

		FY 2024-2025		FY 2025-2026	
Account	Name	Original Budget	Current Budget	Estimated Budget	LTDA Board Budget
23-3270-00000	LOCAL OCCUPANCY TAX	($150,000.00)	($150,000.00)	($175,000.00)	
23-3831-00000	INTEREST- LTDA	($7,000.00)	($7,000.00)	($10,000.00)	
23-3993-00000	APPROPRIATION FROM FUND BALANCE- LTDA (Tourism)	($102,000.00)	($102,000.00)	($34,000.00)	
23-3993-00000	APPROPRIATION FROM FUND BALANCE- LTDA (Promotional)	($198,000.00)	($198,000.00)	($66,000.00)	
	Total Revenue	($457,000.00)	($457,000.00)	($285,000.00)	$0.00
23-6000-19900	CONSULTING FEES/CONTRACTED SERVICES	$3,000.00	$3,000.00	$3,000.00	
23-6000-35101	GROUNDS MAINTENANCE-PUBLIC ARTS	$5,000.00	$5,000.00	$5,000.00	
23-6000-37000	ADVERTISING	$77,000.00	$77,000.00	$65,000.00	
23-6000-38000	PROMOTIONS	$60,000.00	$30,000.00	$20,000.00	
23-6000-43900	EQUIPMENT RENTAL/LEASE	$0.00	$0.00	$0.00	
23-6000-45000	PROPERTY & CASUALTY INS	$450.00	$450.00	$450.00	
23-6000-49900	MISCELLANEOUS	$3,500.00	$3,500.00	$3,500.00	
23-6000-50000	CAPITAL EXPENSE	$200,000.00	$200,000.00	$50,000.00	
23-6000-50200	BANNERS/LOGO/QUILT SQUARES/MURALS	$0.00	$0.00	$0.00	
23-6000-50300	RIVER LAUNCH PROJECT	$0.00	$0.00	$0.00	
23-6000-50501	RESERVED FOR TOURISM	$0.00	$31,836.06	$0.00	
23-6000-60400	COMMUNITY ORGANIZATIONS	$25,000.00	$45,434.27	$25,000.00	
23-6000-99100	CONTINGENCY	$83,050.00	$60,779.67	$113,050.00	
	Total Expenditures	$457,000.00	$457,000.00	$285,000.00	$0.00
		$0.00	$0.00	$0.00	$0.00

LINCOLNTON TOURISM DEVELOPMENT AUTHORITY
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Account	Name	Recurring Expenditures
23-6000-37000	ADVERTISING	
	Hypemill LLC - Social Media Marketing ($2500/month)	$30,000.00
	Hypemill LLC - Email Marketing ($450/month)	$5,400.00
	Hypemill LLC - Digital Ads Management ($450/month)	$5,400.00
	Hypemill LLC - Website Maintenance ($800/month)	$9,600.00
		$50,400.00
23-6000-45000	PROPERTY & CASUALTY INS	
	CNA Surety Bond - (8/19/2025-8/19/2026)	$450.00
23-6000-49900	MISCELLANEOUS	
	Lincoln Landscape - 321 Signs ($100/month maintenance)	$1,200.00
	Lincoln Landscape - Downtown Planters ($188/quarterly maintenance	$752.00
		$1,952.00

LINCOLNTON TOURISM DEVELOPMENT AUTHORITY
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Funding Requests - Non Profit Organizations

