

The
Municipal
Capital and Operating
Budget

Fiscal Year

2026-27

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CITY COUNCIL
Ed L. Hatley, Mayor
Kevin Demeny, Mayor Pro-Tem
Mark Johnson
Jill Tipton
Roby D. Jetton

Lincolnton NC
Near the City. Near the Mountains. Near Perfect.

CITY MANAGER
Richard C. Haynes
rhaynes@lincolntonnc.org
CITY CLERK
Daphne Ingram
dingram@lincolntonnc.org
CITY ATTORNEY
John Friguglietti, Jr.

May 7, 2026

The Honorable Ed L. Hatley, Mayor
Members of the City Council
Lincolnton, North Carolina

Mayor Hatley and Members of the City Council:

The attached document presents the proposed operating budget for fiscal year 2026-27, submitted in accordance with Section 159-11 of the North Carolina General Statutes. This budget totals $36,739,955.00 and comprises six major funds.

I extend my thanks to the Mayor, Council, management team, and staff for their diligent efforts. Following the direction set at the April Budget Retreat, this budget was developed to align with our Strategic Plan goals, covering day-to-day needs while allocating funds for essential capital projects.

Per NC General Statute 159-12, a public hearing will be scheduled for the June City Council meeting to allow for public comments and questions. The City Council is authorized to hold budget work sessions up to the June 30, 2026, adoption deadline.

GENERAL FUND

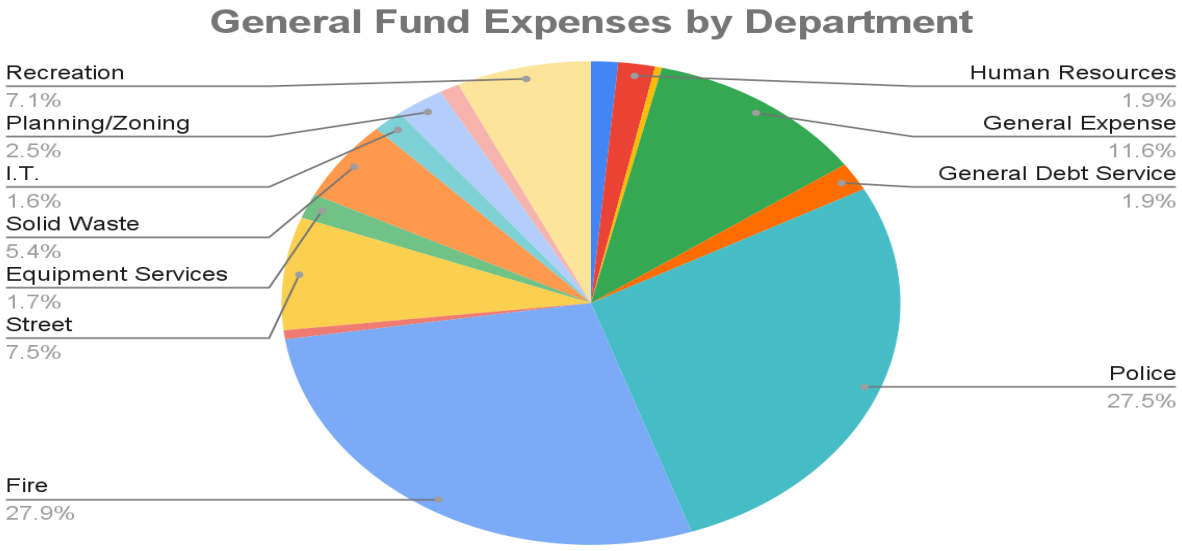
The proposed General Fund budget is $17,988,588. This budget is balanced with a property tax rate of $0.50 per $100 of assessed property value. This is the same rate as last year. The General Fund encompasses most city services, including public safety, solid waste, street maintenance, finance, planning and zoning, recreation, business and community development, information technology, human resources, and the city manager's office.

The General Fund is now facing a severe revenue shortfall of approximately $2.3 million due to Lincoln County's change in its sales tax formula from a per capita to *an ad valorem basis*. The loss accounts for over 11 percent of our total General Fund revenue. Raising this amount through

a tax increase would be equivalent to a 13.5-cent increase in our tax rate. I believe we would all agree that, in today's political environment regarding property tax valuation, this is neither a feasible nor sustainable solution for our community. Instead of increasing taxes, the proposed budget includes necessary and painful cuts across departments to absorb this loss. These measures will eliminate 21 full-time positions and numerous part-time employees. We are also forced to cut or limit certain services, including eliminating commercial solid waste services, limiting our limb and bulk pickups, and eliminating residential recycling. Of the 21 full-time positions, 14 will come from our Police and Fire Departments. Our day-to-day service levels will decline due to these budget cuts, but the City will do all it can to minimize these effects.

Most of the other revenues are projected to be at least within last year's levels. It is worth noting that we have remained conservative in our revenue projections for the next fiscal year. As most would agree, the future of our economy is anyone's guess. By being conservative with our projections, we are hedging against a sharp decline in revenues. The economic uncertainty is mitigated by our healthy fund balance of $13,508,218. Still, we must remember that a significant portion of this is earmarked for City Park, the new Public Service Center, and the relocation of Christian Ministry to a new site.

Some additional costs in this year's General Fund budget include pay and class study, capital expenditures, and increased fuel costs due to uncertainty in the Middle East. The Group C pay and class study included personnel from the Parks and Recreation and our administrative staff. We have also included several capital projects in the General Fund budget. Some of these projects include a refurbished knuckleboom truck for the solid waste department, playground upgrades at Betty Ross Park, funding for the upfit of the New Public Services Center, equipment and radios, and the first payment for the Water Street property. As in previous budgets, we have included notable funding in our infrastructure line items. The following chart shows a breakdown of the General Fund expenses by department:



Department heads were asked to identify needs within their respective areas. These items were presented in the budget discussions with the Council. In addition to reviewing these items, we have employed a zero-based budget approach, which has resulted in reducing budget line item requests by over $3.1 million.

OCCUPANCY TAX FUND

The Occupancy Tax Fund is no longer included in the City's operating budget and is only reported as a component for reporting purposes. The six-member board created by the City Council has full authority to appropriate funds as it sees fit. All initial enabling legislation requirements remain in effect for the Tourism Authority to comply with.

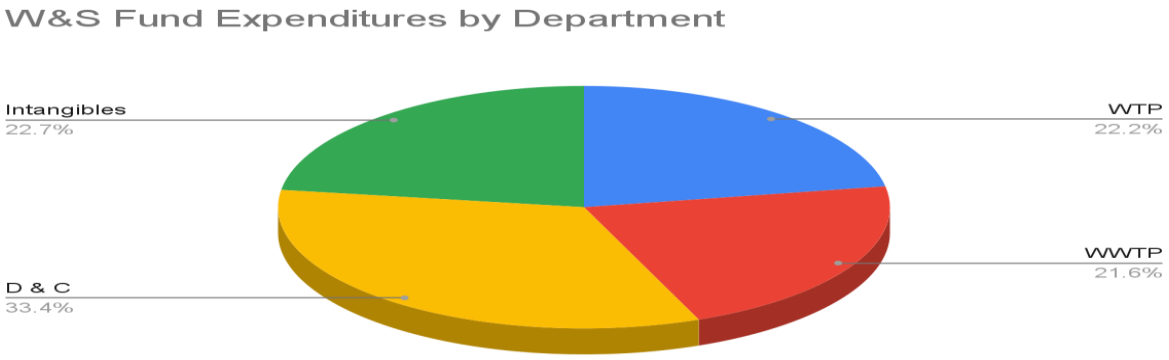
POWELL BILL FUND

The proposed budget for the Powell Bill Fund is $435,000. These funds will be used to continue our traditional street repaving and repairs. The Powell Bill remains a crucial source of state revenue, enabling municipalities to address their street-related needs.

WATER AND SEWER FUND

The proposed Water and Sewer Fund budget is $9,748,500. This fund comprises four departments: Water Treatment Plant, Distribution and Collection, Wastewater Treatment Plant, and Water & Sewer Intangibles. We have allocated $870,000 of capital to the Water and Sewer Fund. The capital allocated is for system upgrades and the replacement of aging infrastructure.

The chart below shows the breakdown of the expenditures by department:



The water and sewer bills for the majority of our customers will remain unchanged for FY 2026-27. Given the rising industry costs, we will likely need to consider a rate increase in next year's

budget or the one after. While there is a healthy fund balance of approximately $9.8 million, this can only be used for capital expenditures.

ELECTRIC FUND

The proposed Electric Fund budget is $8,557,867. The fund balance as of the end of FY 2024-25 is $8,962,870, representing a significant increase from the previous year. The North Carolina Municipal Power Agency #1 (NCMPA#1) will be raising its wholesale rate. The agency is recommending that Lincolnton increase its rate by 3.4%. It needs to be noted that we have not had an increase in over 10 years. Even with the increase, our customers will still pay less than citizens with a different electric provider. The management team at Electricities has done an excellent job managing the debt restructuring, reallocating working capital, and providing NCMPA#1 members with options to stabilize rates in the future. Our rate structure will remain competitive for years to come.

We have allocated funds for several capital purchases in the Electric Fund during the Fiscal Year 2026-27. Capital expenditures will include the purchase of a new bucket truck and the construction of the New Public Service Center.

BOGER CITY FIRE DISTRICT FUND

The Boger City Volunteer Fire Department merged its operations with the Lincolnton Fire Department in FY 2020-21. Under the new arrangement, Lincoln County contracts with the City to provide fire protection services for the Boger City Fire District; in return, the City receives the fire tax revenue for the district. We have projected revenues of $1,619,000 for FY 2026-27.

SUMMARY

The current budget was developed, as always, by utilizing the City's Strategic Plan to address both immediate and long-term requirements. This year's budget priorities are driven by four core goals: Infrastructure, Employee Benefits, Downtown Development, and Recreation.

Our commitment to fiscal responsibility is reflected in our ongoing efforts to reduce costs and maximize efficiency throughout all City operations. I want to express profound pride in our dedicated staff and management team, whose unwavering focus on customer satisfaction ensures consistently high service.

Also, I deeply appreciate the City Council's support during this budget cycle. The open, collaborative dialogue between the Council and staff has proven essential, enabling us to find practical solutions to community needs and identify opportunities to reduce costs for taxpayers. This continued partnership is key to our dedication to improving the quality of life for our citizens and guaranteeing the City's financial stability well into the future.
This year’s budget process has been the toughest of my career. The County Commissioners' decision to change the sales tax formula will alter the City’s landscape for a generation. Most

long-term goals and projects will need to be put on hold until we better understand the full impact of the revenue loss.

In conclusion, I recommend a $36,739,955 operating budget for FY 2026-27 for the City of Lincolnton. The budget includes the funding for Group C of the pay study, a 2% yearly compression adjustment for all employees, and significant funding for capital projects and infrastructure improvements.

As always, I am available to answer any questions that you may have.

Respectfully submitted,



Richard C. Haynes,
City Manager

THE ORGANIZATION

MAYOR:
Edward L. Hatley, Jr.

CITY COUNCIL:
Kevin Demeny – Ward One
Mark Johnson – Ward Two
Jill Tipton – Ward Three
Roby D. Jetton – Ward Four

APPOINTED OFFICIALS

CITY MANAGER:
Ritchie Haynes

CITY ATTORNEY:
John M. Friguglietti, Jr., P.A.

STAFF

Scott Clark, Assistant City Manager
Daphne Ingram, Assistant to City Manager/City Clerk
Pamela McBryde, Finance Director
Tanya Osborne, Human Resources Director
Brian Greene, Chief of Police
Charles R. Heavner, Fire Chief
Todd Elmore, Water Resources Director
Nathan Eurey, Public Services Director
David Ramsey, Business Services Director
Chris Jones, Technology & Innovation Director
Jean Derby, Planning & Zoning Director
Brent Turner, Electric Operations Director

MAYOR:

The Mayor is the chief elected official of the City of Lincolnton. The Mayor is elected, at large, for a four-year term. The Mayor is the presiding officer of the Lincolnton City Council. The Mayor votes to break a tie vote and does not have veto power. The Mayor appoints members to various municipal boards and commissions, issues special proclamations, meets with citizen groups, and represents the City at various local, state, and national meetings. The Mayor serves as the City's Chief Ambassador, meeting with visiting dignitaries and business representatives. The Mayor plays an important role in the development of Lincolnton's municipal policy.

CITY COUNCIL:

The Lincolnton City Council is the Legislative Body of the City of Lincolnton. The City Council is comprised of four members. Members of the City Council are elected at large but must file for election by ward. Two members of the City Council stand for election every two years and are elected to four-year terms.

The City Council appoints the City Manager and the City Attorney; is responsible for passing all ordinances and resolutions; approves the annual operating and capital budgets; sets the ad valorem tax rate; sets utility rates; makes appointments to various boards, commissions, and agencies of the city; and adopts long-range plans and policies.

CITY MANAGER:

The City Manager, the Chief Administrative Officer of the City of Lincolnton, is appointed by the City Council and serves at its pleasure. The City of Lincolnton adopted the Council-Manager form of government in 1982.

The City Manager provides management control and coordinates all city government activities. He is the City's administrative head and sees that the city and state's laws are faithfully executed. He attends all meetings of the City Council, recommends for adoption such measures as he shall deem pertinent, and makes reports from time to time concerning the affairs of the City. He is responsible for the preparation of the annual budget and represents the City on various boards, commissions, and committees on city, state, and national levels.

CITY ATTORNEY:

The Lincolnton City Attorney, the chief legal authority of the City, is appointed by the City Council and serves at its pleasure.

The City Attorney represents the Mayor and City Council, the City Manager, and various department supervisors of city government. He attends all City Council meetings and has the responsibility to advise the City Council on all legal, procedural, and conduct of meetings. He represents the City in all legal matters, personnel hearings, zoning administration, and civil or criminal court procedures.

