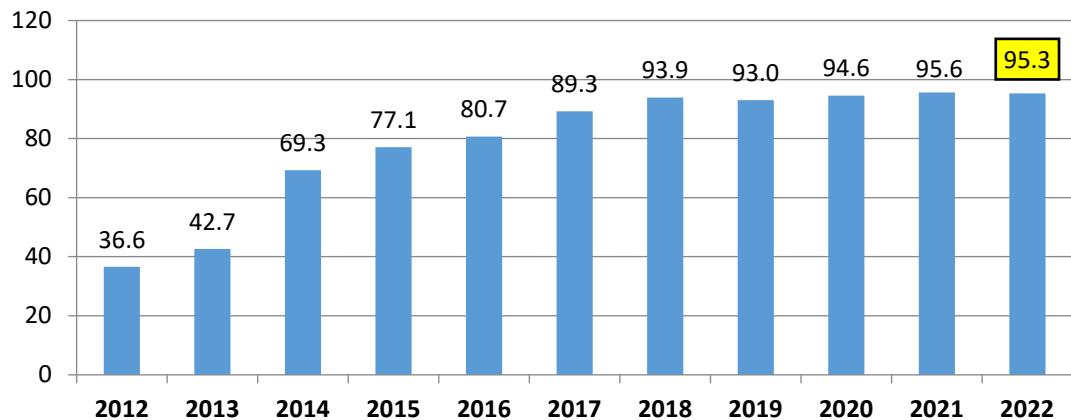
- Maintain No Kill Status and LRR over 90%
- Achieve 100% compliance with all Department of Agriculture mandates and remain in compliance.
- Work to increase outside funding from grant funders and donors.
- Increase number of programs and grow services available to the public and track these statistics 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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,240,660	\$ 1,566,052	\$ 1,791,639	14%
Operations	512,295	464,526	447,822	-4%
Capital	248,185	177,409	16,000	-91%
Expenditure Total	\$ 2,001,140	\$ 2,207,987	\$ 2,255,461	2%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 44,818	\$ 35,000	\$ 40,000	14%
Revenues Total	\$ 44,818	\$ 35,000	\$ 40,000	14%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	25	25	25	0%
Part Time	-	-	3	100%
Total	25	25	28	12%



Transportation Lincoln County

Transportation

Overview:

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

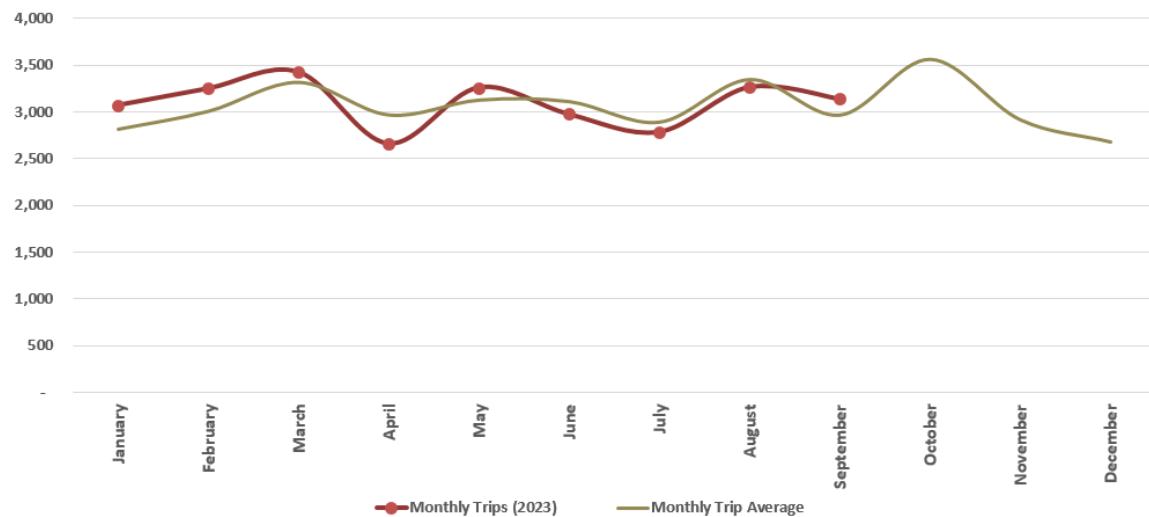
TLC offers a demand response service for Lincoln County residents between 6:00 a.m. and 5:00 p.m. Monday through Friday except county holidays. With the exception of the in-town DASH rides, requests for services must be made at least 3 days prior to the in-county scheduled trip and 5 days prior for out of county transportation. Transportation is provided fare free to the riders since 2020.

Goals/Objectives:

- Add a new funding source to increase revenue
- 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 stops that are our most visited destinations.



Budget Summary:

Administration

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 236,891	\$ 245,100	\$ 260,477	6%
Operations	105,388	124,183	94,513	-24%
Expenditure Total	\$ 342,279	\$ 369,283	\$ 354,990	-4%

Operations

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 973,822	\$ 1,161,057	\$ 1,138,773	-2%
Operations	132,884	298,129	273,000	-8%
Expenditure Total	\$ 1,106,706	\$ 1,459,186	\$ 1,411,773	-3%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Federal	\$ 208,474	\$ 233,355	\$ 250,270	7%
State	218,702	118,000	120,000	2%
Sales and Services	980,796	475,000	575,000	21%
Revenues Total	\$ 1,407,972	\$ 826,355	\$ 945,270	14%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	20	20	18	-10%
Part Time	14	14	15	7%
Total	34	34	33	-3%



Planning & Inspections

Planning - Economic & Physical Development Inspections – Public Safety

Overview:

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

- Be proactive with planning, building inspections and code enforcement.
- Provide consistent and timely service while positively impacting the health, safety and general welfare 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.

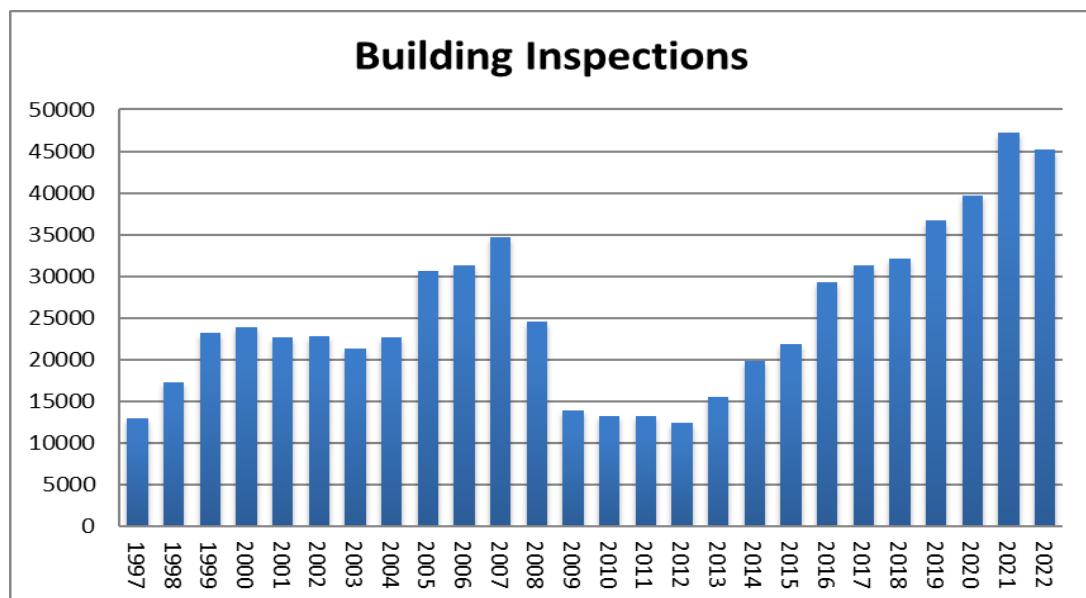
Planning/Zoning

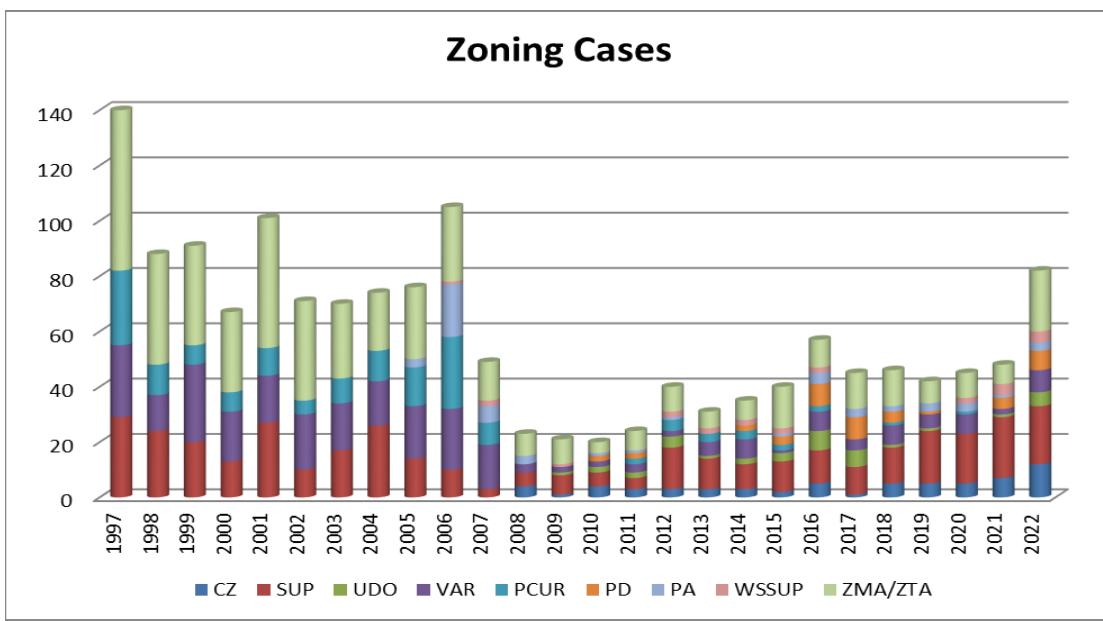
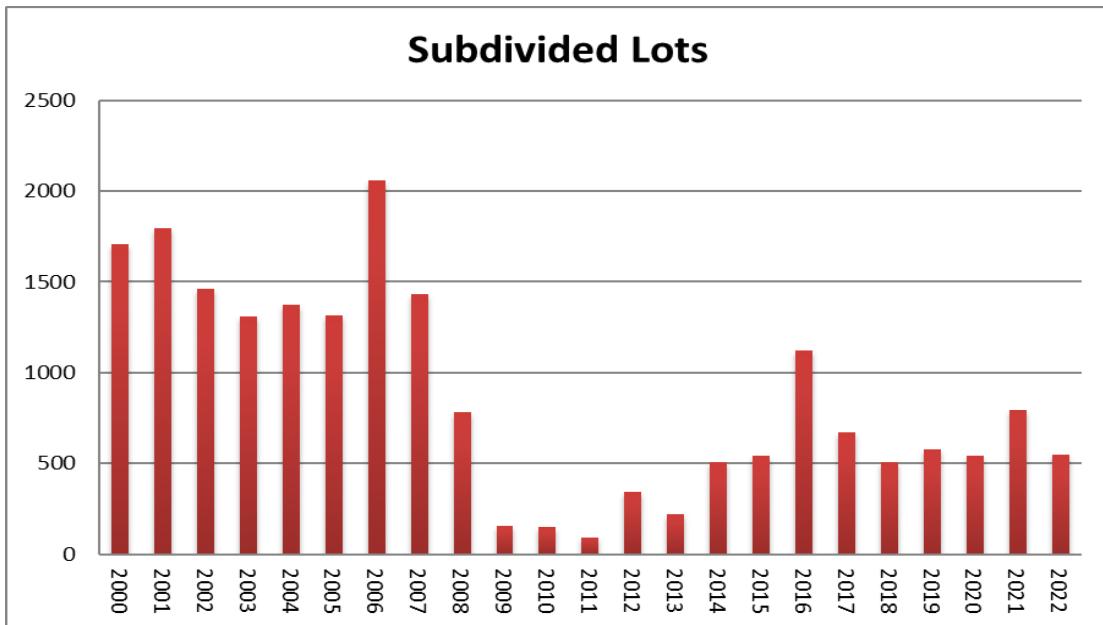
The Planning and Zoning Divisions are responsible for reviewing and submitting all applications for zoning requests such as zoning map amendments, special use permits,

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

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 686,471	\$ 738,669	\$ 764,436	3%
Operations	88,182	256,133	129,333	-50%
Capital	-	45,000	52,000	16%
Expenditure Total	\$ 774,653	\$ 1,039,802	\$ 945,769	-9%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 159,416	\$ 152,000	\$ 126,000	-17%
Revenues Total	\$ 159,416	\$ 152,000	\$ 126,000	-17%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	10	10	11	10%
Total	10	10	11	10%

Inspections

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,637,025	\$ 1,742,310	\$ 1,821,106	5%
Operations	361,359	402,250	355,411	-12%
Capital	172,719	97,500	100,000	3%
Expenditure Total	\$ 2,171,103	\$ 2,242,060	\$ 2,276,517	2%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 1,791,941	\$ 1,650,000	\$ 1,850,000	12%
Revenues Total	\$ 1,791,941	\$ 1,650,000	\$ 1,850,000	12%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	17	17	17	0%
Total	17	17	17	0%



Soil & Water Conservation

Economic & Physical Development

Overview:

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

Goals/Objectives:

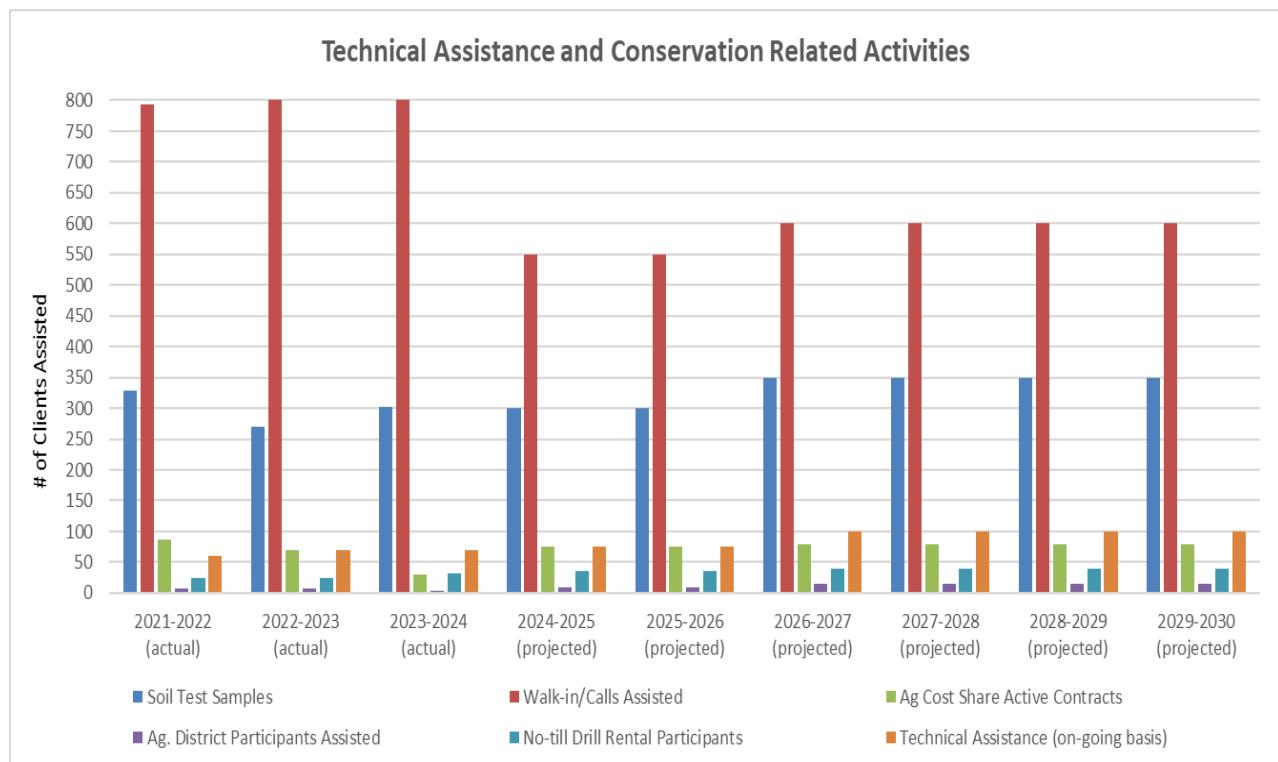
Soil & Water Conservation District Objectives:

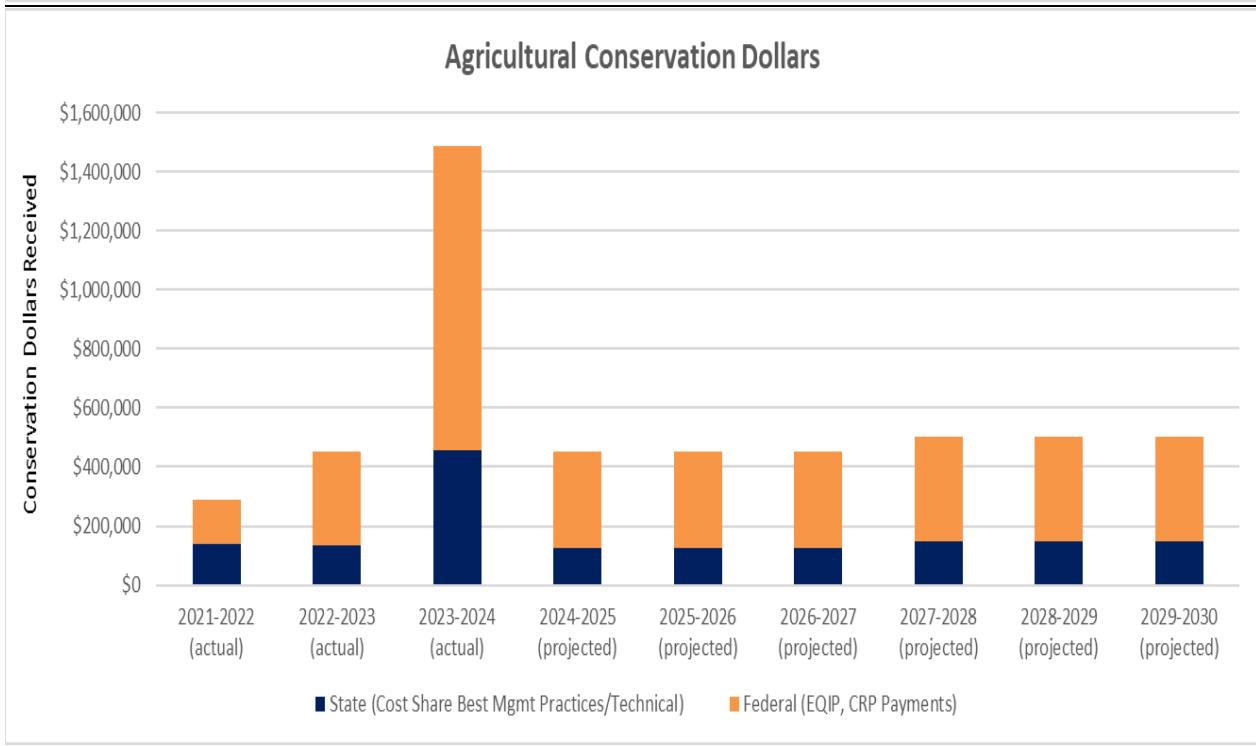
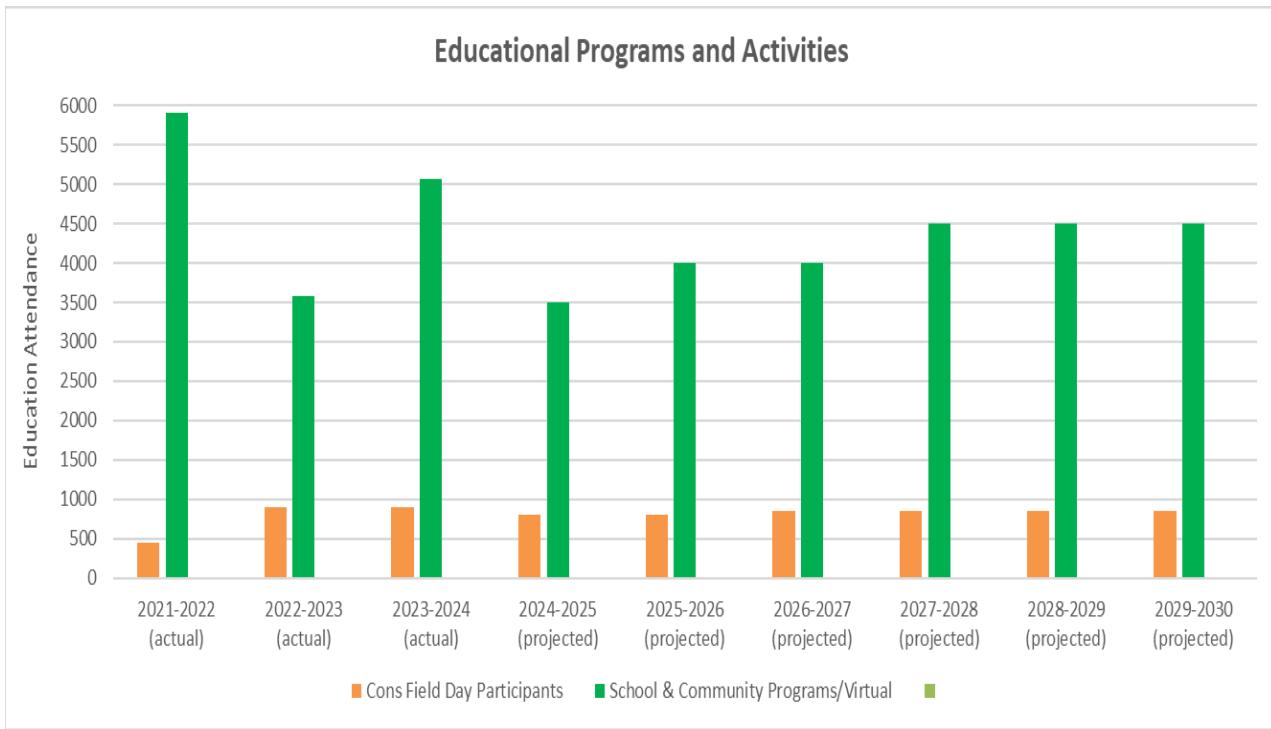
- 1) Education
 - a) Meet with students and teachers in their classroom to present natural resources educational content that aligns with their curriculum.
 - b) Promote environmental education by sending a high school student to the Resource Conservation Workshop at NCSU .
 - c) Hold the 6th Grade Essay Contest for all sixth graders with Lincoln County Public Schools.
 - d) Hold the Conservation Field Days for all sixth-grade students.
 - e) Assist Lincoln County Envirothon teams for Area/State competition.
 - f) Provide 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 seed drills to support erosion control and pasture renovation on farm, hay, and pastureland.
 - e) Sale of geotextile fabric and securing pins. This allows landowners to buy shorter sections of the material without having to buy an entire role saving them money in the long term for erosion control practices.

3) **Technical**

- a) Administer the Voluntary & Enhanced Voluntary Agricultural Districts (VAD and EVAD) ordinances. This includes promoting and overseeing all VAD and EVAD properties in Lincoln County.
- b) Update the VAD and EVAD ordinance to meet State changes and comply with the current NC Farm Bill.
- c) Provide landowners with assistance for stormwater drainage, topographic maps, pond issues, seeding information, soils information/testing, and old aerials.
- d) Provide technical information to other County, State and Federal departments or agencies.
- e) Certify waterpoint locations for rural Fire Departments to refill tankers and fire trucks which reduce tax rates for residents in their service area.
- f) Administer the Sedimentation & Erosion Control Ordinance through the Natural Resources Division.
- g) Continue training current employees to provide technical assistance and to have a broad range of knowledge. This will provide the most help possible to our community.
- h) Invite college and university students to intern with our agricultural technicians and erosion control specialists. This opportunity will enhance their knowledge, expand their professional network, and assist them in completing coursework related to Natural Resource Conservation.

Performance Measures:





Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 214,453	\$ 238,897	\$ 254,870	7%
Operations	18,303	24,150	21,799	-10%
Capital	-	-	36,000	100%
Expenditure Total	\$ 232,756	\$ 263,047	\$ 312,669	19%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
State	\$ 30,540	\$ -	\$ 26,000	100%
Revenues Total	\$ 30,540	\$ -	\$ 26,000	100%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%



Natural Resources

Economic & Physical Development

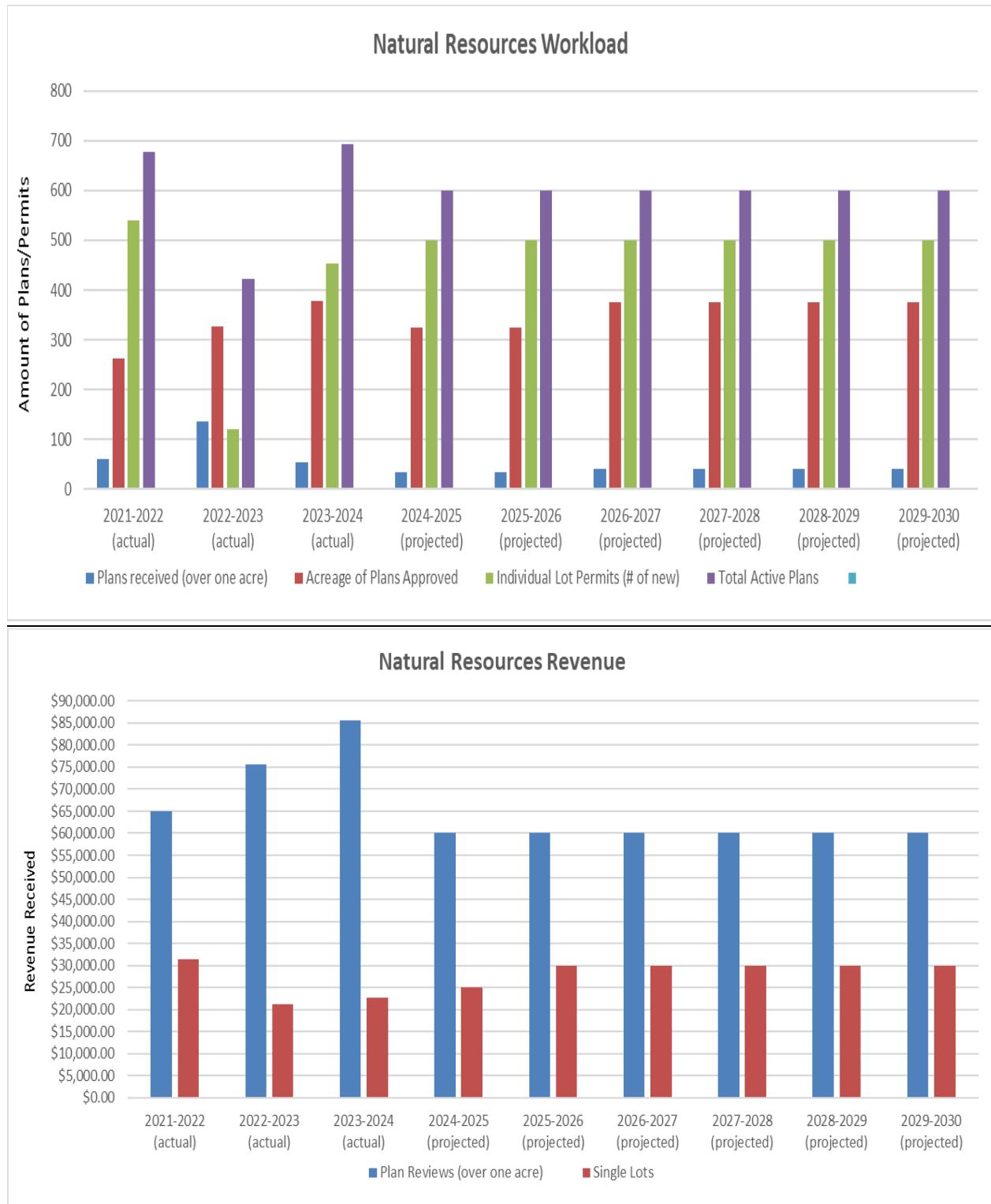
Overview:

Natural Resources 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 care for in Lincoln County.