	Organization	Event/Activity	FY2223	FY2324	LTDA Board Approved FY2425	Notes:
	Arts Council of Lincoln County	Juneteenth Festival	$1,500.00			
	Communities in Schools	Be a Hero Comic Convention	$2,000.00	$2,200.00	$1,084.27	
	Cruisin' for a Cause	Crusin' for a Cause		$750.00	$750.00	
	Downtown Development Association	Lincolnton Food Wine & Brew Festival	$2,000.00	$4,000.00		
	Downtown Development Association	Alive After Five Concert Series		$3,000.00	$9,000.00	Voted for $3,000/concert versus entire program
	Downtown Development Association	Santa's House-Revised			$9,000.00	One Time Event
(a)	Downtown Development Association	Apple Drop / Young Adult Steering Com.			$7,500.00	
	Jacob Forney Chapter NSDAR	Juneteenth Festival	$1,500.00			
	Lincoln County Apple Inc.	Lincoln County Apple Festival		$5,000.00	$5,000.00	
	Lincoln County Historical Association	Battle of Ramsour's Mill Weekend	$100.45	$1,477.00		
	Lincoln County-Historic Preservation	Battle of Ramsour's Mill Sign			$3,600.00	One Time Event
	Lincoln Cultural Development Center	2nd Qtr - FY2425 Events			$6,000.00	
	Lincoln Landmarks Inc	Lincoln Landmarks Home Tour	$1,516.00			
	Lincolnton Brewers Club	Western Carolinas Homebrewers Festival	$5,000.00	$5,000.00		
	Lincolnton Business & Professional Women	Apple Queen Pagaent		$400.00		
	The LincolnTheatre Guild	The Sound of Music Musical		$5,000.00		
	The LincolnTheatre Guild	Beverly Hillbilies			$2,000.00	
	The LincolnTheatre Guild	Cinderella			$1,500.00	
	Thunder over Carolina Inc	Ghost Walk - Battle of Ramsours Mill	$1,500.50			
	Total LTDA Funding		$15,116.95	$26,827.00	$45,434.27	

(a) Start-up request - suggestions to the Young Adult Steering Committee was to seek sponsors for additional funding.

LTDA Projects

Description	Tourism Related/Capital	Promotional	FY2324 Expenditures	FY2425 Expenditures	Project Balance	Notations:
Trackless Train (1)	$26,000.00	$0.00	$4,530.00	$21,236.06	$233.94	DDA/City of Lincolnton
Pots on Parade (2)	$9,300.00	$0.00	$0.00	$0.00	$9,300.00	DDA
Rail-Trail Plaza Art (3)	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	Rail-Trail Committee
2-Toilet Trailers (4)	$21,200.00	$0.00	$0.00	$10,600.00	$10,600.00	DDA/City of Lincolnton
	$60,500.00	$0.00	$4,530.00	$35,836.06	$20,133.94	

Total Projects	$60,500.00

(1) - DDA is handling the purchase of this project. FY2324 expenditures represents 30% down of the project. Initial funding was approved by the LTDA board at $20,000. At the August 13, 2024 meeting, the LTDA board approved the additional request of $6,000 due to increase costs in shipping. Final installment of $21,236.06 was paid in December 2024.

(2) - DDA is working on the Downtown Pots. At the August 13, 2024 meeting, the LTDA board approved this funding request with Jason Harpe as the vendor.

(3) - Rail-Trail Committee is working with Hartcrafters to create Pine Cone art pieces to be installed in the outboxes on the trail and decorative plaques to cover the exposed indentations in the retaining wall. There should be 10 plaques. This was approved at the September 10th quarterly meeting. Project finalized February 2025.

(4) - City of Lincolnton's CM presented the project to the LTDA Board at the March 4, 2025 meeting and requested funding for 2 toilet trailers to be used at city events held downtown. The LTDA Board approved the project and in collaboration with DDA and Trident Trikes, the project was ordered through Qingdao Food Van Machinery Co., LTD. Completion of the project is expected by FYE.

LINCOLNTON TOURISM DEVELOPMENT AUTHORITY
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City of Lincolnton
Occupancy Tax Analysis
Effective July 2002

		Cumulative Fund Balance			Current Year		
		Tourism Related 1/3rd -Revenue	Promotional 2/3rd-Revenue	Cumulative Amount	Tourism Related 1/3rd -Revenue	Promotional 2/3rd-Revenue	Cumulative Amount
		$165,286.69	$403,297.49	$568,584.18			
Plus:	FY2425 Revenues				$44,768.93	$89,537.85	$134,306.78
	FY2425 Interest Income				$4,225.41	$8,450.82	$12,676.23
	SubTotal Revenues/Interest				$48,994.34	$97,988.67	$146,983.01
Less:	FY2425 Expenditures				($35,836.06)	($78,698.83)	($114,534.89)
	Depreciation expense				$0.00	$0.00	$0.00
	Write off previously capitalized item				$0.00	$0.00	$0.00
	Cost of expenditures capitalized				$0.00	$0.00	$0.00
	Revenues over (under) expenditures				$13,158.28	$19,289.84	$32,448.12
Fund Balance as of April 30 2025 (unaudited)		$178,444.97	$422,587.33	$601,032.30			