CITY COUNCIL

Ed L. Hatley, Mayor
Kevin Demeny, Mayor Pro-Tem
Roby D. Jetton
Mark Johnson
Jill Tipton



CITY MANAGER
Richard Haynes
rhaynes@lincolntonnc.org

CITY CLERK
Daphne Ingram
dingram@lincolntonnc.org

CITY ATTORNEY
John M. Friguglietti, Jr., P.A.
john@davidsonlawyers.net

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2026-2027 FOR THE CITY OF LINCOLNTON

BE IT ORDAINED by the Mayor and City Council of the City of Lincolnton

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	$ 426,186
Human Resources	282,650
Finance	108,803
General Expense	1,841,048
General Debt Service	460,948
Police	5,724,180
Fire	4,772,990
Public Works	274,494
Street	1,325,313
Equipment Services	201,023
Solid Waste	701,050
IT General Services	287,610
Planning/Zoning	357,973
Bus & Comm. Development	90,540
Recreation	1,143,780
	$ 17,998,588

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Ad Valorem Levy	$ 7,818,000
Prior Year Taxes	40,000
Boger City Fire Tax	1,619,000
NC Vehicle Tax System (NCVTS)	660,000
NCVTS-License Fee	200,000
Discount on Taxes	(110,000)
Interest on Taxes	20,000
Lease/Rental Vehicle Tax	35,000
Local Sales & Use Tax	4,850,000
Pilot-Housing Authority	51,200
Controlled Substance Tax	2,000
Firefighters Relief Fund Tax	2,000
Alcohol/Beverage Tax	45,000
Franchise Tax	950,000
Solid Waste Disposal Tax	8,000
Grants-Other	262,500
Pilot-Water & Sewer	381,823
Pilot-Electric	35,890
Lease Revenue-Restaurant	12,000
Cemetery Lot Sales	50,000
Officers Fees	2,500
PD Inspection Fees	3,000
PD Sidewalk Café Permit	175
Parking Violations	1,000
Police Dept-Misc Revenue	5,000
Zoning Department Fees	25,000
Online Convenience Fees	25,000
Fire Department Fees	35,000
Fire Dept-Misc Revenue	2,000
Solid Waste Fees	18,000
Solid Waste Rollout Container	12,000
Rec-Admission & Concession	32,000
Rec-Registration & Entry Fees	140,000
Rec-Sponsorships	2,000
Rec-Vending Machine Income	3,000
Rec-Rental Fees	8,000

BC&D-Event Fees	3,500
Rec-Miscellaneous Revenue	500
Interest-General Fund	280,000
Sale of Capital Assets-GF	5,000
Miscellaneous Revenue-GF	2,000
Sales of Personal Assets	3,000
ABC Revenue	130,000
Miscellaneous Other Revenue	500
WEX-Fuel Rebates	5,000
July 4th Donations/Other	8,000
Veterans Banner Project	5,000
Revenue-SBE Principal	20,000
Reimbursement from Powell Bill	140,000
Appropriation from Fund Balance-GF	100,000
	$ 17,998,588

SECTION 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this City:

Powell Bill Construction/Other	$ 435,000

SECTION 4. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Powell Bill Allocation	$ 420,000
Investment Income	15,000
	$ 435,000

SECTION 5. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the City:

Water & Sewer Fund	$ 9,748,500

SECTION 6. It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Investment Income	$ 250,000
Charges for Service-Water	4,000,000
Charges for Service-Sewer	5,000,000
Connection Charges	150,000
Other Financing Sources	70,000
Other Operating Revenues	278,500
	$ 9,748,500

SECTION 7. The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the City:

Electric Fund	$ 8,557,867

SECTION 8. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Investment Income	$ 200,000
Contractor Sales Tax	1,000
Electric Sales	7,100,000
Electric Municipal Operations	667,825
Issuance of Debt	159,721
Other Operating Revenue	429,321
	$ 8,557,867

SECTION 13. There is hereby levied a tax rate of fifty cents ($0.50) per one hundred ($100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed as “Property Taxes” in the general fund in Section 1 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of $1,719,400,000 and an estimated rate of collection of 99.00%

There is hereby levied a municipal vehicle tax of $20 per registered and tagged motorized vehicle resident in the city.

There is hereby levied a tax rate by the County of fourteen and ½ cents ($0.1450) per one hundred ($100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed as "Boger City Fire District Taxes" in Section 3 of this ordinance.

SECTION 14. Electric Rates 3.4% Rate Increase.

SECTION 15. Water & Sewer Rates See Fee Schedule.

SECTION 16. Appropriations are authorized by fund totals. The City Manager is authorized to reallocate fund appropriations among line-item objects of expenditures and revenues as necessary during the budget year.

SECTION 17. Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and Finance Director to be kept on file by them for their direction in the disbursement of funds.

TOTAL GROSS BUDGET $36,739,955

Adopted this 4th day of June, 2026

Attest:

_____ _____

Daphne Ingram
City Clerk

Edward L. Hatley
Mayor

2026-27 CMO Recommendations/Highlights

General Fund $17,998,588

- No tax rate increase
- Property Tax Revenue - $7,818,000
- Boger City Revenue - $1,619,000
- Sales Tax Revenue - $4,850,000*
- Implement Salary Study- Group C - $262,044
- Retirement Rate Increase-General-17.48 (21.8%); Police-19.48 (21.1%)**
- Allotted $625,000 to General Expenses for Capital
- Allotted $12,000 to the Police Department for Capital
- Allotted $40,000 to the Fire Department for Capital
- Allotted $140,000 to the Solid Waste Department for Capital
- Allotted $75,000 to the Street Department for Capital
- Allotted $35,000 to the Parks & Recreation Department for Capital
- Allotted $300,000 for Paving
- Allotted $100,000 for Sidewalk Repair
- Allotted $80,000 for Culvert and Bridge Repair
- Eliminated 21 Full-Time Positions ***
- Fund Balance: Unrestricted $13,508,218

Water and Sewer Fund $9,748,500

- Rate increase as detailed in the Fees Schedule
- Allotted $270,000 to the Water Treatment Plant Department for Capital
- Allotted $500,000 to the Distribution and Collection Department for Capital
- Allotted $100,000 to the Wastewater Treatment Plant Department for Capital
- Added 4 Positions for new construction and repairs
- Fund Balance: Unrestricted $9,882,686

Electric Fund $8,557,867

- 3.4% rate increase
- Allotted $630,000 to the Electric Department for Capital

- Allotted $420,000 to System Maintenance
- Fund Balance: Unrestricted $8,962,870

Powell Bill Fund $435,000

- Paving of City Streets - $295,000
- Maintenance of City Streets - $140,000

* Total reduction in Sales Tax will be $2,300,000 next fiscal year

** 2.40% is an increase for the State Health Plan

*** Police – 7 positions, Fire – 7 positions, Solid Waste – 2 positions, Street – 4 positions, Parks & Recreation – 1 position

Proposed Budget Revenues

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
Fund: 10 - General Fund				
10-3100-00000	AD VALOREM LEVY	7,620,000.00	7,818,000.00	7,818,000.00
10-3110-00000	PRIOR YEAR TAXES	40,000.00	40,000.00	40,000.00
10-3113-00020	BOGER CITY FIRE TAX	1,575,000.00	1,619,000.00	1,619,000.00
10-3115-00000	NC VEHICLE TAX SYSTEM (NCVTS)	625,000.00	660,000.00	660,000.00
10-3116-00000	NCVTS-LICENSE FEE	175,000.00	200,000.00	200,000.00
10-3120-00000	DISCOUNT ON TAXES	-110,000.00	-110,000.00	-110,000.00
10-3130-00000	INTEREST ON TAXES	20,000.00	20,000.00	20,000.00
10-3200-00000	LEASE/RENTAL VEHICLE TAX	28,000.00	35,000.00	35,000.00
10-3230-00000	LOCAL SALES & USE TAX	5,300,000.00	6,000,000.00	4,850,000.00
10-3311-00000	PILOT-HOUSING AUTHORITY	51,200.00	51,200.00	51,200.00
10-3317-00000	CONTROLLED SUBSTANCE TAX	2,000.00	2,000.00	2,000.00
10-3318-00000	FIREFIGHTERS RELIEF FUND TAX	2,000.00	2,000.00	2,000.00
10-3322-00000	ALCOHOL/BEVERAGE TAX	50,000.00	45,000.00	45,000.00
10-3324-00000	FRANCHISE TAX	830,000.00	950,000.00	950,000.00
10-3326-00000	SOLID WASTE DISPOSAL TAX	8,000.00	8,000.00	8,000.00
10-3330-00000	GRANTS-OTHER	250,000.00	262,500.00	262,500.00
10-3331-00000	PILOT-WATER & SEWER	373,782.00	381,823.00	381,823.00
10-3332-00000	PILOT-ELECTRIC	34,476.00	35,890.00	35,890.00
10-3334-00000	LEASE REVENUE-RESTAURANT	24,000.00	12,000.00	12,000.00
10-3336-00000	SRO REIMBURSEMENT	395,000.00	395,000.00	0.00
10-3340-00000	CEMETERY LOT SALES	40,000.00	50,000.00	50,000.00
10-3342-00000	OFFICERS FEES	2,500.00	2,500.00	2,500.00
10-3343-00000	PD INSPECTION FEES	2,000.00	3,000.00	3,000.00
10-3345-00000	PD SIDEWALK CAFÉ PERMIT	0.00	175.00	175.00
10-3346-00000	PARKING VIOLATIONS	1,000.00	1,000.00	1,000.00
10-3347-00000	POLICE DEPT-MISC REVENUE	0.00	5,000.00	5,000.00
10-3352-00000	ZONING DEPARTMENT FEES	25,000.00	25,000.00	25,000.00
10-3355-00000	ONLINE CONVENIENCE FEES	1,000.00	25,000.00	25,000.00
10-3434-00000	FIRE DEPARTMENT FEES	30,000.00	35,000.00	35,000.00
10-3435-00000	FIRE DEPT-MISC REVENUE	2,000.00	2,000.00	2,000.00
10-3470-00000	SOLID WASTE FEES	0.00	0.00	18,000.00
10-3471-00000	SOLID WASTE ROLLOUT CONTAINER	7,500.00	12,000.00	12,000.00
10-3600-00000	REC-ADMISSION & CONCESSION	32,000.00	32,000.00	32,000.00
10-3610-00000	REC-REGISTRATION & ENTRY FEES	125,000.00	140,000.00	140,000.00
10-3610-00100	REC-SPONSORSHIPS	1,500.00	2,000.00	2,000.00
10-3620-00000	REC-VENDING MACHINE INCOME	3,000.00	3,000.00	3,000.00
10-3625-00000	REC-RENTAL FEES	7,500.00	8,000.00	8,000.00
10-3628-00000	BC&D-EVENT FEE	3,000.00	3,500.00	3,500.00
10-3630-00000	REC-MISCELLANEOUS REVENUE	500.00	500.00	500.00
10-3830-00000	INTEREST-GENERAL FUND	350,000.00	280,000.00	280,000.00
10-3835-00000	SALE OF CAPITAL ASSETS- GF	5,000.00	5,000.00	5,000.00
10-3836-00000	MISCELLANEOUS REVENUE- GF	2,000.00	2,000.00	2,000.00
10-3836-00003	SALE OF PERSONAL ASSETS	3,000.00	3,000.00	3,000.00
10-3837-00000	ABC REVENUE	110,000.00	130,000.00	130,000.00
10-3838-00000	ABC LAW ENFORCEMENT	0.00	0.00	0.00
10-3840-00000	MISCELLANEOUS REVENUE-BUSINESS SERVICES	500.00	500.00	500.00
10-3843-00000	WEX-FUEL REBATES	4,000.00	5,000.00	5,000.00
10-3860-00000	JULY 4TH DONATIONS/OTHER	13,500.00	8,000.00	8,000.00
10-3863-00000	VETERANS BANNER PROJECT	5,000.00	4,000.00	5,000.00
10-3910-00000	ISSUANCE OF DEBT-GF	0.00	0.00	0.00
10-3910-00001	LOAN PROCEEDS	440,000.00	0.00	0.00
10-3930-00000	REVENUE-SBE PRINCIPAL	15,000.00	20,000.00	20,000.00
10-3931-00000	INTEREST-SBE	500.00	0.00	0.00
10-3982-00000	REIMB FROM POWELL BILL	140,000.00	140,000.00	140,000.00
10-3984-00000	REIMB FROM LTDA	0.00	50,000.00	50,000.00
10-3991-00000	APPROPRIATION FROM FUND BALANCE-GF	1,000,000.00	1,676,586.00	100,000.00
	Total Fund: 10 - General Fund:	**19,665,458.00**	**21,101,174.00**	**17,998,588.00**
Fund: 27 - Powell Bill Fund				
27-3316-00000	POWELL BILL ALLOCATION	375,000.00	420,000.00	420,000.00
27-3831-00000	INTEREST-POWELL BILL	15,000.00	15,000.00	15,000.00
	Total Fund: 27 - Powell Bill Fund:	**390,000.00**	**435,000.00**	**435,000.00**



Proposed Budget Revenues

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
Fund: 61 - Water and Sewer Fund				
61-3355-00000	ONLINE CONVENIENCE FEES	20,000.00	50,000.00	50,000.00
61-3360-00000	AUTO PAY DRAFT FEE	0.00	4,000.00	4,000.00
61-3700-00000	WATER UTILITY	3,920,000.00	4,000,000.00	4,000,000.00
61-3704-00000	WATER CONNECTION CHARGES	100,000.00	100,000.00	100,000.00
61-3710-00000	SEWER UTILITY	4,690,000.00	5,000,000.00	5,000,000.00
61-3714-00000	SEWER CONNECTION CHARGES	100,000.00	50,000.00	50,000.00
61-3747-00000	UTILITY RECEIVABLES	8,000.00	10,000.00	8,000.00
61-3752-00000	LATE FEE CHARGES W&S	130,000.00	140,000.00	140,000.00
61-3754-00000	RETURNED CHECK FEE WATER	500.00	1,000.00	1,000.00
61-3832-00000	INTEREST- WATER/SEWER	224,200.00	250,000.00	250,000.00
61-3834-00000	RENTAL FEES	55,000.00	65,000.00	65,000.00
61-3839-00000	MISCELLANEOUS REVENUE- W/S	5,000.00	5,000.00	5,000.00
61-3842-00900	PFAS SETTLEMENT	0.00	70,000.00	70,000.00
61-3844-00000	SALE OF CAPITAL ASSETS- W/S	3,000.00	3,000.00	3,000.00
61-3844-00003	SALE OF PERSONAL ASSETS	2,500.00	2,500.00	2,500.00
61-3994-00000	APPROPRIATION FROM FUND BALANCE- W/S	1,000,000.00	0.00	0.00
	Total Fund: 61 - Water and Sewer Fund:	**10,258,200.00**	**9,750,500.00**	**9,748,500.00**
Fund: 63 - Electric Fund				
63-3237-00000	ELECTRIC CONTRACTORS SALES TAX	2,000.00	1,000.00	1,000.00
63-3355-00000	ONLINE CONVENIENCE FEES	20,000.00	30,000.00	30,000.00
63-3360-00000	AUTO PAY DRAFT FEE	0.00	4,000.00	4,000.00
63-3718-00000	ELECTRIC UTILITY-REPS	40,000.00	45,000.00	45,000.00
63-3720-00000	ELECTRIC UTILITY	6,550,000.00	7,100,000.00	7,100,000.00
63-3726-00000	ELECTRIC CURRENT/MUNICIP OPER	667,875.00	667,825.00	667,825.00
63-3728-00000	SECURITY LIGHT CHARGE	125,000.00	130,000.00	130,000.00
63-3747-00000	UTILITY RECEIVABLES	0.00	1,000.00	1,000.00
63-3751-00000	DEFAULT FEES ELECTRIC	75,000.00	85,000.00	85,000.00
63-3753-00000	LATE FEE CHARGES ELECTRIC	90,000.00	90,000.00	90,000.00
63-3755-00000	RETURNED CHECK FEE ELECTRIC	200.00	500.00	500.00
63-3833-00000	INTEREST- ELECTRIC	100,000.00	200,000.00	200,000.00
63-3841-00000	RENTAL FEES	250.00	1,000.00	1,000.00
63-3847-00000	MISCELLANEOUS REVENUE- ELECTRIC	15,000.00	15,000.00	15,000.00
63-3912-00000	PROCEEDS LOAN INTEREST	27,821.00	27,821.00	27,821.00
63-3914-00000	ISSUANCE OF DEBT- ELECTRIC	159,721.00	159,721.00	159,721.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTRIC	1,000,000.00	0.00	0.00
	Total Fund: 63 - Electric Fund:	**8,872,867.00**	**8,557,867.00**	**8,557,867.00**
	Report Total:	**39,186,525.00**	**39,844,541.00**	**36,739,955.00**