Goals/Objectives:

- Review sediment & erosion control plans
- Provide technical assistance to contractors, private landowners, developers, engineers and other county, state and federal departments/agencies.
- Educate the citizens about county and state ordinances, laws and regulations pertaining to protecting our natural resources.
- Address complaints initiated by citizens of the county for sedimentation/air/water quality issues.
- Provide training for developers, contractors, engineers and individual landowners for design and compliance requirements to meet State, local and federal natural resource protection regulations.
- Enact the proposed Stormwater Ordinance that will mitigate the various impacts of construction development in Lincoln County if mandated by the State and Local government.
- Continue working with the new updated Sedimentation & Erosion Control Ordinance and fee structure that was approved in 2024.

Performance Measures:



Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 244,583	\$ 256,067	\$ 356,517	39%
Operations	16,676	22,550	23,398	4%
Capital	-	-	40,415	100%
Expenditure Total	\$ 261,259	\$ 278,617	\$ 420,330	51%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 109,800	\$ -	\$ 100,000	100%
Revenues Total	\$ 109,800	\$ -	\$ 100,000	100%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	2	2	4	100%
Total	2	2	4	100%



Cooperative Extension Service

Economic & Physical Development

Overview:

North Carolina Cooperative Extension is a three-way partnership between Lincoln County, the land-grant institutions – N.C. State University and N.C. A&T State University, and U.S. Department of Agriculture's National Institute of Food and Agriculture (USDA NIFA). Staff and volunteers work with local government, farmers, businesses and families to support agriculture, horticulture, conservation and environmental protection, nutrition and health, as well as a variety of consumer, youth, and economic concerns. Extension serves as a bridge between North Carolinians and our state's preeminent research universities. Extension puts science into action, delivering practical solutions to local issues.

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:

4-H Youth Development- N.C. Cooperative Extension 4-H youth development program provides opportunities for youth, ages 5 to 18, to identify their passions or spark and develop life-skills that prepare them for future success. Youth complete hands-on projects in areas like health, science, agriculture, and civic engagement in a positive environment where they receive guidance from adult mentors and are encouraged to take on proactive leadership roles. Programming is delivered through school enrichment, afterschool programs, clubs, camps, competitions, conferences, workshops, and volunteer opportunities.

Animal Production Systems- N.C. Cooperative Extension animal production systems programs provide education and outreach to equine owners, livestock and poultry producers, processors, and packers. To help N.C. residents enhance sustainability, animal health and wellbeing, improve productivity and profitability, protect the safety and security of our food supply, and protect our natural resources. Programming is delivered through research-based workshops, site visits, events, meetings, and educational documents.

Consumer & Commercial Horticulture- N.C. Cooperative Extension consumer & commercial horticulture programs provide outreach, education, training, and create tools and resources to promote commercial and non-commercial production of vegetables, fruits, flowers, lawns, timber, ornamentals and other plants in home, community and nursery settings. In addition, volunteer management through Extension Master Gardeners (EMGs) connect people to the benefits of gardening through research-based information, education and outreach. Their efforts empower North Carolinians to cultivate healthy plants, landscapes, ecosystems, and communities through safe, effective, and sustainable gardening practices. Programming is delivered through research-based workshops, site visits, events, trainings, meetings, and educational documents.

Family and Consumer Sciences- N.C Cooperative Extension empower individuals and families to build healthy lives and achieve optimal social and economic wellbeing. Enhance food safety throughout the supply chain through producer and consumer-based programming aimed at preventing food safety hazards and reduce chronic disease risk and food insecurity by promoting policies, environments, and education that sustain healthy behaviors through the consumption of healthy diets, active lifestyles, access to nutritious foods and the achievement and maintenance of healthy body weights. In addition, volunteer management through Extension & Community Association (ECA) promotes personal growth and development, and seeks to enhance the quality of life for others in the local community. Programming is delivered through research-based workshops, trainings, meetings, and educational documents.

Plant Production Systems- N.C. Cooperative Extension plant production systems programs provide education and outreach to crop, vegetable, and fiber producers and packer professionals to enhance sustainability, improve production efficiency, protect the safety and security of our food supply, and protect our natural resources. Programming is delivered through research-based workshops, site visits, trainings, meetings, and educational documents.

Goals/Objectives:

- Expand Extension programming based on ongoing and emerging community needs.
- Plan, deliver, and evaluate comprehensive research-based educational programming that addresses identified local issues.
- Deliver research-based programs and services using varied educational strategies and teaching methods to help clientele solve complex problems and implement appropriate research-based strategies.
- Use appropriate evaluation methods and tools to improve effectiveness and quality of educational strategies, and to evaluate program outcomes and impacts.
- Utilize effective marketing strategies to build awareness of Extension's educational programs and events, grow Extension's brand recognition and public image, and communicate the value and impact of Extension programs.
-

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 71,009	\$ 78,526	\$ 86,814	11%
Operations	213,604	247,084	229,021	-7%
Expenditure Total	\$ 284,613	\$ 325,610	\$ 315,835	-3%
Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 7,092	\$ 26,372	\$ 34,400	30%
Revenues Total	\$ 7,092	\$ 26,372	\$ 34,400	30%
Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	1	1	1	0%
Part Time	1	1	1	0%
Total	2	2	2	0%



Health Department

Human Services

Overview:

The Lincoln County Health Department provides health services for children and adults. The Health Department's mission is to provide quality health services to promote a healthy community. The vision for the Health Department is to promote healthy lifestyles through prevention, preparedness and education.

The Health Department has six primary divisions: Preventive Medical Services (Adult Health, Breast and Cervical Cancer Control Program (BCCCP), Child Health, Care Management for at Risk Children (CMARC), Communicable Disease, Immunization, Care Management of High Risk Pregnancies (CMHRP), Family Planning), School Health, WIC (Women, Infants and Children) Nutritional Services, Laboratory, Environmental Health and Community Health (Health Promotion, Public Health Preparedness, and Substance Use Prevention). These divisions are all supported by the Business Office/Medical Records/Vital Records, and Administration. Services provided by each division are detailed below.

Preventive Medical Services:

Provides health services, health screenings, nutrition services, treatment, follow-up, referrals and case management to both children and adults that are enrolled in specific programs such as BCCCP, Immunizations, Adult Health, Communicable Disease, Child Health, Care Management for At-Risk Children (CMARC), Care Management for High-Risk Pregnancies (CMHRP) and School Health. The Health Department has expanded preventative medical services throughout the community, utilizing our new mobile unit and through our Employee Health program which offers specific services for Lincoln County employees.

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 laboratory division provides support to our public health clinical services. The laboratory staff provides communicable disease testing, educational outreach programs and well water testing. The lab is CLIA certified through the North Carolina State Lab for Public Health.

Environmental Health:

The Environmental Health 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 to facilitate the protection of the public's health.

Community Health:

The Community Health Division focuses on health education, health promotion, public health preparedness, population health, and substance use prevention. This team will plan and participate in county-wide training modules and/or exercises, workshops, risk assessments, outreach, and more.

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 – Continue to increase clinical services for Lincoln County employees.
- Access to Care - Collaborate with local providers and community partners in assessing the needs, gaps and resources available for the community.
- Continue staff training on the Electronic Medical Records system and implement additional components.
- Continue to meet the requirements of our state Addendum Agreements.

WIC (Women-Infants-Children)

- Increase the number of WIC events, prepare for future satellite offices, launch social media projects.
- Increase utilizing the use of videos, multimedia, social media, telephones, WIC Health, and future tele-health visits.
- Continue outreach collaboration efforts and increase involvement with our Spanish speaking population.
- Increase breastfeeding rates, promote breastfeeding events, and have discussions with local experts on starting a breastfeeding support group.
- Work to increase county breastfeeding rates, increase enrollment in the Breastfeeding and Peer Counseling (BFPC) program.

Laboratory Services

- Continue to work with the state lab to implement the state's new electronic lab testing module (currently under development) for integration into our Electronic Medical Record system.
- Work with the clinic team and plan additional lab testing opportunities for county employees who are seen in the Employee Wellness Clinic.
- Assist with health fairs and provide the public with more opportunities to learn about lab services.
- Attend laboratory training(s) that is offered by the North Carolina State Lab of Public Health (NCSLPH) and other lab resources for continuing education.

Environmental Health

- Establishing reorganizational flow within the Environmental Health Division.

- 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.
- Obtain GPS units for the on-site staff to increase productivity and improve accuracy and efficiency throughout the field.

Community Health

- Complete and begin work on the Community Health Improvement Plans (CHIPs) based off the priorities identified in the 2022 Community Health Assessment.
- Drive usage of Lincoln County Health Department (LCHD) services through continued outreach and promotion within the community.
- Disseminate timely and relevant health information to the public.
- Facilitate substance use intervention involvement for public health.
- Identify and utilize resources to achieve substance use related goals and also assist with the development of effective community substance use strategies with stakeholders and key informants.
- Enhance Lincoln County Health Department's public health emergency response plans through training, exercise, and review.
- Continue to provide presentations, workshops, education information, and more to the local community.
- Continue to ensure the community is ready to respond to public health emergencies, such as natural disasters, disease outbreaks, bioterrorism, or other public health crises.

Budget Summary:

Health Administration

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,000,589	\$ 1,248,367	\$ 1,022,339	-18%
Operations	218,209	237,680	240,627	1%
Capital	2,044	20,021	11,800	-41%
Expenditure Total	\$ 1,220,842	\$ 1,506,068	\$ 1,274,766	-15%

Immunization

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 80,169	\$ 131,039	\$ 130,838	0%
Operations	59,013	104,840	130,715	25%
Expenditure Total	\$ 139,182	\$ 235,879	\$ 261,553	11%

Adult Health

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 63,379	\$ 66,268	\$ 138,884	110%
Operations	6,183	9,900	8,980	-9%
Expenditure Total	\$ 69,562	\$ 76,168	\$ 147,864	94%

BCCCP

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 31,553	\$ 33,474	\$ 37,793	13%
Operations	15,148	29,495	29,625	0%
Expenditure Total	\$ 46,701	\$ 62,969	\$ 67,418	7%

Communicable

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 165,077	\$ 198,579	\$ 227,668	15%
Operations	17,159	36,702	27,605	-25%
Capital	-	-	3,470	100%
Expenditure Total	\$ 182,236	\$ 235,281	\$ 258,743	10%

Lab

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 148,604	\$ 154,512	\$ 163,977	6%
Operations	25,237	28,335	23,978	-15%
Expenditure Total	\$ 173,841	\$ 182,847	\$ 187,955	3%

Clinical Services

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 633,311	\$ 677,919	\$ 660,753	-3%
Operations	31,529	54,022	66,942	24%
Capital	-	8,963	3,082	-66%
Expenditure Total	\$ 664,840	\$ 740,904	\$ 730,777	-1%

Wellness

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ -	\$ -	\$ 207,762	100%
Operations	167	57,226	92,450	62%
Capital	-	-	3,000	100%
Expenditure Total	\$ 167	\$ 57,226	\$ 303,212	430%

Health Promotion

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 33,239	\$ 36,549	\$ 64,843	77%
Operations	4,630	4,821	4,370	-9%
Capital	-	-	3,470	100%
Expenditure Total	\$ 37,869	\$ 41,370	\$ 72,683	76%

Substance Use Prevention

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 77,042	\$ 122,003	\$ 135,785	11%
Operations	2,607	9,872	7,867	-20%
Expenditure Total	\$ 79,649	\$ 131,875	\$ 143,652	9%

CMHRP Care Management

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 207,103	\$ 215,097	\$ 210,478	-2%
Operations	5,724	4,702	5,628	20%
Capital	-	5,735	-	-100%
Expenditure Total	\$ 212,827	\$ 225,534	\$ 216,106	-4%

Maternal Health Clinic

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 62,970	\$ 84,237	\$ 38,532	-54%
Operations	715	1,620	1,728	7%
Capital	-	4,030	-	-100%
Expenditure Total	\$ 63,685	\$ 89,887	\$ 40,260	-55%

Family Planning

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 161,164	\$ 168,416	\$ 179,094	6%
Operations	50,492	51,012	56,435	11%
Expenditure Total	\$ 211,656	\$ 219,428	\$ 235,529	7%

Child Health

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 64,336	\$ 105,578	\$ 73,318	-31%
Operations	4,108	5,132	4,539	-12%
Expenditure Total	\$ 68,444	\$ 110,710	\$ 77,857	-30%

CMARC Care Management

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 110,276	\$ 209,807	\$ 124,413	-41%
Operations	4,095	4,941	4,780	-3%
Capital	-	2,870	-	-100%
Expenditure Total	\$ 114,371	\$ 217,618	\$ 129,193	-41%

School Health

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,091,308	\$ 1,480,503	\$ 1,446,035	-2%
Operations	22,234	22,690	23,522	4%
Capital	-	2,182	-	-100%
Expenditure Total	\$ 1,113,542	\$ 1,505,375	\$ 1,469,557	-2%

Peer Counselor

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 27,164	\$ 28,421	\$ 30,467	7%
Expenditure Total	\$ 27,164	\$ 28,421	\$ 30,467	7%

WIC

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 475,872	\$ 557,773	\$ 549,525	-1%
Operations	21,542	18,002	13,629	-24%
Expenditure Total	\$ 497,414	\$ 575,775	\$ 563,154	-2%

Public Health Preparedness

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 100,627	\$ 129,970	\$ 121,954	-6%
Operations	5,648	4,822	5,310	10%
Capital	-	1,160	3,470	199%
Expenditure Total	\$ 106,275	\$ 135,952	\$ 130,734	-4%

Environmental Health

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 792,853	\$ 981,243	\$ 1,041,752	6%
Operations	90,574	100,826	92,827	-8%
Capital	33,308	36,650	44,743	22%
Expenditure Total	\$ 916,735	\$ 1,118,719	\$ 1,179,322	5%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Federal	\$ 561,673	\$ 569,233	\$ 579,086	2%
State	324,872	327,364	326,125	0%
Intergovernmental	493,608	555,000	480,000	-14%
Sales and Services	1,403,840	1,013,600	1,177,800	16%
Revenues Total	\$ 2,783,993	\$ 2,465,197	\$ 2,563,011	4%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	77	77	78	1%
Part Time	13	13	13	0%
Total	90	90	91	1%



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

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,680,941	\$ 1,802,668	\$ 1,902,851	6%
Operations	592,390	702,276	706,070	1%
Capital	110,625	68,292	125,000	83%
Expenditure Total	\$ 2,383,956	\$ 2,573,236	\$ 2,733,921	6%

Children's Services

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 3,356,647	\$ 3,843,002	\$ 4,123,986	7%
Operations	1,000,870	1,685,446	1,237,763	-27%
Expenditure Total	\$ 4,357,517	\$ 5,528,448	\$ 5,361,749	-3%

Adult Services

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,059,187	\$ 1,278,910	\$ 1,343,323	5%
Operations	384,072	473,267	467,158	-1%
Expenditure Total	\$ 1,443,259	\$ 1,752,177	\$ 1,810,481	3%

State In-Home

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	6,996	8,562	8,562	0%
Expenditure Total	\$ 6,996	\$ 8,562	\$ 8,562	0%

HCCBG

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	229,151	250,409	250,409	0%
Expenditure Total	\$ 229,151	\$ 250,409	\$ 250,409	0%

Child Support Enforcement

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 728,931	\$ 781,790	\$ 799,120	2%
Operations	18,861	27,731	19,694	-29%
Expenditure Total	\$ 747,792	\$ 809,521	\$ 818,814	1%

Guardianship

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	56,601	90,000	80,000	-11%
Expenditure Total	\$ 56,601	\$ 90,000	\$ 80,000	-11%

CAP-DA

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	39,903	63,000	63,000	0%
Expenditure Total	\$ 39,903	\$ 63,000	\$ 63,000	0%

Work First

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 384,507	\$ 402,550	\$ 424,913	6%
Operations	1,357	14,891	15,147	2%
Expenditure Total	\$ 385,864	\$ 417,441	\$ 440,060	5%

Family Medicaid

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,266,409	\$ 1,921,294	\$ 1,919,049	0%
Operations	3,775	25,816	9,520	-63%
Expenditure Total	\$ 1,270,184	\$ 1,947,110	\$ 1,928,569	-1%

Adult Medicaid

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel Operations	\$ 1,209,244 15,415	\$ 1,385,739 24,047	\$ 1,392,493 17,168	0% -29%
Expenditure Total	\$ 1,224,659	\$ 1,409,786	\$ 1,409,661	0%

Food and Nutrition

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel Operations	\$ 1,112,279 233,760	\$ 1,328,046 169,094	\$ 1,382,073 169,265	4% 0%
Expenditure Total	\$ 1,346,039	\$ 1,497,140	\$ 1,551,338	4%

Food and Nutrition - Fraud

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel Operations	\$ 81,025 108	\$ 84,452 608	\$ 89,375 610	6% 0%
Expenditure Total	\$ 81,133	\$ 85,060	\$ 89,985	6%

S A Blind

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	4,643	4,474	4,643	4%
Expenditure Total	\$ 4,643	\$ 4,474	\$ 4,643	4%

SHIIP Grant

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	24,558	12,741	-	-100%
Expenditure Total	\$ 24,558	\$ 12,741	\$ -	-100%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Federal	\$ 7,812,867	\$ 8,365,182	\$ 8,593,983	3%
State	649,567	774,870	722,416	-7%
Sales and Services	69,488	77,705	77,705	0%
Revenues Total	\$ 8,531,922	\$ 9,217,757	\$ 9,394,104	2%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	153	157	164	4%
Part Time	5	5	3	-40%
Total	158	162	167	3%



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:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 9,344	\$ 9,899	\$ 9,934	0%
Operations	222,828	238,502	221,965	-7%
Expenditure Total	\$ 232,172	\$ 248,401	\$ 231,899	-7%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
State	\$ 220,349	\$ 220,349	\$ 220,349	0%
Revenues Total	\$ 220,349	\$ 220,349	\$ 220,349	0%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Part Time	1	1	1	0%
Total	1	1	1	0%



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:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 223,596	\$ 220,521	\$ 233,061	6%
Operations	15,446	15,350	22,050	44%
Capital	-	4,000	1,500	-63%
Expenditure Total	\$ 239,042	\$ 239,871	\$ 256,611	7%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
State	\$ 2,174	\$ -	\$ -	0%
Revenues Total	\$ 2,174	\$ -	\$ -	0%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	3	3	3	0%
Total	3	3	3	0%



Senior Services

Human Services

Overview:

The mission of Lincoln County Senior Services is to enhance the quality of life for all older adults and to promote their participation in all aspects of the community. Senior Centers serve as a gateway to the nation's aging network by connecting older adults to vital community services that can help them 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 well 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 SHIIP Program:

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

Lincoln County Senior Center Programs and Services:

The Lincoln County Senior Center was recertified in May of 2021 as a Center of Excellence through the NC Division of Aging and Adult Services. Centers achieve this designation by meeting a rigorous set of programming standards as well as offering a wide variety of programs and activities. 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:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 343,846	\$ 475,734	\$ 509,842	7%
Operations	288,182	327,679	394,174	20%
Capital	1,659	1,700	8,500	400%
Expenditure Total	\$ 633,687	\$ 805,113	\$ 912,516	13%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Federal	\$ 207,827	\$ 248,677	\$ 319,891	29%
State	324,466	58,873	60,713	3%
Sales and Services	5,233	-	-	0%
Revenues Total	\$ 537,526	\$ 307,550	\$ 380,604	24%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	6	6	6	0%
Part Time	1	1	1	0%
Total	7	7	7	0%



Library

Cultural & Recreation

Overview:

The Lincoln County Public Library cultivates lifelong learning and facilitates connections that build community. In order to accomplish its mission, the library provides free access to information, knowledge and ideas. It offers a wide range of materials and services for all ages and interests with the intent to inform, educate, entertain and connect the residents of Lincoln County. The Lincoln County Public Library is managed by the Library Director who serves under the Lincoln County Manager. Under supervision of the Library Director, Branch Library Supervisors oversee the daily operations of the three libraries, technical services department and courier service with the help of Library Assistants. The library has an advisory board comprised of 7 members who are appointed by the Lincoln County Board of Commissioners and 1 appointed by the Lincolnton 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 2023-2027:

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 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 social media.
- 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:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 1,482,050	\$ 1,762,537	\$ 1,732,524	-2%
Operations	884,949	866,315	1,365,333	58%
Capital	179,698	111,147	195,354	76%
Expenditure Total	\$ 2,546,697	\$ 2,739,999	\$ 3,293,211	20%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
State	\$ 221,226	\$ 151,479	\$ 146,000	-4%
Sales and Services	10,071	11,000	13,000	18%
Miscellaneous	25,323	-	-	0%
Revenues Total	\$ 256,620	\$ 162,479	\$ 159,000	-2%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	24	24	27	13%
Part Time	6	6	6	0%
Total	30	30	33	10%



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 re-evaluate 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.
- Address accessibility needs at existing parks with new playground surfacing construction projects.
- Implement operation of new swim beach at Beatty's Ford Park
- Begin park master planning for the recreation space to accompany the new Saine Family Library in eastern Lincoln County.
- Expand maintenance plan for existing parks to ensure facilities are updated and renovated as needed.
- 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 including Rock Springs Nature Preserve.
- Coordinate partnerships with other local safety agencies in implementation of the Safe Kids Lincoln County programs and events.

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 698,920	\$ 771,024	\$ 857,533	11%
Operations	269,476	466,479	387,574	-17%
Capital	88,772	170,000	164,000	-4%
Expenditure Total	\$ 1,057,168	\$ 1,407,503	\$ 1,409,107	0%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ 62,806	\$ 25,000	\$ 50,000	100%
Miscellaneous	24,420	15,000	18,000	20%
Revenues Total	\$ 87,226	\$ 40,000	\$ 68,000	70%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	7	7	8	14%
Part Time	30	32	29	-9%
Total	37	39	37	-5%



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 \$310,000 in building maintenance at the college within the Building Maintenance Departmental budget.

Budget Summary:

Lincoln County Schools

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Current Expense	\$ 26,816,196	\$ 32,917,949	\$ 35,027,990	6%
Capital	6,211,179	5,729,091	5,729,091	0%
Expenditure Total	\$ 33,027,375	\$ 38,647,040	\$ 40,757,081	5%

Gaston Community College

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 279,499	\$ 304,698	\$ 324,230	6%
Capital	35,000	50,000	50,000	0%
Expenditure Total	\$ 314,499	\$ 354,698	\$ 374,230	6%



Special Appropriations

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

[Cultural Development Center \(\\$100,000\)](#) – 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.

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 \(\\$43,705\)](#) – 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.

[East Lincoln Betterment Association \(ELBA\) \(\\$12,500\)](#) – The East Lincoln Betterment Association is a community-driven, 501(c)3 organization dedicated to enhancing the quality of life for residents. Through various initiatives and programs, ELBA works to foster a strong sense of community, improve local infrastructure, and address the unique needs and concerns of those who work, reside, and recreate in the East Lincoln area.

Economic Development:

- [Lincoln Economic Development Association \(\\$859,394\)](#) – 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 (\$1,300,460) – 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.

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.

Hesed House of Hope (\$5,000) – The Hesed House of Hope is a non-profit organization and is currently the only homeless shelter in Lincoln County. It started in 2008 and rotated between 5 area churches. In 2009 we broke ground on our permanent facility. The new facility opened in 2012 and served as a wintertime shelter until 2017.

Historical Association (\$5,000) – The Lincoln County Historical Association operates and manages the collections contained in the Lincoln County Museum of History, now numbering over 500,000 objects and artifacts. The staff also works with the Historic Properties Commission on historic preservation projects such as the Madison-Derr Iron Furnace, Ramseur’s Mill Revolutionary War Battle site, Jacob Forney House, Robert Mundy House, Eureka Manufacturing Company Cotton Mill, Mariposa Road Bridget, Shelton-Lowe Farmstead, and four historic cemeteries. This funding will also support the annual Battle of Ramseur Mill celebration and reenactment. Staff also facilitates the process of designating historic properties in Lincoln County. The staff supports numerous community functions including a genealogy workshop, an Archaeological Camp for kids, Arts Crawl in Downtown Lincolnton, and local observance of Historical Preservation Week.

Historical Properties Commission (\$5,940) – 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’ 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 (\$104,219) – 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 (\$12,500); East Lincoln (\$12,500); Boger City (\$12,500); Lincolnton (\$6,500)

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

Volunteer Fire Departments (\$187,500) – 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.