Promote travel and tourism- to advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or

Tourism related expenditures- expenditures that, in the judgement of the LTDA, are designed to increase the use of lodging facilities in the City or to attract

Lincolnton, NC

Detail Report
Account Summary
Date Range: 07/01/2024 - 04/30/2025

Account	Name	Beginning Balance	Total Activity	Ending Balance
Fund: 23 - Occupancy Tax Fund				
23-3270-00000	LOCAL OCCUPANCY TAX	0.00	-134,306.78	-134,306.78
23-3831-00000	INTEREST- LTDA	0.00	-12,676.23	-12,676.23
	Total Fund: 23 - Occupancy Tax Fund:	**0.00**	**-146,983.01**	**-146,983.01**
	Grand Totals:	**0.00**	**-146,983.01**	**-146,983.01**

Per G.S. 132-1.1(b) Occupancy tax information may not be disclosed

Date Range: 07/01/2024 - 04/30/2025

Fund Summary

Fund		Beginning Balance	Total Activity	Ending Balance
23 - Occupancy Tax Fund		0.00	-146,983.01	-146,983.01
	Grand Total:	**0.00**	**-146,983.01**	**-146,983.01**

Lincolnton, NC

Detail Report
Account Detail
Date Range: 07/01/2024 - 04/30/2025

Account	Name	Beginning Balance	Total Activity	Ending Balance
Fund: 23 - Occupancy Tax Fund				
ExpObject: 37000 - ADVERTISING				
23-6000-37000	ADVERTISING	0.00	32,314.56	32,314.56

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
10/04/2024	APPKT03412	INV-4482	231254	SOCIAL MEDIA MARKETING	01933 - HYPE MILL LLC		2,500.00	2,500.00
10/04/2024	APPKT03412	INV-4482	231254	EMAIL MARKETING	01933 - HYPE MILL LLC		450.00	2,950.00
10/04/2024	APPKT03412	INV-4482	231254	DIGITAL ADS MANAGEMENT	01933 - HYPE MILL LLC		450.00	3,400.00
10/25/2024	APPKT03477	73840	231255	APPLE FESTIVAL (1/6PG COLOR)	071525 - MANN MEDIA INC		1,675.00	5,075.00
11/18/2024	POPKT08116	315785 #2	231257	Civic Engage-Annual Subscription	014960 - CIVIC PLUS		1,709.56	6,784.56
12/13/2024	APPKT03601	15-103093	231262	1/4PG ADD W/FULL COLOR (DENVER)	052339 - LAKE NORMAN MEDIA GROUP		190.00	6,974.56
12/13/2024	APPKT03601	15-103608	231262	SECOND SAT. 1/4 PG AD	052339 - LAKE NORMAN MEDIA GROUP		190.00	7,164.56
12/13/2024	APPKT03601	15-104379	231262	WIDEBAR AD (300X300) FACEBOOK AD	052339 - LAKE NORMAN MEDIA GROUP		150.00	7,314.56
01/14/2025	APPKT03690	850000004064761 20	231265	DIGITAL AD-MOORESVILLE TRIB	01699 - LEE BHM CORPORATION		1,500.00	8,814.56
01/14/2025	POPKT08374	1ST INSTALLMENT 202	231264	WEBSITE/APP 1ST INSTALLMNT	01933 - HYPE MILL LLC		6,500.00	15,314.56
01/14/2025	APPKT03693	1ST INSTALLMENT 202	231264	WEBSITE/APP 1ST INSTALLMNT	01933 - HYPE MILL LLC		6,500.00	21,814.56
01/14/2025	APPKT03693	1ST INSTALLMENT 202	231264	WEBSITE/APP 1ST INSTALLMNT	01933 - HYPE MILL LLC		-6,500.00	15,314.56
01/29/2025	POPKT08454	INV-4675	231266	SOCIAL MEDIA MRKT, EMAIL MRKT, DIG	01933 - HYPE MILL LLC		3,400.00	18,714.56
01/29/2025	POPKT08454	INV-4755	231266	SOCIAL MEDIA MRKT,EMAIL MRKT, DIG	01933 - HYPE MILL LLC		3,400.00	22,114.56
03/21/2025	POPKT08763	INV-4861	231270	SOCIAL MEDIA,EMAIL,DIGITAL ADS	01933 - HYPE MILL LLC		3,400.00	25,514.56
03/21/2025	POPKT08763	INV-4862	231270	SOCIAL MEDIA,EMAIL,DIGITAL ADS	01933 - HYPE MILL LLC		3,400.00	28,914.56
04/08/2025	POPKT08872	INV-4913	231273	SOCIAL MEDIA, EMAIL,DIGITAL ADS	01933 - HYPE MILL LLC		3,400.00	32,314.56