Proposed Budget Expenses

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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
Fund: 10 - General Fund				
Department: 4110 - City Manager/Clerk				
ExpCategory: 100 - Salaries & Wages				
10-4110-12100	SALARIES	337,500.00	488,000.00	488,000.00
10-4110-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4110-12600	PART-TIME SALARIES	15,000.00	7,500.00	7,500.00
10-4110-13000	INSURANCE STIPEND	2,100.00	3,360.00	3,360.00
Total ExpCategory: 100 - Salaries & Wages:		**357,600.00**	**501,860.00**	**501,860.00**
ExpCategory: 150 - Employee Benefits				
10-4110-18100	FICA	2,700.00	37,800.00	37,800.00
10-4110-18200	RETIREMENT	48,000.00	86,000.00	86,000.00
10-4110-18300	HEALTH INSURANCE	35,000.00	31,000.00	31,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	18,000.00	25,000.00	25,000.00
10-4110-18400	LIFE INSURANCE	300.00	250.00	250.00
10-4110-18600	WORKER'S COMP INS	1,000.00	500.00	500.00
10-4110-18700	DENTAL INSURANCE	3,000.00	3,200.00	3,200.00
10-4110-18900	TRAVEL ALLOWANCE	9,700.00	7,200.00	7,200.00
Total ExpCategory: 150 - Employee Benefits:		**117,700.00**	**190,950.00**	**190,950.00**
ExpCategory: 200 - Supplies & Materials				
10-4110-20000	SUPPLIES	1,000.00	1,000.00	1,000.00
10-4110-26000	OFFICE	1,000.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		**2,000.00**	**2,000.00**	**2,000.00**
ExpCategory: 300 - Current Obligations & Services				
10-4110-32500	POSTAGE	100.00	100.00	100.00
10-4110-34100	PRINTING	300.00	300.00	300.00
10-4110-39500	TRAINING/TRAVEL	8,000.00	2,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**8,400.00**	**2,400.00**	**2,400.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4110-43900	EQUIPMENT RENTAL/LEASE	5,000.00	6,000.00	6,000.00
10-4110-48000	CONTRA-ADMINISTRATION	-200,970.00	-284,124.00	-284,124.00
10-4110-49100	DUES/SUBSCRIPTIONS/USER FEES	5,000.00	5,000.00	5,000.00
10-4110-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4110-49900	MISCELLANEOUS	1,000.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-189,870.00**	**-272,024.00**	**-272,024.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4110-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,000.00**	**1,000.00**	**1,000.00**
Total Department: 4110 - City Manager/Clerk:		**296,830.00**	**426,186.00**	**426,186.00**
Department: 4120 - Human Resources				
ExpCategory: 100 - Salaries & Wages				
10-4120-12100	SALARIES	200,000.00	225,000.00	225,000.00
10-4120-12300	OVERTIME	2,000.00	2,000.00	2,000.00
10-4120-13000	INSURANCE STIPEND	1,800.00	2,600.00	2,600.00
Total ExpCategory: 100 - Salaries & Wages:		**203,800.00**	**229,600.00**	**229,600.00**
ExpCategory: 150 - Employee Benefits				
10-4120-18100	FICA	15,500.00	18,000.00	18,000.00
10-4120-18200	RETIREMENT	30,000.00	40,000.00	40,000.00
10-4120-18300	HEALTH INSURANCE	29,000.00	30,100.00	30,100.00
10-4120-18400	LIFE INSURANCE	250.00	250.00	250.00
10-4120-18600	WORKER'S COMP INS	2,000.00	1,000.00	1,000.00
10-4120-18700	DENTAL INSURANCE	1,900.00	2,200.00	2,200.00
Total ExpCategory: 150 - Employee Benefits:		**78,650.00**	**91,550.00**	**91,550.00**
ExpCategory: 190 - Professional Services				
10-4120-19800	EAP PROGRAM	4,400.00	6,300.00	4,500.00
10-4120-19900	CONTRACTED SERVICES	1,500.00	1,500.00	1,000.00
Total ExpCategory: 190 - Professional Services:		**5,900.00**	**7,800.00**	**5,500.00**
ExpCategory: 200 - Supplies & Materials				
10-4120-20000	SUPPLIES	1,500.00	2,500.00	1,500.00
10-4120-26000	OFFICE	3,000.00	2,000.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		**4,500.00**	**4,500.00**	**4,000.00**
ExpCategory: 300 - Current Obligations & Services				



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4120-32500	POSTAGE	100.00	100.00	100.00
10-4120-39500	TRAINING/TRAVEL	6,000.00	6,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**6,100.00**	**6,100.00**	**2,100.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4120-43900	EQUIPMENT RENTAL/LEASE	3,500.00	3,500.00	3,500.00
10-4120-44000	COMPUTER EXPENSE/MAINTENANCE	30,000.00	30,000.00	25,000.00
10-4120-48000	CONTRA-ADMINISTRATION	-52,240.00	-93,850.00	-93,850.00
10-4120-49100	DUES/SUBSCRIPTIONS/USER FEES	2,000.00	8,450.00	2,000.00
10-4120-49900	MISCELLANEOUS	250.00	250.00	250.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-16,490.00**	**-51,650.00**	**-63,100.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4120-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,000.00**	**1,000.00**	**1,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4120-67900	DRUG & ALCOHOL TESTING/MEDICAL	6,000.00	6,000.00	6,000.00
10-4120-67901	HEP B TESTING	2,000.00	2,000.00	1,500.00
10-4120-67902	BACKGROUND/CREDIT REPORT FEES	2,000.00	2,000.00	2,000.00
10-4120-68400	EMPLOYEE RELATIONS	3,000.00	4,000.00	2,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**13,000.00**	**14,000.00**	**12,000.00**
Total Department: 4120 - Human Resources:		**296,460.00**	**302,900.00**	**282,650.00**
Department: 4130 - Finance				
ExpCategory: 100 - Salaries & Wages				
10-4130-12100	SALARIES	372,500.00	432,000.00	432,000.00
10-4130-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4130-12600	PART-TIME SALARIES	0.00	22,000.00	0.00
10-4130-13000	INSURANCE STIPEND	3,600.00	6,000.00	6,000.00
Total ExpCategory: 100 - Salaries & Wages:		**379,100.00**	**463,000.00**	**441,000.00**
ExpCategory: 150 - Employee Benefits				
10-4130-18100	FICA	29,000.00	35,000.00	33,300.00
10-4130-18200	RETIREMENT	55,000.00	76,500.00	76,500.00
10-4130-18300	HEALTH INSURANCE	55,000.00	60,000.00	60,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	38,000.00	53,000.00	53,000.00
10-4130-18400	LIFE INSURANCE	450.00	550.00	550.00
10-4130-18600	WORKER'S COMP INS	1,600.00	1,300.00	1,300.00
10-4130-18700	DENTAL INSURANCE	4,000.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		**183,050.00**	**230,850.00**	**229,150.00**
ExpCategory: 190 - Professional Services				
10-4130-19900	CONTRACTED SERVICES	10,000.00	5,000.00	5,000.00
Total ExpCategory: 190 - Professional Services:		**10,000.00**	**5,000.00**	**5,000.00**
ExpCategory: 200 - Supplies & Materials				
10-4130-20000	SUPPLIES	15,000.00	7,500.00	10,000.00
10-4130-26000	OFFICE	4,000.00	4,000.00	4,000.00
Total ExpCategory: 200 - Supplies & Materials:		**19,000.00**	**11,500.00**	**14,000.00**
ExpCategory: 300 - Current Obligations & Services				
10-4130-32500	POSTAGE	200.00	200.00	200.00
10-4130-39500	TRAINING/TRAVEL	10,000.00	6,000.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**10,200.00**	**6,200.00**	**3,200.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4130-43900	EQUIPMENT RENTAL/LEASE	6,500.00	5,500.00	5,500.00
10-4130-44000	COMPUTER EXPENSE/MAINTENANCE	34,000.00	30,000.00	25,000.00
10-4130-48000	CONTRA-ADMINISTRATION	-579,015.00	-642,642.00	-616,547.00
10-4130-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	500.00	500.00
10-4130-49900	MISCELLANEOUS	1,000.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-537,015.00**	**-605,642.00**	**-584,547.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4130-59900	MISCELLANEOUS EQUIPMENT	0.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**0.00**	**1,000.00**	**1,000.00**
Total Department: 4130 - Finance:		**64,335.00**	**111,908.00**	**108,803.00**
Department: 4280 - General Expense				
ExpCategory: 100 - Salaries & Wages				



Proposed Budget Expenses

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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4280-12700	MAYOR SALARY	8,500.00	8,500.00	8,500.00
10-4280-12900	COUNCIL SALARY	20,500.00	20,500.00	20,500.00
10-4280-13600	RETIREES ALLOWANCE	25,000.00	27,500.00	27,500.00
Total ExpCategory: 100 - Salaries & Wages:		**54,000.00**	**56,500.00**	**56,500.00**
ExpCategory: 150 - Employee Benefits				
10-4280-18100	FICA	2,500.00	2,500.00	2,500.00
10-4280-18500	UNEMPLOYMENT INSURANCE	7,000.00	7,000.00	7,000.00
10-4280-18600	WORKER'S COMP INS	150.00	200.00	200.00
10-4280-19300	HEALTH ADMIN COST	25,000.00	25,000.00	25,000.00
Total ExpCategory: 150 - Employee Benefits:		**34,650.00**	**34,700.00**	**34,700.00**
ExpCategory: 190 - Professional Services				
10-4280-19200	LEGAL	50,000.00	50,000.00	50,000.00
10-4280-19400	AUDITING	40,000.00	40,000.00	40,000.00
10-4280-19900	CONTRACTED SERVICES	90,000.00	80,000.00	80,000.00
10-4280-19901	MANAGEMENT FEES-LEASE PROPERTY	1,500.00	1,500.00	1,500.00
Total ExpCategory: 190 - Professional Services:		**181,500.00**	**171,500.00**	**171,500.00**
ExpCategory: 200 - Supplies & Materials				
10-4280-20000	SUPPLIES	500.00	0.00	0.00
10-4280-20001	CUSTODIAL SUPPLIES	5,000.00	3,000.00	3,000.00
10-4280-20100	TOOLS AND SMALL EQUIPMENT	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		**6,000.00**	**3,500.00**	**3,500.00**
ExpCategory: 300 - Current Obligations & Services				
10-4280-32100	TELEPHONE	200,000.00	200,000.00	200,000.00
10-4280-32101	TELECOMMUNICATIONS SERVICES	10,000.00	20,000.00	20,000.00
10-4280-32300	SECURITY SERVICES	1,000.00	1,000.00	1,000.00
10-4280-32500	POSTAGE	5,000.00	7,500.00	7,500.00
10-4280-33100	ELECTRICITY	24,500.00	24,500.00	24,500.00
10-4280-34900	CITY ORDINANCE CODE PROJECT	5,000.00	5,000.00	5,000.00
10-4280-35100	BUILDING MAINTENANCE	20,000.00	20,000.00	20,000.00
10-4280-35101	GROUNDS MAINTENANCE	10,000.00	9,000.00	9,000.00
10-4280-35102	BUILDING MAINTENANCE-LEASE PROPERTY	500.00	0.00	0.00
10-4280-35200	EQUIPMENT REPAIRS	3,000.00	1,000.00	1,000.00
10-4280-37000	ADVERTISING	8,000.00	10,000.00	10,000.00
10-4280-37101	COUNTY SOLID WASTE FEES	575.00	1,300.00	1,300.00
10-4280-39500	TRAINING/TRAVEL	3,000.00	3,000.00	3,000.00
10-4280-39900	CREDIT CARD EXPENSE	6,000.00	12,000.00	12,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**296,575.00**	**314,300.00**	**314,300.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4280-43900	EQUIPMENT RENTAL/LEASE	210,000.00	210,000.00	210,000.00
10-4280-44000	COMPUTER EXPENSE/MAINTENANCE	60,000.00	60,000.00	60,000.00
10-4280-45000	PROPERTY & CASUALTY INS	256,000.00	250,405.00	250,405.00
10-4280-48000	CONTRA-ADMINISTRATION	-245,895.00	-573,654.00	-544,013.00
10-4280-49000	LEAGUE OF MUNICIP DUES	13,500.00	13,500.00	13,500.00
10-4280-49100	DUES/SUBSCRIPTIONS/USER FEES	18,000.00	30,000.00	30,000.00
10-4280-49500	SAFETY	0.00	500.00	500.00
10-4280-49900	MISCELLANEOUS	5,000.00	7,500.00	7,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		**316,605.00**	**-1,749.00**	**27,892.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4280-50000	CAPITAL EXPENSE	1,050,000.00	625,000.00	625,000.00
10-4280-59900	MISCELLANEOUS EQUIPMENT	2,000.00	2,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,052,000.00**	**627,000.00**	**627,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4280-60600	JULY 4TH CELEB CKNG EXP	18,000.00	20,000.00	20,000.00
10-4280-60900	FEDERAL EQUITABLE CKNG EXP	12,000.00	0.00	0.00
10-4280-61000	CONTRIB TO 4TH JULY EXPENSE	8,500.00	0.00	0.00
10-4280-61400	CHAMBER OF COMMERCE	18,300.00	18,700.00	0.00
10-4280-61500	HISTORICAL ASSOCIATION	7,500.00	7,500.00	0.00
10-4280-61600	LEDA	72,700.00	100,000.00	50,000.00
10-4280-61700	OTHER REQUESTS	1,000.00	1,000.00	0.00
10-4280-61800	LINCOLN CULTURAL CENTER	40,000.00	40,000.00	20,000.00
10-4280-61900	DDA	50,000.00	51,000.00	51,000.00
10-4280-62100	HESED HOUSE OF HOPE	5,000.00	0.00	0.00
10-4280-62200	ELECTIONS	5,000.00	5,000.00	5,000.00
10-4280-64900	NCVTS (MV) FEES	29,000.00	29,000.00	29,000.00
10-4280-65000	TAX CONVERSION/COLLECTION	250,000.00	285,000.00	285,000.00



