

**County of Lincoln, North Carolina**  
**Budget and Capital Improvement Program**  
**Fiscal Year 2014-2015**  
**Table of Contents**

	<b><u>Page</u></b>
<b>Reader's Guide to the Budget</b>	i-vi
<b>County Manager's Message</b>	
<b>Summary Budget for All Funds</b>	
<b>Fund Balance Available for Appropriation</b>	
<b>Staffing Comparison by Department</b>	
<b>List of Authorized Personnel</b>	
<b>Financial Policy on Adequate Fund Balance and Working Capital</b>	
<b>General Fund</b>	1
<b>Summary of Revenues and Expenditures</b>	2-5
Revenues Overview	6-18
Expenditures Overview	19-25
Detailed Expenditures:	
County Manager	26-28
Finance Department	29-32
Human Resources	33-36
Tax Department	37-42
Legal Expenses	43
Board of Elections	44-46
Register of Deeds	47-52
Information Technology	53-56
Building Maintenance	57-63
Lincoln County Sheriff's Office	64-69
Lincoln County Sheriff's Office - Detention	70-75
911 Communications Center	76-81
Emergency Management	82-86
Fire Marshal's Office	87-93
Planning and Inspections	94-101
Emergency Medical Services	102-109
Animal Services	110-113
Lincolnton-Lincoln County Airport Authority	114-115
Transportation	116-119

**County of Lincoln, North Carolina**  
**Budget and Capital Improvement Program**  
**Fiscal Year 2014-2015**  
**Table of Contents**

	<u><b>Page</b></u>
Detailed Expenditures (continued):	
Soil and Water Conservation	120-126
North Carolina Cooperative Extension	127-136
Health Department	137-174
Department of Social Services	175-198
Veterans Services	199-201
Senior Services	202-206
Library	207-211
Parks and Recreation Department	212-222
Outside Agencies and Other Funding	223-239
Debt Service	240
Lincoln County Schools	241
Transfers and Contingency	242
 <b>School Capital Projects Fund</b>	 243-244
 <b>School Capital Reserve Fund</b>	 245-247
 <b>Law Enforcement Fund</b>	 248-250
 <b>Federal Law Enforcement Fund</b>	 251-253
 <b>Emergency Telephone System Fund</b>	 254-259
 <b>General Capital Projects Fund</b>	 240-444
 <b>Fire Districts Fund:</b>	 445-447
Alexis Fire District	448-461
Boger City Fire District	462-474
Crouse Fire District	475-487
Denver Fire District	488-500
East Lincoln Fire District	501-514
Howard Creek Fire District	515-527
North 321 Fire District	528-541
North Brook Fire District	542-553
Pumpkin Center Fire District	554-564
South Fork Fire District	565-575
Union Fire District	576-588

**County of Lincoln, North Carolina  
Budget and Capital Improvement Program  
Fiscal Year 2014-2015  
Table of Contents**

	<b><u>Page</u></b>
<b>Water and Sewer Fund</b>	589-599
<b>Water and Sewer Capital Projects Fund</b>	600-631
<b>East Lincoln Water and Sewer District Fund</b>	632-637
<b>Solid Waste Fund</b>	638-663
<b>Health Insurance Fund</b>	664-667
<b>Workers' Compensation Insurance Fund</b>	668-670
<b>Appendix I: Debt Service Schedules</b>	
General County Debt	670-671
School System Debt	672
Water and Sewer System Debt	673
East Lincoln Water and Sewer District Debt	674
<b>Glossary of Terms</b>	675-683

*This page left blank intentionally.*