Total ExpObject: 37000 - ADVERTISING: **Beginning Balance: 0.00** **Total Activity: 32,314.56** **Ending Balance: 32,314.56**

ExpObject: 45000 - PROPERTY & CASUALTY INS

23-6000-45000	PROPERTY & CASUALTY INS	0.00	450.00	450.00

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/30/2024	POPKT07596	BOND#65608277 (20	231248	Public Surety Bond - LTDA: (8/19/2024-	010208 - CNA SURETY		450.00	450.00

Total ExpObject: 45000 - PROPERTY & CASUALTY INS: **Beginning Balance: 0.00** **Total Activity: 450.00** **Ending Balance: 450.00**

Detail Report

Date Range: 07/01/2024 - 04/30/2025

Account	Name	Beginning Balance	Total Activity	Ending Balance
ExpObject: 49900 - MISCELLANEOUS				
23-6000-49900	MISCELLANEOUS	0.00	500.00	500.00

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
01/06/2025	APPKT03665	1470	231263	3RD QTR-321 SIGNS & ROUND UP	054860 - LINCOLN LANDSCAPE LLC		100.00	100.00
01/06/2025	APPKT03665	1470	231263	4TH QTR PLANTER MAINTENANCE	054860 - LINCOLN LANDSCAPE LLC		100.00	200.00
01/06/2025	APPKT03665	1470	231263	3RD QTR PLANTER MAINTENANCE	054860 - LINCOLN LANDSCAPE LLC		100.00	300.00
01/06/2025	APPKT03665	1470	231263	4TH QTR-321 SIGNS & ROUND UP	054860 - LINCOLN LANDSCAPE LLC		100.00	400.00
03/28/2025	POPKT08825	1661	231271	LTDA- 321 Signs - Qtrly Maint.	054860 - LINCOLN LANDSCAPE LLC		100.00	500.00

Total ExpObject: 49900 - MISCELLANEOUS: **Beginning Balance: 0.00** **Total Activity: 500.00** **Ending Balance: 500.00**

Account	Name	Beginning Balance	Total Activity	Ending Balance
ExpObject: 50000 - CAPITAL EXPENSE				
23-6000-50000	CAPITAL EXPENSE	0.00	4,000.00	4,000.00

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
10/25/2024	POPKT08015	HC14602 (DEPOSIT)	231256	Art pieces for RT plaza area - pine cone/	040751 - ROY L HARTNESS LLC		2,000.00	2,000.00
02/14/2025	POPKT08550	HC14602B	231267	Art pieces for RT plaza area - pine cone/	040751 - ROY L HARTNESS LLC		2,000.00	4,000.00

Total ExpObject: 50000 - CAPITAL EXPENSE: **Beginning Balance: 0.00** **Total Activity: 4,000.00** **Ending Balance: 4,000.00**