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4280-68500	MANAGEMENT PLANNING	2,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS/WELLNESS	18,000.00	10,000.00	10,000.00
10-4280-69400	CENTRAL COMMUNICATIONS	65,000.00	67,000.00	67,000.00
10-4280-69500	ANIMAL CONTROL	40,000.00	41,500.00	41,500.00
10-4280-69600	REVERSE 911 CHARGES	10,000.00	8,000.00	8,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**652,000.00**	**685,700.00**	**588,500.00**
ExpCategory: 700 - Debt Service				
10-4280-73100	ENTERPRISE VEHICLES LEASE	475,000.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		**475,000.00**	**0.00**	**0.00**
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4280-99100	CONTINGENCY	8,473.00	17,156.00	17,156.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**8,473.00**	**17,156.00**	**17,156.00**
Total Department: 4280 - General Expense:		**3,076,803.00**	**1,908,607.00**	**1,841,048.00**
Department: 4285 - General Debt Service				
ExpCategory: 700 - Debt Service				
10-4285-73000	INTERFUND LOAN PRIN REPAY	159,722.00	192,934.00	192,934.00
10-4285-73500	BANK LOAN PRINCIPAL	119,953.00	126,850.00	126,850.00
10-4285-74000	INTERFUND LOAN INT REPAY	27,822.00	24,636.00	24,636.00
10-4285-74500	BANK LOAN INTEREST	11,364.00	23,114.00	23,114.00
10-4285-75002	FIRE TRUCK PRINCIPAL	0.00	69,665.00	69,665.00
10-4285-75502	FIRE TRUCK INTEREST	0.00	23,749.00	23,749.00
Total ExpCategory: 700 - Debt Service:		**318,861.00**	**460,948.00**	**460,948.00**
Total Department: 4285 - General Debt Service:		**318,861.00**	**460,948.00**	**460,948.00**
Department: 4310 - Police				
ExpCategory: 100 - Salaries & Wages				
10-4310-12100	SALARIES	3,008,000.00	3,200,000.00	2,815,000.00
10-4310-12300	OVERTIME	140,000.00	100,000.00	80,000.00
10-4310-12600	PART-TIME SALARIES	55,000.00	60,000.00	60,000.00
10-4310-13000	INSURANCE STIPEND	27,300.00	37,000.00	31,200.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	110,000.00	145,000.00	145,000.00
10-4310-13300	RETIREMENT-401(K) OFFICERS	158,000.00	155,500.00	145,000.00
Total ExpCategory: 100 - Salaries & Wages:		**3,498,300.00**	**3,697,500.00**	**3,276,200.00**
ExpCategory: 150 - Employee Benefits				
10-4310-18000	RETIREMENT-OFFICERS	508,000.00	640,000.00	560,000.00
10-4310-18100	FICA	246,000.00	257,000.00	227,000.00
10-4310-18200	RETIREMENT-GENERAL	20,000.00	20,000.00	20,000.00
10-4310-18300	HEALTH INSURANCE	390,000.00	415,000.00	353,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	170,000.00	230,000.00	230,000.00
10-4310-18400	LIFE INSURANCE	3,200.00	3,200.00	2,750.00
10-4310-18600	WORKER'S COMP INS	60,000.00	65,000.00	58,000.00
10-4310-18700	DENTAL INSURANCE	23,000.00	23,000.00	21,000.00
Total ExpCategory: 150 - Employee Benefits:		**1,420,200.00**	**1,653,200.00**	**1,471,750.00**
ExpCategory: 190 - Professional Services				
10-4310-19900	CONTRACTED SERVICES	18,000.00	20,000.00	20,000.00
Total ExpCategory: 190 - Professional Services:		**18,000.00**	**20,000.00**	**20,000.00**
ExpCategory: 200 - Supplies & Materials				
10-4310-20000	SUPPLIES	5,000.00	5,000.00	5,000.00
10-4310-20001	CUSTODIAL SUPPLIES	2,500.00	2,500.00	2,000.00
10-4310-20100	TOOLS AND SMALL EQUIPMENT	5,000.00	5,000.00	5,000.00
10-4310-20200	AMMUNITION EXPENSE	10,000.00	12,000.00	10,000.00
10-4310-21200	UNIFORMS	48,000.00	50,000.00	41,000.00
10-4310-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,000.00	1,000.00	1,000.00
10-4310-25100	GAS & OIL	85,000.00	85,000.00	70,000.00
10-4310-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		**158,500.00**	**162,500.00**	**136,000.00**
ExpCategory: 300 - Current Obligations & Services				
10-4310-32100	TELEPHONE	3,000.00	3,000.00	3,000.00
10-4310-32101	TELECOMMUNICATIONS SERVICES	2,200.00	65,000.00	60,000.00
10-4310-32300	SECURITY SERVICES	1,200.00	1,200.00	1,200.00
10-4310-32500	POSTAGE	250.00	300.00	250.00
10-4310-33100	ELECTRICITY	15,000.00	15,000.00	15,000.00
10-4310-33101	FIRING RANGE ELECTRICITY	1,500.00	1,500.00	1,500.00



Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4310-33200	GENERATOR FUEL	500.00	750.00	500.00
10-4310-34100	PRINTING	1,500.00	1,500.00	1,500.00
10-4310-35000	REPAIR PARTS & MATERIALS	6,000.00	6,000.00	5,000.00
10-4310-35100	BUILDING MAINTENANCE	5,000.00	5,000.00	5,000.00
10-4310-35101	GROUNDS MAINTENANCE	5,000.00	6,000.00	5,000.00
10-4310-35200	EQUIPMENT REPAIRS	7,000.00	7,000.00	5,500.00
10-4310-35201	VEHICLE MAINTENANCE & REPAIRS	15,000.00	20,000.00	20,000.00
10-4310-37101	COUNTY SOLID WASTE FEES	250.00	250.00	280.00
10-4310-37102	ENVIRONMENTAL FEES	0.00	0.00	1,500.00
10-4310-37200	PARKING FEES/SUPPLIES	3,000.00	3,000.00	4,000.00
10-4310-39500	TRAINING/TRAVEL	18,000.00	18,000.00	10,000.00
10-4310-39501	K-9	4,000.00	4,000.00	1,500.00
Total ExpCategory: 300 - Current Obligations & Services:		**88,400.00**	**157,500.00**	**140,730.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4310-43900	EQUIPMENT RENTAL/LEASE	6,000.00	6,000.00	6,000.00
10-4310-44000	COMPUTER EXPENSE/MAINTENANCE	20,000.00	29,000.00	25,000.00
10-4310-49100	DUES/SUBSCRIPTIONS/USER FEES	130,000.00	170,000.00	150,000.00
10-4310-49300	LICENSE & TITLE FEES	100.00	2,000.00	3,000.00
10-4310-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4310-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**160,100.00**	**211,000.00**	**188,000.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4310-50000	CAPITAL EXPENSE	0.00	18,000.00	12,000.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	10,000.00	17,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**10,000.00**	**35,000.00**	**22,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4310-62400	CRIME PREVENTION	5,000.00	5,000.00	5,000.00
10-4310-62500	DRUG ENFORCEMENT	10,000.00	15,000.00	10,000.00
10-4310-62700	CONTROLLED SUBSTANCE	5,000.00	5,000.00	5,000.00
10-4310-67900	DRUG & ALCOHOL TESTING/MEDICAL	2,000.00	2,000.00	2,000.00
10-4310-67902	BACKGROUND/CREDIT REPORT FEES	500.00	500.00	500.00
10-4310-67903	PSYCHOLOGICAL EVALUATIONS	3,000.00	3,000.00	3,000.00
10-4310-68300	PROMOTIONS/MARKETING	4,000.00	4,000.00	4,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**29,500.00**	**34,500.00**	**29,500.00**
ExpCategory: 700 - Debt Service				
10-4310-73100	ENTERPRISE VEHICLES LEASE	0.00	500,000.00	440,000.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**500,000.00**	**440,000.00**
Total Department: 4310 - Police:		**5,383,000.00**	**6,471,200.00**	**5,724,180.00**
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
10-4340-12100	SALARIES	3,065,000.00	2,720,000.00	2,330,000.00
10-4340-12300	OVERTIME	215,000.00	150,000.00	150,000.00
10-4340-12301	OVERTIME-BUILT-IN	0.00	436,000.00	382,000.00
10-4340-12600	PART-TIME SALARIES	70,000.00	70,000.00	70,000.00
10-4340-13000	INSURANCE STIPEND	25,200.00	36,500.00	31,500.00
10-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	15,000.00	15,000.00	15,000.00
10-4340-13700	FIREMENS PENSION FUND	6,500.00	6,500.00	6,500.00
10-4340-13800	FIREMENS RELIEF FUND	2,000.00	2,000.00	2,000.00
Total ExpCategory: 100 - Salaries & Wages:		**3,398,700.00**	**3,436,000.00**	**2,987,000.00**
ExpCategory: 150 - Employee Benefits				
10-4340-18100	FICA	257,000.00	260,000.00	224,500.00
10-4340-18200	RETIREMENT	475,000.00	580,000.00	515,000.00
10-4340-18300	HEALTH INSURANCE	380,000.00	420,000.00	357,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	85,000.00	58,000.00	58,000.00
10-4340-18400	LIFE INSURANCE	3,300.00	3,000.00	2,540.00
10-4340-18600	WORKER'S COMP INS	65,000.00	65,000.00	60,000.00
10-4340-18700	DENTAL INSURANCE	26,000.00	30,000.00	26,800.00
10-4340-18800	GAP INSURANCE	7,000.00	7,000.00	7,000.00
Total ExpCategory: 150 - Employee Benefits:		**1,298,300.00**	**1,423,000.00**	**1,250,840.00**
ExpCategory: 190 - Professional Services				
10-4340-19900	CONTRACTED SERVICES	13,500.00	27,500.00	20,000.00
Total ExpCategory: 190 - Professional Services:		**13,500.00**	**27,500.00**	**20,000.00**
ExpCategory: 200 - Supplies & Materials				



Proposed Budget Expenses

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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4340-20000	SUPPLIES	16,000.00	16,000.00	16,000.00
10-4340-20001	CUSTODIAL SUPPLIES	2,000.00	7,000.00	4,000.00
10-4340-20002	SEVERE WEATHER/DISASTER	1.00	1.00	0.00
10-4340-20100	TOOLS AND SMALL EQUIPMENT	5,000.00	25,000.00	5,000.00
10-4340-20300	CHEMICALS	5,000.00	3,000.00	3,000.00
10-4340-21200	UNIFORMS	36,000.00	35,000.00	31,000.00
10-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	22,000.00	40,000.00	22,000.00
10-4340-25100	GAS & OIL	50,000.00	55,000.00	50,000.00
10-4340-26000	OFFICE	2,500.00	3,000.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		**138,501.00**	**184,001.00**	**133,500.00**
ExpCategory: 300 - Current Obligations & Services				
10-4340-32100	TELEPHONE	2,000.00	2,400.00	1,500.00
10-4340-32101	TELECOMMUNICATIONS SERVICES	15,000.00	23,000.00	23,000.00
10-4340-32200	UTILITIES-STATIONS	22,000.00	25,500.00	25,000.00
10-4340-32300	SECURITY SERVICES	3,000.00	3,500.00	3,000.00
10-4340-32500	POSTAGE	400.00	500.00	400.00
10-4340-33100	ELECTRICITY	0.00	19,000.00	0.00
10-4340-33200	GENERATOR FUEL	1,750.00	2,500.00	2,000.00
10-4340-33400	NATURAL GAS	6,000.00	11,000.00	6,000.00
10-4340-34100	PRINTING	500.00	800.00	300.00
10-4340-35000	REPAIR PARTS & MATERIALS	21,000.00	24,000.00	22,000.00
10-4340-35100	BUILDING MAINTENANCE	30,000.00	34,000.00	20,000.00
10-4340-35101	GROUNDS MAINTENANCE	6,000.00	7,000.00	3,000.00
10-4340-35200	EQUIPMENT REPAIRS	60,000.00	175,000.00	120,000.00
10-4340-35201	VEHICLE MAINTENANCE & REPAIRS	4,000.00	20,500.00	4,000.00
10-4340-37000	ADVERTISING	550.00	500.00	500.00
10-4340-37101	COUNTY SOLID WASTE FEES	400.00	450.00	450.00
10-4340-37102	ENVIRONMENTAL FEES	1.00	1.00	0.00
10-4340-39500	TRAINING/TRAVEL	22,950.00	26,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**195,551.00**	**375,651.00**	**246,150.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4340-43900	EQUIPMENT RENTAL/LEASE	1,000.00	2,000.00	2,000.00
10-4340-44000	COMPUTER EXPENSE/MAINTENANCE	5,000.00	8,000.00	5,000.00
10-4340-44570	TECHNOLOGY SERVICES	4,000.00	6,000.00	4,000.00
10-4340-45000	PROPERTY & CASUALTY INS	22,250.00	22,000.00	23,000.00
10-4340-45001	CLAIMS-PROPERTY & CASUALTY	0.00	2.00	0.00
10-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	6,000.00	6,000.00	6,000.00
10-4340-49300	LICENSE & TITLE FEES	1,000.00	2,500.00	1,000.00
10-4340-49500	SAFETY	21,000.00	18,000.00	21,000.00
10-4340-49900	MISCELLANEOUS	8,000.00	10,000.00	8,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**68,250.00**	**74,502.00**	**70,000.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4340-50000	CAPITAL EXPENSE	80,000.00	143,000.00	40,000.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	20,000.00	21,000.00	20,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**100,000.00**	**164,000.00**	**60,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	5,000.00	11,000.00	0.00
10-4340-67900	DRUG & ALCOHOL TESTING/MEDICAL	500.00	18,000.00	500.00
10-4340-67902	BACKGROUND/CREDIT REPORT FEES	1.00	2.00	0.00
10-4340-68600	FIRE SAFETY EDUCATION	5,800.00	6,000.00	5,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**11,301.00**	**35,002.00**	**5,500.00**
ExpCategory: 700 - Debt Service				
10-4340-73100	ENTERPRISE VEHICLES LEASE	0.00	5,400.00	0.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**5,400.00**	**0.00**
Total Department: 4340 - Fire:		**5,224,103.00**	**5,725,056.00**	**4,772,990.00**
Department: 4510 - Public Works Administration				
ExpCategory: 100 - Salaries & Wages				
10-4510-12100	SALARIES	202,000.00	256,000.00	256,000.00
10-4510-12300	OVERTIME	0.00	1,000.00	1,000.00
10-4510-12600	PART-TIME SALARIES	23,000.00	0.00	0.00
10-4510-13000	INSURANCE STIPEND	1,200.00	2,600.00	2,600.00
Total ExpCategory: 100 - Salaries & Wages:		**226,200.00**	**259,600.00**	**259,600.00**
ExpCategory: 150 - Employee Benefits				
10-4510-18100	FICA	17,500.00	20,000.00	20,000.00



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4510-18200	RETIREMENT	29,000.00	45,000.00	45,000.00
10-4510-18300	HEALTH INSURANCE	24,000.00	31,000.00	31,000.00
10-4510-18400	LIFE INSURANCE	150.00	250.00	250.00
10-4510-18600	WORKER'S COMP INS	5,000.00	1,000.00	1,000.00
10-4510-18700	DENTAL INSURANCE	2,300.00	3,300.00	3,300.00
Total ExpCategory: 150 - Employee Benefits:		**77,950.00**	**100,550.00**	**100,550.00**
ExpCategory: 190 - Professional Services				
10-4510-19900	CONTRACTED SERVICES	2,000.00	2,000.00	7,000.00
Total ExpCategory: 190 - Professional Services:		**2,000.00**	**2,000.00**	**7,000.00**
ExpCategory: 200 - Supplies & Materials				
10-4510-20000	SUPPLIES	1,800.00	1,800.00	1,500.00
10-4510-20001	CUSTODIAL SUPPLIES	500.00	500.00	500.00
10-4510-21200	UNIFORMS	600.00	600.00	600.00
10-4510-21300	PERSONAL PROTECTIVE EQUIP (PPE)	200.00	200.00	100.00
10-4510-25100	GAS & OIL	1,800.00	1,800.00	1,000.00
10-4510-26000	OFFICE	1,000.00	1,000.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		**5,900.00**	**5,900.00**	**4,200.00**
ExpCategory: 300 - Current Obligations & Services				
10-4510-32101	TELECOMMUNICATIONS SERVICES	1,600.00	1,600.00	4,000.00
10-4510-32300	SECURITY SERVICES	400.00	400.00	1,000.00
10-4510-33100	ELECTRICITY	7,500.00	7,500.00	7,500.00
10-4510-33400	NATURAL GAS	11,000.00	11,000.00	14,000.00
10-4510-35000	REPAIR PARTS & MATERIALS	500.00	500.00	200.00
10-4510-35100	BUILDING MAINTENANCE	3,500.00	3,500.00	4,000.00
10-4510-35200	EQUIPMENT REPAIRS	500.00	500.00	500.00
10-4510-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	500.00	400.00
10-4510-37101	COUNTY SOLID WASTE FEES	60.00	60.00	100.00
10-4510-39500	TRAINING/TRAVEL	1,500.00	1,500.00	1,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**27,060.00**	**27,060.00**	**32,700.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4510-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,000.00	2,000.00
10-4510-44000	COMPUTER EXPENSE/MAINTENANCE	2,000.00	2,000.00	2,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-228,466.00	-141,406.00	-141,406.00
10-4510-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	1,000.00	1,000.00
10-4510-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4510-49500	SAFETY	750.00	750.00	750.00
10-4510-49900	MISCELLANEOUS	500.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-222,116.00**	**-135,056.00**	**-135,056.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4510-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,000.00**	**1,000.00**	**1,000.00**
ExpCategory: 700 - Debt Service				
10-4510-73100	ENTERPRISE VEHICLES LEASE	0.00	4,500.00	4,500.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**4,500.00**	**4,500.00**
Total Department: 4510 - Public Works Administration:		**117,994.00**	**265,554.00**	**274,494.00**
Department: 4520 - Street and Maintenance				
ExpCategory: 100 - Salaries & Wages				
10-4520-12100	SALARIES	570,000.00	565,000.00	400,300.00
10-4520-12300	OVERTIME	30,000.00	30,000.00	30,000.00
10-4520-12600	PART-TIME SALARIES	0.00	10,000.00	10,000.00
10-4520-12601	PART-TIME SEASONAL	21,000.00	15,000.00	15,000.00
10-4520-13000	INSURANCE STIPEND	7,200.00	10,500.00	7,200.00
Total ExpCategory: 100 - Salaries & Wages:		**628,200.00**	**630,500.00**	**462,500.00**
ExpCategory: 150 - Employee Benefits				
10-4520-18100	FICA	45,000.00	47,500.00	35,000.00
10-4520-18200	RETIREMENT	82,000.00	104,500.00	75,500.00
10-4520-18300	HEALTH INSURANCE	110,000.00	110,000.00	75,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	75,000.00	84,000.00	84,000.00
10-4520-18400	LIFE INSURANCE	850.00	850.00	600.00
10-4520-18600	WORKER'S COMP INS	22,000.00	16,000.00	12,000.00
10-4520-18700	DENTAL INSURANCE	6,000.00	6,600.00	5,200.00
Total ExpCategory: 150 - Employee Benefits:		**340,850.00**	**369,450.00**	**287,300.00**

Lincolnton NC
Near the City, Near the Mountains, Near Perfect.

Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
ExpCategory: 190 - Professional Services				
10-4520-19900	CONTRACTED SERVICES	4,000.00	10,000.00	4,000.00
Total ExpCategory: 190 - Professional Services:		**4,000.00**	**10,000.00**	**4,000.00**
ExpCategory: 200 - Supplies & Materials				
10-4520-20000	SUPPLIES	14,000.00	20,000.00	15,000.00
10-4520-20001	CUSTODIAL SUPPLIES	4,000.00	2,500.00	3,000.00
10-4520-20002	SEVERE WEATHER/DISASTER	0.00	10,000.00	0.00
10-4520-20100	TOOLS AND SMALL EQUIPMENT	6,000.00	6,000.00	6,000.00
10-4520-21200	UNIFORMS	5,200.00	7,000.00	5,400.00
10-4520-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,000.00	1,000.00	500.00
10-4520-25100	GAS & OIL	33,000.00	40,000.00	35,000.00
Total ExpCategory: 200 - Supplies & Materials:		**63,200.00**	**86,500.00**	**64,900.00**
ExpCategory: 300 - Current Obligations & Services				
10-4520-32500	POSTAGE	0.00	50.00	0.00
10-4520-33100	ELECTRICITY	5,000.00	5,000.00	5,000.00
10-4520-33400	NATURAL GAS	6,000.00	6,000.00	10,000.00
10-4520-34100	PRINTING	0.00	250.00	0.00
10-4520-35000	REPAIR PARTS & MATERIALS	5,000.00	40,000.00	5,400.00
10-4520-35100	BUILDING MAINTENANCE	2,000.00	1,000.00	2,000.00
10-4520-35200	EQUIPMENT REPAIRS	12,000.00	50,000.00	20,000.00
10-4520-35201	VEHICLE MAINTENANCE & REPAIRS	2,500.00	2,500.00	2,500.00
10-4520-35500	RIGHT OF WAY MAINTENANCE	15,000.00	15,000.00	15,000.00
10-4520-37101	COUNTY SOLID WASTE FEES	60.00	70.00	70.00
10-4520-37102	ENVIRONMENTAL FEES	200.00	200.00	200.00
10-4520-39500	TRAINING/TRAVEL	7,500.00	2,500.00	5,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**55,260.00**	**122,570.00**	**65,170.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4520-43900	EQUIPMENT RENTAL/LEASE	500.00	300.00	500.00
10-4520-44000	COMPUTER EXP/MAINT/SOFTWARE	500.00	500.00	500.00
10-4520-48000	CONTRA-ADMINISTRATION	-233,690.00	-252,016.00	-147,257.00
10-4520-49100	DUES/SUBSCRIPTIONS/USER FEES	300.00	200.00	200.00
10-4520-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
10-4520-49500	SAFETY	1,500.00	1,200.00	1,500.00
10-4520-49900	MISCELLANEOUS	2,000.00	1,500.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-228,390.00**	**-247,816.00**	**-142,057.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4520-50000	CAPITAL EXPENSE	0.00	7,500.00	75,000.00
10-4520-50100	SIDEWALK CONNECTOR PROJECT	100,000.00	100,000.00	100,000.00
10-4520-59100	RESURFACING & PATCHWORK	375,000.00	410,000.00	300,000.00
10-4520-59200	CULVERT & BRIDGE REPAIR	80,000.00	80,000.00	80,000.00
10-4520-59400	TRAFFIC MARKING & SIGNS	8,000.00	8,000.00	8,000.00
10-4520-59900	MISCELLANEOUS EQUIPMENT	6,000.00	10,000.00	5,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**569,000.00**	**615,500.00**	**568,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4520-67900	DRUG & ALCOHOL TESTING/MEDICAL	500.00	1,000.00	500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**500.00**	**1,000.00**	**500.00**
ExpCategory: 700 - Debt Service				
10-4520-73100	ENTERPRISE VEHICLES LEASE	0.00	15,000.00	15,000.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**15,000.00**	**15,000.00**
Total Department: 4520 - Street and Maintenance:		**1,432,620.00**	**1,602,704.00**	**1,325,313.00**
Department: 4530 - Equipment Services				
ExpCategory: 100 - Salaries & Wages				
10-4530-12100	SALARIES	116,000.00	118,000.00	118,000.00
10-4530-12300	OVERTIME	7,500.00	7,500.00	7,500.00
10-4530-13000	INSURANCE STIPEND	600.00	1,700.00	1,700.00
Total ExpCategory: 100 - Salaries & Wages:		**124,100.00**	**127,200.00**	**127,200.00**
ExpCategory: 150 - Employee Benefits				
10-4530-18100	FICA	9,000.00	9,500.00	9,500.00
10-4530-18200	RETIREMENT	18,000.00	22,000.00	22,000.00
10-4530-18300	HEALTH INSURANCE	17,000.00	19,000.00	19,000.00
10-4530-18302	RETIREE HEALTH INSURANCE	35,000.00	30,000.00	30,000.00
10-4530-18400	LIFE INSURANCE	150.00	150.00	150.00
10-4530-18600	WORKER'S COMP INS	2,000.00	2,000.00	2,000.00



Proposed Budget Expenses

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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4530-18700	DENTAL INSURANCE	950.00	900.00	900.00
Total ExpCategory: 150 - Employee Benefits:		**82,100.00**	**83,550.00**	**83,550.00**
ExpCategory: 190 - Professional Services				
10-4530-19900	CONTRACTED SERVICES	2,000.00	1,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		**2,000.00**	**1,000.00**	**2,000.00**
ExpCategory: 200 - Supplies & Materials				
10-4530-20000	SUPPLIES	2,500.00	2,500.00	2,000.00
10-4530-20100	TOOLS AND SMALL EQUIPMENT	2,500.00	2,500.00	3,000.00
10-4530-21200	UNIFORMS	1,200.00	1,200.00	1,200.00
10-4530-21300	PERSONAL PROTECTIVE EQUIP (PPE)	500.00	500.00	500.00
10-4530-25100	GAS & OIL	20,000.00	21,000.00	5,000.00
Total ExpCategory: 200 - Supplies & Materials:		**26,700.00**	**27,700.00**	**11,700.00**
ExpCategory: 300 - Current Obligations & Services				
10-4530-32100	TELEPHONE	0.00	20.00	0.00
10-4530-32101	TELECOMMUNICATIONS SERVICES	0.00	50.00	0.00
10-4530-33100	ELECTRICITY	3,000.00	2,500.00	4,500.00
10-4530-33400	NATURAL GAS	3,000.00	5,000.00	4,000.00
10-4530-35000	REPAIR PARTS & MATERIALS	75,000.00	64,000.00	25,000.00
10-4530-35100	BUILDING MAINTENANCE	1,000.00	1,000.00	1,500.00
10-4530-35200	EQUIPMENT REPAIRS	55,000.00	45,000.00	5,000.00
10-4530-35201	VEHICLE MAINTENANCE & REPAIRS	7,000.00	6,000.00	6,000.00
10-4530-37101	COUNTY SOLID WASTE FEES	30.00	35.00	35.00
10-4530-39500	TRAINING/TRAVEL	500.00	500.00	1,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**144,530.00**	**124,105.00**	**47,035.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4530-43900	EQUIPMENT RENTAL/LEASE	1,000.00	1,000.00	1,000.00
10-4530-44000	COMPUTER EXP/MAINT/SOFTWARE	2,000.00	2,000.00	2,000.00
10-4530-48000	CONTRA-ADMINISTRATION	-65,680.00	-92,012.00	-92,012.00
10-4530-49100	DUES/SUBSCRIPTIONS/USER FEES	100.00	100.00	0.00
10-4530-49300	LICENSE & TITLE FEES	275.00	800.00	150.00
10-4530-49500	SAFETY	200.00	500.00	400.00
10-4530-49900	MISCELLANEOUS	1,500.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-60,605.00**	**-86,612.00**	**-87,462.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4530-50000	CAPITAL EXPENSE	0.00	55,000.00	0.00
10-4530-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,500.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,000.00**	**56,500.00**	**1,000.00**
ExpCategory: 700 - Debt Service				
10-4530-73100	ENTERPRISE VEHICLES LEASE	0.00	16,000.00	16,000.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**16,000.00**	**16,000.00**
Total Department: 4530 - Equipment Services:		**319,825.00**	**349,443.00**	**201,023.00**
Department: 4710 - Solid Waste				
ExpCategory: 100 - Salaries & Wages				
10-4710-12100	SALARIES	350,000.00	330,000.00	233,000.00
10-4710-12300	OVERTIME	20,000.00	17,000.00	3,000.00
10-4710-12600	PART-TIME SALARIES	23,000.00	28,000.00	0.00
10-4710-13000	INSURANCE STIPEND	3,600.00	5,100.00	3,500.00
Total ExpCategory: 100 - Salaries & Wages:		**396,600.00**	**380,100.00**	**239,500.00**
ExpCategory: 150 - Employee Benefits				
10-4710-18100	FICA	27,000.00	29,000.00	18,500.00
10-4710-18200	RETIREMENT	50,000.00	61,000.00	42,000.00
10-4710-18300	HEALTH INSURANCE	65,000.00	60,000.00	42,500.00
10-4710-18302	RETIREE HEALTH INSURANCE	16,000.00	23,000.00	23,000.00
10-4710-18400	LIFE INSURANCE	500.00	500.00	400.00
10-4710-18600	WORKER'S COMP INS	14,000.00	9,000.00	7,000.00
10-4710-18700	DENTAL INSURANCE	5,500.00	5,800.00	5,100.00
10-4710-19900	CONTRACTED SERVICES	200.00	12,000.00	100.00
Total ExpCategory: 150 - Employee Benefits:		**178,200.00**	**200,300.00**	**138,600.00**
ExpCategory: 200 - Supplies & Materials				
10-4710-20000	SUPPLIES	3,000.00	2,500.00	3,000.00
10-4710-20002	SEVERE WEATHER/DISASTER	0.00	2,500.00	0.00
10-4710-20100	TOOLS AND SMALL EQUIPMENT	0.00	250.00	300.00

Lincolnton NC
Near the City, Near the Mountains, Near Perfect.

Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4710-21200	UNIFORMS	3,000.00	3,000.00	3,000.00
10-4710-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,000.00	750.00	500.00
10-4710-25100	GAS & OIL	60,000.00	65,000.00	40,000.00
Total ExpCategory: 200 - Supplies & Materials:		**67,000.00**	**74,000.00**	**46,800.00**
ExpCategory: 300 - Current Obligations & Services				
10-4710-32101	TELECOMMUNICATIONS SERVICES	0.00	20.00	0.00
10-4710-33100	ELECTRICITY	8,500.00	8,500.00	8,500.00
10-4710-35000	REPAIR PARTS & MATERIALS	5,000.00	50,000.00	30,000.00
10-4710-35100	BUILDING MAINTENANCE	2,000.00	1,000.00	2,000.00
10-4710-35200	EQUIPMENT REPAIRS	5,000.00	100,000.00	90,000.00
10-4710-35201	VEHICLE MAINTENANCE & REPAIRS	200.00	200.00	400.00
10-4710-37000	ADVERTISING	200.00	100.00	200.00
10-4710-37100	TIPPING FEES	15,000.00	16,000.00	0.00
10-4710-37102	ENVIRONMENTAL FEES	100.00	30.00	100.00
10-4710-39500	TRAINING/TRAVEL	100.00	500.00	200.00
Total ExpCategory: 300 - Current Obligations & Services:		**36,100.00**	**176,350.00**	**131,400.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4710-44000	COMPUTER EXP/MAINT/SOFTWARE	0.00	500.00	0.00
10-4710-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	250.00	500.00
10-4710-49300	LICENSE & TITLE FEES	500.00	5,000.00	500.00
10-4710-49500	SAFETY	500.00	250.00	500.00
10-4710-49900	MISCELLANEOUS	2,000.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**4,000.00**	**7,000.00**	**2,500.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4710-50000	CAPITAL EXPENSE	440,000.00	280,000.00	140,000.00
10-4710-59400	TRAFFIC MARKING & SIGNS	0.00	700.00	0.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	30,000.00	30,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**470,000.00**	**310,700.00**	**142,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4710-67900	DRUG & ALCOHOL TESTING/MEDICAL	250.00	250.00	250.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**250.00**	**250.00**	**250.00**
Total Department: 4710 - Solid Waste:		**1,152,150.00**	**1,148,700.00**	**701,050.00**
Department: 4740 - General IT Services				
ExpCategory: 100 - Salaries & Wages				
10-4740-12100	SALARIES	59,000.00	200,000.00	200,000.00
10-4740-12300	OVERTIME	0.00	5,000.00	5,000.00
10-4740-13000	INSURANCE STIPEND	450.00	1,700.00	1,700.00
Total ExpCategory: 100 - Salaries & Wages:		**59,450.00**	**206,700.00**	**206,700.00**
ExpCategory: 150 - Employee Benefits				
10-4740-18100	FICA	4,500.00	16,000.00	16,000.00
10-4740-18200	RETIREMENT	5,500.00	35,000.00	35,000.00
10-4740-18300	HEALTH INSURANCE	6,000.00	18,000.00	18,000.00
10-4740-18400	LIFE INSURANCE	200.00	150.00	150.00
10-4740-18600	WORKER'S COMP INS	1,000.00	500.00	500.00
10-4740-18700	DENTAL INSURANCE	350.00	800.00	800.00
Total ExpCategory: 150 - Employee Benefits:		**17,550.00**	**70,450.00**	**70,450.00**
ExpCategory: 200 - Supplies & Materials				
10-4740-20000	SUPPLIES	500.00	1,000.00	1,000.00
10-4740-20100	TOOLS AND SMALL EQUIPMENT	0.00	1,000.00	1,000.00
10-4740-21200	UNIFORMS	600.00	1,200.00	1,200.00
10-4740-25100	GAS & OIL	1,200.00	2,000.00	2,000.00
10-4740-26000	OFFICE	0.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		**2,300.00**	**7,200.00**	**7,200.00**
ExpCategory: 300 - Current Obligations & Services				
10-4740-32100	TELEPHONE	1,500.00	0.00	0.00
10-4740-32101	TELECOMMUNICATIONS SERVICES	87,472.00	90,000.00	90,000.00
10-4740-35200	EQUIPMENT REPAIRS	1,000.00	1,000.00	1,000.00
10-4740-35201	VEHICLE MAINTENANCE & REPAIRS	0.00	300.00	300.00
10-4740-39500	TRAINING/TRAVEL	4,000.00	2,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**93,972.00**	**93,300.00**	**93,300.00**
ExpCategory: 400 - Fixed Charges & Services				