West Lincoln Rescue Squad (\$51,000) – West Lincoln Rescue Squad is the last remaining rescue squad in the County. It serves as an all-volunteer agency that provides technical rescue services to the citizens of Lincoln County. It plays a vital role in providing back-up ambulance support to Lincoln County Emergency Medical Services. In addition to providing technical rescue services, the rescue squad assists with searches for missing and lost persons, traffic control, evacuations, debris removal and many other essential functions to assist the citizens of the county. The West Lincoln Rescue Squad is a current member of the North Carolina Association of Rescue and Emergency Medical Services (NCAREMS) and is currently pursuing certifications in several rescue specialty areas.

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
General Government	\$ 133,993	\$ 104,500	\$ 156,219	49%
Public Safety	154,000	305,969	248,500	-19%
Transportation	104,400	210,000	120,000	-43%
Economic Development	1,802,198	1,790,806	2,231,478	25%
Culture and Recreation	278,386	376,440	179,940	-52%
Education	35,000	50,000	-	-100%
Human Services	656,384	323,192	-	-100%
Expenditure Total	\$ 3,164,361	\$ 3,160,907	\$ 2,936,137	-7%



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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Transfer to School Cap. Res. Fd.	\$ 500,000	\$ 3,612,022	\$ -	-100%
Transfer to Capital Reserve Fd.	3,145,000	3,289,806	3,434,000	4%
Transfer to Gen. Cap. Proj. Fd.	8,900,000	495,000	1,220,000	146%
Transfer to Spec. Grants Fund	538,230	82,928	63,500	-23%
Transfer to Solid Waste Fund	650,000	1,100,000	-	-100%
Transfer to Health Ins. Fund	1,800,000	-	-	0%
Expenditure Total	\$ 15,533,230	\$ 8,579,756	\$ 4,717,500	-45%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

<u>ISSUED DEBT</u>	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
2008 Recreation Rock Springs Prk State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin \$ 82,500 Int 2,475	\$ 82,500 \$ 825	\$ 82,500 \$ 825	\$ 82,500 \$ 825	\$ -	\$ -	\$ -	\$ -
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin 40,7679 Int 40,514	407,680 29,710	407,680 18,906	407,521 8,103	-	-	-	-
2016 First Bank Financing \$8,888,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin 105,000 Int 22,614	104,000 20,639	104,000 18,673	104,000 16,708	104,000 14,742	104,000 12,776	104,000 10,811	104,000 8,845
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin 577,000 Int 85,693	577,000 72,133	576,000 58,586	441,000 46,636	441,000 36,272	441,000 25,909	441,000 15,545	441,000 5,182
2019 General Government Financing \$9,511,000 Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin 633,736 Int 173,390	633,736 154,125	633,736 134,859	633,736 115,593	633,736 96,328	633,736 77,062	633,736 57,797	633,736 38,531
2019 Refunding of 2010A Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin 273,245 Int 27,213	271,023 13,551	-	-	-	-	-	-
2020 Court Services Building \$36,500,000 Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Prin 1,825,000 Int 739,125	1,825,000 689,850	1,825,000 640,575	1,825,000 591,300	1,825,000 542,025	1,825,000 492,750	1,825,000 443,475	1,825,000 394,200
2021 EM Services Facility \$19,640,000 Dated 7/1/2021 - 6/30/2041 4% for 20 years	Prin 985,000 Int 310,896	985,000 291,984	985,000 273,072	985,000 254,160	985,000 235,248	980,000 216,384	980,000 197,568	980,000 178,752
2025 Jail Expansion \$28,000,000 Dated 7/1/2025 - 6/30/2045 3.7% for 20 years	Prin 1,365,000 Int 1,299,925	1,365,000 1,231,675	1,365,000 1,163,425	1,365,000 1,095,175	1,365,000 1,026,925	1,365,000 958,800	1,365,000 890,900	1,365,000 822,800
<u>TOTAL ISSUED PRINCIPAL PAYMENTS</u>	6,254,160	6,250,939	5,978,916	5,761,257	5,353,736	5,348,736	5,348,736	5,348,736
<u>TOTAL ISSUED INTEREST PAYMENTS</u>	2,701,845	2,505,317	2,308,921	2,127,675	1,951,540	1,783,681	1,616,096	1,448,310
<u>TOTAL ISSUED DEBT EXPENDITURES</u>	8,956,005	8,756,256	8,287,837	7,888,932	7,305,276	7,132,417	6,964,832	6,797,046
<u>LEASE LIABILITY</u>								
Lease Principal	11,747	12,050	12,361	12,681	13,008	13,344	13,689	14,042
Lease Interest	11,050	10,747	10,435	10,116	9,789	9,453	9,108	8,754
TOTAL LEASE LIABILITY	22,797	22,797	22,796	22,797	22,797	22,797	22,797	22,796
PROJECTED TOTAL PRINCIPAL PAYMENTS	6,265,907	6,262,989	5,991,277	5,773,938	5,366,744	5,362,080	5,362,425	5,362,778
PROJECTED TOTAL INTEREST PAYMENTS	2,712,895	2,516,064	2,319,356	2,137,791	1,961,329	1,793,134	1,625,204	1,457,064
PROJECTED TOTAL DEBT EXPENDITURES	\$ 8,978,802	\$ 8,779,053	\$ 8,310,633	\$ 7,911,729	\$ 7,328,073	\$ 7,155,214	\$ 6,987,629	\$ 6,819,842

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

<u>ISSUED DEBT</u>	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
2008 Recreation Rock Springs Prk State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin Int -	- -	- -	- -	- -	- -	- -	- -
2016 First Bank Financing \$8,888,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin Int 104,000 6,880	104,001 4,914	104,000 2,948	104,000 983	- -	- -	- -	- -
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin Int -	- -	- -	- -	- -	- -	- -	- -
2019 General Government Financing \$9,511,000 Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin Int 633,738 19,266	- -	- -	- -	- -	- -	- -	- -
2019 Refunding of 2010A Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin Int -	- -	- -	- -	- -	- -	- -	- -
2020 Court Services Building \$36,500,000 Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Prin Int 1,825,000 344,925	1,825,000 295,650	1,825,000 246,375	1,825,000 197,100	1,825,000 147,825	1,825,000 98,550	1,825,000 49,275	- -
2021 EM Services Facility \$19,640,000 Dated 7/1/2021 - 6/30/2041 4% for 20 years	Prin Int 980,000 159,936	980,000 141,120	980,000 122,304	980,000 103,488	980,000 84,672	980,000 65,856	980,000 47,040	980,000 28,224
2025 Jail Expansion \$28,000,000 Dated 7/1/2025 - 6/30/2045 3.7% for 20 years	Prin Int 1,365,000 754,800	1,365,000 686,800	1,365,000 618,800	1,365,000 550,800	1,365,000 482,800	1,365,000 414,800	1,365,000 346,800	1,365,000 278,800
 <u>TOTAL ISSUED PRINCIPAL PAYMENTS</u>	 4,907,738	 4,274,001	 4,274,000	 4,274,000	 4,170,000	 4,170,000	 4,170,000	 2,345,000
<u>TOTAL ISSUED INTEREST PAYMENTS</u>	1,285,807	1,128,484	990,427	852,371	715,297	579,206	443,115	307,024
<u>TOTAL ISSUED DEBT EXPENDITURES</u>	6,193,545	5,402,485	5,264,427	5,126,371	4,885,297	4,749,206	4,613,115	2,652,024
 <u>LEASE LIABILITY</u>	 14,405	 8,392	 14,777	 8,120	 15,159	 7,638	 15,550	 6,845
 <u>TOTAL LEASE LIABILITY</u>	 22,797	 22,897	 22,797	 22,796	 22,797	 22,797	 22,797	 22,796
 <u>PROJECTED TOTAL PRINCIPAL PAYMENTS</u>	 4,922,143	 1,294,199	 4,288,778	 1,136,604	 4,289,159	 998,065	 859,617	 4,185,952
<u>PROJECTED TOTAL INTEREST PAYMENTS</u>	 \$ 6,216,342	 \$ 5,425,382	 \$ 5,287,224	 \$ 5,149,167	 \$ 4,908,094	 \$ 4,772,003	 \$ 4,635,912	 \$ 2,674,820
 <u>PROJECTED TOTAL DEBT EXPENDITURES</u>	 \$ 6,216,342	 \$ 5,425,382	 \$ 5,287,224	 \$ 5,149,167	 \$ 4,908,094	 \$ 4,772,003	 \$ 4,635,912	 \$ 2,674,820

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
NON-SCHOOL COUNTY DEBT

	FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050	FY 2051
ISSUED DEBT										
2008 Recreation Rock Springs Prk State Loan \$1,650,000 Dated 11/3/08 -- 5/1/28 1.0% Fixed Rate	Prin	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 Various Capital Projects Financing \$6,115,000 Dated 6/27/14-6/26/29 3.02% Fixed Rate	Prin	-	-	-	-	-	-	-	-	-
2016 First Bank Financing \$8,858,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	-	-	-	-	-	-	-	-	-
2017 Raymond James Financing \$11,139,000 Dated 9/19/17 - 10/1/32 2.35% Fixed Rate	Prin	-	-	-	-	-	-	-	-	-
2019 General Government Financing \$9,511,000 Dated 4/1/2019 - 3/31/2034 3.04% for 15 years	Prin	-	-	-	-	-	-	-	-	-
2019 Refunding of 2010 A Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% for 20 years	Prin	-	-	-	-	-	-	-	-	-
2020 Court Services Building \$36,500,000 Dated 6/1/2020 - 6/1/2040 2.7% for 20 years	Prin	-	-	-	-	-	-	-	-	-
2021 EM Services Facility \$19,640,000 Dated 7/1/2021 - 6/30/2041 4% for 20 years	Prin	980,000	-	-	-	-	-	-	-	-
2025 Jail Expansion \$28,000,000 Dated 7/1/2025 - 6/30/2045 3.7% for 20 years	Prin	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000
	Int	210,800	142,800	81,600	81,600	27,200	-	-	-	-
TOTAL ISSUED PRINCIPAL PAYMENTS		2,345,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000	1,365,000
TOTAL ISSUED INTEREST PAYMENTS		220,208	142,800	81,600	81,600	27,200	27,200	27,200	27,200	27,200
TOTAL ISSUED DEBT EXPENDITURES		2,565,208	1,507,800	1,446,600	1,446,600	1,392,200	1,392,200	1,392,200	1,392,200	1,392,200
LEASE LIABILITY										
Lease Principal	17,665	18,121	18,590	19,070	19,562	20,068	20,596	21,118	21,663	22,223
Lease Interest	5,132	4,675	4,207	3,727	3,234	2,729	2,211	1,679	1,134	574
TOTAL LEASE LIABILITY		22,797	22,797	22,797	22,796	22,797	22,807	22,797	22,797	22,797
PROJECTED TOTAL PRINCIPAL PAYMENTS	2,362,665	1,383,121	1,383,590	1,384,070	19,562	20,068	20,596	21,118	21,663	22,223
PROJECTED TOTAL INTEREST PAYMENTS	225,340	147,475	85,807	30,927	3,234	2,729	2,211	1,679	1,134	574
PROJECTED TOTAL DEBT EXPENDITURES	\$ 2,588,005	\$ 1,530,596	\$ 1,469,397	\$ 1,414,997	\$ 22,796	\$ 22,797	\$ 22,807	\$ 22,797	\$ 22,797	\$ 22,797

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

<u>ISSUED DEBT</u>		<u>TOTALS</u>	
2008 Recreation Rock Springs Prk	State Loan \$1,650,000	Prin	\$ 247,500
Dated 11/3/08 -- 5/1/28	1.0% Fixed Rate	Int	4,950
2014 Various Capital Projects	Financing \$6,115,000	Prin	1,630,560
Dated 6/27/14-6/26/29	3.02% Fixed Rate	Int	97,233
2016 First Bank Financing	\$8,858,000	Prin	1,249,001
Dated 7/16/16 - 7/15/36	2.33% Fixed Rate	Int	141,533
2017 Raymond James Financing	\$11,139,000	Prin	3,935,000
Dated 9/19/17 - 10/1/32	2.35% Fixed Rate	Int	345,956
2019 General Government Financing	\$9,511,000	Prin	5,703,626
Dated 4/1/2019 - 3/31/2034	3.04% for 15 years	Int	866,951
2019 Refunding of 2010A Bonds	\$10,230,000	Prin	544,268
Dated 12/1/19 - 6/1/27	5.00% for 20 years	Int	40,764
2020 Court Services Building	\$36,500,000	Prin	27,375,000
Dated 6/1/2020 - 6/1/2040	2.7% for 20 years	Int	5,913,000
2021 EM Services Facility	\$19,640,000	Prin	16,685,000
Dated 7/1/2021 - 6/30/2041	4% for 20 years	Int	2,720,112
2025 Jail Expansion	\$28,000,000	Prin	27,300,000
Dated 7/1/2025 - 6/30/2045	3.7% for 20 years	Int	13,086,425
TOTAL ISSUED PRINCIPAL PAYMENTS			57,369,955
TOTAL ISSUED INTEREST PAYMENTS			10,130,499
TOTAL ISSUED DEBT EXPENDITURES			<u>67,500,454</u>
LEASE LIABILITY			
Lease Principal			427,812
Lease Interest			165,014
TOTAL LEASE LIABILITY			<u>592,826</u>
PROJECTED TOTAL PRINCIPAL PAYMENTS			
PROJECTED TOTAL INTEREST PAYMENTS			
PROJECTED TOTAL DEBT EXPENDITURES			
			<u>\$ 68,093,280</u>

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

<u>ISSUED DEBT</u>	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
2012 School Refunding \$12,360,000 Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate	Prin	-	-	-	-	-	-	-	-
Int	-	-	-	-	-	-	-	-	-
2012A School Refunding \$17,895,000 Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate	Prin	-	-	-	-	-	-	-	-
Int	-	-	-	-	-	-	-	-	-
2013 Refunding of 2003 COPS and partial 2006 COPS Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate	Prin	979,000	959,000	-	-	-	-	-	-
Int	43,217	21,386	-	-	-	-	-	-	-
2017 Refunding of 2010B & 2011B COPS \$13,190,000 Dated 8/21/17 - 6/1/29 2.29% Fixed Rate	Prin	1,705,000	1,677,000	2,095,000	1,029,000	-	-	-	-
Int	148,987	109,943	71,540	23,564	-	-	-	-	-
2019 Refunding of 2010A School Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% Fixed Rate	Prin	1,571,756	1,558,977	-	-	-	-	-	-
Int	156,537	77,949	-	-	-	-	-	-	-
TOTAL ISSUED PRINCIPAL PAYMENTS	4,255,756	4,194,977	2,095,000	1,029,000	-	-	-	-	-
TOTAL ISSUED INTEREST PAYMENTS	348,741	209,278	71,540	23,564	-	-	-	-	-
TOTAL ISSUED DEBT EXPENDITURES	<u>\$ 4,604,497</u>	<u>\$ 4,404,255</u>	<u>\$ 2,166,540</u>	<u>\$ 1,052,564</u>	<u>\$ -</u>				
2026 Financing \$32,000,000 Dated 2026 - 2045	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
	950,000	910,000	875,000	835,000	795,000	755,000	715,000	675,000	670,000
2027 Financing \$32,000,000 Dated 2027 - 2046	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
	950,000	910,000	875,000	835,000	795,000	755,000	715,000	675,000	670,000
TOTAL PROJECTED PRINCIPAL PAYMENTS	4,255,756	5,794,977	5,295,000	4,229,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
TOTAL PROJECTED INTEREST PAYMENTS	348,741	1,159,278	1,931,540	1,808,564	1,710,000	1,630,000	1,550,000	1,470,000	1,385,000
TOTAL PROJECTED DEBT EXPENDITURES	<u>\$ 4,604,497</u>	<u>\$ 6,954,255</u>	<u>\$ 7,226,540</u>	<u>\$ 6,037,564</u>	<u>\$ 4,910,000</u>	<u>\$ 4,830,000</u>	<u>\$ 4,750,000</u>	<u>\$ 4,670,000</u>	<u>\$ 4,585,000</u>

Updated 1/17/25 - dlr

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

<u>ISSUED DEBT</u>	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042
<hr/>									
2012 School Refunding \$12,360,000 Dated 1/30/12--6/1/23 2.00% to 3.00% Fixed Rate									
Prin									
Int									
2012A School Refunding \$17,895,000 Dated 2/7/12 -- 6/1/24 2% to 4% Fixed Rate									
Prin									
Int									
2013 Refunding of 2003 COPS and partial 2006 COPS Dated 6/1/14 -- 6/1/27 2.23% Fixed Rate									
Prin									
Int									
2017 Refunding of 2010B & 2011B COPS \$13,190,000 Dated 8/21/17 - 6/1/29 2.29% Fixed Rate									
Prin									
Int									
2019 Refunding of 2010A School Bonds \$10,230,000 Dated 12/1/19 - 6/1/27 5.00% Fixed Rate									
Prin									
Int									
<hr/>									
TOTAL ISSUED PRINCIPAL PAYMENTS									
TOTAL ISSUED INTEREST PAYMENTS									
TOTAL ISSUED DEBT EXPENDITURES									
<hr/>									
2026 Financing \$32,000,000 Dated 2026 - 2045	1,600,000 625,000	1,600,000 580,000	1,600,000 530,000	1,600,000 480,000	1,600,000 435,000	1,600,000 380,000	1,600,000 325,000	1,600,000 270,000	1,600,000 215,000
2027 Financing \$32,000,000 Dated 2027 - 2046	1,600,000 670,000	1,600,000 625,000	1,600,000 580,000	1,600,000 530,000	1,600,000 480,000	1,600,000 435,000	1,600,000 380,000	1,600,000 325,000	1,600,000 270,000
TOTAL PROJECTED PRINCIPAL PAYMENTS									
TOTAL PROJECTED INTEREST PAYMENTS									
TOTAL PROJECTED DEBT EXPENDITURES									
<hr/>									
\$ 4,495,000	\$ 4,405,000	\$ 4,310,000	\$ 4,210,000	\$ 4,115,000	\$ 4,015,000	\$ 3,905,000	\$ 3,795,000	\$ 3,685,000	

Updated 1/17/25 - dlr

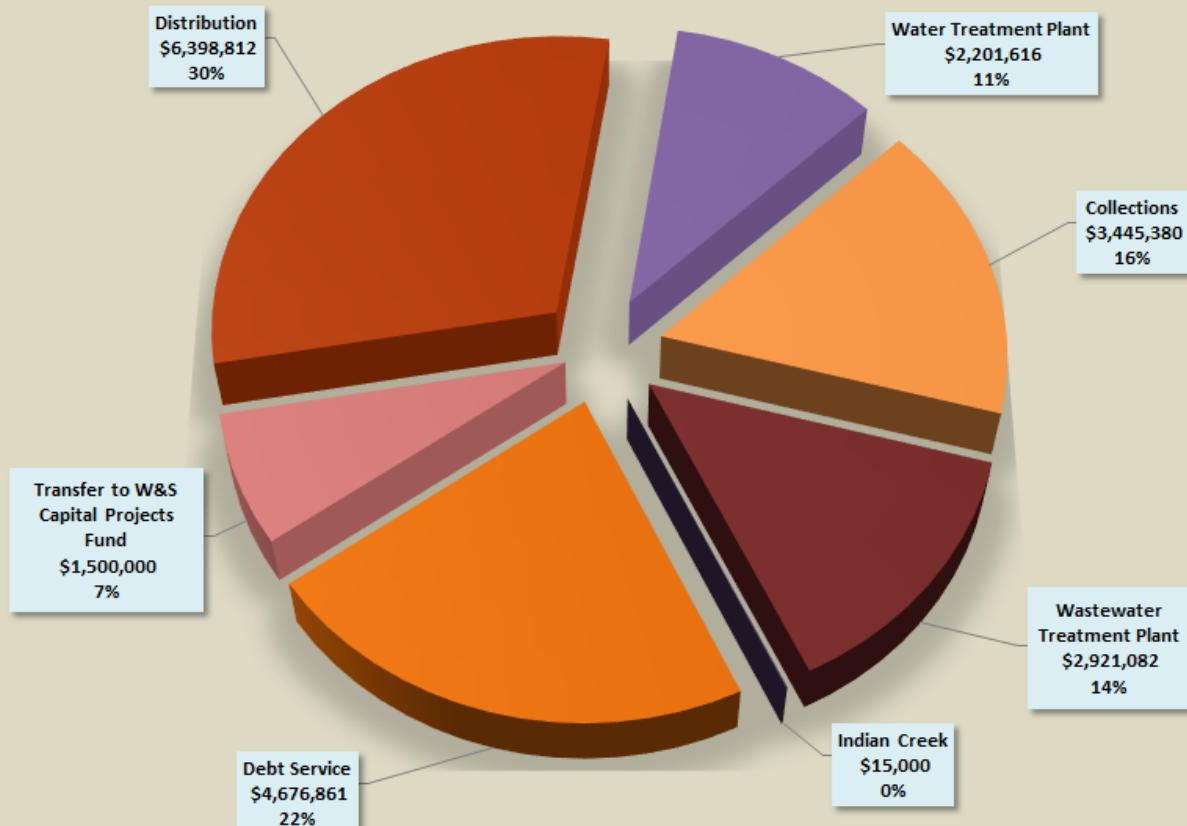
**LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
FOR THE LINCOLN COUNTY BOARD OF EDUCATION**

updated 1/17/25 - dlr

**WATER AND SEWER FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2025-2026**

	<u>FY 2025 AMENDED BUDGET</u>	<u>% OF AMENDED BUDGET</u>	<u>FY 2026 BUDGET REQUESTED</u>	<u>FY 2026 CM RECOMMENDED BUDGET</u>	<u>% OF CM FY 2026 BUDGET</u>
REVENUES:					
State Revenues	\$ 400,000	1.8%	\$ -	\$ -	0.0%
Sales and Services	18,948,643	85.2%	19,208,260	20,558,751	97.2%
Investment Earnings	600,000	2.7%	600,000	600,000	2.8%
Fund Balance Appropriated	2,298,653	10.3%	-	-	0.0%
TOTAL FINANCIAL RESOURCES	<u>\$ 22,247,296</u>		<u>\$ 19,808,260</u>	<u>\$ 21,158,751</u>	
EXPENDITURES:					
Departmental Expenses:					
Distribution	\$ 6,504,983	32.9%	\$ 6,274,542	\$ 6,398,812	30.2%
Water Treatment Plant	1,929,663	9.8%	2,223,116	2,201,616	10.4%
Collections	3,771,996	19.1%	3,568,155	3,445,380	16.3%
Wastewater Treatment Plant	2,813,355	14.2%	3,014,982	2,921,082	13.8%
Indian Creek	20,000	0.1%	20,000	15,000	0.1%
Debt Service	4,707,299	23.8%	4,676,861	4,676,861	22.1%
TOTAL EXPENDITURES	<u>19,747,296</u>		<u>19,777,656</u>	<u>19,658,751</u>	
OTHER FINANCING USES:					
Transfer to Water/Sewer Capital Projects Fund	2,500,000	11.2%	1,500,000	1,500,000	7.1%
TOTAL USES OF FINANCIAL RESOURCES	<u>\$ 22,247,296</u>		<u>\$ 21,277,656</u>	<u>\$ 21,158,751</u>	

Water & Sewer Fund FY 26 Expenditures - \$21,158,751





WATER AND SEWER FUND

Environmental Protection

Overview:

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

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

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

The five elevated storage tanks and their capacities are:

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

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

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

The sewer system currently consists of the collection system, with various size gravity lines flowing into 47 lift (pump) stations. The County built the Killian Creek WWTP on Killian Creek. The current WWTP capacity is 3.36 MGD. A preliminary engineering design for expanding the plant began in March 2017 with the expansion to 6.6 MGD. Construction started at the WWTP to be expanded to the full 6.6 MGD in September 2020. Construction on the WWTP Expansion is expected to be complete in early 2023.