Account	Name	Beginning Balance	Total Activity	Ending Balance
ExpObject: 50501 - RESERVED FOR TOURISM				
23-6000-50501	RESERVED FOR TOURISM	0.00	31,836.06	31,836.06

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/13/2024	APPKT03601	2024-11-18 TRAIN	231261	CUSTOMS & BROKERS FEE INTERNATIO	023413 - DOWNTOWN DEVELOP ASSOC		4,486.06	4,486.06
12/13/2024	APPKT03601	2024-11-18 TRAIN	231261	FINAL PAYMENT FOR TRACKLESS TRAIN	023413 - DOWNTOWN DEVELOP ASSOC		16,750.00	21,236.06
03/11/2025	APPKT03851	2025-03-11 TOILET TR	231269	TOILET TRAILER 50% DEPOSIT QUOTE F	023413 - DOWNTOWN DEVELOP ASSOC		10,600.00	31,836.06

Total ExpObject: 50501 - RESERVED FOR TOURISM: **Beginning Balance: 0.00** **Total Activity: 31,836.06** **Ending Balance: 31,836.06**

Account	Name	Beginning Balance	Total Activity	Ending Balance
ExpObject: 60400 - COMMUNITIES IN SCHOOLS				
23-6000-60400	COMMUNITY ORGANIZATIONS	0.00	45,434.27	45,434.27

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/14/2024	APPKT03300	FY2425 FUNDING REQ	231249	FY2425 FUNDING REQUEST - CRUISIN 9	01815 - CRUISIN' FOR A CAUSE INC		750.00	750.00
09/13/2024	APPKT03359	2024-09-06 FUNDING	231250	FUNDING APPLE FESTIVAL 10/19/24	054605 - LINCOLN COUNTY APPLE INC		5,000.00	5,750.00
09/13/2024	APPKT03359	2024-09-06 FUNDING	231251	BEVERLY HILLBILLIES PRODUCTION 9/20	01840 - LINCOLN THEATER GUILD		2,000.00	7,750.00
09/16/2024	APPKT03370	2024-09-16 FUNDING	231252	REIMBURSE EXPENDITURES 7/10/24	015956 - COMMUNITIES IN SCHOOLS		1,084.27	8,834.27
09/24/2024	APPKT03388	2024-09-23 FUNDING	231253	2ND QTR-VARIOUS EVENTS	054750 - LINCOLN CULTURAL DEVELOPME		6,000.00	14,834.27
11/18/2024	APPKT03544	2024-11-18 Funding	231258	FY2425 Funding Request - Apple Drop/Y	023413 - DOWNTOWN DEVELOP ASSOC		7,500.00	22,334.27
11/18/2024	APPKT03544	2024-11-18 Funding	231259	FY2425 Funding Request - Cinderella Pr	01840 - LINCOLN THEATER GUILD		1,500.00	23,834.27
12/04/2024	APPKT03581	2024-12-04 FUNDING	231260	FY2425 FUNDING-SANTA'S HOUSE 12/5	023413 - DOWNTOWN DEVELOP ASSOC		9,000.00	32,834.27
03/06/2025	APPKT03842	2025-03-04 FUNDING	231268	HISTORIC BATTLE OF RAMSOUR'S MILL	054600 - LINCOLN COUNTY		3,600.00	36,434.27
04/08/2025	APPKT03935	2025-03-04 FUNDING	231272	CONCERTS-MAY 22,JUNE 26,JULY 24	023413 - DOWNTOWN DEVELOP ASSOC		9,000.00	45,434.27

Total ExpObject: 60400 - COMMUNITIES IN SCHOOLS: **Beginning Balance: 0.00** **Total Activity: 45,434.27** **Ending Balance: 45,434.27**

Total Fund: 23 - Occupancy Tax Fund: **Beginning Balance: 0.00** **Total Activity: 114,534.89** **Ending Balance: 114,534.89**

Grand Totals: **Beginning Balance: 0.00** **Total Activity: 114,534.89** **Ending Balance: 114,534.89**