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4740-44000	COMPUTER EXPENSE/MAINTENANCE	55,000.00	35,000.00	35,000.00
10-4740-44570	TECHNOLOGY SERVICES	56,000.00	60,000.00	60,000.00
10-4740-48000	CONTRA-ADMINISTRATION	0.00	-191,740.00	-191,740.00
10-4740-49300	LICENSE & TITLE FEES	0.00	200.00	200.00
10-4740-49900	MISCELLANEOUS	0.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**111,000.00**	**-95,540.00**	**-95,540.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4740-50000	CAPITAL EXPENSE	55,000.00	0.00	0.00
10-4740-59900	MISCELLANEOUS EQUIPMENT	500.00	0.00	0.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**55,500.00**	**0.00**	**0.00**
ExpCategory: 700 - Debt Service				
10-4740-73100	ENTERPRISE VEHICLES LEASE	0.00	5,500.00	5,500.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**5,500.00**	**5,500.00**
Total Department: 4740 - General IT Services:		**339,772.00**	**287,610.00**	**287,610.00**
Department: 4910 - Planning and Zoning				
ExpCategory: 100 - Salaries & Wages				
10-4910-12100	SALARIES	180,000.00	215,000.00	215,000.00
10-4910-12300	OVERTIME	4,000.00	4,000.00	4,000.00
10-4910-12600	PART-TIME SALARIES	25,000.00	25,000.00	0.00
10-4910-13000	INSURANCE STIPEND	1,800.00	2,600.00	2,600.00
Total ExpCategory: 100 - Salaries & Wages:		**210,800.00**	**246,600.00**	**221,600.00**
ExpCategory: 150 - Employee Benefits				
10-4910-18100	FICA	16,500.00	20,000.00	20,000.00
10-4910-18200	RETIREMENT	26,500.00	38,000.00	38,000.00
10-4910-18300	HEALTH INSURANCE	30,000.00	30,000.00	30,000.00
10-4910-18302	RETIREE HEALTH INSURANCE	16,000.00	23,000.00	23,000.00
10-4910-18400	LIFE INSURANCE	250.00	300.00	300.00
10-4910-18600	WORKER'S COMP INS	4,500.00	2,500.00	2,500.00
10-4910-18700	DENTAL INSURANCE	1,400.00	1,200.00	1,200.00
10-4910-18900	TRAVEL ALLOWANCE	4,800.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		**99,950.00**	**115,000.00**	**115,000.00**
ExpCategory: 190 - Professional Services				
10-4910-19200	LEGAL	30,000.00	30,000.00	30,000.00
10-4910-19900	CONTRACTED SERVICES	44,000.00	50,000.00	50,000.00
Total ExpCategory: 190 - Professional Services:		**74,000.00**	**80,000.00**	**80,000.00**
ExpCategory: 200 - Supplies & Materials				
10-4910-20000	SUPPLIES	1,500.00	1,000.00	1,000.00
10-4910-21300	UNIFORMS	0.00	100.00	100.00
10-4910-25100	GAS & OIL	500.00	500.00	500.00
10-4910-26000	OFFICE	2,500.00	5,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		**4,500.00**	**6,600.00**	**3,600.00**
ExpCategory: 300 - Current Obligations & Services				
10-4910-32500	POSTAGE	500.00	500.00	500.00
10-4910-35200	EQUIPMENT REPAIRS	500.00	250.00	250.00
10-4910-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	500.00	500.00
10-4910-37000	ADVERTISING	2,000.00	2,000.00	2,000.00
10-4910-39500	TRAINING/TRAVEL	8,000.00	8,000.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**11,500.00**	**11,250.00**	**6,250.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4910-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,500.00	2,500.00
10-4910-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	14,000.00	14,000.00
10-4910-48000	CONTRA-ADMINISTRATION	-20,545.00	-114,517.00	-106,927.00
10-4910-49100	DUES/SUBSCRIPTIONS/USER FEES	7,500.00	7,500.00	7,500.00
10-4910-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4910-49900	MISCELLANEOUS	350.00	350.00	350.00
Total ExpCategory: 400 - Fixed Charges & Services:		**-9,095.00**	**-90,067.00**	**-82,477.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-4910-50000	CAPITAL EXPENSE	12,000.00	0.00	0.00
10-4910-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**13,500.00**	**1,000.00**	**1,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				



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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-4910-68000	PLANNING BOARD CONTRACT	5,500.00	6,000.00	6,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**5,500.00**	**6,000.00**	**6,000.00**
ExpCategory: 700 - Debt Service				
10-4910-73100	ENTERPRISE VEHICLES LEASE	0.00	7,000.00	7,000.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**7,000.00**	**7,000.00**
Total Department: 4910 - Planning and Zoning:		**410,655.00**	**383,383.00**	**357,973.00**
Department: 4930 - Business & Community Development				
ExpCategory: 300 - Current Obligations & Services				
10-4930-32101	TELECOMMUNICATIONS SERVICES	1,000.00	1,600.00	1,600.00
10-4930-32300	SECURITY SERVICES	0.00	800.00	800.00
10-4930-35100	BUILDING MAINTENANCE	1,000.00	1,000.00	1,000.00
10-4930-37101	COUNTY SOLID WASTE FEES	120.00	140.00	140.00
10-4930-39500	TRAINING/TRAVEL	0.00	0.00	0.00
Total ExpCategory: 300 - Current Obligations & Services:		**2,120.00**	**3,540.00**	**3,540.00**
ExpCategory: 400 - Fixed Charges & Services				
10-4930-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**2,000.00**	**2,000.00**	**2,000.00**
ExpCategory: 500 - Capital Outlay &				
10-4930-50000	CAPITAL EXPENSE	0.00	50,000.00	50,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**0.00**	**50,000.00**	**50,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4930-68300	PROMOTIONS/MARKETING	15,000.00	15,000.00	15,000.00
10-4930-69100	INCENTIVE GRANTS EXPENSE	20,000.00	20,000.00	20,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**35,000.00**	**35,000.00**	**35,000.00**
Total Department: 4930 - Business & Community Development:		**39,120.00**	**90,540.00**	**90,540.00**
Department:6100 - Recreation				
ExpCategory: 100 - Salaries & Wages				
10-6100-12100	SALARIES	365,000.00	346,000.00	341,000.00
10-6100-12300	OVERTIME	15,000.00	15,000.00	10,000.00
10-6100-12600	PART-TIME SALARIES	95,000.00	105,000.00	85,000.00
10-6100-12601	PART-TIME SEASONAL	65,000.00	75,000.00	65,000.00
10-6100-13000	INSURANCE STIPEND	4,200.00	4,200.00	4,200.00
Total ExpCategory: 100 - Salaries & Wages:		**544,200.00**	**545,200.00**	**505,200.00**
ExpCategory: 150 - Employee Benefits				
10-6100-18100	FICA	55,000.00	42,000.00	38,400.00
10-6100-18200	RETIREMENT	57,500.00	64,000.00	62,000.00
10-6100-18300	HEALTH INSURANCE	58,000.00	56,000.00	56,000.00
10-6100-18400	LIFE INSURANCE	500.00	440.00	440.00
10-6100-18600	WORKER'S COMP INS	20,000.00	13,000.00	13,000.00
10-6100-18700	DENTAL INSURANCE	3,700.00	3,150.00	3,150.00
Total ExpCategory: 150 - Employee Benefits:		**194,700.00**	**178,590.00**	**172,990.00**
ExpCategory: 190 - Professional Services				
10-6100-19900	CONTRACTED SERVICES	5,000.00	30,000.00	70,000.00
Total ExpCategory: 190 - Professional Services:		**5,000.00**	**30,000.00**	**70,000.00**
ExpCategory: 200 - Supplies & Materials				
10-6100-20000	SUPPLIES	15,000.00	15,000.00	7,000.00
10-6100-20001	CUSTODIAL SUPPLIES	9,000.00	10,000.00	10,000.00
10-6100-20100	TOOLS AND SMALL EQUIPMENT	500.00	1,800.00	1,500.00
10-6100-21200	UNIFORMS	4,000.00	4,000.00	4,000.00
10-6100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,000.00	750.00	500.00
10-6100-22000	VENDING & CONCESSIONS	17,000.00	17,000.00	1,500.00
10-6100-25100	GAS & OIL	12,500.00	12,500.00	8,000.00
10-6100-26000	OFFICE	0.00	300.00	500.00
10-6100-29500	SPORTS PROGRAMS	75,000.00	80,000.00	90,000.00
10-6100-29501	SPORTS PROG-REFEREE/INSTRUCTORS	38,000.00	40,000.00	48,000.00
Total ExpCategory: 200 - Supplies & Materials:		**172,000.00**	**181,350.00**	**171,000.00**
ExpCategory: 300 - Current Obligations & Services				
10-6100-32101	TELECOMMUNICATIONS SERVICES	1,600.00	4,000.00	3,500.00
10-6100-32300	SECURITY SERVICES	1,200.00	1,200.00	1,200.00
10-6100-33100	ELECTRICITY	48,000.00	48,000.00	48,000.00



Proposed Budget Expenses

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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
10-6100-33800	STREET LIGHTING	12,000.00	12,000.00	12,000.00
10-6100-34100	PRINTING	4,500.00	4,500.00	3,500.00
10-6100-35000	REPAIR PARTS & MATERIALS	3,000.00	12,000.00	3,000.00
10-6100-35100	BUILDING MAINTENANCE	45,000.00	20,000.00	20,000.00
10-6100-35101	GROUNDS MAINTENANCE	0.00	45,000.00	0.00
10-6100-35200	EQUIPMENT REPAIRS	5,000.00	4,000.00	5,000.00
10-6100-35201	VEHICLE MAINTENANCE & REPAIRS	1,500.00	2,500.00	2,000.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	31,000.00	32,000.00	30,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	10,000.00	10,000.00	10,000.00
10-6100-36000	VETERANS BANNER PROJECT	5,200.00	7,000.00	5,000.00
10-6100-37000	ADVERTISING	100.00	100.00	100.00
10-6100-37101	COUNTY SOLID WASTE FEES	500.00	560.00	560.00
10-6100-39500	TRAINING/TRAVEL	3,000.00	3,700.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**171,600.00**	**206,560.00**	**146,860.00**
ExpCategory: 400 - Fixed Charges & Services				
10-6100-43900	EQUIPMENT RENTAL/LEASE	3,500.00	3,500.00	3,500.00
10-6100-44000	COMPUTER EXP/MAINT/SOFTWARE	2,000.00	2,000.00	2,000.00
10-6100-45000	PROPERTY & CASUALTY INS	0.00	3,235.00	3,500.00
10-6100-49100	DUES/SUBSCRIPTIONS/USER FEES	7,200.00	7,500.00	7,000.00
10-6100-49300	LICENSE & TITLE FEES	230.00	1,000.00	230.00
10-6100-49500	SAFETY	500.00	500.00	500.00
10-6100-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**16,430.00**	**20,735.00**	**19,730.00**
ExpCategory: 500 - Capital Outlay & Equipment				
10-6100-50000	CAPITAL EXPENSE	80,000.00	380,000.00	35,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	5,000.00	5,000.00	4,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**85,000.00**	**385,000.00**	**39,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-6100-67902	BACKGROUND/CREDIT REPORT FEES	4,000.00	4,000.00	4,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**4,000.00**	**4,000.00**	**4,000.00**
ExpCategory: 700 - Debt Service				
10-6100-73100	ENTERPRISE VEHICLES LEASE	0.00	15,000.00	15,000.00
Total ExpCategory: 700 - Debt Service:		**0.00**	**15,000.00**	**15,000.00**
Total Department: 6100 - Recreation:		**1,192,930.00**	**1,566,435.00**	**1,143,780.00**
Total Fund: 10 - General Fund:		**19,665,458.00**	**21,101,174.00**	**17,998,588.00**
Fund: 27 - Powell Bill Fund				
Department: 4550 - Powell Bill				
ExpCategory: 500 - Capital Outlay & Equipment				
27-4550-59000	POWELL BILL-STREETS	210,416.00	295,000.00	295,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**210,416.00**	**295,000.00**	**295,000.00**
ExpCategory: 700 - Debt Service				
27-4550-73500	BANK LOAN PRINCIPAL	38,419.00	0.00	0.00
27-4550-74500	BANK LOAN INTEREST	1,165.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		**39,584.00**	**0.00**	**0.00**
ExpCategory: 900 - Inventory/Interfund Transfer				
27-4550-98000	REIMBURSE-GENERAL FUND	140,000.00	140,000.00	140,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**140,000.00**	**140,000.00**	**140,000.00**
Total Department: 4550 - Powell Bill:		**390,000.00**	**435,000.00**	**435,000.00**
Total Fund: 27 - Powell Bill Fund:		**390,000.00**	**435,000.00**	**435,000.00**
Fund: 61 - Water and Sewer Fund				
Department: 7100 - Water Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7100-12100	SALARIES	570,000.00	500,000.00	500,000.00
61-7100-12300	OVERTIME	80,000.00	80,000.00	80,000.00
61-7100-12600	PART-TIME SALARIES	35,000.00	30,000.00	30,000.00
61-7100-13000	INSURANCE STIPEND	6,000.00	7,600.00	7,600.00
Total ExpCategory: 100 - Salaries & Wages:		**691,000.00**	**617,600.00**	**617,600.00**
ExpCategory: 150 - Employee Benefits				