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

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

Departmental Goals:

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

Budget Summary:

Water Distribution

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 2,005,357	\$ 2,372,723	\$ 2,095,062	-12%
Operations	3,084,603	3,295,729	3,508,750	6%
Capital	91,793	836,531	795,000	-5%
Expenditure Total	\$ 5,181,753	\$ 6,504,983	\$ 6,398,812	-2%

Water Treatment Plant

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 935,169	\$ 1,149,676	\$ 1,153,251	0%
Operations	717,553	779,987	943,365	21%
Capital	33,308	-	105,000	100%
Expenditure Total	\$ 1,686,030	\$ 1,929,663	\$ 2,201,616	14%

Sewer Collection

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 812,264	\$ 724,798	\$ 1,086,256	50%
Operations	1,412,841	1,622,198	1,559,124	-4%
Capital	207,788	1,425,000	800,000	-44%
Expenditure Total	\$ 2,432,893	\$ 3,771,996	\$ 3,445,380	-9%

Wastewater Treatment Plant

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 841,355	\$ 1,160,665	\$ 1,188,959	2%
Operations	1,282,002	1,561,690	1,729,123	11%
Capital	33,013	91,000	3,000	-97%
Expenditure Total	\$ 2,156,370	\$ 2,813,355	\$ 2,921,082	4%

Indian Creek

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 7,448	\$ 20,000	\$ 15,000	-25%
Expenditure Total	\$ 7,448	\$ 20,000	\$ 15,000	-25%

Other

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Debt Principal	\$ 3,065,702	\$ 3,009,698	\$ 3,089,344	3%
Debt Interest	1,792,405	1,687,601	1,580,517	-6%
Debt Issuance Costs and Charges	6,544	10,000	7,000	-30%
Transfer to W&S Capital Proj.	530,500	2,500,000	1,500,000	-40%
Expenditure Total	\$ 5,395,151	\$ 7,207,299	\$ 6,176,861	-14%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Ad Valorem Taxes	\$ 135	\$ -	\$ -	0%
State	-	400,000	-	-100%
Sales and Services	18,440,614	18,948,643	20,558,751	8%
Miscellaneous	1,549,748	-	-	0%
Investment Earnings	1,501,852	600,000	600,000	0%
Fund Balance Appropriated	-	2,298,653	-	-100%
Revenues Total	\$ 21,492,349	\$ 22,247,296	\$ 21,158,751	-5%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	64	66	68	3%
Part Time	1	1	-	-100%
Total	65	67	68	1%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
<u>ISSUED DEBT</u>										
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin	168,000	172,000	176,000	180,000	184,000	188,000	193,000	197,000	202,000
	Int	41,807	38,594	35,305	31,941	28,501	24,986	21,385	17,700	13,929
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin	395,000	415,000	440,000	460,000	485,000	505,000	525,000	545,000	560,000
	Int	445,275	425,025	403,650	381,150	357,525	335,100	317,225	298,550	278,550
2020 Revenue Bond Issuance \$28,435,000 Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin	1,460,000	1,525,000	1,595,000	1,665,000	1,745,000	1,820,000	1,100,000	1,160,000	1,210,000
	Int	899,300	824,675	746,675	665,175	579,925	490,800	417,800	372,900	337,350
2020 SRF Loan \$14,000,000 Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Prin	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
	Int	123,760	116,480	109,200	101,920	94,640	87,360	80,080	72,800	65,520
2021 SRF Loan \$7,513,965 Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Prin	366,344	366,344	366,344	366,344	366,344	366,344	366,344	366,344	366,344
	Int	70,375	66,235	62,095	57,956	53,816	49,676	45,537	41,397	37,257
TOTAL ISSUED PRINCIPAL PAYMENTS										
		3,089,344	3,178,344	3,277,344	3,371,344	3,480,344	3,579,344	2,884,344	2,968,344	3,038,344
		1,580,517	1,471,009	1,356,925	1,238,142	1,114,407	987,922	882,027	803,347	732,606
		4,669,861	4,649,353	4,634,269	4,609,486	4,594,751	4,567,266	3,766,371	3,771,691	3,770,950
<u>UNISSUED DEBT</u>										
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,089,344	3,178,344	3,277,344	3,371,344	3,480,344	3,579,344	2,884,344	2,968,344	3,038,344
PROJECTED TOTAL INTEREST PAYMENTS		1,580,517	1,471,009	1,356,925	1,238,142	1,114,407	987,922	882,027	803,347	732,606
PROJECTED TOTAL DEBT EXPENDITURES		\$ 4,669,861	\$ 4,649,353	\$ 4,634,269	\$ 4,609,486	\$ 4,594,751	\$ 4,567,266	\$ 3,766,371	\$ 3,771,691	\$ 3,770,950

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043
<u>ISSUED DEBT</u>										
2016 Carolina Bank Financing \$3,468,000 Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Prin Int	207,000 10,064	212,000 6,105	217,000 2,051	-	-	-	-	-	-
2018 Revenue Bond Issuance \$13,895,000 Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Prin Int	585,000 257,750	605,000 233,950	630,000 210,825	655,000 186,700	680,000 161,275	705,000 134,850	735,000 106,050	765,000 76,050	795,000 45,844
2020 Revenue Bond Issuance \$28,435,000 Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Prin Int	1,260,000 300,300	1,310,000 261,750	1,360,000 221,700	1,420,000 180,000	1,480,000 136,500	1,535,000 91,275	1,115,000 51,525	1,160,000 17,400	-
2020 SRF Loan \$14,000,000 Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Prin Int	700,000 58,240	700,000 50,960	700,000 43,680	700,000 36,400	700,000 29,120	700,000 21,840	700,000 14,560	700,000 7,280	-
2021 SRF Loan \$7,513,965 Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Prin Int	366,344 33,118	366,344 28,978	366,344 24,838	366,344 20,698	366,344 16,559	366,344 12,419	366,344 8,279	366,344 4,140	-
TOTAL ISSUED PRINCIPAL PAYMENTS										
TOTAL ISSUED INTEREST PAYMENTS		3,118,344	3,193,344	3,273,344	3,141,344	3,226,344	3,306,344	2,916,344	2,991,344	795,000
TOTAL ISSUED DEBT PLUS INTEREST		659,472	581,743	503,094	423,798	343,454	260,384	180,414	104,870	45,844
<u>UNISSUED DEBT</u>										
PROJECTED TOTAL PRINCIPAL PAYMENTS		3,118,344	3,193,344	3,273,344	3,141,344	3,226,344	3,306,344	2,916,344	2,991,344	795,000
PROJECTED TOTAL INTEREST PAYMENTS		659,472	581,743	503,094	423,798	343,454	260,384	180,414	104,870	45,844
PROJECTED TOTAL DEBT EXPENDITURES		\$3,777,816	\$3,775,087	\$3,776,438	\$3,565,142	\$3,569,798	3,566,728	3,096,758	3,096,214	840,844

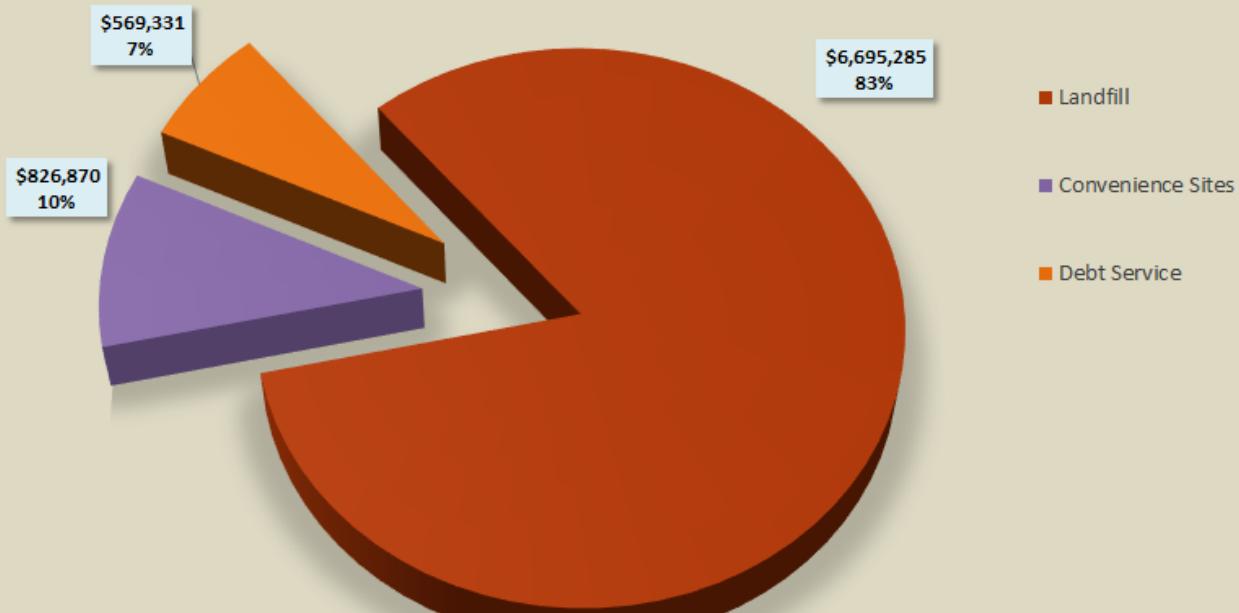
**LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND**

<u>ISSUED DEBT</u>		FY 2044	TOTALS
2016 Carolina Bank Financing \$3,468,000	Prin	-	2,296,000
Dated 7/16/16 - 7/15/36 2.33% Fixed Rate	Int	-	272,368
2018 Revenue Bond Issuance \$13,895,000	Prin	825,000	11,310,000
Dated 10/3/18 - 8/1/2043 3.625% - 5% Fixed Rates	Int	15,469	4,670,813
2020 Revenue Bond Issuance \$28,435,000	Prin	-	23,920,000
Dated 8/1/20 - 8/1/2041 3% - 5% Fixed Rates	Int	-	6,595,050
2020 SRF Loan \$14,000,000	Prin	-	11,900,000
Dated 5/1/20 - 4/1/41 1.6% Fixed Rate	Int	-	1,113,840
2021 SRF Loan \$7,513,965	Prin	-	6,227,848
Dated 5/1/23 - 4/1/42 1.13% Fixed Rate	Int	-	633,373
TOTAL ISSUED PRINCIPAL PAYMENTS		825,000	55,653,848
TOTAL ISSUED INTEREST PAYMENTS		15,469	13,285,444
TOTAL ISSUED DEBT PLUS INTEREST		<u>840,469</u>	<u>68,939,292</u>
<u>UNISSUED DEBT</u>			
PROJECTED TOTAL PRINCIPAL PAYMENTS		825,000	55,653,848
PROJECTED TOTAL INTEREST PAYMENTS		15,469	13,285,444
PROJECTED TOTAL DEBT EXPENDITURES		<u>\$ 840,469</u>	<u>\$ 68,939,292</u>

**SOLID WASTE FUND SUMMARY OF
REVENUES AND EXPENDITURES
FY 2025-2026**

	<u>FY 2025 AMENDED BUDGET</u>	<u>% OF AMENDED BUDGET</u>	<u>FY 2026 BUDGET REQUESTED</u>	<u>FY 2026 CM RECOMMENDED BUDGET</u>	<u>% OF CM FY 2026 BUDGET</u>
REVENUES:					
Franchise Tax	\$ 37,000	0.5%	\$ 37,000	\$ 37,000	0.5%
State Revenues	208,000	2.7%	233,000	211,000	2.6%
Sales & Services	5,820,000	74.4%	6,075,000	7,563,680	93.5%
Interest Revenue	200,000	2.6%	200,000	279,806	3.5%
Other Financing Sources	1,100,000	14.1%	-	-	0.0%
Fund Balance Appropriated	458,064	5.9%	-	-	0.0%
TOTAL FINANCIAL RESOURCES	<u>\$ 7,823,064</u>		<u>\$ 6,545,000</u>	<u>\$ 8,091,486</u>	
EXPENDITURES:					
Departmental Expenses:					
Landfill	\$ 6,414,213	82.0%	\$ 5,952,194	\$ 6,695,285	82.7%
Convenience Sites	835,861	10.7%	926,105	826,870	10.2%
Debt Service	572,990	7.3%	569,331	569,331	7.0%
TOTAL USES OF FINANCIAL RESOURCES	<u>\$ 7,823,064</u>		<u>\$ 7,447,630</u>	<u>\$ 8,091,486</u>	

Solid Waste Fund FY 26 Expenditures - \$8,091,486





SOLID WASTE FUND

Environmental Protection

Overview:

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

Airport
Northbrook
Owl's Den
Webb's Road

Car Farm Road
Optimist Club Road
Tin Mine Road
Landfill

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

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

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

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

NOTES:

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

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

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

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

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

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

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

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

Budget Summary:

Landfill

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 2,078,028	\$ 2,350,830	\$ 2,432,600	3%
Operations	1,810,898	1,915,417	2,939,611	53%
Capital	481,685	2,147,966	1,323,074	-38%
Expenditure Total	\$ 4,370,611	\$ 6,414,213	\$ 6,695,285	4%

Convenience Sites

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ 567,586	\$ 477,508	\$ 616,360	29%
Operations	52,042	58,000	50,510	-13%
Capital	668,393	300,353	160,000	-47%
Expenditure Total	\$ 1,288,021	\$ 835,861	\$ 826,870	-1%

Other

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Debt Principal	\$ 504,091	\$ 512,091	\$ 519,917	2%
Debt Interest	72,231	60,899	49,414	-19%
Expenditure Total	\$ 576,322	\$ 572,990	\$ 569,331	-1%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Franchise Tax	\$ 39,908	\$ 37,000	\$ 37,000	0%
State	954,020	208,000	211,000	1%
Sales and Services	6,331,248	5,820,000	7,563,680	30%
Miscellaneous	45,558	-	-	0%
Investment Earnings	596,013	200,000	279,806	40%
Other Financing Sources	650,000	1,100,000	-	-100%
Fund Balance Appropriated	-	458,064	-	-100%
Revenues Total	\$ 8,616,747	\$ 7,823,064	\$ 8,091,486	3%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	34	34	37	9%
Part Time	48	48	46	-4%
Total	82	82	83	1%

LINCOLN COUNTY
DEBT SERVICE REPAYMENT SCHEDULE
SOLID WASTE FUND

<u>ISSUED DEBT</u>		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTALS
FY 14 Installment Purchase Financing \$385,000	Prin	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 25,653	\$ 102,612
Dated 6/27/14 -- 6/26/29 2.65% Fixed Rate	Int	2,549	1,869	1,190	510	-	-	-	-	-	6,118
2016 Installment Purchase Financing \$3,301,000	Prin	361,000	370,000	-	-	-	-	-	-	-	731,000
Dated 7/1/16 - 7/1/26 2.33% Fixed rate	Int	10,404	3,497	-	-	-	-	-	-	-	13,901
2019 Installment Purchase Financing \$2,000,000	Prin	133,264	133,264	133,264	133,264	133,264	133,264	133,264	133,264	133,264	1,199,375
Dated 4/1/19 - 3/31/34 3.04% Fixed rate	Int	36,461	32,410	28,359	24,307	20,256	16,205	12,154	8,102	4,051	182,305
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TOTAL ISSUED PRINCIPAL PAYMENTS		519,917	528,917	158,917	158,917	133,264	133,264	133,264	133,264	133,263	2,032,987
TOTAL ISSUED INTEREST PAYMENTS		49,414	37,776	29,549	24,817	20,256	16,205	12,154	8,102	4,051	202,324
TOTAL ISSUED DEBT EXPENDITURES		\$ 569,331	\$ 566,693	\$ 188,466	\$ 183,734	\$ 153,520	\$ 149,469	\$ 145,418	\$ 141,366	\$ 137,314	\$ 2,235,311



LINCOLN COUNTY REGIONAL AIRPORT FUND

Transportation

Overview:

On June 30, 2025 the Lincolnton-Lincoln County Airport Authority was dissolved and the new Lincoln County Regional Airport was created as a new department of Lincoln County. The mission of providing aeronautic services to the flying community has remained the same. The new department will continue to provide fuel, hangar services and sales of supplies to individuals flying into the airport.

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Personnel	\$ -	\$ -	\$ 207,100	0%
Operations	-	-	1,007,300	0%
Capital	-	-	-	0%
Expenditure Total	\$ -	\$ -	\$ 1,214,400	0%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Sales and Services	\$ -	\$ -	\$ 827,000	0%
Miscellaneous	-	-	267,400	0%
Other Financing Sources	-	-	120,000	0%
Revenues Total	\$ -	\$ -	\$ 1,214,400	0%

Authorized Personnel	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Full Time	-	-	5	0%
Part Time	-	-	4	0%
Total	-	-	9	0%



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 Animal Services Facility, Economic Development-Industrial Park Expansion, and Turf Field Replacement. The County has designated 1.7 cents on the Ad Valorem tax rate to be transferred from the General Fund to this fund each year to finance these projects.

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Future Capital Projects	\$ -	\$ 3,279,806	\$ 3,434,000	5%
Transfer to General Cap. Proj.	-	16,145,000	-	-100%
Expenditure Total	\$ -	\$ 19,424,806	\$ 3,434,000	-82%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Transfer from General Fund	\$ 3,145,000	\$ 3,289,806	\$ 3,434,000	4%
Investment Earnings	1,016,934	-	-	0%
Fund Balance Appropriated	-	16,145,000	-	-100%
Revenues Total	\$ 4,161,934	\$ 19,434,806	\$ 3,434,000	-82%



SCHOOL CAPITAL RESERVE FUND

Education

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

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

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

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

The NC Lottery proceeds are apportioned based on average daily attendance and a formula taking effective property tax rates into account. These funds are allocated to the Counties for school debt or school capital improvements. The amounts received each year vary, and are dependent upon State-wide lottery proceeds.

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

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

NOTES:

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

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

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

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Transfer to General Fund	\$ 500,000	\$ 4,764,857	\$ 500,000	-90%
Reserve	-	261,550	-	-100%
Expenditure Total	\$ 500,000	\$ 5,026,407	\$ 500,000	-90%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Lottery Proceeds	\$ 1,532,400	\$ 1,414,385	\$ 500,000	-65%
Investment Earnings	72,339	-	-	0%
Transfer from General Fund	500,000	3,612,022	-	-100%
Revenues Total	\$ 2,104,739	\$ 5,026,407	\$ 500,000	-90%



LAW ENFORCEMENT FUND

Public Safety

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

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

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

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ -	\$ 10,000	\$ 10,000	0%
Capital	11,717	-	-	0%
Expenditure Total	\$ 11,717	\$ 10,000	\$ 10,000	0%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Controlled Substance Tax	\$ 26,113	\$ -	\$ -	0%
Investment Earnings	2,771	-	-	0%
Fund Balance Appropriated	-	10,000	10,000	0%
Revenues Total	\$ 28,884	\$ 10,000	\$ 10,000	0%



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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 53,887	\$ 27,000	\$ 46,200	71%
Capital	69,325	172,906	160,575	-7%
Expenditure Total	\$ 123,212	\$ 199,906	\$ 206,775	3%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Federal Forfeiture	\$ 205,756	\$ -	\$ -	0%
Investment Earnings	17,087	-	-	0%
Fund Balance Appropriated	-	199,906	206,775	3%
Revenues Total	\$ 222,843	\$ 199,906	\$ 206,775	3%



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.

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 161,279	\$ 259,000	\$ 226,255	-13%
Capital	-	15,400	91,300	493%
Transfer to General Cap. Proj.	500,000	-	-	0%
Expenditure Total	\$ 661,279	\$ 274,400	\$ 317,555	16%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
State	\$ 236,270	\$ 274,400	\$ 317,555	16%
Investment Earnings	22,025	-	-	0%
Other Financing Sources	-	-	-	0%
Revenues Total	\$ 258,295	\$ 274,400	\$ 317,555	16%



VOLUNTEER FIRE DISTRICTS FUND

Public Safety

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

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

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

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

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

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

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

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

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

NOTES:

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

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

Budget Summary:

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Alexis VFD	\$ 699,487	\$ 803,444	\$ 821,621	2%
Boger City VFD	1,501,805	1,529,000	1,579,545	3%
Crouse VFD	283,319	378,893	406,331	7%
Denver VFD	4,546,659	4,609,107	4,870,895	6%
East Lincoln VFD	5,745,536	5,911,539	6,385,441	8%
Howards Creek VFD	692,294	701,578	740,480	6%
North 321 VFD	1,246,213	1,473,075	1,523,283	3%
Northbrook VFD	603,762	611,419	628,536	3%
Pumpkin Center VFD	1,115,324	1,163,005	1,291,856	11%
South Fork VFD	766,096	779,996	854,494	10%
Union VFD	657,481	667,755	692,753	4%
Expenditure Total	\$ 17,857,976	\$ 18,628,811	\$ 19,795,235	6%
Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Ad Valorem Taxes	\$ 17,857,976	\$ 18,628,811	\$ 19,795,235	6%
Revenues Total	\$ 17,857,976	\$ 18,628,811	\$ 19,795,235	6%

Tax Rate Data:

VFD	FY 2025 Rate	FY 2026 Rate
Alexis	\$.1200	\$.1200
Boger City	.1250	.1250
Crouse	.1150	.1150
Denver	.1040	.1060
East Lincoln	.1024	.1050
Howards Creek	.1355	.1355
North 321	.1050	.1050
Northbrook	.0950	.0950
Pumpkin Center	.1070	.1150
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.

Expenditure by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 11,571,222	\$ 10,320,000	\$ 12,028,186	17%
Expenditure Total	\$ 11,571,222	\$ 10,320,000	\$ 12,028,186	17%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Health Premiums - Employer	\$ 9,268,738	\$ 9,100,000	\$ 10,808,186	19%
Health Premiums - Employee	1,024,941	1,200,000	1,200,000	0%
Other Contributions	5,370	-	-	0%
Investment Earnings	115,247	20,000	20,000	0%
Other Financing Sources	1,800,000	-	-	0%
Revenues Total	\$ 12,214,296	\$ 10,320,000	\$ 12,028,186	17%



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 2024 ended with a surplus of \$2,341,564. 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	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Operations	\$ 432,394	\$ 1,170,624	\$ 1,293,113	10%
Expenditure Total	\$ 432,394	\$ 1,170,624	\$ 1,293,113	10%

Revenues by Type	FY24 Actual	FY25 Rev Budget	FY26 Budgeted	% Change
Workers Comp Premiums	\$ 995,408	\$ 1,155,624	\$ 1,278,113	11%
Miscellaneous	26,933	-	-	0%
Investment Earnings	92,552	15,000	15,000	0%
Revenues Total	\$ 1,114,893	\$ 1,170,624	\$ 1,293,113	10%

Grade	Minimum	Probation Step	5% Hiring Range	Maximum
1	\$ 24,252.80	\$ 24,856.00	\$ 25,459.20	\$ 40,019.20
	\$ 932.80	\$ 956.00	\$ 979.20	\$ 1,539.20
	\$ 11.66	\$ 11.95	\$ 12.24	\$ 19.24
2	\$ 25,459.20	\$ 26,104.00	\$ 26,728.00	\$ 35,734.40
	\$ 979.20	\$ 1,004.00	\$ 1,028.00	\$ 1,374.40
	\$ 12.24	\$ 12.55	\$ 12.85	\$ 17.18
3	\$ 26,728.00	\$ 27,393.60	\$ 28,059.20	\$ 44,096.00
	\$ 1,028.00	\$ 1,053.60	\$ 1,079.20	\$ 1,696.00
	\$ 12.85	\$ 13.17	\$ 13.49	\$ 21.20
4	\$ 28,059.20	\$ 28,766.40	\$ 29,452.80	\$ 46,300.80
	\$ 1,079.20	\$ 1,106.40	\$ 1,132.80	\$ 1,780.80
	\$ 13.49	\$ 13.83	\$ 14.16	\$ 22.26
5	\$ 29,452.80	\$ 30,180.80	\$ 30,929.60	\$ 48,597.12
	\$ 1,132.80	\$ 1,160.80	\$ 1,189.60	\$ 1,869.12
	\$ 14.16	\$ 14.51	\$ 14.87	\$ 23.36
6	\$ 30,929.60	\$ 31,699.20	\$ 32,468.80	\$ 51,043.20
	\$ 1,189.60	\$ 1,219.20	\$ 1,248.80	\$ 1,963.20
	\$ 14.87	\$ 15.24	\$ 15.61	\$ 24.54
7	\$ 32,468.80	\$ 33,280.00	\$ 34,091.20	\$ 53,580.80
	\$ 1,248.80	\$ 1,280.00	\$ 1,311.20	\$ 2,060.80
	\$ 15.61	\$ 16.00	\$ 16.39	\$ 25.76
8	\$ 34,091.20	\$ 34,944.00	\$ 35,796.80	\$ 56,243.20
	\$ 1,311.20	\$ 1,344.00	\$ 1,376.80	\$ 2,163.20
	\$ 16.39	\$ 16.80	\$ 17.21	\$ 27.04
9	\$ 35,796.80	\$ 36,691.20	\$ 37,585.60	\$ 59,072.00
	\$ 1,376.80	\$ 1,411.20	\$ 1,445.60	\$ 2,272.00
	\$ 17.21	\$ 17.64	\$ 18.07	\$ 28.40
10	\$ 37,585.60	\$ 38,521.60	\$ 39,457.60	\$ 62,025.60
	\$ 1,445.60	\$ 1,481.60	\$ 1,517.60	\$ 2,385.60
	\$ 18.07	\$ 18.52	\$ 18.97	\$ 29.82
11	\$ 39,457.60	\$ 40,444.04	\$ 41,430.48	\$ 65,105.04
	\$ 1,517.60	\$ 1,555.54	\$ 1,593.48	\$ 2,504.04
	\$ 18.97	\$ 19.44	\$ 19.92	\$ 31.30
12	\$ 41,433.60	\$ 42,473.60	\$ 43,513.60	\$ 68,369.60
	\$ 1,593.60	\$ 1,633.60	\$ 1,673.60	\$ 2,629.60
	\$ 19.92	\$ 20.42	\$ 20.92	\$ 32.87
13	\$ 43,513.60	\$ 44,595.20	\$ 45,697.60	\$ 71,801.60
	\$ 1,673.60	\$ 1,715.20	\$ 1,757.60	\$ 2,761.60
	\$ 20.92	\$ 21.44	\$ 21.97	\$ 34.52
14	\$ 45,697.60	\$ 46,841.60	\$ 47,985.60	\$ 75,400.00
	\$ 1,757.60	\$ 1,801.60	\$ 1,845.60	\$ 2,900.00
	\$ 21.97	\$ 22.52	\$ 23.07	\$ 36.25

Grade	Minimum	Probation Step	5% Hiring Range	Maximum
15	\$ 47,985.60	\$ 49,192.00	\$ 50,377.60	\$ 79,185.60
	\$ 1,845.60	\$ 1,892.00	\$ 1,937.60	\$ 3,045.60
	\$ 23.07	\$ 23.65	\$ 24.22	\$ 38.07
16	\$ 50,377.60	\$ 51,646.40	\$ 52,894.40	\$ 83,116.80
	\$ 1,937.60	\$ 1,986.40	\$ 2,034.40	\$ 3,196.80
	\$ 24.22	\$ 24.83	\$ 25.43	\$ 39.96
17	\$ 52,894.40	\$ 54,225.60	\$ 55,536.00	\$ 87,276.80
	\$ 2,034.40	\$ 2,085.60	\$ 2,136.00	\$ 3,356.80
	\$ 25.43	\$ 26.07	\$ 26.70	\$ 41.96
18	\$ 55,536.00	\$ 56,924.40	\$ 58,312.80	\$ 91,634.40
	\$ 2,136.00	\$ 2,189.40	\$ 2,242.80	\$ 3,524.40
	\$ 26.70	\$ 27.37	\$ 28.04	\$ 44.06
19	\$ 58,323.20	\$ 59,779.20	\$ 61,235.20	\$ 96,241.60
	\$ 2,243.20	\$ 2,299.20	\$ 2,355.20	\$ 3,701.60
	\$ 28.04	\$ 28.74	\$ 29.44	\$ 46.27
20	\$ 61,235.20	\$ 62,774.40	\$ 64,292.80	\$ 101,038.08
	\$ 2,355.20	\$ 2,414.40	\$ 2,472.80	\$ 3,886.08
	\$ 29.44	\$ 30.18	\$ 30.91	\$ 48.58
21	\$ 67,350.40	\$ 69,034.16	\$ 70,717.92	\$ 111,128.16
	\$ 2,590.40	\$ 2,655.16	\$ 2,719.92	\$ 4,274.16
	\$ 32.38	\$ 33.19	\$ 34.00	\$ 53.43
22	\$ 74,089.60	\$ 75,940.80	\$ 77,792.00	\$ 122,241.60
	\$ 2,849.60	\$ 2,920.80	\$ 2,992.00	\$ 4,701.60
	\$ 35.62	\$ 36.51	\$ 37.40	\$ 58.77
23	\$ 81,494.40	\$ 83,532.80	\$ 85,571.20	\$ 134,472.00
	\$ 3,134.40	\$ 3,212.80	\$ 3,291.20	\$ 5,172.00
	\$ 39.18	\$ 40.16	\$ 41.14	\$ 64.65
24	\$ 89,648.00	\$ 91,894.40	\$ 94,140.80	\$ 147,929.60
	\$ 3,448.00	\$ 3,534.40	\$ 3,620.80	\$ 5,689.60
	\$ 43.10	\$ 44.18	\$ 45.26	\$ 71.12
25	\$ 98,612.80	\$ 101,088.00	\$ 103,542.40	\$ 162,718.40
	\$ 3,792.80	\$ 3,888.00	\$ 3,982.40	\$ 6,258.40
	\$ 47.41	\$ 48.60	\$ 49.78	\$ 78.23
26	\$ 108,472.00	\$ 111,176.00	\$ 113,900.80	\$ 178,984.00
	\$ 4,172.00	\$ 4,276.00	\$ 4,380.80	\$ 6,884.00
	\$ 52.15	\$ 53.45	\$ 54.76	\$ 86.05
27	\$ 119,329.60	\$ 122,304.00	\$ 125,299.20	\$ 196,892.80
	\$ 4,589.60	\$ 4,704.00	\$ 4,819.20	\$ 7,572.80
	\$ 57.37	\$ 58.80	\$ 60.24	\$ 94.66
28	\$ 131,268.80	\$ 134,550.52	\$ 137,832.24	\$ 216,593.52
	\$ 5,048.80	\$ 5,175.02	\$ 5,301.24	\$ 8,330.52
	\$ 63.11	\$ 64.69	\$ 66.27	\$ 104.13