Date Range: 07/01/2024 - 04/30/2025

Fund Summary

Fund		Beginning Balance	Total Activity	Ending Balance
23 - Occupancy Tax Fund		0.00	114,534.89	114,534.89
	Grand Total:	**0.00**	**114,534.89**	**114,534.89**

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES Y | N	LEGISLATIVE HISTORY & NOTES
Lexington, City of SL 1993-602 SL 2001-365	Davidson	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES	SL 1993-602: Authorized not more than 3% to City of Lexington; the combined room occupancy tax rates for Davidson Co and any city or town in Davidson Co may not exceed 6%. SL 2001-365: Authorized additional 3% tax
Lincoln County SL 1993-549 SL 2007-527, Sec. 21(jj)[i]		3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Board of Commissioners	NO	SL 1993-549: Authorized 3% tax; combined rates for county and any city in Lincoln Co may not exceed 6% SL 2007-527, s. 21(jj): *See Endnote i*
Lincolnton, City of SL 2001-439, Part III.	Lincoln	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES	SL 2001-439, Part III: Authorized 3% tax
Long Beach, Town of *(See: Oak Island)* SL 1983-908, Part IX SL 1983-985 SL 1989-857 SL 1998-207 SL 1999-66						The charters of the towns of Yaupon Beach and Long Beach were consolidated to create Town of Oak Island, effective 07-01-1999

three-fourths of the members must be individuals who are currently active in the promotion of travel and tourism in the city. The city council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Kings Mountain shall be the ex officio finance officer of the Authority.

SECTION 2.2.(b) Duties. – The Authority shall expend the net proceeds of the tax levied under this Part for the purposes provided in this Part. The Authority shall promote travel, tourism, and conventions in the city, sponsor tourist-related events and activities in the city, and finance tourist-related capital projects in the city.

SECTION 2.2.(c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to the Kings Mountain City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the city council may require.

PART III. CITY OF LINCOLNTON.

SECTION 3.1. Occupancy tax. – (a) Authorization and Scope. – The Lincolnton City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

SECTION 3.1.(b) Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

SECTION 3.1.(c) Distribution and Use of Tax Revenue. – The City of Lincolnton shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Lincolnton Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Lincolnton and shall use the remainder for tourism-related expenditures.

The following definitions apply in this subsection:

(1) Net proceeds. – Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars ($500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.

(2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

(3) Tourism-related expenditures. – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in a city or to attract tourists or business travelers to the city. The term includes tourism-related capital expenditures.

SECTION 3.2. Lincolnton Tourism Development Authority. – (a) Appointment and Membership. – When the Lincolnton City Council adopts a resolution levying a room occupancy tax under this Part, it shall also adopt a resolution creating a city Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members must be individuals

who are affiliated with businesses that collect the tax in the city, and at least three-fourths of the members must be individuals who are currently active in the promotion of travel and tourism in the city. The city council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Lincolnton shall be the ex officio finance officer of the Authority.

SECTION 3.2.(b) Duties. – The Authority shall expend the net proceeds of the tax levied under this Part for the purposes provided in this Part. The Authority shall promote travel, tourism, and conventions in the city, sponsor tourist-related events and activities in the city, and finance tourist-related capital projects in the city.

SECTION 3.2.(c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to the Lincolnton City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the city council may require.

PART IV. MONROE.

SECTION 4.1. Occupancy tax. – (a) Authorization and Scope. – The Monroe City Council may levy a room occupancy tax of up to five percent (5%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

SECTION 4.1.(b) Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

The tax collector may collect any unpaid taxes levied under this act through the use of attachment and garnishment proceedings as provided in G.S. 105-368 for collection of property taxes. The tax collector has the same enforcement powers concerning the tax authorized by this act as the Secretary of Revenue in enforcing the State sales tax under G.S. 105-164.30.

SECTION 4.1.(c) Distribution and Use of Tax Revenue. – The City of Monroe shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Monroe Tourism Development Authority. For the first 10 years that funds are remitted to the Authority under this section, the Authority shall use at least two-thirds of the funds remitted to it under this subsection for tourism-related expenditures and shall use the remainder to promote travel and tourism in Monroe. For funds remitted to it under this section thereafter, the Authority shall use at least two-thirds of the funds remitted to it under this section to promote travel and tourism and shall use the remainder for tourism-related expenditures.

