

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

	<u>Page</u>
Reader's Guide to the Budget	i-vi
County Manager's Message	
Summary Budget for All Funds	
Fund Balance Available for Appropriation	
Staffing Comparison by Department	
List of Authorized Personnel	
Financial Policy on Adequate Fund Balance and Working Capital	
General Fund	1
Summary of Revenues and Expenditures	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>Page</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
 School Capital Projects Fund	 243-244
 School Capital Reserve Fund	 245-247
 Law Enforcement Fund	 248-250
 Federal Law Enforcement Fund	 251-253
 Emergency Telephone System Fund	 254-259
 General Capital Projects Fund	 240-444
 Fire Districts Fund:	 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**

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

This page left blank intentionally.