Grade	Minimum	Probation Step	5% Hiring Range	Maximum	Grade	Minimum	Probation Step	5% Hiring Range	Maximum
1	\$ 25,376.00	\$ 26,020.80	\$ 26,644.80	\$ 41,870.40	15	\$ 50,252.80	\$ 51,500.80	\$ 52,769.60	\$ 82,908.80
	\$ 976.00	\$ 1,000.80	\$ 1,024.80	\$ 1,610.40		\$ 1,932.80	\$ 1,980.80	\$ 2,029.60	\$ 3,188.80
	\$ 12.20	\$ 12.51	\$ 12.81	\$ 20.13		\$ 24.16	\$ 24.76	\$ 25.37	\$ 39.86
2	\$ 26,644.80	\$ 27,310.40	\$ 27,976.00	\$ 43,971.20	16	\$ 52,769.60	\$ 54,080.00	\$ 55,411.20	\$ 87,068.80
	\$ 1,024.80	\$ 1,050.40	\$ 1,076.00	\$ 1,691.20		\$ 2,029.60	\$ 2,080.00	\$ 2,131.20	\$ 3,348.80
	\$ 12.81	\$ 13.13	\$ 13.45	\$ 21.14		\$ 25.37	\$ 26.00	\$ 26.64	\$ 41.86
3	\$ 27,976.00	\$ 28,683.20	\$ 29,369.60	\$ 46,155.20	17	\$ 55,411.20	\$ 56,804.80	\$ 58,177.60	\$ 91,436.80
	\$ 1,076.00	\$ 1,103.20	\$ 1,129.60	\$ 1,775.20		\$ 2,131.20	\$ 2,184.80	\$ 2,237.60	\$ 3,516.80
	\$ 13.45	\$ 13.79	\$ 14.12	\$ 22.19		\$ 26.64	\$ 27.31	\$ 27.97	\$ 43.96
4	\$ 29,369.60	\$ 30,097.60	\$ 30,846.40	\$ 48,464.00	18	\$ 58,177.60	\$ 59,633.60	\$ 61,089.60	\$ 95,992.00
	\$ 1,129.60	\$ 1,157.60	\$ 1,186.40	\$ 1,864.00		\$ 2,293.60	\$ 2,299.60	\$ 2,349.60	\$ 3,692.00
	\$ 14.12	\$ 14.47	\$ 14.83	\$ 23.30		\$ 27.97	\$ 28.67	\$ 29.37	\$ 46.15
5	\$ 30,846.40	\$ 31,616.00	\$ 32,385.60	\$ 50,897.60	19	\$ 61,089.60	\$ 62,608.00	\$ 64,147.20	\$ 100,796.80
	\$ 1,186.40	\$ 1,216.00	\$ 1,245.60	\$ 1,957.60		\$ 2,349.60	\$ 2,408.00	\$ 2,467.20	\$ 3,876.80
	\$ 14.83	\$ 15.20	\$ 15.57	\$ 24.47		\$ 29.37	\$ 30.10	\$ 30.84	\$ 48.46
6	\$ 32,385.60	\$ 33,196.80	\$ 34,008.00	\$ 53,435.20	20	\$ 64,147.20	\$ 65,748.80	\$ 67,350.40	\$ 105,851.20
	\$ 1,245.60	\$ 1,276.80	\$ 1,308.00	\$ 2,055.20		\$ 2,467.20	\$ 2,528.80	\$ 2,590.40	\$ 4,071.20
	\$ 15.57	\$ 15.96	\$ 16.35	\$ 25.69		\$ 30.84	\$ 31.61	\$ 32.38	\$ 50.89
7	\$ 34,008.00	\$ 34,860.80	\$ 35,713.60	\$ 56,118.40	21	\$ 70,561.92	\$ 72,321.60	\$ 74,089.60	\$ 116,417.60
	\$ 1,308.00	\$ 1,340.80	\$ 1,373.60	\$ 2,158.40		\$ 2,713.92	\$ 2,781.60	\$ 2,849.60	\$ 4,477.60
	\$ 16.35	\$ 16.76	\$ 17.17	\$ 26.98		\$ 33.92	\$ 34.77	\$ 35.62	\$ 55.97
8	\$ 35,713.60	\$ 36,608.00	\$ 37,502.40	\$ 58,926.40	22	\$ 77,618.11	\$ 79,560.00	\$ 81,494.40	\$ 128,065.60
	\$ 1,373.60	\$ 1,408.00	\$ 1,442.40	\$ 2,266.40		\$ 2,985.31	\$ 3,060.00	\$ 3,134.40	\$ 4,925.60
	\$ 17.17	\$ 17.60	\$ 18.03	\$ 28.33		\$ 37.32	\$ 38.25	\$ 39.18	\$ 61.57
9	\$ 37,502.40	\$ 38,438.40	\$ 39,374.40	\$ 61,880.00	23	\$ 85,379.92	\$ 87,505.60	\$ 89,648.00	\$ 140,878.40
	\$ 1,442.40	\$ 1,478.40	\$ 1,514.40	\$ 2,380.00		\$ 3,283.84	\$ 3,365.60	\$ 3,448.00	\$ 5,418.40
	\$ 18.03	\$ 18.48	\$ 18.93	\$ 29.75		\$ 41.05	\$ 42.07	\$ 43.10	\$ 67.73
10	\$ 39,374.40	\$ 40,352.00	\$ 41,350.40	\$ 64,958.40	24	\$ 93,917.92	\$ 96,262.40	\$ 98,612.80	\$ 154,960.00
	\$ 1,514.40	\$ 1,552.00	\$ 1,590.40	\$ 2,498.40		\$ 3,612.23	\$ 3,702.40	\$ 3,792.80	\$ 5,960.00
	\$ 18.93	\$ 19.40	\$ 19.88	\$ 31.23		\$ 45.15	\$ 46.28	\$ 47.41	\$ 74.50
11	\$ 41,350.40	\$ 42,390.40	\$ 43,409.60	\$ 68,224.00	25	\$ 103,309.71	\$ 105,892.80	\$ 108,472.00	\$ 170,456.00
	\$ 1,590.40	\$ 1,630.40	\$ 1,669.60	\$ 2,624.00		\$ 3,973.45	\$ 4,072.80	\$ 4,172.00	\$ 6,556.00
	\$ 19.88	\$ 20.38	\$ 20.87	\$ 32.80		\$ 49.67	\$ 50.91	\$ 52.15	\$ 81.95
12	\$ 43,409.60	\$ 44,491.20	\$ 45,572.80	\$ 71,635.20	26	\$ 113,640.68	\$ 116,480.00	\$ 119,329.60	\$ 187,512.00
	\$ 1,669.60	\$ 1,711.20	\$ 1,752.80	\$ 2,755.20		\$ 4,370.80	\$ 4,480.00	\$ 4,589.60	\$ 7,212.00
	\$ 20.87	\$ 21.39	\$ 21.91	\$ 34.44		\$ 54.63	\$ 56.00	\$ 57.37	\$ 90.15
13	\$ 45,572.80	\$ 46,716.80	\$ 47,860.80	\$ 75,192.00	27	\$ 125,004.75	\$ 128,128.00	\$ 131,248.00	\$ 206,252.80
	\$ 1,752.80	\$ 1,796.80	\$ 1,840.80	\$ 2,892.00		\$ 4,807.87	\$ 4,928.00	\$ 5,048.00	\$ 7,932.80
	\$ 21.91	\$ 22.46	\$ 23.01	\$ 36.15		\$ 60.10	\$ 61.60	\$ 63.10	\$ 99.16
14	\$ 47,860.80	\$ 49,067.20	\$ 50,252.80	\$ 78,977.60	28	\$ 137,505.22	\$ 140,940.80	\$ 144,372.80	\$ 226,886.40
	\$ 1,840.80	\$ 1,887.20	\$ 1,932.80	\$ 3,037.60		\$ 5,288.66	\$ 5,420.80	\$ 5,552.80	\$ 8,726.40
	\$ 23.01	\$ 23.59	\$ 24.16	\$ 37.97		\$ 66.11	\$ 67.76	\$ 69.41	\$ 109.08
114	\$ 47,860.80	\$ 49,067.20	\$ 50,252.80	\$ 78,977.60	122	\$ 77,618.11	\$ 79,560.00	\$ 81,494.40	\$ 128,065.60
	\$ 1,840.80	\$ 1,887.20	\$ 1,932.80	\$ 3,037.60		\$ 2,985.31	\$ 3,060.00	\$ 3,134.40	\$ 4,925.60
	\$ 21.40	\$ 21.94	\$ 22.47	\$ 35.32		\$ 34.71	\$ 35.58	\$ 36.45	\$ 57.27
115	\$ 50,252.80	\$ 51,500.80	\$ 52,769.60	\$ 82,908.80	123	\$ 85,379.92	\$ 87,505.60	\$ 89,648.00	\$ 140,878.40
	\$ 1,932.80	\$ 1,980.80	\$ 2,029.60	\$ 3,188.80		\$ 3,283.84	\$ 3,365.60	\$ 3,448.00	\$ 5,418.40
	\$ 22.47	\$ 23.03	\$ 23.60	\$ 37.08		\$ 38.18	\$ 39.13	\$ 40.09	\$ 63.00
116	\$ 52,769.60	\$ 54,080.00	\$ 55,411.20	\$ 87,068.80	124	\$ 93,917.92	\$ 96,262.40	\$ 98,612.80	\$ 154,960.00
	\$ 2,029.60	\$ 2,080.00	\$ 2,131.20	\$ 3,348.80		\$ 3,612.23	\$ 3,702.40	\$ 3,792.80	\$ 5,960.00
	\$ 23.60	\$ 24.19	\$ 24.78	\$ 38.94		\$ 42.00	\$ 43.05	\$ 44.10	\$ 69.30
117	\$ 55,411.20	\$ 56,804.80	\$ 58,177.60	\$ 91,436.80	125	\$ 103,309.71	\$ 105,892.80	\$ 108,472.00	\$ 170,456.00
	\$ 2,131.20	\$ 2,184.80	\$ 2,237.60	\$ 3,516.80		\$ 3,973.45	\$ 4,072.80	\$ 4,172.00	\$ 6,556.00
	\$ 24.78	\$ 25.40	\$ 26.02	\$ 40.89		\$ 46.20	\$ 47.36	\$ 48.51	\$ 76.23
118	\$ 58,177.60	\$ 59,633.60	\$ 61,089.60	\$ 95,992.00	126	\$ 113,640.68	\$ 116,480.00	\$ 119,329.60	\$ 187,512.00
	\$ 2,237.60	\$ 2,293.60	\$ 2,349.60	\$ 3,692.00		\$ 4,370.80	\$ 4,480.00	\$ 4,589.60	\$ 7,212.00
	\$ 26.02	\$ 26.67	\$ 27.32	\$ 42.93		\$ 50.82	\$ 52.09	\$ 53.37	\$ 83.86
119	\$ 61,089.60	\$ 62,608.00	\$ 64,147.20	\$ 100,796.80	127	\$ 125,004.75	\$ 128,128.00	\$ 131,248.00	\$ 206,252.80
	\$ 2,349.60	\$ 2,408.00	\$ 2,467.20	\$ 3,876.80		\$ 4,807.87	\$ 4,928.00	\$ 5,048.00	\$ 7,932.80
	\$ 27.32	\$ 28.00	\$ 28.69	\$ 45.08		\$ 55.91	\$ 57.30	\$ 58.70	\$ 92.24
120	\$ 64,147.20	\$ 65,748.80	\$ 67,350.40	\$ 105,851.20	128	\$ 137,505.22	\$ 140,940.80	\$ 144,372.80	\$ 226,886.40
	\$ 2,467.20	\$ 2,528.80	\$ 2,590.40	\$ 4,071.20		\$ 5,288.66	\$ 5,420.80	\$ 5,552.80	\$ 8,726.40
	\$ 28.69	\$ 29.40	\$ 30.12	\$ 47.34		\$ 61.50	\$ 63.03	\$ 64.57	\$ 101.47
121	\$ 70,561.92	\$ 72,321.60	\$ 74,089.60	\$ 116,417.60					
	\$ 2,713.92	\$ 2,781.60	\$ 2,849.60	\$ 4,477.60					
	\$ 31.56	\$ 32.34	\$ 33.13	\$ 52.07					



CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan

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

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

a) Construction Work in Progress (CWIP)

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

b) Operating Capital (OC)

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

c) Non-Asset Inventory

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

d) Other

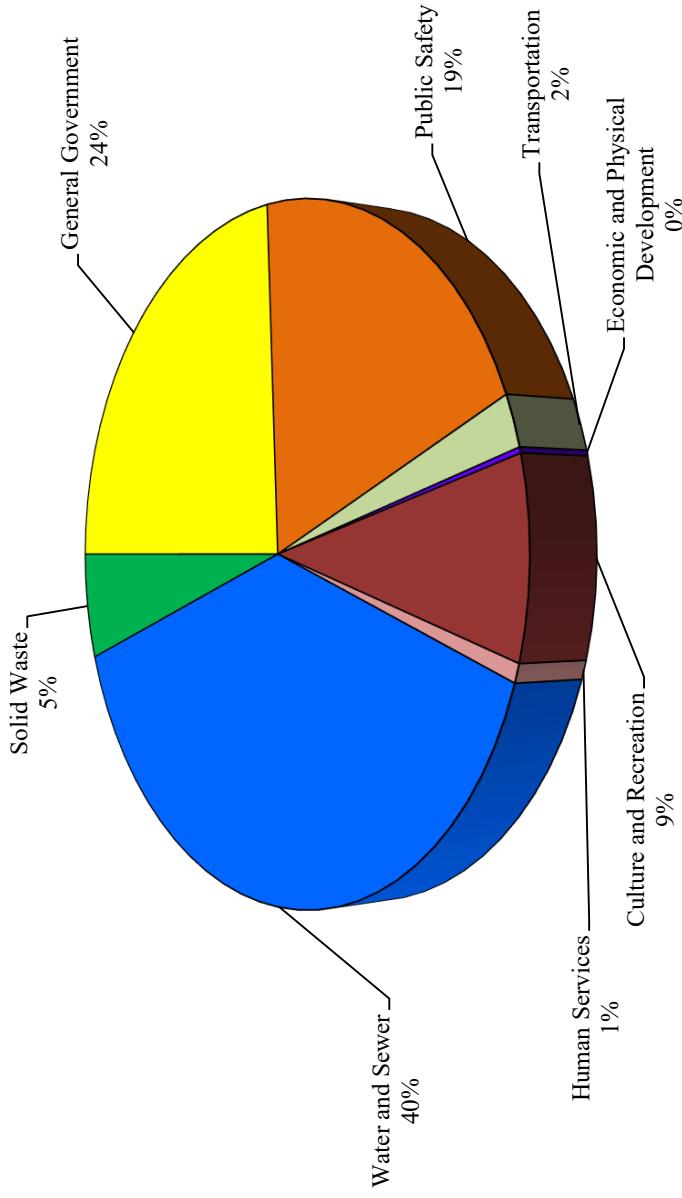
Large dollar items that are infrequent in nature but require advance planning for budgetary purposes. This category could include roofing, remodeling, large maintenance, etc.

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

Five-Year Capital Improvement Plan

County-wide Summary

2026 - 2030



Five-Year Total: \$ 129,717,174

	2026	2027	2028	2029	2030	TOTALS
Fiscal Year						
Governmental Funds:						
General Government	\$ 7,115,353	\$ 23,339,450	\$ 585,000	\$ 103,100	\$ 277,515	\$ 31,420,418
Public Safety	5,909,543	5,026,974	4,494,724	6,448,074	3,138,174	25,017,489
Transportation	635,000	508,000	532,000	532,000	700,000	2,907,000
Economic and Physical Development	128,415	61,990	-	42,000	85,000	317,405
Culture and Recreation	1,719,354	2,174,831	6,535,535	291,805	117,500	10,839,025
Human Services	310,115	247,150	179,242	168,906	159,350	1,064,763
Proprietary Funds:						
Environmental Protection	3,403,000	12,330,000	1,350,000	1,545,000	32,610,000	51,238,000
Water and Sewer	1,583,074	1,360,000	1,110,000	1,180,000	1,680,000	6,913,074
Total	\$ 20,803,854	\$ 45,048,395	\$ 14,786,501	\$ 10,310,885	\$ 38,767,539	\$ 129,717,174



LINCOLN COUNTY
Capital Improvement Plan
COUNTY WIDE

	Fiscal Year					TOTALS
	2026	2027	2028	2029	2030	
GOVERNMENTAL FUNDS						
General Government						
Governing Body	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ -
County Manager	-	-	2,500	2,500	2,500	\$ 5,000
Public Affairs	1,698	-	2,500	-	-	4,198
Human Resources	-	3,000	5,000	3,000	-	14,000
Finance	6,900	3,000	8,400	3,000	6,900	28,200
Information Technology	109,250	164,250	100,000	-	-	373,500
Tax	24,200	105,400	17,600	18,800	67,600	233,600
Legal	1,475	3,300	-	-	-	4,775
Elections	502,000	-	50,000	-	-	552,000
Register of Deeds	11,830	7,500	6,000	10,800	8,015	44,145
Facilities Management	6,458,000	23,053,000	388,000	55,000	192,000	30,146,000
Public Safety						
Sheriff	4,652,553	2,818,874	3,446,124	3,510,374	2,872,374	17,300,299
Building Inspections	100,000	100,000	100,000	100,000	80,000	480,000
Emergency Services	1,140,990	1,911,800	822,800	2,727,000	-	6,602,590
Animal Services	16,000	196,300	125,800	110,700	185,800	634,600
Transportation						
Transportation Lincoln County	635,000	508,000	532,000	532,000	700,000	2,907,000
Economic and Physical Development						
Planning	52,000	-	-	-	85,000	137,000
Soil Conservation	36,000	8,745	-	-	-	44,745
Natural Resources	40,415	53,245	-	42,000	-	135,660
Culture and Recreation						
Library	195,354	1,534,831	6,235,535	91,805	117,500	8,175,025
Recreation	1,524,000	640,000	300,000	200,000	-	2,664,000
Human Services						
Health	73,035	53,250	39,600	14,542	-	180,427
Social Services	227,080	185,800	115,642	147,964	159,350	835,836
Veterans Services	1,500	1,600	-	4,100	-	7,200
Senior Services	8,500	6,500	24,000	2,300	-	41,300
Total Governmental Funds	15,817,780	31,358,395	12,326,501	7,585,885	4,477,539	71,566,100
WATER AND SEWER FUND						
Water Distribution	995,000	11,180,000	500,000	485,000	6,810,000	19,970,000
Water Treatment Plant	1,605,000	-	50,000	-	-	1,655,000
Wastewater Treatment Plant	3,000	50,000	-	50,000	-	103,000
Sewer Collection	800,000	1,100,000	800,000	1,010,000	25,800,000	29,510,000
Total Water and Sewer Fund	3,403,000	12,330,000	1,350,000	1,545,000	32,610,000	51,238,000
SOLID WASTE FUND						
Landfill	\$ 1,583,074	\$ 1,360,000	\$ 1,110,000	\$ 1,180,000	\$ 1,680,000	\$ 6,913,074

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Governing Body

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replace Laptops for BOC and Clerk	H4	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ -
	Department Totals		\$ -	\$ -	\$ 5,000	\$ 10,000	\$ -
							<u>\$ 15,000</u>

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 County Manager

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replace Laptops with One Device	M1	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
	Department Totals		\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 5,000

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 County Manager

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replace Surface Pro	M1	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
	Sony Camera Zoom Lens	H2	\$ 1,698	\$ -	\$ -	\$ -	\$ 1,698
	Department Totals		\$ 1,698	\$ -	\$ 2,500	\$ -	\$ 4,198

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Human Resources

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replacement Computers	H1	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
	Replace Surface Pro Laptop (2)	H2	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
	Department Totals		\$ -	\$ 3,000	\$ 5,000	\$ 3,000	\$ 14,000

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Finance

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replace Epson Printers	H1	\$ 3,900	\$ 3,000	\$ 3,900	\$ 3,900	\$ 11,700
	Replace Surface Pros	H3	\$ 3,000	-	\$ 3,000	\$ 3,000	\$ 15,000
	Replace Cash Counter	M1	-	-	1,500	-	1,500
	Department Totals		\$ 6,900	\$ 3,000	\$ 8,400	\$ 3,000	\$ 28,200

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Information Technology

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	New County Servers	H2	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	New Firewalls	H2	-	-	100,000	-	100,000
Non-Asset Inventory	Computer Replacements	M1	14,250	14,250	-	-	28,500
Other	Fiber Connection	H2	95,000	-	-	-	95,000
Department Totals			\$ 109,250	\$ 164,250	\$ 100,000	\$ -	\$ 373,500

LINCOLN COUNTY
Capital Improvement Plan
GENERAL GOVERNMENT
Tax

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year			TOTALS
			2026	2027	2028	
LISTING						
<u>Non-Asset Inventory</u>						
Replace Computers	H2	\$ 8,000	\$ 6,000	\$ 6,000	\$ 3,200	\$ 6,400
Listing Totals		8,000	6,000	6,000	3,200	6,400
MAPPING						
<u>Non-Asset Inventory</u>						
Replace Computers	H2	2,800	2,800	8,400	11,200	2,800
Mapping Totals		2,800	2,800	8,400	11,200	2,800
REVALUATION						
<u>OC</u>	Vehicle Replacements					
	H2	-	45,000	-	-	45,000
<u>Non-Asset Inventory</u>						
Replace Computers	H2	6,400	1,600	3,200	4,400	6,400
Replace Surface Pros	H2	7,000	-	-	-	7,000
<u>Other</u>						
Appraisal 3rd Floor Renovations	H2	-	50,000	-	-	-
Revaluation Totals		13,400	96,600	3,200	4,400	58,400
Department Totals		\$ 24,200	\$ 105,400	\$ 17,600	\$ 18,800	\$ 67,600
						\$ 233,600

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Legal

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replace Furniture	H2	\$ 1,475	\$ -	\$ -	\$ -	\$ 1,475
	Replace Laptops	H2	-	3,300	-	-	3,300
	Department Totals		\$ 1,475	\$ 3,300	\$ -	\$ -	\$ 4,775

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Elections

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	Election Equipment	H1	\$ 415,000	\$ -	\$ -	\$ -	\$ 415,000
	Non-Asset Inventory						
	Replace desktops and laptops for office	H3	19,000	-	-	-	19,000
	Voting Booths (65)	H4	68,000	-	-	-	68,000
	Laptops for Early Voting Sites	H3	-	-	50,000	-	50,000
	Department Totals		\$ 502,000	\$ -	\$ 50,000	\$ -	\$ 552,000

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Register of Deeds

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
Replacement Computers	H1	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 25,500
Microsoft Studio w/two monitors	H1	7,030	-	-	-	-	10,545
Replace Fujitsu Scanner for Real Estate	H1	1,800	-	-	-	-	1,800
Replace Lenovo Carbonx1 16GB	H1	-	1,500	-	-	-	1,500
Replace Surface Pro	H1	-	-	-	-	2,800	-
Replace Fujitsu Scanner for Vital Records	H1	-	-	-	2,000	-	2,000
Department Totals		\$ 11,830	\$ 7,500	\$ 6,000	\$ 6,000	\$ 10,800	\$ 44,145

LINCOLN COUNTY
 Capital Improvement Plan
 GENERAL GOVERNMENT
 Facilities Management

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
BUILDING MAINTENANCE							
CWIP	Construct Probation Facility on Hollis Henderson	H4	\$ 6,000,000	\$ 1,000,000	\$ -	\$ -	\$ 6,000,000
	Old Courthouse Renovation		-	1,000,000	-	-	1,000,000
	Renovation of the AMC building		-	7,150,000	-	-	7,150,000
	DSS Addition and Renovation		-	14,100,000	-	-	14,100,000
OC	Veh Replace - Ram 2500s 8' w/plow	H1	-	58,000	\$8,000	-	116,000
Non-Asset Inventory	Surface Pros for Maintenance	H4	12,000	-	-	-	12,000
	Replace Maintenance Desktop		1,000	-	-	-	24,000
	Replace Maintenance Desktop		-	-	-	-	1,000
	Building Maintenance Totals		6,013,000	22,308,000	\$8,000	-	12,000
GROUNDS MAINTENANCE							
OC	Veh Replace - Ram 3500	H1	-	90,000	90,000	-	180,000
	61" Mower Replacements	H1	55,000	55,000	55,000	-	220,000
	Parking Lot Outlay	H4	300,000	600,000	185,000	-	1,085,000
	CAT 309 Mini-Ex	L4	-	-	-	-	180,000
	Replace 50 HP Kioti	H4	90,000	-	-	-	90,000
	Grounds Maintenance Totals		445,000	745,000	330,000	\$55,000	1,755,000
	Department Totals		\$ 6,458,000	\$ 23,053,000	\$ 388,000	\$ 55,000	\$ 30,146,000