The following definitions apply in this subsection:

(1) Net proceeds. – Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars ($500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.

(2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

(3) Tourism-related expenditures. – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in a city

Pamela McBryde <pmcbryde@lincolntonnc.org>

Fwd: Ritchie/ Lincolnton in NC Cycling Guide

1 message

Ritchie Haynes <rhaynes@lincolntonnc.org> Thu, May 1, 2025 at 9:46 AM
To: Pamela McBryde <pmcbryde@lincolntonnc.org>

LTDA may be interested in this.

Ritchie Haynes
City Manager
City of Lincolnton
rhaynes@lincolntonnc.org
704-736-8980

---------- Forwarded message ---------
From: **Randy Reagor** <Reagor.Randy@outlook.com>
Date: Thu, May 1, 2025 at 9:34 AM
Subject: Ritchie/ Lincolnton in NC Cycling Guide
To: rhaynes@lincolntonnc.org <rhaynes@lincolntonnc.org>

Good morning.

We are happy to announce **The Cycling North Carolina e-magazine,** which will be hosted on **https://www.visitnc.com/** and we'd like to offer you the opportunity to submit information pertaining specific to Lincolnton.

The cost is $1700 for a full page--with that you will also get an additional full page to talk about your area—and $950 for a half page (get a half page of editorial).

This is a one-time charge and we can also design your ad for no additional charge.

Hope to hear from you soon!

Randy Reagor
www.executivemediaglobal.com
reagor.randy@outlook.com
(904) 393-7968

P. S. We've also started updating the Guide to Birding in North Carolina (4th edition) and you can view it by going to https://www.visitnc.com/travel-guide

LTDA Potential Funding Items – List Product / Material Description

Bike Rack:

9. Bike Rack: Victor Stanley - BRBS-103, Cycle Sentry Collection, black.

Tash Receptacles

11. Trash and recycle containers: Victor Stanley - FC-12, Concourse Collecton, black, 36 gal capacity. Trash can to have Dome lid. Recycle container to have Recycle Lid. Total of 6 trash cans and 6 recycle cans. See plan for locations. Contractor to verify with landscape architect prior to setting in place.

Tables & Chairs:

Tables: Maglin cafe height table: MTB-1700-00009; 1700 series Foro 30" Round Bar Height table, metal, circles pattern, freestanding. Total number: 7

Maglin dining height table: MTB-1700-00103; 1700 series Foro 36" Round Dining Height table, metal, circles pattern, freestanding, with umbrella mount. Total number: 10

Chairs: Maglin cafe height chair: MCH-1700-00005; 1700 series Foro Bar Height Stool, metal, circles pattern, with arm rest. Total number: 28

Maglin dining height chair: MCH-1700-00002; 1700 series Foro Dining Height Chair, metal, circles pattern, with arm rest. Total number: 50

String & Ball Lights

3. String Lights: Unique Lighting Systems, Bistro Lights String Lights, 24' Strand
Total of 14 stands to be hung as indicated. Metal poles to support the string lights as shown. Wrap light strings with metal wire as support. Poles to be 12-14' HT. Connect lights to building as indicated. Landscape architect to field locate string light poles and coordinate attachment to building.

4. Ball lights in trees: 30" Diameter Ball Lights
Yard Envy - www.yardenvy.com; 205 Curie Drive, Alpharetta, GA 30005
Commercial Mega Sphere Light Ball, Fold Flat Cool White LED
A total of 16, 30" Diameter lights to be hung in trees as indicated.

Priority Ranking	Description	Budgeted Amount
1	Ball Lights (Suspended from Trees)	$4,718.70
2	String Lights (Overtop Northside Dining Area)	$4,757.29
3	Tables & Chairs	$73,911.60
4	Trash Receptacles *	$20,014.79
5	Bike Racks	$9,179.42

* Alternative to be provided by City Vendor at reduced cost