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

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ASSISTANT CITY MANAGER
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CITY CLERK
Daphne Ingram
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BA-06-26

BE IT ORDAINED by the Governing Board of the City of Lincolnton, North Carolina, that the following amendment be made to the Annual Budget Ordinance for the fiscal year ending June 30, 2026.

Section 1: To amend the General Fund, the expenditures are to be changes as follows:

General Expense	$	1,541,332
Police		8,166
Fire		4,350
Solid Waste		2,160
Planning/Zoning		23,075
Bus & Comm. Dev		150
Recreation		15,268
	$	1,594,501

Section 2: To amend the General Fund, the revenues are to be changed as follows:

General: Ad Valorem Levy	$	14,935
General: Prior Year Taxes		5,362
General: NC Vehicle Tax System (NCVTS)		19,926
General: Interest on Taxes		1,622
General: Lease/Rental Vehicle Tax		1,295
General: Franchise Tax		175,010
SW: Rollout Fees		2,160
General: Cemetery Lot Sales		8,050
PD: Officers Fees		347
PD: Inspection Fees		225
PD: Report/Fingerprint Fees		285
PD: Parking Violations		75
PD: Misc. Revenue		7,234
P&Z: Zoning Department Fees		3,075
P&Z: Misc. Revenue		20,000
FD: Inspection Fees		4,350
Rec: Registration & Entry Fees		14,563
Rec: Sponsorships		250
Rec: Rental Fees		255
BC&D: Event Fees		150

General: Interest		79,228
General: Misc. Revenue		1,179
General: Miscellaneous Other Revenue		97
General: Insurance Settlement		4,271
Rec: Veterans Banner Project		200
General: Federal Equitable Deposits		1
Loan Proceeds		27,870
SBE Principal	$	2,485
Appropriation from Fund Balance-GF		1,200,000
	$	1,594,501

General Fund: Police Dept. revenues- reports/fingerprint fees, solid waste rollout sales, P&Z permit fees, P&Z Judgement: Deland Case, Interest income, Recreational sponsorships, Veteran banner payments, Federal Equity interest, Small business loan principal payments, Solid Waste rollouts, Cemetery sales, Fire Department Fees, Miscellaneous Revenue,GASB 87 True-up per reports, and Fund Balance Appropriation for City Park and PSC.

Section 3: To amend the Powell Bill Fund, the expenditures are to be changes as follows:

Powell Bill Construction/Other	$	2,932

Section 4: To amend the Powell Bill Fund, the revenues are to be changed as follows:

Investment Income	$	2,932
	$	2,932

Powell Bill Fund: Interest Income.

Section 5: To amend the Water and Sewer Fund, the expenditures are to be changes as follows:

Water Treatment Plant	$	3,424
Distribution and Collection		17,080
Water and Sewer Intangibles		1,149,411
	$	1,169,915

Section 6: To amend the Water and Sewer Fund, the revenues are to be changed as follows:

Investment Income	$	56,672
Charges for Service-Water		750
Connection Charges		17,080
Loan Proceeds		86,518
Other Operating Revenues		8,895
Fund Balance Appropriated		1,000,000
	$	1,169,915

Water and Sewer Fund: Convenience fees, Water Connections, Charter Communication rental fees, Interest income, Insurance settlements: (1) AT&T portion of Lipari claim; (2) Huntington Hill, GASB87 True-up per Report, and Fund Balance Appropriated for the PSC.

Section 7: To amend the Electric Fund, the expenditures are to be changes as follows:

Electric Operations	$	109,116

Section 8: To amend the Electric Fund, the revenues are to be changed as follows:

Investment Income	$	52,995
Electric Sales		4,619
Other Operating Revenue		45,115
Loan Proceeds		6,387
	$	109,116

Electric Fund: Online convenience fees, Default Fees, Utility REPS, Insurance Settlements: (1) AT&T portion of Lipari Claim; (2) NCLM-Substation Regulator Damage, GASB87 Trueup per Reports, and Interest income.

Section 9: To amend the Special Revenue Fund, the expenditures are to be changed as follows:

AIA Grants-Water-D-ARP-0243	$	37,400
AIA Grants-WasteWater-W-ARP-0242		247,900
	$	285,300

Section 10: To amend the Special Revenue Fund, the revenues are to be changed as follows:

AIA Grants-Water-D-ARP-0243	$	37,400
AIA Grants-WasteWater-W-ARP-0242		247,900
	$	285,300

Special Revenue Fund: Record NCDEQ-AIA Grant(s) for WTP & WWTP.

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 to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds.

Section 18: 2025-2026 Year-end budget adjustments and authorization to make amendments that may result from adjustments made by auditors to entries, with a report being made to Council at the next scheduled meeting.

TOTAL AMENDMENT	$	3,161,764

Adopted this 25th day of June, 2026

Attest:

Daphne Ingram	Edward L Hatley
City Clerk	Mayor