LINCOLN COUNTY
Capital Improvement Plan
PUBLIC SAFETY
Sheriff

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
SHERIFF OPERATIONS							
OC							
	Vehicle Replacements	H1	\$ 1,945,000	\$ 745,000	\$ 825,000	\$ 1,625,000	\$ 6,365,000
	Mobile Radios	H1	244,000	122,000	122,000	122,000	732,000
	Servers Upgrade	H2	50,000	-	50,000	-	150,000
	Faro Camera	H2	75,000	-	-	-	75,000
	Camera's for Sheriff's Office/Old EMS Bldg	H3	50,000	-	-	-	50,000
	Portable Radios	H3	45,500	32,500	18,150	-	96,150
	Extreme Networks(Step CG)	H2	-	350,000	-	-	350,000
	Matrice 30T Worry Free Plus Combo	M1	-	32,000	-	-	32,000
	Secure Parking Area	M1	-	-	70,000	-	70,000
	Armored Critical Incident Response Vehicle	M1	-	-	600,000	-	600,000
	Command Bus Refurbishment	L2	-	-	-	300,000	300,000
Non-Asset Inventory							
	Replace MTC Laptops	H1	50,000	50,000	50,000	50,000	250,000
	SWAT Vest Replacement	H1	31,500	31,500	31,500	31,500	157,500
	Replace Desktop PC's and Monitors	H2	50,004	50,000	50,000	50,000	250,004
	Replace Drysuits- Dive Team (2 per year)	M1	4,000	4,000	4,000	4,000	20,000
	Mustang Sentinel Dry Suits-Swiftwater (2 per y	M1	3,800	3,800	3,800	3,800	19,000
	Replacing Ballistic Shields w/o LED	H3	5,400	-	-	-	5,400
	Rifles (10)	H1	13,000	-	-	-	13,000
	Narcotic Bulletproof Vests	H1	4,800	-	-	-	4,800
	Heavy Duty Air Compressor	H2	2,100	-	-	-	2,100
	DJI Avata Pro-View Combo	M1	2,500	-	-	-	2,500
	Holmatro-T1	M1	2,575	-	-	-	2,575
	Video Enhancement Software	M1	2,000	-	-	-	2,000
	Portable Lift	M1	2,100	-	-	-	2,100
	New Ballistic Shields w/LED	H4	-	-	-	6,000	6,000
Other							
	Axon Officer Safety Plan	H1	604,825	604,825	604,825	604,825	3,024,125
	Flock Camera Service and Maintenance	H2	90,000	90,000	90,000	90,000	450,000
	New Floors Sheriff's Office	H1	75,000	-	-	-	75,000
	Paint Sheriff's Office	H1	100,000	-	-	-	100,000
	Replace Roll up doors and door openers	H1	150,000	-	-	-	150,000

Stop sticks	M1	31,200	-	-	-	-	31,200
Hexagon - Service and Maintenance	M2	-	200,000	200,000	200,000	200,000	800,000
Radio Updates mobile and portable	H1	-	-	153,600	-	-	153,600
Door Access Upgrades	M2	-	-	150,000	-	-	150,000
Sheriff Operations Totals		3,634,304	2,315,625	3,022,875	3,087,125	2,431,125	14,491,054

SCHOOL RESOURCE OFFICERS

OC	Vehicle Replacements	H1	560,000	240,000	160,000	80,000	80,000	1,120,000
Other	Axon Officer Safety Plan	H1	98,460	98,460	98,460	98,460	98,460	492,300
	School Resource Officers Totals		658,460	338,460	258,460	178,460	178,460	1,612,300

DETENTION CENTER

OC	Vehicle Replacements	H1	160,000	-	-	80,000	80,000	320,000
	Double Oven	H1	17,000	-	-	-	-	17,000
Non-Asset Inventory	Replace Desktop Computers	H3	18,000	-	-	-	18,000	36,000
Other	Axon Officer Safety Plan	H1	164,789	164,789	164,789	164,789	164,789	823,945
	Jail Totals		359,789	164,789	164,789	244,789	262,789	1,196,945
	Department Totals		\$ 4,652,553	\$ 2,818,874	\$ 3,446,124	\$ 3,510,374	\$ 2,872,374	\$ 17,300,299

LINCOLN COUNTY
 Capital Improvement Plan
 PUBLIC SAFETY
 Planning and Inspections

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
<u>PLANNING</u>							
OC	Vehicle Replacements	H4	\$ 52,000	\$ -	\$ -	\$ -	\$ 137,000
	Planning Totals		<u>52,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,000</u>
<u>INSPECTIONS</u>							
OC	Inspector Vehicle Replacement (2 per year)	M1	80,000	80,000	80,000	80,000	80,000
Non-Asset Inventory	Replace Computers	M2	20,000	20,000	20,000	20,000	-
	Inspections Totals		<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>80,000</u>
	Department Totals		<u>\$ 152,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 165,000</u>
							<u>\$ 617,000</u>

LINCOLN COUNTY
 Capital Improvement Plan
 PUBLIC SAFETY
 Animal Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	Animal control truck replacement program	H1	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
	Radiology Diagnostic Unit	H3	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000
	Ultrasound machine	H4	\$ -	\$ 26,000	\$ -	\$ -	\$ 26,000
	Replace Cat Fix Van	H2	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
Non-Asset Inventory	Replace Desktops with Surface Pros (2/year)	H1	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	\$ 29,000
	Replace Chest Freezer-Body Disposal	H1	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
	Tablet/Mobile Technology-Animal Serv Officer	H4	\$ 8,700	\$ -	\$ -	\$ -	\$ 8,700
	Incubator with stand	M1	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
	Pallet jack for pet food and supply donations	M1	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
	Large ear port	M1	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
	Replace Director's Surface Pro	H4	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,900
	Play yard Equipment	M1	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
	Department Totals		\$ 16,000	\$ 196,300	\$ 125,800	\$ 110,700	\$ 634,600

LINCOLN COUNTY
 Capital Improvement Plan
 PUBLIC SAFETY
 Emergency Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS		
			2026	2027	2028	2029			
EMERGENCY MEDICAL SERVICES									
OC	Ambulance Expansion and Remount Program	H3	\$ 365,000	\$ 380,000	\$ 395,000	\$ 410,000	\$ 1,550,000		
	Bulletproof Vests		350,000	-	-	-	350,000		
	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	H3	-	-	-	1,000,000	1,000,000		
Non-Asset Inventory									
	Video Laryngoscopy Equipment	M1	20,700	-	-	-	20,700		
	Replace Desktop Computers w/ Surface Pros	M1	-	-	28,000	-	28,000		
	Replace CF20 Toughbook Computers	M1	-	-	118,000	-	118,000		
	Emergency Medical Services Totals		735,700	380,000	684,000	1,410,000	3,209,700		
EMERGENCY MANAGEMENT									
Non-Asset Inventory									
	SWRT Raft Replacement	H3	6,790	-	-	-	6,790		
	SWRT Drysuit Replacement	H3	40,500	-	-	-	40,500		
	SWRT Night Vision Devices	H3	60,000	-	-	-	60,000		
	Replace Desktop Computers	M2	-	2,800	2,800	-	5,600		
	Emergency Management Totals		107,290	2,800	2,800	-	112,890		
FIRE MARSHAL									
OC	Vehicle Replacements RAM 4X4	M1	-	-	65,000	-	65,000		
	Non-Asset Inventory	M2	8,000	-	-	-	8,000		
	Replace Turnout Gear	M2	-	-	5,600	-	5,600		
	Replace Tablets (Surface Pro)		8,000	-	70,600	-	78,600		
	Fire Marshal Totals								
Duke Discretionary									
OC	Radiation Response Program	H2	-	22,000	-	-	22,000		
	Duke Discretionary Totals						22,000		

COMMUNICATIONS

Replacement of Motorola Mobile Radios	H3	180,000	-	-	-	180,000
Generator Replacement at North Brook Site	M1	9,000	-	-	-	9,000
UHF/VHF Upgrade	H3 H4	-	1,500,000	-	-	1,500,000
Server Replacement	H2	-	-	50,000	-	50,000
Motorola MCC7500 Replacement	H1	-	-	-	1,200,000	1,200,000
UPS Battery Replacement	H4	-	-	-	16,000	16,000
Non-Asset Inventory						
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
Replacement of 911 Chairs	H4	-	-	15,400	-	15,400
Department Totals		<u><u>\$ 290,000</u></u>	<u><u>\$ 1,507,000</u></u>	<u><u>\$ 65,400</u></u>	<u><u>\$ 1,317,000</u></u>	<u><u>\$ -</u></u>
Department Totals		<u><u>\$ 1,140,990</u></u>	<u><u>\$ 1,911,800</u></u>	<u><u>\$ 822,800</u></u>	<u><u>\$ 2,727,000</u></u>	<u><u>\$ -</u></u>

LINCOLN COUNTY
 Capital Improvement Plan
TRANSPORTATION
 Transportation Lincoln County

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	LTV Expansion and Replacement	H3	\$ 635,000	\$ 508,000	\$ 532,000	\$ 532,000	\$ 2,907,000
	Department Totals		\$ 635,000	\$ 508,000	\$ 532,000	\$ 532,000	\$ 2,907,000

LINCOLN COUNTY
 Capital Improvement Plan
 ECONOMIC AND PHYSICAL DEVELOPMENT
 Soil Conservation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	Replace Veh-Soil & Water Agr Tech w/ 4x4	H4	\$ 36,000	\$ -	\$ -	\$ -	\$ 36,000
Non-Asset Inventory	Office Computer Replacements	M4	\$ -	\$ 8,745	\$ -	\$ -	\$ 8,745
	Department Totals		<u>\$ 36,000</u>	<u>\$ 8,745</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,745</u>

LINCOLN COUNTY
Capital Improvement Plan
ECONOMIC AND PHYSICAL DEVELOPMENT
Natural Resources

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year			TOTALS
			2026	2027	2028	
OC	Vehicle for Proposed Nat. Res. Technician	H4	\$ 36,000	\$ -	\$ 38,500	\$ -
	4x4 Vehicle Replacements	H4	-	-	-	42,000
Non-Asset Inventory						
	Computer for Proposed Nat. Res. Technician	H1	2,915	-	-	-
	iPad for Proposed Nat. Res. Technician	M1	1,500	-	-	-
	Office Computer Replacements	M4	-	8,745	-	-
	Replacement of Office iPad	M4	-	6,000	-	-
	Department Totals		<u>\$ 40,415</u>	<u>\$ 53,245</u>	<u>\$ 42,000</u>	<u>\$ 135,660</u>

LINCOLN COUNTY
Capital Improvement Plan
HUMAN SERVICES
Health

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year			TOTALS
			2026	2027	2028	
HEALTH ADMINISTRATION						
Non-Asset Inventory						
Replace Desktop Computers	H2	\$ 7,472	\$ 11,000	\$ -	\$ 11,242	\$ -
Replace Surface Pros	H2	20,820	-	39,600	3,300	\$ 29,714
Health Administration Totals		28,292	11,000	39,600	14,542	63,720
						93,434
ENVIRONMENTAL HEALTH						
OC	High Mileage Vehicle Replacements	H2	36,650	36,650	-	-
Non-Asset Inventory						73,300
Replace Desktop Computers	H2	4,623	-	-	-	4,623
Replace Surface Pros	H2	3,470	5,600	-	-	9,070
Environmental Health Totals		44,743	42,250	-	-	86,993
	Department Totals		\$ 73,035	\$ 53,250	\$ 39,600	\$ 14,542
						\$ 180,427

LINCOLN COUNTY
 Capital Improvement Plan
HUMAN SERVICES
 Social Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	Replace 4-6 Passenger Vehicles 7 Yr. Plan-Paint and Refurnish Offices(18/yr)	H2 H3	\$ 90,000 31,000	\$ 45,000 40,000	\$ 45,000 40,000	\$ 45,000 40,000	\$ 45,000 40,000
Non-Asset Inventory	Power Desktops (2) iiReception Application and Hardware Surface Pro replacement	H2 H4 H2	4,000 - -	- - -	- 3,000 -	- 33,940 -	- - -
Other	Computer Replacement Plan Monitor replacement iiReception Application	H1 H1 H4	102,080 - -	100,800 - -	27,642 - -	29,024 - -	43,875 100,800 87,141
Department Totals			\$ 227,080	\$ 185,800	\$ 115,642	\$ 147,964	\$ 159,350
							\$ 835,836

LINCOLN COUNTY
 Capital Improvement Plan
HUMAN SERVICES
 Veterans Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
Non-Asset Inventory							
	Replace Computers	H3	\$ 1,500	\$ 1,600	\$ -	\$ 1,600	\$ -
	Replace Surface Pro	H3	-	-	-	2,500	-
	Department Totals		\$ 1,500	\$ 1,600	\$ -	\$ 4,100	\$ -
							\$ 7,200

LINCOLN COUNTY
 Capital Improvement Plan
HUMAN SERVICES
 Senior Services

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year			TOTALS
			2026	2027	2028	
Non-Asset Inventory						
	Replace Staff Computers (4)	M2	\$ 4,500	\$ -	\$ -	\$ 2,300
	Replace Commercial Ice Machine	M3	\$ 4,000	\$ -	\$ -	\$ -
	Replace Public Use Computers (6)	M2	\$ -	\$ 6,500	\$ -	\$ 6,800
	Update Fitness Room Exercise Equipment	M3	\$ -	\$ -	\$ 10,000	\$ 4,000
Other	Install French Doors in Conference Room	M2	\$ -	\$ -	\$ 14,000	\$ 6,500
	Department Totals		\$ 8,500	\$ 6,500	\$ 24,000	\$ 2,300
						\$ 41,300

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Library

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
CWIP							
OC	Shanklin Library - Once Saine Library Compl.	H2	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000
	Rebuild Courier Chassis	H1	120,000	-	-	-	120,000
	Replace laser cutter at West Lincoln	H1	-	6,000	-	-	6,000
	Upgrade Resin 3D Printers (2)	M1	-	34,680	-	-	34,680
	Replace Beam Projector - W Linc	M1	-	7,500	-	-	7,500
	Replace Smartboards - all branches	M1	-	-	21,400	-	21,400
	Replace Extra Large Flattened Scanner	M1	-	-	5,700	-	5,700
	Storywalk-Marcia Cloninger Rail Trail (Grant)	M2	-	-	5,500	-	5,500
	Oversized Book Scanner	M1	-	-	17,250	-	17,250
	Microfilm Reader - Jonas	M1	-	-	-	10,000	10,000
Non-Asset Inventory							
	Upgr Laptop Dispenser and Laptops-W Linc	H1	14,700	-	-	-	14,700
	Defibrillators	H1	7,500	-	-	-	7,500
	Replace AWE Children's Computers(10)	H2	50,754	-	-	-	50,754
	Lego BriQ Motion Prine Science Pks (2)	M1	2,400	-	-	-	2,400
	Replace Mobile Lab Laptops-W Linc (17)	H2	-	30,600	-	-	30,600
	Upgrade Laptop Dispenser-Jonas 14 Laptops	H2	-	14,700	-	-	14,700
	Replace Smart TVs	H3	-	19,000	-	-	19,000
	Upgrade Camera/Filming Equip at W Linc	H3	-	8,250	-	-	8,250
	Upgrade Digital Camera Equipment	H3	-	4,950	-	-	4,950
	Replace Director and Maker Laptops-W Linc	M1	-	9,300	-	-	9,300
	Replace MacBook Pro	M1	-	2,900	-	-	2,900
	Sphero Education Robot Class Pack (3)	M1	-	4,800	-	-	4,800
	Upgrade Jonas Mobile Lab Laptops (17)	M1	-	32,980	-	-	32,980
	Replace Admin. Computers (10)	M1	-	-	28,625	-	28,625
	Replace Staff Computers (24)	M1	-	-	33,792	-	33,792
	New MacBook Pro	M1	-	-	3,190	-	3,190
	Oversized printer for Tech Services	M1	-	-	3,838	-	3,838
	OPAC Computers - all branches	M1	-	-	11,490	-	11,490
	Replace Patron Computers (37)	M1	-	-	74,555	-	74,555
	Replace outdoor speakers at West Lincoln	M1	-	-	-	3,500	3,500
	Makerspace Computers - Jonas	M1	-	-	-	6,500	6,500

Other							
Facility Issues at Jonas	H3	-	465,000	-	-	-	465,000
Facility Issues at Shanklin	H3	-	864,671	-	-	-	864,671
Replace Carpet Areas at Jonas	M1	-	29,500	-	-	-	29,500
Repair Brickwork in Garden Area-Jonas	H3	-	-	32,000	-	-	32,000
Upgrade Bibliotheca Software/Hardware	M1	-	-	90,000	-	90,000	180,000
Department Totals		\$ 195,354	\$ 1,534,831	\$ 6,235,535	\$ 91,805	\$ 117,500	\$ 8,175,025

LINCOLN COUNTY
Capital Improvement Plan
CULTURE AND RECREATION
Recreation

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
CWP	East Lincoln Library Park	H3	\$ 850,000	\$ 240,000	\$ -	\$ -	\$ 850,000
	Play Surface Renovations	M1	\$ 370,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 610,000
	Trail Planning and Construction	M2	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	West Lincoln Community Center	M3	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
OC	Replace Veh w/ Dodge Ram 1500 Quad Cab	H4	\$ 49,000	\$ -	\$ -	\$ -	\$ 49,000
	Replace Veh w/ Dodge Ram 1500 Crew Cab	H4	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
	Security Cameras	M1	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Other	Existing Park Improvements		\$ 140,000	\$ 200,000	\$ -	\$ -	\$ 340,000
	Department Totals		\$ 1,524,000	\$ 640,000	\$ 300,000	\$ 200,000	\$ 2,664,000

LINCOLN COUNTY
 Capital Improvement Plan
 WATER AND SEWER FUND
 Water Distribution

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
CWP	Buffalo Shoals Waterline Loop Connection	H3	\$ -	\$ 6,500,000	\$ 1,500,000	\$ -	\$ -
	Campground Rd Waterline Replacement	H4	-	-	-	-	\$ 6,500,000
	Elevated Water Tank - Hwy 73	M1	-	2,500,000	-	-	1,500,000
	Shoal Road to Crouse Utility Connection	H4	-	-	-	-	2,500,000
OC	Hwy 182 Waterline Loop to Crouse	M2	-	-	-	-	2,500,000
	Waterline Improvements	H2	80,000	80,000	80,000	80,000	400,000
	Vehicle Replacements	M1	390,000	360,000	120,000	140,000	1,190,000
	All Weather Shed at FOC	M4	300,000	-	-	-	300,000
Non-Asset Inventory	Computer Replacements	M1	25,000	-	-	25,000	-
	Replace Registers (1,000 per year)	H2	140,000	140,000	140,000	140,000	700,000
Other	Insert Line Isolation Valve Program	H2	60,000	-	60,000	-	60,000
	Water Meter Replacements (2" or Larger)	M2	-	100,000	100,000	100,000	100,000
	Department Totals		\$ 995,000	\$ 11,180,000	\$ 500,000	\$ 485,000	\$ 19,970,000

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
CWIP	West Lincoln Booster Pump Station Skid	H2	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
OC	Vehicle Replacements	M1	50,000	-	50,000	-	100,000
	Transfer Switch Replacement		55,000	-	-	-	55,000
	Department Totals		\$ 1,605,000	\$ -	\$ 50,000	\$ -	\$ 1,655,000

LINCOLN COUNTY
 Capital Improvement Plan
WATER AND SEWER FUND
 Sewer Collection

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year			TOTALS
			2026	2027	2028	
CWIP	Gravity Trunk line to eliminate LS#15		\$ -	\$ -	\$ -	\$ 25,000,000
OC	Sewer Lift Station Rehabilitation	H2	\$ 800,000	\$ 800,000	\$ 800,000	\$ 2,400,000
	Vehicle Replacements	M1	-	300,000	-	300,000
	Department Totals		<u><u>\$ 800,000</u></u>	<u><u>\$ 1,100,000</u></u>	<u><u>\$ 800,000</u></u>	<u><u>\$ 2,700,000</u></u>
						<u><u>\$ 29,510,000</u></u>

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

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	Vehicle Replacements	M1	-	50,000	-	50,000	-
							100,000
Non-Asset Inventory	Computer Replacements	M1	3,000	-	-	-	3,000
	Department Totals		\$ 3,000	\$ 50,000	\$ -	\$ 50,000	\$ 103,000

LINCOLN COUNTY
Capital Improvement Plan
SOLID WASTE FUND
Landfill

CATEGORY	PROJECT DESCRIPTION	PRIORITY	Fiscal Year				TOTALS
			2026	2027	2028	2029	
OC	Replace Roll-off Truck (1 per year)	H2	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 1,100,000
	Paving Convenience Sites	H1	160,000	160,000	160,000	160,000	640,000
	Rep1 2013 CAT 320 w/Track Excavator	H2	366,606	-	-	-	366,606
	Replace 2017 CAT D6T Bull Dozer	H3	646,988	-	-	-	646,988
	Replace Hydroseeder	H3	39,500	-	-	-	39,500
	Replace 2015 Ford Explorer	M1	50,000	-	-	-	50,000
	Conv Site Recycling Compactors (12-4/site)	L1	-	980,000	-	-	980,000
	Road Tractor for Leachate & Equip	H2	-	-	135,000	-	135,000
	Replace 2014 John Deere Tractor	M2	-	-	70,000	-	70,000
	Pickup Truck Fleet	M4	-	-	60,000	-	60,000
	Repl Scrapper w/Off Road Dirt Hauling Trk	ML1	-	-	465,000	-	465,000
	Replace 2013 963 Track Loader	M3	-	-	-	400,000	-
	Replace CAT 624M Rubber Tire Loader	M3	-	-	-	400,000	-
	New Lowboy Trailer for Heavy Equipment	H3	-	-	-	-	50,000
	Replace Wagner Landfill Trash Compactor	L3	-	-	-	-	1,100,000
	New Track Skid Steer	M3	-	-	-	-	55,000
	Replace '01 GMC Single Axle Dump Truck	ML1	-	-	-	-	190,000
	New Trailer for Mowing Tractor and UTV	ML3	-	-	-	-	5,000
Other	Solid Waste Software	M1	100,000	-	-	-	100,000
	Department Totals		<u><u>\$ 1,583,074</u></u>	<u><u>\$ 1,360,000</u></u>	<u><u>\$ 1,110,000</u></u>	<u><u>\$ 1,180,000</u></u>	<u><u>\$ 6,913,074</u></u>



LINCOLN COUNTY FEES & CHARGES
ADMINISTRATIVE
FISCAL YEAR 2025 - 2026

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 deposit item, each item, 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	

PUBLIC RECORDS REQUESTS

Pursuant to N.C.G.S. §132-6.2, Lincoln County adopts the following fee structure for any and all public records requests in all county departments. If the requests for documentation is not covered throughout the Lincoln County Fee Schedule, as adopted, then these fees shall apply. Pursuant to North Carolina law, the County may not charge any fee that exceeds the actual cost to the County in producing the record requested. "Actual cost" is limited to direct and chargeable costs related to the production of the public record and does not include costs that would have been incurred by the County if the request had not been made.

FORMAT

Flash Drive (to be provided by County*)	<i>Actual Cost</i>
<i>*The County will not use outside devices from the requestor</i>	
Hard Copies	\$ 0.10 per page
Certified Copies	\$ 5.00 for first page \$ 2.00 each add'l page
Mail Delivery (Postage Required)	<i>Actual Cost</i>

Additional Service Charge for Extensive Personnel Labor and/or Use of Technology

Pursuant to N.C.G.S. §132-6.2(b), Lincoln County reserves the right to charge an additional service charge based on the actual cost incurred for the extensive use of information technology resources or labor costs of personnel providing the clerical work required for the completion of such a request.

If the request is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of Lincoln County, or if producing the record in the medium requested results in a greater use of information technology resources than that established by Lincoln County for reproduction of the volume of information requested, then Lincoln County may charge a special service charge, in addition to the actual cost of duplication. A determination of whether or not the request is extensive shall be determined by the Department Director in consultation with the County Manager.

This **Additional Service Charge** shall be based on the actual cost incurred for such extensive use of information technology resources or the labor costs of the personnel providing the services. The **Additional Service Charge Fee** shall be determined based on the County department tasked with fulfilling the request made, and the estimated number of hours required for said fulfillment. An estimate of the **Additional Service Charge** shall be calculated and submitted to the County Manager for approval. Upon approval, the **Estimated Additional Service Charge** shall be provided to the requestor, and the requestor shall be required to pay one-half of the **Estimated Additional Service Charge** prior to the request being processed if the **Estimated Additional Service Charge** exceeds \$100.00.

The County department tasked with fulfilling the request shall keep record of the time spent on fulfillment of the request to the nearest half hour. The **Final Additional Service Charge** shall be calculated based on actual time spent, and the requestor shall be notified of the **Final Additional Service Charge** upon completion. The requestor shall then be required to pay the remaining balance before the requested documentation will be provided.

Failure of the requestor to pay the remaining balance of the **Additional Service Charge** shall result in the requestor not being eligible to receive any other public records requests without full payment.

Multiple Requests. Multiple requests from the same entity or individual, which shall include individuals within the same household or family unit, regarding the same or substantially similar issues within a three-month time period, shall be considered a single request for the purpose of determining whether the request is extensive and whether an **Additional Service Charge** will be assessed. If it is determined during that three-month period that an Additional Service Charge shall be assessed, then the County reserves the right to retroactively calculate an **Estimated Additional Service Charge** which shall include the cost of all hours previously expended on requests, during that three-month time period, plus the estimated cost of the new request(s) received. The requestor shall be required to pay one-half of the **Estimated Additional Service Charge** prior to the request being processed if the **Estimated Additional Service Charge** exceeds \$100.00.

Waiver. Any waiver of fees will be considered on a case-by-case basis, and must be approved by the County Manager.



