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.
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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	$ 357,155
Human Resources	282,650
Finance	108,803
General Expense	1,845,763
General Debt Service	460,948
Police	5,561,980
Fire	5,470,550
Public Works	274,494
Street	1,521,197
Equipment Services	247,125
Solid Waste	928,400
IT General Services	239,675
Planning/Zoning	357,973
Bus & Comm. Development	85,540
Recreation	1,258,880
	$ 19,001,133

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	$ 7,810,000
Prior Year Taxes	40,000
Boger City Fire Tax	1,600,000
NC Vehicle Tax System (NCVTS)	660,000
NCVTS-License Fee	180,000
Discount on Taxes	(110,000)
Interest on Taxes	20,000
Lease/Rental Vehicle Tax	35,000
Local Sales & Use Tax	6,000,000
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	373,782
Pilot-Electric	34,476
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	75,000
Zoning Department Fees	25,000
Online Convenience Fees	25,000
Fire Department Fees	35,000
Fire Dept-Misc Revenue	2,000
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	250,000
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	4,000
Revenue-SBE Principal	20,000
Reimbursement from Powell Bill	140,000
Reimbursement from LTDA	50,000
Appropriation from Fund Balance-GF	0
	$ 19,001,133

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	$ 9,798,500

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	200,000
Other Financing Sources	70,000
Other Operating Revenues	278,500
	$ 9,798,500

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	$ 8,367,867

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	6,900,000
Electric Municipal Operations	667,825
Issuance of Debt	159,721
Other Operating Revenue	439,321
	$ 8,367,867

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 twelve and ½ cents ($0.1250) 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 3.3% 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 $37,602,500

Adopted this 25th day of June, 2026

Attest:

_____ _____

Daphne Ingram
City Clerk

Edward L. Hatley
Mayor