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Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
61-7100-18100	FICA	50,000.00	47,500.00	47,500.00
61-7100-18200	RETIREMENT	89,000.00	102,000.00	102,000.00
61-7100-18300	HEALTH INSURANCE	82,800.00	86,000.00	86,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	85,000.00	70,000.00	70,000.00
61-7100-18400	LIFE INSURANCE	700.00	700.00	700.00
61-7100-18600	WORKER'S COMP INS	10,500.00	7,500.00	7,500.00
61-7100-18700	DENTAL INSURANCE	5,100.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		**353,100.00**	**348,200.00**	**348,200.00**
ExpCategory: 190 - Professional Services				
61-7100-19900	CONTRACTED SERVICES	19,000.00	15,000.00	15,000.00
Total ExpCategory: 190 - Professional Services:		**19,000.00**	**15,000.00**	**15,000.00**
ExpCategory: 200 - Supplies & Materials				
61-7100-20000	SUPPLIES	20,000.00	18,000.00	18,000.00
61-7100-20001	CUSTODIAL SUPPLIES	2,000.00	2,000.00	2,000.00
61-7100-20100	TOOLS AND SMALL EQUIPMENT	3,000.00	2,000.00	2,000.00
61-7100-20300	CHEMICALS	235,000.00	230,000.00	230,000.00
61-7100-21200	UNIFORMS	5,000.00	5,400.00	5,400.00
61-7100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	2,000.00	2,000.00
61-7100-25100	GAS & OIL	4,000.00	3,000.00	3,000.00
61-7100-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		**273,000.00**	**264,400.00**	**264,400.00**
ExpCategory: 300 - Current Obligations & Services				
61-7100-32100	TELEPHONE	17,000.00	11,000.00	11,000.00
61-7100-32101	TELECOMMUNICATIONS SERVICES	3,500.00	800.00	800.00
61-7100-32500	POSTAGE	2,000.00	1,000.00	1,000.00
61-7100-33100	ELECTRICITY	255,000.00	255,000.00	255,000.00
61-7100-33200	GENERATOR FUEL	17,500.00	17,500.00	17,500.00
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	30,000.00	40,000.00	40,000.00
61-7100-35000	REPAIR PARTS & MATERIALS	20,000.00	5,000.00	5,000.00
61-7100-35100	BUILDING MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7100-35101	GROUNDS MAINTENANCE	2,000.00	0.00	0.00
61-7100-35200	EQUIPMENT REPAIRS	35,000.00	35,000.00	35,000.00
61-7100-35201	VEHICLE MAINTENANCE & REPAIRS	2,000.00	2,000.00	2,000.00
61-7100-37101	COUNTY SOLID WASTE FEES	150.00	140.00	140.00
61-7100-39500	TRAINING/TRAVEL	4,000.00	4,000.00	4,000.00
61-7100-39600	CHEMICAL ANALYSIS	14,000.00	15,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**407,150.00**	**391,440.00**	**391,440.00**
ExpCategory: 400 - Fixed Charges & Services				
61-7100-43900	EQUIPMENT RENTAL/LEASE	2,500.00	2,500.00	2,500.00
61-7100-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	1,500.00	1,500.00
61-7100-44570	TECHNOLOGY SERVICES	3,000.00	3,000.00	3,000.00
61-7100-49100	DUES/SUBSCRIPTIONS/USER FEES	12,000.00	12,000.00	12,000.00
61-7100-49300	LICENSE & TITLE FEES	250.00	250.00	250.00
61-7100-49500	SAFETY	4,000.00	4,000.00	4,000.00
61-7100-49900	MISCELLANEOUS	2,000.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**25,250.00**	**25,250.00**	**25,250.00**
ExpCategory: 500 - Capital Outlay & Equipment				
61-7100-50000	CAPITAL EXPENSE	195,000.00	270,000.00	270,000.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	10,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**205,000.00**	**280,000.00**	**280,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7100-62900	WATER SERVICE CONTRACT	185,000.00	185,000.00	185,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**185,000.00**	**185,000.00**	**185,000.00**
ExpCategory: 700 - Debt Service				
61-7100-73100	ENTERPRISE VEHICLES LEASE	12,000.00	6,500.00	6,500.00
Total ExpCategory: 700 - Debt Service:		**12,000.00**	**6,500.00**	**6,500.00**
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7100-99100	CONTINGENCY	100,000.00	35,000.00	35,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**100,000.00**	**35,000.00**	**35,000.00**
Total Department: 7100 - Water Treatment:		**2,270,500.00**	**2,168,390.00**	**2,168,390.00**

Department: 7110 - Distribution & Collection

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Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
ExpCategory: 100 - Salaries & Wages				
61-7110-12100	SALARIES	920,000.00	1,120,000.00	1,120,000.00
61-7110-12300	OVERTIME	75,000.00	100,000.00	100,000.00
61-7110-12600	PART-TIME SALARIES	0.00	5,000.00	5,000.00
61-7110-13000	INSURANCE STIPEND	8,300.00	15,000.00	15,000.00
Total ExpCategory: 100 - Salaries & Wages:		**1,003,300.00**	**1,240,000.00**	**1,240,000.00**
ExpCategory: 150 - Employee Benefits				
61-7110-18100	FICA	76,500.00	93,800.00	93,800.00
61-7110-18200	RETIREMENT	143,000.00	214,000.00	214,000.00
61-7110-18300	HEALTH INSURANCE	125,000.00	168,000.00	168,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	33,000.00	45,000.00	45,000.00
61-7110-18400	LIFE INSURANCE	975.00	1,000.00	1,000.00
61-7110-18600	WORKER'S COMP INS	15,000.00	14,000.00	14,000.00
61-7110-18700	DENTAL INSURANCE	8,600.00	10,500.00	10,500.00
61-7110-18900	TRAVEL ALLOWANCE	2,400.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		**439,475.00**	**581,300.00**	**581,300.00**
ExpCategory: 190 - Professional Services				
61-7110-19900	CONTRACTED SERVICES	10,000.00	10,000.00	10,000.00
Total ExpCategory: 190 - Professional Services:		**10,000.00**	**10,000.00**	**10,000.00**
ExpCategory: 200 - Supplies & Materials				
61-7110-20000	SUPPLIES	400,000.00	400,000.00	400,000.00
61-7110-20001	CUSTODIAL SUPPLIES	0.00	1,500.00	1,500.00
61-7110-20100	TOOLS AND SMALL EQUIPMENT	0.00	6,000.00	10,000.00
61-7110-21200	UNIFORMS	5,000.00	9,000.00	9,000.00
61-7110-21300	PERSONAL PROTECTIVE EQUIP (PPE)	3,000.00	4,000.00	4,000.00
61-7110-25100	GAS & OIL	32,000.00	37,000.00	37,000.00
61-7110-26000	OFFICE	500.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		**440,500.00**	**459,500.00**	**463,500.00**
ExpCategory: 300 - Current Obligations & Services				
61-7110-32100	TELEPHONE	25,000.00	20,000.00	20,000.00
61-7110-32101	TELECOMMUNICATIONS SERVICES	0.00	14,000.00	14,000.00
61-7110-32500	POSTAGE	25,000.00	25,000.00	25,000.00
61-7110-33100	ELECTRICITY	20,000.00	22,000.00	22,000.00
61-7110-33200	GENERATOR FUEL	0.00	4,000.00	4,000.00
61-7110-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	25,000.00	25,000.00	25,000.00
61-7110-34100	PRINTING	0.00	4,000.00	4,000.00
61-7110-35000	REPAIR PARTS & MATERIALS	4,000.00	4,000.00	4,000.00
61-7110-35100	BUILDING MAINTENANCE	1,000.00	0.00	0.00
61-7110-35200	EQUIPMENT REPAIRS	50,000.00	25,000.00	25,000.00
61-7110-35201	VEHICLE MAINTENANCE & REPAIRS	6,000.00	10,000.00	10,000.00
61-7110-37101	COUNTY SOLID WASTE FEES	200.00	175.00	175.00
61-7110-39000	METER TESTING	1,000.00	1,000.00	1,000.00
61-7110-39500	TRAINING/TRAVEL	10,000.00	12,000.00	10,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**167,200.00**	**166,175.00**	**164,175.00**
ExpCategory: 400 - Fixed Charges & Services				
61-7110-43900	EQUIPMENT RENT/LEASE	0.00	2,500.00	2,500.00
61-7110-44000	COMPUTER EXPENSE/MAINTENANCE	2,500.00	20,000.00	20,000.00
61-7110-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7110-49100	DUES/SUBSCRIPTIONS/USER FEES	5,000.00	13,000.00	13,000.00
61-7110-49300	LICENSE & TITLE FEES	4,000.00	4,000.00	4,000.00
61-7110-49500	SAFETY	1,000.00	5,000.00	1,000.00
61-7110-49900	MISCELLANEOUS	2,000.00	4,000.00	4,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**16,500.00**	**50,500.00**	**46,500.00**
ExpCategory: 500 - Capital Outlay & Equipment				
61-7110-50000	CAPITAL EXPENSE	1,350,000.00	500,000.00	500,000.00
61-7110-59100	RESURFACING & PATCHWORK	0.00	5,000.00	5,000.00
61-7110-59400	TRAFFIC MARKING & SIGNS	0.00	2,000.00	2,000.00
61-7110-59600	SYSTEM MAINTENANCE	130,000.00	130,000.00	130,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	15,000.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,495,000.00**	**652,000.00**	**652,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7110-62900	WATER SERVICE CONTRACT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**1,000.00**	**1,000.00**	**1,000.00**



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For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
ExpCategory: 700 - Debt Service				
61-7110-73100	ENTERPRISE VEHICLES LEASE	50,000.00	60,000.00	60,000.00
Total ExpCategory: 700 - Debt Service:		**50,000.00**	**60,000.00**	**60,000.00**
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7110-99100 CONTINGENCY	CONTINGENCY	90,452.00	37,434.00	37,434.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**90,452.00**	**37,434.00**	**37,434.00**
Total Department: 7110 - Distribution & Collection:		**3,713,427.00**	**3,257,909.00**	**3,255,909.00**
Department: 7120 - Wastewater Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7120-12100	SALARIES	575,000.00	600,000.00	600,000.00
61-7120-12300	OVERTIME	85,000.00	100,000.00	100,000.00
61-7120-12600	PART-TIME SALARIES	35,000.00	30,000.00	30,000.00
61-7120-13000	INSURANCE STIPEND	5,400.00	8,400.00	8,400.00
Total ExpCategory: 100 - Salaries & Wages:		**700,400.00**	**738,400.00**	**738,400.00**
ExpCategory: 150 - Employee Benefits				
61-7120-18100	FICA	52,500.00	56,000.00	56,000.00
61-7120-18200	RETIREMENT	93,600.00	123,000.00	123,000.00
61-7120-18300	HEALTH INSURANCE	80,000.00	96,600.00	96,600.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	30,000.00	40,000.00	40,000.00
61-7120-18400	LIFE INSURANCE	700.00	700.00	700.00
61-7120-18600	WORKER'S COMP INS	10,000.00	8,000.00	8,000.00
61-7120-18700	DENTAL INSURANCE	5,200.00	5,500.00	5,500.00
Total ExpCategory: 150 - Employee Benefits:		**297,000.00**	**354,800.00**	**354,800.00**
ExpCategory: 190 - Professional Services				
61-7120-19200	LEGAL	500.00	500.00	500.00
61-7120-19900	CONTRACTED SERVICES	1,000.00	100.00	100.00
Total ExpCategory: 190 - Professional Services:		**1,500.00**	**600.00**	**600.00**
ExpCategory: 200 - Supplies & Materials				
61-7120-20000	SUPPLIES	24,000.00	20,000.00	20,000.00
61-7120-20001	CUSTODIAL SUPPLIES	2,000.00	2,000.00	2,000.00
61-7120-20100	TOOLS AND SMALL EQUIPMENT	500.00	2,000.00	2,000.00
61-7120-20300	CHEMICALS	100,000.00	90,000.00	90,000.00
61-7120-21200	UNIFORMS	4,000.00	6,000.00	6,000.00
61-7120-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	2,000.00	2,000.00
61-7120-25100	GAS & OIL	7,000.00	5,000.00	5,000.00
61-7120-26000	OFFICE	1,000.00	1,000.00	1,000.00
61-7120-29800	HEAT EXCHANGER FUEL OIL	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		**141,000.00**	**128,500.00**	**128,500.00**
ExpCategory: 300 - Current Obligations & Services				
61-7120-32100	TELEPHONE	17,300.00	10,000.00	10,000.00
61-7120-32101	TELECOMMUNICATIONS SERVICES	2,000.00	16,000.00	16,000.00
61-7120-33100	ELECTRICITY	278,000.00	278,000.00	278,000.00
61-7120-33200	GENERATOR FUEL	4,000.00	5,000.00	5,000.00
61-7120-33400	NATURAL GAS	1,000.00	1,000.00	1,000.00
61-7120-34100	PRINTING	200.00	200.00	200.00
61-7120-35000	REPAIR PARTS & MATERIALS	10,000.00	10,000.00	10,000.00
61-7120-35100	BUILDING MAINTENANCE	18,000.00	18,000.00	18,000.00
61-7120-35101	GROUNDS MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7120-35200	EQUIPMENT REPAIRS	70,000.00	100,000.00	100,000.00
61-7120-35201	VEHICLE MAINTENANCE & REPAIRS	3,000.00	3,000.00	3,000.00
61-7120-37000	ADVERTISING	200.00	200.00	200.00
61-7120-37101	COUNTY SOLID WASTE FEES	115.00	280.00	280.00
61-7120-39500	TRAINING/TRAVEL	5,000.00	4,000.00	4,000.00
61-7120-39600	CHEMICAL ANALYSIS	25,000.00	30,000.00	30,000.00
61-7120-39700	SLUDGE REMOVAL	220,000.00	220,000.00	220,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**658,815.00**	**700,680.00**	**700,680.00**
ExpCategory: 400 - Fixed Charges & Services				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,500.00	1,500.00	1,500.00
61-7120-44000	COMPUTER EXP/MAINT/SOFTWARE	200.00	1,000.00	1,000.00
61-7120-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7120-49100	DUES/SUBSCRIPTIONS/USER FEES	8,000.00	10,000.00	10,000.00
61-7120-49300	LICENSE & TITLE FEES	2,000.00	1,000.00	1,000.00
61-7120-49500	SAFETY	1,000.00	1,000.00	1,000.00

Lincolnton NC
Near the City, Near the Mountains, Near Perfect.

Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
61-7120-49900	MISCELLANEOUS	3,500.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**18,200.00**	**18,500.00**	**18,500.00**
ExpCategory: 500 - Capital Outlay & Equipment				
61-7120-50000	CAPITAL EXPENSE	150,000.00	100,000.00	100,000.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	15,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**165,000.00**	**110,000.00**	**110,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7120-62900	WATER SERVICE CONTRACT	20,000.00	20,000.00	20,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**20,000.00**	**20,000.00**	**20,000.00**
ExpCategory: 700 - Debt Service				
61-7120-73100	ENTERPRISE VEHICLES LEASE	20,000.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		**20,000.00**	**0.00**	**0.00**
ExpCategory: 900 - Inventory/Interfund				
61-7120-99100	CONTINGENCY	90,000.00	37,987.00	37,987.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**90,000.00**	**37,987.00**	**37,987.00**
Total Department: 7120 - Wastewater Treatment:		**2,111,915.00**	**2,109,467.00**	**2,109,467.00**
Department: 7130 - Water/Sewer Intangibles				
ExpCategory: 150 - Employee Benefits				
61-7130-19300	HEALTH ADMIN COST	10,000.00	8,000.00	8,000.00
Total ExpCategory: 150 - Employee Benefits:		**10,000.00**	**8,000.00**	**8,000.00**
ExpCategory: 300 - Current Obligations & Services				
61-7130-39801	E-CHECK PAYMENT FEES	700.00	0.00	0.00
61-7130-39900	CREDIT CARD EXPENSE	90,000.00	200,000.00	200,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**90,700.00**	**200,000.00**	**200,000.00**
ExpCategory: 400 - Fixed Charges & Services				
61-7130-44000	COMPUTER EXPENSE/MAINTENANCE	32,500.00	45,000.00	45,000.00
61-7130-45000	PROPERTY & CASUALTY INS	105,000.00	100,000.00	100,000.00
61-7130-45001	CLAIMS-PROPERTY & CASUALTY	10,000.00	10,000.00	10,000.00
61-7130-49200	BAD DEBT EXPENSE	70,000.00	70,000.00	70,000.00
61-7130-49800	ENTERPRISE ADMINISTRATION	878,077.00	1,242,371.00	1,242,371.00
61-7130-49900	MISCELLANEOUS	400.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**1,095,977.00**	**1,468,371.00**	**1,468,371.00**
ExpCategory: 700 - Debt Service				
61-7130-71400	SMART METER LOAN	385,399.00	0.00	0.00
61-7130-72400	SMART METER INTEREST	11,722.00	0.00	0.00
61-7130-73500	BANK LOAN PRINCIPAL	40,713.00	42,630.00	42,630.00
61-7130-73501	STATE LOAN	0.00	105,000.00	105,000.00
61-7130-74500	BANK LOAN INTEREST	10,815.00	8,910.00	8,910.00
Total ExpCategory: 700 - Debt Service:		**448,649.00**	**156,540.00**	**156,540.00**
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7130-98001	PSC PROJECT	143,250.00	0.00	0.00
61-7130-98500	PILOT EXPENSE	373,782.00	381,823.00	381,823.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**517,032.00**	**381,823.00**	**381,823.00**
Total Department: 7130 - Water/Sewer Intangibles:		**2,162,358.00**	**2,214,734.00**	**2,214,734.00**
Total Fund: 61 - Water and Sewer Fund:		**10,258,200.00**	**9,750,500.00**	**9,748,500.00**
Fund: 63 - Electric Fund				
Department: 7200 - Electric				
ExpCategory: 100 - Salaries & Wages				
63-7200-12100	SALARIES	835,000.00	746,000.00	746,000.00
63-7200-12300	OVERTIME	57,000.00	50,000.00	50,000.00
63-7200-12600	PART-TIME SALARIES	26,000.00	20,000.00	20,000.00
63-7200-13000	INSURANCE STIPEND	6,700.00	8,000.00	8,000.00
Total ExpCategory: 100 - Salaries & Wages:		**924,700.00**	**824,000.00**	**824,000.00**
ExpCategory: 150 - Employee Benefits				
63-7200-18100	FICA	70,500.00	63,000.00	63,000.00
63-7200-18200	RETIREMENT	125,000.00	144,000.00	144,000.00
63-7200-18300	HEALTH INSURANCE	105,000.00	96,600.00	96,600.00



Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
63-7200-18301	OPEB RETIREE HEALTH	6,000.00	60,000.00	60,000.00
63-7200-18302	RETIREE HEALTH INSURANCE	17,000.00	0.00	0.00
63-7200-18400	LIFE INSURANCE	775.00	650.00	650.00
63-7200-18600	WORKER'S COMP INS	20,000.00	20,000.00	20,000.00
63-7200-18700	DENTAL INSURANCE	7,300.00	7,500.00	7,500.00
63-7200-18900	TRAVEL ALLOWANCE	2,500.00	0.00	0.00
63-7200-19300	HEALTH ADMIN COST	4,000.00	4,000.00	4,000.00
Total ExpCategory: 150 - Employee Benefits:		**358,075.00**	**395,750.00**	**395,750.00**
ExpCategory: 190 - Professional Services				
63-7200-19200	LEGAL	1,000.00	1,000.00	1,000.00
63-7200-19900	CONTRACTED SERVICES	100,000.00	100,000.00	100,000.00
Total ExpCategory: 190 - Professional Services:		**101,000.00**	**101,000.00**	**101,000.00**
ExpCategory: 200 - Supplies & Materials				
63-7200-20000	SUPPLIES	120,000.00	140,000.00	140,000.00
63-7200-20001	CUSTODIAL SUPPLIES	100.00	100.00	100.00
63-7200-20100	TOOLS AND SMALL EQUIPMENT	7,500.00	10,000.00	10,000.00
63-7200-21200	UNIFORMS	8,000.00	8,000.00	8,000.00
63-7200-21300	PERSONAL PROTECTIVE EQUIP (PPE)	4,000.00	4,000.00	4,000.00
63-7200-25100	GAS & OIL	17,000.00	20,000.00	20,000.00
63-7200-26000	OFFICE	1,000.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		**157,600.00**	**183,100.00**	**183,100.00**
ExpCategory: 300 - Current Obligations & Services				
63-7200-32100	TELEPHONE	22,000.00	20,000.00	20,000.00
63-7200-32101	TELECOMMUNICATIONS SERVICES	0.00	1,000.00	1,000.00
63-7200-32500	POSTAGE	11,000.00	11,000.00	11,000.00
63-7200-33000	POWER SECURE EXPENSES	70,000.00	60,000.00	60,000.00
63-7200-33100	ELECTRICITY	4,000,000.00	4,200,000.00	4,200,000.00
63-7200-33300	ELECTRICITY-REPS CHARGES	60,000.00	60,000.00	60,000.00
63-7200-33400	NATURAL GAS	4,500.00	5,000.00	5,000.00
63-7200-33700	SALES TAX DISTRIBUTION	35,000.00	35,000.00	35,000.00
63-7200-33800	STREET LIGHTING	110,000.00	105,000.00	105,000.00
63-7200-34100	PRINTING	0.00	2,000.00	2,000.00
63-7200-35000	REPAIR PARTS & MATERIALS	5,000.00	5,000.00	5,000.00
63-7200-35100	BUILDING MAINTENANCE	10,000.00	5,000.00	5,000.00
63-7200-35101	GROUNDS MAINTENANCE	2,000.00	0.00	0.00
63-7200-35200	EQUIPMENT REPAIRS	20,000.00	20,000.00	20,000.00
63-7200-35201	VEHICLE MAINTENANCE & REPAIRS	1,000.00	2,000.00	2,000.00
63-7200-37101	COUNTY SOLID WASTE FEES	100.00	140.00	140.00
63-7200-39000	METER TESTING	2,000.00	0.00	0.00
63-7200-39500	TRAINING/TRAVEL	10,000.00	10,000.00	10,000.00
63-7200-39801	E-CHECK PAYMENT FEES	1,000.00	1,000.00	1,000.00
63-7200-39900	CREDIT CARD EXPENSE	95,000.00	180,000.00	180,000.00
Total ExpCategory: 300 - Current Obligations & Services:		**4,458,600.00**	**4,722,140.00**	**4,722,140.00**
ExpCategory: 400 - Fixed Charges & Services				
63-7200-43900	EQUIPMENT RENTAL/LEASE	5,000.00	5,000.00	5,000.00
63-7200-44000	COMPUTER EXPENSE/MAINTENANCE	35,000.00	45,000.00	45,000.00
63-7200-44570	TECHNOLOGY SERVICES	6,000.00	6,000.00	6,000.00
63-7200-45000	PROPERTY & CASUALTY INS	55,000.00	55,000.00	55,000.00
63-7200-48900	ELECTRICITIES DUES	15,000.00	15,000.00	15,000.00
63-7200-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	3,000.00	3,000.00
63-7200-49200	BAD DEBT EXPENSE	60,000.00	60,000.00	60,000.00
63-7200-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
63-7200-49500	SAFETY	1,000.00	1,000.00	1,000.00
63-7200-49700	DIRECT SERVICE ALLOCATIONS	1,000.00	1,000.00	1,000.00
63-7200-49800	ENTERPRISE ADMINISTRATION	747,524.00	828,248.00	828,248.00
63-7200-49900	MISCELLANEOUS	15,000.00	15,000.00	15,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		**941,524.00**	**1,034,748.00**	**1,034,748.00**
ExpCategory: 500 - Capital Outlay & Equipment				
63-7200-50000	CAPITAL EXPENSE	1,350,000.00	630,000.00	630,000.00
63-7200-59600	SYSTEM MAINTENANCE	350,000.00	420,000.00	420,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	15,000.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		**1,715,000.00**	**1,065,000.00**	**1,065,000.00**
ExpCategory: 600 - Contracts, Grants, Subsidies				
63-7200-64000	CONTRIB RESERV RATES STABLIZ	25,000.00	25,000.00	25,000.00
63-7200-69100	INCENTIVE GRANTS EXPENSE	50,000.00	50,000.00	50,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		**75,000.00**	**75,000.00**	**75,000.00**



Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

Account Number	Account Name	2025-2026 Approved	2026-2027 Dept Req	2026-2027 Mgr Rec
ExpCategory: 700 - Debt Service				
63-7200-73100	ENTERPRISE VEHICLES LEASE	20,000.00	13,000.00	13,000.00
Total ExpCategory: 700 - Debt Service:		**20,000.00**	**13,000.00**	**13,000.00**
ExpCategory: 900 - Inventory/Interfund Transfer				
63-7200-98500	PILOT EXPENSE	34,476.00	35,890.00	35,890.00
63-7200-99100	CONTINGENCY	86,892.00	108,239.00	108,239.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		**121,368.00**	**144,129.00**	**144,129.00**
Total Department: 7200 - Electric:		**8,872,867.00**	**8,557,867.00**	**8,557,867.00**
Total Fund: 63 - Electric Fund:		**8,872,867.00**	**8,557,867.00**	**8,557,867.00**
Report Total:		**39,186,525.00**	**39,844,541.00**	**36,739,955.00**

2026-27 Capital Outlay

General Fund:

I.	City Manager/Clerk	$0
II.	Human Resources	$0
III.	Finance	$0
IV.	General Expense	
	PSC Center Upfit	$200,000
	Water Street Property	$425,000
V.	Police	
	Radios	$12,000
VI.	Fire	
	Turnout Gear	$20,000
	Payoff Vehicle	$20,000
VII.	Public Works	$0
VIII.	Street	$0
	Payoff Vehicles	$75,000
IX.	Equipment Services	$0
X.	Solid Waste	
	Knuckleboom Truck	$140,000
XI.	Planning	$0
XII.	I.T. Department	$0
XIII.	Parks & Recreation	
	Playground at Betty Ross Park	$35,000
	General Fund Capital Total	**$927,000**

Water & Sewer Fund:

I.	Water Treatment Plant	
	Pay of Vehicles	$45,000

Check Valves & Pump Replacement	$80,000
Plant Improvements	$145,000
II. Distribution & Collection	
S. Grove Lift Station Electrical	$38,000
Pipe Locator	$8,500
Manhole Rehab	$65,000
Hydraulic Pipe Saw & Pump	$22,000
Trench Box	$30,000
Valve Insertion Tool	$65,000
System Improvements	$271,500
III. Wastewater Treatment Plant	
Payoff Vehicles	$50,000
Plant Improvements	$50,000
Water & Sewer Fund Capital Total	**$870,000**

Electric Fund:

I. Electric Department	
Bucket Truck	$400,000
Pole Inspection/Inventory	$75,000
System Upgrades	$155,000
Electric Fund Capital Toal	**$630,000**

Total Capital for FY2627	**$2,427,000**

GLOSSARY OF TERMS

** ABC Law Enforcement: By contract with the ABC Board, the Lincolnton Police Department enforces the ABC Statutes in the corporate limits for a fee.

**ABC Revenue: A portion of the profits from the operation of the Lincolnton Alcohol Beverage Control System.

** Ad Valorem Levy: Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

**Alcohol/Beverage Tax: A per-capita share of the taxes collected by the State of North Carolina on the sale of beer and wine.

**Appropriation Fund Balance: The amount of fund balance appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

**Bond: A written promise to pay a specified sum of money (principal) at a specific future date, along with periodic interest payments paid at a specified percentage of the principal.

**Budget Message: The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, and the views and recommendations of the City Manager.

**Capital Expense: Expenditures available for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools and equipment.

**Cemetery Lot Sales: Fees collected through the sale of cemetery lots at Hollybrook Cemetery.

**Connection Charges: To record the charges for connecting to the city water or sewer systems.

**Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contra-Administration: A contra expense account for recording reimbursement payments from one fund to another that are based on the actual cost of providing a specific fund various services.

**Credit Card Expense: Merchant fees associated with the acceptance of customer's credit cards.

**Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Depreciation: The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and must be replaced. The cost of the capital asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Discount on Taxes: A contra revenue account for recording the discounts earned by taxpayers who pay prior to September of each year.

**Electric Current/Municipal Operations: To record the cost of electric energy used by municipal operations.

**Electric Utility: To record revenue on the retail sale of electric energy.

**Enterprise Administration: Funds paid to reimburse another fund based on the actual cost of providing services.

**Enterprise Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. It is financed primarily from charges to users for services provided. Included in this category are the water and sewer and electric funds.

**FICA: The Social Security and Medicare tax governed by Social Security Administration which is paid by the City based on a percentage of employees' wages.

**Fire Department Fees: Revenue derived by fee schedule for burning permits, construction, service and inspections, etc.

**Franchise Tax: State shared revenues. Collected by the North Carolina Department of Revenue and returned to municipal governments as authorized by the General Assembly.

**General Fund: Is a type of government fund used to account for operations of the City, which are not accounted for in the enterprise fund. The primary sources of revenue for this fund are property taxes and state-shared revenues.

**Health Admin Cost: Third party administration fees and city's portion of the self-insured deductible amount.

**Interest-Investment: To record revenues collected on the investment of idle funds.

**Interest on Taxes: To record the penalties on taxes collected after January 1 of each year.

**Local Sales & Use Tax: A tax levied on the taxable sales of all final goods. The State of North Carolina levies a sales tax and allows counties to levy an additional sales tax amount. Lincoln County levies a sales tax and distributes the proceeds on a per capita basis with jurisdictions within the County.

**Miscellaneous: Authorized to pay expenses not otherwise defined.

**Miscellaneous Revenue: To record all unusual cash collected for accidents, petty cash receipts for copies and other incidental charges, etc.

**Occupancy Tax Fund: This fund is to account for occupancy tax revenue to be used for tourism related purposes.

**Officers Fees: Revenues returned to the city for police services by the courts.

**Online Convenience Fees/Payments: Costs associated with the online utility bill program.

**OPEB: The acronym used for Other Post Employment Benefits.

**Payment in Lieu of Taxes (PILOTs): Money transferred from an enterprise fund or an outside non-profit agency into the General Fund. The principle underlying such transfers is that the City would have received the equivalent amount in taxes had the service been provided by a private firm.

**Powell Bill Street Allocation: Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

**Prior Year Taxes: Collection of delinquent taxes and to record discoveries.

**Property and Casualty Insurance: Premiums paid by the City for property, auto, general liability and other insurance coverages.

**Rate Stabilization: A contribution from the electric fund used to reserve funds being accumulated to stabilize electric rates.

**REC Fees: Parks and Recreation revenues derived by fee schedule for admissions, concessions, entry and rental fees.

**Rental Fees: To record the fees paid by local cable and telephone companies for the use of the city electric utility poles and water tower.

**REPS: The acronym used for Renewable Energy Portfolio Standards.

**Retirement: The City's contribution to N.C. Local Governmental Employees' Retirement System that is based on a percentage of Employee's wages.

**Retirement-401(k) Officers: mandated contribution for certified police officers to a 401(k) plan.

**Reverse 911 Charges: Annual cost to operate emergency notification system.

**Salary: Salary line item includes the actual salary/wage of each employee plus overtime anticipated, market adjustment, longevity pay and end of year bonus.

**Sale of Property/Capital Assets: To record the revenue derived from the sale of surplus property.

**Sale of Recyclables: A portion of the funds collected from the sale of materials collected through the City's contractual recycling program.

** Sewer Utility: To record the user fees for the sale of sewer services.

**Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

**SRO Reimbursement: The acronym used for School Resource Officer.

**Telephone: Department monthly billing for re-occurring telephone charges, including long distance, ethernet charges, credit card, cellular phone, and pro-rated lease or lease/purchase fees.

**Training and Business Expense: Department expense for training, travel, mileage, and other business expenses authorized by the Personnel Policy.

**Utility Receivables: Revenues collected on bad debt from outside sources.

**Water Utility: To record the user fees for the sale of water.

**Workers Compensation Insurance: Premiums paid by the city to have workers compensation coverage for the employees.

**Zoning Department Fees: Revenue derived by fee schedule for zoning permits, conditional use permits, etc.