LINCOLN COUNTY FEES & CHARGES
AIRPORT
FISCAL YEAR 2025 - 2026

Tie Downs

Single Engine	\$ 60.00
Twin Engine	\$ 75.00
Aircraft larger than one space	\$ 150.00

After Hours Service

Based Tenants	\$ 100.00
Non-Based Tenants	\$ 200.00

Overnight Transient Hangar Storage If Available

Single Engine	\$ 50.00
Twin Engine	\$ 100.00

Hangars Monthly

#1 RV Hangar (Vans/Aircraft)	\$ 525.00
#2 Cochrane	\$ 265.00
#3 T-Hangar	\$ 325.00
#4 End Unit T-Hangar	\$ 385.00
Common (GA) Hangar	\$ 280.00
Jet Hangar	\$ 670.00

per spot
per spot

Ground Power Unit (GPU)

(Waived with 200+ gallons of jet fuel purchase)

Grass cutting and trimming around private hangars

\$ 25.00

Premier Aviation Flight School

Old FBO Building	\$ 335.00
Maintenance Hangar	\$ 1,800.00

Centerline Aviation Office Space

\$ 260.00



LINCOLN COUNTY FEES & CHARGES
ANIMAL SERVICES
FISCAL YEAR 2025 - 2026

Animal Shelter

Cat Adoption	\$ 20.00
Dog Adoption	\$ 40.00
Pocket Pet Adoption	\$ 10.00
Livestock Adoption (after auction)	\$ 20.00
Senior Citizen/Armed Forces/First Responders Cat Adoption	\$ -
Senior Citizen/Armed Forces/First Responders Dog Adoption	\$ -
Adoption Specials	Variable Fees
Rescue Pull	\$ -
Animal Reclaim	
1st Offense	\$ -
2nd Offense	\$ 50.00
3rd Offense	\$ 100.00
Shelter Bite Quarantine Fee	\$ 100.00
Daily Boarding Fee	\$ 10.00
Rabies Vaccination Fee	\$ 10.00
Cardboard Cat Carrier	\$ 10.00
Public Cat Spay/Neuter Voucher	\$ 50.00
Public Dog Spay/Neuter Voucher	\$ 100.00

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 Animal Permit (per household)	\$ 150.00
Exotic Animal Permit Reinstatement	\$ 300.00

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 2025 - 2026

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	\$ 575.00	
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

Emergency Response Vehicle (HazMat Truck & Trailer, Mobile Command Post, MMTU/Rehab)
EMS Unit (medical stand-by for HazMat Response)
Golf Cart or UTV
HazMat Decontamination Trailer
Marine Unit
Support Trailer (Message Board, Light Tower, etc.)
HazMat & Emergency Management Response Staff

Support Vehicle
Supplies provided by Lincoln County (including, but not limited to, booms, suits, absorbent, foam, etc.)

Actual cost

\$ 150.00 per hour
\$ 165.00 per hour
\$ 125.00 per hour
\$ 75.00 per hour
\$ 50.00 per hour
\$ 50.00 per hour
\$ 45.00 per hour,
per person
\$ 25.00 per hour
Cost plus 25%

Reimbursement to Responding Agency or Fire Department

Ladder Truck
Pumper Truck or Tanker Truck
Emergency Response Vehicle (HazMat Truck & Trailer, Mobile Command Post, MMTU/Rehab)
Squad Truck
Marine Unit
Support Trailer (Air Unit, etc.)
Support Vehicle
Supplies provided by the Agency (including, but not limited to, booms, suits, absorbent, foam, etc.)
Fire Department Staff (per person)

Firefighter
Senior Firefighter
Engineer
Specialist
Company Officer
Chief Officer

\$ 300.00 per hour
\$ 200.00 per hour
\$ 150.00 per hour
\$ 100.00 per hour
\$ 50.00 per hour
\$ 50.00 per hour
\$ 25.00 per hour

Cost plus 25%

\$ 20.00 per hour
\$ 25.00 per hour
\$ 30.00 per hour
\$ 35.00 per hour
\$ 40.00 per hour
\$ 45.00 per hour



LINCOLN COUNTY FEES & CHARGES
ENVIRONMENTAL HEALTH
FISCAL YEAR 2025 - 2026

Residential and Nonresidential Septic Permit Fees

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)	\$ 300.00
Operational Permit (required prior to using septic system)	\$ 50.00
Existing Systems/Compliance (includes reconnects, expansions and changes)	\$ 150.00
Wasted Trip (excludes repair malfunctions)	\$ 50.00
Repairs (malfunctions)	No Charge

Re-inspection Fees for Indicated Septic Systems Types

Type IIIB	\$ 50.00
Type IV	\$ 75.00
Type V	\$ 100.00
Type VI	\$ 150.00

Options through Private Engineers, Licensed Soil Scientists (LSS), and Licensed Geologist (LG):

Engineered Option Permit (EOP) (may proceed directly to planning and Inspection when copy has been delivered, signed and received by Lincoln County Environmental Health)	\$ 35.00
Authorized On-Site Wastewater Evaluator Options (AOWE) Notice of Intent (AOWE = LSS or LG with State of North Carolina Septic Design Certification) (may proceed directly to Planning and Inspection when copy has been delivered, signed and received by Lincoln County Environmental Health)	\$ 35.00
a2 IP Submission (100% of LCHD IP Fee) (must be completed by an AOWE, LSS or LG that is not AOWE)	\$ 200.00
a2 CA Submission (40% of LCHD CA fee) (must be completed by an AOWE)	\$ 120.00
a2 IP and CA Submission Simultaneously (40% of LCHD IP and CA fee) (must be completed by an AOWE)	\$ 200.00

Operation Permit Completed By Health Department, Fee Does Not Change

Well Permit Fees (Well Program)

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

Water Samples - Private Water Supply Fees

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

Bacteriological Samples (e-Coli and for lending purposes)	\$ 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
Public Swimming Pool Fees	
Seasonal Pools Operation Permit	\$ 150.00 per season
(Operating on or after April 1 and closing on or before October 31)	
Annual Pools Operation Permit	\$ 250.00 per year
Private Pool Testing (by request only)	\$ 100.00
Non-Compliance Revisit Fee	\$ 75.00
Plan Review	\$ 250.00

Food Establishment Plan Review Fees

(Excludes prototype franchises, chain facilities & nonprofit organizations)

Restaurant (seats)	\$ 250.00
Food Establishments (no seats)	\$ 200.00
Mobile Food Unit	\$ 200.00
Pushcart	\$ 200.00
Meat Market	\$ 200.00
Renovation/Upgrade Plan Review	\$ 75.00

Permit Fees

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

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 2025 - 2026

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

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

9. To manufacture, process, blend, or refine flammable or combustible materials	\$ 50.00
10. To engage in the dispensing of liquid fuels into tanks of motor vehicles at commercial, industrial, governmental, or manufacturing establishments	\$ 50.00
11. To utilize a site for dispensing of liquid fuels from tank vehicles into fuel tanks of motor vehicles, marina and other equipment at commercial, industrial, governmental or manufacturing establishments	\$ 50.00
Fumigation and Thermal Insecticidal Fogging (105.6.19)	
Permit and site inspection	\$ 100.00
Hazardous Materials (105.6.20) Permit and site inspection	\$ 150.00
Hazardous Production Materials Facilities (105.6.21)	
Permit and site inspection	\$ 150.00
High-Piled or High-Rack Storage (105.6.22)	
Permit and site inspection	\$ 150.00
Liquid or Gas Fueled Vehicles or Equipment in Assembly Buildings (105.6.26)	
Permit and site inspection	\$ 100.00
Open Flames and Candles (105.6.31)	
Assembly areas, dining areas of restaurants, or drinking establishments (churches exempt)	\$ 50.00
Organic Coatings (105.6.33) Permit and site inspection	\$ 100.00
Places of Assembly (churches exempt) (105.6.34)	\$ 100.00
Pyroxylin Plastic (105.6.36) Permit and site inspection	\$ 100.00
Spraying and Dipping Operations (105.6.41) Permit and site inspection	\$ 100.00
Storage of Scrap Tires or Byproducts (105.6.42) Permit and site inspection	\$ 100.00
Temporary Membrane/Air Structures, Kiosks, or Tents-Each (105.6.43)	
(No charge when used for funeral)	\$ 50.00
Tire Rebuilding Plants (105.6.44)	\$ 100.00
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 FPAPO and NC SBCFPC may issue a warning or civil citation	
First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00
All Fire Lane, Hydrant, Haz-Mat and False Alarm Violations may issue a warning or civil citation	
First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00
All violations of Lincoln County FPAPO or NC SBCFPC not listed in this section may issue a warning or civil citation	
First offense	\$ 50.00
Second offense	\$ 100.00
Third offense and each offense after	\$ 200.00
All violations of the Occupancy Limit established pursuant to the NC SBCFPC may issue a warning or civil citation	
First offense	\$ 150.00
Second offense	\$ 250.00
Third offense and each offense after	\$ 500.00
All violations of the locked or blocked exits in the NC SBCFPC shall issue a civil citation	
First offense	\$ 150.00
Second offense	\$ 250.00
Third offense and each offense after	\$ 500.00
Life Safety Equipment installed without permit	\$ 250.00
Life Safety Equipment installed without plans	\$ 250.00
Occupying a structure without Certificate of Occupancy	\$ 250.00 each day
1) The building or structure shall not be occupied prior to the fire code official issuing a permit and conducting associated inspections indicating the applicable provisions of this code had been met, also includes change of occupancy.	
2) All issued permits shall be kept on the premises designated therein at all times and shall be readily available for inspection.	
3) Permits may be revoked for reasons as listed in the NC SBCFPC and LC FPAPO	

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

A delinquency charge shall be imposed at a rate determined by the fire code official for failure of payment based on provisions set 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 2025 - 2026

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
2414	Cepheid Xpert Xpress Co V-2/Flu/RSV Plus	Cost
10060	Hidradenitis incision and drainage abscess simple procedure	\$ 262.00
11042	Debridement subcutaneous tissue 20 sq cm or less	\$ 73.03
11100	Biopsy skin lesion	\$ 100.00
11102	Tangential biopsy of skin single lesion (scrape)	\$ 140.22
11200	Removal of skin tags mlt fibro tags any area up to 15 skin tags	\$ 173.00
11201	Skin Tag Removal (additional 10)	\$ 23.94
11301	Shave Skin Lesion Employee Health Only	\$ -
11302	Shave Skin Lesion Employee Health Only	\$ -
11303	Shave Skin Lesion Employee Health Only	\$ -
11305	Shaving of 0.5 cent. or less skin growth of scalp, neck, hands, feet, or genitals	\$ 67.59

11310	Shave Skin Lesion Employee Health Only	\$ -
11730	Avulsion of nail plate	\$ 115.71
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 premalignant lesion 1st	\$ 98.42
17003	Destruction of additional premalignant lesion on skin	\$ 12.00
17110	Destruction up to 14 benign skin lesions, not skin tags or vascular proliferative	\$ 116.00
17111	Destruction benign lesions 15/>>	\$ 125.07
17340	Cryotherapy for acne	\$ -
20552	Injection-Single/MLT Trigger Point within one or two muscles	\$ 58.00
20610	Arthrocentesis aspiration and/or injection of a major joint or bursa	\$ 93.10
33983	Rplcmt of pump within an implantable VAD	\$ -
36415	Collection venous blood venipuncture	\$ 17.00
36416	Capillary blood specimen collection	\$ 7.50
46900	DSTRJ lesion(s), anus simple chemical	\$ 214.09
54050	DSTRJ lesion penis simple chemical	\$ 186.00
54065	DSTRJ lesion(s), penis extensive	\$ 224.28
56501	Destruction lesions vulva simple	\$ 218.00
57452	Colposcopy cervix upper/adjacent vagina	\$ 113.34
58300	Insertion intrauterine device IUD	\$ 161.00
58301	Removal intrauterine device IUD	\$ 196.00
59425	Antepartum care only 6-APR visits	\$ 1,046.00
59426	Antepartum care only 7 /> visits	\$ 1,926.00
59430	Post-delivery care	\$ 181.66
69210	Cerumen removal (impacted, requiring instrumentation, unilateral)	\$ 112.00
71010	Chest X-ray (contract)	\$ 7.00
76819	Fetal biophysical profile; without non-stress testing	\$ 100.18
76857	Ultrasound pelvic non-obstetric image	\$ 106.47
76977	Bone Mineral Density Scan	\$ 45.00
80048	BMP calcium total	Cost
80051	Electrolyte panel	Cost
80053	Comprehensive metabolic panel	Cost
80055	Obstetric blood test panel, including HIV	Cost
80061-303756	Lipid panel	Cost
80061	Lipid panel	Cost
80069	Renal function panel	Cost
80074	Acute Hepatitis	Cost
80076	Hepatic Function panel	Cost
80162	Drug screen quantitative Digoxin total	Cost
80164	Drug screen quant dipropylacetic Valprocic Acid	Cost
80178	Drug screen quantitative Lithium	Cost
80185	Drug screen quantitative phenytoin total	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
81000	Urinalysis dipstick or tablet reagent non-automated	Cost
81001	Urinalysis dipstick or tablet reagent auto micr	Cost
81002	Urinalysis dipstick or tablet reagent non-auto w/o microscopy	Cost
81003	Urinalysis dipstick or tablet reagent auto w/o microscopy	Cost
81025	Urine pregnancy test	Cost
82040	Albumin	Cost
82043	Albumin urine microalbumin quantitative	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
82250	Creatine Kinase (CK), total	Cost
82270	Blood occult peroxidase activity (Qualitative; Feces 1-3)	Cost
82274	Occult blood, fecal, immunoassay	Cost
82306	25 hydroxy Vitamin D test	Cost
82310	Calcium	Cost
82465	Cholesterol serum/whole blood total	Cost
82550	Creatine kinase total	Cost
82565	Creatinine blood	Cost
82570-3012	24 hour urine creatinine measurement	Cost
82570-13672	Creatine, urine	Cost
82575	Creatinine Clearance	Cost
82607-1503	Vitamim B-12	Cost
82607-141503	Vitamin B12 deficiency cascade	Cost
82670	Estradiol	Cost
82672	Estradiol	Cost
82677	Estriol, serum	Cost
82728	Assay of Ferritin	Cost
82731	Fetal fibronectin, cervicovaginal secretions, semi-quant.	Cost
82746	Folate (folic acid)	Cost
82947-1032	Glucose quantitative	Cost
82947-1818	Glucose, plasma	Cost
82948	Glucose blood reagent strip	Cost
82950	Gestational diabetes screen (ACOG recommendations)	Cost
82951	GTT 3 specimens includes 3 hr glucose	Cost
82952	Add'l Glucose Tolerance ≥ 3 specimens	Cost
82977	GGT	Cost
83001	FSH	Cost
83002	LH (Luteinizing Hormone)	Cost
83020	HGB fractionation cacase	Cost
83021	Hgb fractionation by HPLC	Cost
83036-1453	Hemoglobin glycosylated A1C	Cost
83550	Iron binding capacity	Cost

83605	Lactic acid plasma	Cost
83615	LDH	Cost
83655-717009	Lead, blood (pediatric)	Cost
83655-7625	Lead, whole blood (adult)	Cost
83690	Lipase	Cost
83735	Magnesium	Cost
83825	Mercury	Cost
83986	PH body fluid not elsewhere specified	Cost
84075	Alkaline phosphatase	Cost
84100	Phosphorus	Cost
84132	Potassium ser	Cost
84144	Progesterone	Cost
84146	Assay of Prolactin	Cost
84153	Assay of prostate specific antigen total	Cost
84155	Total protein serum excluding refractometric methods	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
84403-4226	Assay of testosterone total	Cost
84403-70001	Testosterone, total, LC/MS	Cost
84436	Assay of thyroxine total	Cost
84439	Assay of free thyroxine	Cost
84443-330015	Thyroid cascade profile	Cost
84443-4259	TSH	Cost
84450	Transferase aspartate amino AST SGOT	Cost
84460	Transferase alanine amino AST SGOT	Cost
84479	Thyroid hormone uptake/Thyroid hormone binding ratio	Cost
84480	Assay of triodo thyronine T3 Total TT3	Cost
84481	Assay of triodo thyronine T3 Free	Cost
84520	Assay of urea nitrogen quantitative	Cost
84550	Assay of Blood/Uric Acid	Cost
84702-4416	Gonadotropin chorionic quantitative	Cost
84702-140450	HCG tumor marker	Cost
84703	Gonadotropin chorionic qualitative	Cost
85013	Blood count; spun microhematocrit	Cost
85014	Blood count hematocrit	Cost
85018	Hemoglobin	Cost
85025	Complete blood count (CBC) with automated differential	Cost
85027	Complete blood count automated	Cost
85045	Reticulocyte count	Cost
85049	Platelet count	Cost
85610	Prothrombin time	Cost
85652	Sed Rate - Red blood cell sedimentation rate, to detect inflammation	Cost
85660-5223	Hemoglobin (Hb) solubility	Cost
85660-121697	HGB Solubility	Cost
85730	PTT, Activated	Cost

86038-164947	Antinuclear antibodies (ANA), by IFA	Cost
86038-165590	Connective tissue disease (CTD) cascade	Cost
86140	C-reactive protein (CRP), quantitative	Cost
86157	Cold agglutinin titer, quantitative	Cost
86200	Anti-CCP Ab, IGG/IGA	Cost
86304-2303	Cancer antigen (CA) 125	Cost
86304-144733	Cancer antigen (CA) 125 in the presence of HAMA	Cost
86317	Hepatitis B surface antibody, quantitative	Cost
86376	Thyroid peroxidase (TPO) Ab	Cost
86382	Neutralization test viral	Cost
86431	Rheumatoid factor quantitative	Cost
86480-182879	Quanitferon - TB gold plus	Cost
86480-182893	Quanitferon - TB gold plus (client incubated)	Cost
86580	Skin test tuberculosis intradermal	Cost
86592-012005	Syphilis test, non-treponemal antibody	Cost
86592-6072	Rapid plasma reagin (RPR), qualitative test	Cost
86593	Syphilis Screen	Cost
86618	Lyme disease serology w/Reflex	Cost
86631	Antibody; chlamydia	Cost
86632	Antibody; chlamydia, igm	Cost
86694	Antibody; herpes simplex, non-specific type-of herpes simplex virus (HSV)	Cost
86695	Antibody; herpes simplex, type 1	Cost
86696-163033	Antibody; herpes simplex, type 2	Cost
86696-163033	Antibody; herpes simplex, type 2	Cost
86696-163006	HSV-2 IGG Supplemental test (reflex charge)	Cost
86696-163147	HSV type 2 specific AB, IGG	Cost
86696-163006	HSV-2 IGG supplemental test	Cost
86701	Antibody; hiv-1	Cost
86702	Antibody; hiv-2	Cost
86703	HIV Rapid	Cost
86705	Hepatitis B core antibody, IgM	Cost
86706	Hepatitis B surface antibody qualitative	Cost
86709	Hepatitis A antibody, IgM	Cost
86735	Antibody mumps	Cost
86757	Rocky Mtn Spotted Fever, IgM	Cost
86762	Antibody Rubella	Cost
86765	Antibody Rubeola	Cost
86769-164055	SARS-CoV-2 antibody, IGG	Cost
86769-164090	SARS-COV-2 semi-quant total AB	Cost
86780-82345	T pallidum screening cascade	Cost
86780-82370	Treponema pallidum antibodies	Cost
86787	Antibody Varicella-zoster	Cost
86790	Antibody; virus, not elsewhere specified	Cost
86794	Zika virus antibody, IgM	Cost
86800	Thyroglobulin antibody	Cost
86803-144050	HCV antibody RFX to quant. PCR	Cost
86803-140659	Hepatitis C virus (HCV) antibody	Cost
86850	Antibody screen	Cost

86900	ABO grouping	Cost
86901	Rh typing	Cost
87045	Stool culture	Cost
87070-8649	Cul bact xcpt urine blood/stool aerobic isol	Cost
87070-180803	Aerobic culture, extended incubation	Cost
87070-8342	Upper respiratory culture, routine	Cost
87072	Sputum Culture	Cost
87075	Anaerobic culture	Cost
87077	Organism ID, bacteria	Cost
87081-8128	Culture, presumptive, pathogenic organisms-screening only	Cost
87081-188130	Group B streptococcus colonization detection culture	Cost
87081-8169	B-Hemolytic streptococcus culture, group A only	Cost
87086-8086	Urine culture, comprehensive	Cost
87086-8847	Urine culture, routine	Cost
87086-8851	Urine culture, prenatal, w/GBS	Cost
87110	Culture, chlamydia, any source	Cost
87186	Sensitivity organism #1-5	Cost
87205	Gram stain	Cost
87207	SMR prm SRC spec stain bodies/parasites	Cost
87210	Vaginal wet mount	Cost
87253	Virus tissue culture additional study	Cost
87270	IAADI chlamydia trachomatis	Cost
87273	IAADI herpes smplx virus type 2	Cost
87274	IAADI herpes smplx virus type 1	Cost
87285	IAADI treponema pallidum	Cost
87320	IAAD EIA chlamydia trachomatis	Cost
87340	IAAD EIA hepatitus B surface antigen	Cost
87389	IAAD EIA HIV-1 AG w/HIV-1 and HIV-2 antibody	Cost
87390	IAAD EIA HIV-1	Cost
87391	IAAD EIA HIV-2	Cost
87420	Respiratory syncytial virus (RSV), immunoassay	Cost
87490	Chlamydia trachomatis direct nucleic acid probe	Cost
87491-188078	Chlamydia trachomatis, NAA	Cost
87491-188080	Chlamydia trachomatis NAA	Cost
87491-188706	Chlamydia trachomatic, rectal swab, NAA	Cost
87491-188714	Chlamydia trachomatis, pharyngeal swab, NAA	Cost
87492	Quantifies nucleic acid probe	Cost
87510	Gardnerella vaginalis direct probe technique	Cost
87522	HCV RT-PCR quant (Non-graph)	Cost
87528	IADNA herpes simplex virus direct probe technique	Cost
87529	IADNA herpes complex virus amplified probe technique	Cost
87530	IADNA herpes complex virus quantification	Cost
87534	IADNA hiv-1, direct probe technique	Cost
87535	Detection test for HIV-A virus	Cost
87536	Infectious agent detection by nucleic acid (dna or rna); hiv-1	Cost
87537	IADNA hiv-2, direct probe technique	Cost
87538	IADNA hiv-2, amplified probe & reverse transcription	Cost
87539	IADNA hiv-2, quantification & reverse transcription	Cost

87563-180076	Mycoplasma genitalium, NAA, Swab	Cost
87563-180025	Mycoplasma genitalium, NAA, urine	Cost
87590	IADNA neisseria gonorrhoeae direct probe	Cost
87591-188748	Neisseria gonorrhoeae, pharyngeal swab, NAA	Cost
87591-188086	Neisseria gonorrhoeae, NAA	Cost
87591-188730	Neisseria gonorrhoeae, rectal swab, NAA	Cost
87592	IADNA neisseria gonorrhoeae quantification	Cost
87623	IADNA human papillomavirus (HPV) low risk types	Cost
87624-507385	High-risk HPV with HPV genotypes 16 and 18 (COBAS)	Cost
87624-507800	Human papillomavirus (HPV) (Aptima)	Cost
87624-507805	Human papillomavirus (HPV) (Aptima) with reflex to HPC Genotypes 16 and 18,45	Cost
87624-508005	Human papillomavirus (HPV) high-risk (COBAS) with HPV 16 and 18, rectal source	Cost
87624-507390	HPV, COBAS, high-risk	Cost
87624-507405	Human papillomavirus (HPV), low risk types	Cost
87625-507810	Human papillomavirus (HPV) genotypes 16 & 18,45	Cost
87625-507820	HPV, genotypes 16/18,45	Cost
87625-507825	HPV, genotypes 16/18,45*	Cost
87635-139900	2019 Novel coronavirus (COVID-19), NAA	Cost
87635-139945	2019 Novel coronavirus (COVID-19), NAA using saliva collection	Cost
87660	IADNA trichomonas vaginalis direct probe	Cost
87661-188052	Trichomonas vaginalis, NAA	Cost
87661-183200	Trich Vag by NAA	Cost
87801-180055	Candida albicans & Candida glabrata, NAA	Cost
87801-180010	Candida Six-Species profile, NAA	Cost
87804	IAADIADOO Influenza	Cost
87807	RSV antigen detection	Cost
87810	Chlamydia trachomatis	Cost
87811	SARS-COV-2 COVID19 w/OPTIC	Cost
87850	IAADIADOO neisseria gonorrhoeae	Cost
87880	IAADIADOO Streptococcus, group A	Cost
88108	Sputum cytology series	Cost
88141	Pathologist Review/Physician read PAP	Cost
88142-192005	Gynecologic pap test, liquid-based prep	Cost
88142-192555	Change IG PAP to LB PAP	Cost
88175-193000	Gynecological PAP test (image guided), liquid-based prep	Cost
88175-196310	Gynecologic PAP test (image-guided), liquid-based prep with reflex to high-risk HPC (COBAS) when ASC-U	Cost
88175-196307	Gynecologic PAP test (image-guided), liquid-based prep with reflex to high-risk HPC (COBAS) when ASC-U using surepath specimen	Cost
88175-196225	Gynecologic PAP test (image-guided), liquid-based prep with reflex to high-risk HPC (COBAS) with HPV genotypes 16 and 18 when ACS-U	Cost
88175-196335	Gynecologic PAP test (image-guided), liquid-based prep with reflex to high-risk HPC (COBAS) with HPV genotypes 16 and 18 when ACS-U using surepath specimen	Cost
88175-199300	Gynecologic PAP test (image-guided), liquid-based prep with reflex to human papillomavirus (HPV) (Aptima) when ASC-U	Cost

88175-199345	Gynecologic PAP test (image-guided), liquid-based prep with reflex to human papillomav.(HPV)(Aptima) when ASC-U,ASC-H,LSIL,HSIL,AGUS	Cost
88175-196295	IGP, RFXCOBAS, HPV 16/18 all path	Cost
89220	Sputum Obtaining Spec Aerosol Induced technique	Cost
90371	Hepatitis B immune globulin (HBIG), human, immune globulin for intramuscular use	Cost
90375	Rabies immune globulin im/sc	Cost
90376	Rabies immune globulin, heat-treated human im/subo	Cost
90380	Respiratory syncytial virus (RSV) monoclonal antibody, IgG1k, (nirsevimab-alip), 0.5 ml, neonates and children to 24 months	Cost
90381	Respiratory syncytial virus (RSV) monoclonal antibody, IgG1k, (nirsevimab-alip), 1 ml, neonates and children to 24 months	Cost
90389	Tetanus Immune Globulin (TIG), Human	Cost
90396	Varicella-zoster immune globulin	Cost
90460	Admin. of first vaccine or toxoid component through 18 yrs of age with counseling	\$ 23.00
90471	Imadm prq id subq/im njxs 1 vaccine	\$ 27.00
90472	Imadm prq id subq/im njxs ea vaccine	\$ 27.00
90473	Imadm intransl/oral 1 vaccine	\$ 23.00
90474	Imadm intransl/oral ea vaccine	\$ 23.00
90480	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS (coronavirus disease [COVID-19]) vaccine, single dose	\$ 65.00
90585	Bacillus Calmette-Guerin Vacc for TB	\$ -
90611	Jynneous Smallpox/M-Pox Vaccine	Cost
90619	Meningococcal conjugate vaccine, serogro.	Cost
90620	MENB Recombinant protein and outer membrane vesicle vaccine	Cost
90632	Hepatitis A vaccine, adult 1m	Cost
90633	Hepatitis A vaccine pediatric 2 dose sch	Cost
90636	Hepatitis A & B vaccine HepA-HepB adult	Cost
90645	HIB n/c HBOC	Cost
90647	Hemophilus influenza B vaccine prp-omp 3	Cost
90648	Hemophilus influenza B vaccine prp-t 4	Cost
90649	Human papilloma virus vaccine quadriv 3	Cost
90651	Human papilloma virus nonavalent HPV3	Cost
90653	Influenza vaccine inact subunit adjuvant.	Cost
90654	Influenza vaccine IIV3 split virus PRSRV FR.	Cost
90655	Influenza vaccine trivalent PRSRV Free	Cost
90656	Influenza virus vaccine split preservation free	Cost
90660	Influenza virus vaccine live intranasal.	Cost
90661	Influenza vaccine cell cult PRSRV Free	Cost
90662	Influenza vaccine split preservative free increased antigen	Cost
90664	Influenza vaccine pandemic formula live intranasal.	Cost
90670	Pneumococcal conjugate vaccine, 13 valent IM	Cost
90675	Rabies	Cost
90677	Prevnar 20-Pneumococcal conjugate vaccine, 20 valent (PCV20), for intramuscular use	Cost

90678	Respiratory syncytial virus (RSV), vaccine, bivalent, protein subunit RSV prefusion F, diluent reconstituted, 0.5 ml, preservation free	Cost
90679	Respiratory syncytial virus (RSV), vaccine, recombinant, protein subunit RSV prefusion F, adjuvant reconstituted, 0.5 ml, preservation free	Cost
90680	Rotavirus vaccine, pentavalent, 3 dose	Cost
90681	Rotavirus vaccine human attenuated 2 dose oral	Cost
90685	Influenza vaccine quadrivalent preservation free	Cost
90686	IIV4 vaccine no preservative 0.5 ml im	Cost
90687	Influenza vaccine quadrivalent	Cost
90688	IIV4 Vaccine Splt 0.5 ML IM	Cost
90696	DTaP-IPV inactivated 4-6 years old	Cost
90698	DTaP HIB-IPV inactivated vaccine	Cost
90700	Diphth tetanus tox Acell pertussis vaccine	Cost
90701	DTAP	Cost
90702	Diphtheria tetanus toxoid adsorbed >7 years old	Cost
90707	Measles-mumps-rubella virus vaccine live	Cost
90710	Measles-mumps-rubella varicella	Cost
90713	Poliovirus (IPV) vaccination inactivated subq/im	Cost
90714	TD toxoids adsorbed prsry fr 7 yr/> im	Cost
90715	TDaP vaccine 7yrs/> im	Cost
90716	Varicella virus vaccine, live subq	Cost
90717	Yellow Fever Vaccine Live Subq.	Cost
90723	DTaP-HepB-IPV vaccine intramuscular	Cost
90732	Pneumococcal polysac vaccine 23-V 2 yrs.	Cost
90733	Meningococcal polysac vaccine subcutaneous	Cost
90734	Meningococcal conj vaccine	Cost
90736	Zoster shingles vaccine live subcutaneous	Cost
90738	Japanese Encephalitis Virus Vaccine Inactivate	Cost
90739	Hepatitis B vaccine, adult dosage 2 doseIM	Cost
90740	Hepatitis B 3 dose immunsup IM	Cost
90744	Hepatitis B 3 dose, peds/adolesc	Cost
90746	Hepatitis b vaccine, adult 3 dose IM	Cost
90747	Hepatitis B 4 dose Immunsup IM	Cost
91300	Phizer biontech COVID-19 vaccine	Cost
91301	Moderna COVID-19 vaccine	Cost
91303	Janssen COVID-19 vaccine (single dose)	Cost
91304	Novavax - Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19] vaccine, recombinant spike protein nanoparticle, saponin-based adjuvant, reservative free, 5 mcg/0.5 ml dosage, for intramuscular use	Cost
91305	Pfizer vaccine - 12 yrs and up	Cost
91306	Moderna vaccine booster	Cost
91307	SARS CoV2 VAC 20 mcg TRS-SUCR	Cost
91308	Pfizer vaccine - 12 years and up	Cost
91309	Moderna vaccine	Cost
91313	Moderna vaccine - booster	Cost
91317	Pfizer (bivalent) 6 mos - 4 yrs	Cost
91315	Pfizer (Bivalent) 5 yrs - 11 yrs	Cost

91318	[COVID-19] vaccine, mRNA-LNP, spike protein, 3 mcg/0.3 ml dosage, tris-sucrose formulation, for intramuscular use dosage, for intramuscular use	Cost
91319	[COVID-19] vaccine, mRNA-LNP, spike protein, 10 mcg/0.3 ml dosage, tris-sucrose formulation, for intramuscular use dosage, for intramuscular use	Cost
91320	[COVID-19] vaccine, mRNA-LNP, spike protein, 30 mcg/0.3 ml dosage, tris-sucrose formulation, for intramuscular use dosage, for intramuscular use	Cost
91321	[COVID-19] vaccine, mRNA-LNP, spike protein, 25 mcg/0.025 ml dosage, tris-sucrose formulation, for intramuscular use dosage, for intramuscular use	Cost
91322	[COVID-19] vaccine, mRNA-LNP, spike protein, 50 mcg/0.5 ml dosage, tris-sucrose formulation, for intramuscular use dosage, for intramuscular use	Cost
92301	AFP	\$ 64.25
92551	Screening test pure tone air only	\$ 19.00
92552	Pure tone audiometry air only	\$ 22.14
93000	ECG routine ECG w/least 12LDS W/ I&R	\$ 41.00
94010	Spirometry w/vital capacity, expiratory flow w/wo maximal vol ventilation	\$ 70.00
94640	Pressurized/nonpressurized inhalation treatment for acute airway obstruction	\$ 17.00
95115	Professional services for allergen immunotherapy; not including provision of allergenic extracts; single injection	\$ 19.00
95117	Professional services for allergen immunotherapy;multiple injections	\$ 23.00
96110	Developmental screen w/scoring & documentation	\$ 18.00
96127	Behaviorial assessment w/score & documentation/ standardized instrument	\$ 5.98
96156	Health behavior assessment, or re-assess.	\$ 110.82
96160	Health A Risk/ MCHAT	\$ 13.00
96161	Brief MH Depression	\$ 4.97
96360	IV Infusion	\$ 60.00
96372	RSV Admin therapeutic prophylactic/DX injection subcutaneous	\$ 22.66
97802	Medical Nutrition Initial Assmt & Ivntj Indiv each 15 mins	\$ 41.96
97803	Medical Nutrition Re-Assmt & Ivntj Indiv each 15 mins	\$ 29.68
99000	Handling and/or conveyance of specimen for transfer from the physician's office to a laboratory	\$ 23.00
99080	Spec Reports detailed reports beyond standard medical documentation	\$ -
99173	Screening test visual acuity quantitative	\$ 15.00
99202	Office outpatient new 20 minutes	\$ 190.00
99203	Office outpatient new 30 minutes	\$ 267.00
99204	Office outpatient new 45 minutes	\$ 391.00
99205	Office outpatient new 45 minutes	\$ 488.00
99211	Office outpatient visit 5 minutes	\$ 63.00
99212	Office outpatient visit 10 minutes	\$ 117.00
99213	Office outpatient visit 15 minutes	\$ 168.00
99214	Office outpatient visit 25 minutes	\$ 252.00
99215	Office outpatient visit 40 minutes	\$ 357.00
99241	Office Consult new/estab patient <15 min.	\$ 53.17

99242	Office Consult new/estab patient 20 min.	\$ 99.62
99243	Office Consult new/estab patient 30 min.	\$ 136.99
99244	Office Consult new/estab patient 60 min.	\$ 203.48
99245	Office Consult new/estab patient 80 min.	\$ 250.08
99381	Initial preventive medicine new patient or infant under one year	\$ 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	Initial preventive medicine new patient 65yrs and over	\$ 285.95
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	Periodic preventive med est patient 65yrs and over	\$ 232.75
99401	Prev med counsel & risk factor reduction interventions 15 mins.	\$ 53.20
99402	Prev med counsel & risk factor reduction interventions 30 mins.	\$ -
99404	Prev med counsel & risk factor reduction interventions 60 mins.	\$ -
99406	Tobacco use cessation intermediate 10 mins.	\$ 27.00
99407	Tobacco use cessation intensive >10 mins.	\$ 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 mins.	\$ 25.00
99417	Prolonged office or other outpatient evaluation	\$ 109.10
99420	Assessment for suicidality	\$ 15.00
99421	Online digital evaluation and management	\$ 66.95
99422	Online digital evaluation and management	\$ 92.50
99423	Online digital evaluation and management	\$ 143.63
99441	Phys/qhp telephone evaluation 10 - May mins.	\$ 60.57
99442	Phys/qhp telephone evaluation 20 - Nov mins.	\$ 83.68
99443	Phys/qhp telephone evaluation 21-30 mins.	\$ 129.94
99446	Interprof. phone/internet assessment/-manage	\$ 21.28
99447	Interprof. phone/internet assessment/-manage	\$ 42.97
99448	Interprof. phone/internet assessment/-manage	\$ 64.25
99449	Interprof. phone/internet assessment/-manage	\$ 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	Fecal blood scrn immunoassay	\$ 23.00
G0438	PPPS, initial visit	\$ 291.00
G0439	PPPS, subseq visit	\$ 262.00
G2023	Specimen collection for severe acute respiratory syndrome coronavirus2	\$ 25.00
G2212	Prolonged office or other outpatient evaluation	\$ 31.10

J0561	Bicillin	340B Cost
J0696	Ceftriaxone sodium injection	340B Cost
J1020	Methylprednisolone 20 mg injection	340B Cost
J1030	Methylprednisolone 40 mg injection	340B Cost
J1040	Methylprednisolone 80 mg injection	340B Cost
J1050	Medroxyprogesterone acetate	340B Cost
J1050ud	Medroxyprogesterone acetate	\$ 0.77
J1071	Injection, testosterone cypionate	340B Cost
J1459	Inj ivig privigen 500 mg	340B Cost
J1460	Gamma globulin 1 cc, injection	340B Cost
J1556	Inj IMM Glob bibigam, 500 MG	340B Cost
J1557	Gammaplex injection	340B Cost
J1559	Hizentra Injection	340B Cost
J1560	Gamma globulin, >10 cc, injection	340B Cost
J1561	Gamunex - C/Gammaked	340B Cost
J1562	Vivaglobin, inj	340B Cost
J1566	Immune Globulin, Intravenous, lyophilized, (e.g. powder)	340B Cost
J1568	Octagam injection	340B Cost
J1569	Gammagard Liquid Injection	340B Cost
J1571	Hepagam B IM injection	340B Cost
J1572	Flebogamma injection	340B Cost
J1580	Garamycin gentamicin injection	340B Cost
J1885	Ketorolac Tromethamine Injection	340B Cost
J1940	Furosemide Injection	340B Cost
J2788	Rho(D) Immune Globulin, 50 mcg	340B Cost
J2790	Rho(D) Immune Globulin injection	340B Cost
J2791	Rhophylac injection	340B Cost
J2792	H, SD	340B Cost
J2930	Methylprednisolone injection	340B Cost
J3420	Vitamin B-12 injection	340B Cost
J3490	Unclassified drugs	340B Cost
J7295	Eth estr and eton monthly	340B Cost
J7295	Eth estr and eton monthly	\$ 23.00
J7296	Levonorgestrel-releasing intrauterine contraceptive system, Kyleena	\$ 769.93
J7296	Levonorgestrel-releasing intrauterine contraceptive system, Kyleena	340B Cost
J7298	Levonorgestrel IU 52 MG 5 yr	340B Cost
J7298	Levonorgestrel IU 52 MG 5 yr	\$ 752.78
J7300	Intraut copper contraceptive	\$ 1,090.00
J7300	Intraut copper contraceptive	340B Cost
J7301	Levonorgestrel IU 13.5 MG	340B Cost
J7301	Levonorgestrel IU 13.5 MG	\$ 685.00
J7302	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg	\$ 745.23
J7302	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg	340B Cost
J7303	Nuva Ring -Contraceptive supply, hormone containing vaginal ring, each	\$ 23.00
J7303	Nuva Ring -Contraceptive supply, hormone containing vaginal ring, each	340B Cost
J7304	Contraceptive hormone patch	340B Cost
J7304	Contraceptive hormone patch	\$ 81.00

J7307	Etonogestrel implant system	\$ 1,097.00
J7307	Etonogestrel implant system	340B Cost
J7504	Lymphocyte Immune Globulin	340B Cost
J8499	Oral Prescrip Drug Non Chemo	340B Cost
Q2038	Fluzone vacc, 3 yrs & >, IM	Cost
S0280	Risk Screening	\$ 97.76
S0281	Pregnancy Medical Home - maintenance of plan	\$ 293.27
S0630	Suture Removal	\$ 12.00
S4993	Contraceptive pills for BC	\$ 4.00
S4993	Contraceptive pills for BC	340B Cost
S9442	Birthing class	\$ 11.56
T1013	Interpreter Services	\$ -
T1001	Nursing assessment/evaluation	\$ 115.83
T1002	RN services, up to 15 minutes	\$ 51.00

Clinic Fee Schedule

DOT/CDL Physicals	All comonents included in fee	\$ 109.00
Sports Participation Physical	Additional fee for labs	\$ 50.00
Pre-Employment Physical - Does not include TB Skin Test or Vaccines		\$ 50.00
Youth Camp Physical - Does not include TB Skin Test or Vaccines		\$ 50.00
College Entry Physical - Does not include TB Skin Test or Vaccines		\$ 50.00
NC School Entry Physical - Does not include TB Skin Test or Vaccines		\$ 25.00

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 2025 - 2026

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 2025 - 2026

	County Residents	Non-County Residents
<u>RENTALS</u>		
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 - 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		
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 drag/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



LINCOLN COUNTY FEES & CHARGES
PLANNING AND INSPECTIONS
FISCAL YEAR 2025 - 2026

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	\$	10.00
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)

Street Signs \$ 100.00

Land Use

Flood Damage Prevention Ordinance

Development permits \$ 200.00

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

Temporary Power on Residence

Change of Contractor

Demolition Permit

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

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 2025 - 2026

Deeds of Trust

First thirty-five page	\$ 64.00
Additional pages	\$ 4.00 per page

Recording Fees for All Other Documents

First fifteen pages	\$ 26.00
Additional pages	\$ 4.00 per page

Uniform Commercial Code Records

One or two pages	\$ 38.00
Three to ten pages	\$ 45.00
Additional pages over ten	\$ 2.00 per page

Non-standard Documents (plus recording fee)

Multiple Instrument Documents	\$ 10.00 each
Plats	\$ 21.00 per page

Highway Right-of-Way Plans (plus \$5.00 each add'l page)

Other

Certified Copies - first page	\$ 5.00
Additional pages	\$ 2.00 per page
Uncertified Copies	\$ 0.25 per page
Uncertified Copies of Plats	

18x24 and 21x30	\$ 1.00
24x36	\$ 2.00

Certified Copies - Birth, Death, and Marriage Certificates	\$ 10.00 each
Out of County Birth Certificates (1971 to Current)	\$ 24.00

Amend Birth or Death Certificates

Marriage License	\$ 60.00
Delayed Birth Certificates (includes one certified copy)	\$ 20.00

See Statutes if application is made in one county and birth occurred in another county.	
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Legitimizations	\$ 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 2025 - 2026

Yoga (8 week session)	\$ 40.00
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Activity/Special Programs	COST
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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 2025 - 2026

Civil Service (per defendant)	\$ 30.00
Fingerprint	\$ 10.00
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 2025 - 2026

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 2025 - 2026

A fee of \$140 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:



**LINCOLN COUNTY FEES & CHARGES
TAX**

FISCAL YEAR 2025 - 2026

GIS Custom Map Fee Schedule

Custom maps are available upon request through the Lincoln County Tax Department's GIS Division. When requesting a custom-made map, the consumers should consider the data desired, and the area to be represented. Specifics surrounding data and area to be mapped will impact the size of the map.

Custom Maps

18 x 24	\$ 20.00
24 x 36	\$ 25.00
36 x 48	\$ 30.00

Land Records/Addressing	
Road Naming Petition	\$ 100.00

Digital Data

Lincoln County offers certain GIS data for download anytime. GIS data downloads can be found on the GIS Data Download page. (<https://www.lincolncountync.gov/470/GIS-Download-Page>)



LINCOLN COUNTY FEES & CHARGES
WATER AND SEWER
FISCAL YEAR 2025 - 2026

Table 1-Residential 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

Commercial taps to be done by a NC Licensed Contractor at the applicants expense.

Table 2-System Development Fees for All Water Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 3,592.80
1-inch	\$ 5,988.00
2-inch	\$ 19,161.60
3-inch	\$ 38,323.20
4-inch	\$ 59,880.00
6-inch	\$ 119,760.00
8-inch	\$ 191,616.00
10-inch	\$ 502,992.00
12-inch	\$ 634,728.00

Notes

- 1) System Development Fees must be fully paid before the issuance of the Building Permit for the property being served by the Planning and Inspections Department.
- 2) Any applicants under the Deferred Payment Plan will be subject to the Policy at the time of application.

Table 3-Monthly Volumetric Charges for Water

Residential In-County Rates

Minimum billing (0-2,500 gallons)	\$ 25.24
Each additional 1,000 gallons up to 12,000 gallons	\$ 5.95
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$ 7.21
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$ 9.03
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$ 14.45
Bulk Water Rate per 1,000 gallons	\$ 10.10

Commercial In-County Rates

Minimum billing (0-2,500 gallons)	\$ 25.24
Each additional 1,000 gallons	\$ 7.21
Interruptible Agricultural Rate per 1,000 gallons	\$ 5.04
Bulk Water Rate per 1,000 gallons	\$ 10.10

Industrial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	25.24
Each additional 1,000 gallons	\$	5.95
Residential Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	50.48
Each additional 1,000 gallons up to 12,000 gallons	\$	11.90
Each additional 1,000 gallons over 12,000 gallons without drought restrictions	\$	14.43
Each additional 1,000 gallons over 12,000 gallons under voluntary restrictions	\$	18.06
Each additional 1,000 gallons over 12,000 gallons under mandatory restrictions	\$	28.90
Bulk Water Rate per 1,000 gallons	\$	20.20
Commercial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	50.48
Each additional 1,000 gallons	\$	14.43
Interruptible Agricultural Rate per 1,000 gallons	\$	10.09
Bulk Water Rate per 1,000 gallons	\$	20.20
Industrial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	50.48
Each additional 1,000 gallons	\$	11.90

Table 4-Sewer Tap Fees

1 1\2-inch Low Pressure Sewer Tap	\$	3,200
2-inch Low Pressure Sewer Tap	\$	3,200
4-inch Gravity Sewer Tap	\$	4,000
6-inch Gravity Sewer Tap	\$	4,500

Table 5-System Development Fees for All Sewer Connections

Water Meter Size	System Development Fee
3/4-inch	\$ 1,788.41
1-inch	\$ 2,980.68
2-inch	\$ 9,538.16
3-inch	\$ 19,076.33
4-inch	\$ 29,806.77
6-inch	\$ 59,613.53
8-inch	\$ 95,381.65
10-inch	\$ 250,376.83
12-inch	\$ 315,951.71

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.

Table 6-Monthly Volumetric Charges for Sewer

Residential In-County Rates		
Minimum billing (0-2,500 gallons)	\$	36.15
Each additional 1,000 gallons	\$	8.53
Commercial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	36.15
Each additional 1,000 gallons	\$	9.72
Industrial In-County Rates		
Minimum billing (0-2,500 gallons)	\$	36.15
Each additional 1,000 gallons	\$	9.72
Residential Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	72.28
Each additional 1,000 gallons	\$	17.06
Commercial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	72.28
Each additional 1,000 gallons	\$	19.45
Industrial Out-of-County Rates		
Minimum billing (0-2,500 gallons)	\$	72.28
Each additional 1,000 gallons	\$	19.45
Sewer Only (non-metered flat rate)	\$	57.46

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 each
Deed of Easement (each submitted phase)	\$ 100.00 each

Note: Public Utilities Design Manual noncompliant 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	\$ 150.00
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Inspection:

Water Subdivision Inspection	\$125.00 plus \$20.00 per lot
Sewer Subdivision Inspection	\$125.00 plus \$20.00 per lot
Offsite Inspection	\$125.00 plus \$20.00 per 100 LF
Final Public Utilities Sewer Pump Station Inspection	\$ 350.00 per connection
Commercial/Industrial/Institutional Inspection	\$ 150.00 per connection
Additional Charge for Inspection	\$ 150.00 per connection
Scheduled with less than 3 days notice	

Any item not otherwise addressed in this schedule that requires inspection, based upon Director's discretion	\$	75.00	per inspection
Note: Inspection Fees are due prior to scheduling of inspection.			
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- Fats, Oils, and Grease Program (F.O.G)

Fees

Annual Permitting Fee	\$	200.00
Additional Trip Fee	\$	50.00
Sampling Fee	\$	135.00
Variance Review Fee	\$	300.00

The fines provided in this section are not exclusive and do not prohibit the POTW Director from using any other remedy provided by the law. See SUO 51.999

Minor Violations

1st Offense

Failure to submit/maintain on-site records	Notice of Non-compliance
Inspection hindrance (equipment related)	Notice of Non-compliance
Failure to pump & clean interceptor/trap on assigned schedule	Notice of Non-compliance

2nd Offense (within 12 months of 1st offense)

Failure to submit/maintain on-site records	\$100 + NOV
Inspection hindrance (equipment related)	\$100 + NOV
Failure to pump & clean interceptor/trap on assigned schedule	\$250 + NOV

3rd Offense (within 6 months of 2nd offense)

Failure to submit/maintain on-site records	\$200 + NOV
Inspection hindrance (equipment related)	\$200 + NOV
Failure to pump & clean interceptor/trap on assigned schedule	\$500 + NOV

4th Offense (within 3 months of 3rd offense)

Failure to submit/maintain on-site records	\$400 + NOV
Inspection hindrance (equipment related)	\$400 + NOV
Failure to pump & clean interceptor/trap on assigned schedule	\$1,000 + NOV

Intermediate Violation: Failure to maintain necessary equipment in proper working order

(T's, baffles, watertight, etc.)

1st Offense	Notice of Non-compliance
2nd Offense	\$200 + NOV
3rd Offense	\$500 + NOV
4th Offense	Sewer Service Disconnected

Major Violation

1st Offense

Falsification of records	\$500 + NOV
Source of sewer blockage	\$500 (min.) + NOV
Source of sanitary sewer overflow	\$500 (min.) + NOV

2nd Offense	
Falsification of records	\$1,000 + NOV
Source of sewer blockage	\$1,000 (min.) + NOV
Source of sanitary sewer overflow	\$1,000 (min.) + NOV
3rd Offense	
Falsification of records	Sewer Service Discontinued
Source of sewer blockage	Sewer Service Discontinued
Source of sanitary sewer overflow	Sewer Service Discontinued

Failure to pay all related fees and/or fines and remediation costs may result in sewer discontinuance.

Any user whose permit is denied, or is granted subject to conditions they deem unacceptable, or assessed a fine shall have the right to an adjudicatory hearing (see SUO 51.051 (I) Hearings)

Table-9-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 Cost Recoupment	
First Offense	\$ 100.00
Second Offense	\$ 250.00
Third and Subsequent Offenses	\$ 500.00
Civil Penalty (for irrigation violations during mandatory drought restrictions)	
First Offense	\$ 50.00
Second Offense	\$ 250.00
Third and Subsequent Offenses	\$ 500.00
Residential Water Service:	
Relocate 3/4" or 1" Water Meter Box	\$ 350.00
(Max. 10' either direction on Private Property)	
(Farther than 10' require a new Water Tap Fee based on size)	
(2" or larger services require a licensed Utility Contractor at Requestor's cost)	
Raise/Lower 3/4" or 1" Water Meter Box	\$ 250.00
(2" or larger services require a licensed Utility Contractor at Requestor's cost)	
Repair/Replace 3/4" or 1" Water Meter Box	\$ 450.00
(2" or larger services require a licensed Utility Contractor at Requestor's cost)	
Repair/Replace 3/4" or 1" Water/Irrigation Poly Box (only)	\$ 75.00
Repair/Replace 3/4", 1", or 2" Meter Box Lid (only)	\$ 120.00

Meter Test Fee, if no error found (3/4" or 1") (2" or larger meters require a licensed 3rd Party Tester at Requestor's cost)	\$ 75.00
Meter Replacement Fee, if no malfunction Repair/Replace damaged 3/4", 1", or 2" Meter (only) (3" or larger meters require a licensed Utility Contractor at Requestor's cost)	\$ 265.00 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

Bond Refinancing – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar – The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets. The County defines them as assets costing at least \$5,000 and a useful life in excess of one year.

Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Capital assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as capital asset.

Capital Project – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve – An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.



Glossary

Commodities – Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax – A tax levied to support a specific government program or purpose.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees – Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement – The expenditure of monies from an account.

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



Glossary

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure – The outflow of funds or assets that are incurred, or goods and services obtained, regardless of when the expense is actually paid. This term applies to all funds.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year is July 1st through June 30th.

Full Faith and Credit – A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) – A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time clerk working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function – A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities and deferrals.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.



Glossary

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and entitlements.

Internal Service Charges – The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Lapsing Appropriation – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy – To impose taxes for the support of government activities.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Position – An accounting term used to describe assets plus deferred outflows less liabilities plus deferred inflows reported under the full accrual basis of accounting. Net Position may serve, over time, as a useful indicator of a government's financial position.

Nominal Dollars – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.



Glossary

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to be accomplished in specific well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost of personnel, materials and equipment required for a department to function.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving objectives.

Personal Services – Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. These cease to be encumbrances when the obligations are paid or otherwise terminated.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget – A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.



Glossary

Program Performance Budget – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose – A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

Service Level – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue – Revenues are classified according to their source or point of origin.

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests – Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget – Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base (assessed value of all property).

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific



Glossary

charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance – The portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned to a specific purpose and is available for general appropriation within the Governmental Fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital – Excess of current assets over current liabilities.

Workload Indicator – A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years – The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of "work years" for the position.